



Made to Remember

2024

Non-financial reporting statement

Certified



Corporation



HOTELS



THEME PARKS



WATER PARK



CONVENTION CENTRE



FOUNDATION



SUSTAINABILITY

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1 PRESENTATION



In 2024, we enjoyed the earliest and longest season in the park's history, with 306 days of fun and excitement thanks to our varied and attractive selection of activities. This achievement is the result of our commitment to deseasonalisation and the creation of new experiences that meet our visitors' needs at any time during the year.

We stayed open longer than ever, launching new products, introducing shows and expanding the PortAventura Dreams Village. We received more than 5.2 million visitors, a number that demonstrates the confidence of our customers and the strength of our business model.

Our selection of accommodation options has grown following the incorporation of the new Ponient Hotels by PortAventura World, our new family of hotels outside the Resort, offering guests a comprehensive holiday experience. Ponient Marinada is the fourth in the portfolio of accommodation establishments comprised of Ponient Vila Centric, in Vila-seca, and Ponient Pirámide Salou and Ponient Dorada Palace, both in Salou; and the tenth at PortAventura World, which boasts a total of 3,356 rooms, 987 of which correspond to Ponient Hotels.

With the addition of the Ponient Marinada complex, PortAventura World offers a comprehensive sun and beach holiday experience and takes on the challenge of enriching the region's offer. In 2024, Ponient Hotels by PortAventura World achieved excellent results, with 287,101 overnight stays.

Innovation and digitisation are strategic priorities at PortAventura World. In 2024, we launched pioneering initiatives such as Hysteria in Boothill, the first immersive mixed reality experience at a theme park, and developed digital tools aimed at enhancing our visitors' experience, such as Pawla, our AI chatbot. We believe that the combination of physical and digital is the future of entertainment and will continue to invest in technologies that allow us to offer ground-breaking experiences.

In 2024, we upheld our firm commitment to the UN Global Code of Ethics for Tourism and Global Compact. Our strategy remains aligned with the ten universal principles of human rights, employment rights, the environment and anti-corruption.

I would like to express my most sincere gratitude to all our workers, whose dedication and passion make PortAventura World a unique place. Thank you also to our visitors, who trust in us to provide unforgettable moments.

In the future, we will continue to work enthusiastically and wholeheartedly to consolidate our leadership position in the leisure sector, offering increasingly innovative and sustainable experiences. In 2025, we will celebrate the thirtieth anniversary of PortAventura World, a milestone in our journey, which has inspired us to continue to generate a positive impact, creating unforgettable experiences while protecting the planet.

Arturo Mas-Sardà

Chairman of the Board of Directors

Our commitment to sustainability takes the form of an ambitious and rigorous strategy aligned with the current environmental, social and governance needs, as well as the results of the B Corp certification materiality analysis and impact measurement.

Joining the B Corp movement was not a goal, but another step in the right direction, and brings with it the challenge of continuing to work to promote responsible policies and ensure a positive impact on the local environment. In 2025, we are due to renew our B Corp certification under the new standards. Our ambition is high.

One of our main objectives is to decarbonise our activity, which is why we have had our emissions reduction commitments validated by the SBTi. That entails, among other aspects, working with suppliers to align their objectives with ours, as it would be impossible for us to achieve success without them. The challenge of sustainability is a major endeavour for all companies, particularly SMEs, which is why we have undertaken to help them build their skills; in this regard, thanks to us, over 125 of PortAventura World's SME suppliers have engaged in corporate sustainability training through a programme promoted by the Global Compact, ICO and ICEX.

PortAventura World took part, as one of the major corporate promoters, in the *Sustainable Suppliers Training Programme*.

Inclusiveness is a key pillar at PortAventura World. Our global vision of sustainability is reflected in our increasingly inclusive Resort. In 2024, we installed magnetic loops at strategic points around the park to enhance the experience for the deaf and hard of hearing. This project represents a major step forward, as it provides hard-of-hearing visitors a more comprehensive experience.

In 2024, we also launched the new PortAventura World industrial laundry, which offers efficient and high-quality service to the Resort's hotels and Ponient Hotels by PortAventura. The industrial laundry service fulfils the highest sustainability and environmental standards.

We are also proud to have unveiled the new extension to PortAventura Dreams Village in 2024. Since its creation in 2019, we have contributed to the emotional recovery of close to one thousand children and their family members, and the four new houses will help us receive hundreds of more families.

The sustainability policy embedded in our corporate purpose gives us a *raison d'être*. This purpose makes us a company that is more resilient to change and capable of adapting to the new needs of society and greater awareness of sustainability. We have already seen that a growing number of companies are choosing the PortAventura World Convention Centre because of its commitment to sustainability. The same goes for travel agencies and schools, thanks to our EcoEduca Programme.

We are also working to mitigate aspects related to climate change, such as periods of intense heat, which may also provide the opportunity to lengthen the season in winter thanks to the milder climate.

Choni Fernández Veciana

Customer, Sustainability and Communication Director

2 KEY FIGURES FOR 2024



- Ponient Hotels by PortAventura World, our new brand of hotels outside the Resort, continues to grow with the incorporation of Hotel and Aparthotel Marinada and the takeover of Ponient Dorada Palace.
- Launch of the industrial laundry that will provide service to all PortAventura World hotels.
- Presentation of Hysteria in Boothill, the world's first immersive mixed reality experience at a theme park.
- Launch of PAWLA, an AI chatbot to improve the in-resort experience.
- Installation of magnetic loops to enhance the experience for deaf people.
- Creation of a roadmap for decarbonising the Resort's hotels and the Ponient Hotels.
- Fourth year offsetting scope 1 and 2 emissions through a conservation project on the coast of Guatemala.
- PortAventura World and Gravity Wave have joined forces to clean 10,800 kg of plastic from the Mediterranean.
- Creation of PortAventura Academy through a cooperation agreement with Rovira i Virgili University and PortAventura World.
- More than 180 companies present in the 7th edition of "Dialogue with Suppliers".
- LaLiga Genuine and PortAventura World once again team up to promote inclusive leisure and sport.
- PortAventura Foundation inaugurates four new villas at PortAventura Dreams Village.
- First call for PortAventura Foundation grants aimed at supporting social organisations.
- Recognition for PortAventura World as one of the biggest corporate promoters of the *Sustainable Suppliers Training Programme*, an initiative of the UN Global Compact, ICO and ICEX.

PORTAVENTURA WORLD

5,210,027

Visits to the parks

1,591,320

Overnight stays at hotels
(Resort and Ponient Hotels)

65,592

PortAventura Convention
Centre attendees

8,341

Overnight stays at the
PortAventura Dreams Village

ENVIRONMENTAL COMMITMENTS

538 t

Waste generated per million
visits-overnight stays (Resort)

96%

Waste recovered (%)

10.19 tCO₂eq

Greenhouse gas emissions
(scopes 1, 2 and 3) per 1,000
visits-overnight stays (Resort,
Ponient Hotels and industrial
laundry)

67.78 m³

Drinking water consumed per
1,000 visits per year at
PortAventura Park,
PortAventura Caribe Aquatic
Park and Ferrari Land

8.52 MWh

Energy consumed (electricity
and natural gas) per 1,000
visits-overnight stays (Resort
and Ponient Hotels)

100%

Electricity consumed at the
Resort, Ponient Hotels¹ and
industrial laundry from
renewable energy sources with
no CO₂ emissions

5,388

Overnight stays at the caravan parking site

23.88 tCO₂eq

Greenhouse gas emissions (scopes 1, 2 and 3) per average workforce (PortAventura World)

11.10 MWh

Electricity generated by PortAventura Solar

(1) Data as of 31 December. Includes Ponient Hotels (Vila Centric, Piramide, Dorada Palace).

SOCIAL COMMITMENTS

Workforce

3,951

Workforce in August (internal staff)¹

2,942

Average annual workforce (internal staff)

967

Average annual workforce (external staff)

98%

Average workforce under a permanent contract

65%

Female staff on average

Customers

9.23/10

Rating of PortAventura Park rides

9.24/10

Rating of the service provided by PortAventura Park workers

9.72/10

Red Force rating

59

PortAventura Park Net Promoter Score

2,125

Thousands of followers on social media

PortAventura Foundation

358

families hosted at the PortAventura Dreams Village

1,169

Thousands of euros in grants awarded by the PortAventura Foundation

GOOD GOVERNANCE COMMITMENTS

Suppliers

1,331

Suppliers

84%

Domestic suppliers (Spain)

85%

Active suppliers approved with a favourable assessment

Finance

303.34

Millions of euros of equivalent turnover

124.52

Millions of euros of EBITDA

(1) Figure corresponding to 15 August.

3 PORTAVENTURA WORLD PARKS & RESORT, MORE THAN A LEISURE COMPLEX

In 2024, PortAventura World continued to grow outside the Resort with Ponient Hotels by PortAventura World, the hotel brand that helps attract a new type of customer and deseasonalise the Costa Dorada as a tourism destination. The 2024 season was the earliest and longest in the history of the Resort, which remained opened for 306 days.



3.1 A COMPREHENSIVE LEISURE AND HOLIDAY EXPERIENCE AT ONE OF EUROPE'S TOP DESTINATIONS

PortAventura World Parks & Resort, one of the main family leisure and holiday destinations in Europe and the top leisure destination on the Mediterranean, is home to two theme parks, PortAventura Park and Ferrari Land, the only one its kind in Europe, and a water park (PortAventura Caribe Aquatic Park).

With a privileged location just a stone's throw from Barcelona, the Resort features five themed 4-star hotels and one 5-star hotel (PortAventura Hotels); four 4-star hotels managed outside the Resort under the Ponient Hotels by PortAventura World trademark, with just shy of 3,000 rooms; a convention centre (PortAventura Convention Centre), with a capacity of up to 6,000 people; a caravan parking site; and the PortAventura Dreams Village, which each year hosts over 400 families of children and young people with serious illnesses.

Our long-term goal is to offer a comprehensive sun and beach holiday experience while tackling the challenge of enriching the region's supply and becoming Europe's number one international destination resort, recognised for the quality of our facilities, our service excellence, our commitment to sustainability and the creation of unforgettable experiences.

LAUNCH OF OUR OWN LAUNDRY

The launch of our own industrial laundry has laid the foundation for PortAventura Facility Services, a future business line whose mission is to enhance quality and service for our guests and provide both the six hotels on the Resort and the Ponient Hotels an efficient and high-quality laundry service.

The industrial laundry, designed to the highest standards of social and environmental sustainability, is equipped with water recovery systems and technologies that use the heat from the dryers and flatwork ironers to heat the washing water.

Assistance in the process of selecting workers for the industrial laundry was provided by the Mas Carandell Municipal Training and Company Institute in Reus, which helped hire people at risk of social exclusion.

RESORT¹

PortAventura Park

PortAventura Caribe Aquatic Park

Ferrari Land

Over 5 million visits to the parks

PortAventura Hotels

PortAventura Convention Centre

PortAventura Dreams Village

Caravan parking site

Over 1 million overnight stays

247 events held

358 families hosted

Over 5 thousand overnight stays

PONIENT HOTELS²

Over 200 thousand overnight stays

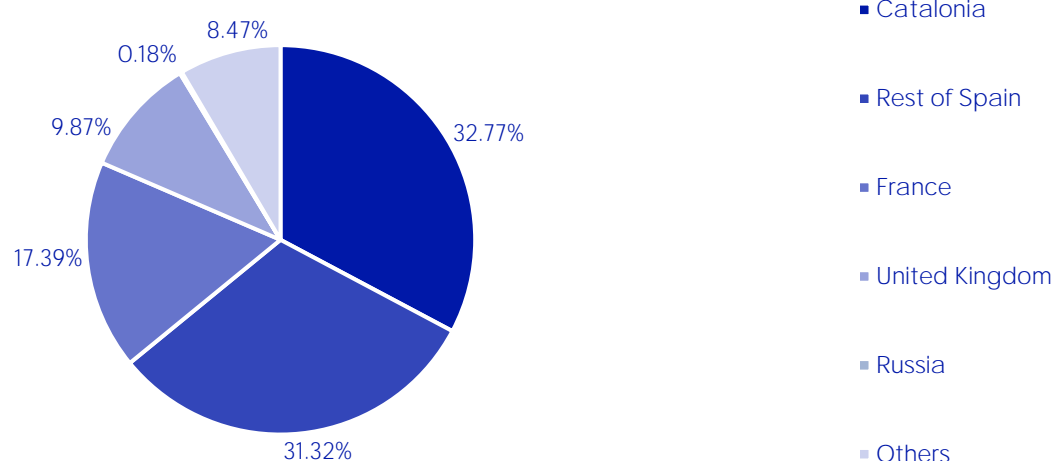
INDUSTRIAL LAUNDRY (PORTAVENTURA FACILITY SERVICES)

(1) Resort includes the parks (PortAventura Park, PortAventura Caribe Aquatic Park and Ferrari Land), the hotels (PortAventura, Caribe, El Paso, Colorado Creek, Mansión de Lucy and Gold River), the convention centre (PortAventura Convention Centre), the PortAventura Foundation's village (PortAventura Dreams Village) and the caravan parking site.

(2) Includes the hotels Ponient Vila Centric, in Vila-seca, Ponient Pirámide Salou and Ponient Dorada Palace.

	2022	2023	2024
Million visits to the parks	5.10	5.45	5.21
Thousands of rooms occupied (Resort)	428	460	481
Thousands of rooms occupied (Ponient)	-	50	111
International hotel guests (Resort)	45%	45%	33%

Visitor origin 2024 (Resort)



IN 2025, CELEBRATION OF THE RESORT'S 30TH ANNIVERSARY UNDER THE SLOGAN "THERE ARE UNIQUE JOURNEYS THAT ARE DESTINED TO BE REMEMBERED"



We will commemorate three decades of leadership in the entertainment industry by consolidating our position as a world leader in innovation and sustainability.

Throughout our history, we have received over 100 million visitors from around the world, positioning ourselves as an economic and cultural driving force. Our contribution has been key for the tourism and economic development of Catalonia and Spain, creating more than 24,000 direct, indirect and induced jobs each year throughout the country, contributing 0.5% of Catalonia's GDP and employing 3.5% of Tarragona's active population (data from 2022). Throughout 2025, we will celebrate our anniversary with a number of new developments.

3.2 MEMORABLE EXPERIENCES FOR ALL TYPES OF CUSTOMERS

3.2.1 MORE TECHNOLOGY, A GREATER SELECTION AND MORE DAYS

We have continued to improve the customer experience with an innovative range of options, an extended season that became the longest in the Resort's history and numerous investments aimed at revolutionising the entertainment and events industry.

The highlights from 2024:

- We celebrated **Carnival** for the second straight year. In February and March, visitors had the chance to enjoy special shows inspired in the Carnival celebrations of Brazil and Venice.
- **Easter Celebration**, for yet another year, with a singular line-up of Easter Week activities and shows.
- Opening of **Grand Canyon Rapids** at the start of the season, in addition to the Temple of Fire and Lower China, with its special show Carnaval Bubble at the Magic Temple, with a commitment to offering children an increasing number of leisure options.
- Launch of the first **"Tour Experience"**, a series of exclusive and tailored experiences that enable visitors to discover the secrets and interesting aspects of the parks from a different perspective.
- Celebration of **Halloween**, for yet another year, with the theming of the entire park, thrilling shows, the new "Legend of the Cannibal King" haunted house and the presentation of the first immersive mixed reality experience at a theme park: "Hysteria in Boothill".
- Our iconic **Christmas** celebrations, with a wide range of shows, culinary options and special activities. With a view to submerging visitors into the magic of the holidays, we created the "XMAS Experience", the most exclusive Christmas experience.
- Extension of the **Team Building** service to small and medium-sized enterprises, to respond to the need of such companies to attract talent and strengthen their brand image through authentic experiences.

The 2024 season began on 9 February and ended on 6 January 2025. Altogether, the Resort remained open for 306 days, making it the earliest and longest season in the company's history.

PRESENTATION OF *HYSTERIA IN BOOTHILL*, THE FIRST IMMERSIVE MIXED REALITY EXPERIENCE AT A THEME PARK

This is the world's first mixed reality experience at a theme park. Developed in partnership with Spatial Voyagers, an agency specialised in creating content and apps for Spatial Computing, this groundbreaking experience submerges visitors in a unique paranormal experience in the PortAventura Park's Far West.

Guided by the famous medium Madame Bladsky, visitors engage in spiritualism to help find the bodies of the McGregor family, who disappeared a decade earlier in the town of Penitence. Equipped with Meta Quest 3 headsets, participants see and interact with paranormal settings and beings, as they confront evil spirits and unravel a dark ritual in an abandoned house.

The mixed reality technology makes it possible to combine real and virtual elements in real time. Participants see their actual surroundings, complemented with special effects and virtual characters, creating an unprecedented immersive experience.

30,000

participants in the *Hysteria in Boothill* experience



AUDIOVISUAL INNOVATION AND DISTINCTIONS FOR PORTAVENTURA BUSINESS & EVENTS

The products and services offered by PortAventura Business & Events stand out on account of qualities that are crucial for the organisation of any event, such as versatility and the ability to adapt to our customers' needs. They offer the possibility to cover all demands, thanks to a fully customisable 360° service.

In 2024, we hosted over 250 events and finished the season with the best figures to date, in terms not only of number of events, but also participants and turnover. In terms of origin, 32% of the event attendees came from Spain and 68% were international, among whom the main international markets continue to be the United Kingdom and France.

THE AUDIOVISUAL REVOLUTION AT CORPORATE EVENTS HAS A NAME: BOOSTER AUDIOVISUAL SOLUTIONS

In 2024, PortAventura World and Bmotion Audiovisual presented Booster Audiovisual Solutions, a partnership aimed at taking the audiovisual experience at events organised by PortAventura Business & Events to the next level. The joint venture is the result of the shared commitment to drive innovation, efficiency and growth in the ever-changing corporate events sector.

Booster Audiovisual Solutions, with an initial investment of €2m, boasts audiovisual equipment and a multidisciplinary workforce comprised of experts in technology, content design, audiovisual R&D and application development, interactivity and events production.

Booster Audiovisual Solutions offers advanced all-in-one digital technology solutions to produce events that simplify and improvement management. Its comprehensive selection of multimedia services includes 3D design, video production, animated graphics and other visual effects, as well as projection mapping, holography, augmented reality, virtual reality and gamification. As for stage, hospitality and stand design, it is important to note that only sustainable materials are used.



Booster Audiovisual Solutions is an initiative destined to become an innovative technological partner in all events held at the PortAventura Convention Centre. As part of the actions planned to achieve this objective, the centre features a large immersive space in which customers are treated to unique audiovisual experiences.

Another of the keys to the success of PortAventura Business & Events is its sustainable approach, which cuts across PortAventura World, possible thanks to its responsible management model. It offers event customers good environmental sustainability practices: from the reuse and optimisation of materials to the possibility of offsetting their carbon footprint or selecting locally sourced products.

In 2024, PortAventura Business & Events received awards at some of the industry's most prestigious events: Spain's Best Convention Centre at the 2024 World MICE Awards, gold in the Best Overseas Conference Centre category at the 2024 M&IT Awards 2024 in London, gold in the Large Venue category at the 2024 Global Eventex Awards and silver in the Best Venue category at the Eventoplus Awards.

Each year, PortAventura Business & Events hosts different types of events (corporate, charity, sports, incentive, etc.) for different sectors, which range from the pharmaceutical and health industries to consulting, banking and retail. In recent years, it has hosted large-scale events for both domestic companies, such as Menarini, LaLiga, Cupra, Saltoki, Roche and Philip Morris, and international companies from different sectors, including MSP Global, B&B Hotels, Kubota, Amway, Thermofisher, NTT Data, Sanofi, Astra Zeneca and Maersk.

PORTAVENTURA CONVENTION CENTRE, THE SETTING FOR TWO MAJOR LARGE-FORMAT INTERNATIONAL EVENTS

In 2024, the Centre hosted two large-scale international corporate events.

Over 2,000 technology industry professionals took part in MSP GLOBAL, a summit designed to foster the exchange of knowledge and cooperation in key areas such as digital marketing, cybersecurity and integrated software and hardware solutions. The event included over 80 sessions and 60 exhibitors in a setting that combined intensive learning with recreational activities.

The event held for B&B HOTELS, a hotel chain with over 850 establishments in 17 countries, welcomed 1,200 attendees. This event stood out thanks not only to its plenary meetings and work sessions in rooms equipped with cutting-edge technology, but also the careful planning of its activities, which combined work, leisure and networking.

251
events held

66,515
participants (68% of the revenue corresponds to participants of international origin)

SAFE CULINARY OPTIONS ADAPTED TO ALL NEEDS

We promote healthy and sustainable consumption habits and the Mediterranean diet and take into consideration visitors with food allergies and intolerances. From identifying the allergens present in our ingredients to their correct handling in dish preparation, we cater to all needs and ensure that the whole family can safely enjoy our restaurants.

As part of the hazard analysis and critical control points system, we have a food intolerance and allergy management system that ensures that any allergens present in our products are identified (we have information on the 14 allergens that are required to be declared), all products are handled properly and there is no cross-contamination during food preparation. The system is revised, supervised and regularly updated by specialists.

To ensure that anyone with food intolerances or allergies may partake in the culinary experience, we have a specific guide in place with information about how we manage allergies and intolerances, as well as the catering establishments at which specific products are available. We ask that any visitors who require food adapted to allergies and intolerances inform us accordingly when booking their visit.

The guide, entitled *Gluten-Free Food*, contains information on all catering points in the Resort (table service and self-service) with products suitable for people with coeliac disease.

3.2.2 CUSTOMER EXPERIENCE, CONTINUOUSLY IMPROVING

We have a department concerned solely with the customer experience, the purpose of which is to develop a unique, 360° vision and improve the experience in all areas, with a focus on three work areas:

Customer experience

- Definition and implementation of different customer journeys and service standards at each point of contact.
- Definition and implementation of action plans to improve our customer service at all points of contact.
- Definition and implementation of new products and services based on customer needs.

Customer service

- Assurance that the customer service teams provide the best service possible.

Customer intelligence

- Detailed knowledge of our customers.
- Creation of a 360° control panel.
- Monitoring of and constant follow-up on customer feedback and satisfaction.

<p>Knowledge of customers</p> <ul style="list-style-type: none"> – Segmentation based on customer profile and experience. – Definition of visitors from each segment. – Matching of the segmentation variables in all databases. – Search for information on gestures. – Creation of customer scorecard. 	<p>Product</p> <ul style="list-style-type: none"> – Detection of needs. – Assessment of the impact on NPS. – Understanding of the customer experience. – Monitoring of the actions from the product improvement plan. – Participation in the decision-making process.
<p>The application of customer intelligence serves to define products and develop customised sales initiatives.</p>	
<p>Customer experience</p> <ul style="list-style-type: none"> – Creation of customer journeys. – Record of what customers do and spend in the park. – Creation of new scorecards and information accessibility. 	<p>Market knowledge</p> <ul style="list-style-type: none"> – Collection of data from external sources. – Creation of a Costa Daurada scorecard as a relevant feeder market. – Comparison with other parks. – Preparation of studies for compiling new knowledge.

2024 CUSTOMER MILESTONES

New information screens for customers

- New information points around PortAventura World.
- Improved access to information to help make visit planning more efficient.
- Greater transparency about the status of the rides (stoppage due to technical issues or weather, late openings, ride closings).

Creation of new single rider queues

- New individual queues for Furius Baco and Red Force to make operations more efficient and reduce the queue time for single riders.

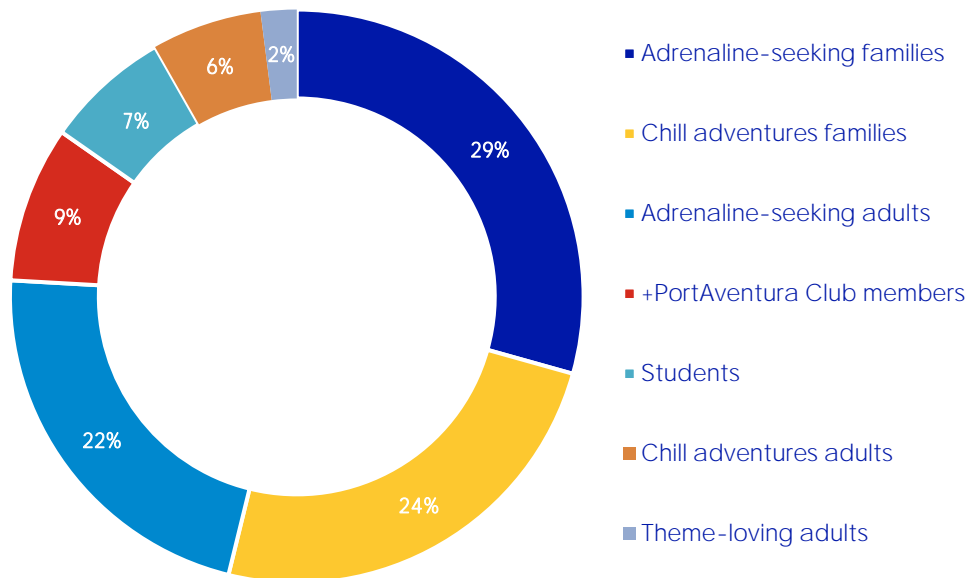
Improvements at PortAventura Caribe Aquatic Park

- Wider queue areas for increased comfort while waiting.

Communication through push messages

- New communication channel with push messages via the PortAventura World app.

Customer profile 2024¹



60%
family visits to
PortAventura
World¹

(1) Includes families from +PortAventura Club.

(1) Customers segmented based on their behaviour at PortAventura World.

We analyse the needs of each customer profile and optimise advertising campaigns by choosing the best channel, moment and message. We have laid the groundwork to determine who our customers are and what they need, placing them at the heart of our organisation.



We have been awarded the “Family Tourism Destination” badge of approval from the Catalan Tourism Board, which recognises destinations with a certified selection of accommodation, catering, leisure and free-time establishments for families and children.

Our aim is to adequately manage our customers’ expectations and experiences, stay ahead of them and enhance their experience. To do so, we have categorised all customer interactions: enquiry, request and complaint or claim.

Knowing who our customers are helps us stay ahead and anticipate their needs, with proactive information and measures such as adequately sizing the staff required in certain time slots. We have also developed new communication channels and unified the customers’ voice in order to offer the same service policy, the same commercial discounts, etc. We also take proactive steps with customers, such as the use of the Welcome Team to accompany customers or advance information.

Customer satisfaction

2024

Overall rating of the day at the parks	8.35/10
PortAventura Convention Centre	8.44/10
Overall satisfaction rating of Resort customers	7.29/10

53

Net Promoter Score PortAventura World (Resort)

PortAventura Park		PortAventura Caribe Aquatic Park	
59 Net Promoter Score	9.27/10 service provided by employees	9.24/10 service provided by employees	
Ferrari Land	Resort hotels	Ponient hotels	PortAventura Convention Centre
9.72/10 Red Force	47 Net Promoter Score	38 Net Promoter Score	44 Net Promoter Score

There is a procedure in place for handling complaints and claims, which is divided into the following phases:

- Receipt and recording of the claim.
- Investigation into the events of the claim.
- Problem resolution (where possible).
- Notification to the customer of the resolution of their complaint.
- Recording in the complaints and claims database.
- Proposal of improvement measures.

There are several channels for submitting complaints and claims: email, telephone, postal mail and social media. There are also several points around the grounds, such as the customer service offices (PortAventura Park, PortAventura Caribe Aquatic Park, Ferrari Land), the service office for customers with special needs, the hotel reception desks and the caravan site car park.

5.45

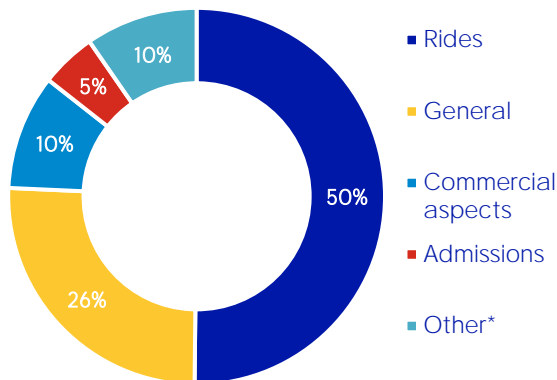
ratio of complaints for every 10,000 customers at parks

1.845

ratio of complaints for every 1,000 hotel rooms occupied (Resort and Ponient hotels)

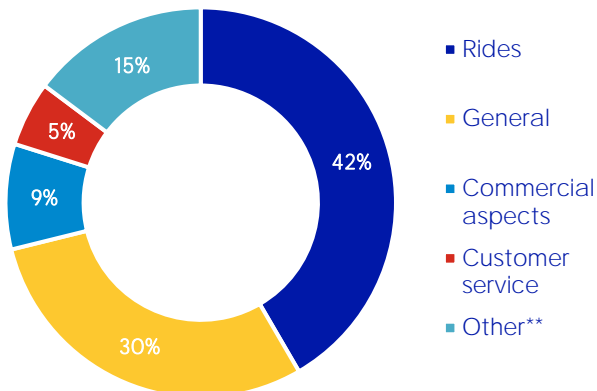
Complaints by area at PortAventura Park

2,013 complaints



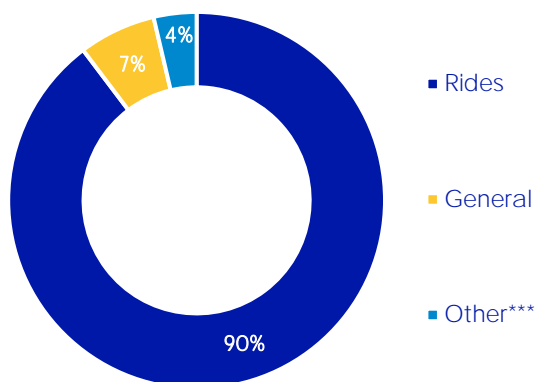
Complaints by area at PortAventura Caribe Park

149 complaints



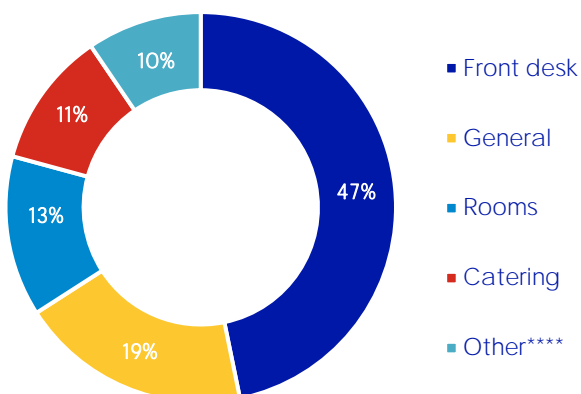
Complaints by area at Ferrari Land

680 complaints



Complaints by area at Resort hotels

977 complaints



*Other: customer service (3.4%), catering (1.8%), safety (1.6%), shows (1.3%), shops and games (0.8%), transport (0.4%), maintenance (0.1%), cleaning (0.1%) and parking (0.05%).

**Other: catering (4.0%), safety (2.7%), shops and games (2.7%), admission (2.0%), swimming pools (2.0%), cleaning (0.7%) and medical services (0.7%).

***Other: commercial aspects (1.9%), admission (0.4%), customer service (0.4%), shops and games (0.4%), catering (0.3%) and safety (0.1%).

****Other: rides (2.5%), maintenance (2.1%), parking (1.8%), commercial aspects (1.1%), safety (0.9%), swimming pools (0.8%), customer service (0.1%) and shows (0.1%).

In 2024, the Ponient Hotels received 115 complaints on: front desk (55%), general (21%), floors (10%), commercial aspects (7%), catering (4%), swimming pools (2%) and maintenance (1%). The caravan parking site has not received any general complaints.

3.2.2 DIGITISATION OF THE CUSTOMER EXPERIENCE

We have taken a new direction with the experience of our customers that places digitisation at the heart of the strategy. A number of digitisation-related initiatives were undertaken in 2024:

- Launch of *Hysteria in Boothill*.
- New functions for the customer app: creation of a personal profile, wallet with tickets and Club passes, AI chatbot (Pawla), purchase of Prime Seats in Prime Zones for the lake show, shortcut to the Accessibility Guide, purchase of food and beverage for immediate pick-up at Cactus Express and La Palma Real.

653,000
active users

42'49" average
time used per active
user

4.4/5 App Store
rating

4.2/5 Play Store
rating

- Improvements to push notifications via mobiles for information on weather at the park, new products, closing times, etc.
- Virtual reality game with immersive Meta Quest 2 headsets at the Ponient Pirámide and Ponient Dorada Palace hotels, as a free entertainment option.
- The Green Adventure: Ecoeduca's new treasure hunt for promoting sustainability among students and combining excitement and learning. During their visit to PortAventura Park, students must resolve various challenges that will teach them about five SDGs in a hands-on and enjoyable manner. It was made available to the public in August and September (with around 1,200 participants). Visitors who complete the treasure hunt may earn prizes in the form of merchandising, discount tickets or 2x1 tickets.

We have begun an R&D project to improve the customer experience while waiting, as part of a process involving employees and students. In it, employees were asked to brainstorm ways of improving the experience, in partnership with students from IESE Business School.

We presented Duelins, a new free mobile game for improving the customer experience while waiting in line to ride Furius Baco, Shambhala and Dragon Khan. It is a multi-player game that, in five-minute rounds, allows ten people to play at once.

LAUNCH OF PAWLA, AN AI CHATBOT FOR IMPROVING THE EXPERIENCE ON THE RESORT

This new generative artificial intelligence tool helps improve the visitor experience and satisfy all their needs during their time at the Resort. Called Pawla, this chatbot was designed to understand and answer all kinds of questions, make recommendations and guide visitors, taking into account specific aspects of each of the parks and services at PortAventura World.

Thanks to OpenAI GPT technology, Pawla has been trained with all the information available on the Resort's website and other official sources of relevant information. Developed and driven by the team at Adventure Labs, PortAventura World's innovation hub, it is available free-of-charge for both Android and iOS mobiles, in Spanish, Catalan, English and French, and is hosted on the company's mobile application.

FIRST CALL FOR OPEN INNOVATION BETWEEN PORTAVENTURA WORLD AND WAYRA

114 domestic and international companies submitted their bids for resolving the challenge of finding solutions that will redefine the future of the entertainment and theme park industry. The following three companies were selected due to the different way they use technologies and their fit with the company's various business areas.

- Skidattl, a US-based company that uses augmented reality to place geo-indicators in the real world through the camera on the user's mobile phone.
- Charisma.ai, a UK-based platform that uses artificial intelligence to create virtual characters and generate an enhanced entertainment and learning experience.
- Blue Circular Innovation, a Spanish technological enterprise that places blockchain technology at the service of sustainability and the circular economy.

These companies had the opportunity to develop a pilot programme at the Resort, earning international exposure, the chance to develop their project and up to €10,000 in financial aid.

The main social media activations were with trending content, actions in key moments, such as the university entrance exams or the Eurocopa, and actions related to sustainability, such as the partnership between PortAventura World and Gravity Wave.

We carry out special activations in digital ecosystems and social media to continue to have an impact on new audiences. In 2024, we had an impact through social media of 103 million impressions and reached two million followers.

We take part in and monitor the social conversation to offer a service tailored to customer needs, allowing us to detect and provide content that is of interest to them and achieve a more loyal following.

