



Made to Remember

2022

NON-FINANCIAL REPORTING STATEMENT



We create unforgettable experiences that generate a positive impact on people while taking care of the planet.



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1

A WORD FROM THE
CHAIR OF THE BOARD
OF DIRECTORS



PortAventura World has since 2022 formed part of the biggest movement for the transformation towards a new, more inclusive and sustainable business paradigm: by being a B Corp company. In 2022 we achieved a major milestone, becoming the first Resort in the world to claim this recognition. Joining the B Corp movement demonstrates our commitment to society and the planet. To continue promoting our positive impact, we have defined the purpose of PortAventura World: **"We create unforgettable experiences that generate a positive impact on people while taking care of the planet"**.

Because at PortAventura World we create unforgettable experiences. In 2022 we continued to demonstrate this capacity to more than 5 million people who visited us, a figure matching pre-pandemic levels, and confirming the recovery and path of growth. The season began with a Guinness World Record: the largest decorated Easter egg in the world, at the park's first Easter Celebration. An unforgettable start to a year in which we revived all our shows, offered new performances, renewed our culinary offering and undertook innovative propositions, such as that offered at PortAventura Business & Events, as the venue for the most eagerly awaited eGames and eSports events in the world.

At PortAventura World we will continue to work on more unforgettable experiences for our customers. In 2023 will be launching the first dark ride rollercoaster inspired by the "Uncharted" world, which will be the experience of the year in Europe. And for the first time, customers can stay at hotels located outside the Resort but with all the style of PortAventura World, thanks to the new strategic line created in our accommodation proposition, which we have embarked on with the acquisition and management of two new hotels.

Because at PortAventura World we create unforgettable experiences that generate a positive impact on people. Meanwhile, in 2022 we approved the PortAventura World Equality Plan II, with the aim of continuing to promote and ensure effective equal opportunities for men and women within the company. We likewise continued the PortAventura 'e-Saludable' health and safety programme, to nurture the well-being of our workforce, offering activities, services and facilities to develop healthy lifestyles.

In order to continue generating a positive impact, we set up a new programme in recognition of those performing high value-added actions and activities. This is a points programme which rewards those who are committed to company values and take part in charitable, volunteering or, for example, sustainability-related initiatives. To ensure that the whole organisation is committed to our purpose and the creation of unforgettable experiences, in 2023 we will be training our team in the sphere of the *Customer Journey*.

Another notable milestone during the year was the recognition claimed by the PortAventura Dreams project at the Blooloo Innovation Awards 2022. PortAventura Dreams has established itself as one of the leading social and inclusive commitment projects, each year hosting families with children or teenagers in a position of vulnerability and suffering a serious illness, free of charge. In 2023 we will be expanding the PortAventura Dreams village, by building four new houses. The PortAventura Foundation's positive impact on people goes beyond this flagship project. In 2022 the Foundation continued to support various charitable projects and other foundations, at all times with the goal of improving the quality of life of people at risk of social exclusion.

Because at PortAventura World we create unforgettable experiences that generate a positive impact on people while taking care of the planet. We have signed up to the Science Based Targets initiative (SBTi), which identifies and promotes innovative focuses to set ambitious and meaningful greenhouse gas reductions targets.

In line with the Resort's decarbonisation objectives, in 2022 the construction of the first photovoltaic power plant (PortAventura Solar) has begun, which will allow the generation of electricity from renewable sources, for self-consumption. The new plant will supply more than 20% of the current energy consumed in the Resort. The photovoltaic power plant is unquestionably a major project, not only in terms of investment, but also from the perspective of the corporate responsibility strategy which steers decision-making at the company, to remain a leading player in environmentally sustainable tourism. The plant will begin operation in 2023, while the launch of a second solar power plant is also scheduled for the same year. This one will be located on the canopies of the employee car parks and the Hotel Colorado Creek, with a peak power rating of 3.1 MW.

We likewise care for the planet by making the Resort facilities more sustainable. The flagship LaLiga TwentyNine's restaurant this year obtained certification under LEED (Leadership in Energy and Environmental Design). With the aim of extending our environmental commitment, we will in 2023 be launching the first nationwide school sustainability competition, staging a new renewable energy workshop within the context of the Ecoeduca programme.

As one of the most significant tourism companies in the Spanish economy, we are proud to have the opportunity to work shoulder to shoulder with the UN Global Compact, to continue implementing the ten universal principles covering human rights, labour standards, the environment and anti-corruption.

In 2022 we embarked on a new stage in our corporate responsibility strategy in accordance with the impact measurement conducted with B Corp, setting environmental, social and good governance goals running up until 2025. We have elevated the new strategy to the highest level, making it one of the cornerstones of PortAventura World's performance. Membership of B Corp means being capable of going the extra mile, successfully calibrating goals and short-term results, making bold decisions to guarantee a positive impact on society and on the planet. It means listening, learning and handling internal and external tensions, in the firm conviction that this is the only way to make the business sustainable, at all levels and in the long term.

Arturo Mas-Sardà

Chairman of the Board of Directors

2

FROM CORPORATE
RESPONSIBILITY TO
A B CORP COMPANY
WITH A PURPOSE

SCORE 83.3





In December 2022 we achieved a major milestone at PortAventura World: **by being a B Corp company.**

We form part of a community representing the most advanced sustainable and regenerative business model in the world. We are the first Resort in the world to achieve this recognition, which underpins the development and scalability of the intended model, and maximises the potential of the impact economy ecosystem.

- B Corp means fulfilling high standards of social and environmental impact, legal responsibility and transparency.
- B Corp means leading the transformation to a new, more inclusive and sustainable business paradigm, focused on creating social, environmental and economic value for all our stakeholders.

PortAventura World's inclusion within the B Corp movement highlights our commitment to the community and the natural world.

At PortAventura World we are pioneers in corporate responsibility. Proactive management has allowed us to incorporate environmental, social and governance (ESG) criteria within all strategic areas, transforming the value and profitability of the business in the long term. Sustainability is fully integrated within corporate strategy and business functions.

Our medium-term corporate responsibility strategy (2022-2025) is aligned with the context and the environmental, social and governance needs of today. To promote our positive impact, we have defined our purpose and values, on a participatory basis, by staging workshops to engage our workforce.

OUR PURPOSE

We create unforgettable experiences that generate a positive impact on people while taking care of the planet.

OUR VALUES

Safety. Our priority and commitment to everyone.

Passion. We are thrilled by what we do, with a passion that makes us unique.

We believe in people. We work as a team, co-create and build sound relationships based on trust, inclusion and respect.

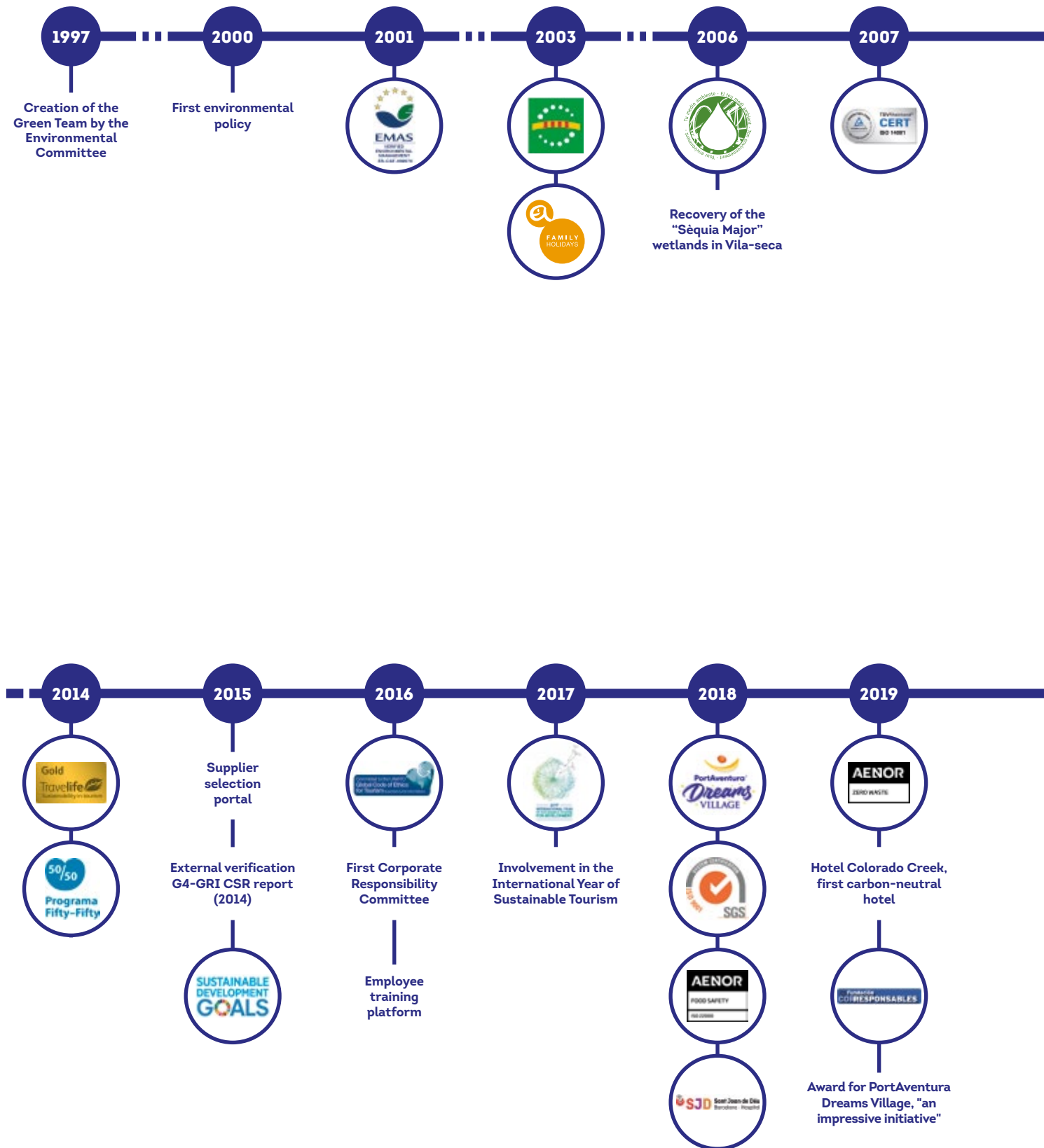
Efficiency. The highest quality with sustainable use of resources.

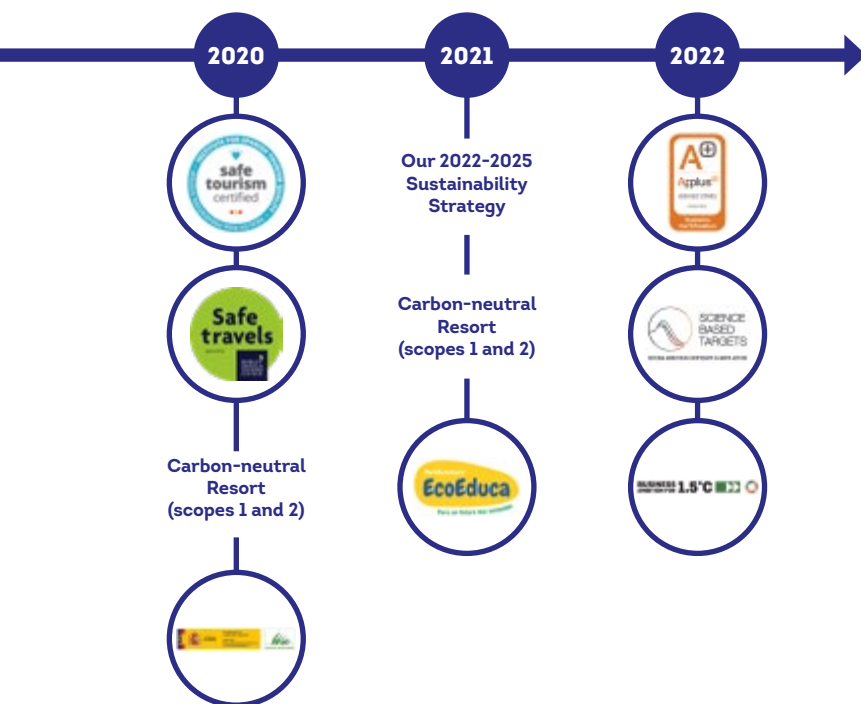
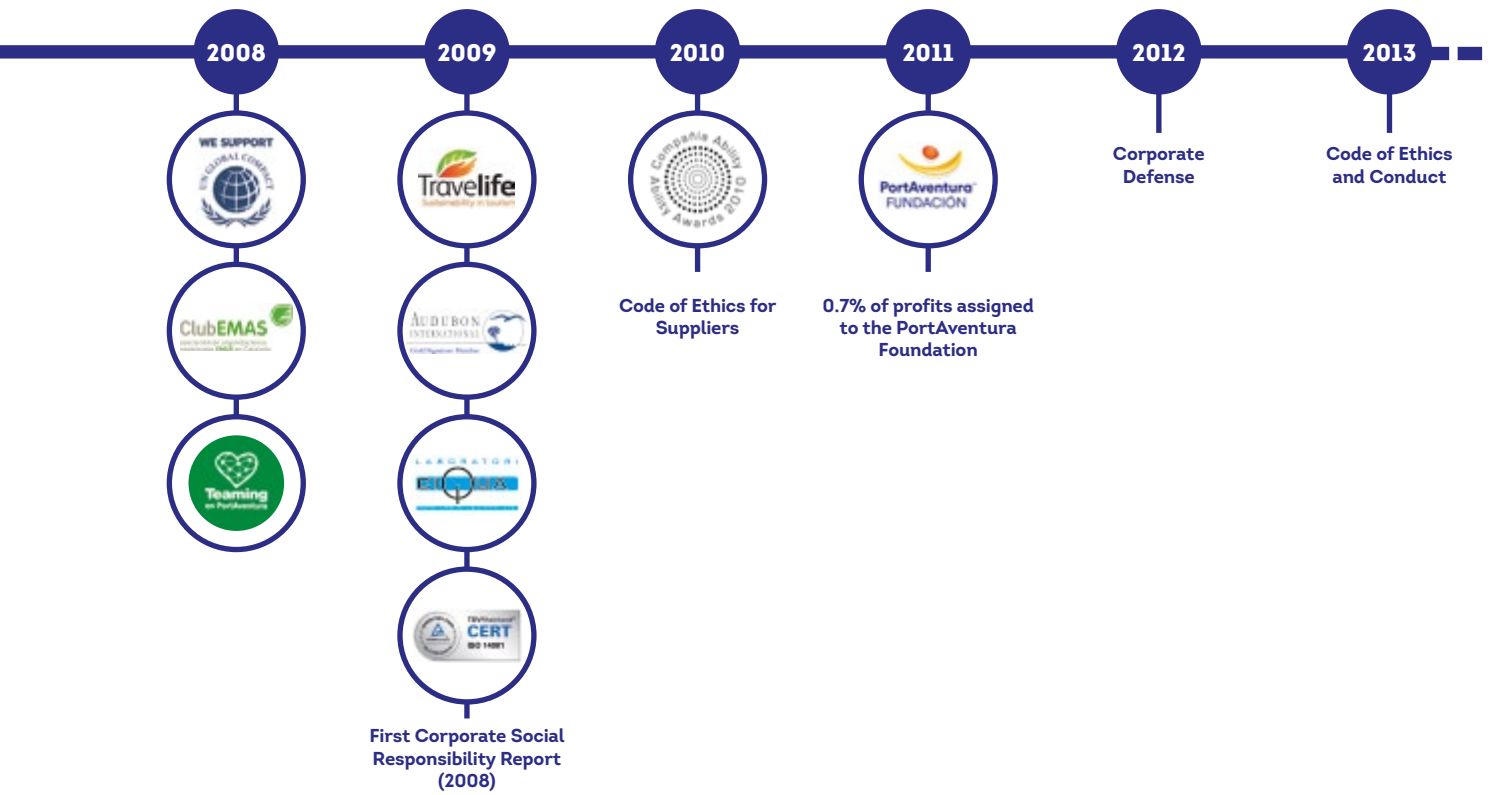
Innovation. We are pioneers, never resting on our laurels. We create so as to surprise.

Commitment. We take on the responsibility of contributing to the well-being of people and to improving society by caring for the planet.

COMMITTED FROM THE OUTSET

Our environmental and social commitment has gradually been built up from the very outset, extended and consolidated over the course of 27 years in business.





USING BUSINESS AS A FORCE FOR GOOD.

We are B Corp! We meet high standards of social and environmental impact, legal responsibility and transparency. Know more about us in bcorpSpain.es

CERTIFICATION DATE
DECEMBER 2022
VALID UNTIL
DECEMBER 2025

3

KEY FIGURES FOR 2022



PORTAVENTURA WORLD GROUP



5,101,054
visits to the Resort



1,213,139
overnight stays at hotel

ENVIRONMENTAL COMMITMENTS



573t
waste generated per
million visits-overnight
stays



76.54 m³
drinking water consumption
per 1,000 visits per year
at PortAventura Park,
PortAventura Caribe Aquatic
Park and Ferrari Land



93%
waste recovered



9.57 tCO₂eq
greenhouse gas emissions
(scopes 1, 2 and 3) per
1,000 visits-overnight
stays



7.70 MWh
energy consumed
(electricity and natural
gas) per 1,000 visits-
overnight stays



25.68 tCO₂eq
greenhouse gas emissions
(scopes 1, 2 and 3) per
average workforce



100%
electricity consumed at
PortAventura World from
renewable energy sources
with no CO₂ emissions

- PortAventura World extends its hotel offering, including two accommodation facilities in the area under its management.
- We are committed to setting a GHG emissions reduction target in line with the methodology established by the Science-based Targets Initiative (SBTi), which will be validated over the course of 2023.
- We built PortAventura Solar, the largest self-consumption photovoltaic power plant at any holiday Resort in Spain, and one of the largest in Europe.
- LaLiga TwentyNine's restaurant receives certification under LEED (Leadership in Energy and Environmental Design).
- Approval of the PortAventura World Equality Plan II.
- PortAventura Convention Centre, recognised as one of the best convention centres in Europe outside the United Kingdom at the M&IT Awards.
- ISO 27001 certification obtained for the information security management system applied to the technological and operational service of all Resort business processes.

SOCIAL COMMITMENTS

OUR PEOPLE



3,623

workforce in August
(internal staff)¹



97%

workforce on average
with permanent
contract



2,379

average annual workforce
(internal staff)



67%

female staff on average



896

average annual workforce
(external staff)

PORTAVENTURA FOUNDATION



1,077

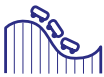
thousands of euros of
PortAventura Foundation
income



1,089

thousands of euros
in grants awarded
by the PortAventura
Foundation

CUSTOMERS



4.20/5

rating of PortAventura
Park attractions



91%

customers who will
definitely or probably visit
PortAventura Park again



4.18/5

assessment of the service
provided by those working
at PortAventura Park



4.68/5

Red Force rating



54

PortAventura Park Net
Promoter Score



1,785

thousands of followers
on social media

GOOD GOVERNANCE COMMITMENT

SUPPLIERS



1,062

suppliers



84%

domestic suppliers



82%

active suppliers
approved with
favourable result

ECONOMY



277

millions of euros of
equivalent turnover



121

millions of euros of
EBITDA

(1) Figure corresponding to 15 August.

4

PORTAVENTURA WORLD PARKS & RESORT, A WORLD OF UNIQUE EXPERIENCES

**THE LEADING LEISURE DESTINATION ON THE MEDITERRANEAN AND
ONE OF THE LARGEST IN EUROPE**

-

THE BEST LEISURE OFFERING FOR CUSTOMERS

-

AWARDS IN NUMEROUS SPHERES

-

SECTORAL AND REGIONAL ALLIANCES

-

SITUATION AND PROSPECTS FOR THE ECONOMY AND TOURISM SECTOR



In the 2022 season our parks and hotels activity resumed with 100% of our shows. We also added our first Easter Celebration, new performances such as *Destination Dance* and a more sustainable and inclusive culinary proposition. New investments, digital transformation of the Resort, leisure offering and first-class experiences, recognised and rewarded in various spheres, make up a proposition focused on full customer satisfaction.

THE LEADING LEISURE DESTINATION ON THE MEDITERRANEAN, AND ONE OF THE LARGEST IN EUROPE

PortAventura World Parks & Resort, one of the largest family leisure and holiday destinations in Europe, and the leading leisure destination on the Mediterranean, boasts a theme park (PortAventura Park), a Ferrari Land park, the only one in Europe, as well as the PortAventura Caribe Aquatic Park.

The Resort's privileged location features five themed 4-star hotels and one 5-star hotel, with some 2,500 rooms, the PortAventura Convention Centre, with capacity for up to 6,000 people, and the PortAventura Dreams Village, which each year plays host to some 200 families of children and youngsters with serious illnesses. Since 2022 PortAventura World has managed the Hotel Vila Centric, in Vila-seca, and in 2023 will manage the Hotel Pirámide Salou, in Salou. Both of them are 4-star hotels.

PortAventura World and Renfe have signed a strategic partnership for the coming years under which Renfe becomes the first railway operator to market combined packages to the Resort through Renfe Viajes.

PORTAVENTURA WORLD EXPANDS ITS HOTEL OFFERING BY ADDING ACCOMMODATION IN THE AREA UNDER ITS MANAGEMENT

PortAventura World is promoting a new strategic approach in its accommodation offering, by acquiring and managing the Hotel Atenea Aventura (now Hotel Vila Centric) located in the municipality of Vila-seca, less than two kilometres from the Resort. It will for the first time be managing and administering the operation of accommodation outside the current Resort perimeter, marking a venture into a new business model. The operation involves bringing in a new hotel management model at PortAventura World, extending its boundaries on the Costa Dorada and allowing it to intensify the growth of the Resort's accommodation offering. The new strategy aims to adapt accommodation facilities, while also updating their offering with tickets to the park and other benefits.

The 4-star hotel has 94 rooms and apartments, and will serve to underpin the Resort's hotel offering for the corporate events public who come to PortAventura Convention Centre throughout the year.

Following this business line, in 2023 PortAventura World will manage the Hotel Pirámide, a 4-star hotel in the town of Salou.



Made to Remember

PortAventura Park	PortAventura Caribe Aquatic Park	Ferrari Land
Over 5 million visits to the parks		
PortAventura Hotels	PortAventura Convention Centre	PortAventura Dreams Village
More than 1 million overnight stays	257 events staged	187 families welcomed

	2020	2021	2022
Million visits to the parks	0.85	3.19	5.10
Thousands of rooms booked	71	247	428
International hotel guests	25%	24%	45%

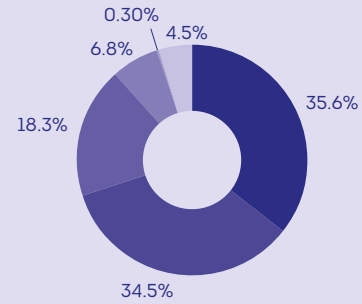


The commitment to quality and specialist service for families with children at PortAventura World has received recognition through the Catalan Tourist Board's "Family Tourism Destination" badge of approval.

79%
family visits to
PortAventura World

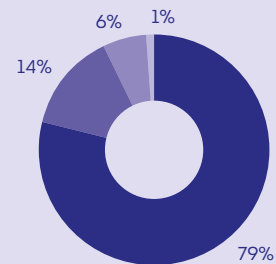
ORIGIN OF VISITS

- Catalonia
- Rest of Spain
- France
- United Kingdom / Ireland
- Russia
- Others



CUSTOMER PROFILE

- Families
- Friends
- School students
- Others



LAUNCH OF PORTAVENTURA ENGINEERING

PortAventura Engineering is the new PortAventura World projects division, set up with the aim of exporting our successful model as a company, and achieving organic growth. The new division performs consultancy and support tasks in the process of devising, designing, creating and producing themed experiences, attractions and venues around the globe.

THE VERY BEST LEISURE OFFERING FOR CUSTOMERS

INVESTMENTS RESULTING IN A GREATER LEISURE OFFERING

Over the course of its history, the Resort has welcomed more than 90 million customers from all round the world. The passion we feel for customer service drives us to continue offering such innovative leisure initiatives as eGames tournaments, new shows for the whole family, such as *Destination Dance* at the Gran Teatro Imperial de China, and a comprehensive, extensive and inclusive offering of leisure, accommodation and catering. The LaLiga 29's restaurant remains one of the cornerstones of the Resort's leisure offering, as well as being the only venue of its kind in the world, combining live sport with quality dining.

First Easter Celebration, with the largest decorated Easter egg in the world, as recognised by Guinness World Records, travelling entertainment and themed decoration in the Mediterranean and SesameAventura zones.

The Halloween festivities, one of the most eagerly awaited dates among our customers, had one of the longest seasons in 2022, lasting over 50 days.

We continue investing to improve our value proposition and offer visitors new, first-class experiences. We remain committed in this regard to such new formats as the staging of the eGames championships, within the context of our joint-venture with LaLiga, and the strengthening and thematic innovation of our attractions.

PORTAVENTURA WORLD AND SONY PICTURES ENTERTAINMENT ANNOUNC "UNCHARTED"

"Uncharted", the first dark ride rollercoaster in the world, based on the box office smash, will open in mid-2023. The new attraction, to be located in the Far West zone, will allow visitors to embark on the hazardous quest for one of the greatest treasures ever found, on a thrilling 700-metre trajectory along this exclusive dark ride rollercoaster more than 12 metres in height, in a unique, immersive setting measuring 4,800 square metres, and 16 metres in height.

With an investment of 25 million euros, the project was made possible thanks to the licensing agreement with Sony Pictures, and was created in partnership with the renowned design company Intamin Amusement Rides and Sally Dark Rides, the leading company specialising in the development of dark rides and animatronic design.

INNOVATION AND DISTINCTION AT PORTAVENTURA BUSINESS & EVENTS

PortAventura Business & Events has continued to promote innovation and distinction with first-class technological solutions, capable of going the extra mile in staging special events in a unique setting. Its innovative offering stands out for the versatility of its Convention Centre, equipped with the latest audiovisual technologies to stage high-impact productions. It has also expanded its catalogue of venues to host corporate events, with the addition of LaLiga TwentyNine's, turning any event into a unique and distinctive experience.

In 2022, PortAventura Business & Events and the Events Managers Association Spain, the national association representing corporate events managers, conducted a study into the new perception of risk in the post-pandemic era. According to the report, regulatory compliance and the implementation of new official protocols with a non-invasive approach for the effective staging of events are key aspects in the perception of safety.

Throughout the year, PortAventura Convention Centre hosted numerous congresses, conventions, seminars, sports events, company incentives and team-building activities, including most notably:

- **International events:** ICA International Currency Forum, Balloon World Cup, Iberian Cup of League of Legends and the annual Tik Tok event, with more than 1,100 participants.
- **National events:** Traveltool, BeEMA, Meet Catalunya and the Federfarma Annual Convention.

PortAventura Convention Centre promotes team-building activities that nurture respect for the environment and work with vulnerable social groups. The centre likewise boasts extensive options to stage sustainable and socially responsible events.

PORTAVENTURA CONVENTION CENTRE, RECOGNISED AS ONE OF THE BEST CONVENTION CENTRES IN EUROPE OUTSIDE THE UNITED KINGDOM AT THE M&IT AWARDS

PortAventura Convention Centre received the award for "Best Convention Centre" outside the United Kingdom at the most recent edition of the M&IT Awards, thanks to its management, outstanding services and infrastructure, a unique venue in the sector, and a privileged setting. Dating back 35 years now, the M&IT Awards ceremony held in London each year brings together thousands of professionals from the corporate events industry, seen as the "Oscars of the sector", one of the most important and eagerly awaited dates each season.

257
events staged

59,502
participants

For the seventeenth year running, PortAventura Business & Events hosted the RACC Catalunya-Costa Daurada Rally, in an edition which stood out for its environmental commitment.

PORTAVENTURA WORLD HOSTS THE GRAND FINAL OF THE IBERIAN CUP OF LEAGUE OF LEGENDS

The Resort was the venue for this competition, which brings together the professional and amateur ecosystem in Spain. 32 teams took part, representing the entire national League of Legends ecosystem: the professional tier, represented by clubs in the El Corte Inglés Superleague and Second Superleague; and the amateur tier, represented by the Nexo League and Tormenta Circuit, as well as two ArenaGG classification tournaments open to everyone. Within the context of this partnership, the Professional Videogames League and PortAventura World also designed exclusive offers and packs for visitors.

RESTAURANTS: MORE SUSTAINABLE AND INCLUSIVE

As an inclusive Resort, at PortAventura World we adapt to different needs to ensure the whole family can enjoy our restaurants in complete safety. We have a food intolerance and allergy management system in place within the Hazard analysis and critical control points system itself, guaranteeing that any allergens present in our products are identified (we have information available about the 14 allergens requiring mandatory declaration), as well as the proper handling of produce and absence of cross-contamination during food preparation. This system is reviewed and supervised periodically by food specialists, who have the task of keeping it up to date.

To facilitate the culinary experience of all those who suffer food intolerances and allergies, PortAventura World has a specific guide in place with information about how we manage allergies and intolerances, as well as the catering establishments where we have specific products available.

We also provide our *Gluten-free eating* guide for coeliac visitors, which indicates those catering establishments (table and buffet service and self-service) with suitable produce available.

In order to have available food tailored to intolerances and allergies, those visiting the theme parks are asked to complete a prior booking form for the restaurants. At the hotels, this information is provided on registration.

Meanwhile, we promote healthy and sustainable lifestyles at our catering establishments, and encourage a Mediterranean diet.

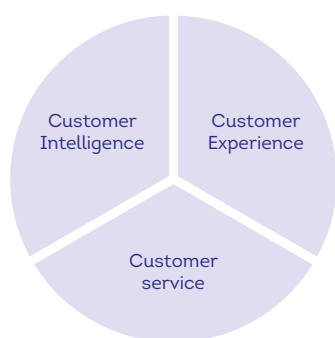
UPDATE OF THE CULINARY OFFERING AND REOPENING OF THE BORA BORA RESTAURANT WITH A NUMBER OF NEW FEATURES

To continue promoting an optimal visitor experience, the Resort updated its culinary offering in 2020, based on new trends, including such services as healthy plant-based food, bio and organic products, and coeliac-suitable menu options.

The Bora Bora restaurant reopened to the public with an innovative culinary offering, prioritising contracts with local suppliers and produce sourced nearby. Among the main developments, exclusive menus and diets have been added for vegetarians, vegans and flexitarians, as well as healthy and sustainable new options based on the principles of plant-based nutrition. Innovative products have also been added, such as poke bowls, woks and a wide range of desserts, with more coeliac-friendly options.

IMPROVEMENT AND CONSTANT EVALUATION OF THE CUSTOMER EXPERIENCE

With the aim of being a customer-centric company, we have had a new department in place since 2022, focused on the customer experience with the aim of developing a unique, 360° vision of our customers, so as to improve their experience in all areas. The Department performs three operational tasks:



Customer Experience

- Newly created area, based on new customer segmentation to define and monitor the different Customer Journeys and service standards at each point of contact.
- Definition and implementation of action plans to improve the customer experience.
- Participation in the definition and implementation of new products and services based on customer needs.

Customer Intelligence

- This area will now channel all surveys and data gathered from customers by different methodologies, focus group sessions and other qualitative analyses.
- Understanding our customers with the utmost granularity.
- Creation of a 360° control panel.
- Monitoring and constant tracking of customer returns and satisfaction.
- Full information provided to other areas to assist in customer-focused decision-making.

Customer Service

- Guarantee that the customer service teams do their very best. Proactive rather than reactive approach to customers. Clear and precise information, new policies and procedures will be the hallmarks of this area, which serves to reinvent the visitor care areas at the parks and the call centre area.

Constant evaluation of our visitors' satisfaction with their general experience is a strategic goal for PortAventura World. This evaluation serves to detect such aspects for improvement as the reasons behind complaints, along with the implementation of corrective measures.

CUSTOMER SATISFACTION

	2022
Overall rating of the day at the park	3.93/5
Overall rating of the stay in the Resort hotels	3.99/5
Overall satisfaction rating of Resort customers	3.95/5

PORTAVENTURA PARK

54
Net Promoter
Score

91%
probability of
repeat visit

4.18/5
service provided by
employees

4.20/5
attractions, best-rated
item

FERRARI LAND

70%
probability of
repeat visit

4.68/5
Red Force

PORTAVENTURA CARIBE AQUATIC PARK

78%
probability of repeat
visit

HOTELS

46
Net Promoter
Score

75%
probability of
repeat visit

The procedure to handle claims and complaints at PortAventura World begins with the claim being received and registered. Information is sought about the events involved in the claim, and the customer receives a response. The customer receives notification of the resolution of their complaint, which is registered in the complaints and claims database. The internal procedure ends with the proposal for improvement actions.