Social media followers

	2022	2023	2024
Fans on Facebook	771,419	772,420	792,735
Followers on Instagram	403,149	457,219	533,101
YouTube subscribers	210,577	213,365	214,322
Followers on Twitter	117,219	118,609	121,527
Followers on Tik Tok	266,108	313,153	369,916
Followers on LinkedIn	14,282	16,804	19,276
Fans on Vkontakte*	3,024	2,994	3,002
Followers on Threads	-	27,222	71,195
Total	1,785,778	1,921,786	2,125,074

*In 2024, PortAventura World was not active on this social platform.

+11%

social media followers compared with 2023

3.2.3 INCLUSIVE LEISURE

We strive to ensure that all people may enjoy a world of unique experiences. We work non-stop to adapt our facilities and make the Resort's architecture fully accessible for people with special needs. All our facilities, including buildings, rides, car parks, the urban environment and hotels, comply with all regulatory standards on accessibility.

We offer a tailored service to ensure that the atmosphere is welcoming and inclusive for all visitors. The Accessibility Guide, together with the Park Guide, makes it easier to plan visits and fully enjoy the rides and services. Visitors with special needs have access to specific services:

- Discounts on tickets and season passes.
- Exclusive service office for visitors with special needs.
- Reserved parking area with surveillance.
- Access to rides without architectural barriers.
- Access to shows without architectural barriers and designated areas.
- Bookings at table-service restaurants in locations with no architectural barriers.

Visitors with functional disability, reduced mobility or certain neurodevelopmental disorders may access rides and show venues with no architectural barriers.

INSTALLATION OF MAGNETIC LOOPS TO ENHANCE THE EXPERIENCE FOR THE DEAF AND HARD OF HEARING.

With support from Visualfy, we have incorporated two new developments. The first, magnetic loops that transform audio signals into a magnetic field, a sound picked up by hearing aids and cochlear implants, enabling the hard of hearing to receive a much clearer sound. This technology is available in strategic places around the Resort, such as the service office for customers with special needs, the PortAventura Dreams Village complex, the SésamoAventura theatre and ticket offices. Secondly, at PortAventura Dreams Village, we have installed the Visual Places system, which translates sound notifications into visual alerts to heighten the comfort and safety of our visitors.

Visitors with hearing problems may also use the Visualfy Mobile application, available in 100 languages, which is designed to transform mobile notifications into sensory warnings with light, colour or vibration.

3.3 AWARDS FOR ACTIVITIES AND COMMITMENT TO SUSTAINABILITY

– Best Theme Park in Europe for PortAventura World	World of Parks Awards 2024 Awarded by worldofparks.eu, one of the leading international websites for information about theme and leisure parks.
– Best Show at a European Theme Park for Dreams and the City	
– Best Green Initiative of the Year for Plastic Free Oceans (with Gravity Wave)	Park World Excellence Awards 2024 Leading industry awards scheme for the EMEA region (Europe, Middle East and Africa).
– Best steel rollercoaster in Europe for Shambhala	European Star Award 2024 The most important award in Europe's theme park industry.
– Best Integrated Marketing Campaign for Uncharted: The Enigma of Penitence	IAAPA Brass Ring Award - Best Integrated Marketing Campaign Distinctions for innovation, creativity and excellence in the theme park industry.
– Silver in the Impact on Product Innovation category for the inclusive VR experience in Uncharted: The Enigma of Penitence	Impacte Awards 2024 Awards from the Official Marketing and Communication Association of Catalonia
– Spain's Best Convention Centre for the PortAventura Convention Centre	World MICE Awards 2024
– Gold in the Large Venue category for the PortAventura Convention Centre	Global Eventex Awards 2024
– Gold in the Best Overseas Conference Centre category for the PortAventura Convention Centre	M&IT Awards 2024 These awards recognise the top organisations in the corporate events industry.
– Silver in the Best Venue category for the PortAventura Convention Centre	Eventoplus Awards 2024
– Special "Green Action" award for PortAventura Solar	Travel d'Or 2024
– Inclusive Tourism Company Award	FITUR 4all 2024
– Recognition in the Social Action category for PortAventura Dreams Village	Hosteltur and Green & Human Sustainability Agora

3.4 PARTNERSHIPS WITH SECTORAL AND LOCAL ORGANISATIONS

To contribute to the social and economic development of the sector and region, we belong to numerous organisations. In 2024, PortAventura World contributed €177,204 to associations, of which €75,803.54 went to sectoral associations.

- Toy Industry Research Association (AIJU): member
- Spanish Association of Purchasing, Contracting and Supply Professionals (AERCE): member
- Catalan Tourism Agency: member
- Corporate Association of Specialised Travel Agencies (ACAVE): member
- Catalan Association of Accounting and Management (ACCID): sponsoring member
- Kid's Cluster Catalonia: member
- Association of Communication Managers (DIRCOM): sponsoring member
- Association of Comprehensive Security Managers (ADSI): member
- Spanish SAP User Group (AUSAPE): member
- Spanish Association of Advertisers (AEA): member
- Spanish Association of Sustainability Directors (DIRSE): sponsoring member
- Spanish Association of Senior Managers (AED): individual member
- Spanish Association of Foundations (AEF): member
- Spanish Association of Amusement and Theme Parks (AEPA): member
- Catalan Ornithological Institute (ICO): partner company
- Professional Spanish Privacy Association (APEP): member
- Costa Daurada and Terres de l'Ebre Hotel Association
- International Association of Amusement Parks and Attractions (IAAPA): member
- International Association of Convention Centres (AIPC): member
- Association for the Progress of Management (APD): global member
- Autocontrol: member
- Autorité de Régulation Professionnelle de la Publicité (ARPP): member
- Barcelona Convention Bureau (BCB): member
- Barcelona Global Association: corporate sponsoring member
- Official Chamber of Commerce, Industry and Shipping of Tarragona: premium member
- Catalunya Convention Bureau (CCB): member
- Club EMAS Catalunya: member
- UN Tourism's Global Code of Ethics for Tourism: adhesion commitment
- Business Confederation of the Province of Tarragona (CEPTA): individual member
- Spanish Confederation of Hotels and Tourist Accommodations (CEHAT): member
- Catalan Foundation Coordinator: member
- Costa Daurada Convention Bureau (CDCB): member
- EURECAT Technological Centre of Catalonia – Committee for Excellence in Tourism: trustee
- Hotel and Tourism Business Federation of the Province of Tarragona (FEHT): member
- Foment del Treball Nacional: individual member
- Auditorium Josep Carreras Private Foundation: trustee
- Green & Human: member
- Spanish Tourism Board: partner company
- Professional Convention Management Association (PCMA)
- Spanish Network of the UN Global Compact: associate signatory
- SportCultura: full member
- Themed Entertainment Association (TEA): member

3.5 ECONOMIC AND SECTORAL CONTEXT AND OUTLOOK

Knowledge of the global and local economic and sectoral context and outlook makes it easier to anticipate, make decisions, detect opportunities and increase the business's resilience.

ECONOMIC CONTEXT IN 2024

As the end of the year draws to a close, we find the Spanish economy in job creation mode, but with steadily increasing uncertainty over global economic policy. This uneasy tension, which we have now been enduring for several years, looks set to continue, and the big question now is when –and to what extent– it will end up feeding through to GDP.

In the short run, the economy will remain firmly on track, prompting BBVA Research to raise, once again, its GDP growth forecast for 2024 to 3.1%. (...)

This resilience hides the progressive change that is currently occurring towards a greater contribution from domestic demand as a driver for growth. While not (yet) symptomatic of the depleted growth in foreign tourism, which continues to show progress, it is more likely due to the reactivation of private consumption and a stronger public sector.

Source: [BBVA Research](#)

CONTEXT OF THE TOURISM SECTOR IN 2024

Through October, Spain received more tourists than in all of 2023. The number of incoming international travellers exceeded 88.5 million through October 2024, the highest number in the historical series.

Close to 75 million foreign tourists visited Spain between January and October, 18.2% more compared to the same period last year. More specifically, more than 74.7 million, a significant increase over the 71.6 million received in all of 2022. If we compare this figure to the first 10 months of 2019, prior to the pandemic, the number of tourists is now 0.2% higher. Travellers spent just under €94.92 billion, 24% more than in 2022, according to the Frontur and Egatur surveys published by the Spanish Statistics Institute (INE). The average expenditure per tourist in November was €1,361, with an annual increase of 5.2%. The average daily expenditure also grew 2.4%, to €178.

Hotels on the Costa Daurada are eyeing 2025 with certain caution following the release of the results for 2024 and this year's forecasts. Although the number of overnight stays increased last year, there are several causes for concern, including the disappearance of Russian and Eastern European tourism and the failure of the British market to fully recover to pre-pandemic levels, among other factors which may affect the region, as announced by the Hotel and Tourism Business Federation of the Province of Tarragona (FEHT).

Source: [Hosteltur](#)

ECONOMIC OUTLOOK FOR 2025

The outlook for the Spanish economy in 2025 is positive, although we anticipate a slight moderation in GDP growth. Specifically, it is expected to slow from +2.8% in 2024 to +2.3% in 2025, according to CaixaBank Research's latest forecasts. In this scenario, while we expect to see continued strength in the sectors with the highest growth in 2024, such as the agriculture, forestry & fishing sector (+5.5% in 2025), manufacturing (+2.3%) and tourism (+3.4%), these growth rates reflect a certain slowdown as the effects of the previous shocks finish dissipating.

Source: [CaixaBank Research](#)

TOURISM SECTOR OUTLOOK FOR 2025

In 2025, families will travel more, and while the economic factor will remain key, they are expected to increase their travel expenditure. Furthermore, other issues will be taken into account, such as a predilection for peaceful, non-mass destinations and adapted accommodation, with comfort and personalised attention, according to the conclusions of the latest edition of the Family Tourism Study conducted by the Spanish Federation of Large Families, in partnership with the DNA consultancy firm.

According to the report, in which over 1,000 families took part, if, in 2024, 46% of families intended to spend more on travel, in 2025, 53% are certain that they will increase their spending while on holiday.

(...)

While sun and beach destinations remain the preferred destination (59%), this option has lost ground to mountain (14%) and urban destinations (13.4), which recorded the strongest growth.

Source: [Hosteltur](#)



4 SUSTAINABILITY STRATEGY WITH A POSITIVE IMPACT

We have identified key areas in which we need to focus our efforts to ensure a positive impact. The decarbonisation plan, in line with the SBT initiative, greater inclusiveness, the supply chain sustainability performance assessment, employee sustainability training and cooperation with underprivileged collectives through our PortAventura Foundation are some of the ambitious projects included in our strategy.



Our 2022-2025 Sustainability Strategy is aligned with the context and current environmental, social and governance needs, as well as the results of the materiality analysis and impact measurement conducted with B Corp certification. It also incorporates the climate change risks identified using Task Force on Climate-Related Financial Disclosure (TCFD) methodology and our commitment to the Science Based Targets Initiative (SBTi).

The PortAventura World Sustainability Committee is broadly represented among senior managers, as we have elevated the Sustainability Strategy to the highest level, making it one of our strategic pillars. In 2024, we defined the roles and activities required to make the Committee more operational and push sustainability to every level of the company. We also started work on a Sustainability Policy, which requires approval from the highest level.

The responsibility for defining the strategy and proposing annual and quarterly targets and the ESG bonus for departments and areas lies with the Executive Committee. The body responsible for approving the Strategy and monitoring it on a quarterly basis is the Board of Directors.

B Corp is our impact measurement tool, approved by the Executive Committee and Board of Directors, which we use to identify and assess environmental, social (including human rights) and economic impacts. Both bodies delegate responsibility for managing ESG impacts to the management team from the Customer, Sustainability and Communication Department.

OUR PURPOSE

We create unforgettable experiences that generate a positive impact on people, while caring for the planet.

OUR VALUES

Safety. Our priority and commitment to all people.

Passion. We love what we do and do it with a passion that makes us unique.

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

Efficiency. The highest quality and sustainable use of resources.

Innovation. We are pioneers and never rest on our laurels. We create to amaze.

Commitment. We shoulder the responsibility of contributing to the wellbeing of people and improving society by caring for the planet.

We have aligned our commitment with the United Nations Sustainable Development Goals (SDGs). Our main objectives are:



WE ARE B CORP

In 2022, we successfully met the strict impact measurement requirements to become a B Corp company, achieving high environmental, social and good governance performance standards. Recertification will be pursued in 2025, with higher standards and even greater ambition.

Being a B Corp company has defined our corporate purpose: "At PortAventura World, we create unforgettable experiences that generate a positive impact on people, while caring for the planet". Our management and governance are aligned with this purpose, which is reflected in every aspect of our operations, from strategic decision-making to the implementation of internal policies.



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



**Made to
Remember**

CERTIFICATION DATE
NOVEMBER 2022

VALID UNTIL
NOVEMBER 2025

COMMITTED TO SUSTAINABILITY RIGHT FROM THE START

1997	2000	2001	2003	2006	2007
<p>Creation of the "Green Team" Environmental Committee</p>	<p>1st Environmental Policy</p>			 <p>Restoration of the "Sèquia Major" wetlands in Vila-seca</p>	
2008	2009	2010	2011	2012	2013
 <p>WE SUPPORT UN GLOBAL COMPACT</p> <p>ClubEMAS</p> 	 <p>Travelife Sustainability in tourism</p>  <p>AUDUBON INTERNATIONAL Gold Signature Member</p>  <p>Sistema de Gestión ISO 9001:2015</p> <p>1st Corporate Responsibility Report (data from 2008)</p>	 <p>Compañia Ability Awards 2010</p> <p>Code of Ethics for PortAventura World Suppliers</p>	 <p>PortAventura FUNDACIÓN</p>	<p>Corporate Defence</p>	<p>PortAventura World Code of Ethics and Professional Conduct</p>
2014	2015	2016	2017	2018	
 <p>Gold Travelife Sustainability in tourism</p> <p>Until 2020</p>  <p>50/50 Programa Fifty-Fifty</p>	 <p>SUSTAINABLE DEVELOPMENT GOALS</p> <p>Supplier approval website</p> <p>GRI-verified CR Report (data from 2014)</p>	 <p>1st Corporate Responsibility Committee</p> <p>Online employee training platform</p>	 <p>2017 INTERNATIONAL YEAR OF SUSTAINABLE TOURISM FOR DEVELOPMENT</p>	 <p>SGS N° ES18183045</p> <p>Ride management and maintenance</p>  <p>AENOR FOOD SAFETY ISO 22000</p> <p>Corporate Responsibility Strategy (ESG) 2019-2021</p> <p>PortAventura Foundation: inauguration of the new Paediatric ICU at Sant Joan de Déu Hospital</p>	

2019

2020

2021

2022

2023



Hotel Colorado Creek, the Resort's first carbon-neutral hotel



Offsetting of GHG emissions throughout the Resort from 2020 calculation onwards (scopes 1 and 2)



The PortAventura Foundation's PortAventura Dreams project recognised at the 11th Corresponsables Awards



The IAAPA recognises PortAventura World's pioneering sustainability strategy with the first EMEA Award for Extraordinary Efforts

Corporate Responsibility Strategy (ESG) 2022-2025.



LEED certification for the LaLiga TwentyNine's restaurant

Inclusion of SASB and TCFD in the verified CR Report (data from 2021)



Adhesion to the European Union's Diversity Charter

Certified under the WHO Healthy Workplace Model

2024



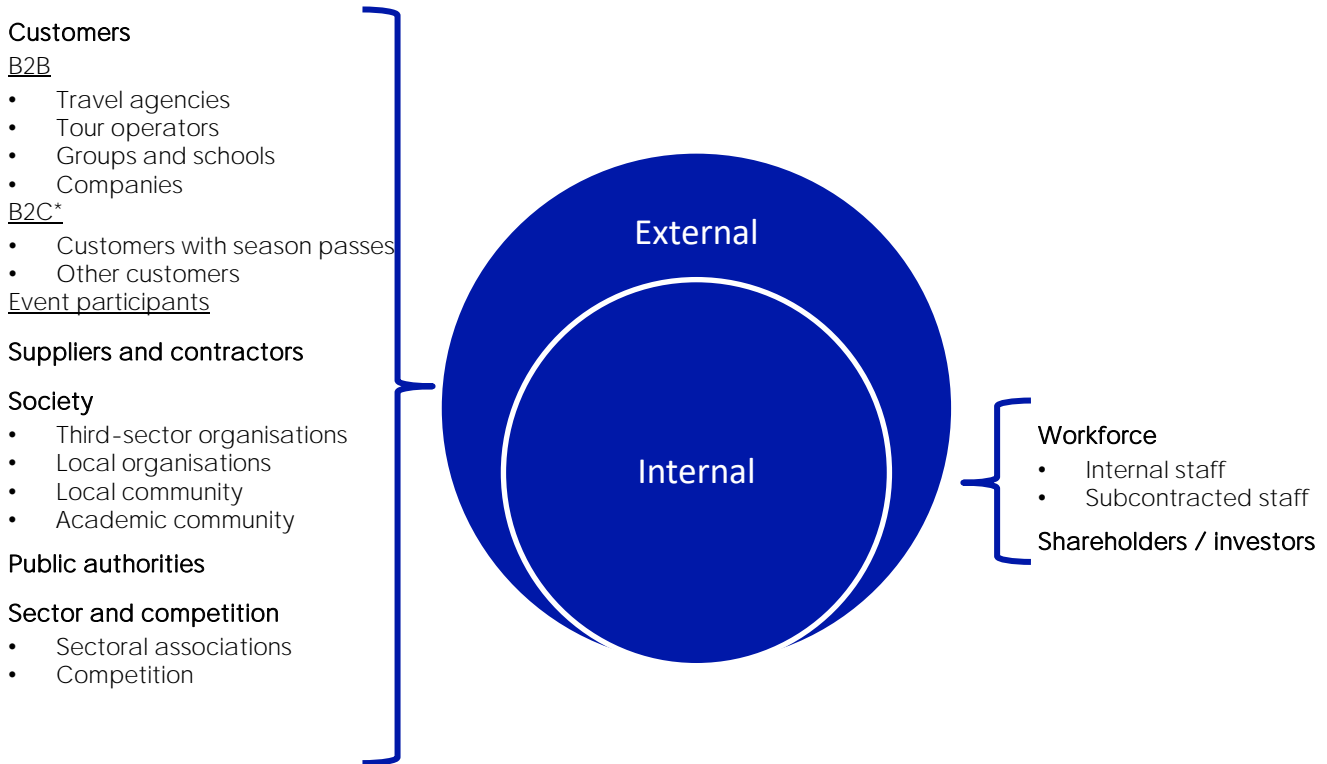
Expansion of PortAventura Dreams Village



Promoter of the UN Global Compact's Sustainable Suppliers Training Programme

UPDATED MAP OF STAKEHOLDERS

As part of the double materiality analysis, we updated the map of stakeholders.



“DIALOGUE WITH THE COMMUNITY”, A SPACE TO ACTIVELY ENGAGE THE COMMUNITY

In 2024, we organised three “Dialogue with the Community” sessions, with representatives from several sectors active in our area of influence and in which discussion centred around issues of mutual interest to the community.

The sessions, held at the request of the panel members, discussed topics such as sustainability and B Corp, employee management and digitisation and innovation.

The panel members, based on their experience with the company, improved their perception of PortAventura World, broadening it past the initial concepts of fun, family and resort and incorporating:

- Innovation and creativity: ongoing development of unique experiences through advanced technological solutions.
- Sustainability: ongoing efforts to reduce the environmental impact.
- Leadership: benchmark for other companies, sectors and talent.
- Social commitment, proximity and local community: thanks to its contribution to the creation of employment for young people and community support.

The aim of the “Dialogue with the Community” initiative is to increase transparency and strengthen our relationship with the main stakeholders to generate a positive impact on the surrounding area.

4.1 2024 SUSTAINABILITY PROJECTS

In the third year since implementation of the 2022-2025 Sustainability Strategy, we achieved the following milestones:

- Installation of magnetic loops to enhance the experience for deaf people.
- Launch of an own industrial laundry with energy and water-efficient technology and employment for people at risk of social exclusion.
- Development of the project aimed at decarbonising the Resort's hotels and Ponient Hotels.
- Fourth year offsetting scope 1 and 2 emissions through a conservation project on the coast of Guatemala.
- Launch of the final phase of the PortAventura Solar complex, one of the largest self-consumption photovoltaic power plants at a holiday resort in Spain.
- Launch of an employee transportation service within the Resort, with electric buses and the purchase of two electric trucks to increase our logistics fleet.
- Partnership with Gravity Wave to clean plastic from the Catalan and Valencian coastline and from the bottom of the Mediterranean.
- Signing of a cooperation agreement between PortAventura World and Tivissa Donkeys to donate food for animal consumption.
- Instalment of ten beehives to enhance biodiversity.
- Launch of PAW Cats Care, a project aimed at ethically managing the feline colonies at PortAventura World.
- Certification to ISO standard 22000, which recognises the effectiveness of the Food Safety Management System at the restaurants Racó de Mar, LaLiga TwentyNine's, The Old Steak House and Ristorante Cavallino.
- Creation of PortAventura Academy through a cooperation agreement between Rovira i Virgili University and PortAventura World.
- Renewal of the adhesion to the European Diversity Charter.
- LaLiga Genuine and PortAventura World once again team up to promote inclusive leisure and sport.
- Expansion of the PortAventura Dreams village with an additional four villas.
- The PortAventura Foundation launches its first call for grants aimed at supporting social organisations.
- Participation as a promoter of the *Sustainable Suppliers Training Programme*, an initiative of the UN Global Compact, ICO and ICEX.
- 7th edition of "Dialogue with Suppliers", with over 180 collaborating companies.
- Organisation of three "Dialogue with the Community" sessions on sustainability and B Corp, employee management and digitisation and innovation.

4.2 PROGRESS IN THE 2022-2025 SUSTAINABILITY STRATEGY

With a view to meeting the objectives set out in the Sustainability Strategy, we have defined an action plan comprised of 95 initiatives (27 related to the environment, 23 to society and 45 to good governance).

STRATEGIC OBJECTIVES 2022-2025

			2022		2023		2024		2025
ENVIRONMENTAL OBJECTIVES			Goal	Fulfillment	Goal	Fulfillment	Goal	Fulfillment	Goal
Energy transition and climate change	Commitment to reducing scope 1 and 2 GHG emissions in accordance with the SBT initiative by 20% of 2019 ¹ levels by 2025. (t CO2 eq)		6,175	5,362 (-13%)	5,300	4,069 (-23%)	4,000	4,078 ⁵ (+1.9%)	4,950
	Increase in the energy consumed within the Resort sourced from renewable energy generated on site by the photovoltaic power plant.		Construction of the first photovoltaic plant		7.8 GWh	4.4 GWh	10 GWh	11 GWh	12 GWh
	Reduce the electrical energy consumption. (MWh/1,000 visits-overnight stays/year)	Resort	6.21	6.51 (+1.7%)	6.44	6.39 (-1.9%)	6.38	6.76	6.38
		Ponient	-	-	-	-	12.9	11.01	10.5
	Reduce total consumption of purchased energy (electricity, natural gas and fuels). (m ³ /ton of washed clothes/year)	Industrial laundry	-	-	-	-	-	-	1.9
Circular economy and efficient use of resources	Reduce generation of other waste from total waste generated. (t other waste/1,000,000 visits-overnight stays/year)		-	219 (-22%) ²	208	205 (-6.61%)	204	199 (-2.93%)	197
	Reduce total waste generation. (t waste/1,000 visits-overnight stays/year)		-	573 (-10%) ³	544	559 (-2.41%)	533	538 (-3.76%)	526
	Reduce drinking water consumption. (m ³ /1,000 visits-overnight stays/year)	Resort	-	-	-	-	166 ⁴	172	169
		Ponient	-	-	-	-	148	187	177
	(m ³ /ton of washed clothes/year)	Industrial laundry	-	-	-	-	-	4.1	

(1) Included in the SBTi initiative to reduce total GHG emissions by 20% by 2025. Baseline year 2019: 6,490 tonnes of CO₂ equivalent. Scope: PortAventura World Resort and Ponient Hotels: Vila-centric and Pirámide

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


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

(4) Baseline year 2023: 174.5 m³/1,000 visits-overnight stays/year.

(5) Only includes emissions under the SBT scope, which are: Resort, Hotel Vila Centric and Hotel Dorada.

(6) Goals integrated into the new KPI for reducing total consumption of purchased energy (electricity, natural gas and fuels).










In 2024, we set a more ambitious emissions reduction target (4,000 tCO₂eq/year) than the one validated by SBTi (5,515 tCO₂eq/year). For 2025, the reduction target is we continue with this ambition by setting a reduction target of 4,950 tCO₂eq/year, including the new PortAventura World facilities (industrial laundry and the Marinada and Dorada Palace hotels), for which we expect SBTi to validate (5,900 tCO₂eq/year).

SOCIAL OBJECTIVES		Impact B Corp	2022		2023		2024		2025
			Goal	Fulfillment	Goal	Fulfillment	Goal	Fulfillment	Goal
Safety of our facilities and visitors	Zero customer accidents.		0	0	0	0	0	1 ³	0
	Health and safety of our employees		2,519	3,567 (+3.2%)	3,478	4,545 (+27%)	3,510	3,652 (-19.65%)	3,447
Satisfaction of our visitors with the overall experience	Improve the Resort's customer satisfaction index.		NPS 50	NPS 48	NPS 52	NPS 52	NPS 54	NPS 53	NPS 53
Attractive working environment that ensures equal opportunities and helps motivate our staff	Improve employee Net Promoter Score (eNPS).		-	-17	5	22	23	12	22
	Increase the number of employees with specific ESG training.		-	-	75%	38.7%	75%	77%	80%







(1) Accidents are taken to mean any serious injury to a person that results in immediate hospital admission and hospitalisation for over 24 hours for purposes other than medical observation, or which results in death, and have a substantial negative impact on the company's economic performance and/or reputation.

(2) The accident rate represents the number of accidents resulting in leave per one hundred thousand people exposed. In 2022, the housekeeping staff was incorporated, without which the figure was over by +3.2%.

(3) In February 2024, a chance accident occurred on the ride Tomahawk, in which an episode of strong winds caused a tree near the ride to fall, resulting in injuries of varying degrees to fourteen people.

GOOD GOVERNANCE OBJECTIVES			2022		2023		2024		2025
			Goal	Fulfillment	Goal	Fulfillment	Goal	Fulfillment	Goal
Sustainability in our supply chain	Deliver specific ESG training to supply chain (% of suppliers who have taken part in a specific ESG training programme)	 	-	-	100%	0%	75%	74%	-
	Safety of our facilities and visitors		0	0	0	0	0	0	0
Ethics and good business practices	Zero data privacy fines.		0	0	0	0	0	0	0
	Provide specific ESG training to Board of Directors members. (% of Board members)		-	-	100%	0	100%	50%	NA
ESG management	B Corp certification	  	-	-	-	-	-	-	85
Attractive working environment that ensures equal opportunities and helps motivate staff members	Increase the presence of women in initial management levels (senior managers and area managers). (average number of female employees during the year)		45%	45%	48%	41.3%	45%	43%	45%

† ISO/IEC 27000:2018 defines “cybersecurity incidents” as “a single or a series of unwanted or unexpected information security events that have a significant probability of compromising business operations and threatening information security”.

	Achieved		Caring for the planet
	Partially achieved (5% fulfillment margin)		Positive impact on people
	Not achieved		Unforgettable experiences

In 2024, we delivered two specific training sessions on ESG aspects to the Board of Directors: one on issues related to legislation and another on the implications of new regulations such as the Corporate Sustainability Reporting Directive (CSRD). In 2025, this type of training for management (levels 1, 2 and 3) is expected to continue.

5 ENVIRONMENTAL COMMITMENTS 2024

We have continued to make progress in our decarbonisation project both within and outside the Resort, with a view to complying with the corporate greenhouse gas reduction targets validated by the Science Based Targets Initiative. We have also promoted measures related to the circular economy and the efficient use of resources, raising environmental awareness among visitors and biodiversity preservation.



5.1 CONTINUOUS IMPROVEMENT OF ENVIRONMENTAL MANAGEMENT

Environmental management is a priority for the company and constitutes a key element for the sustainable development of the Resort. As a result, at PortAventura World, we prevent, measure and continuously improve our environmental performance. Our environmental policy and General Environmental Practice Manual are the tools that guide our actions.

Our environmental management system is backed by all major insignia and certifications:

- Since 2001, **registration with EMAS** (Eco Management and Audit Scheme), and since 2008, member of the EMAS Club of Catalonia.
- Since 2007, **ISO 14001:2015** certification.
- In 2019, first **AENOR Zero Waste** certification for all activities involved in managing the Resort, on reaching a minimum waste recovery rate of 90%.
- Since 2021, **“BREEAM in Operation”** badge for the sustainable construction of the main building from PortAventura Dreams Village. This badge guarantees better health and greater comfort for users of the building and a significant reduction in its environmental impact. In 2025, this badge is expected to be extended to the new houses in the Village and the industrial laundry.
- Since 2022, **LEED** (Leadership in Energy and Environmental Design) **certification** for LaLiga TwentyNine’s, the world’s first LaLiga themed restaurant. The industrial laundry is also in the process of obtaining this certification.

To reaffirm our commitment to the environment, we have set the goal of expanding the scope of the SO 14001:2015 certification to the industrial laundry and Ponient Hotels. In the case of the latter, the objective is also to earn an independent sustainability certification.

The following bodies oversee environmental management at PortAventura World:

- **Management Committee, area heads and managers.** They approve the proposals of the Environmental Management System Officer with regard to the environmental management of the complex. The management team signs the environmental policy.
- **Environmental Management System Officer.** Senior management member who acts as liaison with the Management Committee and oversees the application and overall maintenance of the system.
- **Green Team or Environmental Committee.** Working group whose aim is to ensure correct and uniform environmental management across the Resort. It presents suggestions for improvements and facilitates and establishes targets in accordance with the environmental policy. Composed of people from different company departments, the Green Team meets every three months and reports to the Management Committee.

Significant environmental aspects in 2024

- Other water for irrigation
- Water for recreation and swimming
- Chemical products for swimming pools

26
internal audits

4
external audits

€ 7,151,000
in environmental investment

For more detailed information about PortAventura World's environmental performance, see the 2024 environmental statement on the website www.portaventuraworld.com/medio-ambiente.

5.2 ENERGY TRANSITION AND CLIMATE CHANGE

5.2.1 DECARBONISATION OF ALL BUSINESS UNITS

CARBON FOOTPRINT MITIGATION STRATEGY

Given our ambitious and firm climate commitments, we continue to drive initiatives aimed at reducing our carbon footprint. We are working to extend the Resort's decarbonisation project, whose targets have been validated by the Science Based Targets Initiative (SBTi), to the new Ponient Hotels by PortAventura World.



PortAventura Entertainment undertakes to reduce its total scope 1 and 2 GHG emissions by 55.1% of 2019 levels by 2032. It also undertakes to reduce its total scope 3 GHG emissions by 32.5% within the same period. The Science Based Targets Initiative (SBTi) has confirmed that the emissions reduction targets presented by PortAventura World comply with their criteria and recommendations and that its objectives are aligned with the 1.5°C temperature goal.

Calculation of our carbon footprint

Since 2008, we measure the carbon footprint generated by our activity and quantify greenhouse gas emissions in tonnes of CO₂e.

In 2022, we extended the carbon footprint calculation to emissions associated with all scope 3 categories applicable to PortAventura World, with a view to setting reduction targets.

Reduction of CO₂ emissions

The self-consumption of renewable energy from PortAventura Solar, the purchase of electrical energy from renewable sources, increased energy efficiency and good environmental practices are the main actions that PortAventura World has performed in effort to reduce its carbon footprint.

In 2023, we conducted a study to make Hotel El Paso more energy efficient. We are currently doing the same with the rest of the hotels, an initiative which would provide a roadmap for achieving and pushing beyond our decarbonisation objectives, towards a potential Net Zero scenario.

Renewable energy consumption

Since 2016, 100% of the electricity consumed at the Resort comes from renewable energy sources with no GHG emissions (guarantee of origin). The same applies, since 2024, to all Ponient Hotels (Vila Centric, Pirámide Salou and Dorada Palace), except the recently incorporated Marinada Hotel.

PortAventura World is home to two self-consumption photovoltaic power plants: PortAventura Solar. At full production capacity, they will supply approximately 30% of the energy the Resort currently consumes.

Offsetting emissions



Since 2021, we offset all Resort emissions (scopes 1 and 2) from the previous year. In 2024, we offset 100% of the scope 1 and 2 emissions generated in 2023 by our operations. This is possible thanks to the purchase of 4,070 verified carbon credits, used to finance the Conservation Coast.

This is a regional sustainable development project aimed at increasing the resilience of local livelihoods and achieving economic and social sustainability for the inhabitants of five protected areas on Guatemala's Caribbean coast, in the department of Izabal. The Conservation Coast is an initiative of the organisation FUNDAECO. All eco-tourism sites and agro-ecological products included in the project ensure biodiversity protection, community engagement and support for sustainable production.

CARBON FOOTPRINT

We calculate our carbon footprint based on the methodology set out in 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).

Since 2022, our carbon footprint has been calculated in a more comprehensive manner and includes all emissions associated with the scope 3 categories applicable to PortAventura World, according to the GHG Protocol, with a view to collecting further information and data that can help establish more specific reduction measures by emission source.

To make the information more exact and align our suppliers with our reduction targets, in 2024, we asked several suppliers to provide information about the actual carbon footprint of the products they supply, in effort to create specific decarbonisation plans for each. We are working to encourage an increasing number of suppliers to provide this information.

CO₂ emissions by scope (t CO₂eq) at PortAventura World

	2022	2023 ³	2024 ⁴
Scope 1			
Fixed fuel consumption sources ²	1,391.91	1,820.47	1,744.39
Mobile fuel consumption sources ²	224.43	241.58	540.42
Fugitive emissions	3,746.57	1,881.02	1,970.19
Total	5,362.91	3,943.07	4,255.00
Scope 2			
Consumption of electrical energy (market-based) ¹	0	126.04	121.60
Total	0	126.04	121.60
Total (scopes 1 and 2)	5,362.91	4,069.11	4,376.60
Scope 3			
3.1 Purchase of goods and services	39,935.80	45,718.23	42,621.15
3.2 Capital goods	9,630.45	21,451.75	15,387.22
3.3 Fuel and energy-related activities (market-based)	1,177.84	1,105.95	1,042.46
3.4 Transport and upstream distribution	1,553.38	1,490.26	2,053.58
3.5 Waste generated	1,285.11	1,796.57	1,636.32
3.6 Corporate travel	52.31	76.69	67.31
3.7 Employee commuting	1,878.41	2,445.65	2,621.04
3.12 End-of-life treatment of sold products	216.31	107.63	113.66
3.15 Investments	0	8.71	63.31
Total	55,725.61	74,201.43	65,606.04
Total (scopes 1, 2 and 3)	61,088.52	78,270.54	69,982.64

(1) Since 2016, indirect emissions associated with electricity consumption have amounted to 0 t CO₂/kWh, as 100% of the supply comes exclusively from renewable energy sources with no CO₂ emissions (guarantee of origin).

(2) Since 2021, this includes the emissions factors for the gases CH₄ and N₂O in the fixed and mobile fuel source categories in Scope 1.