Claims and complaints can be submitted by email, telephone, post and social media, or at various points around the facilities: at the customer service offices (PortAventura Park, PortAventura Caribe Aquatic Park, Ferrari Land), at the special needs customer service office, at hotel reception and the caravan site car park.

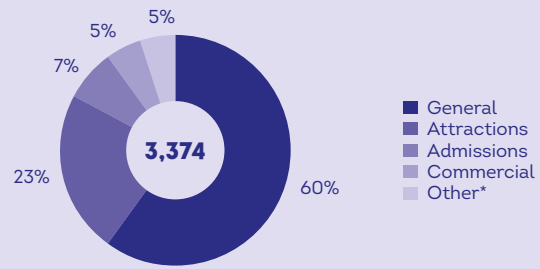
4,017
complaints received at parks

0.00008
Complaints/customer ratio in parks

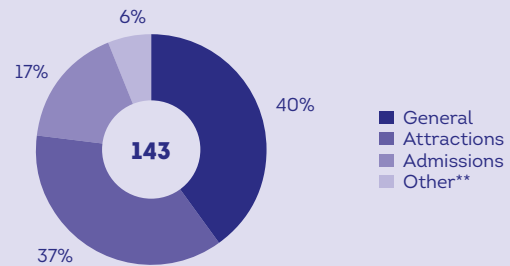
936
complaints received at hotels

0.00077
Complaints/customer ratio in hotels

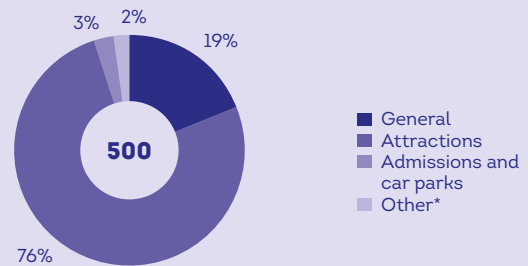
COMPLAINTS BY PORTAVENTURA PARK AREA



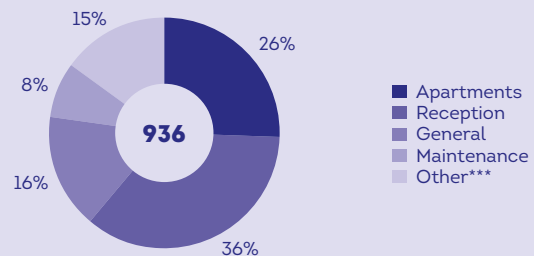
COMPLAINTS BY PORTAVENTURA CARIBE PARK AREA



COMPLAINTS BY FERRARI LAND AREA



COMPLAINTS PER AREA OF THE RESORT HOTELS



*Other: stores and games, maintenance, catering, shows, customer service, safety, cleaning, transport and medical service.
 **Other: restaurants, cleaning, maintenance and stores and games.
 ***Other: shows, general, parking, swimming pools, stores and games.

DIGITALISATION: STRATEGIC CORNERSTONE OF THE RESORT

Digitalisation remains one of the strategic cornerstones of the Resort, and the promotion of initiatives in this regard allows us to fulfil customer needs through technology. We embarked several years ago on a process of technological and digital transformation directly linked to the launch of new initiatives and projects.

In 2022 we promoted and consolidated various digitalisation initiatives:

- Development of a PortAventura World videogame on Roblox to link virtual reality in with the park.
- Launch of a new UX on the portaventuraworld.com website, significantly improving the customer experience and browsing on mobile devices.
- Launch of a new relationship model for the Club customer segment (yearly passes) with a 100% online private area, an optimised purchase/renewal process, and the option of downloading the annual pass in digital wallet format.
- Launch of deferred payment via the Klarna fintech platform to obtain/renew yearly passes.

We are working to promote the largest eGames platform in Europe, further diversifying the leisure products offered at PortAventura World.








In 2022 we created Aventura Labs, the PortAventura World unit focused on innovation to identify, launch and scale up new digital products and services, and expand our value proposition.

A LONG-TERM DIGITAL STRATEGY

In 2022 we created a Digital General Management team to promote innovation in digital services and products, automate processes, and continue offering new experiences in the realm of eGames. Our main objective is to speed up the transition of PortAventura World from a theme park into a digitally enabled entertainment company. We focus on the following areas:

- Improved customer experience through such projects as an app for virtual queuing, mobile payment, etc.
- Automated operations to improve coordination and collaboration among the staff team.
- Improved safety through the use of new technologies such as drones and IoT devices.
- Augmented reality with experiences and products in the metaverse, virtual reality, NFTs, eSports, etc.

On social media we participate in and monitor the social conversation to offer a service tailored to customer needs, allowing us to detect and provide content of interest to them, achieving a more loyal following.

	2020	2021	2022
 Fans on Facebook	755,737	761,215	771,419
 Followers on Instagram	269,812	346,976	403,149
 Subscribers on YouTube	197,070	206,229	210,577
 Followers on Twitter	92,601	105,528	117,219
 Followers on Tik Tok	29,290	69,213	266,108
 Followers on LinkedIn	10,497	12,180	14,282
 Fans on Vkontakte	3,135	3,114	3,024
Total	1,358,142	1,504,455	1,785,778

+19%
social media followers
compared with 2021.

LEISURE ACCESSIBILITY

We work to adapt and continuously improve our installations with regard to accessibility for people with special needs. We offer personalised service to ensure that all visitors can enjoy a welcoming and inclusive atmosphere. Visitors with reduced mobility have access to specific services:

- Discounts on tickets and season passes.
- Exclusive service office for visitors with special needs.
- Reserved, monitored parking area.
- Access to attractions free of architectural barriers.

- Access to shows free of architectural barriers and with adapted spaces.
- Booking at restaurants with table service in locations free of architectural barriers.

The theatres and areas where shows are performed have access free of architectural barriers. All the Resort facilities, such as buildings, attractions, car parks, urban environment and hotels, comply with regulatory accessibility criteria.

In 2022 we improved the queue access ramp at the Kon-tiki attraction and installed a new access ramp to the reserved drop-off car park.

AWARDS IN NUMEROUS SPHERES

BEST THEME PARK IN EUROPE FOR PORTAVENTURA WORLD

BEST SHOW PRODUCED AT A THEME PARK THROUGHOUT EUROPE FOR DESTINATION DANCE

World of Parks Awards 2022

These accolades are awarded by worldofparks.eu, one of the leading international portals for information about theme and leisure parks. They serve to recognise the efforts of the best theme parks throughout the European continent.

HOTEL MANSIÓN DE LUCY

TripAdvisor Travelers' Choice Awards

For the second year running, Hotel Mansión de Lucy received a TripAdvisor Travelers' Choice Award, the only accolades in the tourism sector based on millions of opinions and favourable comments by visitors from all round the globe.

BEST STEEL ROLLERCOASTER FOR SHAMBHALA

European Star Award 2022

PORTAVENTURA CONVENTION CENTRE, RECOGNISED AS ONE OF THE BEST EUROPEAN CONVENTION CENTRES OUTSIDE THE UNITED KINGDOM

M&IT Awards 2022

These awards recognise the leading organisations in the corporate events industry.

ENVIRONMENT AWARD FOR PORTAVENTURA WORLD

15th Gaudí Gresol Awards for Reputation and Excellence

3rd PLACE IN THE "INCLUSION" CATEGORY FOR PORTAVENTURA DREAMS

Blooloop Innovation Awards 2022

These are the most important awards worldwide in the entertainment and theme park sector, spotlighting the most creative and innovative initiatives in the industry.

"EMPOWERING WOMEN'S TALENT" SEAL OF APPROVAL FOR PORTAVENTURA WORLD

Equipos y Talento (Custommedia)

Recognition of support for female talent.

"RISING STAR" AWARD FOR PORTAVENTURA WORLD

Board Customer Awards 2022

Award in recognition of practices and initiatives to promote more efficient planning and achieve better control of company performance.

BEST SUSTAINABILITY ACTION FOR PORTAVENTURA SOLAR

Equipos y Talento (Custommedia)

Award for the construction of the largest photovoltaic solar power plant at a resort in southern Europe.

INSPIRATIONAL WOMAN AWARD FOR SILVIA LLAMAS DE PORTAVENTURA WORLD

Custommedia

INCLUSIVE LEADER AWARD FOR DANIEL RODRÍGUEZ DE PORTAVENTURA WORLD

Custommedia

SECTORAL AND REGIONAL ALLIANCES

We belong to numerous organisations which allow us to play our part and contribute to the social and economic development of the sector and the region. The contribution made by PortAventura World to associations totalled 72,025 euros in 2022.

- Asociación de Apartamentos Turísticos de la Costa Dorada y las Tierras del Ebro (ATT): member
- Agencia Catalana de Turismo: member
- Asociación Catalana de Agencias de Viajes (ACAV): member
- Asociación Catalana de Contabilidad y Dirección (ACCID): sponsor member
- Asociación de Directivos de Comunicación (DIRCOM): sponsor member
- Asociación Española de Profesionales de Compras, Contratación y Aprovisionamiento (AERCE): member
- Asociación de Directivos de Seguridad Integral (ADSI): member
- Asociación de Usuarios de SAP España (AUSAPE): member
- Asociación Española de Directivos (AED): individual member
- Asociación Española de Directivos de Responsabilidad Social (DIRSE): member
- Asociación Española de Fundaciones (AEF): member
- Asociación Española de Parques de Atracciones y Temáticos (AEPA): member
- Asociación Profesional Española de Privacidad (APEP): member
- Asociación Hotelera Salou-Cambrils-La Pineda: member
- International Association of Amusement Parks and Attractions (IAAPA): member
- Asociación Internacional de Palacios de Congresos (AIPC)
- Asociación para el Progreso de la Dirección (APD): global member
- Autocontrol: member
- Autorité de Régulation Professionnelle de la Publicité (ARPP): member
- Barcelona Convention Bureau (BCB): member
- Barcelona Global: corporate sponsor member
- Cámara Oficial de Comercio, Industria y Navegación de Tarragona: premium member
- Catalunya Convention Bureau (CCB)
- Club EMAS Catalunya: member
- Global Code of Ethics for Tourism of the World tourism Organisation: adhesion commitment
- Confederación Empresarial de la Provincia de Tarragona (CEPTA): individual member
- Coordinadora Catalana de Fundaciones: member
- Costa Dorada Convention Bureau (CDCB)

- EURECAT Centro Tecnológico de Cataluña - Comité para la Excelencia Turística: trustee
- Federación Empresarial de Hostelería y Turismo de Tarragona (FEHT): member
- Foment del Treball Nacional: individual member
- Fundació Privada Auditori Josep Carreras: trustee
- Green & Human
- Instituto de Oficiales de Cumplimiento (IOC): member
- Instituto Tecnológico de Producto Infantil y Ocio (AIJU): member
- Irish Travel Agents Association Ltd: member
- Meeting Professionals International (MPI): personal member representing PortAventura Business & Events
- Red Española del Pacto Mundial de las Naciones Unidas: associate signatory
- SportCultura: full member
- Tarragona Convention Bureau (TCB): member
- Themed Entertainment Association (TEA): member

PortAventura World signed up to Green & Human, an initiative with the commitment of accompanying and supporting companies in the sector that share a common goal: promote a sustainable tourism model.

PortAventura Business & Events has joined the AEQT (Chemicals Business Association of Tarragona) as a new business partner.

As befits members of Auto-control, the Spanish advertising self-regulation body, we are committed to compliance with its Code of Advertising Conduct and acceptance of the authority of the Advertising Jury. In 2022 we received their corporate social responsibility certificate, accrediting us as an organisation committed to ethics and responsibility with regard to advertising self-regulation systems.

SITUATION AND PROSPECTS OF THE ECONOMY AND TOURISM SECTOR

Understanding the situation, prospects and economic and sectoral trends allows us to detect new opportunities, strengthen our decision-making, and in short, to be more resilient to constant contextual changes.

ECONOMIC CONTEXT IN 2022

In economic terms, inflation was the issue of the year. As happened almost 50 years ago, price rises were the result of a reduction in the availability of energy inputs. The European Central Bank (ECB) responded with the most intense interest rate hikes ever seen in the EMU over a period of six months. The aim is to keep inflation expectations in check, and prevent companies and workers from entering a vicious circle, pointlessly trying to pass the cost of higher energy prices on to one another. If this is achieved, it would represent a triumph compared with what was seen in the 1970s. However, the problem faced by the ECB is that monetary policy acts with a lag, and its effects are yet to come.

Source: [BBVA Research](#)

CONTEXT OF THE TOURISM SECTOR IN 2022

In contrast with the numerous contradictory signs seen during the second half of the year, which proved to be false, 2022 marks the full recovery of tourism activity in Spain (tourism GDP amounts to 159 billion nominal euros;

1.4% higher than the level in 2019), with tourism accounting for 61% of economic growth. Tourism represents 12.2% of the Spanish economy in 2022, still some way below the 12.6% achieved in 2019.

The notable recovery in revenue in 2022 was not as steep nor reflected with the same intensity in the results of Spanish tourism companies, because of the significant increase in their costs (energy up +28.9%, supplies +17.1%, labour costs +8.9%), which could not be offset by an average price rise (+6.6% according to the INE).

Domestic demand was once again the buttress supporting the recovery of the tourism business in Spain in 2022, following a notable increase in travel and tourism consumption from April onwards, closing the year with tourist volume indicators at Spanish destinations that were higher than the figures for 2019 (total overnight stays at regulated accommodation +4.4%, overnight stays at hotels +0.1%, apartments +13.1%, campsites +19.4%, and rural tourism +6.4%).

Similarly strong recovery in overseas demand in 2022 compared with 2019, with greater intensity in terms of revenues (-3.8% estimated by EXCELTUR up until November) than in visitor numbers (-14.6%). This was thanks to longer stays (+5.1%), higher prices and improved performance, and a preference for more premium tourism products.

Source: [Exceltur](#)

ECONOMIC PROSPECTS FOR 2023

Looking ahead to the coming year, there is little risk in suggesting that inflation will remain the focal point for markets and economic agents. The path followed by inflation will dictate the action of central banks, affecting the intensity and duration of the current cycle of moderated growth.

In the absence of new shocks, inflation will tail off in 2023. "Green shoots" have begun to emerge over recent months, in line with the normalisation of global value chains and lower commodities prices. Similarly, beyond a continuation of these trends, the price dynamic will benefit from favourable statistical effects: the significant price increases at the start of 2022 will create positive baseline effects, serving to reduce year-on-year inflation over the coming months.

Source: [BBVA Research](#)

PROSPECTS FOR THE TOURISM SECTOR IN 2023

Family tourism, which last year registered growth of 4.2% compared with the previous financial year, reveals very positive expectations for 2023, although forthcoming departures will take price more into account when reaching a decision, according to the conclusions of the 10th edition of the Family Tourism Study by the FEFN (Spanish Federation of Large Families), in collaboration with the DNA consultancy.

The study, which involved some 600 families, most of them with more than two children, emphasises the recovery of trust in this segment in terms of travel after more than two years of the pandemic. The prospects for 2023 are positive, albeit viewed with a degree of prudence.

High inflation will not stop this type of tourism, although it will have a clear effect on how holidays are decided and organised, with a greater concern already apparent in seeking out offers and discounts, rather than Covid-19 safety measures.

Price stands out as the key variable in choosing a destination for 61% of families, compared with 38% in 2022. Meanwhile, the search for places that are less crowded, which was an essential element for 34% of families last year, is now a factor for just 15%.

In accommodation, the priority is to "find offers and price discounts", with Covid-19 safety measures again losing importance here. They have dropped out of the top 3 key variables in 2022, to be placed 8th. Ahead of safety, people appreciate large, connected rooms and the comfort offered by accommodation.

The study indicates that destinations are decisive in organising holidays: 59% of families, 3% more than in 2022, will organise their holidays according to the location, whereas 41%, down 3%, will do so on the basis of the product (hotels, theme parks, restaurants...).

Source: [Hosteltur](#)

We trust that 2023 will see the consolidation of the tourism recovery over the course of a year which will once again follow an upward trend, given the context of greater weakness in the global economy and geopolitical uncertainty once again anticipated by analysts at the start of this year, and which, given the positive business expectations in place right now, is more in terms of tourism expected to gain momentum from the spring onwards: Spain's tourism GDP over 2023 as a whole would be expected to amount to €168.453 billion, +7.1% up on pre-pandemic levels, and a recovery of €9 billion compared with the figure achieved in 2022. If this scenario is fulfilled, it would mean that the tourism sector would be contributing 12.2% to the Spanish economy, for the second year running.

The expected recovery in business sales in 2023 (although not in margins and results, which will not follow a symmetrical trend, as cost inflation is expected to continue, albeit at lower levels) will be seen in practically all sub-sectors of the tourism value chain. City hotels (+6.9%), passenger transport companies (+7.6%), more focused on international tourism, long haul and the MICE segment lead this growth. Leisure companies will end 2023 at levels +4.5% above 2019, holiday hotels +4.7%, car rental companies +1.1%, and travel agents (-2.3%), revealing a more negative scenario because of structural changes in the market, the evolution of business models and the growing trend for people to organise their own trips.

Source: [Exceltur](#)

5

NEW CORPORATE RESPONSIBILITY STRATEGY

NOTABLE PROJECTS IN 2022

-

CORPORATE RESPONSIBILITY STRATEGY PROGRESS IN 2022-2025



We have reviewed the new corporate responsibility strategy in accordance with the impact measurement conducted with B Corp. We likewise include the results of the identification of climate change risks using the methodology of the TFCF (Task Force on Climate-related Financial Disclosure), as well as our commitment to the SBTi (Science Based Targets Initiative) project.

In order to raise our strategy to the highest level and make this one of our strategic cornerstones, we have fully integrated it within our managerial approach. With this aim in mind, the functions of the Corporate Responsibility Committee have been transferred to a new Sustainability Committee, which will be extensively represented at senior management level. This change involves dissolving the previous Corporate Responsibility Committee, set up in 2016.

The Executive Committee is responsible for defining the strategic plan and setting out the proposal for annual and quarterly targets, which form part of the ESG bonus, and are passed on to the departments and areas. The Board of Directors is the body responsible for approval and quarterly monitoring of the plan.

The identification and evaluation of environmental, social (including human rights) and economic impacts is conducted by B Corp, our impact measurement tool approved by the Executive Committee and the Board of Directors. They delegate responsibility for ESG Impact management to the management team of the Customer, Sustainability and Communication Department.



Our roadmap is based on the fundamental cornerstones of the UN Global Compact principles and Sustainable Development Goals, and the Global Code of Ethics for Tourism of the UNWTO.

PORTAVENTURA WORLD UNDERPINS ITS COMMITMENT TO THE UN GLOBAL COMPACT AT FITUR

We ratified our commitments in terms of sustainability under the UN Global Compact during a gathering held within the context of the FITUR International Tourism Trade Fair in Madrid. Both parties highlighted PortAventura World's commitment to sustainability and the fulfilment of the Sustainable Development Goals, as well as the Global Compact. They likewise emphasise the importance of promoting partnerships to achieve these goals.

Aware of the significance of incorporating the SDGs within our strategy, we undertake our operations on the basis of a principle of sustainability which cuts through the entire business, in partnership with the 2030 Agenda and the aim of reinventing a responsible tourism sector which is consistent with the current context.

PortAventura World continues to support a clear strategy in terms of sustainability, social commitment and good governance, having signed up to achieve the UN Sustainable Development Goals (SDGs). Our priority goals are:



DIALOGUE WITH STAKEHOLDERS

Identification of the expectations and demands of stakeholders through ongoing dialogue guarantees the success of our strategy, by sharing challenges and solutions.

SHAREHOLDERS

Generate value and profitability through responsible and sustainable management.

CUSTOMERS

Prioritise service quality through innovation in response to the expectations and needs of customers and visitors, within a safe and healthy entertainment context.

OUR PEOPLE

Invest in the team, offering them a good place to work, and promoting equality and diversity among them.

SUPPLIERS AND CONTRACTORS

Promote responsible management of all companies regarding their supply chain.

SOCIETY

Improve the quality of life of society, through responsible conduct and close cooperation with social organisations.

KEY PROJECTS IN 2022

In the first year covered by the new 2022-2025 sustainability strategy, we achieved the following goals:

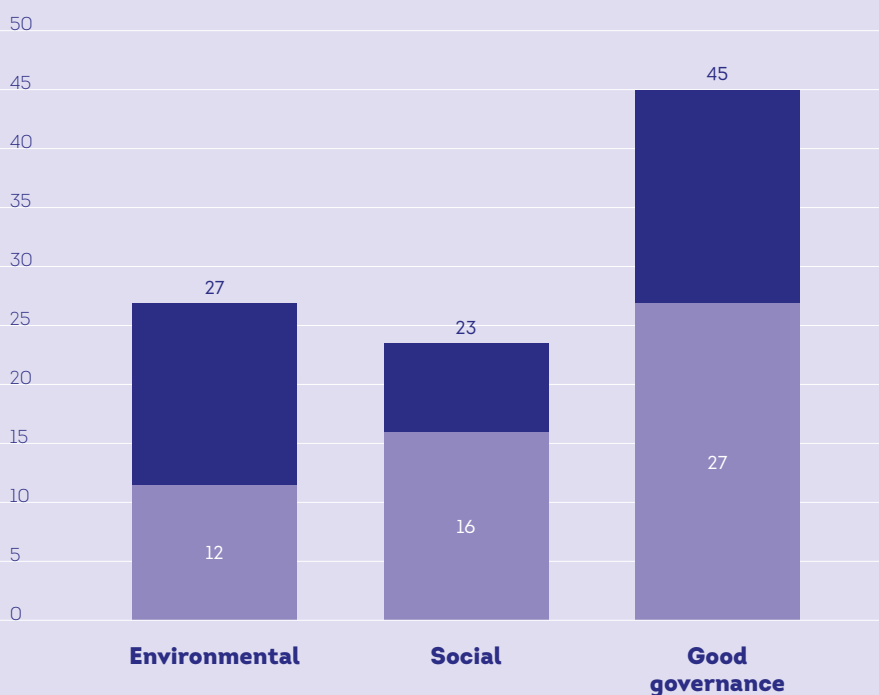
- Be a B Corp company, ensuring fulfilment of the highest social and environmental impact, legal responsibility and transparency standards.
- Construction of PortAventura Solar, the largest self-consumption photovoltaic power plant at any holiday Resort in Spain, and one of the largest in Europe.
- Receipt of LEED (Leadership in Energy and Environmental Design) certification for the LaLiga TwentyNine's restaurant.
- Approval of the PortAventura World Equality Plan II.
- Receipt of the "Empowering Women's Talent" seal of approval for PortAventura World's support of female talent.
- Receipt of ISO 27001 certification for the Information Security Management System, to provide the technological and operational service for Resort business processes.
- Adhesion to the Green&Human initiative to promote a sustainable tourism model.
- Development together with Endesa X Way of one of the largest electric car recharging hubs at a resort in Europe.
- Second year of offsetting scope 1 and 2 emissions through a conservation project on the coast of Guatemala.

PROGRESS IN CORPORATE RESPONSIBILITY STRATEGY 2022-2025

In order to achieve the goals set in the Corporate Responsibility Strategy for 2025, an action plan has been defined with 95 initiatives (27 environmental, 23 social and 45 good governance). In 2022, the achievement of the plan is 55 initiatives completed or in progress: 12 environmental, 16 social and 27 in good governance.

ACTION PLAN INITIATIVES

■ 2022-2025 total
■ 2022 completed/in progress



As part of our commitment for implementing the goals of the new strategy, we will link 30% of the managers bonuses to the achievement of different ESG goals.

To progress in the 2022-2025 corporate responsibility strategy, the following strategic goals have been considered:

ENVIRONMENTAL GOALS



	B Corp impact	2022		2023
		Objective	Achievement	Objective
Energy transition and climate change	Commit to reduce the Resort's scope 1 and 2 GHG emissions in accordance with the SBT initiative by 20% in 2025 compared to 2019 emissions. ¹ (t CO ₂ e)	-5%	-11%	-10%
	Increase in the energy consumed within the Resort from renewable energy generated on site through the photovoltaic plant.			7.8 GWh
	Reduce the electrical energy consumption of the Resort. (MWh/1,000 visits-overnight stays/year)	-3%	+1.73%²	-1% ³
Circular economy and efficient resource management	Reduce generation of other waste out of the total waste generated. (t mixed waste/1,000 visits-overnight stays/year)	-	-22%⁴	-5% ⁵
	Reduce total waste generation. (t waste/1,000 visits-overnight stays/year)	-	-10%⁶	-5% ⁷

SOCIAL GOALS






	B Corp impact	2022		2023
		Objective	Achievement	Objective
Safety of our installations and visitors	Zero customer accidents. ⁸	0	0	0
Health and safety of our employees	Reduce incidence index. ⁹	-3%	+3.2%	-2.5% ¹⁰
Satisfaction of our visitors with the general experience	Improve the Resort's customer satisfaction index.	Satisfaction Net Promoter Score: 50	Satisfaction Net Promoter Score: 48	Satisfaction Net Promoter Score: 50
Attractive working environment ensuring equal opportunities and helping to motivate staff	Improve the Employee Satisfaction Index (eNPS)	-	-17	5
Promotion of local development	Increase the number of employees who have received specific ESG training.	-	-	75%

GOVERNANCE GOALS



		B Corp impact	2022		2023
			Objective	Achievement	Objective
Sustainability in our supply chain	Provide specific ESG training for the supply chain. (% suppliers, in monetary terms, taking part in a specific ESG training programme)	 	-	-	100%
Safety of our installations and visitors	Zero cybersecurity incidents. ¹¹		0	0	0
Ethics and good business practices	Zero data privacy fines.		0	0	0
	Provide specific ESG training for the members of the Board of Directors. (% de miembros del Consejo)		-	-	100%
Attractive working environment ensuring equal opportunities and helping to motivate staff	Increase presence of women at the highest management levels (executives and area managers). (average employees during the year)		45%	45%	48%

-  Achieved
-  Partially achieved (5% fulfilment margin)
-  Not achieved

-  Care for the planet
-  Positive impact on people
-  Unforgettable experiences

(1) Included in the SBTi initiative to reduce total GHG emissions by 20% by 2025. Base year 2019: 6,021.50 t equivalent tons of CO2. Target 5,300 t/y

(2) Base year 2019: 6,397 MWh/1,000 visits-overnight stays/year.

(3) Base year 2022: 6,506 MWh/1,000 visits-overnight stays/year.

(4) Base year 2019: 282 t/1,000 visits-overnight stays/year.

(5) Base year 2022: 219 t/1,000 visits-overnight stays/year.

(6) Base year 2019: 638 t/1,000 visits-overnight stays/year.

(7) Base year 2022: 573 t/1,000 visits-overnight stays/year.

(8) Accidents are considered serious injuries to a person that result in immediate admission and hospitalization for more than 24 hours for purposes other than medical observation, or that result in death, and have a substantial negative impact on outcomes, economic and/or reputation of the company.

(9) The incidence rate represents the number of accidents with sick leave for every hundred thousand people exposed. The internalization of the housekeeping staff in 2022 has had an impact on the accident rate indicators. Without including the internalization of this group, the achievement of 2022 is +3.2%.

(10) Base year 2022 considering the group of flats: 3,567

(11) ISO/IEC 27000:2018 defines "cybersecurity incidents" as single events or a series of unwanted or unexpected information security events that have a significant probability of compromising business operations and threatening the security of the information.

6 CLEAN WATER
AND SANITATION



7 AFFORDABLE AND
CLEAN ENERGY



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



13 CLIMATE
ACTION



17 PARTNERSHIPS
FOR THE GOALS



6

ENVIRONMENTAL COMMITMENTS IN 2022

CERTIFIED ENVIRONMENTAL MANAGEMENT

-

ENERGY TRANSITION AND CLIMATE CHANGE

-

CIRCULAR ECONOMY AND EFFICIENT USE OF RESOURCES

-

ENVIRONMENTAL EDUCATION FOR ALL AGES AND VISITORS

-

CONSERVATION OF BIODIVERSITY AND ANIMAL WELFARE

Certified



Corporation



Our environmental goals are based on energy transition and climate change, the circular economy and efficient use of resources. We are progressing in the decarbonisation of the Resort, and continue our efforts to reduce emissions; in 2022 we also signed up to the Science Based Targets Initiative.

CERTIFIED ENVIRONMENTAL MANAGEMENT

With the aim of implementing our commitment to protect the environment, PortAventura World continuously prevents, measures and improves environmental results. Our basic operational tools are the Environmental Policy and the *General Environmental Practice Manual*.

Numerous seals of approval and certifications corroborate our commitment:

- Since 2001, EMAS (Eco Management and Audit Scheme) registration, and since 2008, member of the EMAS Club of Catalonia.
- Since 2003, environmental quality guarantee badge of the Department of Environment and Housing of the Autonomous Government of Catalonia for the PortAventura hotels: El Paso, Caribe, Gold River and Mansión de Lucy.
- Since 2007, ISO 14001:2015 certification.
- In 2019, first AENOR Zero Waste certification for all activities involved in Resort management, by achieving a minimum waste recovery rate of 90%. Because of the exceptional situation caused by Covid-19, in 2020 the amount of waste recovered was over 80%, and the certification was therefore converted to Towards Zero Waste.
- Since 2001, "BREEAM in Operation" badge for the sustainable construction of the main building at PortAventura Dreams Village. This guarantees greater health and comfort for those using the building, and a significant reduction in its environmental impact.
- Since 2022, LEED (Leadership in Energy and Environmental Design) certification for LaLiga TwentyNine's, the world's first themed LaLiga restaurant.

LaLiga TwentyNine's is the first venue at the resort to achieve LEED (Leadership in Energy and Environmental Design) certification, in the Silver category, one of the most widespread sustainable building recognitions worldwide.

Environmental management is the responsibility of the following bodies:

- **Management Committee, area heads and supervisors.** They approve the proposals of the Environmental Management System Officer with regard to environmental management at the complex. Management signs off the environmental policy.
- **Environmental Management System Officer.** Executive serving as liaison with the Management Committee and overseeing application and overall maintenance of the system.
- **Green Team or Environmental Committee.** Working party with the aim of ensuring proper and uniform environmental management at the Resort. It presents improvement proposals and facilitates and establishes targets in accordance with the environmental policy. Made up of individuals from different company departments, the Green Team meets every three months, and reports to the Management Committee.

In order to inform, raise awareness and engage the entire workforce in environmental management, in 2022 we promoted and communicated initiatives to mark specific international days (International Biodiversity Day and International Day of Awareness of Food Loss and Waste), as well as the achievements made in the environmental sphere, and information of interest to our team as to awards and accolades received by the Resort in the area of environmental protection.

PortAventura World received the Environmental Award at the 15th edition of the Gaudí Gresol Reputation and Excellence Awards. The accolade recognises PortAventura World's firm commitment to a sustainable future, by driving environmental initiatives to promote respect for our surroundings. It should in particular be mentioned in this regard that we have become the first operationally carbon-neutral complex in Europe, alongside membership of the Science Based Targets Initiative (SBTi), and the Zero Waste certification awarded by Aenor.

SIGNIFICANT ENVIRONMENTAL ASPECTS IN 2022

- Waste paper and cardboard
- Debris
- CO₂ emissions

28
internal audits

4
external audits

€757,550
environmental investments

For more detailed information about PortAventura World's environmental performance, you may consult the 2022 environmental statement on the website www.portaventuraworld.com/en/medio-ambiente.

ENERGY TRANSITION AND CLIMATE CHANGE

OBJECTIVE: CARBON-NEUTRAL RESORT

CARBON FOOTPRINT MITIGATION STRATEGY - CALCULATION, REDUCTION AND OFFSETTING

In order to remain a leading player in sustainable tourism, we must take on firm commitments in response to the need for climate change adaptation and mitigation.