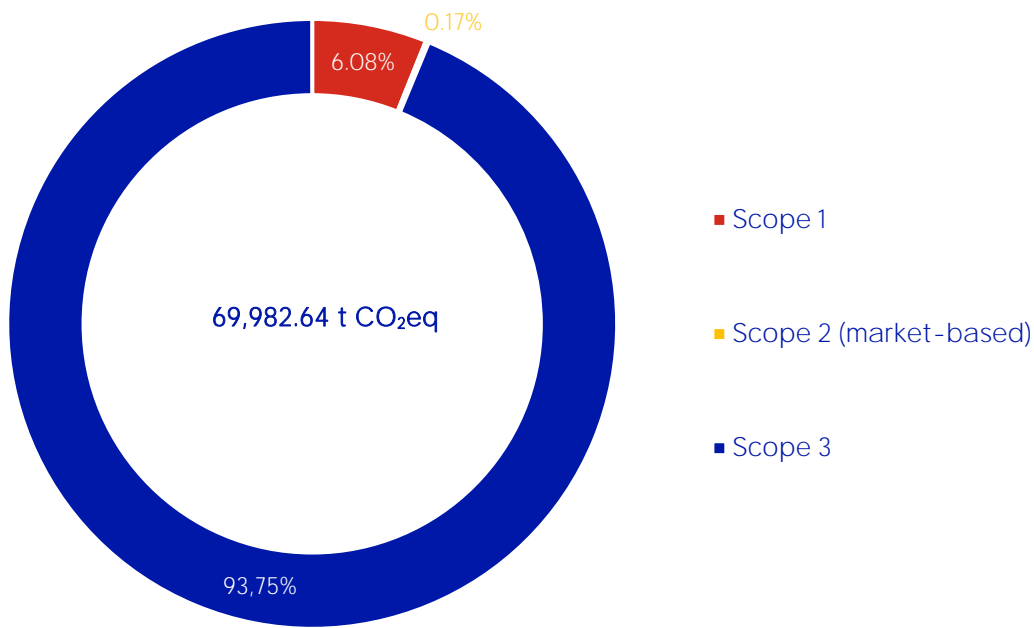
(3) The calculation performed in 2023 factored in the Ponient Hotels that form part of the Resort yet are not within the scope of EMAS certification: Hotel Vila-Centric and Hotel Pirámide Salou.

(4) The calculation performed in 2024 factored in Hotel Dorada Palace and the industrial laundry.

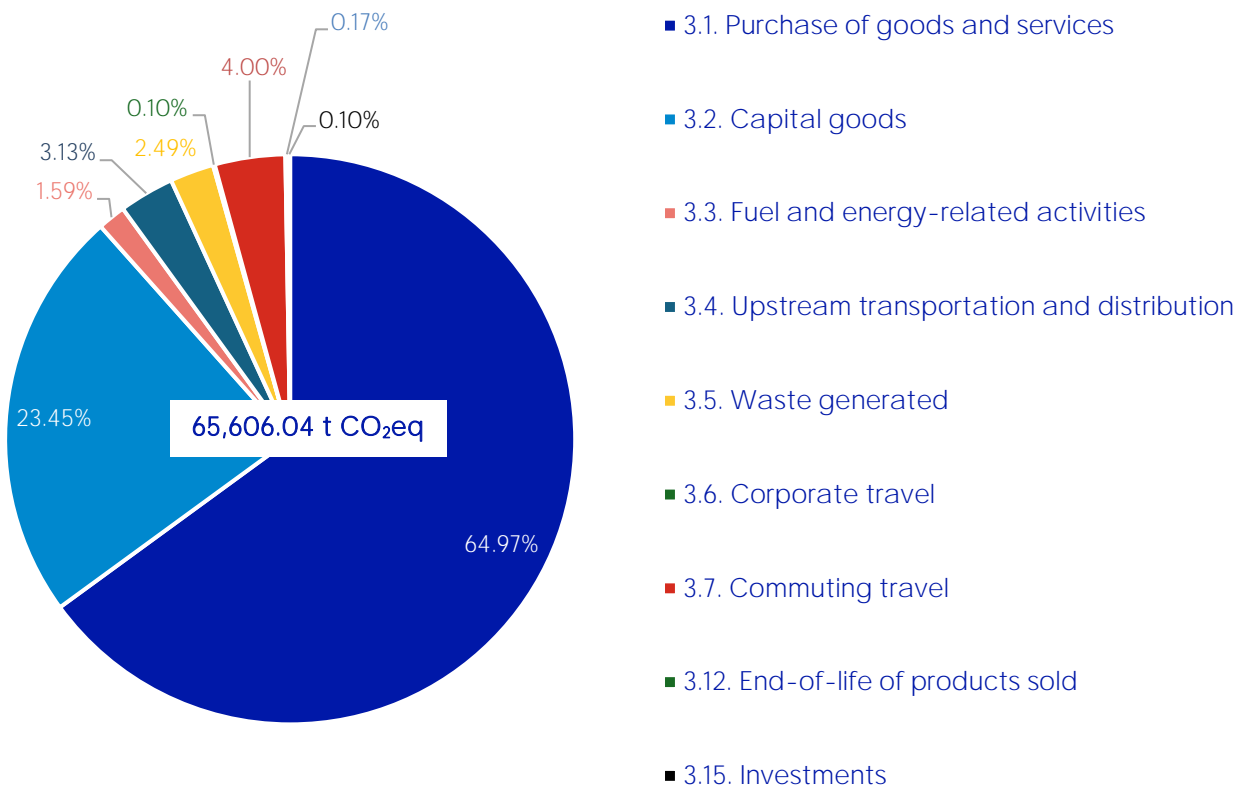
According to the carbon footprint calculations for 2024, scope 3 GHG emissions amounted to 65,606.04 t CO₂eq and represent 93.75% of PortAventura World's total emissions (69,982.64 t CO₂eq).

0.64 t CO₂eq (scopes 1 and 2)
per 1,000 visits-overnight stays in 2024 (Resort, Ponient Hotels and industrial laundry)

GHG EMISSIONS BY SCOPE AT PORTAVENTURA WORLD



SCOPE 3 GHG EMISSIONS AT PORTAVENTURA WORLD



LOW-CARBON MOBILITY

We promote low-carbon mobility, in accordance with our climate commitments, through several different actions:

- The suppliers that provide daily services inside the Resort must use electric, hybrid or other sustainable vehicles. The new contracts now specify that the use of sustainable vehicles is obligatory.
- Park and hotel guests have access to electric charging points in the car parks. In 2024, we installed chargers for vehicles near the industrial laundry (five units), in the building 113 warehouse (four units) and in the parking lot of the Central building (one unit) and increased the number of charging points at the PortAventura Convention Centre (ten units in the customer car park and four in the employee docking area).
- Since 2023, Coca-Cola and Unilever products have been supplied, from the warehouses to the Resort, with electric trucks.
- In 2024, an electric bus was used to transport employees inside the Resort. We have also purchased two electric trucks to increase our logistics fleet, while for the industrial laundry, we will use trucks that run on liquefied natural gas.
- The old vehicles at PortAventura World will gradually be phased out in favour of electric vehicles.
- In FiestAventura shows, the current combustion engines will be replaced with electrical engines in some of the boats involved in the shows and which are sometimes used for cleaning and maintenance tasks.
- In 2025, an internal car sharing project is due to be promoted.

WE INTEGRATE CLIMATE RISKS INTO OUR OVERALL RISK MANAGEMENT



Identification and prioritisation of risks and opportunities

TRANSITION RISKS²

Political and legal | Technological | Market | Reputation

PHYSICAL RISKS¹

Acute | Chronic

OPPORTUNITIES

Efficiency | Energy resources | Services | Market | Resilience

Timeframes

2021

Short

2025

Medium

2035

Long

2050

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

(2) The scenarios considered for the transition to a low-carbon economy are as follows: Stated Policies Scenarios (STEPS), Future Policy Scenarios, taking into account sustainable legislative developments. The scenario is called the Sustainable Development Scenario (SDS) and Net Zero Emissions by 2050 Scenario (NZE2050), a supplement to the SDS analysis, which foresees 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 and Sustainability Committee, in accordance with the appraisal of the potential financial impact of each of them on PortAventura World activities, as well as the likelihood of occurrence.

PHYSICAL CLIMATE RISKS AND POTENTIAL FINANCIAL IMPACTS

With regard to the physical risks that could affect PortAventura World, an average annual temperature rise of 1.5°C by 2030 and up to 2°C by 2050 has been identified, together with more frequent heat waves, associated with a decrease in precipitation, with more frequent droughts and a lack of water resources, as well as an increase in the intensity or frequency of extreme meteorological events, such as flooding or “Medicanes” (Mediterranean hurricanes). This could result in greater costs due to the increase in insurance premiums or the price of water, as well as increased climate control costs and the need for investments 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.). However, although heatwaves in the summer may at times discourage public attendance or force a change in the Resort’s opening hours, the increased average temperature could also help extend the season during winter months.

As for transition risks, the transition towards the decarbonisation of the Resort and its adaptation to future climate or transition 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 identified risks also opens the door to opportunities to improve the efficiency, sustainability, market position and reputation of PortAventura World, with the Resort having already made headway in many such aspects through its corporate responsibility strategy.

In terms of transition risks, particular note should be made of the following:

Climate-related transition risks	Potential financial impact on PortAventura World
Increase in the price of carbon	<p>Since 2021, PortAventura World has been an emissions-neutral resort (scopes 1 and 2), due to the fact that it offsets its carbon emissions. The expected increase in the cost of offsetting and neutralisation credits caused by greater global demand will most likely fuel a future increase in the budgetary allocation for this purpose, although the progressive reduction of the carbon footprint could in part balance out this increase.</p> <p>Meanwhile, the emergence of possible carbon taxes on products or services related to PortAventura World’s activity, 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.</p>
Investments or costs of adapting to present or future regulations	<p>The growing regulatory corpus on climate change and the energy transition at regional, national and EU levels will undoubtedly force all sectors of the economy to make changes and adapt. As a result, beyond the European Union’s commitment to achieving emissions neutrality by 2050 and reducing emissions by 55% by 2030, at the national level, Climate Change Act 16/2017 promotes the application of measures for making the tourism model more sustainable, with lower resource consumption, greater respect for the local environment, reduced vulnerability and lower greenhouse gas emissions. The Climate Change and Energy Transition Act also encourages sustainable tourism as one of its priorities in combating climate change. All this will undoubtedly lead to the need for investments to decarbonise and usher in technological and process changes at PortAventura World and in its supply chain, as well as an increased need for monitoring and reporting in areas related to climate change mitigation and adaptation.</p>

Changes in visitor behaviour	<p>The growing awareness of sustainability-related aspects among consumers is having an increasing effect on all sectors, and tourism is no exception. Visitors now take into consideration a growing number of environmental aspects when choosing their destination and travel and consumption options.</p> <p>This makes certain destinations more or less attractive to people mindful of such issues. In this regard, PortAventura World, which is one of Europe’s most sustainable resorts, as recognised this year by the IAAPA, is in a good position to tackle this risk. Furthermore, its sound 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.</p>
Costs of transition to a low-carbon economy	<p>Beyond legal compliance, the transition to a low-carbon economy may require the Resort to diversify some of its traditional activities, e.g. by developing new virtual products and services through which customers can take part in entertainment experiences or congresses remotely or in hybrid format. In addition to the investment necessary for developing such initiatives and the risks they entail, their implementation may lead to a certain loss of revenue associated with in-person attendance, such as that stemming from catering or marketing products.</p> <p>Furthermore, the trend towards decarbonisation may result in the need to further adapt the Resort’s facilities to, for instance, new forms of mobility, by increasing the number of electric vehicle charging points or “hydrogen stations”, as well as the electrification of climate control systems, the installation of energy storage systems and the adaptation of facilities currently running on natural gas, enabling them to run on piped hydrogen.</p>
Increase in utilities costs	<p>The future policies scenario models analysed point to 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 overheads. Regarding fuel costs, PortAventura World is well connected via public transport, although these connections may need to be strengthened. On the other hand, the increased electricity and water costs may require greater efforts in terms of energy and water efficiency, although the Resort already has a favourable position thanks to the initiatives that have been in development for some time now. Among them, of particular note is the new photovoltaic plant, which will provide the Resort clean and renewable energy.</p>

The transition toward the decarbonisation of the Resort and its adaptation to future climate or transition 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 identified risks also opens the door to opportunities to improve the efficiency, sustainability, market position and reputation of PortAventura World, with the Resort having already made headway in many such aspects through its corporate responsibility strategy.

5.2.2 LOW-IMPACT ENERGY CONSUMPTION

The consumption of renewable energy generated on-site at the Resort is one of the targets for reducing our greenhouse gas emissions and the basis of our decarbonisation project.



PortAventura Solar is one of the largest self-consumption photovoltaic plants at a holiday resort in Spain. Designed and built by Endesa X, it features 15,700 solar panels spread across 8 hectares, an area equivalent to eleven football fields. With a capacity of 9.15 MWp, it can generate 15 GWh per year, equivalent to the consumption of 4,500 families. The photovoltaic plant covers nearly a third of

the resort's energy needs, reducing its environmental impact and avoiding the emission of 6,000 tons of CO₂ annually.

The PortAventura Solar project has been recognized with the 2023 Responsible and Sustainable Tourism Award from the InterMundial Foundation, FITUR, and the World Tourism Organization, the Best Green Initiative of the Year Award at the 2023 Park World Excellence Awards, and the Green Action Award at the 2024 Travel d'Or.

In 2024, we completed the PortAventura Solar project, one of the largest self-consumption photovoltaic power plants at a holiday resort in Spain



The project was developed in accordance with a highly demanding landscape impact and integration plan, to reduce its visual effect and conserve the surroundings. Protection has been provided to both an Iberian and Roman settlement discovered in the area during construction, while a plant screen of transplanted trees has been installed to limit visibility from the outside. Efforts were also made to preserve the dry-stone walls that form the terraces which litter the terrain, a traditional form of construction that is common throughout the Catalan countryside. Within this area, an element of ethnological interest has also been preserved: a dry-stone hut, a clear example of the type of farmers' huts built with this technique. In 2024, the hut, known as the Rescue Cabin, was recorded on Wikipedra, a website dedicated to dry-stone structures linked to rural landscapes in Catalonia.

Since 2016, 100% of the electricity consumed at the Resort comes exclusively from renewable energy sources with no GHG emissions (guarantee of origin). The Ponient Hotels, located outside the Resort, with the exception of the recently incorporated Marinada Complex and the industrial laundry, also consume electricity from renewable energy sources.

Annual energy consumption (MWh)	2022	2023	2024
Electricity			
PortAventura World (Resort, Ponient Hotels and industrial laundry)	41,497	44,970	47,707
Resort	41,497	43,391	44,494
PortAventura Park/PortAventura Caribe Aquatic Park	21,820	22,879	24,144
Ferrari Land	3,628	3,265	3,175
Hotels	14,472	15,447	15,473
PortAventura Convention Centre	1,577	1,609	1,471
PortAventura Dreams Village	- ²	145	171
Caravan parking site	-	47	60
Ponient Hotels	-	1,579	3,160
Industrial laundry (PortAventura Facility Services) ⁶	-	-	53
Natural gas¹			
PortAventura World (Resort, Ponient Hotels and industrial laundry)	7,559	9,949	9,436
Resort	7,559	8,843	7,593
PortAventura Park/PortAventura Caribe Aquatic Park	1,131	1,127	951
Ferrari Land	29	33	83
Hotels	6,403	7,644	6,526
PortAventura Convention Centre	36	38	33
Ponient Hotels	-	1,106	1,503
Industrial laundry (PortAventura Facility Services) ⁶	-	-	341
Other			
PortAventura World (Resort)	1,085	1,071	1,763
Fuel ³	986	967	1,689
Propane gas	99	104	74
Industrial laundry (PortAventura Facility Services) ⁶	-	-	313
Fuel	-	-	276
Propane gas	-	-	37
Total Resort	50,106	53,305	53,850
Total Ponient Hotels⁴	-	2,685	4,663
Total Industrial laundry (PortAventura Facility Services)	-	-	707
Total PortAventura World	50,106	55,990	59,220

(1) PortAventura Dreams Village does not use natural gas.

(2) In 2022, due to a malfunction in the exclusive meter at PortAventura Dreams Village, this consumption is included in the meter reading for Hotel Colorado Creek.

(3) As of 2019, this includes the fuel consumption of the fleet of vehicles that is not owned but managed by PortAventura World. This was calculated by breaking down the diesel and petrol used by these vehicles according to the distribution by Autonomous Community, type and fuel corresponding to the year 2020 published by the Observatory of Transport and Logistics in Spain (OTLE).

(4) No fuel or propane gas was consumed in the Ponient Hotels or industrial laundry.

(5) Since 2023, consumption at the caravan parking site has been included separately, having previously been counted as part of the overall PortAventura Park consumption.

(6) The consumption associated with the industrial laundry corresponds to the construction and launch phases.

Annual energy consumption (MWh per 1,000 visits - overnight stays per year)	2022	2023	2024
Electricity			
PortAventura World (Resort and Ponient Hotels)	6.51	6.50	6.95
Resort	6.51	6.38	6.76
PortAventura Park / PortAventura Caribe Aquatic Park	5.35	5.30	5.86
Ferrari Land	3.54	2.90	2.90
Hotels	11.93	12.11	11.99
PortAventura Convention Centre	26.51	24.68	22.43
PortAventura Dreams Village	- ²	27.71	20.51
Caravan parking site	-	8.37 ⁵	11.09
Ponient Hotels	-	13.06	11.01
Natural gas¹			
PortAventura World (Resort and Ponient Hotels)	1.19	1.44	1.37
Resort	1.19	1.30	1.15
PortAventura Park / PortAventura Caribe Aquatic Park	0.28	0.26	0.23
Ferrari Land	0.03	0.03	0.08
Hotels	5.28	6.00	5.06
PortAventura Convention Centre	0.60	0.58	0.50
Ponient Hotels²	-	9.14	5.23
Other energy sources			
Fuel³	0.14	0.14	0.26
Propane gas	0.02	0.02	0.01
Total Resort	7.86	7.84	8.18
Total Ponient Hotels⁴	-	22.20	16.24
Total PortAventura World	7.86	8.09	8.62

(1) PortAventura Dreams Village does not use natural gas.

(2) In 2022, due to a malfunction in the exclusive meter at PortAventura Dreams Village, this consumption is included in the meter reading for Hotel Colorado Creek.

(3) As of 2019, this includes the fuel consumption of the fleet of vehicles that is not owned but managed by PortAventura World. This was calculated by breaking down the diesel and petrol used by these vehicles according to the distribution by Autonomous Community, type and fuel corresponding to the year 2020 published by the Observatory of Transport and Logistics in Spain (OTLE).

(4) No fuel or propane gas was consumed in the Ponient Hotels.

(5) Since 2023, consumption at the caravan parking site has been included separately, having previously been counted as part of the overall PortAventura Park consumption.

5.3 CIRCULAR ECONOMY AND EFFICIENT USE OF RESOURCES

5.3.1 WASTE PREVENTION AND RESPONSIBLE MANAGEMENT

We promote circular economy initiatives and strive to ensure that resources are used responsibly. Our waste management traceability system holds AENOR Zero Waste certification. One of our goals is to recover over 90% of the waste generated and divert it from landfills.

Main improvement measures for 2024

- Use of reusable cups. In 2024, 42.28% of the reusable cups were returned by customers. 1,246,150 units of cups were purchased, and 11,382 units of cups were destroyed at the end of their useful life, after being used several times.
- Introduction of reusable cups (Billie) for coffee and hot drinks, as well as cold drinks. In 2024, we avoided using 1.5 million disposable coffee cups thanks to this change.
- At La Cantina in Mexico, the disposable tableware and cutlery (made from sustainable material) were replaced with reused and reusable tableware and cutlery (22,580 units of disposable materials eliminated). This measure is expected to be implemented at The Steak House.
- Since 2023, the staff's polo shirts have been produced from recycled material.
- 100% of the hotels use sheets made from recycled PET produced from recycled plastic bottles, which generates 75% less CO₂ than virgin polyester.
- The pumpkins used as decoration during Halloween were turned into feed for the farm animals rescued by the organisation "Les Set Cabretes", whose mission is to rescue and recuperate this type of animal and organise educational and leisure activities for children and young people.
- The trees used to decorate the Resort at Christmas are reusable.
- Materials management based on sourcing local, low environmental impact products.
- Digitisation of processes in hotels, reducing the consumption of paper. The processes between operations and maintenance and customer service were also digitised.
- Performance of an analysis to determine which chemical products may be replaced with others with less impact and less packaging.
- Launch of three waste compactors (for cardboard, light packaging and solid urban waste) aimed at keeping the area cleaner and tidier and minimising transport to the waste management centre.
- With regards to Christmas decorations, pallets were used as the base for numerous trees, avoiding bases filled with wadding, which cannot be reused.
- The bottles purchased from Coca-Cola and Damm are returnable glass bottles; these suppliers collect them and return them to the commercial circuit once they are suitable for reuse.
- The suppliers that deliver goods on pallets collect as many pallets as they deliver.
- Recovery of ride wheels by reprocessing the rubber.

The waste generated by the Ponient Hotels is managed by the corresponding municipal collection service. In 2024, we established a work method for weighing the municipal waste (hazardous and non-hazardous) generated by the various hotels. This methodology will help provide more comprehensive information on the waste generated and apply reduction plans where necessary. As for the industrial laundry, conventional waste is managed through the municipal collection service.

Amount of waste generated (t) (Resort)

	2022	2023 ¹	2024 ¹
Non-hazardous waste	3,616	3,742	3,501
Hazardous waste	35.83	54.66	35.89
Total	3,652	3,797	3,537

(1) Does not include the waste generated by the PortAventura Hotels and industrial laundry.

538

t waste generated per million visits-overnight stays (Resort)

35

segregated waste fractions (Resort)

96%

waste recovered (Resort)



SUSTAINABLE MERCHANDISING PRODUCTS

We have a line of corporate products in our stores, identified with a special label and the message “Enjoy & Take Care of Our Planet”, produced from materials with a low environmental impact. The line of sustainable merchandising products in the PortAventura World shops includes:

- Winnie and Oscar cups with lids, made from PLA, a thermoplastic produced from renewable resources such as corn starch, cassava root or sugarcane.
- Oscar t-shirts (adult and child sizes) and eco-friendly t-shirts made from 100% organic cotton.
- Oscar backpack made from 100% recyclable PET.
- Quokka reusable bottle. The brand cooperates with the NGO Amigos de Silva in the construction and rehabilitation of water points in Ethiopia.
- Reusable cloth sandwich bag.
- FSC-certified eco-friendly notebook.
- Organic cotton bag.
- Eco-friendly hat made from rPET, recycled PET plastic.
- Woody & Winnie and dragon stuffed toys made from rPET.
- 100% recyclable backpacks made from PET.
- Reusable shopping bags and cooler bags.
- Reusable bamboo lunchbox.

All raincoats are made from PEVA, a type of vinyl commonly used as a substitute for PVC due to its more environmentally friendly properties. We have eliminated practically all plastic from the packaging used to wrap shop products and will continue to work with suppliers in cases where this is not feasible. Similarly, the plastic from all individual packages is being eliminated and replaced with paper.

Materials used (kg)

	2022	2023	2024
Materials of renewable origin¹			
Bags for the sale of products at Resort shops (kg)	126,705	176,312	151,525
Office paper (kg)	16,092	10,087 ⁴ (96.75% recycled)	10,881
Materials of non-renewable origin¹			
Chemical products for swimming pool and lake maintenance (kg)	725,732	800,093	1,182,888
Light fittings (units)	14,229	16,354	4,796
Cleaning products (kg)	90,200	103,467	119,425
Oils and lubricants (kg)	6,269	6,575	4,440
Hotel amenities (ml) ²	19,509	22,404	19,008
Printer toners (units) ²	419	550	416

(1) The materials identified in the table correspond to the products purchased by the Resort. These products may not have been used over the course of the year in their entirety, and some surplus may remain for the following year.

(2) In 2023, the list of materials included the purchase of amenities for the hotels and printer toner. As no breakdown is possible, this figure includes the amounts purchased for both the Resort hotels and the recently acquired Ponient Hotels.

(4) The 2023 figure includes, under the office paper subsection, the percentage of recycled paper out of the total amount.

PARTNERSHIP WITH GRAVITY WAVE TO REMOVE PLASTIC FROM THE MEDITERRANEAN

We have formed a partnership with Gravity Wave, a social impact, circular economy and environmental awareness company, to clean plastic from the Catalan and Valencian coastline and from the bottom of the Mediterranean.

The number of kilos of plastic waste recovered is equal to the number of visitors received on 11 June 2024. For every person who came to the Resort that day, 1 kg of plastic was removed from the nearest coast.

The plastic and nets were collected in partnership with the traditional fishermen's guilds and community with which Gravity Wave works.

We became the first industry organisation to sign the Plastic Free Oceans Commitment, testament to our firm commitment to protecting the environment and promoting sustainable practices.



5.3.2 PREVENTION OF FOOD WASTE

The association Taller Baix Camp manages the donation of any surplus food that cannot be returned to the production and service chain at PortAventura World to the Food Bank of Catalonia. This organisation collects the food properly and safely at the request of PortAventura World, while the Reus Food Management Programme recovers any fresh food suitable for human consumption. The initiative is the result of an agreement between the PortAventura Foundation, PortAventura World and the Reus Municipal Council.

We ensure that the food is suitable for consumption and reuse through the system's food safety criteria. We also implement good practices that involve ordering and reviewing expiry dates, to keep products from being rejected, as well as sound food handling practices to avoid waste during the processing and sale of the products.

Main improvement measures for 2024

- Consolidation of the Waste Prevention Committee, which includes procurement, stores, logistics, and all restaurant units. The committee has laid the foundations, particularly in terms of data recording and goal setting, for the Food Waste Prevention Plan, which is currently in the development phase and will be launched in 2025.
- Completion of the first phase of the waste identification study, conducted to draw up an action plan with a view to determining the origin of and quantifying the waste and proposing reduction measures.

- Incorporation of all catering points into the programme for monitoring the weight and recording the kilograms of food waste from the hotel buffets and PortAventura Convention Centre events.
- Incorporation of elements aimed at encouraging sound environmental and food handling practices at catering points in the Resort and Ponient Hotels.
- At the buffet, Oscar the Grouch continues to raise guests' awareness of good practices in food waste prevention. In the Ponient Hotels, this is done with a poster with advice.

920

kg of food collected and donated

In 2024, we signed a cooperation agreement with Tivissa Donkeys, an organisation which helps animals that have been abandoned or mistreated, to donate food for animal consumption. The brigade of donkeys contributes to sustainable forest management, by clearing undergrowth in an environmentally friendly manner. Under the agreement, PortAventura World donates bread, baked goods and other food of non-animal origin to feed the donkeys and, by doing so, reduces food waste and the amount of waste generated.

5.3.3 WATER EFFICIENCY, A PRIORITY

Our approach to managing water consumption and discharges is aligned with public policy and the local context. Water preservation and efficiency constitute one of our priorities, as water is a scarce resource and is also fundamental for the operation and theming of the Resort. PortAventura World's environmental policy defines all water-related goals and objectives. We monitor its consumption daily and take steps to reduce it through watertightness tests, automatic irrigation at the parks, water-saving systems and the monitoring of potential leaks.

We distinguish between various types of water:

- **Water for human consumption.** This type of water comes from the municipal mains and practically all of it is transformed into wastewater. Its use depends on the behaviour of our customers, as it is used in restaurants and toilets, for personal hygiene, cleaning, etc.
- **Water for recreation and swimming.** This water comes from the municipal mains. 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. Water for swimming is filtered and treated, and only a small percentage is discharged as wastewater, after the filters are washed. The water is renewed in accordance with the specific regulations.
- **Reclaimed water for irrigation.** This water has been sourced from tertiary treatment at the Vila-seca and Salou Wastewater Treatment Plant (WWTP) since 1996 and is used only to water plants.
- **Other water for irrigation.** Alternative sources when the water from the Vila-seca and Salou WWTP is not suitable to water the gardens (due to the concentration of salts, biological contamination or high turbidity). These are essential for ensuring the survival of the plant species.
- **Non-potable reclaimed water for the industrial laundry** This water comes from Aigües de Reus and is used in the laundry process.

The Ponient hotels consume water from the municipal mains for all uses. Following the refurbishment of Hotel Vila Centric, we installed artificial grass in the garden area, minimising the amount of drinking water needed for irrigation.

The Resort has an underground network that pipes the different types of water to the appropriate destination.

- **Wastewater.** This is piped via the drains to the Vila-seca and Salou WWTP, where it is reclaimed by means of tertiary treatment for use in irrigation. The annual water discharge quality checks at the four existing collectors –Vila-seca, General (Salou), Hotel El Paso and Hotel Caribe– provide information on which we make improvements, where necessary.
- **Rainwater.** We have a water network in place that separates wastewater from rainwater.

The wastewater from the hotels outside the Resort is treated at the WWTPs in the corresponding municipalities.

The discharge limits are set out in Decree 130/2003, approving the Public Sanitation Service Regulations. 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 degree of contact with users) and the treatment options available at each facility.

The industrial laundry features a water recovery system that reduces consumption by 16% compared to a conventional industrial laundry. Furthermore, washing polyester textiles, used at PortAventura World, versus cotton, reduces natural gas consumption by 20% by requiring lower temperatures for washing and drying. An additional 12% savings in natural gas consumption is achieved through the reuse of hot water from the machines and the use of hot water to heat other functions.

In 2024, we decided not to drain the swimming pools at the hotels and offered guests a series of recommendations for saving water, which include showering instead of taking a bath. In 2025, the Resort's water consumption control systems are due to undergo a series of improvements.

Responsible water management is more necessary than ever in contexts of drought. Watering with reclaimed water and using closed circuit systems are examples of responsible water management.

To reduce water consumption, we have launched a water reuse project that involves transferring the water from the swimming pools in the PortAventura Caribe Aquatic Park to the lake in the Mediterrània theme area. The project also involves reclaiming the water used to clean the pool filters.

Annual water consumption by source and use (m ³)	2022	2023	2024
Water from the municipal mains			
PortAventura World	966,134	1,205,336	1,183,063
Resort	966,134	1,186,450	1,129,410
Water for human consumption (restaurants, toilets, personal hygiene, cleaning, etc.)	679,031	808,403	679,648
PortAventura Park/PortAventura Caribe Aquatic Park	390,074	479,143	353,156
Ferrari Land	375	118	91
Hotels	284,935	325,802	322,098
PortAventura Convention Centre	570	1,370	1,788

Annual water consumption by source and use (m ³)	2022	2023	2024
PortAventura Dreams Village	3,077	799	1,258
Caravan parking site	-	1,171 ⁽³⁾	1,348
Water for recreation and swimming ¹	286,192 ³	377,752	449,188
PortAventura Park/PortAventura Caribe Aquatic Park	124,291 ³	201,743	281,766
Hotels	161,901 ³	176,009	167,422
Water for irrigation ²	911	296	574
PortAventura Park/PortAventura Caribe Aquatic Park	598	60	389
Ferrari Land	45	5	30
Hotels	268	23	146
PortAventura Dreams Village	0	1	10
Caravan parking site	-	207 ⁽³⁾	0
Ponient Hotels	-	18,886	53,562
Water for human consumption (restaurants, toilets, personal hygiene, cleaning, etc.), recreation, swimming and irrigation	-	16,901	52,685
Water for recreation and swimming	-	1,985	877
Industrial laundry (PortAventura Facility Services)	-	-	91
Water for human consumption (used in restrooms, personal hygiene, cleaning, etc.)	-	-	91
Reclaimed water / non-potable			
Resort (for irrigation from the WWTP²)	361,288	327,228	281,421
PortAventura Park/PortAventura Caribe Aquatic Park	164,363	204,783	155,323
Ferrari Land	12,694	15,564	11,915
Hotels	153,573	95,033	86,036
PortAventura Convention Centre	29,993	9,857	25,170
PortAventura Dreams Village	665	1,991	2,977
Industrial laundry (PortAventura Facility Services)⁴	-	-	2,049
Total Resort³	1,327,422	1,513,678	1,410,832
Total Ponient Hotels	-	18,886	53,562
Total industrial laundry (PortAventura Facility Services)	-	-	2,140
Total PortAventura World	1,327,422	1,532,564	1,466,534

		2022	2023	2024
Resort				
Total water consumed from the municipal mains for swimming, human consumption and recreational use (m ³ per 1,000 visits/overnight stays and year)		151.33	174.52	171.65
Total water consumed for irrigation (m ³ /1,000 m ² of gardens)	Irrigation water from the municipal mains	1.40	0.44	0.84
	Water reclaimed for irrigation from the WWTP	556.62	483.81	411.52
Ponient Hotels				
Total water consumed from the municipal mains for swimming, human consumption and recreational use (m ³ per 1,000 overnight stays and year)		-	156.16	186.56

Data taken from direct meter readings.

(1) Water for recreation and swimming is not consumed in the Ferrari Land Park or the PortAventura Convention Centre.

(2) Other water for irrigation is not consumed at the Ponient Hotels, Hotel Caribe, Hotel Colorado Creek or the PortAventura Convention Centre.

(3) Since 2023, consumption at the caravan parking site has been included separately, having previously been counted as part of the overall PortAventura Park consumption.

(4) The consumption associated with the industrial laundry corresponds to the construction and launch phases.

5.4 RAISING ENVIRONMENTAL AWARENESS AMONG VISITORS

We encourage people of all ages and walks of life to protect the environment by organising environmental education and responsible leisure activities for our visitors.

- Oscar the Grouch raises children’s awareness of the importance of only asking for as much food as they can eat at buffets, to avoid food waste.
- Guests are offered a reusable cup for a €1 deposit, which is reimbursed when the cup is returned.
- Posters have been hung to inform visitors that magnetic loops have been installed around the Resort to enhance the experience for deaf people.
- The park guide informs visitors of the location of accessible toilets with changing facilities for adults.
- Launch of the activity The Green Adventure, designed to combine thrills and education. During their visit to PortAventura Park, students are required resolve various challenges that will teach them about five Sustainable Development Goals in a hands-on and enjoyable manner.



ECOEDUCA, OUR SCHOOL PROGRAMME FOR PROMOTING SUSTAINABILITY

Since the beginning, we have been committed to offering educational content and activities to school groups. 2021 saw the creation of the project PortAventura EcoEduca, whose aim is to transmit the values of sustainability in a dynamic, enjoyable and participatory manner.

- **Zero waste workshops.** A space for reflection on the environmental impact of waste, options for minimising waste and what PortAventura World is doing to eradicate disposable plastic. These workshops are intended for students in the last two years of primary school and first two years of secondary school.
- **2nd school competition “Make your world more sustainable”.** The first countrywide competition on sustainability for schools. Intended for students in years 5 and 6 of primary school and 1 and 2 of secondary school, participants are required, in groups, to propose actions that will have a positive impact on their school or its immediate surroundings in any of the five challenges related to themes at PortAventura Park: renewable energy, zero waste, climate change, biodiversity and marine waste disposal. The winning groups receive €1,000 to implement their project and a free stay at a PortAventura World hotel for the on-site awards ceremony.
- **EcoEduca School Days.** A unique event for teachers and students, with two days of treasure hunts, competitions and many more activities designed to transmit and internalise environmental values. For yet another year, the most popular activity was Talent Junior, in which participants tackle the challenge of proposing creative and sustainable solutions to problems posed by the partner companies. This year, in addition to Talent Junior (13-18-year-olds), the event also included Talent Kids, intended and adapted for school children aged 9 to 12.