In 2022 we committed ourselves to setting a GHG emissions reduction goal based on the methodology established by the Science Based Targets Initiative (SBTi). This is a partnership between the non-profit organisation CDP, the UN Global Compact, the World Resource Institute (WRI) and the Worldwide Fund for Nature (WWF). The initiative supports organisations in setting reduction targets. The target presented to the initiative will be validated over the course of 2023.

In parallel with the science-based reduction target, PortAventura World has now committed to reduce total GHG emissions by 25% by 2025.

Calculation of our carbon footprint

We have measured the carbon footprint of our activity at PortAventura World since 2008, quantifying greenhouse gas emissions expressed in tonnes of CO₂e.

The carbon footprint calculation for 2022 was extended in comparison with previous years, to include emissions associated with all scope 3 categories applicable to PortAventura World, so as to establish reduction targets.

Reduction in CO₂ emissions

The carbon footprint calculations involved putting actions in place to achieve progressive reductions by implementing energy efficiency improvements, environmental good practices and the purchase of electricity from renewable sources.

Compared with 2022, we have since 2008 achieved a reduction in scope 1 and 2 GHG emissions of 82% (t CO₂ per 1,000 visits-overnight stays).

Renewable energy consumption

Since 2016, 100% of the electricity consumed has come solely from renewable energy sources free of GHG emissions (guarantee of origin).

Construction in 2022 of the largest photovoltaic self-consumption power plant at a holiday resort in Spain (6.05 MW peak power), and one of the largest in Europe: PortAventura Solar, which will provide more than 20% of the current energy consumed at the resort. A second solar plant is also scheduled for launch in the same year, to be located on the canopies and pergolas of the employee car parks and the Hotel Colorado Creek, with a peak power rating of 3.1 MW.

In total, the two photovoltaic plants will supply the Resort with more than 30% of the current energy consumed.

Offsetting of emissions

In 2020 we offset emissions from activity at Hotel Colorado Creek corresponding to the year 2019.

Since 2021 we have offset the emissions for the entire Resort (scopes 1 and 2) corresponding to the previous year, making us the first of operationally emissions-neutral Resort in Europe.

In 2022 we offset 100% of emissions generated in 2021 in our activities, by purchasing 5,155 verified carbon credits, used to protect and preserve one of the most important migratory corridors on the planet, located on the coast of Guatemala. The woodlands of the Caribbean coastline in Guatemala are a biodiversity reserve, with the area home to almost 10% of the global population of known species of birds. The coastline is a migratory corridor for birds on their biannual journey between North and South America. The Guatemalan non-profit organisation FUNDAECO is responsible for the conservation project.



Meanwhile, through exchange purchases our supplier offset 1,500 kg of CO₂ through the planting of trees (*Senegalia catechu*) within the context of the *Trees for the Future* (TREES) agri-forestry project.

CARBON FOOTPRINT

We calculate our carbon footprint on the basis of the Greenhouse Gas (GHG) Protocol, the accounting and reporting standard of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

In 2022 the carbon footprint was calculated in a more complete manner, including all emissions associated with the scope 3 categories applicable to PortAventura World, according to the GHG Protocol, so as to provide further information and data allowing more specific reduction measures to be established depending on the source of emissions.

CO₂ EMISSIONS BY SCOPE (T CO₂e)

	2020	2021	2022
Scope 1			
Fixed fuel consumption sources	420.38	1,088.08	1,391.91
Mobile fuel consumption sources	110.90	179.78	224.43
Fugitive emissions	2,487.41	2,816.70 ²	3,746.57
Total	3,018.69	4,084.56	5,362.91
Scope 2			
Consumption of electrical energy (<i>market-based</i>) ¹	0	0	0
Total	0	0	0

(1) Since 2016, indirect emissions associated with electricity consumption have been 0 tonnes of CO₂/kWh as 100% of supplies come solely from renewable energy sources free of CO₂ emissions (guarantee of origin).

(2) The calculation for 2021 includes the emissions factors for the gases CH₄ and N₂O in the fixed and mobile combustion source categories.

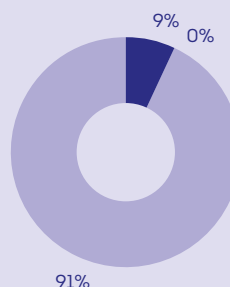
According to the carbon footprint calculations corresponding to 2022, scope 3 GHG emissions amount to 55,725.61 t CO₂e and represent 91% of PortAventura World's total emissions (61,088.52 t CO₂e).

0.84 t

CO₂e (scope 1 and 2) per 1,000 visits-overnight stays in 2022

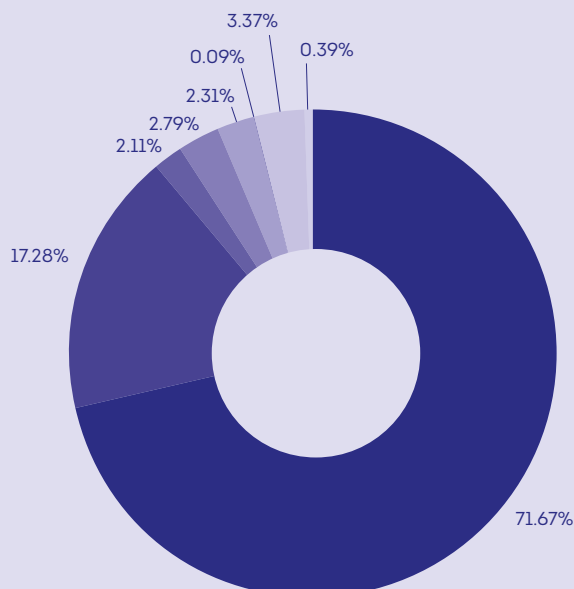
GHG EMISSIONS BY SCOPE

- Scope 1
- Scope 2 (*market-based*)
- Scope 3



SCOPE 3 GHG EMISSIONS (MARKET-BASED)

- 3.1. Purchasing of goods and services
- 3.2. Capital goods
- 3.3. Fuel and energy-related activities
- 3.4. Transport and upstream distribution
- 3.5. Waste generated
- 3.6. Corporate travel
- 3.7. Travelling to work
- 3.12. End-of-life of products sold



Note: Calculation of the GHG emissions for the year 2022 employed the emissions factors from the "Practical guide for GHG emissions calculations" of the Catalan Climate Change Office, in the April 2022 version. Other emissions factors used in 2022 correspond to DEFRA GHG and IEA (2022).

In addition, as part of our commitment to climate change, we aim to get involved with sustainable mobility, by promoting low-carbon means of transport. In this regard, suppliers providing a daily service on Resort premises must use electric, hybrid or other sustainable vehicles, while theme park and hotel customers have access to electric charging points in the car parks. Employees also have access to electric charging points free of charge.

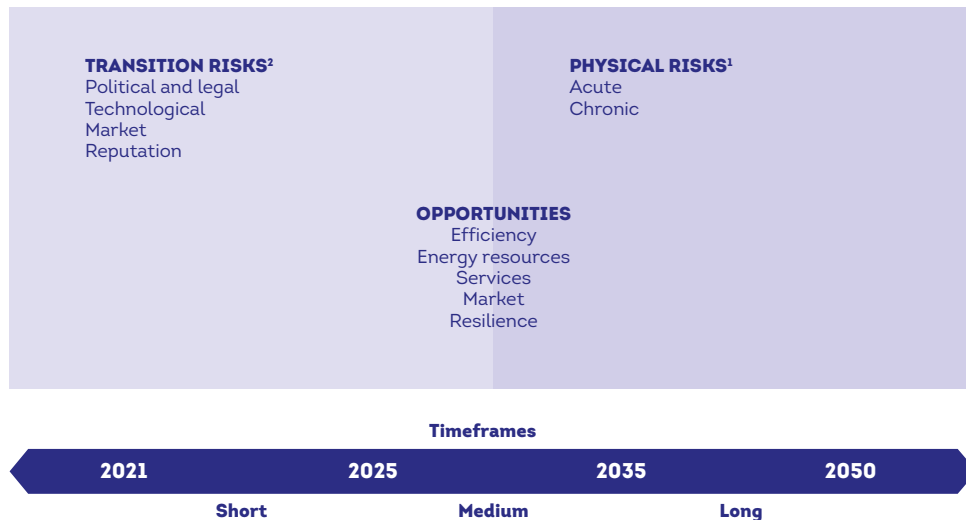
PORTAVENTURA WORLD AND ENDESA X WAY ARE DEVELOPING ONE OF THE LARGEST ELECTRIC CAR RECHARGING HUBS AT A RESORT IN EUROPE

Our aim is to put in place the largest private installation of electric vehicle recharging points in Spain. In total, the new installation has 150 electric charging spaces located at seven sites around the park (car park 110, northern car park, employee car park, Hotel PortAventura, Hotel Gold River, Hotel El Paso and Hotel Caribe) which are available free of charge to both employees and customers. This means that electric vehicle users visiting the park have the guaranteed opportunity to recharge their electric car, at any time and at various locations around the Resort.

WE INTEGRATE CLIMATE RISKS WITHIN OVERALL RISK MANAGEMENT



Identification and prioritisation of Risks and Opportunities



(1) An analysis has been conducted of the climate projections developed by MeteoCat (the Meteorological Service of Catalonia) within the context of the Regionalised Climate Scenarios in Catalonia (ESCAT-2020). The data obtained from this study correspond to the new high-resolution climate projections (1 km) for the emissions scenarios RCP4.5 (moderate scenario) and RCP8.5 (intensive scenario) for the timeframes 2030 and 2050.

(2) The scenarios considered for the transition to a low-carbon economy are as follows:

- Stated Policies Scenario (STEPS).
- Future policy scenarios taking into account sustainable legislative developments. This is known as the Sustainable Development Scenario (SDS).
- Net Zero Emissions by 2050 Scenario (NZE2050), supplementing the SDS analysis, which allows for many advanced economies achieving net zero emissions by 2050 at the latest, with the world on course for net zero emissions by 2070.

The risks and opportunities identified on a preliminary basis are validated and prioritised by the Management Committee in accordance with the appraisal of the potential financial impact of each of them for PortAventura World activities, as well as the likelihood of occurrence.

Physical climate risks and potential financial impacts

With regard to physical risks that could affect PortAventura World, an average annual temperature increase of 1.5° C in 2030 and up to 2° C in 2050 has been identified, together with more frequent heat waves, associated with a drop in precipitation, with more frequent droughts and lack of water resources, as well as an increase in the intensity or frequency of extreme meteorological events, such as flooding and "Medicanes" (Mediterranean hurricanes). This could essentially result in greater costs derived from an increase in insurance premiums or the price of water, as well as increased climate control costs, the need to make adaptations to adapt the Resort to these risk scenarios (prevention of the risk of flooding, repairs to damaged infrastructure, adaptations

to deal with higher temperatures, etc.). Likewise, although heatwaves in the summer may on occasion discourage public attendance or force the opening hours of the Resort to be modified, the increased average temperature could also help to extend the season during the winter months.

As for transition risks, we would emphasise that the transition towards the decarbonisation of the Resort and its adaptation to future climate or transitional scenarios could also give rise to opportunities, through greater resource efficiency and cost savings, the adoption of low-emissions energy sources, innovation for the development of new products and services, access to new markets and increased resilience in the supply chain. In fact, the management of many of these risks which have been identified also opens the door to opportunities to improve the efficiency, sustainability, market positioning and reputation of PortAventura World, with the Resort already having developed many of these aspects through its corporate responsibility strategy.

With regard to transitional risks, the following may be emphasised:

Transitional climate risks	Potential financial impact for PortAventura World
Increase in the carbon price	PortAventura World has been an emissions neutral Resort since 2021, thanks to the fact that it offsets its carbon emissions. The cost of offsetting and neutralisation credits is expected to increase because of greater global demand, which will most likely in the future lead to an increase in the budgetary allocation for this purpose, although the progressive reduction of the carbon footprint could in part offset this increase. Meanwhile, the emergence of possible carbon taxes applicable to products or services connected with the activity of PortAventura World, such as an increase in the price of airline tickets affected by CORSIA emissions reduction programmes, could indirectly affect the cost of package holidays or the margins on certain activities.
Investments or costs from adapting to present or future regulations	The growing regulatory corpus concerning climate change and energy transition at both the regional and national and EU level will undoubtedly force changes and adaptations in all sectors of the economy. Beyond the overall European Union commitment to achieve emissions neutrality by 2050, then, and to reduce emissions by 55% by 2030, at the national level Climate Change Act 16/2017 promotes the application of measures towards a more sustainable tourism model, with lower resource consumption, greater respect for the local environment, reduced vulnerability and lower greenhouse gas emissions; and the Climate Change and Energy Transition Act supports sustainable tourism as one of its priorities in combating climate change. This will all undoubtedly lead to the need to address investments for decarbonisation and technological and process changes at PortAventura World and in its supply chain, as well as entailing increased needs for monitoring and reporting in areas connected with climate change mitigation and adaptation.
Changes in visitor behaviour	The growing sensitivity of consumers regarding sustainability-related aspects has an increasing effect on all sectors, with tourism being no exception. Visitors increasingly value more environmental aspects when choosing their destinations, such as travel and consumption. This makes certain destinations more or less attractive for this sensitive target market. In this regard, PortAventura World is one of Europe's most sustainable results, as acknowledged this year by the IAAPA, and so starts out from a strong position in addressing this risk. Likewise, its good rail connections make it more resilient to the possible impact of changes in user preferences regarding air transport. To mitigate this risk, PortAventura World will need to continue investing in developing and strengthening its Resort sustainability and decarbonisation strategy.
Costs of transition to a low-carbon economy	Beyond legal compliance, the transition to a low-carbon economy could entail the need for the Resource to diversify its traditional activities, for example by developing new products and virtual services, allowing customers to enjoy entertainment or congress experiences remotely or in hybrid form. Aside from the required investment to develop such initiatives and the risk they could entail, implementation could lead to the loss of certain income linked to attendance in person, such as revenue derived from catering and marketing products. Likewise, the trend towards decarbonisation could result in the need to make adaptations to the Resort's facilities, such as new forms of mobility through an increase in electric vehicle charging points or "hydrogen stations" to supply hydrogen, or otherwise the electrification of climate control systems, installation of energy storage systems or adaptation of installations that currently run on natural gas, allowing them to run on piped hydrogen.
Increase in utilities costs	The future policy scenario models analysed predict an increase in the price of fuel, electricity and water resources. An increase in fuel prices could affect visitors travelling by ICE vehicle or aeroplane to the park, while an increase in electricity and water costs would affect the Resort's operating costs. With regard to fuel costs, PortAventura World has good public transport connections in place, although these might need to be strengthened. Meanwhile, in terms of increased electricity and water costs, these could demand greater efforts to achieve energy and water efficiency, although the Resort already starts out from an advantageous position thanks to the initiatives that have been in development for some time now. These would include in particular the new photovoltaic plant, which will provide the Resort with clean and renewable energy.

The transition towards the decarbonisation of the Resort and its adaptation to future climate or transitional scenarios could also give rise to opportunities, through greater resource efficiency and cost savings, the adoption of low-emissions energy sources, innovation for the development of new products and services, access to new markets and increased resilience in the supply chain. In fact,

the management of many of these risks which have been identified also opens the door to opportunities to improve the efficiency, sustainability, market positioning and reputation of PortAventura World, with the Resort already having developed many of these aspects through its corporate responsibility strategy.

RENEWABLE ENERGY FOR DECARBONISATION

Our corporate responsibility strategy sets targets for the reduction of greenhouse gas (GHG) emissions and decarbonisation of the Resort. In accordance with these commitments, in 2022 PortAventura World built the largest self-consumption photovoltaic power plant at a holiday resort in Spain, and one of the largest in Europe: PortAventura Solar.

The project, designed and built by Endesa X, comprises the installation of a total of 11,102 ground-mounted solar panels, occupying a total surface area of 6.4 ha, equivalent to 9 football pitches, within the Resort. Once in operation the solar plant will have a peak power of 6.05 megawatts (MWp), allowing PortAventura World to generate 10 GWh/hour of clean energy, covering practically a third of its energy needs.

The construction of PortAventura Solar represents an investment of more than 4.8 million euros, and has been developed in accordance with a landscape impact and integration plan, so as to reduce its visual effect and preserve the environment. PortAventura Solar also features an environmental education area which will be set up for school visits and other teaching and scientific outreach activities.

The plant will begin operation in 2023, with the launch of a second solar plant likewise being scheduled for the same year, to be located on the canopies in the employee car parks and at the Hotel Colorado Creek, with a peak power of 3.1 MW.

Within the context of the 2nd edition of Sustainability Day 2022, PortAventura World received the first recognition for PortAventura Solar, selected as one of the best Sustainability Actions 2022.

Since 2016, 100% of the electricity consumed has come solely from renewable energy sources free of CO₂ emissions (guarantee of origin).

ANNUAL ENERGY CONSUMPTION (MWh)

	2020	2021	2022
Electricity	17,568	31,330	41,497
PortAventura Park/PortAventura Caribe Aquatic Park	10,496 ¹	16,632	21,820
Ferrari Land	1,473	2,805	3,628
Hotels	4,856	11,042	14,472
PortAventura Convention Centre	743	828	1,577
PortAventura Dreams Village	1	23	- ²
Natural gas	2,323	5,951	7,599
PortAventura Park/PortAventura Caribe Aquatic Park	406 ¹	670	1,131
Ferrari Land	9	24	29
Hotels	1,903	5,211	6,403
PortAventura Convention Centre	5	46	36
Others	462	830	1,011
Fuel	452	756	912
Propane gas	10	74	99
Total	20,353	38,111	50,189

(1) The figures include only PortAventura Park. PortAventura Caribe Aquatic Park did not operate in 2020.

(2) In 2022, due to a malfunction of the particular meter of PortAventura Dreams Village, its consumption is included in the metering record of the Hotel Colorado Creek.

ANNUAL ENERGY CONSUMPTION (MWh PER 1,000 VISITS-OVERNIGHT STAYS PER YEAR)

	2020	2021	2022
Electricity	16.79	7.94	6.51
PortAventura Park/PortAventura Caribe Aquatic Park/Ferrari Land	14.12 ¹	6.10	4.90
Hotels	24.88	15.12	11.93
PortAventura Convention Centre	197.66	30.88	26.51
PortAventura Dreams Village	17.67	12.67	- ²
Natural gas	2.22	1.51	1.19
PortAventura Park/PortAventura Caribe Aquatic Park/Ferrari Land	0.49 ¹	0.22	0.23
Hotels	9.75	7.13	5.28
PortAventura Convention Centre	1.43	1.71	0.60
Total	19.01	9.45	7.70

(1) The figures include only PortAventura Park. PortAventura Caribe Aquatic Park did not operate in 2020.

(2) In 2022, due to a malfunction of the particular meter of PortAventura Dreams Village, its consumption is included in the metering record of the Hotel Colorado Creek.

CIRCULAR ECONOMY AND EFFICIENT RESOURCE MANAGEMENT

REDUCTION, REUSE AND RECOVERY OF WASTE

One of our commitments is to promote the circular economy and make sustainable use of resources. In accordance with European waste management legislation, we are working on reduction, reuse and recovery.

We have since 2021 had a partnership agreement in place between PortAventura World and the occupational inclusion enterprise Formació i Treball, to assign 50,000 kg of organic waste generated at the La Cantina restaurant, which will, once it has been converted into compost, be used on Resort premises. The agreement was signed within the context of the European ENI-CBCMED SIRCLES project, headed by the Catalan Waste Agency.

Our waste management traceability system, which in 2020 recovered 93% of waste generated, preventing it from ending up in landfill, furthermore holds AENOR Zero Waste certification.

MAIN IMPROVEMENT ACTIONS IN 2022

- Elimination of plastic at the restaurants and incorporation of recycled and organic material in merchandising objects.
- Materials management based on sourcing local, low environmental impact products.
- Use of reusable cups. In 2022, 42% of reusable cups were returned by customers.
- The more than 12,000 pumpkins used for decoration during Halloween are grown on an estate near the resort in the Penedés district, and are donated to provide feed for flocks of sheep in the area.
- The hotel keys (cards) are made from recyclable and biodegradable SICOECO film.

573 t

waste generated per million visits

35

segregated waste fractions

93%

waste recovered

QUANTITY OF WASTE GENERATED (t)

	2020	2021	2022
Non-hazardous waste	1,345	2,687	3,616
Hazardous waste	20	21	35.83
Total	1,365	2,708	3,652

We encourage optimised consumption of materials by extending their useful life and replacing them with other more sustainable alternatives, either of recycled origin or with eco-certification. Examples would include office paper, hand soap, toilet paper, towels and timber for installations and mouldings.

Green West Store is the new eco-friendly store in the Far West zone, offering products and souvenirs such as reusable bottles, bags and organic cotton T-shirts, vegan footwear and local produce (oil, honey, etc.) from the Cambrils Agricultural Cooperative.

MATERIALS OF RENEWABLE ORIGIN

	2020	2021	2022
Bags for the sale of products at Resort stores (kg)	165,263	145,093 ⁽¹⁾	126,705
Office paper (kg)	5,626	7,635	16,092

(1) In 2021, bags consumed at Resort stores are declared. Plastic bags are not provided for product sales at stores.

MATERIALS OF NON-RENEWABLE ORIGIN

	2020	2021	2022
Chemical products in the main pool and lake maintenance (kg)	360,479	523,576	725,732
Light fittings (units)	6,228	9,763	14,229
Cleaning products (kg)	49,551	93,579	90,200
Greases and lubricants (kg)	3,750	6,295	6,269

RESPONSIBLE MANAGEMENT OF SURPLUS FOOD

Surplus food that cannot be incorporated within the production and service chain at PortAventura World is donated to the Food Bank of Catalonia. This donation is administered via Taller Baix Camp, which collects the food in an appropriate and safe manner on request by PortAventura World, in accordance with the agreement signed between the PortAventura Foundation, PortAventura World and Reus City Council. The Reus Food Management Programme recovers fresh food which is fit for human consumption.

The entire system incorporates food safety criteria to ensure that the foodstuffs are in proper condition for consumption and reuse. It also includes good practices to encourage the ordering and review of expiry dates, to avoid product wastage, as well as sound food handling practices to avoid waste during the processing and sale of the products.

3,333.40 kg
food collected and
donated

MAIN IMPROVEMENT ACTIONS IN 2022

- Approval of the Manual of Criteria to Control Food Waste, with the aim of ensuring proper application of the regulations concerning food waste (Act 3/2020, for the prevention of food loss and wastage), as well as establishing the methodology to minimise such waste.
- Founding of a multi-departmental working party to address and promote initiatives to avoid food waste.
- Monitoring of weight and registration of kilograms of food waste at the hotel buffets and PortAventura Convention Centre events.
- Incorporation of elements to encourage sound environmental and food handling practices at Resort catering points.
- Buddy pocket distributed to all catering staff, reminding them of good practices in the kitchen, including environmental aspects

CONTROL OF THE WATER FOOTPRINT

Water-related goals and objectives are established in the PortAventura World environmental policy, and our management focus is aligned with public policies and the local context. Water efficiency is one of our priorities, as water is a scarce resource, and is also fundamental for the operation and theming of the Resort. We conduct daily water consumption monitoring, the aim being to reduce this through watertightness tests, automatic irrigation at the parks, fountain equipment with water-saving systems and monitoring of potential leaks.

We distinguish between various types of water at the Resort:

- **Water for human consumption.** This comes from the municipal mains, and is practically all transformed into waste water. Usage is dependent on the behaviour of our customers, and occurs in restaurants and wash-rooms, for personal hygiene, cleaning, etc.
- **Recreational and bathing water.** Derived from the municipal supply. Recreational water is used in water attractions (and ornamental fountains), and is maintained with appropriate residual disinfectant levels in accordance with the Resort's internal criterion. Bathing water is filtered and treated, and only a small percentage is discharged as waste water, after the filters are washed. The water is renewed in accordance with the specific regulations.

- **Regenerated water for irrigation.** This is sourced from tertiary treatment at the Vila-seca and Salou Waste Water Treatment Plant (WWTP) since 1996, and is used only for watering plants.

- **Other water for irrigation.** Alternative sources of consumption when the water from the Vila-seca & Salou WWTP is not suitable to water the gardens (because of the concentration of salts, biological contamination or high turbidity). These are essential to guarantee the survival of plant species.

The different types of water are piped to the most appropriate final destination via the network which runs underneath the Resort.

- **Waste water.** Piped via the drains to the Vila-seca & Salou WWTP, and regenerated by means of tertiary treatment for use as irrigation water. The annual water discharge quality controls at the four existing collectors - Vila-seca, General (Salou), Hotel El Paso and Hotel Caribe - provide information to drive improvement actions where necessary.

- **Rainwater.** The Resort has a water network in place to separate waste from rain water.

The discharge limit is established by Decree 130/2003, which approved the Public Sanitation Service Regulation. For each water attraction, a desired level of residual disinfectant, transparency and turbidity has also been defined in accordance with the criticality of each point (depending on the greater or lesser degree of contact with the user), and the treatment options at each facility.

ANNUAL WATER CONSUMPTION BY SOURCE AND USE (m³)

	2020	2021	2022	
Water drawn from the municipal mains	402,689	854,216	966,134	
Water for human consumption (used in restaurants, toilets, personal hygiene, cleaning, etc.)	274,598	596,637	679,031	
PortAventura Park/PortAventura Caribe Aquatic Park	169,888	362,302	390,074	
Ferrari Land	1,137	259	375	
Hotels	103,430	233,235	284,935	
PortAventura Convention Centre	131	3	570	
PortAventura Dreams Village	12	837	3,077	
Recreational and bathing water	126,026	257,054	286,192	
PortAventura Park/PortAventura Caribe Aquatic Park	85,618	115,801	124,291	
Ferrari Land	0	0	0	
Hotels	40,408	141,253	161,901	
Water for irrigation ¹	2,066	525	911	
PortAventura Park/PortAventura Caribe Aquatic Park	1,649	352	598	
Ferrari Land	124	26	45	
Hotels	290	147	268	
PortAventura Dreams Village	2	1	0	
Regenerated water for irrigation from the WWTP²	303,731	381,985	361,288	
PortAventura Park/PortAventura Caribe Aquatic Park	187,698	247,910	164,363	
Ferrari Land	16,338	18,219	12,694	
Hotels	75,125	95,739	153,573	
PortAventura Convention Centre	24,272	19,819	29,993	
PortAventura Dreams Village	298	298	665	
Total	706,420	1,236,201	1,327,422	
Total water consumption from the municipal supply for swimming, for human consumption and recreational use at PortAventura World (m³ per 1,000 visits/overnight stays and year)	382.84	216.37	151.33	
Total consumption of water for irrigation at PortAventura World (m³/1,000 m² of gardens)	Irrigation water from the municipal supply	3.06	0.78	1.35
	Regenerated water for irrigation from the WWTP	449.98	565.15	534.53

Figures from direct meter measurements.

1. When the water from the WWTP (wastewater treatment plant) is not suitable for irrigation of the parks and gardens, either because of microbiological contamination or the salt concentration levels, alternative sources of consumption must be used to ensure the survival of the plants. In this case, consumption is entirely dependent on the quality of the water sent by the Vila-seca and Salou WWTP.

2. This is treated wastewater subjected to a treatment process to give it a suitable quality for certain uses, such as irrigation. The regenerated water reused at PortAventura World comes from tertiary treatment at the Vila-seca and Salou WWTP.

ENVIRONMENTAL EDUCATION FOR ALL AGES AND VISITORS

At PortAventura World we are leading the transformation of the sector with the aim of developing respect for the environment among all ages and sectors of the public, through education and responsible leisure.

- The restaurant menus inform customers that any food left on their plate can be prepared to take away, if they ask.
- The hotel buffets feature an image of one of the Sesame Street® characters, Oscar the Grouch, with a message saying: "Remember... Only help yourself to as much as you're gonna eat! And now, get outta here!" to raise awareness among younger visitors to ask only for the food they will really consume, to avoid throwing unused food away.
- As for printed materials, it should be pointed out that the paper used is recyclable and biodegradable, and that all CO₂ emissions are offset.

ECOEDUCA, AN EDUCATIONAL PROGRAMME ABOUT SUSTAINABILITY WHICH COMBINES LEARNING AND FUN



EcoEduca is a unique initiative which combines learning and fun, with the aim of presenting educational values to park visitors, and teaching attitudes in support of a more sustainable and environmentally friendly future. The goal of the EcoEduca programme is to supplement the subjects studied at school by primary and secondary students, through practical, interactive workshops in order for them more effectively to assimilate this knowledge.

It comprises two workshops, conducted with experts in each of the subjects, at no cost to the students:

- **Biodiversity workshop.** An exploration of the concept of biodiversity, learning more about the origin, behaviour and ecology of exotic birds from the “Birds of Paradise” show at PortAventura Park. A specialist biologist presents live birds and explains the importance of protecting species diversity and preserving natural habitats, uncovering a number of the ecosystems to be found at PortAventura Park.
- **Zero waste workshop.** A space for reflection on the environmental impact of waste, options to minimise waste, and how PortAventura World is getting rid of disposable plastic. Participants at the workshop also learn how to make sustainable use of materials to help bring about a circular economy. The programme is intended for students in the Upper Primary and Initial Secondary Cycles. Each workshop, lasting 50 minutes, addresses skills from the academic curriculum and areas where students can take action to play their part in building a more sustainable society.

PortAventura World has plans for 2023 to stage the first nationwide *Make your world more sustainable* school competition about sustainability, and a new renewable energy workshop.

Over 300 primary and secondary students have taken part in this educational programme

PROTECTION OF BIODIVERSITY AND ANIMAL WELFARE

PROTECTION OF BIODIVERSITY

Shrinking biodiversity is one of the consequences of climate change, and we therefore perform various actions at the Resort to preserve flora and fauna sustainably.

In line with the company's biodiversity policy, we have signed up to the Biodiversity Pact promoted by the Biodiversity Foundation of the Ministry of Agriculture, Food and Environment; we also collaborate with SEO/Birdlife to support its citizen science programme for the scientific monitoring of birdlife in Spain, and care for the areas of flowers, trees and shrubs that comprise the Resort's landscape context.

In 2022 the built surface area of PortAventura World was 492,482 square metres, with 675,894 square metres of gardens. When construction work takes place, consideration is given to the possibility of transplanting plant, tree and shrub species in the area. If this is feasible, they are transplanted to plant pots at a nursery, so as then to be relocated in the same area or another. Although this always depends on the species and its size, two years after transplantation they typically have the same appearance as in their initial location.

In 2022 we put up information posters about the colony of housemartins (*Delichon urbicum*) living at the Resort, in the Mediterranean Area and at the Hotel PortAventura. We have also conducted a census of these birds, to ascertain the size of the population. As with all insect-eating birds, the housemartin is a good bioindicator, its presence indicating a high level of air and water quality. Our aim in 2023 is to conduct a census of waterfowl in the Resort lakes, to identify the species population.

ANIMAL WELFARE

To guarantee animal welfare, PortAventura World undertakes a series of measures:

- Periodic veterinary care programme with visits and analyses. A visual inspection is performed daily, and each bird is weighed to ascertain its state of health.
- A specialist veterinary laboratory conducts yearly analyses of the birds' droppings and documents their state of health. The animals have access to healthcare, and undergo a range of periodic medical examinations by an accredited veterinarian.
- Daily dietary control and hygiene control protocol for food storage, preparation and supply conditions.
- Preparation of accommodation units, comfort and climate.
- Daily control and registration of disinfection of the birds' enclosures.
- Exercise and health. The birds fly outside every day, strengthening their relationship with the environment and keeping them in good physical health. They also exercise in their enclosures.
- Daily control and registration of the flights by each of the birds.
- Environmental enrichment measures. The birds' enclosures are equipped with toys allowing them to interact and stimulate their senses; the flooring of the heavier birds' enclosures is soft, to imitate the feel of woodland underfoot, and so prevent malformation. The birds also

have access to perches (with special padding for some birds) with different forms to provide appropriate support. They are kept at an appropriate temperature, and the more easily frightened species are protected with visual barriers.

- Covid-19 protocol to eliminate all contact between customers and birds in the 2022 season.
- Hygiene and disinfection protocols for the installations.
- The birds receive care, maintenance and veterinary checks from a specialist outside company.

The birds' keeper checks on the animals every day, and we monitor for any intrusion by people or predators that could affect their comfort or safety by means of a video surveillance system. The animal entry and exit logbook means that we know at all times which of them are within the facilities. A PortAventura World supervisor is present on site to supervise them every day when the park is open.