191
school competition
proposals

Over 50
schools took part in the
EcoEduca programme

Over 2,500
students took part in the
EcoEduca programme

5.5 BIODIVERSITY PRESERVATION AND PROTECTION

In 2024, the built surface area of the Resort, Ponient Hotels and industrial laundry came to 568,842 m², with 683,858 m² of gardens.

BIODIVERSITY PROTECTION

Climate change is expected to have multiple effects on biological diversity that will make conservation more difficult. As a result, we carry out a number of different measures.

We are adhered to the Biodiversity Foundation’s Spanish Business and Biodiversity Initiative. The type of affiliation adopted, “Knowledge”, provides access to all activities generated in the initiative’s community of practice.

In the event of construction work, we assess the possibility of transplanting the plant, tree and shrub species from the area. Where feasible, they are transplanted to plant pots at a nursery, after which they are returned to the same area or relocated elsewhere. Although this always depends on the species and their size, they typically regain the same appearance as in their initial location within two years of transplantation.

The Catalan Ornithological Institute and PortAventura World have entered into a cooperation agreement to support three citizen science programmes:

- The **Swallows** project is a project aimed at studying birds and the urban environment through citizen engagement and by monitoring the nests of house martins (*Delichon urbicum*). In 2024, we continued to participate in the Swallows project and conducted a census on the nests present in the Mediterrània theme area and Hotel PortAventura. Altogether, we identified 184 nests in good condition in 52 different points within the Mediterrània theme area and Hotel PortAventura. The presence of house martins, and all insectivorous birds, is an indication of the high quality of the air and water in towns and cities in Catalonia, the Balearic Islands and the Valencian Community.
- The **Nests** project is a citizen science initiative aimed at monitoring bird nesting behaviour. Its main objective is to collect information on where, when and how the birds breed, i.e. on the location of their nests, their breeding cycle and their reproductive biology.
- The **Garden Birds** project is a citizen science programme whose purpose is to provide contributors tools for identifying the birds in their gardens and contribute useful information on urban fauna.

For the second straight year, the bodies of water at PortAventura Park were included in Catalonia's hibernating aquatic species census. 31 species included in the census were identified.

We have implemented a project to install 10 beehives in the photovoltaic plant. Bees play a key role in pollination, the preservation of ecosystems and climate change. As a result, we want to do our part to prevent their extinction and promote their recovery. The project also helps control invasive species such as Asian hornets and makes use of the terrain used to construct the photovoltaic plant, which is perfectly compatible with nature.

PAW CATS CARE, A PROJECT AIMED AT ETHICALLY MANAGING THE FELINE COLONIES AT PORTAVENTURA WORLD



To improve the welfare of the cats present on our grounds and ensure the health and safety of everyone in the Resort, we have launched the PAW Cats Care project. This initiative involves creating feline colonies that make it easier to ethically manage the cat population on our grounds.

The main benefits are: improving animal welfare; preventing reproduction, thereby keeping the colony from increasing in size; preventing deaths caused by vehicles; avoiding the transmission of diseases and parasites; and minimising uncleanliness and bad smells.

Under Law 7/2023, of 28 March, on the protection of animal rights and welfare, we apply the TNR method, which involves trapping, neutering and returning the animals to the PortAventura World grounds.

6 SOCIAL COMMITMENTS 2024

In 2024, we continued our efforts to ensure that everyone who works at the company has opportunities for development and training, works in a safe and healthy environment and experiences a corporate culture that is aligned with our purpose and values.



6.1 PROMOTION OF QUALITY EMPLOYMENT

The early start to the season made it possible to once again hire almost half a thousand new people, reaching a peak of 3,900 active employees at certain key points of the year, particularly in August.

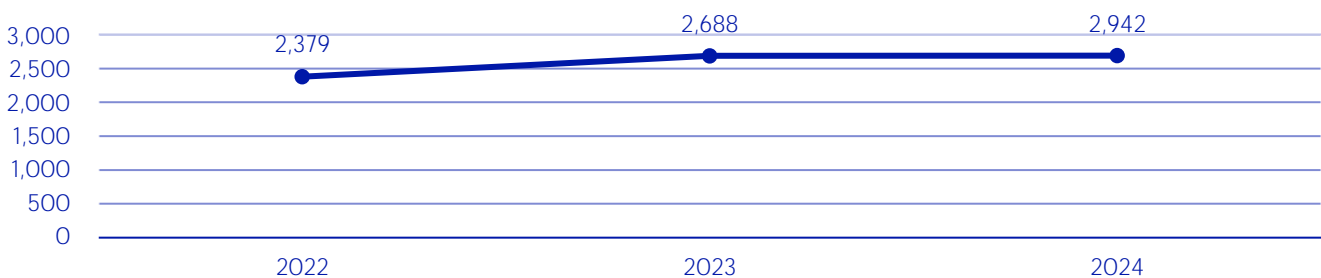
In 2023, we reached an agreement with the Works Council to ensure that new employees are hired under five, seven or nine-month contracts, plus one month in the summer. Due to the longer season and the agreement to regulate permanent seasonal contracts, we have succeeded in:

- Increasing the number of workers under at least 9-month permanent seasonal contracts from 924 in 2023 to 1,004 in 2024.
- Maintaining the number of workers under at least 7-month permanent seasonal contracts.
- Improving employability with the creation of 5-month permanent seasonal contracts.
- Reducing the number of workers under permanent seasonal summer contracts from 1,065 in 2023 to 402 in 2024.

In 2024, we terminated the collective agreement due to expiry (2020-2024) and constituted a negotiating table on 10 December to approve a new collective agreement in 2025.

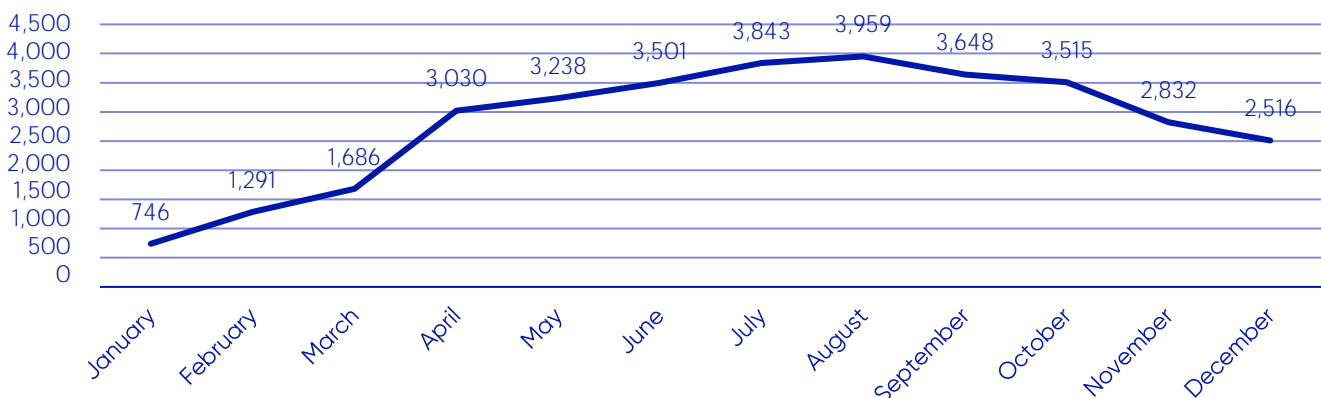
By extending the number of days the Resort is open, the increased business activity has translated into greater job stability for employees.

Workforce evolution (annual average)



Average workforce over the year (calculation based on the workforce on the last day of each month).

Workforce evolution over the year



Workforce on the 15th of each month.

Internal staff

3,959

people employed in August¹

2,261

employees (equivalent)²

2,942

employees (annual average)³

98%

staff on a permanent contract⁵

77%

full-time staff⁶

68%

operations staff⁷

98,24%

staff covered by the internal collective agreement⁸

External staff working in the Resort

967

average number of employees⁴

(1) Figure corresponding to 15 August.

(2) This figure corresponds to the full-time workforce active throughout the year in equivalent contract hours to the actual workforce under contract.

(3) Calculation based on the workforce active on the last day of each month.

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

(5, 6 and 7) Calculation based on the average number of employees during the year.

(8) Figure corresponding to 31 December.

6.2 TOWARDS A HEALTHY AND SAFE WORKING ENVIRONMENT

6.2.1 OBJECTIVE: OCCUPATIONAL RISK PREVENTION

To ensure a high level of health and safety in the workplace, beyond compliance with the current legislation. That is the objective of our occupational risk prevention policy at PortAventura World. To this end, we have an up-to-date occupational risk prevention plan that complies with current regulations, review the planned prevention activities annually and promote health programmes. Our occupational risk prevention policy defines guidelines in this regard.

The Management Committee sets the annual health and safety targets, which are communicated to the prevention officers for consultation and participation and are presented to the Health and Safety Committee. All workers are represented in this committee.

We have an Internal Risk Prevention Service, an advisory body that constitutes a specific organisational unit, as established for such purposes in the Occupational Risk Prevention Act (Law 31/95) and the Risk Prevention Service Regulations (Royal Decree 39/97), covering the specialisations of occupational safety, ergonomics and psychosociology and industrial hygiene. The purpose of this service is to facilitate the integration of prevention into all activities and achieve targets.

All new facilities and tasks are assessed prior to the start of the work. Reviews of the risk assessments are scheduled each year, with priority given to functions with a higher accident rate or which have been in place longer, or in accordance with other indicators, studies (epidemiological study, behavioural observations in audits, ergonomic reports, field visits, etc.) or the acquisition of new equipment. The Mari Method is used to perform the risk assessments. In cases requiring a specific methodology, such as psychosocial risks, the most appropriate methodology or that proposed by the National Institute of Health and Safety at Work will be used. Other risk prevention activities also take place each year (such as internal audits, plant inspections and other procedures), with a view to ensuring implementation of the preventive measures set out in the risk assessments and identifying any new factors that should be included in these assessments.

Health monitoring is outsourced to an external risk prevention service. The company is duly certified and holds all corresponding permits and entitlements to provide the service (Royal Decree 39/1997). The service is provided on the PortAventura grounds (first aid centre, building 114) and is staffed by a doctor and nurse specialising in occupational medicine. The training actions detected during the risk assessments are communicated to the training area for development and implementation.

In 2024, we carried out a total of 132 emergency drills, 180 risk assessments, 227 technical reports (on noise, thermal stress, lighting and ergonomics), 5 practical fire prevention courses and 321 occupational risk prevention courses. The staff's medical service conducted 1,026 medical examinations, 296 medical consultations, and 841 consultations about exemptions.

The most noteworthy risk prevention actions carried out in 2024 were:

- Implementation of measures resulting from the ergonomic study on housekeeping staff during high season. We also conducted a campaign in hotels to remind staff managers during briefings of the need to take breaks and to stretch; a physiotherapist is present each week to reinforce this habit.
- Creation of a work group for psychosocial issues, comprised of the prevention service, the prevention officers and company representatives, with a view to establishing measures and performing psychosocial evaluations on office staff and part of the operations team.
- Road safety campaign to raise people's awareness of the importance of road safety.

Internal staff

25.76 frequency rate ¹ (22.70 men and 27.41 women)	3,651.88 incidence rate ² (3,203.88 men and 3,894.74 women)	0.72 severity rate ³ (0.34 men and 0.92 women)	8.01% rate of absenteeism (447,967.78 hours)
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External staff working in the Resort

29.69
frequency rate¹

(1) The number of accidents per million hours worked.

(2) The number of accidents resulting in leave per one hundred thousand people exposed.

(3) Number of days lost per thousand hours worked.

6.2.2 THE IMPORTANCE OF STAFF HEALTH AND WELLBEING

PortAventura e-Saludable continues to foster and promote staff wellbeing by raising awareness of the importance of caring for their health and offering a range of activities, services and facilities to develop healthy lifestyles. The main actions carried out in 2024 as part of PortAventura e-Saludable's various programmes are:

Healthy heart and musculoskeletal wellbeing programme.

- Daily handout of fruit and free distribution of fruit and vegetable baskets.
- Sports training room free of charge, with activities led by an instructor.
- Campaigns to raise awareness about diabetes and high blood pressure.
- Workshop experiences.
- Physiocoaching service, with stretching workshops.

Emotional health programme.

- Psychological support for all employees.
- 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 drives among staff.
- Sun protection campaign with recommendations and distribution of sun cream to attendees.
- Activities with our employees' children.

Healthy lifestyles programme that includes the "Gain life, lose weight" health programme (5th edition) and a raffle for fruit and vegetable baskets. In 2024, the programme incorporated several new features: monthly meetings with the teams, personal training workshops to help lose weight and increased monitoring from the nutrition coach and health promoter.

Psychologists specialised in emergencies in crisis situations. We have defined a plan of action for cases that may have an emotional impact on people in extraordinary situations.

In 2024, we successfully passed the review of the WHO Healthy Workplace Framework and Model certification, which fosters a work environment that promotes people's health and wellbeing.

4.80/5

average degree of employee satisfaction with the PortAventura e-Saludable programme

4,541

employees who took part in the PortAventura e-Saludable programme

40,813

activity attendees¹

1,285

consultations with the health promoter

(1) One single person may attend various activities.

6.3 DIVERSITY, EQUALITY AND INCLUSION

We have made the management of diversity and inclusion a key part of our overall strategy, because we believe that fostering diversity among our teams, promoting an inclusive style of leadership and upholding the principles of social justice significantly benefits our business: it helps us attract and retain diverse talent, encourages innovation and brings us closer to a diverse and changing society.

We have a Diversity and Inclusion Policy, the purpose of which is to create a favourable environment that facilitates and promotes respect for diversity, the presence of diverse talent as a key value in our organisational culture and, based on the aforementioned premises, genuine equality of opportunity for all company workers, regardless of their personal situation.

The Diversity and Inclusion Policy reflects a model of people management that is committed to professional excellence, always in accordance with the legislation in force and in line with the best international practices in these areas.

The Management Committee and Board of Directors at PortAventura World are the bodies responsible for regularly revising the state of diversity in the company and adopting the measures necessary for fostering diversity among its workforce and ensuring the absence of discrimination of any kind. It is up to the People and Culture Management team to define and implement the strategies and measures necessary for enforcing the general principles set out in the Policy.

In 2024, within the framework of our biennial action plan to improve diversity, equality and inclusion, we carried out several activities:

- World of Cultures, an initiative which involves including international dishes from the countries and origins of our employees into the weekly menus.
- We celebrated International Day of Persons with Disabilities with a talk by Jordi Morales, winner of three Paralympic medals.

In 2025, to commemorate World Autism Awareness Day, we will welcome Julia, the first autistic character on Sesame Street. We will adapt several of our shows to accommodate Julia.

We celebrated Pride Night in support of the LGTBQ+ collective with the event “A World of Diversity”, with special shows and animations. Part of the proceeds from the sale of items from the “A World of Diversity” collection went to the H2O Association, which supports LGTBQ+ families in Camp de Tarragona and creates inclusive and safe spaces for enjoying recreational and educational activities.

WE RENEWED OUR ADHESION TO THE DIVERSITY CHARTER

To fulfil our commitments to diversity and equality, in 2024, we renewed our adhesion to the Diversity Charter, undertaking to comply with its ten principles:

- 1) To raise awareness of diversity and inclusion across the entire organisation.
- 2) To create an inclusive workforce.
- 3) To promote the culture of inclusion.
- 4) To manage diversity across the entire organisation.
- 5) To promote work-life balance and co-responsibility policies.
- 6) To recognise customer diversity as a source of value.
- 7) To communicate this commitment to the entire workforce.
- 8) To encourage suppliers to sign the Diversity Charter.
- 9) To communicate the signing of the Charter outside the company.
- 10) To disseminate good diversity and inclusion practices and the results obtained.

Workforce by nationality in 2024

Germany	6	Ecuador	2	Pakistan	1
United States	1	Spain	2.401	Panama	1
Algeria	7	Philippines	1	Paraguay	3
Argentina	17	France	12	Peru	12
Belgium	2	Gambia	1	Poland	5
Belarus	3	Ghana	3	Portugal	8
Bolivia	5	Guinea	8	Romania	46
Brazil	21	Netherlands	1	Rusia	18
United Kingdom	2	Honduras	5	El Salvador	1
Bulgaria	16	Hungary	1	Senegal	29
Cameroon	1	Italy	36	Syria	1
Canada	1	Kyrgyzstan	1	Sweden	1
Czech Republic	1	Lithuania	1	Switzerland	1
Chile	5	Morocco	135	Togo	1
Colombia	47	Mexico	2	Ukraine	11
Congo	1	Moldova	2	Uruguay	2
Cuba	7	Nicaragua	1	Venezuela	23
Dominican Republic	6	Nigeria	20		

Calculation based on the average number of employees during the year.

53
different nationalities

82%
workforce from Spain

18%
workforce from other
countries

The 2nd PortAventura World Plan for Equality Between Women and Men, approved in 2022, is the current framework in which measures to continue promoting and ensuring genuine equality of opportunity for both women and men in the company are developed.

65%
women in the workforce

47%
workforce between the ages of 36 and 55

Presence of women in each occupational category:

43%
executive positions and area
managers

62%
managerial, supervisory,
technical and administrative
positions

67%
operations

Calculation based on the average number of employees during the year.

In 2024, we incorporated a woman into the Management Commitment, as, more specifically, director of Operations.

Workforce by age groups and gender	2023	2024
≤25 years old	620	716
Men	277	339
Women	343	381
26-35 years old	499	525
Men	185	203
Women	314	325
36-45 years old	607	634
Men	172	179
Women	434	460
46-55 years old	682	741
Men	208	223
Women	474	520
56-65 years old	271	303
Men	67	88
Women	204	215
+65 years old	8	11
Men	2	4
Women	6	7

Calculation based on the average number of employees during the year.

To commemorate International Women's Day, we organised an activity to recognise the 66% of women who create Made to Remember moments at PortAventura World. The Oasis hosted the over 150 attendees who took part in the initiative, which involved watching a video starring 20 of the women from our team and immortalising the moment by taking a photo with them, with purple as the predominant colour scheme.

To improve staff accessibility, in 2024, we carried out the following actions:

- In the Mediterrània theme area, a new toilet for people with reduced mobility located in the Raco rest area.
- Adaptations to the current regulations on accessibility in the employee toilets in the cafeteria.
- Bathing and showering area for employees with reduced mobility at Hotel PortAventura.

In 2025, work is expected to take place to adapt the employee toilets in Bora Bora to the current regulations on accessibility. We will also adapt rooms for people for reduced mobility in Hola Vila Centric, replacing the bathtubs with showers.

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.

We have a specific selection procedure in place for the inclusion of people with functional diversity. We receive applications from our partner organisations and conduct a selection and assessment process to determine which of the available positions are most appropriate.

We also support people with functional diversity by outsourcing gardening tasks at the PortAventura Convention Centre and the collection of used oil to special employment centres.

62

people with functional diversity under direct contract

Average number of employees during the year.

6.4 QUALITY EMPLOYMENT AND WORK-LIFE BALANCE MEASURES

SOCIAL BENEFITS

In 2024, our social policy for employees included the following benefits:

- **Discounts** on the purchase of tickets, hotel bookings, shops, restaurants, Digipasses and special rates for family celebrations. In 2024, this was extended to the Ponient Hotels.
- **Website with information on discounts** at external leisure companies, restaurants, shops and services.
- **Staff shops** which sell products from PortAventura World establishments at highly attractive prices.
- **Special rates on health insurance.** In 2024, a total number of 570 staff members took out this health insurance.
- **Canteens** offering a set menu for staff members for €2.50, which includes two courses, dessert and a drink. The menu features international dishes from the countries represented among staff members.
- **Sports Training room** free of charge, with fitness machines and an activity schedule. 1,050 people signed up in 2024.

- **Free passes.** All staff members, regardless of their type of contract, receive a free pass for personal use.
- **Free season passes for family and friends of permanent staff (payment in kind).** Five passes for people with a permanent contract, four for those with a 7 or 9-month permanent seasonal contract, two for those with a 5-month permanent seasonal contract and one pass for those with a permanent seasonal summer contract.
- **Hamper of children’s products from shops for the birth of a child.**
- **Exclusive gifts** to celebrate anniversaries/birthdays as a family.
- The choice of two tickets to PortAventura World, a night at a hotel or a €40 voucher to the restaurants or shops as a **wedding gift**.
- **Christmas hampers for all permanent and permanent seasonal staff.** 3,180 Christmas hampers were handed out in 2024.

WORK-LIFE BALANCE MEASURES

The measures for facilitating work-life balance are set out in the current collective agreement.

- **Flexible work hours** from Monday to Thursday and compressed working day on Friday for staff with regular working hours.
- **Compressed working day** from 8 a.m. to 3 p.m. in the month of August for staff with regular full-time working hours throughout the year.
- **Days off** on Friday and Saturday, Saturday and Sunday or Sunday or Monday at least once during each full month of work for full-time staff with a permanent seasonal contract.
- **Flexibility in the choice of holidays.**
- **Option to choose local public holidays.** Staff working part-time or with reduced working hours have the option to choose one or two local public holidays depending on the services they provide.
- **Three years of job protection** when on leave of absence to care for a child under the age of three or an elderly person or for victims of gender violence.
- **Improved paid leave in the event of death, serious illness or childbirth.**
- **Days of leave for personal affairs.** Staff who work six months or more during the calendar year are entitled to three days of leave. Staff under a permanent seasonal contract who work for a period of less than six months are entitled to two days.
- **Schedule planner.** This system makes it easier to schedule monthly shifts and plan schedules based on business demand. The project involves streamlining the planning processes, the initial step before finding a technological solution that covers the operational needs. A pilot test was conducted over Christmas ahead of its launch at the start of the season.
- **Flexibility and balance.** Work-life balance model intended for employees from the organisational structure. We reflected on what could improve the quality of life for these employees, who have 16 flexibility opportunities.

6.5 TALENT, DEVELOPMENT AND EMPLOYEE EXPERIENCE

In 2024, we redesigned the talent and development programmes by implementing several projects.

VALUES MODEL

The values model is the company's new performance evaluation tool. It is a comprehensive system for assessing and developing the competency level of our company's leaders and employees, which allows for an "average score" based on a weighted scale for each employee's performance. It includes an assessment of aspects related to sustainability and is also associated with the COMETA Leadership Model.

The values model is based on a conversation that assesses people and helps continuously improve their attitude and aptitude, while also creating individual development plans to help them grow both as people and professionals.

The Values Model was launched in November 2024 and coexisted with the previous tool, Performance Management, until March 31, 2025. As of April 1, 2025, only the Values Model tool will remain active.

ACTION MANAGEMENT SYSTEM

Performance evaluation system applied until October 2024 and coexisting with the Values Model from November 2024 to March 31, 2025. Each staff member is assessed in terms of the skills they need to perform their job well:

- **Corporate skills**, based on the company's values.
- **Technical skills**, which differ depending on job position.
- **Skills for team managers**.

For temporary staff, a single evaluation session is held before the end of the contract. Workers under a permanent contract may do the appraisal session for the previous season and the planning session at the start of the season, in January, at the same time. In the case of staff under permanent seasonal contract, the planning session will take place within a month and a half of incorporation and the appraisal session, prior to the end of the contract.

74%

active workforce during the season who underwent a performance assessment

The performance management tool will be converted to visualization mode starting April 1, with the Values Model being the company's sole performance evaluation tool.

TARGET-BASED MANAGEMENT SYSTEM

The targets in the target-based management system have been reduced and simplified to further align them with the company’s strategy and each person’s possibilities. The number of targets has dropped from over 1,000 to less than 100. They include the following:

- Company targets (30% of these are linked to compliance with the various ESG targets from our Sustainability Strategy)
- Functional company targets
- Functional targets, based on the values model and the department’s eNPS. Following the introduction of the values model, each person is assessed based on PortAventura World’s purpose and values.

Depending on the worker’s professional category, the company and functional targets have more or less weight. The higher the ranking, the greater the weight of the company targets compared to the functional targets.

17%

average workforce during the year subject to variable remuneration

COMETA LEADERSHIP MODEL

The COMETA leadership model at PortAventura World is divided into the following areas:

<p>Connect</p> <ul style="list-style-type: none"> – They prioritise overall targets and cooperation with other teams in a cross-cutting manner – They generate a positive atmosphere and climate of trust in which people learn from mistakes 	<p>Orient</p> <ul style="list-style-type: none"> – They help the people they work with develop, share their knowledge and lead as mentors – They are accessible, listen, engage in dialogue and reach agreements 	<p>Mobilise</p> <ul style="list-style-type: none"> – They communicate the company’s priorities and objectives and facilitate their achievement – They delegate with sound judgement and ultimately assume responsibility, motivating and challenging their team
<p>Empathise</p> <ul style="list-style-type: none"> – Thanks to their exquisite attention, respect and empathy – They are humble due to their high degree of self-knowledge and emotional intelligence 	<p>Transform</p> <ul style="list-style-type: none"> – They make quick decisions based on data, plan and oversee management – They promote innovation and lead the transformation to find the best solution 	<p>Appreciate</p> <ul style="list-style-type: none"> – They highlight and celebrate achievements, promoting the value of hard work – They give and receive constructive feedback

The projects implemented in 2024 in the People & Culture Department resulted in digitisation and access to digital tools for staff members: the target-based management system operates on a new platform, the values model also has a platform on which everyone may see the result of their performance assessment and we created an application for scheduling appointments with the Employee Service Department (SAC) to speed up processes.

6.5.1 IMPROVED EMPLOYEE EXPERIENCE

The most noteworthy projects related to the employee experience in 2024 were:

- **People Business Partner model.** This new area was created within the People Excellence Office, to turn People & Culture into a strategic partner in areas of the company with the broadest representation: parks, hotels and sales. The mission of People Business Partner is to understand, influence and help the business meet its targets, jointly defining the strategic plan linked to people. In this regard, efforts in the area of people and business are focused on:

- Organisational development
- Talent management
- Advice for leaders
- Implementation of the People Policy
- Data analysis

The People Business Partner team helps the business meet its targets through the personalisation and ongoing improvement of people-related processes.

- **C Team.** Team comprised of a multidisciplinary selection of company leaders, with one challenge: To Create, Communicate and Change the internal culture at PortAventura World, with support from General Management and People & Culture Management. The C Team's tasks are:
 - To evaluate the impact of cross-cutting projects promoted by People & Culture on all departments.
 - To analyse data from cross-cutting projects and present proposals and recommendations.
 - To cooperate with and promote a cross-cutting view of employee experience-related actions and projects.

POINTS PROGRAMME

Recognition programme through which PortAventura World employees may earn points that may be redeemed for exclusive prizes and rewards via an online platform. It is divided in turn into several programmes:

- **Person recognition programme.** The aim of this programme is to promote activities and actions that bring value to the company by rewarding the people who carry out them out with points. It also heightens their sense of belonging and commitment to the corporate values. We separate the activities and actions deserving rewards into three groups:
 - Contribution to the business: fulfilment of PortAventura World's values (Award for Excellence in PortAventura World's Values), contribution to the unit's economic results (Best Unit Award), customer congratulations, etc.
 - ESG actions: involvement in volunteering and PortAventura Foundation activities, contribution to the Teaming programme, involvement in healthy lifestyle workshops, involvement in sustainability initiatives, such as carpooling or any others that might be organised, etc.

- Learning and professional and personal development actions: volunteer training, work as internal trainers, participation in talks, etc.

- **Award for Excellence in PortAventura World's Values.** Recognises the contribution to excellence in our corporate values. It puts the spotlight on safety, passion, people, efficiency, innovation and commitment and recognises the effort and quality inherent in the day-to-day work of the PortAventura World staff. In 2024, this programme underwent improvements.
- **Faro Programme.** New programme geared towards improving the performance of operations staff in park shops and restaurants and increasing customer satisfaction. Following specific training, staff members are asked to improve on the results from the previous year against several different indicators.
- **Best Unit Award.** An incentive and reward given to team managers and employees for exceeding the targets set by the company for their particular unit. In 2024, awards were given to the catering, shops, rides, admission, shows and customer service areas at the parks and the front desk, housekeeping staff and catering areas at the hotels.

The points may be redeemed for exclusive prizes and rewards via an online platform. In 2024, points were distributed among managers based on staff percentage, with the option of giving prizes worth 100, 250 and 500 points to the employees of their choice, up to a maximum of 500 points per employee and season.

4,030 employees received points

1,060,700 points redeemed

ACTIVITIES TO IMPROVE THE WORKER EXPERIENCE

We promote several initiatives aimed at bringing the company closer to workers. The most noteworthy initiatives from 2024 include:

- **Director Meeting.** We conducted a session for levels 1 and 2 managers.
- **Managers' Meeting.** Intended for senior managers, managers and heads. We held three sessions to provide information on strategic matters and some of the company's main projects and share financial and commercial data. 350 participants, with a satisfaction index of 8.7/10.
- **Welcome forum** for all employees at the start of the season. The forum serves to explain the season's projects and distribute the proceeds from the Teaming project. 1,300 people took part.
- **Coffee with Senior Managers.** Meetings in which all staff are invited to speak directly with General Management. Two sessions were organised.
- **Celebration of special days.** International Women's Day, Father's Day and Mother's Day (with activities in the staff area), Pride Day and International Day of Persons with Disabilities (with a talk by an Olympic table tennis champion and ping pong tournament).
- **Tournament with the PortAventura World football team.**
- **Workshop on food safety.**
- **Celebration of St George's Day,** in which each employee received a rose and had the opportunity to exchange books.
- **Pre-opening of new units.** At the new Ponient Dorada Palace.
- **Christmas activities.** Drawing competition for the children, nieces and nephews and grandchildren of employees. The drawings were displayed the day the Christmas hampers were handed out, an event which also included a visit from Father Christmas and an elf.

- Children had the opportunity to give their Three Kings Day letter to the royal pages.
- **End of season event:** celebration with both internal and external staff.

3,714 participants in the activities for improving the worker experience **20** actions for improving the worker experience

The experience of employees in the company is assessed through the Employee Net Promoter Score (eNPS), an indicator determined based on the PortAventura World Employee Commitment and Experience Survey.

EMPLOYEE FACILITIES

We have made improvements to the facilities to make employees more comfortable:

- Electric bus for transporting employees inside the Resort. A carpooling project is expected to begin in 2025.
- Creation of smoking areas for employees.
- Plan to improve the toilets in the work areas, making them more accessible.

INTERNAL COMMUNICATION

The aim of our internal communication strategy is to bring about a shift in culture, help internalise the company's corporate values and strengthen the bond to PortAventura World. The actions corresponding to the communications plan implemented in 2024 are:

- **PAW & YOU Newsletters.** Monthly communication channel that compiles external and internal news about the company, which is sent to workers via email. It is also shared on the Intranet, via the app and on corporate screens. In 2024, we released 10 newsletters.
- **Messages.** Over 100 messages were sent via email and were posted on the information portal and on all screens in the rest areas to ensure a wider reach.
- **Enhanced communication through corporate screens.** More information was provided via the 10 screens located in the staff rest areas, with 140 posts in 2024. We also installed a video wall in the Oasis inside the People Building, where we publish videos and activities related to the employee experience. We also have a screen that provides information on all daily activities for the team at PortAventura World.

17,025
total newsletter views

111,325
total message views

85,831
visits to the PortAventura
World website

6.5.2 PROMOTION OF TRAINING AND PERSONAL GROWTH

Offering training opportunities to our staff is a form of motivation and recognition. We design an open and dynamic annual training plan that covers all training initiatives required for ensuring that the workforce is prepared to perform their jobs, while also broadening their knowledge and strengthening their skills and abilities.

People & Culture Management is responsible for designing and defining the training policy. In cooperation with General Management, it establishes the criteria and priorities for each season and allocates the resources required for implementation. Training may be either on-site, e-learning (with the company's own training platform) or in blended format.

The training plan is structured into different areas:

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

We have a 100% on-site and hands-on onboarding training programme, which once again features internal trainers. In 2024, a team of 51 trainers from all operational departments delivered 126 corporate onboarding courses (day one) and 320 integration courses (day two), with various itineraries depending on the new hires' work area.



Training is a key element in our Sustainability Strategy. For this reason, we created a specific ESG training itinerary for employees with a view to establishing a roadmap heading forwards from the moment they enter the company.

PROMOTION OF UNIVERSITY EDUCATION WITH PORTAVENTURA ACADEMY

In 2024, we developed a university degree programme in partnership with the Rovira i Virgili University Foundation's International Centre for Lifelong Learning in Tourism (ICLEAT). Through a long-term cooperation agreement, the objective is to offer learning experiences designed to improve the competences and skills of workers at the Resort and respond to the tourism sector's new demands.

Under the name PortAventura Academy, the programme will train 150 company professionals each year. The students from the first academic year, 2024-2025, have varying profiles, from managers and department heads to area supervisors and operations staff, all with one thing in common: their potential for growth. The classes combine on-site and online training, thus favouring work-life balance.

PortAventura Academy is comprised of three programmes, all backed by Rovira i Virgili University, which will award a postgraduate diploma to students who already hold a graduate or bachelor's degree and a course completion certificate to those who do not. Other programmes have also been created: "Executive development in the theme park and hotel sector" for department heads and managers; "Theme park and hotel management" for supervisors and managers; and three micro-credits in "Catering (Parks and Hotels)", "Theme Parks" and "Hotels" for specialists, operators and assistants. All the programmes include training on sustainability.

In 2024, we delivered training programmes for the hotel collective and continued to cooperate in a number of initiatives aimed at promoting training and the employability of people from the region.

- Lean philosophy training for hotel kitchen staff aimed at improving customer satisfaction by continually streamlining processes. The aim is to strengthen our leadership model, standardise and stabilise operations and promote the professional growth of our teams.
- Cooperation with the Executive Chef Diploma at the Culinary Institute of Barcelona. This season, we took part in two editions. During the programme, participants work alongside professionals in a host of different disciplines. We propose different challenges that must be tackled as a team, with real proposals.

4,313
employees who received
some type of training during
the year

82%
workforce trained¹

48,426
total hours of training

11.23
average hours of training per person

55%
online training

(1) Percentage calculated based on total active workforce.

Average number of training hours per person, by gender and occupational category (hrs/person)

2024

Men	Senior managers	56.31	13.49
	Area heads	12.29	
	Managers, supervisors and technical and administration staff	12.69	
	Operations staff	13.61	
Women	Senior managers	17.88	9.85
	Area heads	12.19	
	Managers, supervisors and technical and administration staff	9.85	
	Operations staff	9.77	

We use several surveys to assess training:

- Knowledge validation survey to confirm whether a person has achieved the training activity's learning objectives (knowledge).
- Final satisfaction survey in which the person receiving the training rates their level of satisfaction with the content, methodology, activities, materials and teaching staff.
- Training effectiveness assessment questionnaire for the Training Department.

We also have cooperation agreements for the hiring of job placement students with the Hospitality and Tourism School Institute in Cambrils; the Francesc Vidal i Barraquer, Jaume I, Pere Martell, Vila-seca, Baix Camp and Ramon Barbat i Miracle secondary schools; Rovira i Virgili University; Barcelona University; Lycée Français International in Reus; and the Sant Pau school.

6.6 PORTAVENTURA FOUNDATION, WE ACT TO ACHIEVE SOCIAL INTEGRATION

The PortAventura Foundation has two clearly defined lines of work:

- Integration of groups at risk of social exclusion, with particular emphasis on children and young people, by working with their families and social environment.
- Help for other foundations in achieving their objectives by promoting and developing programmes designed especially for their groups and in accordance with each group's needs.