With the aim of sharing knowledge about biodiversity, we have video screens and information panels around the facilities, providing information about the characteristics of each of the animal species.

3 GOOD HEALTH
AND WELL-BEING



4 QUALITY
EDUCATION



8 DECENT WORK AND
ECONOMIC GROWTH



17 PARTNERSHIPS
FOR THE GOALS



7

SOCIAL COMMITMENTS IN 2022

RESPONSIBILITY AND JOB CREATION

-

CARE FOR THE HEALTH AND SAFETY OF OUR TEAM

-

DIVERSITY, EQUALITY AND INCLUSION

-

VALUE-ADDED SOCIAL BENEFITS

-

PERMANENT TALENT EVALUATION AND TRAINING

-

THE SOCIAL IMPACT OF THE PORTAVENTURA FOUNDATION

Certified



Corporation



In 2022 we created more quality employment, approved the Equality Plan II, and promoted a programme to reward actions of value for PortAventura World. We also continue to safeguard the health, safety and well-being of people, undertaking numerous charitable and community engagement initiatives.

RESPONSIBILITY AND JOB CREATION¹

The quality of employment influences the productivity and well-being of the workforce, and therefore has a direct impact on their performance at PortAventura World. Responsible management of our team, while also facilitating quality job creation, are essential cornerstones in guaranteeing the proper development of the business.

The end of the pandemic allowed us to phase out our furlough schemes on 31 March 2022, a measure facilitated by the Government to offset the impact of the health crisis on employment. The number of employees previously covered by the reduced hours furlough scheme totalled 116, while 33 were furloughed completely.

It should be emphasised that with the application of the employment law reforms, there has been a significant reduction in temporary contracts at PortAventura World, and a doubling of permanent discontinuous contracts, which offer greater guarantees.

In order to improve customer service, in 2022 we brought the hotel cleaning service in-house, with the employees now belonging to our own workforce. To facilitate their integration, we set up a specific continuous training programme for this group, including a review and update of working processes, and procedures to improve the customer experience. As a result of the acquisition of the Hotel Vila Centric and Hotel Piràmide Salou, we also added the staff at these establishments to our payroll.

Following on from an agreement with the workers' representatives, and to offset the inflation which shaped economic conditions in 2022, we paid a social bonus of €50 to each employee (payment made in August, with retroactive effect from January and up to 31 December). From 1 January 2023 onwards, there will also be an advance payment towards the rise in the CPI.

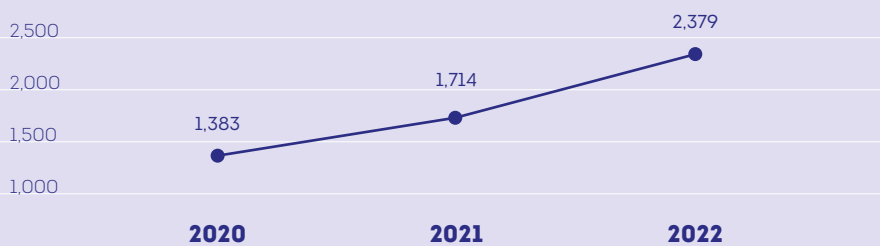
We likewise worked with the SEPE (State Employment Service) on a pilot scheme for the collective and direct processing of contributions-based benefits for permanent discontinuous staff, who were not required to go to the Employment Office in person.

In December we launched the PortAventura World Employee Engagement and Experience Survey to ascertain their experience and detect aspects for improvement so as to create a working environment that generates stimulating and motivating experiences and has a positive impact on the team.

We launched the “Ambassador” programme, as an internal recruitment campaign to encourage our employees to recommend people for certain positions that prove hard to fill.

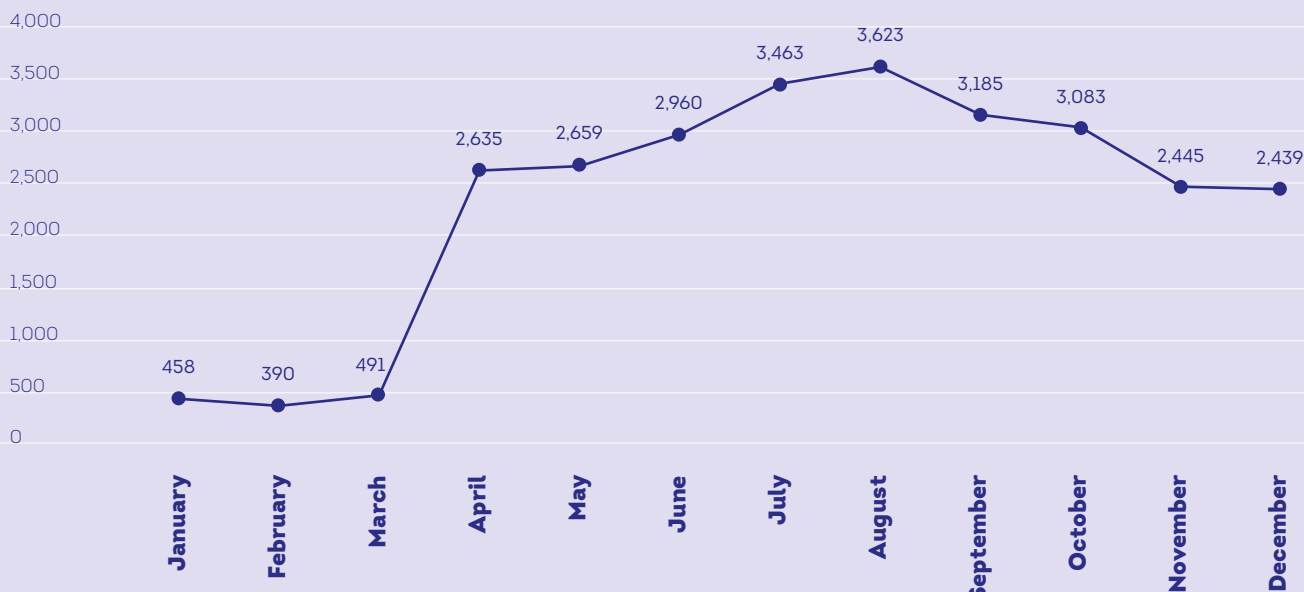
1. The figures reported for the team include the staff of PortAventura Entertainment, SAU. They do not include the six people at the companies PortAventura Viajes, SAU; Hotel Caribe Resort, SL, and PortAventura Foundation. For further details concerning these people, see indicator 102-8 of the GRI table of contents.

CHANGES IN WORKFORCE (ANNUAL AVERAGE)



Average people employed during the year (calculation based on the workforce on the last day of each month).

EVOLUTION OF THE WORKFORCE DURING THE YEAR



Workforce on the 15th of each month.

INTERNAL STAFF

3,623
people employed in August¹

1,933
people employed (equivalent)²

2,379
people employed (annual average)³

EXTERNAL STAFF ENTERING RESORT FACILITIES

896
people employed on average⁴

98%
workforce covered by the internal collective bargaining agreement⁸

97%
workforce on a permanent contract⁵

75%
workforce on full-time contracts⁶

69%
operations workforce⁷

1. Figure corresponding to 15 August.

2. The figure corresponds to the full-time workforce active throughout the year on equivalent contact hours to the actual workforce hired.

3. Calculation based on the workforce in place on the last day of each month.

4. Calculation based on the sum total of people on the first and last day of each month (cumulative).

5, 6, 7. Calculation based on average people employed during the year.

8. Figure for 31 December.

CARE FOR THE HEALTH AND SAFETY OF OUR TEAM

PREVENTIVE OCCUPATIONAL RISK MANAGEMENT

At PortAventura World we believe that people are our most important capital. Occupational risk prevention is therefore intended to guarantee a high level of health and safety in the workplace, beyond compliance with the legislation in force, and we also promote health programmes. We furthermore have an occupational risk prevention plan in place, updated in accordance with the regulations in force, and risk prevention activity planning which is reviewed yearly.

Our Occupational Risk prevention Policy defines the guidelines in this sphere. The annual health and safety targets are set by the Management Committee, passed on to the risk prevention delegates for consultation and participation, and presented to the Health and Safety Committee. 100% of the workforce is represented on this committee. In order to facilitate the integration of risk prevention within the activities undertaken, and to achieve the established goals, we have an Internal Risk Prevention Service as an advisory body, constituting a specific organisational unit, as established for this purpose in the Occupational Risk Prevention Act (Act 31/95) and the Risk Prevention Service Regulation (Royal Decree 39/97), covering the specialist areas of occupational safety, ergonomics and psycho-psychology, and industrial hygiene.

All new installations and tasks are assessed before work begins. Reviews of the risk assessments are scheduled each year, prioritising those functions that have higher accident rates, have been in place longer, other indicators and studies analysed (epidemiological study, behavioural observations in audits conducted, ergonomic reports, field visits, etc.) and the acquisition of new equipment.

Risk assessments are conducted by means of the Mari Method, while in those cases requiring a specific methodology, such as psycho-social risks, the most appropriate methodology is used in each circumstance, or the method proposed by the National Institute of Health and Safety at Work.

Aside from these assessments and their reviews, other risk prevention activities are conducted each year (such as internal audits, plant inspections and other procedures) intended to guarantee the preventive measures set out in the risk assessments, and to identify any new factors requiring consideration in the assessments.

Health monitoring is outsourced to an External Risk Prevention Service. The contracted company holds accreditation as an external risk prevention service, along with all

corresponding permits and entitlements to provide the service (Royal Decree 39/1997). The service is conducted on the premises of PortAventura itself (first aid centre, building 114), staffed by a doctor and nurse specialising in occupational medicine.

The training actions detected during the risk assessments are passed on to the training area for development and execution.

In 2022 we conducted a total of 137 emergency drills, 105 risk assessments, 259 technical reports (noise, thermal stress, lighting, ergonomics and CO₂), 12 practical fire prevention courses, and 135 occupational risk prevention courses. The staff medical service conducted 829 medical examinations, 1,250 medical consultations, 32 vaccinations, and 604 consultations regarding exemptions.

INTERNAL STAFF

24.19

frequency index¹
(13.80 men and
29.31 women)

3,567.31

incidence index²
(2,034.82 men and
4,322.12 women)

0.48

severity index³
(0.30 men and
0.57 women)

6.33%

absence rate
(292,429 hours)

EXTERNAL STAFF

26.47

frequency index¹

(1) Representing the number of accidents per million hours worked.
(2) Representing the number of accidents causing time off per hundred thousand people exposed.
(3) Representing the number of days lost per thousand hours worked.

PORTAVENTURA E-SALUDABLE, WELL-BEING AND GOOD HABITS

The "PortAventura e-Saludable" health programme nurtures and promotes the well-being of the workforce by raising awareness as to the importance of caring for their health, as well as offering a range of activities, services and facilities to develop healthy lifestyles.

The main PortAventura e-Saludable actions undertaken during 2022 within the context of the different programmes are:

- **Healthy heart and musculoskeletal well-being programme.**

- Daily handout of fruit and free distribution of fruit and vegetable baskets.
- Sports Training room free of charge, with monitored activities.
- Diabetes and hypertension awareness-raising campaigns.
- Workshop *experiences*.
- *Physiocoaching* service with stretching workshops, expanded in 2022.

- **Emotional health programme.**

- Psychological support for any employee. More than 150 people have made use of the service.
- Personal assistant, legal and financial guidance to facilitate processes such as applying for bursaries or dependence grants.

- **Health detection, promotion and risk prevention programme.** We involve our staff's families.

- Blood donation campaigns among company staff.
- Sun protection campaign with recommendations and distribution of sunscreen to those attending.
- Activities with employees' children.

- **Healthy lifestyles programme** including the "Gain life, lose weight" health programme, and a fruit and vegetable hamper raffle.

4.75/5

average degree of workforce satisfaction with the e-Saludable programme

3,392

Employees participating in the PortAventura e-Saludable programme

37,054

attendees at the different activities¹

1,250

consultations with the health promoter

(1) One single person may attend different activities.

DIVERSITY, EQUALITY AND INCLUSION

Diversity, equality and inclusion are essential elements in managing the PortAventura World workforce, and guaranteed respect for these elements is one of the principles set out in our Code of Ethics and Professional Conduct. In 2023 we will formalise our commitment to diversity by drawing up a specific policy in this sphere, guaranteeing a diverse and inclusive environment and fostering a working atmosphere in which trust and mutual respect prevail.

49
different
nationalities

82%
workforce from
Spain

18%
workforce from
other countries

In 2022 we hired a group of people, mainly women, who had fled the war in Ukraine. To do so we adapted the entire recruitment process, from receiving and appraising applications up to onboarding and training in accordance with language needs and personal circumstances. We hired a person of Ukrainian origin to provide these people with individualised monitoring.

WORKFORCE BY NATIONALITY¹

Germany	6	Congo	1	Honduras	2	Portugal	7
America	1	Cuba	8	Hungary	1	Romania	37
Algeria	6	Dominican Republic	5	Italy	25	Russia	13
Argentina	12	Ecuador	4	Kyrgyzstan	1	El Salvador	2
Belgian	2	Slovakia	1	Mali	1	Senegal	14
Belarus	1	Spain	1,992	Morocco	94	Sweden	1
Bolivia	5	Philippines	1	Mexico	3	Switzerland	2
Brazilia	14	France	12	Moldova	2	Ukraine	16
Bulgaria	9	Gambia	1	Nicaragua	1	Uruguay	2
Cameroon	1	Ghana	1	Nigeria	15	Venezuela	9
Czech Republic	1	Guinea	8	Paraguay	1		
Chile	4	India	1	Peru	4		
Colombia	27	Netherlands	1	Poland	2		

(1) Calculation based on average people employed during the year.

In 2022 we approve the Equality Plan II for women and men at PortAventura World in accordance with the regulations in force, as the result of a process of negotiation with the workers' representatives. The plan will remain in place for the next 4 years. The plan sets out a series of measures to continue promoting and ensuring effective equal opportunities for men and women within the company. The main objectives are:

- While preserving the principle of meritocracy, encourage the hiring of staff of the sex less represented in each post, category and department, if there is an imbalance. This same policy will be applied in internal promotions, while taking into account at all times the professional performance of the candidates.
- Consider the gender perspective in internal promotion processes, ensuring the balanced composition or presence of both sexes among the shortlisted candidates, provided that the stock of potential candidates contains at least this proportion.
- Promote programmes and actions for equal opportunities training for the entire workforce.
- Assist those who have made use of any work-life balance or maternity measure to take planned leave of absence from work, in continuing their professional development at the company following their return.
- Implement mechanisms to monitor the salary gap and establish objectives and measures for action to prevent and reduce this gap.
- Review and update the current Sexual and Gender-based Harassment Prevention Protocol.

67%
women on the
workforce¹

50%
workforce between
36 and 55 years³

**PRESENCE OF WOMEN IN EACH
OCCUPATIONAL CATEGORY²**

42%
executive positions and
heads of area

63%
supervisory, technical and
administrative positions

70%
operations

**WORKFORCE BY AGE GROUP
AND GENDER⁴**

≤25 years	577
Men	246
Women	331
26-35 years	411
Men	147
Women	264
36-45 years	557
Men	157
Women	400
46-55 years	583
Men	170
Women	413
56-65 years	243
Men	58
Women	185
>65 years	8
Men	2
Women	6

(1) (2) (3) (4) Calculations based on the average staff employed during the year.

We strive to raise the profile of women holding various positions. To mark International Women's Day, we published a video via our social media platforms starring women from each area of PortAventura World. To continue facilitating equality, we also seek out the best female talent associated with STEM (science, technology, engineering and mathematics) professions to perform technical roles.

We also provide psychological and administrative support for women who have suffered domestic gender violence.

For the inclusion of people with functional diversity, we receive applications from the organisations with which we work, and conduct a selection and appraisal procedure to determine which of the available positions are most appropriate. In 2022 we worked with the Down Tarragona Association to directly hire 8 waiting assistants for a catering event, with the aim of normalising the full integration of this group within the world of work.

Support for this group also takes the form of service contracts with special employment centres for gardening tasks at PortAventura Convention Centre, collection of used oil, and the laundry at the Hotel Caribe.

56

people with functional diversity hired directly⁵

(5) People hired on average during the year

RECOGNITION FOR COMMITMENT TO EQUALITY AND INCLUSION

Our human resources strategy, backed up by a commitment to diversity and female talent, has earned the "Empowering Women's Talent" seal of quality awarded by the specialist publication *Equipos y Talento*.

We also received two accolades in the 2nd Women's Talent Day Awards. The Head of Revenue Management, Silvia Llamas, and Head of Food & Beverage, Daniel Rodríguez, received the awards for "Inspirational Woman" and "Inclusive Leader". These awards highlight PortAventura World's commitment to promoting female leadership and talent, and the development of new projects to help build collective, diverse and inclusive awareness.

VALUE-ADDED SOCIAL BENEFITS

SOCIAL BENEFITS

We have a social benefits policy in place, which in 2022 provided the workforce with access to the following advantages:

- **Discounts** on ticket purchases, hotel bookings, stores, restaurants, special rates for family celebrations, etc.
- **Outlet store for the workforce**, selling outlet products from PortAventura World establishments at very attractive prices.
- **Flexible remuneration system** and special rates to contract health insurance with Adeslas. In 2022 the staff benefiting from health insurance amounted to 613 people.
- **Canteens** offering a set menu for €2.50, including two courses, dessert and drink.
- **Sports Training room** free of charge. Reopened in March 2022.
- **Free passes**. Since 2022, the entire permanent and permanent discontinuous workforce are entitled to passes (5 passes for those on a permanent contract, 4 for those on a fixed discontinuous contract of 7 and 9 months, 2 for those on a fixed discontinuous contract of 3 months, and 1 pass for those on a fixed discontinuous summer contract).
- **Christmas hampers**. They have been extended to more employees, since those on temporary contracts have been transferred to permanent discontinuous contracts. There is a choice of two types of hamper: the traditional hamper, and the eco/charity hamper. 2,150 Christmas hampers handed out in 2022.

WORK-LIFE BALANCE MEASURES

To facilitate work-life balance we have a number of measures in place, as set out in the current collective agreement.

- **Flexible working** from Monday to Thursday and single shift working on Friday for staff with regular working hours.
- **Single-shift working** in the month of August from 8:00 to 15:00 hours for staff with regular full-time working hours throughout the year.
- **Possibility of working from home**. PortAventura World is defining a work from home policy, scheduled for approval and application in 2023.
- **Weekly rest** on Friday and Saturday, Saturday and Sunday, or Sunday and Monday, at least once during each full month of work, for full-time permanent discontinuous staff.
- **Flexibility in the choice of holidays**.
- **Possibility of choosing local public holidays**. Staff working part-time or with reduced working hours have the chance to choose one or two local public holidays depending on the services provided.
- **Job reservation for three years** when on leave of absence to care for a child under three, elderly people or for victims of gender violence.
- **Improved paid leave in the event of death, serious illness and childbirth**.
- **Days of leave for personal affairs**. Staff working for six months or more during the calendar year are entitled to three days of leave, and permanent discontinuous staff working for under six months are granted two days.

CHARITABLE ACTIVITIES

We are involved in various charitable initiatives to encourage a sense of belonging, involving all employees.

- **Blood donation campaigns** among company staff. 219 people took part.
- **Special rates and prize draws** to attend the PortAventura Foundation charity dinner.
- **'Bottle caps for a new life'**. Collection of plastic bottle caps for contribution to the Seur Foundation initiative, funding treatments and orthopaedic materials not covered by the Social Security for children with rare diseases.
- **Distribution of roses on St George's Day** to the whole workforce.

PERMANENT TALENT EVALUATION AND TRAINING

ESG CRITERIA FOR PERFORMANCE EVALUATION

The management model for performance evaluation, promoting professional development and continuous improvement, has the structure of a target-based management system, an action management system, and as a new development in 2022, the PAW Team Points Programme.

NEW POINTS PROGRAMME FOR THE TEAM

In 2022 we promoted a recognition programme for those undertaking activities and actions that have value for PortAventura World. The programme awards points to such individuals, while also promoting a sense of belonging and commitment to corporate values.

The aspects measured by the programme are:

– ESG: involvement in volunteering, involvement in PortAventura Foundation activities, contribution to the Teaming programme, involvement at healthy lifestyle workshops, involvement in sustainability initiatives, such as vehicle sharing or any others that might be organised, etc.

– Involvement at the unit: contribution to the unit's economic results (Best Unit Award), fulfilment of PortAventura World values, customer congratulations, etc.

– Training: voluntary training and serving as an internal trainer.

– Involvement at the company: response to surveys, involvement in the product information quiz and active use of the PortAventura World Team application, presentation of environmental and food safety proposals, etc.

The points earned can be exchanged for hotel nights, store and restaurant vouchers, Digipass, park entrance tickets and other external rewards that have been added to the programme.



ACTION MANAGEMENT SYSTEM

It identifies the skills required (corporate, technical and team management) to deliver quality performance focused on improving the customer experience. All staff undergo a skills appraisal.

- **Corporate skills** based on company values: teamwork, focus on internal/external customers, decisiveness, responsibility, image, self-control, flexibility, health and safety and the environment.
- **Technical skills** by group: commercial service (applicable to those groups working in stores, games and catering service who are in direct contact with external customers), customer service (applicable to all groups except those covered by the commercial service skills, and the artistic, management and negotiation, and decision-making fields), management (applicable to the service group) and negotiation and decision-making (applicable to company executives, managers and supervisors).
- **Skills for team management personnel:** development, leadership, planning and coordination, health and safety, and the environment.

We have since 2022 been conducting *Employee Experience* interviews among the staff and managers to ascertain their degree of occupational and professional satisfaction, and detect aspects for improvement.

42%

active workforce during the season who underwent performance assessment

TARGET-BASED MANAGEMENT SYSTEM

Serving to obtain the information required for the personalised application of variable remuneration. As part of our commitment to achieve the goals of the new corporate responsibility strategy, the 30% manager bonus is linked to fulfilment of the strategy objectives. In 2022 we increased the percentage of the bonus linked to these objectives.

14%

average workforce during the year subject to variable remuneration

TRAINING FOR CONTINUOUS IMPROVEMENT

Training is one of the tools we have in place to offer added value to the people working at PortAventura World. The annual training plan covers the training initiatives required to ensure that the workforce is in a position to perform their functions and jobs, while also extending their knowledge and strengthening their skills and abilities. This is an open and dynamic plan, since needs also change. The Human Resources Department is responsible for designing and defining the training policy, and together with General Management establishes the criteria and priorities for each season, as well as assigning the resources required for implementation. Training may be delivered in-person, through e-learning (with the in-company training platform), or as blended learning.

The training plan structure is divided into areas:

- Corporate training
- Food safety training
- Environmental training
- Occupational safety training
- Development training
- Tailored training
- Specific section for events staff

In 2022 we revived the language training programme for the whole company.

CONTINUATION OF THE *CUSTOMER JOURNEY* TRAINING PROGRAMME

The *Customer Journey* project began in 2021 at the Hotels Department and focused in 2022 on the Operations Department, by conducting numerous activities with a working team which included the Restaurants, Operations and Stores & Games operational areas.

1,120
employees trained in the
Customer Journey

4.8/5
average rating of
employees trained in the
Customer Journey

In 2022 we continued to undertake initiatives and partnership agreements to promote training and occupational inclusion of people in the region:

- Collaboration with the Executive Chef Diploma at the Culinary Institute of Barcelona. During the 6 weeks of the programme, work was conducted alongside professionals in various disciplines. The Resort sets different challenges that must be addressed as a team, with real proposals.
- Collaboration with the Formació i Treball Foundation to conduct the "Kitchen Assistant" professional skills training initiative on the premises of the Hacienda restaurant. The course forms part of the Vila-seca Local Authority training plan.
- Partnership agreements to contract 20 work experience students from the Cambrils Hospitality and Tourism School Institute, the Ramon Berenguer IV and Francesc Vidal i Barraquer High Schools, the Abat Oliva Institute, the Robira i Virgili, Barcelona Autonomous, Pompeu Fabra and Jaume I Universities, the Lycée Français International de Reus and ESADE. 3 students are included under the dual vocational training format from the Cambrils Hospitality and Tourism School Institute.

AVERAGE HOURS OF TRAINING PER PERSON, BY GENDER AND OCCUPATIONAL CATEGORY (H/PERSON)

		2022	
Men	Senior Managers	12.39	14.69
	Heads of Area	16.99	
	Supervisors, technical and admin staff	18.02	
	Operations staff	13.96	
Women	Senior Managers	4.00	11.87
	Heads of Area	14.99	
	Supervisors, technical and admin staff	16.86	
	Operations staff	10.95	

With regard to training assessment, we have various questionnaires: knowledge validation questionnaire to check that the individual has acquired the learning targets (knowledge) established for the training initiative; final satisfaction survey in which the person trained rates their level of satisfaction regarding the content, methodology, activities and materials, and the training staff; and lastly, the training effectiveness assessment questionnaire for the Training Area.

Once again during the year we continued to share our knowledge in the tourism field, through talks and presentations at educational institutions in the region, such as the Rovira i Virgili University, as well as opening the Resort up to student visitors.

4,163

employees who received some type of training during the year

86%

workforce trained¹

53,341

total training hours

12.81

average training hours per person

83%

remote training

¹ Percentage calculated according to total active workforce.

THE SOCIAL IMPACT OF THE PORTAVENTURA FOUNDATION

The goal of the PortAventura Foundation is to contribute to social well-being and improved quality of life for people at risk of social exclusion, in particular children and young people, acting with them directly or together with their families, and also indirectly through support for other foundations and institutions.

Each year PortAventura World assigns 0.7% of its profits to the PortAventura Foundation to allow it to undertake its activities.

101%
income allocated to
Foundation projects

PORTAVENTURA FOUNDATION INCOME (THOUSANDS OF EUROS)

	2022
PortAventura World contribution to the Foundation	€457
Income raised through fund-raising events	€157
Donations from other foundations and corporate contributors	€685
Expenses required for operations	€-222
Total net income	€1,077

GRANTS AWARDED AND DISTRIBUTION BY BENEFICIARY GROUP AND EVENT (THOUSANDS OF EUROS)

	2022
Illnesses	€837
Special abilities	€159
Social exclusion	€93
Total grants	€1,089

PORTAVENTURA DREAMS VILLAGE

The materialisation of the PortAventura Dreams project, launched in 2019, represents a further step in PortAventura Foundation's commitment to contribute value to society. PortAventura Dreams hosts families with children suffering serious illnesses, to enjoy a free six-day stay together as part of their emotional recovery. The PortAventura Dreams village is a different, fun, physical space, but also an emotional space, designed in pursuit of a positive effect from the psychological perspective, and to feed into new moments of family bonding. The village has six houses measuring 135 m², a games space, football pitch and the gardens surrounding the whole complex, an exclusive restaurant for the guest families and a multifunctional room. Aside from the villa accommodation, the package includes access to the PortAventura World parks.

In developing this initiative, the PortAventura Foundation is supported by a network of partners: private companies, other foundations, and above all Spain's leading hospitals, such as the Niño Jesús Children's University Hospital in Madrid, Sant Joan de Deú Hospital and Vall d'Hebron Hospital in Barcelona.

187

families welcomed to
the PortAventura Dreams
village in 2022

4,475

overnight stays at the
PortAventura Dreams
village in 2022

The plan in 2023 is to begin expanding the village by building four new houses and new play areas.

For the first time, Halloween was also included as a special experience at the PortAventura Dreams village, with professional make-up artists transforming the children and their families.

Thanks to the partnership agreement signed with the Ricky Rubio Foundation, six families of cancer patients in the Luca Project had the chance for the second year running to spend a week at the PortAventura Dreams village. The families were likewise able to meet up with the participants from the 2021 edition during a festive day featuring performances by the likes of Luis Cepeda, Edu Esteve, David Ros and Núria Cortacans.

Meanwhile, as sponsors of LaLiga Genuine Santander, the competition developed by LaLiga made up of teams of people with intellectual disability, we contributed two musical performances at the opening ceremony of the 2022-2023 season, held at the Nou Estadi Costa Daurada.

INCLUSION AWARD FOR THE PORTAVENTURA DREAMS PROJECT

The PortAventura Dreams project was placed third in the "Inclusion" category at the Blooloo Innovation Awards 2022. This is one of the most significant awards in the global entertainment and theme park sector, highlighting the most creative and innovative initiatives within the industry each year.

VOLUNTEERING AND DIRECT CONTRIBUTIONS TO PROJECTS

Volunteering and direct contributions to projects form part of the social value of the PortAventura Foundation. During the 2022 season, the members of the volunteering programme took part in a variety of events.

- **Teaming 2022 Project.** PortAventura World staff can present charitable projects and contribute to their development by voluntarily donating one euro from their salary. For every euro given, the PortAventura Foundation contributes another two. The funds collected this year were donated to the 1000 Foundation for congenital defects and the Coco - Esperanza y Vida charitable Association to combat neuroblastoma and other childhood tumours.
- **Christmas visits** to the Joan XXIII and Sant Joan de Reus Hospitals hospitals. The Sesame Street characters and Father Christmas, accompanied by PortAventura Foundation volunteers, had the task of surprising hospitalised children with gifts.
- **Toy collection campaign with the Red Cross.** Because of the situation caused by Covid-19, the PortAventura Foundation set up a virtual toy collection campaign, offering PortAventura World employees the chance to purchase a Charitable Toy. A total of 110 new, non-aggressive and non-sexist toys were collected.
- **Switching-on of lights at Sant Joan de Déu Hospital.**
- **Accompaniment of families on the PortAventura Dreams programme.**
- **7th PortAventura Foundation Golf Tournament.**
- **10th edition of the Charity Fun Run.**
- **11th edition of the PortAventura Foundation Charity Dinner.**

71

PortAventura World employees registered as PortAventura Foundation volunteers.

SUPPORT AND COLLABORATION WITH OTHER FOUNDATIONS

The PortAventura Foundation undertakes charitable events every year with the aim of supporting social organisations in the region by collecting funds and raising the profile of the beneficiary organisations' projects. In 2022, the organisations selected at the three events have a significant presence in the region, their operations being defined by a social project to help users suffering from cancer, heart disease and mental health issues.

CHARITY DAYS AT PORTAVENTURA PARK



"Fent Amics". PortAventura Foundation and Down Catalunya (13th edition)

Organised yearly by Down Catalunya and the PortAventura Foundation, this year's edition brought together the ten associations that make up Down Catalunya for a festive day of campaigning. The organisations in question receive the revenue from ticket sales. A dance performance by the Down Revolution group made up of youngsters from Down Tarragona was staged at the Gran Teatro de China.



"Posa't la gorra". PortAventura Foundation and AFANOC (Association of Relatives and Friends of Children with Cancer in Catalonia) (20th edition)

AFANOC (Association of Relatives and Friends of Children with Cancer in Catalonia) once again held the "Posa't la Gorra!" event at PortAventura Park. And they did so with more enthusiasm than ever, to mark the initiative's 20th anniversary. Some 2,500 people bought the 25-euro charitable entrance ticket and wore their caps with pride, with the aim of all being the same in the eyes of children and teenagers with cancer. During the event, two youngsters from the organisation read out a manifesto as to the importance of normalising the disease and putting various support measures in place, such as citizenship resources and the Casa dels Xuklis. The Casa dels Xuklis project is also celebrating an anniversary: ten years providing temporary accommodation for children and teenagers with cancer and their families during their treatment at the leading hospitals in Barcelona.

INTERNAL FUND-RAISING EVENTS

Charity Golf Tournament (7th edition)

Held on the premises of Infinitem Golf, the event included introductory golf classes for a number of vulnerable groups, including the members of the organisations receiving the proceeds: the AACIC (Congenital Heart Condition Association), which works to improve the quality of life of people living with a heart condition, and the La Muralla Mind and Health Association, dedicated to the social and community integration of people with mental health problems, and their families.

112
participants

€10,150
donation

PortAventura Foundation charity dinner (11th edition)

The traditional Annual Charity Dinner of the PortAventura Foundation, held at the PortAventura Convention Centre, serves as a gathering for both charitable organisations and companies, public authorities and individuals. In 2022 it beat its fundraising record, with all the money being divided equally among the social projects headed by the Onada Foundation, the Pere Mata Foundation and the PortAventura Dreams project.

989
attendees

€115,125
donation

Fun run. Charity event. PortAventura Foundation (10th edition)

PortAventura Foundation charity run, with the proceeds being donated to AF-ANOC (Association of Relatives and Friends of Children with Cancer in Catalonia) in Tarragona, and the Anti-Cancer League of the Tarragona and Terres de l'Ebre districts.

923
runners

€10,250
donation

LEISURE ACCESSIBILITY

The PortAventura Foundation develops a programme to provide access to leisure on the part of disadvantaged groups, by donating entrance tickets and lending venues. These programme is intended for centres focused on helping and improving the quality of life of children and teenagers, mostly in the local region, with a particular emphasis on those with programmes helping children with serious illness or at risk of social exclusion.

10,078
beneficiaries in 2022



8

GOOD GOVERNANCE COMMITMENTS IN 2022

- SAFETY, ESSENTIAL FOR AN UNFORGETTABLE EXPERIENCE
-
- ETHICAL AND HONEST ACTION, AND GOOD GOVERNANCE
-
- COMMITTED SUPPLY CHAIN
-
- RECOVERY AND GROWTH



We have a dependable governance team and organisational structure focused on digitalisation, internationalisation and new business opportunities. Safety is one of our values and our priority. Ethics and regulatory compliance steer our actions, and we work to extend a commitment to sustainability throughout the supply chain.

SAFETY, ESSENTIAL FOR AN UNFORGETTABLE EXPERIENCE

The safety of our installations, visitors and team members represents a PortAventura World value, as well as a strategic objective. We have strict safety measures in place in all areas to offer customers an unforgettable experience in safety terms as well.

With regard to Covid-19, in 2022 we removed the mandatory requirement to wear face masks, both outdoors (where this was no longer mandatory) and in all indoor spaces, and for all customers.

MAXIMUM SAFETY AT ATTRACTIONS AND INSTALLATIONS

SAFETY OF THE ATTRACTIONS.

The safety of facilities is an essential requirement for customer safety. At PortAventura World we guarantee:

- Maintenance, inspection and certification go beyond local, regional and national standards and the commitment for annual certification on the part of the authorised organisation or third party.
- The existence of a control centre guaranteeing an immediate response in the event of any malfunction or incident alert, centralising 100% of information about events at Resort facilities.

- 24-hour-presence of sufficient qualified staff for initial and immediate intervention, minimising or eliminating the risk of any spread or worsening of consequences.
- The functioning of the Security Area, responsible for coordinating the relationship between the company and law enforcement agencies, with a structure guaranteeing security 24 hours a day, every day of the year. It has the mission of guaranteeing the protection of people, above all, as well as the goods, valuables, property and businesses of the company, while furthermore overseeing normal service operations. The Resort has hired security staff from a company with approval on the Security Company Register of the Directorate-General for Police, to provide security at the facilities. There are also active and passive technical protection resources in place (to deal with antisocial behaviour, firefighting and protection).

The internal protection plan is constantly reviewed and updated, not only as a result of the inclusion of new business units, but following on from drills, periodic inspections or partial audits of each unit. This continuous updating serves to finalise the annual process of maintenance, inspections, certifications and emergency plans, guaranteeing the safety of our customers.

The corresponding security reviews and inspections are performed daily, while also checking the functionality of the attractions, with these checks being recorded on a digital platform. We also review any possible minor incidents each week (faults with little operational impact but which are repeat occurrences), to confirm and guarantee that the measures adopted have proved appropriate.

SAFETY/SECURITY MEASURES

- Control centre in operation 24 hours a day, 365 days a year
- Over 740 cameras at the Resort controlled by the control centre
- 29 annual average daily security staff at the Resort, including internal and external staff
- 137 emergency drills performed in 2022
- 0 safety incidents in the 2022 season

In order strictly to comply with the applicable Spanish and European legislation, PortAventura World has independent inspection companies in place, who each year perform all non-destructive tests on the attractions, as well as annual functional tests and certifications:

- Initial certification (after the construction phase) of all attractions, by TÜV SÜD and TÜV NORD before they open to the public (EN 13814).
- PortAventura Caribe Aquatic Park annual inspections and certification by TÜV SUD in accordance with EN 1069.
- **Daily inspections** conducted in accordance with the maintenance procedures manual and the requirements set out during initial certification of all attractions. Attractions are not opened to the public until all adjustments, inspections and necessary repairs have been performed.
- **Random internal audits** during daily inspections throughout the season.
- **Comprehensive annual inspections** and annual certification by SGS, an independent, Government-authorised organisation. The maintenance procedures manual for each attraction is certified by the same organisation.
- **Certification of the maintenance books and procedures** for the attraction.
- **Certification of all attractions in terms of design, construction, installation and maintenance** (updated in accordance with the 2022 version of UNE EN 13814), including: Pressure Apparatus Regulation (by SGS), Electro-technical Low Voltage Regulation (by Bureau Veritas ECA), UNE-60-620 (Gas Installations Regulation, by

Bureau Veritas ECA), annual Chemical Products Storage Regulation (by Bureau Veritas ECA), structures of attractions and slides in the waterpark, fall protection (lifelines) in accordance with UNE-EN 795 (approved external companies).



All visitors to the Resort are subject to the functional rules of PortAventura Park, PortAventura Caribe Aquatic Park and Ferrari Land. We provide clear and concise information at the entrance to each attraction as to restrictions and behaviour to make proper use of the facilities, another key aspect in maximising safety. The information is provided by the manufacturer, and reviewed and validated by the independent inspection company.



PortAventura World holds ISO 9001:2015 certification for the management and maintenance of the attractions.



PortAventura World is represented by its safety manager on the European Safety Committee of the International Association of Amusement Parks and Attractions (IAAPA). The Committee forums discuss regulatory topics concerning attraction safety, communication and response to accidents and incidents, installations accessibility and worker safety. The IAAPA organises global conferences and events to share successful ideas and practices, and provides tools and resources to increase safety while offering guests unforgettable experiences.

SAFETY OF INSTALLATIONS

All the installations required for the Resort to run properly are checked and certified, beyond the requirements of the technical regulations, so as to guarantee visitor safety. These checks include the electrical and lighting equipment, ventilation and cooling systems, sanitary hot water production and plumbing network.

We also review and certify the visitor protection systems, comprehensively complying with fire detection and protection regulations, emergency exits and evacuation routes, automatic extinguisher systems, etc. We guarantee a bacteria-free environment and possible pathogen outbreaks are controlled by periodic programmed disinfection of air and air-conditioning ducts, cleaning inside chimneys and extraction hoods and actions on discharge and wastewater pipelines.

GUARANTEED SAFETY OF FOOD, WATER AND MERCHANDISING

FOOD SAFETY

With regard to food safety management and the handling of specific dietary needs, our general PortAventura World risk map identifies the risk of "Public health incidents derived from the existence of an ineffective quality and food safety system".

The Food Safety Area is responsible for managing and coordinating all aspects connected with the harmlessness of food throughout the Resort, with a specialist technical team in place headed by a supervisor who reports directly to Operations Management. We also draw on the support of an external specialist consultancy to comply with food safety commitments. We also have a multi-departmental food safety team to coordinate all departments and areas directly or indirectly involved in food safety.

To manage all risks and aspects connected with food safety, we have implemented a food safety management system which applies throughout the Resort. The framework of the system is developed in the Food Safety Policy, which is reviewed yearly by Senior Management and communicated to all internal and external personnel of the company. The system sets targets and indicators which are periodically reviewed by the food safety team.

The food safety management system includes Hazard Analysis and Critical Control Points, to identify and evaluate possible risks at the food production, handling and service stages. The system analyses the causes and establishes measures to prevent these risks. For significant hazards, control measures or oversight systems are established, classified as follows in accordance with the outcome of the hazard assessment and the likelihood of occurrence, the seriousness and detectability: control points, operational prerequisites and critical control points.

Within the context of the food safety management system, we document the control plans, procedures, manuals, guides and working instructions, such as: supplier approval procedure, emergency and product recall procedure, food allergy and intolerance management procedure, hazard analysis and critical control points manual, good hygiene and food handling practice manual, hygiene and disinfection plans, non-conformity management and training plan, among others.



Following the inclusion of the Hotel Caribe in 2022, all the Resort hotels now hold ISO 22000 certification, establishing safety measures to ensure that food can be consumed safely up to the expiry date, while furthermore guaranteeing the harmlessness of food. There are plans in 2023 to certify the output of the central kitchen and PortAventura Convention Centre.

To guarantee the efficacy of the food safety management system and identify possible improvement actions, we conduct the following verification and control actions:

- **Periodic hygiene and sanitary audits** of all catering locations to evaluate the degree of implementation and fulfilment of the system.

100% of open catering locations audited each year

165 external audits

229 internal audits

- **Food and surface analyses.** Random produce inspection to ensure microbiological safety.

100% of open catering points and hotels audited each year

1217 analyses at catering points and hotels

59 analyses of ingredients delivered by suppliers

- **Audits of suppliers**

4 external audits

6% of food suppliers audited

WATER QUALITY CONTROL

PortAventura World has an internal laboratory, Ciqua, which plans and performs most quality control tasks for tap water, bathing and recreational water (in attractions, fountains and effects) and regenerated water used for irrigation. Accredited external laboratories perform the tasks planned at Ciqua. Lab management is accredited under standard ISO 9001 (now in its 2015 version), guaranteeing fulfilment of all regulatory requirements in force regarding water quality and risk prevention. All audits have successfully been passed since 2009 (both renewal and monitoring) with regard to this management quality standard.



SAFETY OF MERCHANDISING

Safety management of all merchandising articles at the Resort is conducted in accordance with the legislation in force, CE marking and labelling, taking into account any updated amendments to the regulations. The organisation providing PortAventura World with consultancy regarding merchandising articles intended for children (even if not toys) is the Technological Child Product and Leisure Institute. Such items are subjected to safety tests under European standard UNE-EN 71 (parts 1-13):

- EN 71 - part 1: Mechanical and physical properties
- EN 71 - part 2: Flammability
- EN 71 - part 3: Migration of certain elements

ETHICAL, HONEST ACTIONS AND GOOD GOVERNANCE

Respect for the legislation in force is an indisputable demand for PortAventura World, and we aim to go beyond the legal requirements in terms of fulfilment. We act ethically and professionally, in accordance with the legal framework, the guidelines of the Compliance Committee and the mandatory and voluntary codes of conduct applicable to company activities. The purpose of the Code of Ethics and Professional Conduct is to ensure compliance with the Law and the values which steer our business activity, rejecting any criminal conduct.

The bodies responsible for overseeing fulfilment of the values and principles of PortAventura World are the Board of Directors, the Senior Management of PortAventura World, the Compliance Committee and the Compliance Officer.

The main tools available to PortAventura World to oversee ethical and legal compliance are:

- **Regulatory legal obligation compliance programme.** Impacting on different areas of Resort management.
- **Code of ethics and professional conduct.** Approved in 2013, revised and updated in 2019 by the Board of Directors, covering all PortAventura World activities, and setting out the basic operational principles. The mandatory approval procedure for all suppliers likewise includes acceptance of the code.

The Board of Directors is the most senior body of governance at PortAventura World. The Audit Committee, Management Committee, Compliance Committee and Compliance Officer answer to the Board of Directors. The Compliance Committee and Compliance Officer super-

vised and update the relevant information in connection with fulfilment of the Code of Ethics and Professional Conduct, and report to the Audit Committee of the holding company.

The Compliance criminal risks report is currently being updated, along with the review and proposal of control mechanisms. All departments have procedures, periodic audits and tools in place in order to prevent the commission of such corrupt conduct, bribery and money laundering.

The Compliance system identifies anti-corruption control measures and the associated risk. As a means of preventing the commission of criminal acts by staff, and exerting due control over our business activities, we have a *Criminal Risk Prevention Manual* in place, available to the workforce and suppliers.

The Code of Ethics and Professional Conduct covers two of the general behavioural principles for the team at PortAventura World, anti-corruption and fraud, establishing that company professionals must:

- Act in accordance with the internal procedures in place to avoid situations of fraud, bribery, corruption, and tax and Social Security offences.
- Inform their managers in advance in all negotiation and procurement processes in the name of PortAventura, and refrain from making any offer to authorities, bodies, public administrations or other institutions, while also rejecting and internally reporting any possible offer of any type of remuneration.

- Fulfil the duty to report any breach internally.

PortAventura World is listed on the register of the public authority dependent on the Autonomous Government of Catalonia as a stakeholder, in accordance with the provisions of the Transparency, Access to Public Information and Good Governance Act.

RESPECT FOR HUMAN RIGHTS

The procedure governing respect for human rights at PortAventura World covers the three main areas. One procedure common to all three areas is compliance with personal data protection, in line with the legislation in force.

- Employee rights. The control measures are selection and hiring procedures, the Workers' Statute and collective bargaining agreement, occupational risk prevention and workplace safety procedures, the non-discrimination and gender equality policy, the workplace harassment protocol, committees involving social agents and health rights, as well as a mutual occupational accident insurer, and the specialised health monitoring functions. One of the points of the Code of Ethics and Professional Conduct covers respect for human rights, establishing behavioural standards in this regard.
- Customer rights. The control measures are the consumer protection regulations, customer service offices, including the special needs customer service, customer service procedures, safety of attractions, theatres and installa-

tions, and food hygiene and safety, the security area and its procedures, and coordination with State law enforcement agencies, the approved internal protection plan of PortAventura World, and customer sanitation services.

- Responsibility in the procurement of purchases and services, applied through the supplier approval procedure and the demand for evidence and audit documents from suppliers in fulfilment of employment and human rights (in particular to ensure that they do not directly or indirectly benefit from child exploitation). The Code of Ethics for Suppliers and Contractors also establishes that they must respect the right of children to be protected from prohibited economic exploitation under international instruments and the national legislation in each country, as well as the international conventions and standards on human rights of the International Labour Organization.

PortAventura World is a signatory of the Global Code of Ethics for Tourism promoted by the World Tourism Organisation (UNWTO), encouraging responsible tourism that contributes to the Sustainable Development Goals.

BODIES OF GOVERNANCE AND MANAGEMENT

PortAventura World is owned by Resort Holdings B.V., a holding company managed independently, owned by the investment subsidiaries of Investindustrial and KKR. Founded in 1990 from an industrial conglomerate, Investindustrial is one of the leading independent investor groups in Europe focused on adopting majority or controlling positions at leading medium-sized enterprises. KKR is a leading global investment company specialising in alternative asset investment. It also offers solutions on the capital and insurance markets.

COMPOSITION OF THE BOARD OF DIRECTORS

- Arturo Mas-Sardá, Chairperson
- Sergio Feder, vice-chairperson
- Álex Cruz, executive member
- Fernando Aldecoa, executive member
- David García, executive member
- Laurence Berman, non-executive member
- Nathalie Gaveau, non-executive member
- Frank Gelardin, non-executive member
- Juan de Ochoa, executive member
- Pasquale Terracciano, non-executive member
- Andrea Wong, non-executive member

27%
women on the
Board of Directors

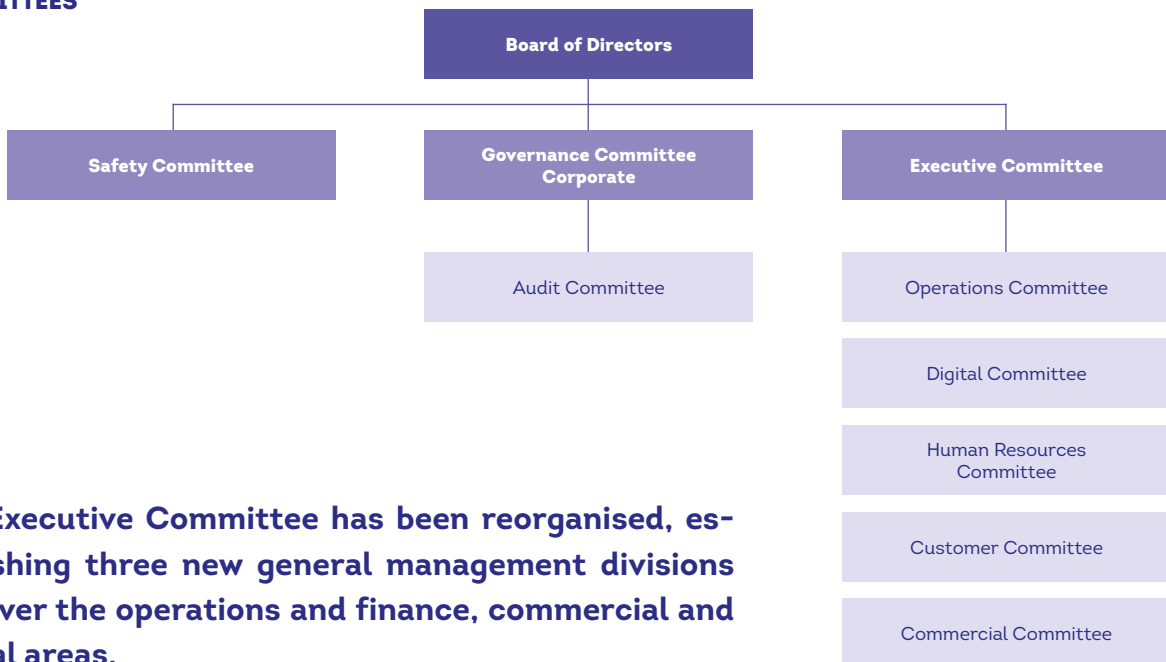
For further information, please consult: <https://www.portaventuraworld.com/en/board-of-directors-and-investors>

ORGANISATIONAL CHART

Chair of the Executive Committee	General Manager, Operations and Finance	Director of Shows	Head of Shows
		Director of Operations	Head of Operations
			Head of Catering, Parks and Events
			Head of Stores and Games
		Director of Development	Head of Architecture and Theming
			Head of Planning and Cost Control
		Director of Technical Services	Head of Building and Infrastructure
			Head of Attractions Maintenance and Technical Services
			Head of Environmental Area
		Director of Finance	Head of Technology and Information Systems
	Head of Management Control		
	Head of Administration		
	Director of Central Services	Head of Purchasing	
		Head of Legal Consultancy	
	Human Resources Director	Head of Labour Relations	
		Staff Administration and Risk Prevention Service	
	Director of Hotels	Head of Hotels	
	General Manager, Business		Head of Customers
			Head of Revenue Management
			Head of Communication
Head of the Convention Centre			
Head of Sales			
General Manager, Digital		Head of E-commerce	

At 31 December 2022.

COMMITTEES



The Executive Committee has been reorganised, establishing three new general management divisions to cover the operations and finance, commercial and digital areas.

INTEGRATED RISK MANAGEMENT

Aware of the importance of sound management of any risk threatening company activities, and of means to reduce critical risks, thereby adding value to the company, one of PortAventura World's aims is to identify the risks associated with the defined corporate strategy, and to employ an appropriate control model to ensure that these risks are managed in accordance with levels accepted by senior management. To this end, we periodically review the risks we are exposed to, so as to foresee and mitigate them, while in turn underpinning the internal control culture at PortAventura World.

The internal control system of PortAventura World is established in accordance with international best practice, based on guaranteeing an effective risk management system and the standards and principles set out in risk management standard ISO 31000. On the basis of these guidelines, PortAventura World is governed by the Three Lines of Defence Model, based on the combination of three lines of assurance, providing a comprehensive vision of how the different parts of the organisation interact in an effective and coordinated manner, to provide more effective processes to manage and internally control the major risks facing the company.

The governance structure of PortAventura World involves the Board of Directors being accountable to stakeholders in accordance with the principles of integrity, leadership and transparency; The first line management team and functional areas are risk managers, performing their activities and hence managing the risks and controls inherent in operations; The second line provides support and monitoring of this risk management, while the Internal Audit function provides the Board of Directors and senior management with independent guarantees regarding the efficacy of risk management and control.

The **risk map** is a strategic tool for corporate risk management, aligning the company's strategy with risk management, and underpinning the corporate governance model. The preparation of a risk map is influenced by the characteristics and nature of the company, as well as the different types of risk or threat. The PortAventura World risk map includes relevant aspects for our strategic management, such as the risk governance model, the establishment of the risk tolerance and appetite, the qualitative impact appraisal model and level of control (residual risk), and the risk prioritisation model. This is a graphical representation positioning each of the risks that are most representative for the company and affect its decision-making. The measures to be adopted depend on the probability and impact of these risks.

The PortAventura World risk map comprises six risk areas, serving as the basis for corporate risk management.

Risk map	Corporate governance	Organisation
	Strategy and planning	External factors
		Strategy
		ESG
	Infrastructure and operations	Procurement and logistics
		Finance
		HR
		ICT
		File management
	Health and safety	Physical safety
		Public health
	Customers and brand	Commercialisation
		Marketing
		Intellectual property
		Reputation
	Compliance	Regulatory compliance
		Fraud

CLIMATE CHANGE RISKS

The aforementioned analysis conducted in 2021 incorporates the climate-related risks identified in the short-term under the risk "Natural disasters or adverse effects of climate change with a significant effect on resort operations", covered by the "Strategy and planning" area, within the category "External factors". However, at present no significant climate risk is covered within the short-term spectrum defined by the general PAW risk map (TOP 12 risks). Nonetheless, given the dynamic nature of external factors affecting this identification of risks, we will make specific mention of climate risk, which is currently having significant impacts, and which will foreseeably worsen in the future.

The identification and management of risks and opportunities connected with climate change is structured through three key bodies answering directly to the Management Committee: the Environmental Management System Officer, the Green Team, and the Compliance Committee. In 2021 we continued the assessment of climate change risks and opportunities in accordance with the TCFD (Task Force on Climate-Related Financial Disclosures) methodology. The next step will involve incorporating the conclusions and recommendations derived from this exercise within the risk map and the comprehensive risk management system of the company. Thanks to the new assessment, physical climate risks will henceforth be considered, but so will transitional and short-, medium- and long-term risks (2025, 2035 and 2050).

The PortAventura World Management Committee plays a fundamental role in managing climate risk. Its responsibilities include those of selecting the Environmental Management System Officer, supervising the risks identified, together with the Internal Audit Committee, and approving mitigation proposals for the final confirmation of the strategy to address the risks identified.

CRIMINAL RISK PREVENTION MODEL

At PortAventura World we have a criminal risk analysis in place to address those risks to which the company could potentially be exposed, and that could give rise to criminal liability on the part of a legal entity. Drawn up in 2010, and updated in 2019 within the context of the reform of the Penal Code, it allows for an exemption from criminal liability under the following requirements:

Establishment of a body with autonomous powers of initiative and oversight	Compliance Committee
Identification of activities within the scope of which offences requiring prevention could be committed	Definition of a criminal risk prevention model, in collaboration with an external professional
Establishment of protocols or procedures specifying the process for the definition of the will of the legal entity, the adoption of decisions and the execution thereof with regard to the former	Definition and communication of the Code of Ethics and Professional Conduct
Availability of an appropriate financial resource management model to prevent the commission of offences requiring prevention	Availability of a budgetary allocation for management of the model
Imposition of the obligation to report possible risks and breaches to the supervisory body	Development of a Compliance channel for the communication and processing of any breach of the model, and definition of a regulation to govern this
Establishment of a disciplinary system properly penalising breaches of the model	Referral to the Collective Bargaining Agreement and Workers' Statute
Execution of periodic verification of the model and any potential modification if significant breaches of its provisions come to light, or there are changes at the organisation	Verification of applicability of the risks identified, and supervision and monitoring of the validity and effectiveness of the associated controls

We have a Compliance channel in place, available to all workers to report any possible acts which could constitute a criminal offence at the company, including those concerning money-laundering. Employees contact the compliance officer via the following channels: email, postal address and letterbox located in reception at Building 110. The specific regulation governing the channel establishes that any complaint will be processed strictly in confidence, and will be known only to those required to investigate the reported acts. Likewise have the guarantee that they will not be subject to any reprisals or disciplinary measures when exercising their entitlement to file complaints, provide information, or assist in an investigation procedure. As a result of the investigation undertaken, the Audit Committee will adopt the relevant measures. In 2022 the Compliance channel did not receive any complaint.

IT SECURITY MANAGEMENT SYSTEM

Cybersecurity and privacy form part of digital responsibility at PortAventura World. We therefore have an information security management system in place, certified under ISO 27001, applied to the technological and operational service of all Resort business processes: management and marketing of theme parks, hotels and conventions centre, and management of internal operations and administration.

The main cybersecurity improvement actions in 2022 are:

- Creation of a specific cybersecurity sub-area of the Technology and Information Systems area.
- Development of multiple projects to achieve an evaluation close to the target value.
- Implementation of an IRM tool to protect filing systems through encryption of the contents.
- Implementation of a self-service Ticketing tool for the reporting and administration of incidents.
- Reinforcement of internal awareness through phishing initiatives focused on employees, and communication of recommendations.
- Pentesting of cloud-hosted supplier tools to detect and correct vulnerabilities.



In 2022 we obtained ISO 27001 certification for the information Security Management System, which applies both to the management and marketing of the theme parks, hotels and convention centre, and to internal operations management and corporate administration.

PRIVACY AND DATA PROTECTION

At PortAventura World we are aware of the importance of having tools in place to allow appropriate administration and management of personal data processing. In general terms, the real and potential impacts that a breach of data protection regulations could cause for PortAventura World, whether as a result of a security breach resulting in loss, theft, inaccessibility or unauthorised exposure of personal data, or any other breach of the regulatory requirements which could affect the fundamental rights of data subjects, could be grouped into the following:

- Reputational damage. The PortAventura brand is one of the most valuable assets, and could be harmed by any claim regarding a regulatory data protection breach, which would cause customers and shareholders to lose trust, would be difficult to remedy in the short term, and would undermine the capacity for market growth.
- Administrative penalties. The fines imposed by data protection supervisory bodies in the event of breaches of the applicable regulations, or inadequate security measures, would be another of the negative impacts potentially suffered by the organisation.

Aware of the importance of effective management in line with the current regulatory framework, PortAventura World has evolved towards a framework of good governance focused on defining policies and procedures to guarantee effective management in line with the regulatory principles.

An important part of this governance framework is based on the PortAventura Group and PortAventura Foundation Corporate Privacy Policy, as well as the Data Protection Policy of PortAventura Entertainment, S.A.U., published on the main website www.portaventuraworld.com, serving to fulfil the duty of information, and providing data subjects with information as to the processing of their data, and the channels available to exercise the rights they enjoy, in fulfilment of the provisions of the data protection regulations.

We similarly have a protocol in place to guarantee fulfilment of the rights of data subjects (access, rectification, erasure, restriction and others), as well as a protocol determining the maximum personal data storage periods and handling of data breaches, so as to minimise the negative impact that a data breach could have on the fundamental rights of the data subjects.

We have a data protection officer at PortAventura World with proven training in the field, who oversees and supervises all data processing procedures (from project design to the final stages of processing), ensuring compliance with

the basic principles of data minimisation and restriction of storage periods, and the legal basis for processing, among other aspects. The role of data protection officer corresponds to the Legal Consultancy Area which, together with the Information Security Department, advises and supervises the fair, lawful and secure processing of the personal data of customers, employees, and other data subjects. In support of the officer's functions, we receive external consultancy from an outside company specialising in this field.

In 2022 we set up the Personal Data Protection Committee, which together with the data protection officer has the task of overseeing regulatory compliance with regard to personal data processing so as to avoid inappropriate conduct, and to be in a position to detect any such acts and react diligently, within the context of PortAventura World actions, while also monitoring and overseeing the measures implemented with regard to personal data protection.

The Data Protection Committee comprises the Central Services and ESG Department, the Data Protection Officer, the Head of Information Services, Cybersecurity Supervisor, the Head of e-Commerce, as well as the Head of Legal Consultancy and Compliance Officer, and meets at least twice per year, or whenever any of its members deem that it should.

We likewise have an approval procedure in place for service providers that process personal data on behalf of PortAventura World, in order to engage only those that offer sufficient guarantees in the application of technical, organisational and security measures in data processing. In 2023 this data processor approval procedure is scheduled for incorporation within the digital supplier approval platform, which will help achieve unified management of suppliers by facilitating verification of the fulfilment of requirements by our data processors.

We similarly have a register of processing activities, recording all processing activities undertaken by PortAventura World, with the corresponding impact assessments being performed where the processing affects sensitive data.

In the interests of due regulatory compliance, an external audit was conducted in 2021 to evaluate information security and regulatory content, testing and evaluating the effectiveness of the technical and organisational measures in place to ensure regulatory compliance in personal data processing. The plan is for a new compliance control and verification audit to be conducted within two years.

COMMITTED SUPPLY CHAIN

RELIABLE BASE OF SUPPLIER COMPANIES

The PortAventura World Purchasing Policy has the aim of building a reliable base of supplier and partner companies, so as to optimise operational procedures. The company gives objective priority to the following characteristics in selecting suppliers: quality, turnaround times and delivery format, solvency and financial responsibility, technical and productive capacity, quality certifications, environmental certifications, occupational risk prevention certifications and product/service price.

Our supplier approval portal is the closest and most effective channel for our relationship with suppliers. It allows registration and access to the approval questionnaire. This approval comprises the process of validation of the information provided by the questionnaire, verifying the fulfilment of requirements. In the field of human rights and the code of ethics, a minimum points score must be achieved in order to become a Resort supplier.

We also have a purchasing policy in force which allows the Resort to acquire goods and contract services on the best market conditions, by laying solid foundations in terms of suppliers and partners. The characteristics prioritised in the supplier relationship according to the service or product in question are: quality, delivery times and formats, financial responsibility and solvency, technical and production capacity, quality certificates, environmental certificates, occupational risk prevention certificates, and the price of the product or service.

We provide suppliers with a series of documents to ensure the sound functionality and integrity of the purchasing cycle: code of ethics for suppliers, general health and safety standards, occupational risk prevention policy, emergency response information, general environmental practices manual, environmental policy and food safety policy.

These documents set out the initiatives undertaken by PortAventura World to ensure fulfilment of ethical and environmental principles, and to guarantee the safety of all those performing any type of activity within the Resort.

Our supply chain is made up of supplier companies in a very wide range of categories and operational spheres: construction, machinery and equipment, furniture and apparatus, independent professional services, IT, marketing, advertising and public relations, maintenance services, food and drink, shows and events, utilities, consumables, textiles and merchandising. The operational needs of the theme parks, hotels and PortAventura Convention Centre are covered by acquiring and contracting products and services via the Purchasing Area.

1,062
suppliers

84%
domestic suppliers

98%
suppliers from European countries

131.24
million euros (including VAT) of purchases from suppliers

90%
amount invoiced by national suppliers (including VAT)

With regard to food suppliers, after an analysis of the current situation we decided that when any change of supplier is considered, all other factors being equal, the proximity of their facilities and the source of their ingredients will be taken into account.

MAJOR ALLIANCES

We work with leading brands, through sponsorships and collaboration arrangements, to expand and improve the visitor experience.



SUPPLY CHAIN UNDER EVALUATION

At PortAventura World we conduct periodic and ongoing evaluations of the fulfilment and validity of approval requirements to guarantee quality. The system establishes mechanisms to evaluate the performance of the 100 strategic suppliers for the year, which vary depending on the Resort's needs. In 2022 we evaluated 100 strategic suppliers, appraised in accordance with the type of purchase: supplies with distribution, supplies without distribution, in-resort services, and remote services.

The evaluation results are divided into four bands: outstanding, acceptable, needs improvement and inadequate. Supplier evaluation is performed according to the following criteria: service/supply quality, invoicing, coordination of company activities and environmental and industrial safety policy.

The evaluation points scores are divided into four bands: outstanding, acceptable, needs improvement and inadequate. We have a non-conformity document in place, supported by a working instruction, serving to document all incidents detected and to pass them on to the Central Services and ESG Department.

We have a non-conformity log, supported by a working instruction, serving to document all incidents detected and to pass them on to the Central Services and ESG Department, which is responsible for handling such matters.

Acceptance of PortAventura World policies and commitments, the Code of Ethics and Professional Conduct for Suppliers and Contractors, and a commitment to the 10 principles of the UN Global Compact, are essential for those suppliers wishing to gain approval and to participate in formal tender procedures for works, service or supply contracts. Meanwhile, these policies and commitments are declared in contracts and orders. With regard to Human Rights-related commitments and policies, suppliers are appraised during the approval process in accordance with the Code of Ethics, which they must fulfil in order to be accepted as a supplier.

All the policies and procedures to handle purchasing and procurement are established in the purchasing procedure approved by senior management.