Through programmes such as PortAventura Dreams, our internal activity programme, solidarity actions on behalf of other entities or by providing access to leisure, the PortAventura Foundation contributes to the wellbeing of society and to improving the quality of life for people at risk of social exclusion.

Each year, PortAventura World allocates 0.7% of its profits to fund the PortAventura Foundation's activities.

250 children and young people aged 12 to 16 from Ukraine visited PortAventura World during their holidays in Spain, as part of an activity organised by Sister Lucia Caram and the Santa Clara Convent Foundation.

More than 600 children affected by the DANA event in Valencia were treated to an unforgettable time at PortAventura World thanks to an initiative promoted by the PortAventura Foundation in partnership with the Transvia Group.

LALIGA GENUINE AND PORTAVENTURA WORLD TEAM UP ONCE AGAIN TO PROMOTE INCLUSIVE LEISURE AND SPORT

LaLiga Genuine once again raised the curtain on the 2025 season at PortAventura World. Over the course of a weekend, PortAventura World played host to the 47 teams from the emblematic tournament LaLiga Genuine, which promotes the integration of people with intellectual disability into the world of sport. In addition to lodging in the Resort’s hotels, the players were treated, for the second straight year, to “Genuine Day”, a day of thrills at PortAventura Park.

In addition, LALIGA FOUNDATION and PortAventura Foundation organised the 2nd edition of the activity entitled “Leisure and sport as tools for the inclusion of people with functional diversity” at the PortAventura Convention Centre.

PortAventura Foundation Income (thousands of euros)	2024	Aid awarded and distribution by beneficiary group and event (thousands of euros)	2024
Contribution of PortAventura World to the Foundation	340	Illnesses	835
Proceeds from the organisation of fundraising events	205	Special abilities	194
Donations from other foundations and corporate contributors	713	Social exclusion	140
Activity expenses	-258	Total aid	1,169
Total net income	1,000		

117 %
Income allocated to Foundation projects

6.7 PORTAVENTURA DREAMS VILLAGE, FIVE YEARS MAKING DREAMS COME TRUE

PortAventura Dreams Village opened its doors in 2019 to welcome children and young people, and their families, in the process of treatment for and recovery from serious diseases. Since its opening, more than 500 families, some from different parts of the world, have had the pleasure of staying at the Village.

The aim of the project, envisioned as a space for entertainment and interaction, is to generate a positive impact on the recovery process from a psychological perspective, while creating new moments for families to bond.

The Village is home to ten 135m² houses, a games area, a football pitch and gardens, which surround the complex, as well as a restaurant that provides meal services to guests staying in the Village and a multi-purpose room in which PortAventura Foundation volunteers schedule activities and workshops for all families.

For PortAventura Dreams to function, the PortAventura Foundation receives support from a network of partners, which include private companies, other foundations and, first and foremost, some of Spain's most prominent hospitals, such as Niño Jesús Children's University Hospital in Madrid and the Sant Joan de Deú and Vall d'Hebron hospitals in Barcelona.

INAUGURATION OF THE EXTENSION TO PORTAVENTURA DREAMS VILLAGE

In 2024, we inaugurated four new villas at PortAventura Dreams Village. With an investment of €2.5m, the number of houses in the complex has increased from six to ten, which will make it possible to host over 400 families a year. A splash pad water area with re-circulated water has also been built to cool off on hot days, as well as new green areas and gardens.

Present at the inauguration were a number of families who had already stayed at the Dreams Village and others enjoying the experience for the first time.

358

families hosted in PortAventura Dreams Village in 2024

8,380

overnight stays at PortAventura Dreams Village in 2024

Some of the companies involved in the PortAventura Dreams project invited employees with children who have or have had serious illnesses to stay at the Village. In addition, in 2024, local companies carried out corporate volunteering actions linked to the project.

AWARDS AND RECOGNITION FOR PORTAVENTURA DREAMS

The PortAventura Dreams Village project won an award in the Social Action category at the Hosteltur-Green & Human Awards, which recognise the efforts of people, organisations and sustainable tourism companies within the framework of the 3rd edition of the Sustainable Tourism Agora. It was also named winner in the 23rd edition of the AQ Awards, promoted by AdQualis. Here, the jury distinguished PortAventura Dreams Village as the Best ESG Practice.

6.7.1 VOLUNTEER WORK WITH VALUE AND A SOCIAL PURPOSE

During the 2024 season, the members of the PortAventura Foundation's volunteering programme took part in a number of events:

- Visits during Christmas to the Joan XXIII and Sant Joan de Reus hospitals.
- Lighting ceremony at Sant Joan de Déu Hospital.
- Support for families from the PortAventura Dreams programme.
- 9th PortAventura Foundation Golf Tournament.
- 12th edition of the Charity Fun Run.
- 13th edition of the PortAventura Foundation Charity Dinner.

85

PortAventura World employees registered as PortAventura Foundation volunteers

To celebrate the 5th anniversary of PortAventura Dreams, we launched Woody's Journey, whose objective is to remind the teams of the PortAventura Foundation's mission. To do so, six stuffed Woodys dressed in the Dreams t-shirt visited all the departments and areas at PortAventura World.

Many of the PortAventura Foundation volunteers are also employees at the Resort. In 2024, they took part in various events:

- **2024 Teaming Project.** PortAventura World staff are given the chance to present charitable projects and contribute to their development by voluntarily donating one euro from their salary. For every euro they donate, the PortAventura Foundation contributes an additional two euros. In 2024, proceeds from the Teaming Project went to the Aladina Foundation, which helps children with cancer-related problems, and the MSD Foundation, which supports research into multiple sulfatase deficiency.

634 participating employees

- Blood drives among the company's workforce.

6.7.2 SUPPORT AND COOPERATION WITH OTHER FOUNDATIONS

At the PortAventura Foundation, we co-organise events alongside other regional institutions to help them reach their fundraising targets and lend visibility to the projects.

Charity days at PortAventura Park

- **"Fent Amics". PortAventura Foundation and Down Catalunya (15th edition)**

Solidarity event organised each year by Down Catalunya and the PortAventura Foundation. With a view to having fun as a group, the families from the ten organisations that comprise Down Catalunya once again met as part of a day of celebrations at PortAventura World. The entities that make up Down Catalunya receive the proceeds obtained from ticket sales.

Internal fundraising events

– Charity Golf Tournament (9th edition)

Held at Infinitum Golf, the event proceeds, which amounted to €10,240, went to EEPSIR Escola Solc and the Mossén Frederic Bara Foundation in Reus.

120
participants

€10,240
in donations

– PortAventura Foundation Charity Dinner (13th edition)

Held at the PortAventura Convention Centre, this annual gathering brings together charitable organisations, companies, public authorities and private individuals. This edition set a new fundraising record, with all proceeds divided equally among the social projects led by the Casa Sant Josep Foundation (Santa Tecla Network), the URV's Lifelong Learning Centre and the PortAventura Foundation's PortAventura Dreams project.

1,227
attendees

€125,391
in donations

– Charitable Fun Run. PortAventura Foundation (12th edition)

The funds raised as part of the PortAventura Foundation's Fun Run were donated to the Sant'Edigio Community and Asperger-TEA Association of Camp de Tarragona (ASPERCAMP), made up of women and men of varying ages and backgrounds who volunteer to help the poor and promote peace.

1,500
runners

€10,700
in donations

THE PORTAVENTURA FOUNDATION CHOOSES SIX ORGANISATIONS AS BENEFICIARIES IN ITS FIRST CALL FOR GRANTS

The PortAventura Foundation launched its first call for grants for social organisations, particularly those that aid vulnerable collectives. A sizeable amount estimated at between €5,000 and €20,000 is donated to each of the projects selected, which is distributed based on the funds raised in the solidarity events organised by the Foundation.

When making this selection, consideration was given to projects focused on children and teenagers at risk of social exclusion, whose purpose is to improve their wellbeing and quality of life and promote their personal and professional development. Particular regard was given to organisations that operate in the province of Tarragona.

The six organisations selected were Aspercamp, Sant Egidio, Casa Sant Josep de Tarragona Foundation, URV Lifelong Learning Centre, Escola Solc and the Mossèn Frederic Bara Coriella Foundation.

ACCESSIBLE LEISURE

With a view to making leisure accessible to the most disadvantaged groups, the PortAventura Foundation runs a ticket donation and venue provision programme. The programme is intended for centres that help and improve the quality of life of children and teenagers, primarily within Catalonia, with particular emphasis on those with programmes that assist children with serious illness or at risk of social exclusion.

13,514 beneficiaries in 2024



7 GOOD GOVERNANCE COMMITMENTS 2024

Our commitment to good governance is patent is our strict observance of the current legislation and our continuously high ethical and professional standards. This integrated approach drives our business practices, which we strive to extend to the entire the value chain.



7.1 FUN WITH MAXIMUM SAFETY

The safety of our visitors and staff is one of our core values and our main priority. We take all safety measures necessary to ensure that our rides and facilities comply with both Spanish and European legislation.

7.1.1 SAFE RIDES AND FACILITIES

SAFETY OF THE ATTRACTIONS

At PortAventura World, we guarantee:

- Maintenance, inspection and certification beyond local, regional and national standards and a commitment to annual certification from an authorised entity or third party.
- The existence of a control centre that ensures an immediate response in the event of any malfunction or incident alert, centralising all information on events that occur on Resort grounds.
- The 24-hour presence of sufficient qualified first or immediate-response staff, to minimise or eliminate the risk of propagation or elevation of the consequences.
- The functioning of the Security Area, responsible for coordinating the relationship between the company and the security forces, with a structure that ensures security 24 hours a day, 365 days a year. Its mission is to guarantee, first and foremost, the protection of people, as well as the company's goods, valuables, property and businesses, and oversee normal service operations. To monitor the facilities, the Resort has security staff from an approved company duly registered in the Directorate-General for Police's Security Company Register. It also has both active and passive technical protection resources in place (to handle antisocial behaviour, fires 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, regular 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.

We perform the relevant safety reviews and inspections daily and check all rides to make sure they are functioning correctly, recording these checks on a digital platform. We also review any possible minor incidents each week (repetitive faults with virtually no operational impact), to make sure that the measures adopted are appropriate.

Safety measures

- Control centre operational 24 hours a day, 365 days a year
- Over 800 cameras throughout the Resort monitored by the control centre
- 29 annual average daily security staff at the Resort, including internal and external staff
- 163 emergency drills performed in 2024

To ensure strict compliance with the applicable Spanish and European legislation, we work with independent inspection companies that each year perform all non-destructive tests on our rides, as well as annual functional tests and certifications. We currently hold the following certifications:

- **Initial certification** (after the construction phase) for all rides, 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** performed in accordance with the maintenance procedures manual and the requirements set out during the initial certification for all rides. No ride is opened to the public until all adjustments, inspections and necessary repairs have been performed. MOBARO digital tool.
- **Random internal audits** during daily inspections throughout the season. Mystery audits.
- Comprehensive **annual inspections** and certification by SGS, an independent, Government-authorised organisation. This same organisation certifies the maintenance procedures manual for each ride.
- **Certification of the maintenance procedures** and logbooks for each ride, in accordance with ISO standard 9001:2015 for ride management and maintenance
- **Certification of the design, construction, installation and maintenance of all rides** (updated based on the 2020 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 Resort visitors are subject to the operational rules of PortAventura Park, PortAventura Caribe Aquatic Park and Ferrari Land. At the entrance to each ride, we provide clear and concise information on the restrictions and the behaviour that constitutes proper use of the facilities, another key aspect in maximising safety. The information is provided by the manufacturer and is revised and validated by the independent inspection company.



We hold ISO standard 9001:2015 certification for ride management and maintenance.



PortAventura World is represented by its safety manager in the European Safety Committee of the International Association of Amusement Parks and Attractions (IAAPA). In its forums, the Committee discusses regulatory issues concerning ride safety, communication and responses to accidents and incidents, facility accessibility and worker safety. The IAAPA organises global conferences and events to disseminate successful ideas and practices and provides tools and resources to increase safety while also offering guests unforgettable experiences.

FACILITY SAFETY

All facilities required to ensure that the Resort runs properly are checked and certified, beyond the requirements of the technical regulations, to ensure visitor safety. These checks include the electrical and lighting equipment, ventilation and cooling systems, sanitary hot water production and plumbing network.

We also check and certify the visitor protection systems, comprehensively complying with fire detection and protection regulations, emergency exits and evacuation routes, automatic extinguisher systems, etc. We ensure a bacteria-free environment and mitigate possible pathogen outbreaks by means of the regularly scheduled disinfection of air and air-conditioning ducts, cleaning inside chimneys and extraction hoods and work on discharge and wastewater pipelines.

7.1.2 FOOD SAFETY AND WATER AND MERCHANDISING QUALITY

FOOD SAFETY

Our general risk map identifies the risk of "Public health incidents resulting from the existence of an ineffective quality and food safety system". To manage all related risks and aspects, we have a food safety management system in place throughout the Resort.

The system's framework lies in the Food Safety Policy, which is revised each year by Senior Management and communicated to all internal and external staff, with regularly updated objectives and indicators. We are progressively extending the scope of the Food Safety Policy to include the new hotels and catering points.

PortAventura Park, PortAventura Caribe Aquatic Park, Ferrari Land, Hotel PortAventura, Hotel El Paso, Hotel Caribe, Hotel Gold River, Hotel Mansión de Lucy, Hotel Colorado Creek, PortAventura Convention Centre, the themed restaurant LaLiga TwentyNine's, PortAventura Dreams Village and Ponient Hotels¹ have the same Food Safety Management System in place with a view to ensuring the highest standards of food quality and safety.

¹ In 2024, Hotel Ponient Dorada Palace was brought under the Ponient Hotels by PortAventura World trademark, which also includes Ponient Pirámide Salou and Ponient Vila Centric, added in 2023.



The restaurants **Racó de Mar**, **LaLiga TwentyNine's**, **The Old Steak House** and **Ristorante Cavallino** were added to the list of establishments at **PortAventura World** certified to ISO standard 22000, which recognises the effectiveness of our Food Safety Management System.

The Food Safety Management System, which applies to all catering units at PortAventura World, includes a Hazard and Critical Control Points Analysis that identifies and assesses potential risks in the production, handling and service of food, their causes and preventative measures. Control measures or oversight systems are established in the case of significant hazards and are classified, in accordance with the likelihood of occurrence, severity and detectability, as follows: control points, operational prerequisites and critical control points.

Under our Food Safety Management System, we are required to document all control plans, procedures, manuals, guides and working instructions, including supplier approval procedures, emergency and product recall procedures, food allergy and intolerance management procedures, the hazard analysis and critical control points manual, the good hygiene and food handling practice manual, hygiene and disinfection plans, non-conformity management plans and training plans.

The Food Safety Area is responsible for managing and coordinating all aspects related to this issue at the Resort, with a specialised technical team in place that receives support from external consultants. To coordinate all departments and areas directly or indirectly involved in food safety, we also have a multi-departmental food safety team.

At PortAventura World, we are constantly checking and monitoring to ensure that the Food Safety Management System is working effectively and identify possible means of improvement.

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

100% of open catering locations audited each year	272 external audits	322 internal audits
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- **Food and surface analyses.** Random monitoring of products to guarantee their microbiological safety.

100% of open catering points and hotels audited each year	1,598 analyses at catering points and hotels	73 analyses of raw materials delivered by suppliers
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– Supplier audits

5
external audits

8%
of food suppliers audited

WATER QUALITY CONTROL

The departments responsible for monitoring the quality of the water at the Resort are Technical Services and Catering. We work with external companies that plan, monitor and provide advice to help us comply with all processes required under the various regulations that apply depending on the nature of the water use.

For some checks, the regulations require us to engage the services of a duly accredited laboratory, while others constitute *in situ* measurements taken by maintenance staff with proper equipment and training. At certain times of the year, the maintenance staff are assisted by a technician from an external laboratory, who also performs these checks.

MERCHANDISING SAFETY

We guarantee the safety of all merchandising items that we offer at the Resort through compliance with the current legislation and CE marking and labelling, with updates in the event of regulatory changes. The organisation that provides PortAventura World advice on merchandising items intended for children (even if not toys) is the Technological Child Product and Leisure Institute. These items are subjected to safety tests in accordance with 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

7.2 GOVERNANCE, ETHICS AND HUMAN RIGHTS

We demonstrate our commitment to good governance through the strict observance of current legislation, considering it not only an obligation, but a fundamental pillar of our corporate management. Pressing beyond compliance with the regulations, we strive to keep high ethical and professional standards. We act with integrity and transparency, in accordance with the Compliance Committee's guidelines and all obligatory and voluntary codes of conduct that govern our operations. The Code of Ethics and Professional Conduct is a key document whose purpose is to ensure not only compliance with the law, but also adhesion to our core values, guiding our actions and categorically rejecting any unlawful or unethical behaviour. This comprehensive approach to good governance reflects our commitment to corporate responsibility and the application of robust and ethical business practices.

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

PortAventura World's main tools for ensuring ethical and legal compliance are:

- **Programme for regulatory compliance with legal obligations**, which has an impact on different areas of Resort management.
- **Criminal Risk Prevention Manual** (Compliance).
- **Code of Ethics and Professional Conduct**. Approved by the Board of Directors in 2014, it was revised and updated in 2019 and 2023. It encompasses all PortAventura World activities and sets out the basic operational principles. The mandatory approval procedure for all suppliers also includes acceptance of this Code.

In 2023, we implemented the Internal Reporting Channel under Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption. This reporting channel is open to third parties, i.e. anyone who, though not an employee, wants to report the occurrence of a breach in the professional and/or commercial relationship which could constitute a crime or serious or significant administrative infringement, ensuring strict confidentiality and the prohibition of retaliation against any reporting person acting in good faith. The reporting channel is available on the company website and employee portal, and all employees have been notified of its existence as provided for in the above-mentioned Law. In 2024, we continued to make improvements and implement suggestions from external auditors.

The highest governing body at PortAventura World is the Board of Directors, to which the Audit Committee, Management Committee, Compliance Committee and Compliance Officer report. The Compliance Committee and Compliance Officer are responsible for supervising and updating the relevant information related to fulfilment of the Code of Ethics and Professional Conduct and report to the holding company's Audit Committee.

Although there is no specific anti-corruption policy in place, we have policies governing gifts, the selection of contractors, competitive bidding procedures, etc. All departments have tools and undergo regular audits to prevent corruption, bribery and money laundering.

As a means of preventing criminal acts by staff, and to exert due control over our business activities, we have a Criminal Risk Prevention Manual.

Two of the general principles governing staff conduct at PortAventura World, anti-corruption and fraud, are addressed in the Code of Ethics and Professional Conduct. It states that company workers 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 of any negotiation or procurement process undertaken on behalf of PortAventura and refrain from making any kind of offer to authorities, bodies, public administrations or other institutions, while also rejecting and internally reporting the offering of any type of remuneration.
- Report any breach to their superiors and any breach which could constitute a criminal or serious administrative offence to the Compliance Officer.

RESPECT FOR HUMAN RIGHTS

The procedure that regulates respect for human rights at PortAventura World refers to 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. Control measures include the selection and recruitment 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 and committees involving social agents and health rights, such as a mutual occupational accident insurer and the specialised health surveillance functions. One of the points from the Code of Ethics and Professional Conduct covers respect for human rights, establishing behavioural standards in this regard.
- Customer rights. Control measures include the consumer protection regulations, customer service offices, including customers with special needs, customer service procedures, the safety of the rides, theatres and facilities, 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). Furthermore, 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 of each country, as well as the international conventions and standards on human rights of the International Labour Organization.



We are a signatory of the Global Code of Ethics for Tourism promoted by the World Tourism Organization (UNWTO), which encourages responsible tourism that contributes to the Sustainable Development Goals.

7.2.1 GOVERNANCE AND MANAGEMENT BODIES

PortAventura World is owned by Resort Holdings B.V., an independently managed holding company owned by the investment subsidiaries Investindustrial and KKR.

Investindustrial, founded in 1990 as an industrial conglomerate, is one of the main 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 and offering solutions in the capital and insurance markets.

COMPOSITION OF THE BOARD OF DIRECTORS (December 31, 2024)

Name	Position	Independence	No. of meetings attended / No. of meetings held	Term
Arturo Mas-Sardà	Chairman	Yes	8/8	-
Sergio Feder	Vice-Chairman	No	8/8	-
Álex Cruz	Executive member	No	8/8	-
Fernando Aldecoa	Executive member	No	8/8	-
David García	Non-executive member	No	8/8	-
Laurence Berman	Non-executive member	Yes	8/8	Until November 2024
Nathalie Gaveau	Non-executive member	Yes	4/5	Until November 2024
Frank Gelardin	Non-executive member	Yes	5/5	Until November 2024
Juan de Ochoa	Executive member	Yes	3/5	-
Pasquale Terracciano	Non-executive member	Yes	4/5	Until November 2024
Andrea Wong	Non-executive member	Yes	4/5	Until November 2024

For further information, see: <https://www.portaventuraworld.com/consejo-de-administracion-e-inversores>.

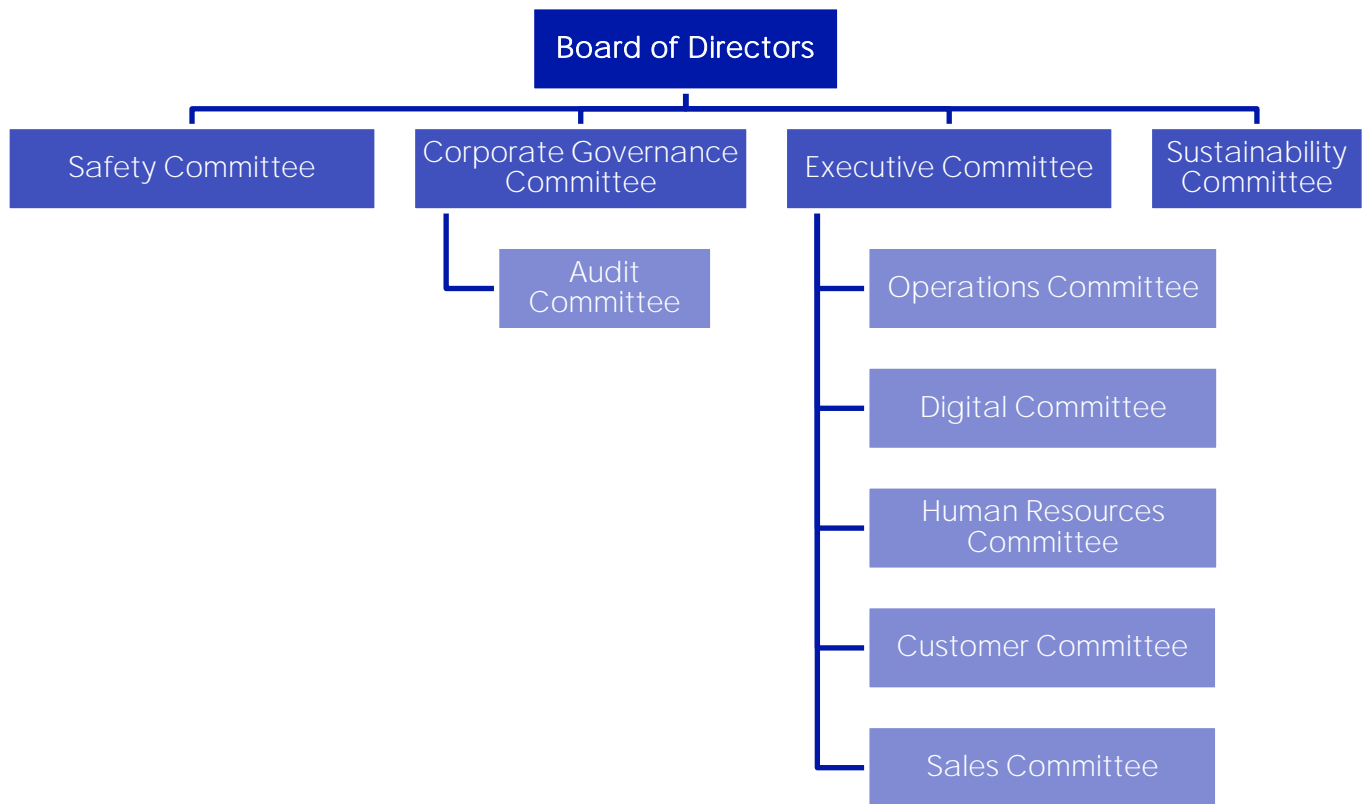
ORGANISATIONAL CHART

Chair of the Executive Committee	General Manager of Operations and Finance	Director of Operations	Head of Operations		
			Head of Catering, Parks and Events		
			Head of Sales, Shops and Games		
			Head of Shows		
		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 and Corporate Services	Head of Management Control		
			Head of Administration and Finance		
			Head of Purchasing		
			Head of Legal Consultancy / Compliance		
					Head of Corporate Development and Reports

	Director of IT	Head of Technology and Information Systems
	People and Culture Management	Head of Talent
		Head of People Excellence
		Head of Labour Relations, Staff Administration and Risk Prevention Service
Director of Hotels	Head of Hotels	
General Director of Sales		Head of e-Commerce
		Head of Sales
		Head of Managed Hotels
		Head of Brand & Media Marketing
		Head of Product & Corporate Marketing
		Head of the Convention Centre and Events
	Head of Revenue Management	
Director of Customers, Sustainability and Communication	Head of Sustainability	
	Head of Customers	
General Manager of Digital Strategy and Innovation		Head of Digital Products
		Head of Digital Design

As of 31 December 2024.

Committees



7.2.2 INTEGRATED RISK MANAGEMENT

PortAventura World's Risk Management is based on anticipation, independence and commitment. Aware of the importance of effectively managing all company risks and with a view to reducing the impact of any possible threats, thereby adding value to the company, one of the goals of PortAventura World is to identify the risks associated with the corporate strategy in place and employ an appropriate control model to ensure that these risks are managed in accordance with levels accepted by Senior Management. To this end, we regularly revise the risks to which we are exposed, in effort to foresee and mitigate them, while reinforcing the culture of internal control at PortAventura World.

The internal control system at PortAventura World is configured in accordance with best international practices, based on guaranteeing an effective risk management system and the standards and principles set out in ISO risk management standard 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 for managing and internally controlling the major risks facing the company.

Governance at PortAventura World has a structure such that the Board of Directors is accountable before stakeholders under the principles of integrity, leadership and transparency. Senior Management manages risks in accordance with the objectives defined in the strategic plan, and the Internal Audit function provides assurance that guarantees clarity and trust in company processes.

The first line management team and functional areas are the risk owners and managers. Their main functions involve implementing their activities and therefore managing the risks and controls inherent to the operations. The second line supports and monitors this risk management, while the Internal Audit function provides the Board of Directors and Senior Management independent assurance as to the effectiveness of the risk management and controls.

The **risk map** serves to strategically manage corporate risks, aligning the company's strategy with the risk management model and reinforcing the company's governance. The preparation of a risk map is influenced by the characteristics and nature of the company, as well as the different types of risks or threats. The risk map at PortAventura World includes aspects relevant to our strategic management and assesses the identified risks based on their impact and likelihood of occurrence by assigning them a qualitative score (critical, high, medium and low). This is a graphic representation of the risks that situates them based on the assessment of impact and likelihood on two axes, with a view to prioritising them and facilitating decision making.

The corporate risk map at PortAventura World is comprised of risks identified as priority and strategic. Risks are events that may impact the achievement of the strategic objectives established by the company's Board of Directors and therefore must always be considered in the company's management to ensure the organization's resilience.

To achieve this, the risk lifecycle must be managed through:

1. Risk identification: identification and development of a risk inventory, classified using the four COSO (Committee of Sponsoring Organizations of the Treadway Commission) categories.
 - a. Strategic: risks that affect the business strategy or strategic objectives of any company.
 - b. Operational: risks of potential losses resulting from inadequate operational processes, as well as the people, equipment, and systems that support those processes.
 - c. Financial and reporting: risks that have a direct impact on the financial and reliability variables of PortAventura World.

- d. Legal and Compliance: Risks related to legal or administrative sanctions, significant financial losses, or reputational damage due to non-compliance with laws, regulations, internal rules, or codes of conduct applicable to the business.
2. Assess Risks: Conduct an assessment of the identified risks at both the corporate and business unit levels. Risks are assessed based on their impact and the likelihood of occurrence. The potential impact of a risk should be considered based on the following variables:
 - a. Economic (40%): Impact on the company's expected revenue.
 - b. Operational (30%): Process disruption with a finite or indefinite impact, as well as potential disruption to relationships with third parties.
 - c. Reputational (30%): Impact on the media, with the resulting media impact at the local, national, and/or international levels.
 3. Risk Responses: Defining a response to address or mitigate these risks in order to achieve acceptable risk levels. The possible responses fall into the following options: avoid, transfer, accept, and reduce. If the response is to reduce, define internal controls where possible and implement the defined action plans.
 4. Monitor and supervise risks: Verify that risk levels, once a risk response has been implemented, match the organization's defined risk appetite.
 5. Continuous improvement: Continuous monitoring and review of the process to achieve improvements in the risk management lifecycle.

For greater detail and ongoing monitoring, an operational risk matrix has been developed by department:

Operational matrices at PortAventura World

Operational matrices	Business Matrix
	Convention Centre and Events Matrix
	Hotel Operations Matrix
	Park Operations Matrix
	ESG Matrix
	Maintenance and Health and Safety Matrix
	Finance and Corporate Services Matrix
	People and Culture Matrix
	Technology Matrix
	Development Matrix

Risk map	Strategic risks
	Legal and compliance risks
	Operational risks
	Financial risks

Following on from meetings with representatives from the different areas, approximately 100 operational risks have been identified, with more than 150 control activities for their mitigation. The risks were assessed based on their impact and likelihood of occurrence, leading to their prioritisation and a ranking of the TOP 25 risks. A diagnosis of the existing control environment was subsequently conducted in connection to the relevant corporate risks identified as priority, thereby obtaining both the inherent and residual risk for these 25 corporate risks, as well as the operational risks.

Once the main corporate risks have been identified and assessed, it is considered necessary to address different tasks that allow ensuring adequate risk management through the 'effectiveness' evaluation of the control activities identified as mitigating said risks from the Internal Audit function through continuous supervision based on an Audit Plan.

In 2024, an evaluation and validation of operational risk matrices by area was carried out, identifying the risks in accordance with ISO 31000 risk management guidelines and classifying them according to the COSO Internal Control–Integrated Framework.

In order to develop risk and control model management through a centralized technological solution, in 2024 PortAventura World's risk management tool has been implemented: GRCSuite. This allows us to:

- Gain a comprehensive view of the company's risk management model.
- Increase the level and refinement of control in the area of risk and control management.
- Risk and control monitoring capacity using traffic light indicators.
- Have a single repository for documentation and evidence of the risk and control management model.
- Provide adequate information for decision-making.
- Increase the company's level of digitalization.

Through this tool, continuous monitoring of the identified operational risks and their control activities will be carried out periodically by issuing assessments to those responsible for risks and controls (front line).

CLIMATE CHANGE RISKS

In the ESG Risk Matrix, which addresses identified risks linked to climate change in the short, medium and long-term, the following risks have been specified:

- Climate impact
- Water shortage
- Increase in average temperatures
- Misalignment with best ESG practices
- Environmental impact of customer waste
- Geopolitical risks and environmental disasters

The risk “Climate Impact” has already been included in the PortAventura World corporate risk map (TOP 25 risks), as there is a climate risk that is currently having a major impact and is expected to become more severe in the future.

Climate change-related risks and opportunities are identified and managed through three key bodies that report directly to the Management Committee: the Environmental Management System Officer, the Green Team and the Compliance Committee. We assess the climate change risks and opportunities in accordance with TCFD (Task Force on Climate-Related Financial Disclosures) methodology. The next step will be to incorporate the conclusions and recommendations from this exercise into the risk map and the company’s comprehensive risk management system.

CRIMINAL RISK PREVENTION MODEL

We conduct a criminal risk analysis of any risks to which we could potentially be exposed, and which could lead to the criminal liability of the legal entity. Conducted in 2010 in conjunction with the reform of the Criminal Code and updated in 2019, and in 2023, it provides for the exoneration of legal entities from criminal liability, subject to certain requirements:

Establishment of a body with autonomous powers of initiative and oversight.	Compliance Committee.
Appointment of the Internal Information System Manager, designated by the Administrative Body and notified to the Catalan Anti-Fraud Office.	<i>Compliance Officer</i>
Identification of activities within the scope of which offences that must be prevented could be committed.	Definition of a criminal risk prevention model, in cooperation 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.
Incorporation of an appropriate financial resource management model to prevent the commission of offences that must be prevented.	Determination of a budgetary allocation for managing the model.

Indication of the duty to report potential risks and non-compliance to the supervisory body.	Development of a reporting channel in accordance with Law 2/2023, for the communication and processing of any events or irregularities that may constitute a serious or very serious criminal or administrative offense under current regulations, as well as the definition of regulations for its regulation.
Establishment of a disciplinary system that adequately penalises breaches of the model.	Referral to the collective bargaining agreement and Workers' Statute.
Regular verification of the model and potential amendments if significant breaches of its provisions come to light or changes occur within the organisation.	Verification of the applicability of the risks identified, and supervision and monitoring of the validity and effectiveness of the associated controls.

We have a compliance channel, accessible via the website and intranet, that allows to report, even anonymously, potential events and irregularities constituting a crime or misdemeanour, including those related to money laundering, and any serious or very serious administrative irregularity. The specific Regulations for the whistleblowing channel establish that any report will be treated strictly confidentially and will only be known to those responsible for investigating the reported events.

It also guarantees that anyone making the report will not be subject to any retaliatory action or disciplinary measures in their role of filing reports, providing information, or assisting in an investigation. As a result of the investigation conducted by the Compliance Officer, the Compliance Committee will submit a proposal for action to the Audit Committee, which is responsible for adopting the appropriate measures. In 2024, the compliance channel did not receive any complaints of criminal or administrative relevance.

7.2.3 INFORMATION SECURITY AND CYBERSECURITY

Information security and cybersecurity play a crucial role at PortAventura World, as safeguarding sensitive data and ensuring the integrity of our systems are vital to our operations. Beyond strict compliance with the law, we remain at the forefront of best practices in information security, investing in cutting-edge technology and training programmes to ensure that our digital environment is robust and secure.

We have an information security management system certified to ISO standard 27001, which applies to the technological and operational service of all Resort business processes: management and marketing of the theme parks, hotels and the convention centre and management of internal operations and administration. In December 2024, we performed an internal audit in accordance with the new version of the standard (recertification), followed by the external audit in January.

In 2024, we created the position of director of ICTs, with a cross-cutting vision of the entire company, who will lead technological initiatives.

The main aspects in which cybersecurity was improved in 2024 are:

- Implementation of an asset management tool (Insight) that helps identify and classify (equipment, operating systems, applications, etc.) all devices connected to the network.
- Implementation of Bitsight, a cloud-based cybersecurity ratings tool for assessing suppliers.
- Implementation of an email management tool that helps exploit attachments and links to messages and detect malicious activities. This tool will be used to perform an internal phishing test.
- Implementation of a navigation control and content filter tool.
- Purchase and implementation of a specific environment for performing systems recovery simulations.
- Formalisation of the project involving control procedures for third parties.