73%
new suppliers that in 2022 began an approval process with a favourable result, and so are deemed suitable to begin a commercial relationship with PortAventura World

SOCIAL AUDITS FOR SUPPLIERS IN ASIA

We conduct social audits of suppliers from Asia. Since 2016 we have accepted certification or confirmation of the compliance required in social audits at supplier factories in China, Thailand, Bangladesh and Indonesia. We have not established any commercial relationship with

those suppliers that refuse to undertake the audit, or whose factories do not achieve the minimum required grade. In order to be accepted, the audit firms and certifications must be of established standing, with a high degree of compliance being demanded.

Certification accepted	Main issues analysed	Number of audits in 2022
Asia Inspection	Hygiene, health and safety, waste management, child and juvenile labour, employment practices (including forced labour, worker representation, disciplinary practices and discrimination), and working hours and salaries.	2
SEMEX (SMETA social audit)	Management systems and implementation code, free choice of employment, freedom of association, health and safety conditions, child labour, salaries and benefits, discrimination, regular employment, subcontracting and homeworking, severe or inhuman treatment, right to employment, environment and business ethics.	11
BSCI	Social management system and trickle down effect, engagement of the working team and protection, right to free association and collective bargaining, non-discrimination, fair salaries, decent working hours, occupational health and safety, child labour, specific protection for young staff members, precarious employment, bonded labour, environmental protection, ethical conduct in business.	46
ICTI	Working hours, salaries and compensation, under-age workers, forced and prison labour, disciplinary practices, discrimination, worker representation, facilities, fire protection and environment, health and safety.	12
SA8000:2008	Child labour, forced or compulsory labour, health and safety, freedom of association and right to collective bargaining, discrimination, disciplinary practices, working hours, remuneration and management systems.	2
INTERTEK	Working practices, salaries and working hours, health and safety, management systems and the environment.	0
Brand certificates	Brand certificates guarantee that in the process of manufacturing products of internationally recognised brands, all established policies are fulfilled with regard to ethics, corruption and bribery, human rights, environmental management, occupational health and safety, salaries and benefits, etc.	2
Total		73

RECOVERY AND GROWTH

PortAventura World had a hugely successful launch in the 2022 season. After welcoming more than 3.2 million people in the 2021 season (83% from Spain), the Resort saw a recovery in its international visitor figures in 2022, drawing close to the number of visitors registered in 2019.

The 2022 season began with 100% of shows back in place, and with a ground-breaking new feature: the park's first Easter Celebration, with the largest decorated Easter egg in the world, recognised by Guinness World Records, travelling animation and themed decoration in the Mediterranean and SesameAventura zones. Activity resumed upon opening at both PortAventura Park and Ferrari Land, in parallel with the hotels.

A stronger digital offering was also a fundamental feature for the Resort, which continued its commitment to new formats with the hosting of eGames championships within the context of the joint-venture in place with LaLiga, The Beat Challenge app.

PortAventura World aspires to beat its record number of visitors, a total of 5.2 million people in 2019, just before the pandemic, while also continuing to recover its figures for international customers, who in 2022 came above all from the French market (18% of all visitors) and Britain (7%).

PortAventura World will maintain its sustainable growth, demonstrating its financial soundness and resilience, with the development of new strategies for growth, such as managed hotels as another cornerstone. The company will continue to expand its hotel offering, having added the managed establishments Hotel Pirámide Salou and Hotel Vila Centric in Vila-seca in 2022. All of which forms part of the PortAventura World innovation and diversification strategy, with selective operations to continue at other hotels in the area over the coming years.

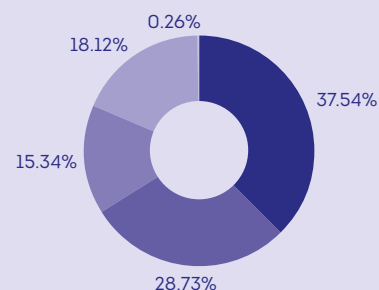
KEY FIGURES (THOUSANDS OF EUROS)

	2020	2021	2022
Balance sheet figures			
Non-current assets	1,024,397	1,030,075	1,052,121
Current assets	74,563	109,345	130,005
Net equity and liabilities	1,098,960	1,139,420	1,182,126
Current and non-current liabilities	618,489	653,553	671,274
Income statement figures			
Equivalent turnover	39,012	162,910	277,303
Profits after tax	-56,172	8,811	31,767
Profits tax paid	18,949	-1,799	-23,041
Public subsidies received	3,860 ⁽¹⁾	6,003	95

(1) The public subsidy received corresponds to Social Security rebates under 'ERTE' furlough schemes.

2022 VALUE ADDED STATEMENT

■ Salary expenses
 ■ Amortisation
■ Operating costs
 ■ Investment in social action
■ Financial expenses



ECONOMIC IMPACT IN THE REGION

Tourist towns in Catalonia get back half the tourist tax collected in each municipality, including stays at PortAventura World. In Salou and Vila-seca these resources are mainly used for tourism promotion, with a substantial contribution made to the "Tourism promotion plan under the tourism facilitation fund", which likewise involves Tarragona Provincial Authority, the Catalan Tourist Agency, the tourist boards of Salou, Cambrils and Vila-seca, the Hospitality Trade Federation of Tarragona and the Tarragona provincial tourist Board. Salou and Vila-seca also implement improvements to tourist facilities and services in the municipalities. The levy actually collected at PortAventura World hotels (for the period between October 2021 and September 2022) was 864,713 euros. The accrued amount (which corresponds to the period 1 January to 31 December 2022) was 925.987 euros.

At PortAventura World, we once again this year continued our sponsorship initiatives linked to tourism and the promotion of the immediate vicinity, with an economic contribution of 174,092 euros, as well as entrance ticket donations. This collaboration went to the tourist boards of Salou, Cambrils and La Pineda - Vila-seca, to publicise and promote the districts of the province of Tarragona within the context of the RACC 2022 Rally, the Barcelona Tourist Board, the Event Manager Association (EMA) of Spain, and the Chemicals Business Association of Tarragona.

PORTAVENTURA WORLD, THE COMPANY MOST ENGAGED WITH THE PROVINCE OF TARRAGONA

2022 saw the publication of the Tarragona 2021 Business Excellence Guide, a directory of the most notable companies in the Camp de Tarragona and Terres de l'Ebre areas, produced by the Diari de Tarragona newspaper in partnership with Rovira i Virgili University. The guide includes for the first time a survey as to the most highly valued companies in the region, conducted by the Gabinete Ceres consultancy and involving 509 people via the newspaper website and Ceres panel respondents.

According to the survey results, PortAventura World is seen as the company most engaged with its surroundings, the best representation of the province of Tarragona, the most innovative, and the business with the best working climate. It is also listed as the second best company in the province of Tarragona, and the second most environmentally responsible business.

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PRINCIPLES THAT GOVERN THE REPORT



SCOPE AND COVERAGE

In December 2018, the Spanish Official State Gazette published Act 11/2018, of 28 December 2018, amending the Code of Commerce, the consolidated text of the Capital Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July, and Accounts Auditing Act 22/2015, of 20 July 2015, with regard to non-financial and diversity reporting (hereinafter, Act 11/2018), replacing Royal Decree-Act 18/2017, of 24 November 2017, transposing into Spanish law Directive 2014/95/EU, of the European Parliament and of the Council, as regards disclosure of non-financial and diversity information.

Within this context, PAESA Entertainment Holding, SLU, includes the consolidated non-financial reporting statement within the 2022 Corporate Responsibility Report of the PortAventura World Group, as indicated in the section "Table of contents for the Non-Financial and Diversity Reporting Act".

The key non-financial results indicators included in this consolidated non-financial reporting statement were prepared in accordance with the content covered by the corporate regulations in force, following the standards for the preparation of sustainability reports produced by Global Reporting Initiative (the GRI standards), the international reporting framework indicated in the new Article 49.6(e) of the Code of Commerce introduced by Act 11/2018. The information included in the non-financial reporting statement, which forms part of the consolidated management report and will accompany the consolidated annual accounts corresponding to the 2022 natural year, is verified by KPMG Asesores in its capacity as independent verification service provider, in accordance with the new text given to Article 49 of the Code of Commerce, by Act 11/2018.

Likewise, all other non-financial information contained in this corporate responsibility report for the financial year ended at 31 December 2022 was, in all significant aspects, prepared in accordance with the GRI standards under the essential option, as detailed in point 102-54 of the "GRI Table of Contents" of this report, and was likewise reviewed by KPMG Asesores. The materiality analysis updated for 2021 followed the AA1000SES (2015) Accountability standard for the relationship with stakeholders. For the second year running, the Sustainability Accounting Standards Board (SASB) indicators are also reported for leisure facilities.

The annual corporate responsibility report and independent review report are available at the following link: <https://www.portaventuraworld.com/en/corporate-responsibility>

This corporate responsibility report covers 100% of the turnover corresponding to the activities of PAESA Entertainment Holding, SLU, the parent company of the PortAventura World Group, comprising the following dependent companies: PortAventura Entertainment, SAU (operation of theme parks, hotels and convention centre); PortAventura Viajes, SAU (travel agency); Hotel Caribe Resort, SL (hotel operations); PAESA Development, SLU (operation of theme parks, hotels and convention centre) and the PortAventura Foundation (independent entity).

Should you have any questions concerning the contents of this report, you may phone us on 977 779 000.

Choni Fernández

Customer, Sustainability and Communication Director

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GRI TABLE OF
CONTENTS



PortAventura World has reported the information cited in this GRI content index for the period from January 1st to December 31st, 2022 with reference to the GRI Standards.

FOUNDATION AND GENERAL BASIC CONTENT

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 1 Foundation 2021			
GRI 2 General Disclosures 2021			
1. The organization and its reporting practices			
2-1 Organizational details	20-21, 109 Avda. Alcalde Pere Molas, km 2, 43480, Vila-seca, Tarragona PortAventura World facilities are located in Vila-seca, Tarragona.		
2-2 Entities included in the organization's sustainability reporting	109		
2-3 Reporting period, frequency and contact point	109 Date of last report: Year 2021 Reporting cycle: Annual		
2-4 Restatements of information	There have been no restatements of the information provided in previous reports.		
2-5 External assurance	The Board of Directors has delegated the Audit Committee to audit the financial and non-financial accounts. The external verification of this report is carried out by the company that performs the annual audit of the company's accounts.		

2. Activities and workers

2-6
Activities, value chain
and other business
relationships

21, 101

Origin of visits to PortAventura World		2020	2021	2022		
Catalonia	518,204	61.1%	1,426,072	44.8%	1,814,264	35.6%
Rest of Spain	217,165	25.6%	1,218,424	38.2%	1,758,081	34.5%
United Kingdom / Ireland	3,394	0.4%	27,883	0.9%	346,232	6.8%
France	90,853	10.7%	418,748	13.1%	935,899	18.3%
Russia	2,801	0.3%	7,099	0.2%	16,149	0.3% ¹
Other	15,044	1.8%	88,116	2.8%	230,366	4.5%
Total	847,461	100%	3,186,342	100%	5,100,991	100.0%
International visits to PortAventura World	112,092	13%	541,846	17%	1,528,646	30%

(1) In 2022 it includes Russia and Ukraine.

Profile of visits to PortAventura World		2020	2021	2022		
Families	641,244	76%	2,546,691	80%	4,016,576	79%
Friends	202,012	24%	505,392	16%	708,976	14%
School trips	914	0%	110,430	3%	319,254	6%
Others	3,291	0%	23,829	1%	56,185	1%
Retired people	80	-	62	-	1,189	-
Companies	2,066	-	17,247	-	43,847	-
Alone	1,145	-	6,520	-	11,149	-
Total	847,461	100%	3,186,342	100%	5,100,991	100%
PortAventura World family visits	641,244	76%	2,546,691	80%	4,016,576	79%

Scale of the organisation		2020	2021	2022
Visits to Parks	847,461	3,186,342	5,101,054	
PortAventura Park	656,832	2,382,416	3,723,300	
PortAventura Caribe Aquatic Park	0	143,649	352,270	
Ferrari Land	190,629	660,277	1,025,484	
International visits	13%	17%	28%	
Rooms occupied	71,257	247,423	428,202	
Overnight stays in hotels and PortAventura Dreams Village	75	1,835	4,475	
PortAventura Convention Centre				
Participants	3,758	26,797	59,502	
Events held	22	120	257	
Total visits (parks, hotels and PortAventura Convention Centre)	1,046,462	3,945,453	6,378,170	

Supplier distribution by country of origin	2020	2021	2022
Europe	1,020	826	1,037
Spain	878	741	896
Germany	18	14	10
Belgium	8	3	4
Denmark	2	1	4
France	27	17	43
Holland	8	3	11
United Kingdom	29	22	27
Ireland	9	1	5
Italy	22	13	19
Liechtenstein	2	2	2
Portugal	4	1	3
Czech Rep.	1	1	1
Switzerland	6	5	8
Malta	1	0	0
Poland	1	0	0
Sweden	0	0	1
Jersey	0	0	1
Andorra	2	1	1
Serbia	0	0	0
Austria	1	1	1
Moldova	0	0	0
Greece	0	0	0
Luxembourg	1	0	0
Asia and Oceania	8	5	5
China	1	0	0
Hong Kong	4	2	2
Indonesia	0	1	0
Israel	0	0	1
Russia	2	1	1
Taiwan	1	1	1
Africa	1	0	0
United Arab Emirates	1	0	0
America	24	17	20
Guatemala	1	0	1
United States	20	15	17
Canada	0	0	1
Brazil	1	1	0
Costa Rica	1	0	0
Chile	1	1	1

Main supplier indicators	2020	2021	2022
Number of suppliers	1,053	848	1,062
Volume of purchases from suppliers (millions of euros incl. VAT)	75.00	85.33	131.24
National suppliers	83%	87%	84%
Amount invoiced by national suppliers (incl. VAT)	89%	91%	90%

In 2022, there were no significant changes to the organisation and company structure of the PortAventura World group or to its supply chain.

2-7
Employees

67

The data presented in the following tables do not include the employees from the PortAventura Foundation (4 women (80%) and 1 man (20%), all with permanent contract, 1 man and 3 women with full-time and 1 woman part-time), the employee from Port Aventura Viajes, SAU (senior sales technician PAVISA, man with permanent contract and full-time) and an employee from Hotel Caribe Resort, SL (general accounting technician HCR, woman with a permanent contract and part-time).

Size of the workforce (on 31 December)	2020	2021	2022
Own staff	959	2,103	2,494
Men	337	704	843
Women	662	1,399	1,651
External staff working in the Resort facilities	57	364	330

Workforce according to contract type and working day (on 31 December)

	Contract type	Working day	
		Permanent	Temporary
2020	Permanent	Men	330
		Women	615
	Temporary	Men	7
		Women	7
2021	Permanent	Men	574
		Women	1,167
	Temporary	Men	130
		Women	232
2022	Permanent	Men	798
		Women	1,555
	Temporary	Men	45
		Women	96

Workforce according to job category (on 31 December)	2020	2021	2022
Executives*	34	34	13
Men	20	20	11
Women	14	14	2
Area managers*			25
Men			11
Women			14
Supervisory, technical and administrative roles	534	665	765
Men	193	249	284
Women	341	416	481
Operations staff	391	1,404	1,691
Men	124	435	537
Women	267	969	1,154

*Until 2022, executives and area managers are reported together

GRI standard indicator	Page or direct response	Omissions	External assurance
3. Governance			
2-9 Governance structure and composition	94-95		
2-12 Role of the highest governance body in overseeing the management of impacts	38		
2-13 Delegation of responsibility for managing impacts	38		
2-14 Role of the highest governance body in sustainability reporting	The highest governance body (Board of Directors) reviews and approves the corporate responsibility reports prior to their publication. The results of the materiality analyses carried out are also presented to this body.		
2-15 Conflicts of interest	Any conflicts of interest between shareholders and the Company shall be resolved by the General Shareholders' Meeting, giving priority to the Company's interests, and the shareholder in conflict shall abstain from adopting the resolution. In the event of a conflict of interest affecting a member of the Board of Directors, it would be resolved by the Board itself or, as the case may be, by the General Shareholders' Meeting, with the Company's interests prevailing. Stakeholders are not informed.		
2-16 Communication of critical concerns	The principle of integration, which extends political commitments to all organizational levels and activities of PortAventura World, necessarily implies the communication and transparency of concerns, especially critical ones, to the various stakeholders. To this end, there are various mechanisms that collect, deal with and seek solutions to this type of communications. In 2022 there were no complaints, claims or critical situations that could be reported to the Board of Directors.		
2-17 Collective knowledge of the highest governance body	Although no sustainability training for the Board of Directors has been conducted to date, it is planned to be carried out in 2023.		
4. Strategy, policies and practices			
2-22 Statement on sustainable development strategy	6-7, 41-43		
2-23 Policy commitments	38, 46, 48, 68, 72, 74, 78, 90, 92-93, 98, 100 The values and principles that determine PortAventura World's commitments and policies are based not only on compliance with strict legal and regulatory requirements, but also value customer and employee service, based on (i) safety, (ii) equality and non-discrimination, (iii) sustainability and the environment, and (iv) social responsibility. These parameters dictate the Company's policies. The commitments and policies are aligned with external instruments such as the Global Compact, as well as governmental policies at international, European (European Union), state and autonomous community level in these matters, among others. The commitments and policies certainly include preventive measures (precautionary principle). Respect for human rights is expressly included. The level of approval is high, that is from PortAventura World management. These commitments and policies apply to all company activity (whether contracts, information, advertising, sales, etc.). In addition, they are included in all contracts, as well as in the approvals, web page, intranet, etc. The practical and operational application of the different PortAventura World procedures provides for monitoring and, if necessary, detection of non-compliance and improvement needs. The commitments and policies cover all those applicable to the life and activity of PortAventura World, paying special attention to the rights of non-discrimination and the rights of minors and children's rights.		
2-24 Embedding policy commitments	Incorporation is based on the principle of "integration" of commitments and policies at all levels and activities of PortAventura World..		

2-26 Mechanisms for seeking advice and raising concerns
 PortAventura World has Legal and Compliance Counsel, as well as external legal support and auditors. Likewise, each department has specialized personnel in each field of its activity and specialty, who not only know the applicable regulations and internal procedures, as well as the policies that apply to them, but also have external support, advice, certifications and audits for compliance.
 No complaints have been registered through the Compliance channel in 2022. The complaints and suggestions that have been received by the workforce via SAC (Employee Assistance Service) or by the employee representatives (union associations) are managed by the Human Resources Department.

2-27 Compliance with laws and regulations
 In 2022 there have been no significant cases of non-compliance with laws and regulations. There are also no open proceedings, sanctions or other relevant pending regulatory issues that could jeopardize the activity.

2-28 Membership associations
 32-33

5. Stakeholder engagement

2-29 Approach to stakeholder engagement
 26, 28-30, 32-33, 39, 60-61, 66, 76-77, 79, 82, 97-98, 100
 PortAventura World has identified its stakeholders based on criteria such as: dependence (those who depend on its activities, products or services, or those it depends on, to continue its activities); liability (commercial, legal, operational, social, etc.); proximity (those who are within the local area); and influence (those who can have an impact on strategy or business).

Stakeholders	Main channels of communication	Main issues identified and dialogue
Shareholders	Meetings of the Board of Directors, management meetings, corporate information published periodically.	Site and customer safety, profitability and profits, decision-making in relation to goals set, transparency and accountability, good corporate governance, competitiveness, development of current and future projects, competitive conditions, perception and reputation.
Customers	Corporate website, customer service telephone number, social networks, satisfaction surveys, complaints box, Visitor Services Office, site staff, regular publications, advertisements in the media, special needs customer service officeOficina de atención al cliente con necesidades especiales, and app.	Level of satisfaction with service, safety of facilities and rides, innovation in rides and facilities and new projects, promotions and offers, events, good environmental practices.
Workforce	Internal communications, intranet, PortAventura World Team app, videos, information boards and informative posters, leaflets, brochures and other printed material, information screens in staff canteens (hotels), personal and direct treatment, Employee Service desk and mailbox, suggestions and complaints forms, etc..	General information, matters of interest, operational and corporate information, ESG information, regulations, organizational changes, internal job offers, benefits and offers, schedules, company adverts and videos,presentations to the media, transport, health and safety, suggestions, complaints, queries, etc.
Suppliers and contractors	Purchasing managers, supplier portal.	Responsible purchasing plan, procurement procedures and compliance with contractual commitments, extension of corporate responsibility commitment, merchandising safety, Social and environmental forms and code of ethics..
Public administration and social environment	PortAventura Foundation website, periodic publication of corporate information, institutional involvement, meetings with representativesof public institutions and social organisations.	Compliance with applicable legislation, transparency and accountability, good management of the facilities, involvement with the local environment, collaboration to devel mutually beneficial projects that promote actions aligned with the goals of the PortAventura Foundation.

GRI standard indicator	Page or direct response	Omissions	External assurance
2-30 Collective bargaining agreements	67		
		2020	2021
	Workforce covered by the agreement	96%	98%

GRI 3 Material Topics 2021

3-1 Process to determine material topics	39		
3-2 List of material topics	39		

ECONOMIC TOPICS

GRI standard indicator	Page or direct response	Omissions	External assurance
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GRI 201: Economic Performance 2016

3-3 Management of material topics	104-105		
201-1 Direct economic value generated and distributed	104		
	<i>In thousands of euros</i>	2020	2021
	Economic value created	67,670	175,281
	Turnover	39,012	162,910
	Financial revenue	232	49
	Stock variation	171	754
	Other revenue	5,446	5,565
	Subsidies	3,860	6,003
	Income taxes (overpaid)	18,949	0
	Distributed economic value	85,932	118,019
	Operating costs	36,392	50,467
	Salary expenses	24,809	40,911
	Income taxes		1,799
	Finance costs	24,023	24,842
	Investment in social action	708	412
	Retained economic value	-18,262	35,976
	Depreciation	37,910	27,165
	Reserves	-56,172	8,811
	Distributed and retained economic value	67,670	153,995
201-2 Financial implications and other risks and opportunities due to climate change	52		
GRI 203: Indirect economic impacts 2016			
3-3 Management of material topics	105		
203-2 Significant indirect economic impacts	105	See indicator 413-1.	

GRI 205: Anti-corruption 2016

3-3
Management of material topics

92-93

205-1
Operations evaluated for risks related to corruption

100% of PortAventura World operations have been evaluated for risks related to corruption.

205-2
Communication and training on anti-corruption policies and procedures

Information on anti-corruption policies and procedures by professional category (accumulated on 31 December)	2020	2021	2022
Executives and area managers	0	2	7
Proportion of executives and area managers	0%	5.9%	31.8%
Supervisory, technical and administrative roles	0	34	106
Proportion of supervisory, technical and administrative roles	0%	5.1%	13.9%
Operations staff	0	1,107	1,683
Proportion of operations personnel	0%	72.4%	100%

Training on anti-corruption policies and procedures by professional category (cumulative as of December 31)	2022
Executives and area managers	21
Proportion of executives and area managers	95.5%
Supervisory, technical and administrative roles	0
Proportion of supervisory, technical and administrative roles	0%
Operations staff	0
Proportion of operations personnel	0%

All members of the governing body and employees have been informed about the *Code of Ethics and Professional Conduct* and the respective anti-corruption policies and procedures.

205-3
Confirmed cases of corruption and measures taken

No complaint has been registered through the Compliance Channel regarding corruption, bribery, or money laundering; nor is there evidence that there has been any case of corruption in 2022.

GRI 207: Tax 2019

3-3
Management of material topics

PortAventura World has a governance model that ensures the development of activities with fiscal significance within a framework of ethics, transparency and integrity.

207-1
Approach to tax

As indicated in the Code of Ethics and Professional Conduct, the company's activity entails compliance with tax regulations. Therefore, the company undertakes to comply with its tax obligations.

207-2
Tax governance, control, and risk management

PortAventura World General Manager of Operations and Finance is responsible for ensuring the correct application of tax regulations in the company. The identification and management of possible associated risks is responsibility of Administration and Finance Director.

207-3
Stakeholder engagement and management of concerns related to tax

PortAventura World promotes transparent, clear and responsible communication of its main fiscal magnitudes, by transferring to its different interest groups the information related to the payment of the tax on profits.

207-4
Country-by-country reporting

The activity of PortAventura World only takes place in Spain.

ENVIRONMENTAL TOPICS

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 301: Materials 2016			
3-3 Management of material topics	56		
301-1 Materials used by weight or volume	56		
301-2 Recycled inputs	56		
301-3 Reclaimed products and their packaging materials	<p>Main actions:</p> <ul style="list-style-type: none"> - PortAventura World offers visitors a reusable cup for a deposit of one euro, refunded upon return. Reused cups are recycled and transformed into new cups. 808,300 units of cups purchased in 2022 and 48,535 units of cups destroyed at the end of their useful life, once used several times. - Bottles purchased from Coca-Cola and Damm are made of returnable glass; these suppliers take them back and reintegrate them into the commercial circuit after making them suitable for reuse. - Suppliers that deliver their goods on pallets take back the same number of pallets they deliver. - Recovery of amusement wheels through re-vulcanization. 		
GRI 302: Energy 2016			
3-3 Management of material topics	53		
302-1 Energy consumption inside the organisation	54		
302-3 Energy intensity	54		
GRI 303: Water and effluents 2018			
3-3 Management of material topics	58		
303-1 Interaction with water as a shared resource	<p>58</p> <p>According to the Aqeduct Water Risk Atlas, PortAventura World is located in an area with a medium-high hydric stress (20% - 40%). All of the Resort's water extraction comes from this area.</p>		
303-2 Management of water discharge-related impacts	58		
303-5 Water consumption	59		

303-4
Water discharge

Controls of wastewater from collectors	2020	2021	2022^{(3)*}
Vila-seca collector	-	-	4,213
Matters in suspension (MES) (mg/l)	120.00	104.00	206.00
MI (Equitox/m ³)	<3.0	<3.0	4.50
COD (not decanted) (mg O ₂ /l)	104.00	210.00	600.00
COD (decanted 2 h) (COD) (mg O ₂ /l)	85.00	154.00	346.00
Conductivity at 25 °C (µs/cm)	3,950.00	2,673.00	2,652.00
pH at 25 °C (u)	7.50	6.60	8.00
Chlorides (mg/l)	779.50	657.50	313.00
Kjeldahl nitrogen (mg/l)	2.60	15.50	72.70
Total Phosphorus (mg/l)	3.80	7.45	10.80
Ammonium (mg/l)	<0.5	1170	-
Oils and fats (mg/l)	1.40	1.30	-

* October 18, 2022 data.

Controls of wastewater from collectors	2020	2021	2022^{(3)*}
General Collector Salou	-	-	4,214
Matters in suspension (MES) (mg/l)	22.00	384.00	150.00
MI (Equitox/m ³)	<3.0	4.40	8.70
COD (not decanted) (mg O ₂ /l)	<10	419.00	676.00
COD (decanted 2 h) (COD) (mg O ₂ /l)	<10	303.00	560.00
Conductivity at 25 °C (µs/cm)	2,020.00	1,838.00	2,504.00
pH at 25 °C (u)	7.30	7.00	7.70
Chlorides (mg/l)	213.50	249.00	226.00
Kjeldahl nitrogen (mg/l)	1.20	60.60	69.50
Total Phosphorus (mg/l)	1.70	8.65	12.00
Ammonium (mg/l)	<0.5	55.70	-
Oils and fats (mg/l)	<0.50	3.40	-

* October 18, 2022 data.

Controls of wastewater from collectors	2020	2021	2022*
Collector Hotel El Paso	-	-	3,908
Matters in suspension (MES) (mg/l)	-	188.00	185.00
MI (Equitox/m ³)	-	<3.0	<3.0
COD (not decanted) (mg O ₂ /l)	-	599.00	297.00
COD (decanted 2 h) (COD) (mg O ₂ /l)	-	295.00	222.00
Conductivity at 25 °C (µs/cm)	-	2,684.00	2,607.00
pH at 25 °C (u)	-	6.90	6.9
Chlorides (mg/l)	-	609.50	566.50
Kjeldahl nitrogen (mg/l)	-	13.30	23.70
Total Phosphorus (mg/l)	-	1.70	4.85
Ammonium (mg/l)	-	3.40	2.40
Oils and fats (mg/l)	-	8.80	1.20

* July 19, 2022 data.

Controls of wastewater from collectors	2020	2021	2022*
Collector Hotel Caribe	-	-	4.582
Matters in suspension (MES) (mg/l)	-	-	168,00
MI (Equitox/m ³)	-	-	12,00
COD (not decanted) (mg O ₂ /l)	-	-	454,00
COD (decanted 2 h) (COD) (mg O ₂ /l)	-	-	324,00
Conductivity at 25 °C (µs/cm)	-	-	2.915,00
pH at 25 °C (u)	-	-	6,70
Chlorides (mg/l)	-	-	690,00
Kjeldahl nitrogen (mg/l)	-	-	7,60
Total Phosphorus (mg/l)	-	-	2,28
Ammonium (mg/l)	-	-	2,70
Oils and fats (mg/l)	-	-	<0,50

* September 15, 2022 data.

(1) In 2020, self-monitoring was not performed at the Hotel El Paso and Hotel Caribe collectors as these two hotels were out of operation due to the COVID-19 pandemic.

(2) In 2021, no self-monitoring was performed at Hotel Caribe due to its reduced operating schedule and because it was not considered to be representative.

(3) In 2022, the data corresponding to wastewater is taken from the analytical report carried out by the Agència Catalana de l'aigua (ACA) for the general collectors of Vila-Seca and Salou on 10/18/2022.

GRI 305: Emissions 2016

3-3
Management of material topics

48-53

Positive impacts on emissions control: contribution to the fight against climate change; improvement of PortAventura World's environmental image with customers, public administration and society in general; savings in energy costs due to improved energy efficiency; access to new markets and business opportunities; legal compliance at state and regional level in relation to emissions generated by the activity (atmospheric, noise, etc.); improvement in air quality that has a positive impact on the human health of visitors and other stakeholders close to the Resort; and positive effect on plants and soils as particles do not accumulate in the atmosphere.

Negative impacts on the control of emissions: general damage to the environment and significant economic investment for the control and adaptation of the facilities for regulatory compliance.

As a result of its activity, consisting of the management and operation of PortAventura World, comprising the PortAventura Park, PortAventura Caribe Aquatic Park, Ferrari Land, the Convention Center and the PortAventura, El Paso, Caribe, Gold River, Lucy's Mansion and Colorado Creek Hotels, the organization has identified the following negative impacts:

- Emissions to the atmosphere due to the existence of emission points. The main emission points in the activity are the diesel train locomotives, natural gas heating or hot water boilers, carpentry and painting, motor vehicles, and natural gas combustion at the Templo del Fuego and FiestAventura.
- Emissions from light bulbs installed on the exteriors of the various existing facilities.
- Noise emissions from the noise generated by the attractions, the street shows and ambient music, the installation of industrial equipment, as well as other noise generated by the influx of visitors to the facilities, especially during the high season.
- Other emissions that may be produced by the activity, derived from carbon emissions, as well as greenhouse effect emissions in scopes 1 and 2, as well as some other indirect emissions in scope 3.

The company's environmental policy establishes in its point number 10 promoting and committing to mitigating and adapting to climate change through: the sustainable use of natural resources (water and energy); promoting sustainable mobility initiatives and the use of renewable electric energy, as well as offsetting and neutralizing our carbon footprint (scopes 1 and 2); promoting the reduction, reuse and recycling of waste, prioritizing recovery.

Likewise, within the corporate responsibility ESG objectives 2022-2025 and aligned with SBTi, we have established a commitment to reduce greenhouse gas emissions in Scope 1 and 2 of the resort by 5% per year, as well as reducing the consumption of drinking water by 2% per year (aspect to be considered in Scope 3 of the calculation of the activity's carbon footprint).

The organization carries out voluntary and regulatory controls to verify that the emission limits of the various existing sources are not exceeded as indicated below:

- To control emissions into the atmosphere, periodic controls of the emitting sources are carried out, in accordance with the provisions of Decree 139/2018, on atmospheric environmental intervention regimes for establishments where potentially atmospheric polluting activities are carried out.
- For the control of noise emissions, voluntary controls are carried out every three years to verify compliance with the requirements set forth in the applicable regulations. In this respect, the last control was carried out in May 2022 with a favorable result.
- At the lighting level, upon completion of a new project that includes outdoor lighting installations, the compliance of such luminaires with the applicable regulations, as well as with the requirements established in the environmental authorization, is verified and evidenced by the issuance of a certificate by the engineering firm responsible for the execution of the project. In December 2022, the PortAventura World resort underwent a sectorial control of light pollution, with a favorable result.
- On the other hand, internal operational controls are carried out to control the good condition of the facilities and the proper management of the procedures and protocols established in the environmental management system (EMAS and ISO 14001).
- In addition, external maintenance companies ensure the correct maintenance of the equipment and emission sources in the resort.

The organization has a committee identified as the Green Team, made up of members from each of the areas of the organization whose activity may have an impact on the environment, and which meets quarterly to monitor and evaluate compliance with the legally applicable requirements, as well as the protocols voluntarily assumed. An external audit of the Environmental Management System (EMAS and ISO 14001) is also carried out annually.

The commitment of the activity with other stakeholders such as the SBTi Commitment has contributed in establishing specific horizons in the reduction and commitment to atmospheric emissions, quantifying a wider spectrum of possible emissions in order to apply measures that contribute to a lower environmental and social impact.

On the other hand, the regulatory changes and controls required by the Public Administration contribute at all times to always ensure the correct state of the facilities and to seek formulas that allow betting on more efficient and less harmful technologies to the environment.

305-1
Direct greenhouse gas (GHG) emissions (scope 1)

50

305-2
Indirect GHG emissions from energy generation (scope 2)

50

305-3
Other indirect GHG emissions (scope 3)

50

305-4
GHG emissions intensity

Annual greenhouse gas emissions (t)	2020	2021	2022
Greenhouse gas emissions per 1,000 visits (t CO ₂ per 1,000 visits-overnight stays and year) - Scope 1 and 2	2.88	0.98	0.84
Greenhouse gas emissions per 1,000 visits (t CO ₂ per 1,000 visits-overnight stays and year) - Scope 3	1.27	0.63	8.74
Greenhouse gas emissions per average workforce (t CO ₂ per average workforce and year) - Scope 1 and 2	2.18	2.26	2.25
Greenhouse gas emissions per average workforce (t CO ₂ per average workforce and year) - Scope 3	0.96	1.45	23.42

Note: In 2022, the calculation of the carbon footprint has been made more complete, including all emissions associated with the Scope 3 categories that apply to PortAventura World, according to the GHG Protocol, in order to have more information and data to establish more specific reduction measures depending on the emission source.

GRI standard indicator	Page or direct response	Omissions	External assurance																								
305-5 Reduction of GHG emissions	49, 51, 53, 55, 57																										
305-6 Emissions of ozone-depleting substances (ODS)	PortAventura World's activity does not generate emissions of ozone-depleting substances (ODS). The thermal and refrigeration equipment in the facilities does not use any CFC gases or derivatives.																										
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<p>PortAventura World's diffuse emissions are managed through consumption control. The total annual air emissions of SO₂, NO_x and Particulates derived from the direct consumption of liquid fuels used for transport are considered very low compared to the rest of the emissions produced by the activity. For this reason, PortAventura has not considered a specific program to minimize diffuse emissions from the activity up to the date of the CAE. However, within the last measurement in 2018, the trains of the facility were evaluated, given that the intention of measurement was to know the sources and their legal compliance.</p> <p>Resort has electric fleet vehicles for workers operating within the facility. Contracting companies also make use of electric vehicles inside the facilities, as it is a requirement imposed within the tenders with them. On the other hand, PortAventura has external maintenance for the trains and it is these same mechanics who also maintain the vehicles inside the Resort, even if they are electric. The vehicles are marked with an identification tag that shows the date of revision of each one of them.</p> <p>Emissions to the atmosphere of liquid fuels in fixed tanks</p> <table border="1"> <thead> <tr> <th>2022</th> <th>NO_x (kg)</th> <th>SO₂ (kg)</th> </tr> </thead> <tbody> <tr> <td>Diesel B</td> <td>34.72</td> <td>10.67</td> </tr> <tr> <td>Petrol unleaded 95</td> <td>173.27</td> <td>53.23</td> </tr> <tr> <td>Diesel A</td> <td>555.72</td> <td>170.71</td> </tr> <tr> <td>Petrol unleaded 98</td> <td>91.70</td> <td>28.17</td> </tr> </tbody> </table> <p>Note: Emission factors extracted from European Environment Agency - 1.A.4 Small Combustion 2019.</p> <p>Atmospheric emissions of liquid fuels from mobile sources</p> <table border="1"> <thead> <tr> <th>2022</th> <th>NO_x (kg)</th> <th>PM = PM_{2.5} (kg)</th> </tr> </thead> <tbody> <tr> <td>Petrol</td> <td>93.37</td> <td>0.32</td> </tr> <tr> <td>Diesel A</td> <td>8.03</td> <td>0.68</td> </tr> </tbody> </table> <p>Note: Emission factors extracted from European Environment Agency - 1.A.3.b.i-iv Road Transport 2019.</p>	2022	NO _x (kg)	SO ₂ (kg)	Diesel B	34.72	10.67	Petrol unleaded 95	173.27	53.23	Diesel A	555.72	170.71	Petrol unleaded 98	91.70	28.17	2022	NO _x (kg)	PM = PM _{2.5} (kg)	Petrol	93.37	0.32	Diesel A	8.03	0.68		
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GRI 306: Waste 2020																											
3-3 Management of material topics	55-57																										
306-1 Waste generation and significant waste-related impacts	55-57																										
306-2 Management of significant waste-related impacts	56																										
306-3 Waste generated	56																										
306-4 Waste diverted from disposal																											

306-5
Waste directed to disposal

	2020	Treatment code 2020	2021	Treatment code 2021	2022	Treatment code 2022	New treatment code 2022
Non-hazardous waste	1,345		2,683		3,606		
Bulky banals (no mattresses)	16.58	V99 Others	25.38	R0306	55.58	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Bulky banales - Mattresses	-	-	0.78	R1203	16.08	R1203	Separation of the different components of the waste
Pumpkins	1.70	V83 Composting	-	-	19.30	R0301	Aerobic biological treatment of organic waste (composting)
Cardboard	138.25	V11 Paper and cardboard recycling	288.75	R0306	395.62	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Copper wire	1.62	V41 Recycling and recovery of metal and metal compounds	-	R03	2.33	R03	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)
Scrap	21.28	V41 Recycling and recovery of metal and metal compounds	52.63	R03	50.96	R03	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)
Scrap metal - stainless steel	38.98	V41 Recycling and recovery of metal and metal compounds	2.16	R04	1.12	R034	Recycling or recovery of metals and metal compounds
Scrap metal - cans	3.34	V41 Recycling and recovery of metal and metal compounds	11.39	R0401	17.16	R0401	Scrap recycling or recovery
Electronic scrap	1.03	T62 Management through a collection and transfer centre	2.36	R0306 R0401 R0406 R0503	3.09	R0306 R0401 R0406 R0503	R0306: Recycling of other organic waste for the subsequent manufacture or production of new products R0401: Scrap recycling or recovery R0406: Recovery of metals and metallic compounds from other waste containing metals R0503: Recycling of glass waste in glass manufacturing
Glass (flat)	2.96	V14 Glass recycling	2.18	R05	4.36	R05	Recycling or recovery of other inorganic material
Glass containers	17.12	V14 Glass recycling	31.96	R0306	61.34	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Light packaging	65.17	V12 Plastic recycling	207.47	R0306	294.76	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Recoverable rubble	208.16	T15 Whare house entries	261.54	R0505	167.02	R0505	Recycling of other inorganic waste in substitution of raw materials
Rubbish	-	-	4.8	D0501	203.82	D0501	Controlled deposit of inert waste
Cooking fats	8.56	T31 Physico chemical and biological treatment	32.94	D0901	23.38	D0901	Physicochemical and biological treatment
Luminaires	2.16	V14 Glass recycling	3.79	R1203 R1213	3.44	R1203 R1213	R1203: Separation of the different components of waste R1213: Processes for obtaining recoverable fractions of WEEE materials, intended for recycling or recover
Luminaires	1.50	V41 Recycling and recovery of metal and metal compounds	-	-	5.40	R03	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)

	2020	Treatment code 2020	2021	Treatment code 2021	2022	Treatment code 2022	New Treatment code 2022
Wood	128.23	V15 Wood recycling and re-use	84.24	R0301	129.62	R0301	Aerobic biological treatment of organic waste (composting)
Mixture of residues (banal)	120.76	V99 Others	26.07	R0102	-	R0102	Main use as fuel in cement plants
Waste mixture (MSW)	372.95	V99 Others	1,003.95	R0102	1,380.42	R0102	Main use as fuel in cement plants
Mixture of waste / Wood with nails (banal)	6.66	T12 Disposal of nonspecial waste	33.24	D0501	20.72	D0501	Controlled deposit of inert waste
Tires	0.04	T62 Management through a collection and transfer centre	0.24	R0306	6.84	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Baton batteries	0.26	T62 Management through a collection and transfer centre	0.18	R0406	0.20	R0406	Recovery of metals and metal compounds from other waste containing metals
Plastic	4.77	V12 Plastic recycling	12.88	R0306	15.61	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Non-recoverable plastic	1.56	V12 Plastic recycling	0.08	R0306	-	-	
Organic waste	156.10	V83 Composting	502.31	R0301	666.16	R0301	Aerobic biological treatment of organic waste (composting)
Vegetable remains, straw	16.54	V83 Composting	72.40	R0301	29.54	R0301	Aerobic biological treatment of organic waste (composting)
Textile	1.34	V13 Textiles recycling	-	-	-	-	
Used cooking oil	7.21	V33 Food recovery	19.51	R0306	32.26	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Hazardous waste	20.37	-	20.97		36.13		
Absorbents	4.38	T62 Management through a collection and transfer centre	2.88	R0306	6.40	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Empty spray cans	0.16	T62 Management through a collection and transfer centre	0.26	R0309 R0314 R0406	0.29	R0309 R0314 R0406	R0309: Recovery of organic substances contained in waste R0314: Preparation for the reuse of organic waste R0406: Recovery of metals and metallic compounds from other waste containing metals
Non-chlorinated mineral motor and lubricating oils	0.40	T62 Management through a collection and transfer centre	1.65	R0901	0.03	R0901	Regeneration of used mineral and synthetic oils
Waters with hydrocarbons	-	-	-	-	1.36	D091	Physicochemical and biological treatment
Batteries and accumulators	0.85	T62 Management through a collection and transfer centre	0.55	R0406	3.40	R0406	Recovery of metals and metallic compounds from other waste containing metals
Lead batteries	-	-	0.39	R1303 (R0403)	1.26	R1303 (R0403)	Lead recovery
Electronic scrap (includes arcade machines)	4.02	T62 Management through a collection and transfer centre	4.43	R1203	3.53	R1203	Separation of the different components of the waste
Contaminated packaging	4.35	T62 Management through a collection and transfer centre	7.45	R0306 R0314 R0414	11.66	R0306 R0314 R0414	R0306: Recycling of other organic waste for the subsequent manufacture or production of new products R0314: Preparation for the reuse of organic waste R0414: Preparation for the reuse of metal waste or metal compounds, including all WEEE

	2020	Treatment code 2020	2021	Treatment code 2021	2022	Treatment code 2022	New Treatment code 2022
Oil filters	0.03	T62 Management through a collection and transfer centre	-	-	0.01	R1203	Separation of the different components of the waste
Fluorescent	0.93	V41 Recycling and recovery of metal and metal compounds	1.26	R0406 R1213	2.57	R0406 R1213	R0406: Recovery of metals and metallic compounds from of other waste containing metals R1213: Processes for obtaining recoverable fractions of WEEE materials, intended for recycling or recovery
Gases in pressure vessels	-	-	-	-	0.10	R0309 R0314 R0406	R0309: Recovery of organic substances contained in waste R0314: Preparation for the reuse of organic waste R0406: Recovery of metals and metallic compounds from of other waste containing metals
Refrigerators	1.31	T62 Management through a collection and transfer centre	0.37	R1301	2.20	R1301	WEEE storage in the area of collection, including transfer facilities
Laboratory chemicals	0.09	T62 Management through a collection and transfer centre	1.58	D15	0.53	D15	Storage pending any of the operations listed from D 1 to D 14 (excluding temporary storage, pending collection, at the place where the waste was produced)
Maintenance parts cleaning remains	0.05	T62 Management through a collection and transfer centre	0.08	R0201	0.20	R0201	Recovery or regeneration of solvents contained in waste
Traces of paint	1.65	T62 Management through a collection and transfer centre	-	-	-	-	
Other solvents and solvent mixtures	0.00	V21 Solvent recovery	0.08	R0201	0.18	R0201	Recovery or regeneration of solvents contained in waste
Used mineral oil	2.07	V22 Mineral-oil recovery	1.65	R0901	2.40	R0901	Regeneration of used mineral and synthetic oils
Hisused hypochlorite	0.07	T62 Management through a collection and transfer centre	-	-	-	-	
Gasoline	0.02	T62 Management through a collection and transfer centre	-	-	-	-	

Note: Tonnes of generated waste rounded to 2 decimals place.

GRI 308: Supplier environmental assessment 2016

3-3 Management of material topics

102-103

308-1 New suppliers that were screened using environmental criteria and service provision

102

The environmental aspects considered when evaluating suppliers are as follows: existence of a precautionary approach that favours the environment; development of initiatives that promote environmental responsibility and measures to reduce consumption of natural resources (correct waste management, efficient water use and energy saving); use of technologies that respect the environment; extension of the environmental commitment to encompass suppliers of products and services contracted and requiring improvements in environmental protection; availability of an environmental policy that is also applicable to suppliers; development of environmental training and awareness-raising initiatives for the workforce; compliance with the legislation in force on the environment; availability of an environmental management system that is documented and/or certified by a third party; consideration of specific environmental criteria when providing services to PortAventura World; and calculation and publication of the carbon footprint.

New suppliers that were screened using environmental criteria	2020	2021	2022
New suppliers that were screened using environmental criteria	75%	75%	73%

GRI standard indicator	Page or direct response	Omissions	External assurance
Environmental awareness			
3-3 Management of material topics	60-61		
Actions organised to provide information and raise awareness about the environment aimed at employees and visitors	60-61		
Bird conservation and animal welfare			
3-3 Management of material topics	62-63		
Actions promoted for bird conservation and ensure animal welfare	62-63		

SOCIAL TOPICS

GRI standard indicator	Page or direct response	Omissions	External assurance																																																																																												
GRI 401: Employment 2016																																																																																															
3-3 Management of material topics	66, 70, 74-75																																																																																														
401-1 New employee hires and employee turnover	<table border="1"> <thead> <tr> <th>New hires (accumulated for the year)</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>New hires of own personnel by gender and age group</td> <td>26</td> <td>1,017</td> <td>1,860</td> </tr> <tr> <td>New hiring rate</td> <td>2%</td> <td>59%</td> <td>75%</td> </tr> <tr> <td>Men</td> <td>14</td> <td>353</td> <td>668</td> </tr> <tr> <td> ≤25 years old</td> <td>11</td> <td>287</td> <td>509</td> </tr> <tr> <td> 26-35 years old</td> <td>1</td> <td>46</td> <td>59</td> </tr> <tr> <td> 36-45 years old</td> <td>1</td> <td>11</td> <td>58</td> </tr> <tr> <td> 46-55 years old</td> <td>1</td> <td>6</td> <td>32</td> </tr> <tr> <td> 56-65 years old</td> <td>0</td> <td>3</td> <td>10</td> </tr> <tr> <td> + 65 years old</td> <td>0</td> <td>0</td> <td></td> </tr> <tr> <td>Women</td> <td>12</td> <td>664</td> <td>1,192</td> </tr> <tr> <td> ≤25 years old</td> <td>3</td> <td>499</td> <td>615</td> </tr> <tr> <td> 26-35 years old</td> <td>5</td> <td>82</td> <td>208</td> </tr> <tr> <td> 36-45 years old</td> <td>1</td> <td>48</td> <td>226</td> </tr> <tr> <td> 46-55 years old</td> <td>3</td> <td>33</td> <td>111</td> </tr> <tr> <td> 56-65 years old</td> <td>0</td> <td>2</td> <td>32</td> </tr> <tr> <td> + 65 years old</td> <td>0</td> <td>0</td> <td></td> </tr> <tr> <td>New hires of own personnel by professional category</td> <td>26</td> <td>1,017</td> <td>1,860</td> </tr> <tr> <td>New hiring rate</td> <td>2%</td> <td>59%</td> <td>75%</td> </tr> <tr> <td>Executives</td> <td>2</td> <td>0</td> <td>1</td> </tr> <tr> <td>Area managers*</td> <td>-</td> <td>-</td> <td>3</td> </tr> <tr> <td>Supervisory, technical and administrative roles</td> <td>5</td> <td>19</td> <td>75</td> </tr> <tr> <td>Operations staff</td> <td>19</td> <td>998</td> <td>1,781</td> </tr> </tbody> </table>	New hires (accumulated for the year)	2020	2021	2022	New hires of own personnel by gender and age group	26	1,017	1,860	New hiring rate	2%	59%	75%	Men	14	353	668	≤25 years old	11	287	509	26-35 years old	1	46	59	36-45 years old	1	11	58	46-55 years old	1	6	32	56-65 years old	0	3	10	+ 65 years old	0	0		Women	12	664	1,192	≤25 years old	3	499	615	26-35 years old	5	82	208	36-45 years old	1	48	226	46-55 years old	3	33	111	56-65 years old	0	2	32	+ 65 years old	0	0		New hires of own personnel by professional category	26	1,017	1,860	New hiring rate	2%	59%	75%	Executives	2	0	1	Area managers*	-	-	3	Supervisory, technical and administrative roles	5	19	75	Operations staff	19	998	1,781		
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*Until 2022, executives and area managers are reported together.

Dismissals	Accumulated 2022
Dismissals of own personnel per gender and age group	60
Men	28
≤25 years old	13
26-35 years old	4
36-45 years old	5
46-55 years old	5
56-65 years old	1
+ 60 years old	0
Women	32
≤25 years old	7
26-35 years old	2
36-45 years old	6
46-55 years old	12
56-65 years old	5
+ 60 years old	0
Dismissal of own staff per professional category	60
Executives	0
Area managers*	2
Supervisory, technical and administrative	14
Operations staff	44

Voluntary resignations	Accumulated 2022
Voluntary resignations of own personnel per gender and age group	653
Men	229
≤25 years old	147
26-35 years old	42
36-45 years old	21
46-55 años	17
56-65 years old	2
+ 60 years old	0
Women	424
≤25 years old	208
26-35 years old	95
36-45 years old	71
46-55 years old	44
56-65 years old	6
+ 60 years old	0

Retirement	Accumulated 2022
Retirement of own personnel per gender and age group	17
Men	2
≤25 years old	0
26-35 years old	0
36-45 years old	0
46-55 years old	0
56-65 years old	0
+ 60 years old	2
Women	15
≤25 years old	0
26-35 years old	0
36-45 years old	0
46-55 years old	0
56-65 years old	5
+ 60 years old	10

Other reasons¹	Accumulated 2022
Departures for other reasons of own personnel per gender and age group	4,349
Employee turnover rate (other reasons)	29.36%
Men	1,415
≤25 years old	679
26-35 years old	258
36-45 years old	206
46-55 years old	170
56-65 years old	99
+ 60 years old	3
Women	2,934
≤25 years old	1,022
26-35 years old	488
36-45 years old	579
46-55 years old	521
56-65 years old	310
+ 60 years old	14

(1) Includes leaves of absence due to exhaustion of temporary disability, leave of absence to care for a family member, leave of absence to care for a minor child, termination of contract, termination of employment of permanent-discontinuous employees, permanent disability, failure to pass the trial period and suspension of employment and salary.

Total departures and turnover rate	Accumulated 2022
Total terminations due to dismissal	60
Total voluntary resignations	653
Total retirements	17
Total death retirements	0
Total departures due to other reasons	4,349
Total turnover rate¹	39.90%

(1) Does not include termination of employment of permanent-discontinuous employees and suspensions of employment and salary.

401-2
Benefits for full-time employees that are not given to part-time or temporary employees

74-75

401-3
Parental leave

Parental leave (leave granted to employees employees for the birth of a son or daughter) in 2022	Employees as of December 31	Employees on average during the year
Own personnel who have been entitled to paternity / maternity leave	1	50
Men	0	10
Women	1	40
Own personnel on paternity / maternity leave	1	50
Men	0	10
Women	1	40
Own personnel who have returned to work during the year after paternity/maternity leave ended	0	50
Men	0	10
Women	0	40
Own personnel who have returned to work after completing parental leave and who are still employed 12 months after returning to work.	0	0
Men	0	0
Women	0	0
Return to work rate (own personnel)	0%	100%
Retention rate (own personnel)	0%	0%

GRI 403: Occupational health & safety 2018

3-3
Management of material topics

68-70

403-1
Occupational safety and health management systems

68

403-2
Hazard identification, risk assessment and incident investigation

68

403-3
Health services at work

69

403-4
Worker participation, consultation, and communication on occupational health and safety

68

Composition of the Health and Safety Committee (as at December 31)	2020	2021	2022
Committee Members	14	14	14
Prevention officers	7	7	7
Company representatives	7	7	7
Workforce represented by the Health and Safety Committee	100%	100%	100%

403-5 Worker training on occupational health and safety	69		
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403-6 Promotion of worker health	70		
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403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	68		
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403-8 Workers covered by an occupational health and safety management system	Boundary of the occupational safety and health management system	2020	2021	2022
	Employees (own staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system	959	2,103	2,494
	Employees (own staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system	100%	100%	100%
	Workers that are not employees (external staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system ¹	539	777	896
	Workers that are not employees (external staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system	100%	100%	100%
	Employees (own staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system, subject to internal audit or certification by a third party	959	2,103	2,494
	Employees (own staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system, subject to internal audit or certification by a third party	100%	100%	100%
	Workers that are not employees (external staff) whose work or place of work are controlled by PAW and are covered by the occupational safety and health management system, subject to internal audit or certification by a third party ²	539	777	896
	Workers that are not employees (external staff) whose work or place of work are controlled by PAW and are covered by the occupational safety and health management system, subject to internal audit or certification by a third party	100%	100%	100%

(1) Coordination of activities are carried out with the different companies that perform work in our facilities.
(2) The coordination of business activities is provided for in the legal audit of the occupational risk management system.

GRI standard indicator	Page or direct response	Omissions	External assurance	
403-9 Work-related injuries	69			
403-10 Work-related ill health			Data segregated by gender are not available for the absenteeism rate.	
Accident indicators for own staff				
		2020	2021	2022⁽¹⁾
Number of accidents without leave		27	80	90
Men		6	18	29
Women		21	62	61
Number of accidents with leave		6	43	85
Men		0	11	16
Women		6	32	69
Number of accidents with time off that occurred during the commute to work		5	23	33
Men		1	7	9
Women		4	16	24
Number of working days lost		158	1,349	1,683
Men		0	283	351.00
Women		158	1,066	1,332.00
Frequency index		6.14	20.57	24.19
Men		0.00	13.54	13.80
Women		9.47	25.04	29.31
Incidence index		466.56	2,518.79	3,567.31
Men		0.00	1,896.55	2,034.82
Women		718.56	2,839.40	4,322.12
Severity index		0.16	2,839.40	0.48
Men		0.00	0.65	0.30
Women		0.25	0.35	0.57
Absenteeism rate		5.84%	5.22%	6.33%
Absenteeism hours		80,952	159,789	292,429
Rate of fatalities resulting from an injury due to accidents in the workplace		0	0	0
Rate of injuries due to accidents in the workplace with serious consequences (not including fatalities)		0	0	0
Occupational illnesses		0	0	0
(1) The internalization of the housekeeping staff has had an impact on accident rate indicators.				
Accident indicators for external staff⁽¹⁾				2022
		2020	2021	
Frequency index		53.79	59.95	26.47
Fatalities due to accidents in the workplace or occupational diseases professional		0	0	0
(1) Reference data for the different companies. The main types of accident are overexertion, collisions and blows.				

GRI 404: Training and education 2016

3-3 Management of material topics	76-79
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404-1
Average number of training hours per year per employee

79

Average no. of training hours per employee by gender and job category (h/employee)	2020	2021	2022 ²
Global (men and women)	10.53	13.20	12.81
Men	11.78	14.34	14.69
Executives ²	5.53	9.43	12.39
Area managers ²			16.99
Supervisory, technical and administrative roles	9.34	10.91	18.02
Operations staff	14.15	15.70	13.96
Women	9.94	12.61	11.87
Executives ²	11.89	8.15	4.00
Area managers ²			14.99
Supervisory, technical and administrative roles	8.84	8.38	16.86
Operations staff	10.30	13.85	10.95
Other training indicators	2020	2021	2022
Training hours	16,988	43,294	53,341
Workforce trained ¹	1,613	3,280	4,163
Workforce that has received some form of training during the year	66.11%	95.77%	86.39%
Workforce participating in distance training	83%	98%	83%

(1) Percentage calculated based on the total number of active employees.
(2) Until 2022, executives and area managers are reported together.

404-2
Programmes to improve employee skills and transition assistance schemes

78

404-3
Percentage of employees who receive periodic performance evaluations and professional development

75

Workforce benefits from a system of variable remuneration based on the achievement of individual and group goals according to gender and job category (on 31 December)	2020	2021 ¹	2022
Total workforce	29%	15%	15%
Men	52%	19%	18%
Executives ⁽²⁾	95%	95%	55%
Area managers ⁽²⁾	-	-	100
Supervisory, technical and administrative roles	80%	45%	46%
Operations staff	0%	0%	0%
Women	17%	13%	13%
Executives ⁽²⁾	100%	100%	100%
Area managers ⁽²⁾	-	-	100%
Supervisory, technical and administrative roles	28%	40%	41%
Operations staff	0%	0%	0%

(1) There have been changes to the system of variable remuneration based on the achievement of individual and group goals, applicable in 2021, in order to adapt it to the current situation and needs of the company. These changes are:

- Modification of group goals, elimination of GSAT ratio and redistribution of Ebitda weights, environment and work accidents. The weight of Ebitda goal increased from 80% to 90%, the weight of environment goal increased from 2.5% to 5% and the weight of work accidents goal increased from 2.5% to 5%.

- Elimination of functional goals. For 2021, only the company's goals are taken into account.

- Review the goal achievement tables in order to adapt them to the difficult situation and current needs of the company. These new tables define that in order to achieve 100% of the company's goals, the remuneration will be 50%

(2) Until 2022, executives and area managers are reported together.

Workforce who have undergone a performance appraisal system (active employees throughout the year)	2020	2021	2022
Total workforce	0%	59%	42%
Men	0%	57%	44%
Executives and area managers	0%	5%	0%
Supervisory, technical and administrative roles	0%	34%	25%
Operations staff	0%	73%	55%
Women	0%	61%	41%
Executives and area managers	0%	2%	0%
Supervisory, technical and administrative roles	0%	44%	34%
Operations staff	0%	73%	45%

GRI 405: Diversity and equal opportunities 2016

3-3
Management of material topics

71-73

405-1
Diversity in Government bodies and employees

71-73

Women staff by job category (on 31 December)	2020	2021	2022 ¹
Executives	41%	41%	15%
Area managers			56%
Supervisory, technical and administrative roles	64%	63%	62%
Operations staff	68%	69%	68%

(1) Until 2022, executives and area managers are reported together.

Workforce by gender and age group (on 31 December)	2020	2021	2022
≤25 years old	22	382	547
Men	15	156	241
Women	7	226	306
26-35 years old	169	387	464
Men	59	145	167
Women	110	242	297
36-45 years old	357	551	604
Men	115	173	176
Women	242	378	428
46-55 years old	298	554	636
Men	116	175	197
Women	182	379	439
56-65 years old	112	223	235
Men	32	54	60
Women	80	169	175
<65 years old	1	6	8
Men	0	1	2
Women	1	5	6

Workforce by nationality (on 31 December)

Nacionality	Women	Men	Total
German	4	3	7
American	1	0	1
Algerian	5	3	8
Argentine	11	3	14
Belgian	3	0	3
Belarusian	1	0	1
Bolivian	3	3	6
Brazilian	12	5	17
British	0	1	1
Bulgarian	11	1	12
Cameroonian	1	0	1
Czech	0	1	1
Chilean	2	2	4
Colombian	18	9	27
Congolese		1	1
Cuban	9	1	10
Dominican	4	3	7
Ecuadorian	2	0	2
Slovakian	1	0	1
Spanish	1.332	708	2.040
Philippine	1	0	1
French	7	6	13
Ghanaian	1	0	1
Guinean	3	7	10
Dutch	1	0	1
Honduran	2	3	5
Hungarian	1	0	1
Italian	14	14	28
Kyrgyz	1	0	1
Ivorian		1	1
Moroccan	84	34	118
Mexican	3	1	4
Moldovan	2	1	3
Nicaraguan	1		1
Nigerian	14	1	15
Paraguayan	0	1	1
Peruvian	3	0	3
Polish	1	0	1
Portuguese	5	3	8
Romanian	32	10	42
Russian	13	3	16
Salvadoran	1	2	3
Senegalese	7	5	12
Swedish	1	0	1
Swiss	2	0	2
Ukrainian	19	3	22
Uruguayan	1	1	2
Venezuelan	10	1	11

Own staff with functional diversity by job category¹	2020	2021	2022
Executives	0	0	0
Area managers	0	0	0
Supervisory, technical and administrative roles	5	4	7
Operations staff	59	54	68
Total	64	58	75
Percentage of workers on the workforce with some kind of functional diversity	3.25%	2.38%	2.42%

(1) The calculation formula for the data is presented with the data for 31 December and 12 months earlier.

With regard to the composition of the governing body, the Board of Directors in 2022 was composed of eight men and three women; was made up of eight men and three women; by age, nine people are over 50 years old and two are in the 30 to 50 age group. In total, there is no person with functional diversity on the governing body.

405-2 147
Ratio between base salary and women's wages as compared to men's wages

GRI 406: Non-discrimination 2016

3-3 71-73, 93
Management of material topics

406-1 In 2022, through the channels available for this purpose and with the exception of a complaint for sexual harassment, no complaints for cases of violation of human rights related to freedom of association and the right to collective bargaining, the discrimination in employment and occupation, forced or compulsory labor, or child labor.
Cases of discrimination and corrective actions taken

GRI 413: Local communities 2016

3-3 32-33, 55-57, 61, 79-85
Management of material topics

413-1 32-33, 55-57, 61, 79-85
Operations with local community participation, impact evaluations and development programmes

413-2 32-33, 55-57, 61, 79-85
Operations with significant actual and potential negative impacts on local communities

GRI 414: Suppliers social evaluation 2016

3-3 Management of material topics 102-103

414-1 New suppliers that have passed screening and selection filters according to social criteria 102

The social aspects considered when assessing suppliers are as follows: regarding employment practices, compliance with local health and safety regulations, availability of an occupational risk prevention system certified by a third party, availability of the occupational risk prevention certificate and medical aptitude certificates for all workers and the existence of the occupational risk liability policy and the corresponding payment receipt; regarding human rights: adherence to the United Nations Global Compact, support for freedom of association and the effective recognition of the right to collective bargaining, compliance with local labor regulations and respect for workers' rights in terms of hiring, working hours, wages, etc. , support for the protection and respect of internationally recognized fundamental human rights, respect for the rights of children to be protected against economic exploitation, support for the elimination of all forms of forced labor, coerced labor and abuse of authority, respect for equal opportunities and rejection of discriminatory practices in the workplace, compliance with current legislation regarding workers' rights, occupational health and safety, and extension of the commitment to respect human rights to the supply chain.

New suppliers that were screened using social criteria	2020	2021	2022
% new suppliers that were screened using social criteria	75%	75%	73%

GRI 416: Customer health and safety 2016

3-3 Management of material topics 88-91

416-1 Evaluation of the health and safety impact on the categories of products or services 88-91

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

There have been no remarkable incidents related to customer health and safety in 2022. Only one reminder was received in relation to the monitoring of compliance with the ban on smoking in the facilities without further significance, as it did not refer to details. In any case it was due to a specific complaint and the competent body of the Generalitat de Catalunya (Government of Catalonia) complied with its duty of communication, and fulfilled its obligation to take action and respond to a direct complaint from a user to the body. This communication was sent to the various departments for their information. All anti-smoking information and controls are operational and up to date at the Resort.