The lines of work for information security in 2025 include the standardisation of the data centre and technology consumption, the elimination of infrastructure in favour of cloud hosting, performance optimisation and the generation of efficiencies. We also plan to use Privileged Access Management to establish granular permission control with suppliers. We have certification to ISO standard 27001 for our information security management system, which applies both to the management and marketing of the theme parks, hotels and convention centre, and to the management of internal operations and corporate administration.

PRIVACY AND DATA PROTECTION

At PortAventura World, we recognise the importance of having effective tools in place to adequately administer and manage the processing of personal data and understand the real and potential consequences of non-compliance with the regulations on privacy and data protection. These risks include possible security breaches resulting in the loss, theft, inaccessibility or unauthorised exposure of personal data, or any other breach of the regulatory requirements that could affect the fundamental rights of data subjects. Our priority is to mitigate these risks, ensure the confidentiality and security of all personal data and meet the highest standards of regulatory compliance in matters of privacy.

We have also identified the following as possible consequences of a data security breach:

- **Reputational damage.** The PortAventura World trademark is one of our most valuable assets and could be damaged by any claim resulting from 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 our capacity for market growth.
- **Administrative penalties.** The fines imposed by bodies charged with monitoring data protection due to breaches of the applicable regulations or inadequate security measures would be another potentially negative impact for the organisation.

At PortAventura World, we have evolved toward a framework of good governance focused on defining policies and procedures that ensure effective management in line with the regulatory principles. An important aspect of this governance framework is the PortAventura Group and PortAventura Foundation Corporate Privacy Policy, as well as the Data Protection Policy of Port Aventura Entertainment, SAU, published on the main website (www.portaventuraworld.com), which serve to fulfil the duty of information and provide data subjects information regarding the processing of their data, as well as the channels in place to exercise their rights, under the terms of the data protection regulations.

We have protocols in place to ensure that data subjects may exercise their rights (access, rectification, erasure, restriction and others), as well as to determine the maximum personal data storage periods and how to handle data breaches.

The company also appoints a Data Protection Officer with permanently up-to-date training in the matter, who oversees and supervises all data processing procedures, from project design to the final stages of processing, ensuring compliance with basic principles such as data minimisation, restriction of storage periods and the legitimate basis for processing. The role of the 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 our customers, employees and other data subjects. To support the Officer's functions, we are advised by an external company specialising in such matters.

The company has a Data Protection Committee, which is comprised of the management team from the Department of Finance and Corporate Services, the Data Protection Officer, the Head of Information Services, the Cybersecurity Supervisor, the Head of Customer Intelligence/Customer Care/CRM, as well as the Head of Legal Consultancy and Compliance Officer, and meets at least twice a year or whenever any of its members deems it necessary.

In 2024, we continued a number of specific projects to comply with the obligations set out in the regulations, including:

- Impact assessment to confirm that we are targeting the right customer profile (analysis of our customers' behaviour and habits).
- Further steps to develop a data conservation protocol to supervise and verify the data conservation periods.
- Specific data protection training for all employees with access to our computer systems (i.e. who have been assigned a username) on data protection and the sending of reminders.



ENTIDAD ADHERIDA AL
CÓDIGO DE CONDUCTA
PROTECCIÓN DE DATOS EN
LA ACTIVIDAD PUBLICITARIA

In 2024, we signed Autocontrol's Code of Conduct for Data Protection in Advertising Activities.

Work has already begun on an internal audit of the data protection system that will be completed in 2025.

We have an approval procedure in place for service providers that process personal data on behalf of PortAventura World, to ensure that we only engage those suppliers that offer sufficient guarantees in the application of technical, organisational and security measures in data processing. We plan to integrate this procedure into the future supplier approval platform. Lastly, we keep a record of all processing activities undertaken at PortAventura World and perform the relevant impact assessments when processing involves sensitive data.

7.3 RESPONSIBILITY IN THE SUPPLY CHAIN

7.3.1 EXTENDING OUR COMMITMENT TO OUR SUPPLIERS

We work to build a reliable base of suppliers and partners that helps optimise the performance of our activities. The Purchasing Department is responsible for assessing and approving suppliers, as well as centralising the purchasing process and management. The operational areas identify the need for purchases and request them from the Department, which manages the process with approved suppliers through our purchasing platform.

The PortAventura World purchasing portal is the gateway to a tight-knit and effective relationship between suppliers and customers. The portal provides tools through which the purchasing professionals at PortAventura World can engage suppliers and is a simple, secure and transparent way of managing these activities. It also helps reduce the time and effort these processes require. 2025 will see the implementation of ARIBA, the SAP platform that we expect will simplify certain purchasing processes and manage, in one single space, the approvals and performance assessments of the Top 100.

The supplier approval process involves validating the information requested and provided in the approval questionnaire, the purpose of which is to determine the companies' capacity to become a PortAventura World supplier and verify that they meet a series of minimum requirements.

The advantages of the approval process include its speed, convenience and transparency, the constant communication and its integrity, as the approval questionnaire includes questions that ensure compliance with the Code of Ethics for Suppliers and the environmental practices at PortAventura World.

We provide suppliers documents with information about the initiatives that PortAventura World undertakes to ensure fulfilment of the ethical and environmental principles and guarantee the safety of all persons who perform any type of activity at the Resort:

- Code of Ethics for Suppliers
- General Health and Safety Regulations
- Occupational Risk Prevention Policy
- Information on how to act in the event of an emergency
- General Environmental Practices Manual
- Environmental Policy
- Food Safety Policy

In our orders and contracts, we indicate the criteria that suppliers must follow:

- **Code of Ethics for Suppliers and Contractors.** We extend our ethical commitment to people and the environment through compliance with the following principles: compliance with all applicable laws, respect for children's rights, equal opportunities and non-discrimination, freedom of association, abuse of authority, occupational health and safety conditions, pay conditions, extension to other subcontracts, environmental protection, information, supervision and compliance with the ethical code.

– **Environmental practices:**

- To ensure compliance with all legal requirements and any other voluntary requirements to which it subscribes, integrating them into the Environmental Policy.
- To allocate the means and responsibilities necessary for ensuring the achievement of environmental objectives.
- To ensure compliance with the Environmental Management System.
- To educate, train and raise awareness among staff to create a climate conducive to the advancement of any environmental measure.
- To communicate the Environmental Policy to anyone who works for or on behalf of the organisation, as well as other stakeholders.
- To identify the environmental aspects and their associated environmental impacts from a life cycle perspective.
- To promote, where possible, projects that encourage our visitors to protect the environment.
- To preserve our region's biodiversity and ecosystems, protecting the species and habitats they contain.
- To work to improve the prevention and reduction of food loss and waste, with targets intended to engage both workers and visitors.
- To promote and commit to climate change mitigation and adaptation through the sustainable use of natural resources (water and energy), the promotion of sustainable mobility initiatives and the use of energy from renewable sources, calculating and offsetting our carbon footprint, fostering the reduction, reuse and recycling of waste and prioritising recovery.
- To ensure that our suppliers share and adhere to our Policy and the same environmental standards.
- To incorporate our environmental commitment into the corporate purpose: "We create unforgettable experiences that generate a positive impact on people, while caring for the planet".

In the event a change in supplier is considered, all other factors being equal, the proximity of their facilities and the source of their raw materials will be taken into consideration.

Our supply chain is made up of suppliers from a very broad range of categories and operational spheres: construction, machinery and equipment, fixtures and fittings, independent professional services, IT, marketing, advertising and public relations, maintenance services, food and drink, shows and events, utilities, consumables, textiles and merchandising.

The extension of our commitment and the awareness we raise among suppliers often translates into specific actions. Such is the case of a wood flooring supplier that, for every order we place, plants a tree via a reforestation project platform. In 2024, this supplier planted 82 trees, bringing the total number of trees in the PortAventura World "forest" to 205.

1,331
suppliers

23%
suppliers from the
province of
Tarragona

57%
suppliers from
Catalonia

84%
domestic
suppliers
(Spain)

98%
suppliers
from
European
countries

217.65
million euros
(including VAT) of
purchases from
suppliers

23%
amount invoiced
by suppliers from
the province of
Tarragona
(including VAT)

54%
amount invoiced
by suppliers from
Catalonia
(including VAT)

90%
amount invoiced by domestic
suppliers (Spain) (including
VAT)

PORTAVENTURA WORLD, RECOGNISED AS ONE OF THE MAJOR CORPORATE PROMOTERS OF THE *SUSTAINABLE SUPPLIERS TRAINING PROGRAMME*

As a result of the commitment to align suppliers with our sustainability standards, in 2024, over 129 suppliers proposed by PortAventura World took part in the second edition of the *Sustainable Suppliers Training Programme*, organised by the UN Global Compact in Spain. The purpose of the programme is to provide training in specific aspects of the 10 principles of the Global Compact and the Sustainable Development Goals to SMEs that supply major partners of the initiative in Spain. It is a catalyst for change, driving the adoption of the SDGs not simply as an ethical commitment, but as a strategy for enhancing competitiveness and sustainability in an increasingly demanding global business environment.

ALLIANCES WITH MAJOR BRANDS

The visitor experience is even better thanks to our alliances with a broad network of partners, with which we work closely to achieve the best results.



7.3.2 DIALOGUE AND ONGOING ASSESSMENT

Our supplier assessment system, the purpose of which is to enforce and ensure ongoing compliance with the approval and quality requirements, involves evaluating the performance of the year's 100 top strategic suppliers, which vary depending on the Resort's needs. In 2024, we assessed 100 strategic suppliers, in accordance with the type of purchase: supplies with distribution, supplies without distribution, in-resort services and remote services.

Suppliers are assessed based on the following criteria:

- Service/supply quality
- Billing
- Coordination of business activities
- Environmental and industrial safety policy

The evaluation results are divided into four bands: outstanding, acceptable, needs improvement and inadequate. The non-conformity document, supported by a working instruction, serves to document all incidents detected and raise them to the Department of Finance and Corporate Services.

All policies and procedures in place for handling purchases and procurement are set out in the purchasing procedure approved by Senior Management.

To become a company supplier and be included in formal tender procedures for building, service or supply contracts, the companies must accept the PortAventura World policies and commitments, the Code of Ethics and Professional Conduct for Suppliers and Contractors and the commitment to the 10 principles of the UN Global Compact. Information about these policies and commitments is included in the contracts and orders. Regarding 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.

94%

Of new suppliers that in 2024 began an approval process with a favourable result and are therefore deemed suitable to begin a commercial relationship with PortAventura World

MORE THAN 180 COMPANIES TAKE PART IN THE 7TH EDITION OF "DIALOGUE WITH SUPPLIERS"

We organised the 7th edition of "Dialogue with Suppliers", a gathering that brings together over 180 partner companies to discuss relevant future projects and take stock of accomplishments.

Present at the event was Javier Molero, director of Projects and 2030 Agenda for UN Global Compact Spain, who delivered a talk entitled "The path to corporate sustainability".

The gathering also served as a platform for handing out awards to suppliers who successfully completed the 2nd *Sustainable Suppliers Training Programmes* and those with the best performance assessment results from 2022 and 2023.

In terms of the service provided in 2022, the Resort recognised Diversey, a Solenis Company, for their supply management and in-resort distribution, and the company Massana for their excellent supply management without distribution. COMSA Service received an award for on-site services and Feeling Comunicació, for non-on-site services. ISS was recognised for its initiative in occupational risk prevention management, while the award for best innovation and digitisation project in 2022 went to Ozona Tech. The award for best sustainable initiative was given to the Bunzl distribution company.

In the 2023 assessment, PortAventura World gave an award to Quickchef for its in-resort supply and distribution services, while Publimax received the award for best service without distribution. The award for best on-site service went to the Garcia Riera construction company, with the best non-on-site service going to the creative agency Zoopa. With regards to best occupational risk prevention management initiative in 2023, the award recipient was Moncobra. In terms of innovation and digitisation, the distinction was afforded to Filsan by Bimedica, while the award for best sustainable project went to the food company Bundó.

SOCIAL AUDITS FOR MERCHANDISING SUPPLIERS FROM ASIA

The Asian companies that manufacture and supply our merchandising or promotional gifts are audited from a social perspective. Since 2016, we have accepted certifications confirming compliance with the requirements of social audits at supplier factories in China, Thailand, Bangladesh and Indonesia. To be accepted, the audit firms and certifications must be of established standing and demand a high degree of compliance. We do not establish commercial ties with suppliers that refuse to undertake this audit or whose factories fail to achieve the minimum required score.

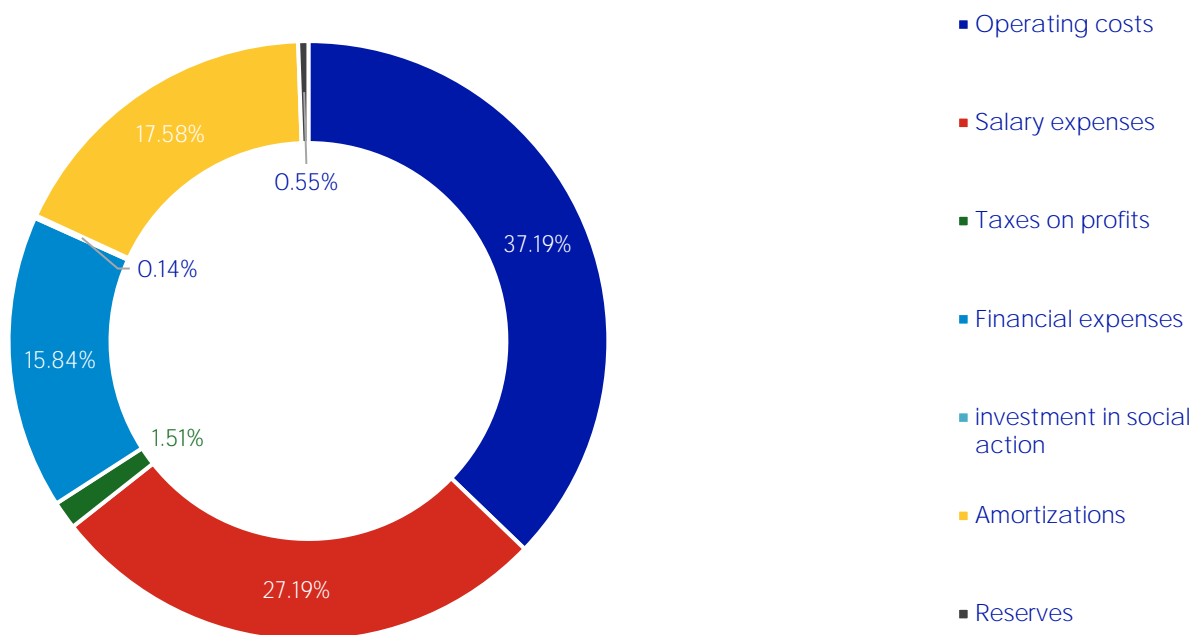
Certification accepted	Main issues analysed	Number of audits in 2024
SEMEX (SMETA social audit)	Management systems and implementation code, free choice of employment, freedom of association, health and safety conditions, child labour, salaries and benefits, discrimination, regular employment, subcontracting and working from home, severe or inhuman treatment, right to employment, environment and business ethics.	7
BSCI	Social management system and trickle-down effect, engagement of 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.	68
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.	10
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
Brand certificates	Brand certificates ensure that, in the process by which products from internationally recognised brands are manufactured, all established policies are fulfilled with regard to ethics, corruption and bribery, human rights, environmental management, occupational health and safety, salaries and benefits, etc.	1
QIMA	Ethical audits based on international standards, their Best-in-Class protocol and client-specific requirements, with a focus on working conditions and respect for human rights in the supply chain.	3
Total		91

7.4 DIVERSIFICATION AND ECONOMIC OPTIMISATION

PortAventura World, one of Europe's main tourist destinations and theme parks, has continued to ensure sound economic management focused on income diversification and resource optimisation. Its constant reinvestment in improvements to the Resort and infrastructure has been key to remaining competitive. In addition, its focus on sustainability and operational efficiency has helped ensure continuous and sustainable growth in the entertainment sector.

Key figures (thousands of euros)	2022	2023	2024
Balance sheet figures			
Non-current assets	1,052,121	1,112,003	1,129,016
Current assets	130,005	68,032	44,606
Net equity and liabilities	1,182,126	1,180,035	1,173,622
Current and non-current liabilities	671,274	642,717	642,821
Income statement figures			
Equivalent turnover	277,303	302,067	303,340
Profits after tax	31,767	33,506	1,748
Profits tax paid	-23,041	-14,711	-4,795
Public subsidies received	95	123	1,013

Value-added statement for 2024



7.4.1 POLE OF ATTRACTION FOR TOURISM

PortAventura World plays a key role in supporting tourism in its area of influence. All the promotional activities we organise (such as roadshows, press trips and social media campaigns) heighten the visibility of the tourism destination. The investment we make in advertising on television and in social and paid media complements the investment made by the region to attract tourists, pooling our efforts into one joint strategy.

PortAventura World is a powerful reason to visit the region, while also adding value to the destination. With a broad range of leisure activities available 306 days a year, it is spearheading the expansion of the tourism season. The hotels and campsites have also joined in this endeavour, extending their opening days to align themselves with this strategy. Each season, the hotel owners consider the Resort's calendar prior to determining their own opening days.

In addition, half the tourist tax collected in each municipality is recovered by tourist towns in Catalonia, which includes stays at PortAventura World. In Salou and Vila-seca, these resources are used primarily to promote tourism, with a substantial amount going to the "Tourism promotion plan under the tourism facilitation fund", in which the Provincial Council of Tarragona, the Catalan Tourist Agency, the tourism boards of Salou, Cambrils and Vila-seca, the Hospitality Trade Federation of Tarragona and the Tarragona Provincial Tourism Board are also involved. They are also used to improve the tourism services and facilities in the municipalities of Salou and Vila-seca.

The amount collected by PortAventura World hotels in the period between October 2023 and September 2024 amounted to €1,216,693. The accrued amount (which corresponds to the period between 1 January and 31 December 2024) came to €1,228,621.

€1,216,693 of tourist tax collected in 2024

In 2023, we conducted a study on the socioeconomic impact of PortAventura World's activity in 2022. A new study is expected to be conducted in 2025.

8 PRINCIPLES THAT GOVERN THE REPORT



SCOPE AND COVERAGE

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

Within this context, PAESA Entertainment Holding, SLU includes the consolidated non-financial reporting statement within the 2024 Corporate Responsibility Report of the PortAventura World Group, as indicated in the section "Content Index for the Non-Financial and Diversity Reporting Act".

The key non-financial results indicators included in this reporting statement were prepared in accordance with the content covered by the corporate regulations in force and the standards for the preparation of sustainability reports from the 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 Law 11/2018. The information included in the non-financial reporting statement, which forms an integral part of the consolidated management report and will accompany the consolidated annual accounts for 2024, has been verified by KPMG Auditores in its capacity as an independent verification service provider, in accordance with the new text given to Article 49 of the Code of Commerce by Law 11/2018.

All other non-financial information contained in the report for the financial year ended on 31 December 2024 was, in all significant aspects, prepared in accordance with the GRI standards, as detailed in the "GRI Context Index" of this report, and was also reviewed by KPMG Auditores. 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 for leisure facilities have also been reported.

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

This non-financial reporting statement covers all turnover corresponding to the activities of PAESA Entertainment Holding, SLU, the parent company of the PortAventura World Group, comprised of the following subsidiary companies: PortAventura Entertainment, SAU (operations of the theme parks, hotels and convention centre); PortAventura Viajes, SAU (travel agency); Hotel Caribe Resort, SL (hotel operations); PAESA Development, SLU (operations of theme parks, hotels and convention centre); Zobrione Uno Investment, SLU (hotel acquisition and management); Booster Audiovisual Solutions (technological and audiovisual services for events and the convention centre); and the PortAventura Foundation (independent entity). In 2024, the group added two new companies (GL Park Holdings and GL Park Assets), which will become operational in 2025.

For any questions related to the content of this report, please contact us by calling (+34) 977 779 000.

Choni Fernández

Director of Customers, ESG and Communication

9 GRI CONTENT INDEX



Statement of use	PortAventura World has reported the information cited in this GRI content index for the period from January 1st to December 31st, 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GENERAL BASIC CONTENT

GRI standard indicator	Page or direct answer	Omissions
GRI 2 General Disclosures 2021		
1. The organization and its reporting practices		
2-1 Organizational details	10, 109 Avda. Alcalde Pere Molas, km 2, 43480, Vila-seca, Tarragona. PortAventura World facilities are located in Vila-seca, Tarragona. The hotels of the Ponient Hotels by PortAventura World brand are located in the municipalities of Vila-seca and Salou (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 2023 Reporting cycle: Annual	
2-4 Restatements of information	There have been no restatements of the information provided in previous reports.	
2-5 External assurance	172-173 The Board of Directors has delegated the Audit Committee to audit the financial and nonfinancial 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 employees		

GRI standard indicator	Page or direct answer						Omissions
2-6 Activities, value chain and other business relationships	11, 17-20, 101-106						
	Origin of visits to PortAventura World			2022	2023	2024	
	Catalonia	1,814,264	35.6 %	1,805,921	33.2%	1,707,337	32.8%
	Rest of Spain	1,758,081	34.5 %	1,798,785	33.0%	1,631,982	31.3%
	United Kingdom / Ireland	346,232	6.8%	468,683	8.6%	514,380	9.9%
	France	935,899	18.3%	980,851	18.0%	905,840	17.4%
	Russia	16,149	0.3% ¹	22,883	0.4%	9,228	0.2%
	Other	230,366	4.5%	368,466	6.8%	441,261	8.5%
	Total	5,100,991	100.0%	5,445,589	100%	5,210,028	100%
	International visits to PortAventura World	1,528,646	30.0%	1,840,444	33.8%	1,870,709	35.9%
	Profile of visits to PortAventura World						
				2023		2024	
	<i>Adrenaline-seeking families</i>	1,370,342		25%	1,529,063		29%
	<i>Chill adventures families</i>	1,553,496		29%	1,275,510		24%
	<i>Adrenaline-seeking adults</i>	1,162,955		21%	1,149,567		22%
	+PortAventura Club	435,647		8%	459,184		9%
	Scholars	316,113		6%	368,180		7%
	<i>Chill adventures adults</i>	388,124		7%	323,301		6%
	<i>Theme-loving adults</i>	218,912		4%	105,222		2%
	Total	5,445,589		100%	5,210,027		100%
PortAventura World visits that are families	2,923,838		54%	2,804,573		60% ¹	
Note: In 2023, the typologies of customer profiles have been changed. (1) +PortAventura Club families are included.							
Scale of the organisation			2022	2023	2024		
Visits to the parks			5,101,054	5,445,589	5,210,027		
PortAventura Park			3,723,300	3,972,086	3,773,216		
PortAventura Caribe Aquatic Park			352,270	346,072	343,849		

GRI standard indicator	Page or direct answer			Omissions
	Ferrari Land	1,025,484	1,127,431	1,092,962
	International visits	28 %	34%	36%
	Rooms occupied (Resort)	428,202	459,886	480,776
	Rooms occupied (Ponient)	-	50,486	111,593
	Overnight stays in hotels (Resort) and PortAventura Dreams Village	1,217,614	1,280,301	1,298,831
	Overnight stays in hotels (Ponient)	-	120,938	287,101
	Overnight stays in Praking Caravaning	-	5,612	5,388
	PortAventura Convention Centre	Participants	59,502	65,192
		Events held	257	272
	Total visits (PortAventura World)	6,378,170	6,917,632	6,866,939
	Supplier distribution by country of origin	2022	2023	2024
	Europe	1,037	1,284	1,331
	Spain	896	1.100	1,116
	Germany	10	12	13
	Belgium	4	9	12
	Denmark	4	4	4
	France	43	56	51
	Holland	11	10	19
	Great Britain	27	46	38
	Ireland	5	8	9
	Italy	19	20	19
	Liechtenstein	2	3	2
	Lithuania	-	1	1
	Portugal	3	2	2
	Czech Republic	1	1	1
	Switzerland	8	6	4

GRI standard indicator	Page or direct answer			Omissions
	Malta	0	0	1
	Sweden	1	2	2
	Jersey	1	0	0
	Andorra	1	2	2
	Austria	1	2	1
	Bulgaria	0	0	1
	Asia and Oceania	4	7	3
	Australia	-	2	2
	China	0	0	0
	Hong Kong	2	3	2
	Indonesia	0	0	0
	Russia	1	1	0
	Taiwan	1	1	1
	Africa	1	1	2
	Israel	1	1	1
	America	20	23	27
	Guatemala	1	1	1
	United States	17	22	24
	Canada	1	0	2
	Chile	1	0	0
	Main supplier indicators	2022	2023	2024
	Number of suppliers	1,062	1,315	1,331
	Volume of purchases from suppliers (millions of euros incl. VAT)	131.24	223.93	217.65
	National suppliers	84 %	84 %	84%
	Amount invoiced by national suppliers (incl. VAT)	90 %	91 %	90%

GRI standard indicator	Page or direct answer	Omissions																																																																										
	In 2024, there were no significant changes to the organisation and company structure of the PortAventura World group or to its supply chain.																																																																											
2-7 Employees	<p data-bbox="360 507 600 531">63-78, 142-145, 154-158</p> <table border="1" data-bbox="360 549 2002 786"> <thead> <tr> <th data-bbox="360 549 1240 576">Size of the workforce (on 31 December)</th> <th data-bbox="1240 549 1653 576">2022</th> <th data-bbox="1653 549 2002 576">2023</th> <th data-bbox="2002 549 2018 576">2024</th> </tr> </thead> <tbody> <tr> <td data-bbox="360 596 1240 620">Own staff</td> <td data-bbox="1240 596 1653 620">2,494</td> <td data-bbox="1653 596 2002 620">2,357</td> <td data-bbox="2002 596 2018 620">2,449</td> </tr> <tr> <td data-bbox="360 644 1240 668">Men</td> <td data-bbox="1240 644 1653 668">843</td> <td data-bbox="1653 644 2002 668">833</td> <td data-bbox="2002 644 2018 668">896</td> </tr> <tr> <td data-bbox="360 692 1240 716">Women</td> <td data-bbox="1240 692 1653 716">1,651</td> <td data-bbox="1653 692 2002 716">1,524</td> <td data-bbox="2002 692 2018 716">1,553</td> </tr> <tr> <td data-bbox="360 740 1240 764">External staff working in the Resort facilities</td> <td data-bbox="1240 740 1653 764">330</td> <td data-bbox="1653 740 2002 764">961</td> <td data-bbox="2002 740 2018 764">967</td> </tr> </tbody> </table> <table border="1" data-bbox="360 879 2002 1441"> <thead> <tr> <th colspan="2" data-bbox="360 879 1240 906">Workforce according to contract type and working day (on 31 December)</th> <th colspan="2" data-bbox="1240 879 1653 906">Contract type</th> <th colspan="2" data-bbox="1653 879 2002 906">Working day</th> </tr> </thead> <tbody> <tr> <td data-bbox="360 970 450 994" rowspan="4">2022</td> <td data-bbox="450 927 1240 951">Men</td> <td data-bbox="1240 951 1429 975" rowspan="2">Permanent</td> <td data-bbox="1429 927 1653 951">798</td> <td data-bbox="1653 951 1841 975" rowspan="2">Permanent</td> <td data-bbox="1841 927 2002 951">764</td> </tr> <tr> <td data-bbox="450 975 1240 999">Women</td> <td data-bbox="1429 975 1653 999">1,555</td> <td data-bbox="1841 975 2002 999">1,192</td> </tr> <tr> <td data-bbox="450 1023 1240 1046">Men</td> <td data-bbox="1240 1046 1429 1070" rowspan="2">Temporary</td> <td data-bbox="1429 1023 1653 1046">45</td> <td data-bbox="1653 1046 1841 1070" rowspan="2">Temporary</td> <td data-bbox="1841 1023 2002 1046">79</td> </tr> <tr> <td data-bbox="450 1070 1240 1094">Women</td> <td data-bbox="1429 1070 1653 1094">96</td> <td data-bbox="1841 1070 2002 1094">459</td> </tr> <tr> <td data-bbox="360 1158 450 1182" rowspan="4">2023</td> <td data-bbox="450 1118 1240 1142">Men</td> <td data-bbox="1240 1142 1429 1166" rowspan="2">Permanent</td> <td data-bbox="1429 1118 1653 1142">789</td> <td data-bbox="1653 1142 1841 1166" rowspan="2">Permanent</td> <td data-bbox="1841 1118 2002 1142">767</td> </tr> <tr> <td data-bbox="450 1166 1240 1190">Women</td> <td data-bbox="1429 1166 1653 1190">1,487</td> <td data-bbox="1841 1166 2002 1190">1,149</td> </tr> <tr> <td data-bbox="450 1214 1240 1238">Men</td> <td data-bbox="1240 1238 1429 1262" rowspan="2">Temporary</td> <td data-bbox="1429 1214 1653 1238">44</td> <td data-bbox="1653 1238 1841 1262" rowspan="2">Temporary</td> <td data-bbox="1841 1214 2002 1238">66</td> </tr> <tr> <td data-bbox="450 1262 1240 1286">Women</td> <td data-bbox="1429 1262 1653 1286">37</td> <td data-bbox="1841 1262 2002 1286">375</td> </tr> <tr> <td data-bbox="360 1350 450 1374" rowspan="3">2024</td> <td data-bbox="450 1310 1240 1334">Men</td> <td data-bbox="1240 1334 1429 1358" rowspan="2">Permanent</td> <td data-bbox="1429 1310 1653 1334">880</td> <td data-bbox="1653 1334 1841 1358" rowspan="2">Permanent</td> <td data-bbox="1841 1310 2002 1334">820</td> </tr> <tr> <td data-bbox="450 1358 1240 1382">Women</td> <td data-bbox="1429 1358 1653 1382">1,521</td> <td data-bbox="1841 1358 2002 1382">1,151</td> </tr> <tr> <td data-bbox="450 1406 1240 1430">Men</td> <td data-bbox="1240 1406 1429 1430">Temporary</td> <td data-bbox="1429 1406 1653 1430">16</td> <td data-bbox="1653 1406 1841 1430">Temporary</td> <td data-bbox="1841 1406 2002 1430">76</td> </tr> </tbody> </table>	Size of the workforce (on 31 December)	2022	2023	2024	Own staff	2,494	2,357	2,449	Men	843	833	896	Women	1,651	1,524	1,553	External staff working in the Resort facilities	330	961	967	Workforce according to contract type and working day (on 31 December)		Contract type		Working day		2022	Men	Permanent	798	Permanent	764	Women	1,555	1,192	Men	Temporary	45	Temporary	79	Women	96	459	2023	Men	Permanent	789	Permanent	767	Women	1,487	1,149	Men	Temporary	44	Temporary	66	Women	37	375	2024	Men	Permanent	880	Permanent	820	Women	1,521	1,151	Men	Temporary	16	Temporary	76	
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GRI standard indicator	Page or direct answer			Omissions
	Women	32	402	
	Workforce according to job category (on 31 December)	2022	2023	2024
	Executives	13	13	13
	Men	11	11	10
	Women	2	2	3
	Area managers	25	32	30
	Men	11	15	13
	Women	14	17	17
	Supervisory, technical and administrative roles	765	803	862
	Men	284	309	334
	Women	481	494	528
	Operations staff	1,691	1,509	1,544
	Men	537	498	539
	Women	1,154	1,011	1,005
	*The Foundation (5 employees) is included in the staff count.			
3. Governance				
2-9 Governance structure and composition	91-93			
2-12 Role of the highest governance body in overseeing the management of impacts	28-29, 92-93			
2- 13 Delegation of responsibility for managing impacts	28-29, 92-93			
2-14 Role of the highest governance	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.			

GRI standard indicator	Page or direct answer	Omissions
body in sustainability reporting		
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 2024 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	In 2024, training has been carried out for the Board of Directors on sustainability issues.	
4. Strategy, policies and practices		
2-22 Statement on sustainable development strategy	4-5, 28-32	
2-23 Policy commitments	<p>28-32, 41-44, 63-69, 76-78, 85-93, 94-100</p> <p>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.</p> <p>The commitments and policies certainly include preventive measures (precautionary principle).</p> <p>Respect for human rights is expressly included.</p> <p>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.</p> <p>The practical and operational application of the different PortAventura World procedures provides for monitoring and, if necessary, detection of non-compliance and improvement needs.</p> <p>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</p>	

GRI standard indicator	Page or direct answer	Omissions												
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	<p>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.</p> <p>No complaints have been registered through the Compliance channel in 2024. 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 People & Culture Department.</p>													
2-27 Compliance with laws and regulations	In 2024 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	25													
5. Stakeholder engagement														
2-29 Approach to stakeholder engagement	<p>16-22, 25, 33-34, 58-59, 63-64, 69-70, 97-100</p> <p>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).</p> <table border="1" data-bbox="360 871 1995 1377"> <thead> <tr> <th data-bbox="360 871 595 919">Stakeholders</th> <th data-bbox="595 871 1238 919">Main channels of communication</th> <th data-bbox="1238 871 1995 919">Main issues identified and dialogue</th> </tr> </thead> <tbody> <tr> <td data-bbox="360 919 595 1054">Shareholders</td> <td data-bbox="595 919 1238 1054">Meetings of the Board of Directors, management meetings, corporate information published periodically.</td> <td data-bbox="1238 919 1995 1054">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.</td> </tr> <tr> <td data-bbox="360 1054 595 1190">Customers</td> <td data-bbox="595 1054 1238 1190">Corporate website, customer service telephone number, social networks, satisfaction surveys, complaints mailbox, Visitor Service Office, Customer Service Office with special needs, facility staff, periodicals, media announcements and app.</td> <td data-bbox="1238 1054 1995 1190">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.</td> </tr> <tr> <td data-bbox="360 1190 595 1377">Workforce</td> <td data-bbox="595 1190 1238 1377">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.</td> <td data-bbox="1238 1190 1995 1377">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.</td> </tr> </tbody> </table>	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 mailbox, Visitor Service Office, Customer Service Office with special needs, facility staff, periodicals, media announcements 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.	
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GRI standard indicator	Page or direct answer				Omissions
	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 representatives of public institutions and social organisations.	Compliance with applicable legislation, transparency and accountability, good management of the facilities, involvement with the local environment, collaboration to develop mutually beneficial projects that promote actions aligned with the goals of the PortAventura Foundation.		
2-30 Collective bargaining agreements	63-64	2022	2023	2024	
	Workforce covered by the agreement	98%	99.7%	98,24 %	

ECONOMIC TOPICS

GRI standard indicator	Page or direct answer				Omissions
GRI 201: Economic Performance 2016					
3-3 Management of material topics	106-107				
201-1 Direct economic value generated and distributed	106-107				
	<i>In thousands of euros</i>	2022	2023	2024	
	Economic value created	306,185	323,803	317,072	
	Turnover	277,303	302,067	303,340	
	Financial revenue	84	455	445	
	Stock variation	1,138	1,516	1,408	
	Other revenue	4,524	4,931	11,847	
	Subsidies	95	123	32	
	Income taxes (overpaid)	23,041	0	0	
Distributed economic value	165,559	248,070	259,583		

GRI standard indicator	Page or direct answer				Omissions
	Operating costs	50,010	114,320	117,913	
	Salary expenses	65,345	76,200	86,207	
	Income taxes	23,041	14,711	4,795	
	Finance costs	26,671	41,832	50,221	
	Investment in social action	457	563	447	
	Retained economic value	63,310	64,944	57,489	
	Depreciation	28,826	31,384	55,741	
	Reserves	31,767	33,506	1,748	
	Distributed and retained economic value	228,869	313,014	317,072	
201-2 Financial implications and other risks and opportunities due to climate change	46-47				
GRI 203: Indirect economic impacts 2016					
3-3 Management of material topics	106-107				
203-2 Significant indirect economic impacts	106-107 See indicator 413-1.				
GRI 205: Anti-corruption 2016					
3-3 Management of material topics	89-91				
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)		2022	2023¹	2024¹
	Executives and area managers		7	11	15
	Proportion of executives and area managers		18.4 %	24.4 %	34.9 %
	Supervisory, managers, technical and administrative roles		106	391	286

GRI standard indicator	Page or direct answer	Omissions												
	<table border="1"> <tr> <td>Proportion of supervisory, managers, technical and administrative roles</td> <td>13.9 %</td> <td>48.6 %</td> <td>33.4 %</td> </tr> <tr> <td>Operations staff</td> <td>1,683</td> <td>1,011</td> <td>944</td> </tr> <tr> <td>Proportion of operations personnel</td> <td>100 %</td> <td>66.9 %</td> <td>61.1 %</td> </tr> </table> <p>(1) In 2023 and 2024, no anti-corruption training has been provided.</p> <p>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.</p>	Proportion of supervisory, managers, technical and administrative roles	13.9 %	48.6 %	33.4 %	Operations staff	1,683	1,011	944	Proportion of operations personnel	100 %	66.9 %	61.1 %	
Proportion of supervisory, managers, technical and administrative roles	13.9 %	48.6 %	33.4 %											
Operations staff	1,683	1,011	944											
Proportion of operations personnel	100 %	66.9 %	61.1 %											
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 2024.													
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
GRI 301: Materials 2016					
3-3 Management of material topics	51-54				
301-1 Materials used by weight or volume	51-54				
301-3 Reclaimed products and their packaging materials	53				
GRI 302: Energy 2016					
3-3 Management of material topics	46-51				
302-1 Energy consumption inside the organisation	48-51				
302-3 Energy intensity	50-51				
302-4 Energy consumption reduction	49-50				
GRI 303: Waste and effluents 2018					
3-3 Management of material topics	55-58				
303-1 Interaction with water as a shared resource	56-58 According to the Aqueduct Water Risk Atlas, PortAventura World is located in an area with extremely high water stress (>80%). All water extraction for the Resort comes from this area.				
303-2 Management of water discharge-related impacts	56-58				
303-4 Water discharge	Collector Vila-Seca	2022¹	2023²	2024	
	Matters in suspension (MES) (mg/l)	206	244	92	
	MI (Equitox/m3)	4.5	19.6	<1.0	
	COD (not decanted) (mg O2/l)	600	936	22	
	COD (decanted 2 h) (COD) (mg O2/l)	346	248	<10	
	Conductivity at 25 °C (µs/cm)	2,652	2,310	2,850	
	pH at 25 °C (u)	8,0	7,4	7.5	

Chlorides (mg/l)	313.0	705.9	809.1
Kjeldahl nitrogen (mg/l)	72.7	61	7
Total Phosphorus (mg/l)	10.8	10.7	<0.1
Oils and fats (mg/l)	-	34.5	<10
Collector General Salou	2022¹	2023²	2024
Matters in suspension (MES) (mg/l)	150	170	169
MI (Equitox/m3)	8.7	7.9	<1.0
COD (not decanted) (mg O2/l)	676	747.5	340
COD (decanted 2 h) (COD) (mg O2/l)	560	405	282
Conductivity at 25 °C (µs/cm)	2,504	2,380	2,384
pH at 25 °C (u)	7.7	7.8	7.2
Chlorides (mg/l)	226.0	514.05	573.4
Kjeldahl nitrogen (mg/l)	69.5	105 ³	34
Total Phosphorus (mg/l)	12.0	12.4	3.0
Oils and fats (mg/l)	-	41.5	96
Collector Hotel Caribe	2022¹	2023²	2024
Matters in suspension (MES) (mg/l)	168	213	88 ⁴
MI (Equitox/m3)	12	<1.0	1,0
COD (not decanted) (mg O2/l)	454	423	659
COD (decanted 2 h) (COD) (mg O2/l)	324	294	197
Conductivity at 25 °C (µs/cm)	2,915	2,020	2,570
pH at 25 °C (u)	6.7	7.1	7.4
Chlorides (mg/l)	690.0	309.2	569.6
Kjeldahl nitrogen (mg/l)	7.6	62	45
Total Phosphorus (mg/l)	2.28	18.9	7.1
Oils and fats (mg/l)	<0.50	32	147
Collector Hotel El Paso	2022¹	2023²	2024
Matters in suspension (MES) (mg/l)	185	151	191
MI (Equitox/m3)	<3.0	<1.0	<1.0
COD (not decanted) (mg O2/l)	297	765	172

	COD (decanted 2 h) (COD) (mg O2/l)	222	429	50
	Conductivity at 25 °C (µs/cm)	2,607	1,856	2,610
	pH at 25 °C (u)	6.9	6.9	7.8
	Chlorides (mg/l)	566.5	295.6	597.9
	Kjeldahl nitrogen (mg/l)	23.7	65	36
	Total Phosphorus (mg/l)	4.85	12.4	3.5
	Oils and fats (mg/l)	1.2	28	49
	Collector Industrial Laundry			2024
	Matters in suspension (MES) (mg/l)			46
	MI (Equitox/m3)			3.30
	COD (not decanted) (mg O2/l)			310
	COD (decanted 2 h) (COD) (mg O2/l)			270
	Conductivity at 25 °C (µs/cm)			2,137
	pH at 25 °C (u)			8
	Kjeldahl nitrogen (mg/l)			6.60
	Total Phosphorus (mg/l)			1.90
	Oils and fats (mg/l)			5
	Detergents (mg/l)			0.40
	<p>(1) In 2022, the data corresponding to wastewater were extracted from the analytical report conducted by the Catalan Water Agency (ACA) for the general collectors of Vila-Seca and Salou on 18/10/2022.</p> <p>(2) Average of the analyses conducted on 19/07/2023 and 02/11/2023 for the two main collectors of the Resort (Vila-Seca and General Salou).</p> <p>(3) The ACA carried out two control analyses on 24/10/2023 and 18/10/2022, with the values for this parameter being 85 mg/l and 69.5 mg/l, respectively.</p> <p>(4) In 2024, a second analysis was conducted due to an irregularly high value in Suspended Solids (SS) (mg/l). The first analysis was performed on 27/08/2024 for all parameters, and the second analysis, conducted on 01/10/2024 specifically for this value, yielded favorable results for Suspended Solids (SS) (mg/l).</p>			
303-5 Water consumption	56-58			
GRI 305: Emissions 2016				
3-3 Management of material topics	<p>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.</p> <p>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.</p>			

	<p>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:</p> <ul style="list-style-type: none"> – 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. <p>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.</p> <p>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).</p> <p>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:</p> <ul style="list-style-type: none"> – 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. – To control noise emissions, voluntary controls of noise emissions are carried out every three years, to verify compliance with the requirements set out in the applicable regulations. The last voluntary control was carried out in May 2022 with a favourable result. – At the lighting level, when planning a new project that includes outdoor lighting installations, compliance with the applicable regulations is verified through the drafting of a technical outdoor lighting project, which is validated by the competent administrative authority. – 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. <p>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.</p>	
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	<p>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.</p> <p>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.</p>																					
305-1 Direct greenhouse gas (GHG) emissions (scope 1)	43-44																					
305-2 Indirect HG emissions from energy generation (scope 2)	43-44																					
305-3 Other indirect GHG emissions (scope 3)	43-44																					
305-4 GHG emissions intensity	<table border="1"> <thead> <tr> <th>Greenhouse gas emissions</th> <th>2022</th> <th>2023</th> <th>2024¹</th> </tr> </thead> <tbody> <tr> <td>Greenhouse gas emissions per 1,000 visits (t CO₂ per 1,000 visits-overnight stays and year) - Scope 1 and 2</td> <td>0.84</td> <td>0.59</td> <td>0.64</td> </tr> <tr> <td>Greenhouse gas emissions per 1,000 visits (t CO₂ per 1,000 visits-overnight stays and year) - Scope 3</td> <td>8.74</td> <td>10.73</td> <td>9.55</td> </tr> <tr> <td>Greenhouse gas emissions per average workforce (t CO₂ per average workforce and year) - Scope 1 and 2</td> <td>2.25</td> <td>1.51</td> <td>1.49</td> </tr> <tr> <td>Greenhouse gas emissions per average workforce (t CO₂ per average workforce and year) - Scope 3</td> <td>23.42</td> <td>27.60</td> <td>22.39</td> </tr> </tbody> </table> <p>(1) Includes emissions from industrial laundry.</p>	Greenhouse gas emissions	2022	2023	2024 ¹	Greenhouse gas emissions per 1,000 visits (t CO ₂ per 1,000 visits-overnight stays and year) - Scope 1 and 2	0.84	0.59	0.64	Greenhouse gas emissions per 1,000 visits (t CO ₂ per 1,000 visits-overnight stays and year) - Scope 3	8.74	10.73	9.55	Greenhouse gas emissions per average workforce (t CO ₂ per average workforce and year) - Scope 1 and 2	2.25	1.51	1.49	Greenhouse gas emissions per average workforce (t CO ₂ per average workforce and year) - Scope 3	23.42	27.60	22.39	
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305-5 Reduction of GHG emissions	42, 48-49																					
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>																					

	Emissions to the atmosphere of liquid fuels in fixed tanks		2022 ¹ (Resort)	2023 ² (Resort)	2024 ²			
					Resort	Ponient Hotels (HVC, HPS, HDP)	Industrial Laundry	
Diesel B	NOx (kg)		34.72	34.72	219.13	0.00	68.33	
	SO ₂ (kg)		10.67	10.67	250.88	0.00	78.23	
Petrol s/p 95 and petrol s/p 98	NOx (kg)		264.97	284.25	87.52	0.00	0.00	
	SO ₂ (kg)		81.40	87.33	122.53	0.00	0.00	
Diesel A	NOx (kg)		555.72	633.88	110.06	0.00	0.00	
	SO ₂ (kg)		170.71	194.72	126.01	0.00	0.00	
Liquefied natural gas (LNG)	NOx (kg)		-	-	0.00	0.00	2.96	
	SO ₂ (kg)		-	-	0.00	0.00	0.02	
<p>(1) Emission factors extracted from European Environment Agency - 1.A.4 Small Combustion 2019. (2) Emission factors extracted from European Environment Agency - 1.A.4 Small Combustion 2023. (3) Emission factors extracted from European Environment Agency - 1.A.4 Small Combustion 2019.</p>								
Atmospheric emissions of liquid fuels from mobile sources		2022 ¹ (Resort)	2023 ² (Resort)	2024 ³				
				Resort	Ponient Hotels (HVC, HPS, HDP)	Industrial Laundry		
Petrol	NOx (kg)	93.37	50.99	34.29	0.00	0.00		
	PM = PM _{2.5} (kg)	0.32	0.18	0.17	0.00	0.00		
Diesel A	NOx (kg)	8.03	35.23	17.45	0.00	0.00		
	PM = PM _{2.5} (kg)	0.68	2.99	1.16	0.00	0.00		
<p>(1) Emission factors extracted from European Environment Agency - 1.A.3.b.i-iv Road Transport 2019. (1) Emission factors extracted from European Environment Agency - 1.A.3.b.i-iv Road Transport 2023. (1) Emission factors extracted from European Environment Agency - 1.A.3.b.i-iv Road Transport 2024.</p>								
GRI 306: Waste 2020								
3-3 Management of material topics	51-55							
306-1 Waste generation and significant waste-related impacts	51-53							
306-3 Waste generated	53, 127-131							
306-4 Waste diverted from disposal	53, 127-131							
306-5 Waste directed to disposal		2022	Treatment code 2022	2023	Treatment code 2023	2024	Treatment code 2024	Treatment Description
	Non-hazardous waste	3,606		3,742		3,501		

	Bulky banals (no mattresses)	55.58	R0102	136.16	R0102	75.80	R0102	Recycling of other organic waste for subsequent manufacturing or production of new products
	Bulky banales - Mattresses	16.08	R0306	3.68	R0306	8.04	R0306	Separation of the different components of the waste
	Pumpkins ⁴	19.3	R0301	12.36	R0301	28.64	R0301	Aerobic biological treatment of organic waste (composting)
	Cardboard and paper	395.62	R0306	425.77	R0306	450.16	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
	Copper wire ⁶	2.33	R03	-	R03	1.71	R03	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)
	Scrap	50.96	R0401	116.59	R0401	53.46	R0401	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)
	Scrap metal - stainless steel	1.12	R4	12.14	R4	2.85	R4	Recycling or recovery of metals and metal compounds
	Scrap metal - cans	17.16	R0401	17.50	R0406	22.40	R0406	Scrap recycling or recovery
	Electronic scrap	3.09	R0401 R0406 R0503	7.00	R0401 R0406 R0503	5.38	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)	4.36	R05	4.44	R05	1.62	R05	Recycling or recovery of other inorganic material
	Glass containers	61.34	R0306	66.26	R0306	64.70	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
	Light packaging	294.759	R0306	292.68	R0306	289.61	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
	Recoverable rubble	167.02	R0505	113.88	R0505	115.96	R0505	Recycling of other inorganic waste in substitution of raw materials
	Rubbish	203.82	D0501	74.72	D0501	81.60	D0501	Controlled deposit of inert waste
	Cooking fats	23.38	D0901	43.36	D0901	22.88	D0901	Physicochemical and biological treatment

Luminaire	8.84	R1203 R1213 R03	6.57	R1203 R1213 R03	5.58	R1203 R1213 R03	R1203: Separation of the different components of waste R1213: Processes for obtaining recoverable fractions of WEEE materials, intended for recycling or recover
Wood	129.62	R0301	181.80	R0301	113.82	R0301	Aerobic biological treatment of organic waste (composting)
Mixture of residues (banal)	-	R0102	136.16	R0102	-	R0102	Main use as fuel in cement plants
Waste mixture (MSW)	1,380.42	R0102	1,356.50	R0102	1,288.25	R0102	Main use as fuel in cement plants
Mixture of waste / Wood with nails (banal)	20.72	D0501	43.46	D0501	19.96	D0501	Controlled deposit of inert waste
Tires	6.84	R0306	1.66	R0306	1.32	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Baton batteries	0.20	R0406	0.28	R0406	0.31	R0406	Recovery of metals and metal compounds from other waste containing metals
Plastic (not packaging)	15.61	R0306	19.59	R0306	15.32	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Organic waste	666.16	R0301	722.36	R0301	763.37	R0301	Aerobic biological treatment of organic waste (composting)
Vegetable remains, straw	29.54	R0301	46.38	R0301	30.84	R0301	Aerobic biological treatment of organic waste (composting)
Used cooking oil	32.26	R0306	36.58	R0306	37.31	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Hazardous waste	36.13		54.66		35.89		
Absorbents	6.40	R0306	5.39	R0306	6.70	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Empty spray cans	0.29	R0309 R0314 R0406	0.12	R0309 R0314 R0406	0.18	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
Non-chlorinated mineral motor and lubricating oils	0.03	R0901	1.69	R0901	1.80	R0901	Regeneration of used mineral and synthetic oils

Waters with hydrocarbons ¹	1.36	D091	17.14	D091	7.54	D091	Physicochemical and biological treatment
Batteries and accumulators ⁵	3.40	R0406	-	R0406	1.85	R0406	Recovery of metals and metallic compounds from of other waste containing metals
Lead batteries ⁵	1.26	R1303 (R0403)	7.32	R1303 (R0403)	3.07	R1303 (R0403)	Lead recovery
Electronic scrap (includes arcade machines) ³	3.53	R1203	7.30	R1203	2.62	R1203	Separation of the different components of the waste
Contaminated packaging	11.66	R0306 R0314 R0414	9.76	R0306 R0314 R0414	9.30	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 ornamental compounds, including all WEEE
Oil filters ⁷	0.01	R1203	-	R1203	-	R1203	Separation of the different components of the waste
Fluorescent	2.57	R0406 R1213	0.87	R0406 R1213	0.62	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	0.26	R0309 R0314 R0406	0.16	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	2.20	R1203 R0414	2.39	R1203 R0414	1.16	R1203 R0414	WEEE storage in the area of collection, including transfer facility
Laboratory chemicals	0.53	D15	1.59	D15	0.32	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	0.20	R0201	0.25	R0201	0.30	R0201	Recovery or regeneration of solvents contained in waste

	Traces of paint	-	-	0.31	R0306	-	R0306	Recycling of organic waste through gasification, pyrolysis, and other similar technologies, provided that the compounds obtained are used as chemical elements in a subsequent process for the production of new substances. Obtaining fuel is not included.								
	Other solvents and solvent mixtures	0.18	R0201	0.22	R0201	0.22	R0201	Recovery or regeneration of solvents contained in waste								
	Used mineral oil	2.40	R0901	-	R0901	-	R0901	Regeneration of used mineral and synthetic oils								
	Gasoline ²	-	-	0.08	R0309	0.07	R0309	Preparation for the reuse of organic substances								
<p>(1) Waters with traces of hydrocarbons. In the years 2022 and 2023, this waste was generated again as a result of emptying after monitoring the manholes.</p> <p>(2) Gasoline. Waste generated as a result of maintenance work carried out at the facilities.</p> <p>(3) The waste that has not been generated during the last three years is waste derived from the maintenance activity that was prioritized due to the low activity of the Resort as a result of the COVID 19 pandemic situation.</p> <p>(4) Pumpkins. In 2022, pumpkin waste has been managed again with its original LER 200302 and its management has been maintained in 2023.</p> <p>(5) Lead batteries. This waste has been generated because, due to its typology as an electrical and electronic device, the management of this type of waste has had to be done with a different code than that of batteries and accumulators.</p> <p>(6) Copper cables. Waste managed in 2022 due to little accumulation of waste, punctual generation, within the regulatory storage periods.</p> <p>(7) Oil filters. This waste was generated in 2022 as a consequence of the separation of the absorbent. In 2023 it has not been generated again.</p>																
GRI 308: Supplier environmental assessment 2016																
3-3 Management of material topics	104-106															
308-1 New suppliers that were screened using environmental criteria and service provision	<p>104</p> <p>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.</p> <table border="1"> <thead> <tr> <th>New suppliers that were screened using environmental criteria</th> <th>2022</th> <th>2023</th> <th>202</th> </tr> </thead> <tbody> <tr> <td>New suppliers that were screened using environmental criteria</td> <td>73 %</td> <td>97 %</td> <td>94</td> </tr> </tbody> </table>								New suppliers that were screened using environmental criteria	2022	2023	202	New suppliers that were screened using environmental criteria	73 %	97 %	94
New suppliers that were screened using environmental criteria	2022	2023	202													
New suppliers that were screened using environmental criteria	73 %	97 %	94													
Environmental awareness																
3-3 Management of material topics	58-59															

Actions organized to provide information and raise awareness about the environment aimed at employees and visitors	58-59	
Conservation of birds and animal welfare		
3-3 Management of material topics	59-60	
Actions promote for bird conservation and ensure animal welfare	59-60	

SOCIAL TOPICS

GRI standard indicator	Page or direct response				Omissions
GRI 401: Employment 2016					
3-3 Management of material topics	62-64, 66-75				
401-1 New employee hires and employee turnover	New hires (accumulated for the year)	2022	2023	2024	
	New hires of own personnel by gender and age group	1,860	2,132	2,181	
	New hiring rate	39%	44%	42%	
	Men	668	852	999	
	≤25 years old	509	572	666	
	26-35 years old	59	130	166	
	36-45 years old	58	74	76	
	46-55 years old	32	36	61	
	56-65 years old	10	40	8	
	> 65 years old	0	0	22	
	Women	1,192	1,280	1,182	
	≤25 years old	615	648	688	
	26-35 years old	208	257	233	

GRI standard indicator	Page or direct response				Omissions
	36-45 years old	226	223	184	
	46-55 years old	111	120	75	
	56-65 years old	32	32	2	
	> 65 years old	0	0	0	
	New hires of own personnel by professional category	1,860	2,132	2,181	
	New hiring rate	39%	44%	42%	
	Executives	1	0	0	
	Area managers*	3	15	7	
	Managers, Supervisory, technical and administrative roles	75	69	79	
	Operations staff	1,781	2,048	2,095	
	Dismissals	Accumulated 2022	Accumulated 2023	Accumulated 2024¹	
	Dismissals of internal staff per gender and age group	60	87	67	
	Men	28	29	29	
	≤25 years old	13	12	10	
	26-35 years old	4	8	7	
	36-45 years old	5	5	7	
	46-55 years old	5	4	4	
	56-65 years old	1	0	1	
	> 65 years old	0	0	0	
	Women	32	58	38	
	≤25 years old	7	12	8	
	26-35 years old	2	8	8	
	36-45 years old	6	15	6	
	46-55 years old	12	13	9	

GRI standard indicator	Page or direct response			Omissions
	56-65 years old	5	9	7
	> 65 years old	0	1	0
	Dismissal of internal staff per professional category	60	87	67
	Executives	0	2	1
	Area managers	2	1	2
	Manager, supervisory, technical and administrative	14	16	15
	Operations staff	44	68	49
	Voluntary turnover			
	Voluntary turnover of internal staff per gender and age group	653	523	860
	Men	229	215	366
	≤25 years old	147	166	251
	26-35 years old	42	27	64
	36-45 years old	21	14	29
	46-55 years old	17	8	20
	56-65 years old	2	0	2
	> 65 years old	0	0	0
	Women	424	308	494
	≤25 years old	208	155	277
	26-35 years old	95	72	107
	36-45 years old	71	54	66
	46-55 years old	44	23	39
	56-65 years old	6	4	5
	> 65 years old	0	0	0
	Retirement			
	Retirement of own staff per gender and age group	17	11	12

GRI standard indicator	Page or direct response			Omissions
	Men	2	2	1
	≤25 years old	0	0	0
	26-35 years old	0	0	0
	36-45 years old	0	0	0
	46-55 years old	0	0	0
	56-65 years old	0	2	1
	> 65 years old	2	0	0
	Women	15	9	12
	≤25 years old	0	0	0
	26-35 years old	0	0	0
	36-45 years old	0	0	0
	46-55 years old	0	0	0
	56-65 years old	5	2	3
	> 65 years old	10	7	9
	Other reasons²			
	Turnover for other reasons of own staff per gender and age group	4,349	5,116	294³
	Men	1,415	1,763	113
	≤25 years old	679	898	59
	26-35 years old	258	341	31
	36-45 years old	206	217	8
	46-55 years old	170	195	12
	56-65 years old	99	111	3
	> 65 years old	3	1	0
	Women	2,934	3,353	181
	≤25 years old	1,022	1,103	54

GRI standard indicator	Page or direct response				Omissions																												
	26-35 years old	488	578	42																													
	36-45 years old	579	676	32																													
	46-55 years old	521	653	33																													
	56-65 years old	310	327	18																													
	> 65 years old	14	16	2																													
	<p>(1) At the PortAventura Foundation, 2 redundancies have been registered in the category of managers, supervisors, technicians and administrators: 1 woman between 36-45 years old and 1 woman between 46-55 years old.</p> <p>(2) The data include terminations due to exhaustion of temporary disability, leave for the care of a family member, leave for the care of a minor child, contract termination, completion of work for permanent seasonal employees, permanent disability, and failure to pass the probation period. In 2022, suspensions of employment and salary were also included, but for 2023, it was decided to exclude this category since it does not constitute a termination of the contractual relationship.</p> <p>(3) In 2024, the dismissals of permanent seasonal staff are not included.</p> <table border="1"> <thead> <tr> <th>Total departures and turnover rate</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Total terminations due to dismissal</td> <td>60</td> <td>87</td> <td>67</td> </tr> <tr> <td>Total voluntary resignations</td> <td>653</td> <td>523</td> <td>860</td> </tr> <tr> <td>Total retirements</td> <td>17</td> <td>11</td> <td>13</td> </tr> <tr> <td>Total death retirements</td> <td>0</td> <td>2²</td> <td>2</td> </tr> <tr> <td>Total departures due to other reasons</td> <td>4,349</td> <td>5,116</td> <td>294</td> </tr> <tr> <td>Total turnover rate¹</td> <td>39.90 %</td> <td>36.76 %</td> <td>25,80 %</td> </tr> </tbody> </table> <p>(1) It does not include departures due to the completion of fixed-term contracts and suspensions without pay. The calculation formula is as follows: (number of departures during the period excluding the termination of fixed-term contracts and suspensions of employment and salary / active staff)*100.</p> <p>(2) Female gender deaths between 56 and 65 years old.</p>				Total departures and turnover rate	2022	2023	2024	Total terminations due to dismissal	60	87	67	Total voluntary resignations	653	523	860	Total retirements	17	11	13	Total death retirements	0	2 ²	2	Total departures due to other reasons	4,349	5,116	294	Total turnover rate ¹	39.90 %	36.76 %	25,80 %	
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401-2 Benefits for full-time employees that are not given to part-time or temporary employees	69-70																																
401-3 Parental leave	Parental Leave (leave granted to employees for the birth of a child) in 2024 <table border="1"> <thead> <tr> <th></th> <th>Total employees 2023</th> <th>Total employees 2024</th> </tr> </thead> <tbody> <tr> <td>Employees entitled to paternity/maternity leave</td> <td>52</td> <td>64</td> </tr> <tr> <td>Men</td> <td>19</td> <td>23</td> </tr> <tr> <td>Women</td> <td>33</td> <td>41</td> </tr> </tbody> </table>		Total employees 2023	Total employees 2024	Employees entitled to paternity/maternity leave	52	64	Men	19	23	Women	33	41																				
	Total employees 2023	Total employees 2024																															
Employees entitled to paternity/maternity leave	52	64																															
Men	19	23																															
Women	33	41																															

GRI standard indicator	Page or direct response			Omissions
	Employees who have taken paternity/maternity leave	52	64	
	Men	19	23	
	Women	33	41	
GRI 403: Occupational health & safety 2018				
3-3 Management of material topics	63-65			
403-1 Occupational safety and health management systems	63-65			
403-2 Hazard identification, risk assessment and incident investigation	63-65			
403-3 Health services at work	65			
403-4 Worker participation, consultation, and communication on occupational health and safety	73-78			
	Composition of the Health and Safety Committee (as at December 31)	2022	2023	2024
	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	65			
403-6 Promotion of worker health	65			
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	63-65			

GRI standard indicator	Page or direct response			Omissions	
403-8 Workers covered by an occupational health and safety management system	Boundary of the occupational safety and health management system	2022	2023	2024	
	Employees (own staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system	2,494	2,688	2,942	
	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	896	961	967	
	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	2,494	2,688	2,942	
	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	896	961	967	
	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.				
403-9 Work-related injuries	63-65				Data segregated by gender are not available for the absenteeism rate.
403-10 Work-related ill health	Accident indicators for own staff	2022	2023¹	2024¹	
	Number of accidents without leave	90	91	98	
	Men	29	27	29	
	Women	61	64	69	
	Number of accidents with leave	85	123	107	
	Men	16	21	33	
Women	69	102	74		

GRI standard indicator	Page or direct response			Omissions	
	Number of accidents with time off that occurred during the commute to work	33	31	49	
	Men	9	6	17	
	Women	24	25	32	
	Number of working days lost	1,683	2,324	2,975	
	Men	351.00	403	499	
	Women	1,332.00	1,921	2,476	
	Frequency index	24.19	32.00	25.76	
	Men	13.80	16.07	22.70	
	Women	29.31	40.20	27.41	
	Incidence index	3,567.31	4,545.42	3,651.88	
	Men	2,034.82	2,282.46	3,203.88	
	Women	4,322.12	5,171.02	3,894.74	
	Severity index	0.48	0.60	0.72	
	Men	0.30	0.31	0.34	
	Women	0.57	0.76	0.92	
	Absenteeism rate	6.33%	7.22%	8.01%	
	Absenteeism hours	292,429	371,697	447,968	
	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	1	
	(1) The internalization of the housekeeping staff has had an impact on accident rate indicators.				
	Accident indicators for external staff¹	2022	2023	2024	
	Frequency index	26.47	37.58	29.69	
	Fatalities due to accidents in the workplace or occupational diseases professional	0	0	0	

GRI standard indicator	Page or direct response	Omissions																																																																				
	(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	76-78																																																																					
404-1 Average number of training hours per year per employee	<p>77</p> <table border="1"> <thead> <tr> <th>Average no. of training hours per employee by gender and job category (h/employee)</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Global (men and women)</td> <td>12.81</td> <td>11.53</td> <td>11.23</td> </tr> <tr> <td>Men</td> <td>14.69</td> <td>12.25</td> <td>13.49</td> </tr> <tr> <td> Executives</td> <td>12.39</td> <td>26.90</td> <td>56.31</td> </tr> <tr> <td> Area managers</td> <td>16.99</td> <td>17.46</td> <td>12.29</td> </tr> <tr> <td> Managers, supervisory, technical and administrative roles</td> <td>18.02</td> <td>11.22</td> <td>12.69</td> </tr> <tr> <td> Operations staff</td> <td>13.96</td> <td>12.23</td> <td>13.61</td> </tr> <tr> <td>Women</td> <td>11.87</td> <td>11.12</td> <td>9.85</td> </tr> <tr> <td> Executives</td> <td>4.00</td> <td>4.00</td> <td>17.88</td> </tr> <tr> <td> Area managers</td> <td>14.99</td> <td>17.96</td> <td>12.19</td> </tr> <tr> <td> Managers, supervisory, technical and administrative roles</td> <td>16.86</td> <td>11.73</td> <td>9.85</td> </tr> <tr> <td> Operations staff</td> <td>10.95</td> <td>10.73</td> <td>9.77</td> </tr> <tr> <td>Other training indicators</td> <td>2022</td> <td>2023</td> <td>2024</td> </tr> <tr> <td>Training hours</td> <td>53,341</td> <td>43,459</td> <td>48,426</td> </tr> <tr> <td>Workforce trained¹</td> <td>4,163</td> <td>3,768</td> <td>4,313</td> </tr> <tr> <td>Workforce that has received some form of training during the year</td> <td>86.39%</td> <td>76.62%</td> <td>82.34%</td> </tr> <tr> <td>Workforce participating in distance training</td> <td>83%</td> <td>54%</td> <td>55%</td> </tr> </tbody> </table> <p>(1) Percentage calculated based on the total number of active employees.</p>	Average no. of training hours per employee by gender and job category (h/employee)	2022	2023	2024	Global (men and women)	12.81	11.53	11.23	Men	14.69	12.25	13.49	Executives	12.39	26.90	56.31	Area managers	16.99	17.46	12.29	Managers, supervisory, technical and administrative roles	18.02	11.22	12.69	Operations staff	13.96	12.23	13.61	Women	11.87	11.12	9.85	Executives	4.00	4.00	17.88	Area managers	14.99	17.96	12.19	Managers, supervisory, technical and administrative roles	16.86	11.73	9.85	Operations staff	10.95	10.73	9.77	Other training indicators	2022	2023	2024	Training hours	53,341	43,459	48,426	Workforce trained ¹	4,163	3,768	4,313	Workforce that has received some form of training during the year	86.39%	76.62%	82.34%	Workforce participating in distance training	83%	54%	55%	
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404-2 Programs to improve employee skills and transition assistance schemes	76-78																																																																					
404-3 Percentage of employees who	<p>71</p> <table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		2022	2023	2024																																																																	
	2022	2023	2024																																																																			

GRI standard indicator	Page or direct response				Omissions
receive periodic performance evaluations and professional development	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)				
	Total workforce	15 %	16 %	14 %	
	Men	18 %	18 %	16 %	
	Executives	55 %	100 %	95 %	
	Area managers	100 %	100 %	96 %	
	Managers, supervisory, technical and administrative roles	46 %	44 %	44 %	
	Operations staff	0 %	0 %	0 %	
	Mujeres	13 %	15 %	15 %	
	Executives	100 %	100 %	100 %	
	Area managers	100 %	100 %	100 %	
	Managers, supervisory, technical and administrative roles	41 %	41 %	41 %	
	Operations staff	0 %	0 %	0 %	
	Workforce who have undergone a performance appraisal system (active employees throughout the year)	2022	2023	2024	
	Total workforce	42 %	30 %	74 %	
	Men	44 %	31 %	69 %	
	Executives and area managers	0 %	0 %	0 %	
	Manager, supervisory, technical and administrative roles	25 %	25 %	78 %	
	Operations staff	55 %	36 %	68 %	
	Women	41 %	29 %	76 %	
	Executives and area managers	0 %	0 %	0 %	
Manager, supervisory, technical and administrative roles	34 %	32 %	100 %		
Operations staff	45 %	29 %	67 %		
GRI 405: Diversity and equal opportunities 2016					