GRI 418: Customer privacy 2016

3-3 Management of material topics 98-99

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

In 2022, no complaints have been received regarding breaches of customer privacy and losses of customer data.

Visitor experience satisfaction management

3-3 Management of material topics materiales 26-28

Customer satisfaction assessment	Customer satisfaction (score out of 5)	2020	2021	2022
Overall rating for PortAventura Park		4.01	3.84	3.8
Net Promoter Score (NPS) PortAventura Park		53%	42%	54%
Overall rating for PortAventura Caribe Aquatic Park	The park has not been opened		3.93	3.76
Net Promoter Score (NPS) PortAventura Caribe Aquatic Park	The park has not been opened		43%	29.9%
Overall rating for Ferrari Land		3.74	3.44	3.56
Net Promoter Score (NPS) Ferrari Land		24%	7%	15%
Overall rating for stays in Resort hotels		4.19	4.10	3.99
Net Promoter Score (NPS) hoteles		59%	53%	46%
Overall rating for the PortAventura Convention Centre	No surveys have been conducted		NA	NA

Presence on social networks and digital channels 30

Food safety and healthy eating habits

3-3 Management of material topics 90-91

Number of health and hygiene audits (internal and external) carried out over the year	2020	2021	2022
Health and hygiene audits	104	303	394
External audits	48	110	165
Internal audits	56	193	229

Number of suppliers audits (internal and external) carried out over the year 91

	2020	2021	2022
Supplier audits	5	4	4
External audits	5	4	4

Merchandising product safety

3-3 Management of material topics 91

Regulations and standards contemplated to guarantee the safety of merchandising products 91

Communication and internal culture

3-3 Management of material topics 66, 76

Internal communication channels See indicator 102-43.

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INFORMATION



Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law
General information			
BUSINESS MODEL			
Brief description of the Group's business model	20-21, 109, 112 109 21 34-35 6-7, 41-43	GRI 2-1. Organizational details GRI 2-2. Entities included in the organization's sustainability reporting GRI 2-6 a. Activities, value chain and other business relationships GRI 3-3. Operational context (economic and sectoral) GRI 2-22. Statement on sustainable development strategy	
Geographical presence	20	GRI 2-1 d. Organizational details	
Company goals and strategies	38, 40-43, 46, 48, 68, 72, 74, 78, 90, 92-93, 98, 100, 116 117	GRI 2-23. Policy commitments GRI 2-24. Embedding policy commitments	
Main factors and trends that may affect their future trend	34-35	GRI 3-3. Main factors and trends that may affect its future development	
GENERAL			
Mention in the report of the national, European or international reporting framework used to select key nonfinancial performance indicators included in each of the sections.	109	GRI Use Statement.	
Materiality principle	39	GRI 3-1. Process to determine material topics GRI 3-2. List of material topics	
If the company complies with the non-financial information law by issuing a separate report, it must indicate expressly that said information is included in the management report.	The information contained in this Corporate Responsibility Report 2021 is part of the management report.		
Information on environmental issues			
MANAGEMENT APPROACH			
A description of the policies that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	46-63, 116	GRI 3-3. Management of material topics GRI 2-23. Policy commitments	
The results of these policies , which should include key indicators of relevant nonfinancial results that enable progress to be monitored and evaluated and that favour comparison between societies and sectors, in accordance with the national, European or international reference frameworks used.	117	GRI 2-24. Embedding policy commitments	
The main risks related to questions on the group's different activities. Among these questions are the group's commercial relationships (when deemed appropriate and relevant); products and services that could have a negative impact; and how the group goes about mitigating such risks. A full explanation of the procedures in place to spot the risks must be given, as well as methods used to evaluate these risks in the context of national, European and international frameworks as relevant per issue. Information should be included about the effects that have been observed, with a breakdown, in particular, of the short, medium and long-term risks.	46-63, 96-97	GRI 3-3. Management of material topics	

Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law
CLIMATE CHANGE			
Important elements of greenhouse gas (GHG) emissions generated as a result of the company's activities, including the use of the goods and services it produces	50	GRI 305-1. Direct GHG emissions (scope 1)	
	50	GRI 305-2. Indirect GHG emissions from energy generation (scope 2)	
	50	GRI 305- 3. Other indirect GHG emissions (scope 3)	
	123	GRI 305-4. GHG emissions intensity	
Measures adopted to adapt to the consequences of climate change	52	GRI 201-2. Financial implications and other risks and opportunities due to climate change	
Reduction goals set voluntarily in the medium and long term to reduce greenhouse gas emissions and the measures implemented for that purpose	49, 51, 53, 55, 57	GRI 305-5. Reduction of GHG emissions	
BIODIVERSITY PROTECTION			
Measures taken to preserve or restore biodiversity	62-63	GRI 3-3. Measures taken to preserve or restore biodiversity	
Impact caused by the activities or operations in protected areas	PortAventura World facilities are not located in protected areas.	GRI 304-1. Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
Information on social and staff issues			
MANAGEMENT APPROACH			
Description of the policies applied by the group with respect to such issues, including due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts and for verification and control, including what measures have been adopted.	66-79, 116	GRI 3-3. Management of material topics GRI 2-23. Policy commitments	
The results of these policies , including relevant non-financial key performance indicators to enable monitoring and evaluation of progress and to facilitate comparability across societies and sectors, in accordance with the national, European or international frameworks of reference used.	117	GRI 2-24. Embedding policy commitments	
The main risks related to questions on the group's different activities. Among these questions are the group's commercial relationships (when deemed appropriate and relevant); products and services that could have a negative impact; and how the group goes about mitigating such risks. A full explanation of the procedures in place to spot the risks must be given, as well as methods used to evaluate these risks in the context of national, European and international frameworks as relevant per issue. Information should be included about the effects that have been observed, with a breakdown, in particular, of the short, medium and long-term risks.	66-79, 96-97	GRI 3-3. Management of material topics	
EMPLOYMENT			
Total number and distribution of employees according to criteria representative of diversity (gender, age, country, etc.)	67, 71-73, 115	GRI 2-7 a. Employees (plus age breakdown)	

Total number and distribution of employment contract types, annual average permanent contracts, temporary contracts and part-time contracts per gender, age and professional category

67, 115

GRI 2-7 b. Employees

Workforce per contract type	2022	
	Staff employed as of 31 December	Annual average of staff employed
Contract type per gender		
% Permanent	94%	97%
Permanent	2,353	2,306
Men	798	756
Women	1,555	1,550
Eventuales	141	73
Men	45	24
Women	96	49
Total men	843	780
Total women	1,651	1,599
Total	2,494	2,379
Contract type per age group		
Permanent	2,353	2,306
≤25 years old	476	536
26-35 years old	437	398
36-45 years old	572	546
46-55 years old	626	577
56-65 years old	234	241
+ 60 years old	8	8
Temporary	141	73
≤25 years old	71	41
26-35 years old	27	12
36-45 years old	32	11
46-55 years old	10	7
56-65 years old	1	2
+ 60 years old	0	0
Total	2,494	2,379
Contract type per professional category		
Permanent	2,353	2,306
Executives	13	13
Area managers	25	24
Supervisors, technicians and office workers	761	696
Operations staff	1,554	1,573
Temporary	141	73
Executives		
Area managers		
Supervisors, technicians and office workers	4	4
Operations staff	137	69
Total	2,494	2,379

Workforce per working day type	2022	
	Staff employed as of 31 December	Annual average of staff employed
Working day type per gender		
% Full-time	78%	75%
Full-time	1,956	1,780
Men	764	669
Women	1,192	1,111
Part-time	538	599
Men	79	111
Women	459	488
Total men	843	780
Total women	1,651	1,599
Total	2,494	2,379
Working day type per age group		
Full-time	1,956	1,780
≤25 years old	396	386
26-35 years old	376	323
36-45 years old	452	397
46-55 years old	527	467
56-65 years old	198	200
+ 60 years old	7	7
Part-time	538	599
≤25 years old	151	191
26-35 years old	88	88
36-45 years old	152	159
46-55 years old	109	117
56-65 years old	37	43
+ 60 years old	1	1
Total	2,494	2,379
Working day per professional category		
Full-time	1,956	1,780
Executives	13	13
Area managers	25	24
Supervisors, technicians and office workers	683	620
Operations staff	1,235	1,123
Part-time	538	599
Executives	0	0
Area managers	0	0
Supervisors, technicians and office workers	82	80
Operations staff	456	519
Total	2,494	2,379

Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law
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Number of dismissals by sex, age and professional category 129 GRI 3-3. Number of dismissals by sex, age and professional category

The average remunerations and their evolution broken down by sex, age and professional category or equal value GRI 3-3. The average remunerations and their evolution broken down by sex, age and professional category or equal value

Average remuneration*		2022	
Average salary		Remuneration by gender	
Category		Women	Men
Directors, managers and area managers		€51,812	€70,439
Operational and technical staff		€17,744	€17,722

Average remuneration*		2022		
Average salary		Remuneration by age		
Category		<30 years old	30-50 years old	>50 years old
Directors, managers and area managers		€42,500	€59,334	€64,137
Operational and technical staff		€15,361	€19,530	€19,285

* This excludes the chair of the Executive Committee for being considered top management.

Wage gap, wages for positions of employment that are on a par with the social average GRI 405-2. Ratio between base salary and women's wages as compared to men's wages

Wage gap	Gender gap*	Total workforce 2022	Work force	Women
Directors, managers and area managers	2.63%	126	3%	50%
Operational and technical staff	-5.35%	3,496	97%	68%

*Gender gap is calculated: (average male remuneration - average female remuneration) / average male remuneration. This excludes the chair of the Executive Committee for being considered top management.
Active workforce average remuneration 08/15/2022

Average remuneration of directors and executives, including variable remuneration, allowances, severance payments, payment to long-term savings pension systems and any other perception disaggregated by sex GRI 3-3. Average remuneration of directors and executives

As of December 31, 2022, the Board of Directors of PAESA Entertainment Holding, S.L.U. had 8 men and 3 women, the latter non-executive directors (8 men and 2 non-executive women in 2021). The average remuneration of directors and managers, including remuneration and allowances, has been 128 thousand euros per director. Likewise, the allowances earned for the function of director in the year 2022 correspond to €21,875 for men and €25,000 for women.

Implementation of policies that support the right to disconnect from work GRI 3-3. Work disconnection policies

PortAventura staff with company e-mail address, during leave and vacation periods, activate the "automatic replies (out of office)" and "out of office assistant" options to notify others that they are out of the office, on vacation or unavailable to respond to e-mail messages, and indicate the contact persons in their absence.

Workers with disabilities 73, 137 GRI 405-1. Diversity of governance bodies and employees

WORK ORGANISATION

Organisation of working hours

GRI 3-3. Organisation of working hours

The 2020-24 collective agreement stipulates the working days, breaks, working hours and employment calendar

The **maximum annual number** of working hours stipulated for 2021 was 1,800 for the duration of the collective agreement. Bearing in mind the Group's activity and the company's needs, the maximum number of hours in any single working day shall be 9, and the minimum shall be 4, on days that employees are scheduled to work.

Regarding **daily breaks**, personnel who work split shifts have a break of no more than 2 hours and no less than 1 hour. However, the break may be up to 3 hours in table-waiting service restaurants staff, service-lines and canteen staff, when dinners are served in such units. The break during a continuous working day of 6 or more hours is 15 minutes, which is considered as effective working time. In the case of a continuous working day of 8 or more hours, the rest break is 30 minutes, of which 20 minutes are considered as effective working time.

Weekly days off is also established in the collective labor agreement. Each type of contract indicates the consecutive days off and the days of the week on which these days off may be taken. In certain cases an amount is paid to compensate personnel who voluntarily decide to change the weekly off days coinciding with weekends to Monday to Friday, as well as to extend the number of exceptional weeks with a single day off, provided that the employee shows his/her express willingness to do so at the request of the company.

Given that, by its nature, the Group's activity is of variable intensity, and not foreseeable in periods of long duration, the work schedules for each month will be communicated to the personnel affected by the irregular distribution of working hours on the 25th day of the previous month, through the publication on the notice board of the unit of the corresponding timetable. Likewise, the time and rest schedules shall be adapted to a single model which shall include all personnel with irregular distribution of the working day. Prior to its publication, a copy of the timetable is delivered to the Works Committee, which stamps it as proof of receipt.

Staff with regular working hours can enjoy flexible working hours, as well as intensive working hours during the month of August.

A mandatory **clocking-in** system is established for all operations personnel in groups G, F, E, C and B, only specialist functions. The company prepares the work schedule each year before the opening of the Resort, after informing the Works Committee.

The working calendar shall contain the following information:

- a) The anticipated opening and closing times for each of the Resort's facilities.
- b) The maximum number of working hours per year, as well as the maximum number of daily working hours for full-time employees.
- c) A general overview of weekly days off.
- d) An outline of breaks and time off for employees on split and continuous shifts.
- e) Staff shift regime.

In 2019, as of 08/07/2019, the Policy of a working time record was implemented. This policy to record the working time was implemented in Port Aventura Entertainment, SAU in order to comply with the provisions of Royal Decree Law 8/2019, of 8 March, on urgent measures for social protection and to fight against precarious work in the working day ("RDL 8/2019"), which, in turn, modified Article 34 of the Workers' Statute.

Total number of hours of absenteeism 133 GRI 403-9. Work-related injuries

Measures designed to facilitate the enjoyment of work/ life balance and encourage joint responsibility of these by both parents 74-75 GRI 3-3. Conciliation measures

	2022		
	Women	Men	Total
Accumulation of leave for breast-feeding	23	2	25
Compensation for time off for breast-feeding	4	0	4
Maternity leave	40	0	40
Paternity leave	0	10	10
Leave for care of a young child	6	0	6
Leave for care of a child	0	0	0
Reduced working hours for carers	37	2	39
Reduced working hours for the care of children	205	9	214
Total	316	24	340

Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law																							
HEALTH AND SAFETY																										
Occupational health and safety terms	68	GRI 403-1. Occupational safety and health management systems																								
	68	GRI 403-2. Hazard identification, risk assessment and investigation																								
	69	GRI 403-3. Health services at work																								
	69	GRI 403-5. Training of workers on health and safety at work																								
	70	GRI 403-6. Promotion of workers' health																								
	68	GRI 403-7. Prevention and mitigation of the impacts on health and security of the workers directly linked through commercial relations																								
Work accidents, in particular their frequency and severity, as well as occupational diseases; broken down by gender	69, 133	GRI 403-9. Work-related injury																								
SOCIAL RELATIONSHIPS																										
Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them	67	GRI 2-29. Approach to stakeholder engagement (workforce)																								
		GRI 402-1. Minimum notice periods regarding operational changes																								
<p>The collective agreement (2020-2024) establishes notice periods for staff and the company. Given that, due to its nature, the intensity of the Group's activities is variable and unpredictable over the long term, notice of the working hours for each month must be given to the members of staff affected by irregular working hours on the 25th of the preceding month, through publication of the corresponding schedule on the unit's bulletin board.</p>																										
<p>GRI 403-1. Workers representation in formal joint management-worker health and safety committees</p>																										
<p>During the union elections on 10 October 2018, there was an employee representation of 45.44%.The results were as follows:</p>																										
<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Delegates 2022</th> </tr> <tr> <th>Works council</th> <th>Trade unions</th> <th>Total delegates</th> </tr> </thead> <tbody> <tr> <td>UGT</td> <td>17</td> <td>3</td> <td>20</td> </tr> <tr> <td>CCOO</td> <td>7</td> <td>3</td> <td>10</td> </tr> <tr> <td>GRUPO INDEPENDIENTE</td> <td>3</td> <td>3</td> <td>6</td> </tr> <tr> <td>Total delegates</td> <td>27</td> <td>9</td> <td>36</td> </tr> </tbody> </table>					Delegates 2022			Works council	Trade unions	Total delegates	UGT	17	3	20	CCOO	7	3	10	GRUPO INDEPENDIENTE	3	3	6	Total delegates	27	9	36
	Delegates 2022																									
	Works council	Trade unions	Total delegates																							
UGT	17	3	20																							
CCOO	7	3	10																							
GRUPO INDEPENDIENTE	3	3	6																							
Total delegates	27	9	36																							
Percentage of employees covered by collective bargaining agreements per countr	67, 118	GRI 2-30. Collective bargaining agreements																								
The balance of collective agreements, particularly in the field of health and safety at work	68, 131	GRI 403-4. Health and safety topics covered in formal agreements with trade unions																								
	132	GRI 403-8. Workers covered by an occupational health and safety management system																								

Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law
TRAINING			
Policies implemented that focus on training	78-79	GRI 404-2. Programs for upgrading employee skills and transition assistance programs	
Total hours training per professional category	79, 134	GRI 404-1. Average hours of training per year per employee	
	2020	2021	2022*
Total training hours per professional category	16,988	43,294	53,341
Executives	871	1,004	116
Area managers			1,487
Supervisory, technical and administrative roles	4,415	6,257	10,745
Operations staff	11,703	36,034	40,993
*Until 2022, executives and area managers reported jointly.			
UNIVERSAL ACCESSIBILITY FOR PEOPLE WITH DISABILITIES			
Integration and universal accessibility for people with disabilities	30, 73, 137	GRI 3-3. Integration and universal accessibility for people with disabilities	
EQUALITY			
Measures taken to promote equal treatment and opportunities between women and men	71-73	GRI 3-3. Measures taken to promote equal treatment and opportunities between women and men	
	71-73, 116	GRI 2-23. Policy commitments	
	117	GRI 2-24. Embedding policy commitments	
All commercial texts are reviewed, prior to issue, in order to ensure the use of non-sexist language. Regarding advertising, PortAventura World has signed an agreement with the agency Autocontrol to ensure responsible advertising.			
Gender equality plans (chapter III of the Organic Law 3/2007, of 22 March, for effective equality for women and men), measures adopted to promote employment, protocols to combat sexual and gender-based harassment	72-73, 135-137	GRI 405-1. Diversity of governance bodies and employees	
	71-73, 116	GRI 2-23. Policy commitments	
Integration and universal accessibility for people with disabilities	30, 73, 137	GRI 3-3. Integration and universal accessibility for people with disabilities	
Policy against all types of discrimination and, where appropriate, diversity management	71-73, 93, 116	GRI 2-23. Policy commitments	
	117	GRI 2-24. Embedding policy commitments	
	137	GRI 406-1. Incidents of discrimination and corrective actions taken	

Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law
INFORMATION ON RESPECT FOR HUMAN RIGHTS			
MANAGEMENT APPROACH			
A description of the policies that the Group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted	93, 116	GRI 3-3. Management of material topics GRI 2-23. Policy commitments	
The results of these policies , which should include key indicators of relevant non-financial results that enable progress to be monitored and evaluated and that favour comparability between societies and sectors, in accordance with the national, European or international reference frameworks used.	117	GRI 2-24. Embedding policy commitments	
The main risks related to questions on the group's different activities. Among these questions are the group's commercial relationships (when deemed appropriate and relevant); products and services that could have a negative impact; and how the group goes about mitigating such risks. A full explanation of the procedures in place to spot the risks must be given, as well as methods used to evaluate these risks in the context of national, European and international frameworks as relevant per issue. Information should be included about the effects that have been observed, with a breakdown, in particular, of the short, medium and long-term risks.	96-97	GRI 3-3. Management of material topics	
HUMAN RIGHTS MANAGEMENT			
Applying due diligence procedures related to human rights, preventing the risk of violating human rights and, if necessary, measures to intervene in situations where an abuse has already been made, managing the situation and helping to repair damage.	93 93, 116 102, 138	GRI 3-3 a. Impact on human rights GRI 2-23 a. Policy commitments GRI 414-1. New suppliers that were screened using social criteria	
Complaints about cases of violation of human rights. Fully supporting and fulfilling the requirements of the core conventions related to the respect of freedom of association and the right to collective bargaining outlined by the International Labour Organization. Also supporting and fulfilling the requirements of the ILO's core conventions related to ending workplace discrimination, working under duress and child labour.	137	GRI 406-1. Incidents of discrimination and corrective actions taken	
INFORMATION RELATED TO COMBATING CORRUPTION AND BRIBERY			
MANAGEMENT APPROACH			
A description of the policies that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	92-93, 116	GRI 3-3. Management of material topics GRI 2-23. Policy commitments	
The results of these policies , which should include key indicators of relevant nonfinancial results that enable progress to be monitored and evaluated and that favour comparison between societies and sectors, in accordance with the national, European or international reference frameworks used.	117	GRI 2-24. Embedding policy commitments	
The main risks related to questions on the group's different activities. Among these questions are the group's commercial relationships (when deemed appropriate and relevant); products and services that could have a negative impact; and how the group goes about mitigating such risks. A full explanation of the procedures in place to spot the risks must be given, as well as methods used to evaluate these risks in the context of national, European and international frameworks as relevant per issue. Information should be included about the effects that have been observed, with a breakdown, in particular, of the short, medium and long-term risks.	96-97	GRI 3-3. Management of material topics	

Information requested by the law related to non-financial and diversity information	Pages	Related GRI standards	Verification of the content of the law
INFORMATION RELATED TO COMBATING CORRUPTION AND BRIBERY			
Measures adopted to prevent corruption and bribery	92, 117	GRI 2-26. Mechanisms for seeking advice and raising concerns	
	119	GRI 205-1. Operations assessed for risks related to corruption	
Measures to fight against money laundering	119	GRI 205-2. Communication and training about anti-corruption policies and procedures	
			<p>There are three different instances for combating money laundering: the company's administrative bodies and management; the Compliance Commission as a collective body; and the compliance officer and external audits. The specific controls are based on different policies and procedures which can be split into three functions: procurement procedures; contracting, administration and finance procedures; and payment procedures. None of the following are in place: payments made in cash, gift policy; contract revisions; the double signing of documents related to contracting; an internal audit of management and control procedures; the use of SAP for managing procedures; tax advice given by an external law firm; and an audit of the yearly accounts by an independent party.</p>
Contributions to foundations and non-profit entities	80, 101, 118	GRI 201-1. Direct economic value generated and distributed	
			2022
	Port Aventura Entertainment, SAU contribution to the Fundación PortAventura		€456,731.03

Information about the society

MANAGEMENT APPROACH

A description of the policies that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	32-33, 55-57, 61, 79-85, 116	GRI 3-3. Management of material topics GRI 2-23. Policy commitments
The results of these policies , which should include key indicators of relevant nonfinancial results that enable progress to be monitored and evaluated and that favour comparison between societies and sectors, in accordance with the national, European or international reference frameworks used.	117	GRI 2-24. Embedding policy commitments
The main risks related to questions on the group's different activities. Among these questions are the group's commercial relationships (when deemed appropriate and relevant); products and services that could have a negative impact; and how the group goes about mitigating such risks. A full explanation of the procedures in place to spot the risks must be given, as well as methods used to evaluate these risks in the context of national, European and international frameworks as relevant per issue. Information should be included about the effects that have been observed, with a breakdown, in particular, of the short, medium and long-term risks.	96-97	GRI 3-3. Management of material topics
COMPANY COMMITMENTS TO SUSTAINABLE DEVELOPMENT		
Impact of company activity on employment and local development	32-33, 55-57, 61, 79-85	GRI 413-1. Operations with local community engagement, impact assessments, and development programs
	152, 104, 118	GRI 201-1. Direct economic value generated and distributed
	105	GRI 203-2. Significant indirect economic impact
Impact of company activity on local populations and on the region	32-33, 55-57, 61, 79-85	GRI 413-2. Operations with significant, potential or actual, negative impacts on local communities
Relations with local community figures and forms of dialogue	32-33, 55-57, 61, 79-85, 117	GRI 2-29. Approach to stakeholder engagement
Association or sponsorship actions	32-33	GRI 2-28. Membership associations
	105	GRI 413-1. Operations with local community engagement, impact assessments, and development programmes (a, iv)

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GLOBAL COMPACT
TABLE OF CONTENTS



Principles of the United Nations Global Compact	Pages or direct response	GRI standards
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights, within their sphere of influence.	93, 116-117	GRI 3-3, GRI 2-12, GRI 2-14, GRI 2-22, GRI 2-25, GRI 406, GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 414, GRI 413
Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	93, 116-117	GRI 3-3, GRI 2-23, GRI 2-25, GRI 406, GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 414
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	93, 118, 149	GRI 2-23, GRI 2-30, GRI 402, GRI 407
Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.	The PortAventura World <i>Code of Ethics and Professional Conduct</i> provides for the elimination of all forms of forced work or performed under duress.	GRI 2-13, GRI 409
Principle 5: Businesses should uphold the effective abolition of child labour.	The PortAventura World <i>Code of Ethics and Professional Conduct</i> provides for the eradication of child labour.	GRI 2-9, GRI 2-13, GRI 408
Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	66-79	GRI 2-7, GRI 2-8, GRI 2-23, GRI 205-1, GRI 401, GRI 402, GRI 403, GRI 404, GRI 405, GRI 414, GRI 406
Principle 7: Businesses should support a precautionary approach to environmental challenges	46-63	GRI 2-12, GRI 3-1, GRI 3-3, GRI 301, GRI 302, GRI 303, GRI 304, GRI 305, GRI 306, GRI 307, GRI 308
Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility	46-63	GRI 2-26, GRI 301, GRI 302, GRI 303, GRI 304, GRI 305, GRI 306, GRI 307, GRI 308
Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	46-63	GRI 301, GRI 302, GRI 303, GRI 304, GRI 305, GRI 306, GRI 307, GRI 308
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	105, 119	GRI 2-19, GRI 205, GRI 415

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TABLE OF
SUSTAINABILITY
ACCOUNTING
STANDARDS BOARD
(SASB)



The Sustainability Accounting Standards Board (SASB) indicators for leisure facilities for fiscal years 2021 and 2022 are reported below.

ACCOUNTING METRIC	2021	2022	SASB CODE
Energy Management			
(1) Total energy consumed	137,198 GJ	176,776 GJ	SV-LF-130a.1
(2) Percentage grid electricity	100%	100%	SV-LF-130a.1
3) Percentage renewable	82%	85%	SV-LF-130a.1
Customer Safety			
(1) Fatality rate	0	0	SV-LF-250a.1
(2) Injury rate for customers	15.21	9.41	SV-LF-250a.1
Percentage of facilities that failed inspection	0%	0%	SV-LF-250a.2
Percentage of facilities inspected for safety	100%	100%	SV-LF-250a.2
Workforce Safety			
(1) Total recordable incident rate (TRIR)	11.77	9.96	SV-LF-320a.1
(2) Near miss frequency rate (NMFR) for (a) permanent employees	5.93	5.01	SV-LF-320a.1
(2) Near miss frequency rate (NMFR) for (b) seasonal employees	3.83	0.11	SV-LF-320a.1

ACTIVITY METRIC	2021	2022	SASB CODE
Attendance	3,186,342	5,101,054	SV-LF-000.A
Number of customer-days ¹	27,141	40,781	SV-LF-000.B

(1) Customer opening hours

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TABLE OF TASK FORCE
ON CLIMATE-RELATED
FINANCIAL DISCLOSURES
(TCFD)



The contents of this Corporate Responsibility Report are aligned with the TCFD recommendations. The location of the contents suggested by the initiative can be consulted in this index:

THEMES	CONTENTS	PAGES
GOVERNANCE		
	Describe the Board's governance and supervision of climate-related risks and opportunities	46, 97
	Describe management's role in assessing and managing climate-related risks and opportunities	46, 97
STRATEGY		
	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	51-53
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	51-53
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower global warming scenario	51-53
RISK MANAGEMENT		
	Describe processes for identifying and assessing climate-related risks.	51-53, 97
	Describe processes for managing climate-related risks.	97
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management.	97
METRICS AND TARGETS		
	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	46-63, 104, 143, 160
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	50-53, 123
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	41-43, 48

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EXTERNAL VERIFICATION
CERTIFICATION



This document is a copy of the original NON-FINANCIAL INFORMATION STATEMENT which forms part of the COMPANY'S MANAGEMENT REPORT and was signed by the directors on 28 March 2023. The data related to the 2022 financial year contained in this report have been verified by KPMG, meeting the requirements provided for in the Law on Non-Financial and Diversity Information, as indicated in the Content Index required by Law 11/2018.



KPMG Asesores, S.L.
P.º de la Castellana, 259 C
28046 Madrid

Independent Assurance Report on the Non-Financial Reporting Statement of Paesa Entertainment Holding, S.L.U. and subsidiaries for 2022

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the Shareholders of Paesa Entertainment Holding, S.L.U.:

We have been engaged by Paesa Entertainment Holding, S.L.U. management to perform a limited assurance review of the accompanying Non-Financial Reporting Statement of Paesa Entertainment Holding, S.L.U. (hereinafter, the Parent) and subsidiaries (hereinafter, the Group) for the year ended 31 December 2022, prepared in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards), in its "with reference to GRI" option and with the Sustainability Accounting Standards Board (SASB) Standards for Leisure Facilities sector (hereinafter, the Report).

In addition, pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review to evaluate whether the Consolidated Non-Financial Information Statement (hereinafter NFIS) of the Group for the year ended 31 December 2022, included in the Report, has been prepared in accordance with prevailing mercantile legislation.

The Report includes additional information to that required by GRI Standards in its "with reference to GRI" option and prevailing mercantile legislation concerning non-financial information, which has not been the subject of our assurance work. In this respect, our work was limited exclusively to providing assurance on the information contained in the "GRI Table of Contents", the "Table of Contents for the Law on Non-Financial and Diversity Information" and in the "Table of Sustainability Accounting Standards Board (SASB)" of the accompanying Report.

Responsibility of the Parent's Directors and Management

Management of the Parent is responsible for the preparation and presentation of the Report in accordance with the GRI Standards, in its "with reference to GRI" option, in accordance with each subject area in the "GRI Content Index" table of the Report, and with the SASB Standards for Leisure Facilities sector, in accordance with each subject area in the "GRI Content Index" and in the "Table of indicators of Sustainability Accounting Standards (SASB)", of the aforementioned Report.

The Directors of the Parent are responsible for the content and authorisation for issue of the NFIS included in the Report. The NFIS has been prepared in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in the "Table of Contents for the Law on Non-Financial and Diversity Information" of the aforementioned Report.

This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the Report is free from material misstatement, whether due to fraud or error.

KPMG Asesores, S.L., a limited liability Spanish company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International ("KPMG"), a private English company limited by guarantee. Paseo de la Castellana, 259C - Torre de Cristal - 28046 Madrid

Ring, Mar Madrid, T. 14.872, F. 53, Sec. 9, 11 M-209.880, Inscrip. 1.º N.º F. 0-62496650



(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

The Directors of the Parent are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the Report was obtained.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Control 1 (ISQC1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed.

We conducted our review engagement in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 (Revised)), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently, the level of assurance provided is also lower.

Our work consisted of making inquiries of management, as well as of the different units and areas of the Group that participated in the preparation of the Report, reviewing the processes for compiling and validating the information presented in the Report and applying certain analytical procedures and sample review tests, which are described below:

- Meetings with the Group's personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the Report based on the materiality analysis performed by the Group and described in the "Double Materiality Analysis: Major Sustainability Themes" section, considering the content required by prevailing mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the Report for 2022.



(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the Report for 2022.
- Corroboration, through sample testing, of the information relative to the content of the Report for 2022 and whether it has been adequately compiled based on data provided by the information sources.
- Procurement of a representation letter from the Directors and management.

Conclusion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that:

- a.) The Non-Financial Reporting Statement of Paesa Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2022 has not been prepared, in all material respects, in accordance with the GRI Standards, in its "with reference to GRI" option, and with the SASB Standards for Leisure Facilities sector, as described in point 102-54 of the "GRI content index" and in "Table of indicators of Sustainability Accounting Standards (SASB)", respectively, of the Report.
- b.) The NFIS of Paesa Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2022 has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in the "Table of Contents for the Law on Non-Financial and Diversity Information" of the Report.

Use and Distribution

In accordance with the terms of our engagement letter, this Report has been prepared for Paesa Entertainment Holding, S.L.U. in relation to its Non-Financial Reporting Statement and for no other purpose or in any other context.

In relation to the Consolidated NFIS, this report has been prepared in response to the requirement established in prevailing mercantile legislation in Spain, and thus may not be suitable for other purposes and jurisdictions.

KPMG Asesores, S.L.

(Signed on original in Spanish)

Patricia Reverter Guillot

25 April 2023

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