GRI standard indicator	Page or direct response	Omissions																																																				
3-3 Management of material topics	<p>66-70</p> <p>The objectives of the current Equality Plan are:</p> <ul style="list-style-type: none"> - To value the unique potential of disabled individuals and harness their talent, committing to their employment inclusion and full integration. - To promote equal opportunities and foster gender equity, seeking balanced representation of both sexes and ensuring a workplace free from discrimination against women. - To value, respect, and leverage cultural differences as a source of added value, facilitating the integration of personnel from different cultures and backgrounds. - To contribute to the labour integration and coexistence of workers from different generations. - To promote working conditions that prevent workplace harassment and sexual harassment based on gender, sex, sexual orientation, gender identity and expression, as well as any discriminatory behaviour based on nationality, ethnic origin, skin colour, marital status, family responsibility, religion, age, disability, social condition, political opinion, etc.; both in a physical and digital work environment. - To develop selection, hiring, promotion, and training practices based solely on merit and capacity in relation to job requirements. - To work towards full salary equality between men and women in cases where any differences not based on strictly objective factors may be observed. - To raise awareness and train the workforce on diversity and inclusion through specific actions such as workshops, courses, or conferences. - To promote measures and new organizational models that allow for the reconciliation of personal and work life. 																																																					
405-1 Diversity in government bodies and employees	<p>66-69</p> <table border="1" data-bbox="387 890 1962 1437"> <thead> <tr> <th data-bbox="387 890 1491 933">Women staff by job category (on 31 December)</th> <th data-bbox="1491 890 1738 933">2022</th> <th data-bbox="1738 890 1962 933">2023</th> <th data-bbox="1962 890 2130 933">2024</th> </tr> </thead> <tbody> <tr> <td data-bbox="387 933 1491 976">Executives</td> <td data-bbox="1491 933 1738 976">15%</td> <td data-bbox="1738 933 1962 976">15%</td> <td data-bbox="1962 933 2130 976">23%</td> </tr> <tr> <td data-bbox="387 976 1491 1019">Area managers</td> <td data-bbox="1491 976 1738 1019">56%</td> <td data-bbox="1738 976 1962 1019">53%</td> <td data-bbox="1962 976 2130 1019">57%</td> </tr> <tr> <td data-bbox="387 1019 1491 1062">Manager, supervisory, technical and administrative roles</td> <td data-bbox="1491 1019 1738 1062">62%</td> <td data-bbox="1738 1019 1962 1062">62%</td> <td data-bbox="1962 1019 2130 1062">61%</td> </tr> <tr> <td data-bbox="387 1062 1491 1106">Operations staff</td> <td data-bbox="1491 1062 1738 1106">68%</td> <td data-bbox="1738 1062 1962 1106">67%</td> <td data-bbox="1962 1062 2130 1106">65%</td> </tr> <tr> <th data-bbox="387 1129 1491 1173">Workforce by gender and age group (on 31 December)</th> <th data-bbox="1491 1129 1738 1173">2022</th> <th data-bbox="1738 1129 1962 1173">2023</th> <th data-bbox="1962 1129 2130 1173">2024</th> </tr> <tr> <td data-bbox="387 1173 1491 1216">≤25 years old</td> <td data-bbox="1491 1173 1738 1216">547</td> <td data-bbox="1738 1173 1962 1216">491</td> <td data-bbox="1962 1173 2130 1216">553</td> </tr> <tr> <td data-bbox="387 1216 1491 1259">Men</td> <td data-bbox="1491 1216 1738 1259">241</td> <td data-bbox="1738 1216 1962 1259">220</td> <td data-bbox="1962 1216 2130 1259">261</td> </tr> <tr> <td data-bbox="387 1259 1491 1302">Women</td> <td data-bbox="1491 1259 1738 1302">306</td> <td data-bbox="1738 1259 1962 1302">271</td> <td data-bbox="1962 1259 2130 1302">292</td> </tr> <tr> <td data-bbox="387 1302 1491 1345">26-35 years old</td> <td data-bbox="1491 1302 1738 1345">464</td> <td data-bbox="1738 1302 1962 1345">459</td> <td data-bbox="1962 1302 2130 1345">456</td> </tr> <tr> <td data-bbox="387 1345 1491 1388">Men</td> <td data-bbox="1491 1345 1738 1388">167</td> <td data-bbox="1738 1345 1962 1388">170</td> <td data-bbox="1962 1345 2130 1388">192</td> </tr> <tr> <td data-bbox="387 1388 1491 1431">Women</td> <td data-bbox="1491 1388 1738 1431">297</td> <td data-bbox="1738 1388 1962 1431">289</td> <td data-bbox="1962 1388 2130 1431">264</td> </tr> <tr> <td data-bbox="387 1431 1491 1474">36-45 years old</td> <td data-bbox="1491 1431 1738 1474">604</td> <td data-bbox="1738 1431 1962 1474">543</td> <td data-bbox="1962 1431 2130 1474">539</td> </tr> </tbody> </table>	Women staff by job category (on 31 December)	2022	2023	2024	Executives	15%	15%	23%	Area managers	56%	53%	57%	Manager, supervisory, technical and administrative roles	62%	62%	61%	Operations staff	68%	67%	65%	Workforce by gender and age group (on 31 December)	2022	2023	2024	≤25 years old	547	491	553	Men	241	220	261	Women	306	271	292	26-35 years old	464	459	456	Men	167	170	192	Women	297	289	264	36-45 years old	604	543	539	
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GRI standard indicator	Page or direct response			Omissions
	Men	176	172	158
	Women	428	371	381
	46-55 years old	636	640	649
	Men	197	207	206
	Women	439	433	443
	56-65 years old	235	214	245
	Men	60	61	76
	Women	175	153	169
	<65 years old	8	10	7
	Men	2	3	3
	Women	6	7	4
	Workforce by nationality (on 31 December)	Women	Men	Total
	German	2	3	5
	American	1	0	1
	Algerian	4	2	6
	Argentine	5	3	8
	Belgian	1	0	1
	Belarusian	2	0	2
	Bolivian	0	5	5
	Brazilian	14	1	15
	British	1	1	2
	Bulgarian	12	2	14
	Cameroonian	2	0	2
	Czech	0	1	1
	Chilean	1	3	4
	Colombian	23	13	36
	Congolese	0	1	1
	Cuban	3	2	5
	Dominican	3	1	4
	Ecuadorian	1	1	2
	Egyptian	0	1	1
	Spanish	1,264	752	2,028
	Filipino	0	1	1
	French	7	4	11

GRI standard indicator	Page or direct response			Omissions
	Georgian	0	1	1
	Ghanaian	2	0	2
	Guatemalan	1	0	1
	Guinean	3	3	6
	Dutch	1	1	2
	Honduran	3	0	3
	Indian	1	0	1
	Israeli	1	0	1
	Italian	12	19	31
	Latvian	0	0	0
	Lebanese	0	1	1
	Moroccan	75	25	100
	Mexican	1	0	1
	Moldovan	0	1	1
	Nicaraguan	1	1	2
	Nigerian	14	1	15
	Panamanian	1	0	1
	Paraguayan	1	1	2
	Peruvian	8	4	12
	Polish	1	2	3
	Portuguese	4	4	8
	Romanian	26	8	34
	Russian	15	1	16
	Salvadoran	1	0	1
	Senegalese	7	10	17
	Syrian	0	1	1
	Swedish	1	0	1
	Togolese	1	0	1
	Ukrainian	5	3	8
	Uruguayan	0	1	1
	Venezuelan	14	6	20
	Own staff with functional diversity by job category ¹	2022	2023	2024
	Executives	0	0	1

GRI standard indicator	Page or direct response	Omissions																				
	<table border="1"> <tr> <td>Area managers</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Managers, supervisory, technical and administrative roles</td> <td>7</td> <td>9</td> <td>9</td> </tr> <tr> <td>Operations staff</td> <td>68</td> <td>49</td> <td>52</td> </tr> <tr> <td>Total</td> <td>75</td> <td>58</td> <td>62</td> </tr> <tr> <td>Percentage of workers on the workforce with some kind of functional diversity</td> <td>2.42 %</td> <td>2.14 %</td> <td>2.51 %</td> </tr> </table> <p>(1) The data calculation formula has presented the data as of December 31st and twelve months prior. Regarding the composition of the governing body, the Board of Directors in 2024 it has been made up of six men; by age, 5 people are over 50 years old and one is in the age group of 30 to 50 years. There is one person with functional diversity in the governing body.</p>	Area managers	0	0	0	Managers, supervisory, technical and administrative roles	7	9	9	Operations staff	68	49	52	Total	75	58	62	Percentage of workers on the workforce with some kind of functional diversity	2.42 %	2.14 %	2.51 %	
Area managers	0	0	0																			
Managers, supervisory, technical and administrative roles	7	9	9																			
Operations staff	68	49	52																			
Total	75	58	62																			
Percentage of workers on the workforce with some kind of functional diversity	2.42 %	2.14 %	2.51 %																			
405-2 Ratio between base salary and women's wages as compared to men's wages	157-158																					
GRI 406: Non-Discrimination 2016																						
3-3 Management of material topics	66-69, 89-91																					
406-1 Cases of discrimination and corrective actions taken	In 2024, no complaints related to human rights violations concerning freedom of association and the right to collective bargaining, employment and occupational discrimination, forced or compulsory labour, or child labour have been recorded through the available channels.																					
GRI 413: Local Communities 2016																						
3-3 Management of material topics	25, 78-82																					
413-1 Operations with local community participation, impact evaluations and development programmes	25, 78-82																					

GRI standard indicator	Page or direct response	Omissions								
413-2 Operations with significant actual and potential negative impacts on local communities	25, 78-83									
GRI 414: Suppliers social evaluation 2016										
3-3 Management of material topics	104-106									
414-1 New suppliers that have passed screening and selection filters according to social criteria	<p>104 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 labour 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 labour 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.</p> <table border="1"> <thead> <tr> <th>New suppliers that were screened using social criteria</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>% new suppliers that were screened using social criteria</td> <td>73 %</td> <td>97 %</td> <td>94 %</td> </tr> </tbody> </table>	New suppliers that were screened using social criteria	2022	2023	2024	% new suppliers that were screened using social criteria	73 %	97 %	94 %	
New suppliers that were screened using social criteria	2022	2023	2024							
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GRI 416: Customer Health and Safety 2016										
3-3 Management of material topics	85-89									
416-1 Evaluation of the health and safety impact on the categories of products or services	85-89									
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In February 2024, a fortuitous accident occurred on the Tomahawk attraction, due to an episode of strong winds that caused the downing of a tree near the attraction, causing injuries of varying degrees to fourteen people.									
GRI 418: Customer Privacy 2016										

GRI standard indicator	Page or direct response	Omissions																																																				
3-3 Management of material topics	98-100																																																					
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2024, 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	16-22																																																					
Customer satisfaction assessment	<table border="1"> <thead> <tr> <th>Customer satisfaction</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Overall rating for PortAventura Park</td> <td>3.98/5</td> <td>8.45/10</td> <td>8.58/10</td> </tr> <tr> <td>Net Promoter Score (NPS) PortAventura Park</td> <td>54 %</td> <td>57 %</td> <td>59 %</td> </tr> <tr> <td>Overall rating for PortAventura Caribe Aquatic Park</td> <td>3.76/5</td> <td>8.24/10</td> <td>8.94/10</td> </tr> <tr> <td>Net Promoter Score (NPS) PortAventura Caribe Aquatic Park</td> <td>29 %</td> <td>45 %</td> <td>57 %</td> </tr> <tr> <td>Overall rating for Ferrari Land</td> <td>3.56/5</td> <td>7.91/10</td> <td>7.94/10</td> </tr> <tr> <td>Net Promoter Score (NPS) Ferrari Land</td> <td>15 %</td> <td>29 %</td> <td>26 %</td> </tr> <tr> <td>Overall rating for stays in Resort hotels</td> <td>3.99/5</td> <td>-</td> <td>3.91/5</td> </tr> <tr> <td>Net Promoter Score (NPS) hoteles (Resort)</td> <td>46 %</td> <td>50 %</td> <td>47 %</td> </tr> <tr> <td>Overall rating for the PortAventura Convention Centre</td> <td>-</td> <td>8.70/10</td> <td>8.44/10</td> </tr> <tr> <td>Net Promoter Score (NPS) PortAventura Convention Centre</td> <td>-</td> <td>70 %</td> <td>44 %</td> </tr> <tr> <td>Global Resort Evaluation</td> <td>-</td> <td>8.86/10</td> <td>7.29/10</td> </tr> <tr> <td>Net Promoter Score (NPS) Resort</td> <td>48 %</td> <td>52 %</td> <td>53 %</td> </tr> </tbody> </table>	Customer satisfaction	2022	2023	2024	Overall rating for PortAventura Park	3.98/5	8.45/10	8.58/10	Net Promoter Score (NPS) PortAventura Park	54 %	57 %	59 %	Overall rating for PortAventura Caribe Aquatic Park	3.76/5	8.24/10	8.94/10	Net Promoter Score (NPS) PortAventura Caribe Aquatic Park	29 %	45 %	57 %	Overall rating for Ferrari Land	3.56/5	7.91/10	7.94/10	Net Promoter Score (NPS) Ferrari Land	15 %	29 %	26 %	Overall rating for stays in Resort hotels	3.99/5	-	3.91/5	Net Promoter Score (NPS) hoteles (Resort)	46 %	50 %	47 %	Overall rating for the PortAventura Convention Centre	-	8.70/10	8.44/10	Net Promoter Score (NPS) PortAventura Convention Centre	-	70 %	44 %	Global Resort Evaluation	-	8.86/10	7.29/10	Net Promoter Score (NPS) Resort	48 %	52 %	53 %	
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Presence on social networks and digital channels	20-23																																																					

GRI standard indicator	Page or direct response				Omissions
Food safety and healthy eating habits					
3-3 Management of material topics	87-89				
Number of health and hygiene audits (internal and external) carried out over the year	88-89	2022	2023	2024	
	Health and hygiene audits	394	493	594	
	External audits	165	234	272	
	Internal audits	229	259	322	
Number of suppliers audits (internal and external) carried out over the year	88-89	2022	2023	2024	
	Supplier audits	4	7	5	
	External audits	4	7	5	
Product merchandising safety					
3-3 Management of material topics	89				
Regulations and standards contemplated to guarantee the safety of merchandising products	89				
Internal communication and culture					
3-3 Management of material topics	75, 89-90				
Internal communication channels	75, 89-90				

10 TABLE OF CONTENTS FOR THE LAW ON NON-FINANCIAL AND DIVERSITY INFORMATION



Information requested by the law related to non-financial and diversity information	Pages or direct answer	Related GRI standards
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BUSINESS MODEL		
Brief description of the group's business model	10, 109	GRI 2-1. Organizational details
	109	GRI 2-2. Entities included in the organization's sustainability reporting
	10, 101-104	GRI 2-6 a. Activities, value chain and other business relationships
	28-30, 33	GRI 3-3. Management of material topics
	4-5, 28-33	GRI 2-22. Statement on sustainable development strategy
Geographical presence	11	GRI 2-1 d. Organizational details
Company goals and strategies	28-32, 35-38, 40-42,, 63-65,78-79, 85-91, 94-96, 99-104	GRI 2-2. Policy commitments
	28-32, 35-38, , , 63-65, 78-79, 85-91,94-96, 99-104	GRI 2-24. Embedding policy commitments
Main factors and trends that may affect their future trend	28-30, 33	GRI 3-3. Management of material topics
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.	111	GRI Statement of Use.
Materiality principle	33	GRI 3-3. Management 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 2024 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,	39-60	GRI 3-3. Management of material topics

Information requested by the law related to non-financial and diversity information	Pages or direct answer	Related GRI standards								
preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.		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.	39-60	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	46-47	GRI 3-3. Management of material topics								
ENVIRONMENTAL MANAGEMENT										
Current and foreseeable impact of the company's activities on the environment and where applicable, on health and safety	97 In 2024 there have been no non-compliance with environmental legislation and regulations.	GRI 3-3. Management of material topics								
Evaluation procedures or environmental certification	42	GRI 3-3. Management of material topics								
Resources dedicated to the prevention of environmental risks	<table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Environmental investments</td> <td>757,550 €</td> <td>9,901,241 €</td> <td>7,151,000 €</td> </tr> </tbody> </table>		2022	2023	2024	Environmental investments	757,550 €	9,901,241 €	7,151,000 €	GRI 3-3. Management of material topics
	2022	2023	2024							
Environmental investments	757,550 €	9,901,241 €	7,151,000 €							
Implementation of precautionary approach		GRI 2-23. Policy commitments								
Amount of provisions and guarantees for environmental risks	41 See table on environmental investment.	GRI 3-3. Management of material topics								
POLLUTION										

Information requested by the law related to non-financial and diversity information	Pages or direct answer	Related GRI standards
Measures to prevent, reduce or repair emissions that seriously affect the environment; taking into account any form of air pollution specific to an activity, including noise and light pollution	<p>PortAventura World carries out periodic controls to ensure compliance with the acoustic impact of the activity on the environment.</p> <p>The main sources of activity noise are mainly the park's own attractions. However, in the controls carried out, both the daytime and nighttime periods are taken into account, with the aim of knowing the possible impact on the existing hotels in the park.</p> <p>Compliance with Annex 3 of Decree 176/2009, which modifies the annexes of Law 16/2022, as well as the Ordinances of Salou and Vila-Seca, is taken into consideration.</p> <p>The last study carried out was carried out on May 10, 2022, yielding favorable values at the points analyzed. Made by 008-EC-PCA SGS Tecnos, S.A.U.</p> <p>When planning of a new project that includes outdoor lighting installations, the compliance of said luminaires with the applicable regulations is verified, as well as with the requirements established in the environmental authorization and said compliance is evidenced through the issuance of a certificate by of the Engineering responsible for the execution of the project. The sectorial control of light pollution at the PortAventura World resort was carried out on December 23, 2022 with favourable results.</p>	GRI 3-3. Management of material topics
CIRCULAR ECONOMY AND WASTE PREVENTION		
Prevention measures, recycling, reuse, other forms of recovery and waste disposal	51-54	GRI 306-1 Waste generation and significant waste-related impacts
	52, 127-131	GRI 306-3. Waste generated
		GRI 306-4 Waste diverted from disposal
Actions against food waste	54-55	GRI 3-3. Management of material topics
SUSTAINABLE USE OF RESOURCES		
Water consumption and water supply in accordance with local constraints	55	GRI 303-1 Interactions with water as a shared resource
	55	GRI 303-2. Management of water discharge-related impacts
	59	GRI 303-5 Water consumption
Consumption of raw materials and measures taken to improve the efficiency of their use	53	GRI 301-1 Materials used by weight or volume
Direct and indirect energy consumption	48-51	GRI 302-1 Energy consumption within the organization

Information requested by the law related to non-financial and diversity information	Pages or direct answer	Related GRI standards
	48-51	GRI 302-3 Energy intensity
Measures taken to improve energy efficiency	50	GRI 302-4 Reduction of energy consumption
Use of renewable energy	48	GRI 302-1 Energy consumption within the organization
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	41-44,126	GRI 305-1 Direct GHG emissions (scope 1)
		GRI 305-2 Indirect GHG emissions from energy generation (scope 2)
		GRI 305-3 Other indirect GHG emissions (scope 3)
		GRI 305-4 GHG emissions intensity
Measures adopted to adapt to the consequences of climate change	46-47	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	41-42, 46-47	GRI 305-5 Reduction of GHG emissions
BIODIVERSITY PROTECTION		
Measures taken to preserve or restore biodiversity	59-60	GRI 3-3. Management of material topics
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	62-79	GRI 3-3. Management of material topics GRI 2-23 Policy commitments

for verification and control, including what measures have been adopted.																																			
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.	63-79	GRI 2-24 Embedding policy commitments																																	
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EMPLOYMENT																																			
Total number and distribution of employees according to criteria representative of diversity (gender, age, country, etc.)	115-116, 142-146, 154-158	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	63-64, 66-70, 115-116, 142-145, 154-158																																		
	2024																																		
	Workforce per contract type	<table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center;">Staff employed as of 31 December</th> <th style="text-align: center;">Annual average of staff employed</th> </tr> </thead> <tbody> <tr> <td colspan="3">Contract type per gender</td> </tr> <tr> <td>%Permanent</td> <td style="text-align: center;">98 %</td> <td style="text-align: center;">98 %</td> </tr> <tr> <td>Permanent</td> <td style="text-align: center;">2,401</td> <td style="text-align: center;">2,877</td> </tr> <tr> <td>- Men</td> <td style="text-align: center;">880</td> <td style="text-align: center;">1,012</td> </tr> <tr> <td>- Women</td> <td style="text-align: center;">1,521</td> <td style="text-align: center;">1,865</td> </tr> <tr> <td>Temporary</td> <td style="text-align: center;">48</td> <td style="text-align: center;">65</td> </tr> <tr> <td>- Men</td> <td style="text-align: center;">16</td> <td style="text-align: center;">23</td> </tr> <tr> <td>- Women</td> <td style="text-align: center;">32</td> <td style="text-align: center;">41</td> </tr> <tr> <td>Total men</td> <td style="text-align: center;">896</td> <td style="text-align: center;">1,035</td> </tr> <tr> <td>Total women</td> <td style="text-align: center;">1,553</td> <td style="text-align: center;">1,907</td> </tr> </tbody> </table>		Staff employed as of 31 December	Annual average of staff employed	Contract type per gender			%Permanent	98 %	98 %	Permanent	2,401	2,877	- Men	880	1,012	- Women	1,521	1,865	Temporary	48	65	- Men	16	23	- Women	32	41	Total men	896	1,035	Total women	1,553	1,907
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Total	2,449	2,942
Contract type per age group		
Permanent	2,401	2,877
- ≤25 years old	527	681
- 26-35 years old	444	515
- 36-45 years old	529	628
- 46-55 years old	649	740
- 56-65 years old	245	303
- >65 years old	7	11
Temporary	48	65
- ≤25 years old	26	39
- 26-35 years old	12	13
- 36-45 years old	10	10
- 46-55 years old	0	4
- 56-65 years old	0	1
- >65 years old	0	1
Total	2,449	2,931
Contract type per professional category		
Permanent	2,401	2,877
- Executives	13	13
- Area managers	30	30
- Managers, supervisors, technicians and office workers	855	896
- Operations staff	1,503	1,938
Temporary	48	65
- Executives	0	0
- Area managers	0	0
- Managers, supervisors, technicians and office workers	7	5
- Operations staff	41	59
Total	2,449	2,942
Workforce per working day type	2024	
	Staff employed as of 31 December	Annual average of staff employed

Working day type per gender		
% Full-time	80 %	77 %
Full-time	1,971	2,260
- Men	820	908
- Women	1,151	1,352
Part-time	478	683
- Men	76	128
- Women	402	555
Total men	896	1,035
Total women	1,553	1,907
Total	2,449	2,942
Working day type per age group		
Full-time	1,971	2,260
- ≤25 years old	445	519
- 26-35 years old	385	427
- 36-45 years old	389	454
- 46-55 years old	541	601
- 56-65 years old	204	249
- <65 years old	7	10
Part-time	478	682
- ≤25 years old	108	201
- 26-35 years old	71	101
- 36-45 years old	150	184
- 46-55 years old	108	142
- 56-65 years old	41	54
- <65 years old	0	1
Total	2,449	2,942
Working day per professional category		
Full-time	1,971	2,260
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- Area managers	30	30

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<p>Wage gap, wages for positions of employment that are on a par with the social average</p>	<table border="1"> <thead> <tr> <th>Wage gap</th> <th>Gender gap*</th> <th>Total workforce 2024</th> <th>Work force</th> <th>Women</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Wage gap	Gender gap*	Total workforce 2024	Work force	Women						GRI 405-2 Ratio between base salary and women's wages																																												
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Directors, managers and area managers	-3.96%	149	4%	50%								
Operational and technical staff	-4.74%	3,807	96%	65%								
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	<p>As of December 31, 2024, the Board of Directors of PAESA Entertainment Holding, S.L.U. had 6 men, including executive directors, following the resignation in December of 5 directors (8 men, including executive directors, and 3 women in 2023). They have earned 1,440 thousand of euros in remuneration and fees for attending the Board (1,502 thousand of euros during fiscal year 2023). The average remuneration for these items was 175 thousand of euros for men and 25 thousand of euros for women.</p> <p>During fiscal years 2024 and 2023, the Board of Directors had no commitments regarding pensions or retirement benefits.</p>	GRI 3-3. Management of material topics										
Implementation of policies that support the right to disconnect from work	PortAventura staff with company e-mail, 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.	GRI 3-3. Management of material topics										
Workers with disabilities	69-70	GRI 405-1 Diversity of governance bodies and employees										
WORK ORGANISATION												

<p>Organisation of working hours</p>	<p>The 2020-24 collective agreement stipulates the working days, breaks, working hours and employment calendar.</p> <p>The maximum annual number of working hours stipulated for 2022 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.</p> <p>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.</p> <p>Weekly days off is also established in the collective labour 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.</p> <p>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.</p> <p>Staff with regular working hours can enjoy flexible working hours, as well as intensive working hours during the month of August.</p> <p>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.</p> <p>The working calendar shall contain the following information:</p> <ul style="list-style-type: none"> 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. <p>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.</p>	<p>GRI 3-3. Management of material topics</p>
<p>Total number of hours of absenteeism</p>	<p>64</p>	<p>GRI 403-9 Work-related injuries</p>

Measures designed to facilitate the enjoyment of work/ life balance and encourage joint responsibility of these by both parents	69-70	2024			GRI 3-3. Management of material topics
		Women	Men	Total	
	Accumulation of leave for breast-feeding	24	4	28	
	Compensation for time off for breast-feeding	1	1	2	
	Maternity leave	41	-	41	
	Paternity leave	-	23	23	
	Leave for care of a young child	6	0	6	
	Leave for care of a child	3	0	3	
	Reduced working hours for carers	35	3	38	
	Reduced working hours for the care of children	219	15	234	
Total	329	46	375		
HEALTH AND SAFETY					
Occupational health and safety terms	63-65	GRI 403-1 Occupational safety and health management systems			
	63-65	GRI 403-2 Hazard identification, risk assessment and investigation			
	65	GRI 403-3 Health services at work			
	65	GRI 403-5 Training of workers on health and safety at work			
	65	GRI 403-6 Promotion of workers' health			
	65	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	65, 137-140	GRI 403-9 Work-related injury			

SOCIAL RELATIONSHIPS																									
<p>Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them</p>	<p>63-64</p> <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 2-29 Approach to stakeholder engagement (workforce)</p> <p>GRI 402-1. Minimum notice periods regarding operational changes</p>																							
	<p>The union elections held on 8 September had a turnout of 35.02% of the workforce and the results obtained were as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">2024</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>17</td> </tr> <tr> <td>CCOO</td> <td>7</td> <td>3</td> <td>7</td> </tr> <tr> <td>GRUPO INDEPENDIENTE</td> <td>3</td> <td>3</td> <td>3</td> </tr> <tr> <td>Total delegates</td> <td>27</td> <td>9</td> <td>27</td> </tr> </tbody> </table>		2024			Works council	Trade unions	Total delegates	UGT	17	3	17	CCOO	7	3	7	GRUPO INDEPENDIENTE	3	3	3	Total delegates	27	9	27	<p>GRI 403-1 Workers representation in formal joint management-worker health and safety committees</p>
	2024																								
	Works council	Trade unions	Total delegates																						
UGT	17	3	17																						
CCOO	7	3	7																						
GRUPO INDEPENDIENTE	3	3	3																						
Total delegates	27	9	27																						
<p>Percentage of employees covered by collective bargaining agreements per country</p>	63-64	<p>GRI 2-30. Collective bargaining agreements</p>																							
<p>The balance of collective agreements, particularly in the field of health and safety at work</p>	63-64	<p>GRI 403-4. Health and safety topics covered in formal agreements with trade unions</p>																							
	137-140	<p>GRI 403-8. Workers covered by an occupational health and safety management system</p>																							
TRAINING																									
<p>Policies implemented that focus on training</p>	76-78	<p>GRI 404-2 Programs for upgrading employee skills and transition assistance programs</p>																							
<p>Total hours training per professional category</p>	77																								
		2022*	2023	2024																					
	Total training hours per professional category	53,341	43,459	48,426																					
	Executives	116	139	261																					
	Area managers	1,487	1,840	1,456																					
	Managers, supervisors, technicians and office workers	10,745	10,398	9,985																					
Operations staff	40,993	31,083	36,724																						
<p>*Until 2022, executives and area managers reported jointly.</p>																									
<p>GRI 404-1 Average hours of training per year per employee</p>																									

UNIVERSAL ACCESSIBILITY FOR PEOPLE WITH DISABILITIES		
Integration and universal accessibility for people with disabilities	23, 66	GRI 3-3. Management of material topics
EQUALITY		
Measures taken to promote equal treatment and opportunities between women and men	66-70	GRI 3-3. Management of material topics
	66-70	GRI 2-23. Policy commitments
	66-70 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	GRI 2-24. Embedding policy commitments
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	66-70	GRI 405-1. Diversity of governance bodies and employees
	66-70	GRI 2-23. Policy commitments
Integration and universal accessibility for people with disabilities	23, 66-70	GRI 3-3. Management of material topics
Policy against all types of discrimination and, where appropriate, diversity management	23, 66-70	GRI 2-23. Policy commitments
	23,66-70	GRI 2-24. Embedding policy commitments
	147	GRI 406-1. Incidents of discrimination and corrective actions taken
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	89-91	GRI 3-3. Management of material topics GRI 2-23 Commitments and policies
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.	89-91	GRI 2-24. Embedding policy commitments

<p>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.</p>	<p>94-100</p>	<p>GRI 3-3. Management of material topics</p>
<p>HUMAN RIGHTS MANAGEMENT</p>		
<p>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.</p>	<p>90-92</p>	<p>GRI 3-3. Management of material topics</p>
<p>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.</p>	<p>97-98, 148</p>	<p>GRI 406-1. Incidents of discrimination and corrective actions taken</p>
<p>Information related to anticorruption and bribery</p>		
<p>MANAGEMENT APPROACH</p>		
<p>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.</p>	<p>89-94</p>	<p>GRI 3-3. Management of material topics</p>
<p>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</p>	<p>89-94</p>	<p>GRI 2-23. Policy commitments</p>

with the national, European or international reference frameworks used.								
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INFORMATION RELATED TO ANTICORRUPTION AND BRIBERY								
Measures adopted to prevent corruption and bribery	89-91	GRI 2-23 Commitments and policies						
		GRI 2-26. Mechanisms for seeking advice and raising concerns						
Measures to fight against money laundering	89-91 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.	GRI 2-23 Commitments and policies GRI 2-26. Mechanisms for seeking advice and raising concerns						
Contributions to foundations and non-profit entities	25	GRI 201-1. Direct economic value generated and distributed						
	<table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Port Aventura Entertainment, SAU contribution to the Fundación PortAventura</td> <td>€456,731.03</td> <td>€456,672.93</td> <td>€340,322.72</td> </tr> </tbody> </table>			2022	2023	2024	Port Aventura Entertainment, SAU contribution to the Fundación PortAventura	€456,731.03
	2022	2023	2024					
Port Aventura Entertainment, SAU contribution to the Fundación PortAventura	€456,731.03	€456,672.93	€340,322.72					
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	25, 51-55, 59, 76-84	GRI 3-3. Management of material topics						
		GRI 2-23. Policy commitments						

significant impact including which measures have been adopted.		
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.	119	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.	94-99	GRI 3-3. Management of material topics
COMPANY COMMITMENTS TO SUSTAINABLE DEVELOPMENT		
Impact of company activity on employment and local development	25,51-55 59, 79-84	GRI 413-1. Operations with local community engagement, impact assessments, and development programs GRI 201-1. Direct economic value generated and distributed GRI 203-2. Significant indirect economic impact
Impact of company activity on local populations and on the region	25, 51-55, 59, 76-84	GRI 413-2. Operations with significant, potential or actual, negative impacts on local communities
Relations with local community figures and forms of dialogue	25, 51-55, 59, 76-84	GRI 2-29. Approach to stakeholder engagement
Association or sponsorship actions	25	GRI 2-28. Membership associations
	107, 166	GRI 413-1. Operations with local community engagement, impact assessments, and development programmes (a, iv)

SUB-CONTRACTING AND SUPPLIERS																																	
Inclusion of social, gender equality and environmental matters in procurement policy	103-108	GRI 308-1. New suppliers that were screened using environmental criteria																															
	103-108, 149-150	GRI 414-1. New suppliers that were screened using social criteria																															
Consideration of suppliers' and subcontractors' social and environmental responsibility	103-108	GRI 308-1. New suppliers that were screened using environmental criteria																															
	103-108	GRI 414-1. New suppliers that were screened using social criteria																															
Supervision systems and audits and their results	149	GRI 3-3. Management of material topics																															
CONSUMERS																																	
Measures for health and safety of consumers	85-88	GRI 416-1. Assessment of the health and safety impacts of product and service categories																															
Claims systems, complaints received and resolution of them	19-20	GRI 3-3. Management of material topics																															
	<table border="1"> <thead> <tr> <th></th> <th>Complaints</th> <th>complaints/customer ratio</th> </tr> </thead> <tbody> <tr> <td colspan="3">2022</td> </tr> <tr> <td>Parks</td> <td>4,014</td> <td>0.0008 complaints/customer</td> </tr> <tr> <td>Hotels</td> <td>936</td> <td>0.00077 complaints/customer</td> </tr> <tr> <td colspan="3">2023</td> </tr> <tr> <td>Parks</td> <td>2,759</td> <td>5.07 complaints per 10,000 customers</td> </tr> <tr> <td>Hotels</td> <td>652</td> <td>1.28 complaints/per 1,000 rooms occupied</td> </tr> <tr> <td colspan="3">2024</td> </tr> <tr> <td>Parks</td> <td>2,842</td> <td>5.45 Complaints per 10,000 customers</td> </tr> <tr> <td>Hotels</td> <td>1,092</td> <td>0.69 Complaints per 1,000 rooms occupied</td> </tr> </tbody> </table>			Complaints	complaints/customer ratio	2022			Parks	4,014	0.0008 complaints/customer	Hotels	936	0.00077 complaints/customer	2023			Parks	2,759	5.07 complaints per 10,000 customers	Hotels	652	1.28 complaints/per 1,000 rooms occupied	2024			Parks	2,842	5.45 Complaints per 10,000 customers	Hotels	1,092	0.69 Complaints per 1,000 rooms occupied	
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TAX INFORMATION																																	

Profits obtained per country-by-country basis, taxes paid on profits	119-120	GRI 201-1. Direct economic value generated and distributed
Tax on profit aid	119-120	GRI 201-1. Direct economic value generated and distributed
Information on public subsidies received	119-120	GRI 201-4. Financial assistance received from the Government

11 TABLE OF SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDICATORS



The Sustainability Accounting Standards Board (SASB) indicators relating to leisure facilities for the years 2022-2024 are reported below.

TOPIC	ACCOUNTING METRIC	2022	2023 ¹	2024	SASB CODE
Energy Management	(1) Total energy consumed	180,383 GJ	201,564 GJ	213,190 GJ	
	(2) Percentage grid electricity	100 %	92 %	62 %	SV-LF-130a.1
	(3) Percentage renewable	85 %	78 %	80 %	
Customer Safety	(1) Fatality rate	0	0	0	SV-LF-250a.1
	(2) Injury rate for customers ²	9.41	3.47	4.37	
	Percentage of facilities that failed inspection	0 %	0 %	0 %	SV-LF-250a.2
	Percentage of facilities inspected for safety	100 %	100 %	100 %	
Workforce Safety	(1) Total recordable incident rate (TRIR)	9.96	11.13	9.44	
	(2) Near miss frequency rate (NMFR) for (a) permanent employees	5.01	10.56	9.29	SV-LF-320a.1
	(2) Near miss frequency rate (NMFR) for (b) seasonal employees	0.11	0.36	0.14	

ACTIVITY METRIC	2022	2023 ¹	2024	CÓDIGO
Attendance	6,378,170	6,917,632	6,866,939	SV-LF-000.A
Number of customer-days ²	40,781	61,704	73,320	SV-LF-000.B

(1) 2023 data includes Ponient hotels.

(2) Only moderate and severe injuries are included.

(3) Customer opening hours.

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



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	40, 45-46, 94-99
	Describe management's role in assessing and managing climate-related risks and opportunities	40, 45-46, 94-99
	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	45-46, 94-99
RISK MANAGEMENT	Describe the impact of climaterelated risks and opportunities on the organization's businesses, strategy, and financial planning.	45-46, 94-99
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower global warming scenario.	45-46, 94-99
	Describe processes for identifying and assessing climate-related risks.	46-48, 97-99
	Describe processes for managing climate-related risks.	97-99
METRICS AND TARGETS	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management.	97-99
	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	47-49
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	43-49, 126-132
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	36-38, 43-44

13 EXTERNAL VERIFICATION CERTIFICATE



This document is a copy of the original NON-FINANCIAL INFORMATION STATEMENT that forms part of the COMPANY'S MANAGEMENT REPORT and was signed by the directors on 10/4/2025. The data relating to the 2024 financial year contained in this report has been verified by KPMG, in accordance with the requirements of the Non-Financial Information and Diversity Act, as indicated in the Table of Contents required by Law 11/2018.



KPMG Auditores, S.L.
Torre Realia
Plaça d'Europa, 41-43
08908 L'Hospitalet de Llobregat
Barcelona

Independent Assurance Report on the Non-Financial Reporting Statement of PAESA Entertainment Holding, S.L.U. and subsidiaries for 2024

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

To the one shareholder 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 Consolidated Non-Financial Information Statement of PAESA Entertainment Holding, S.L.U. (hereinafter, the Parent) and subsidiaries (hereinafter, the Group) for the year ended 31 December 2024, prepared in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (hereinafter, GRI Standards) and the standards of the Sustainability Accounting Standards Board (hereinafter, SASB standards) for the Leisure Facilities sector.

In addition, pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the Group's consolidated non-financial information (hereinafter, NFIS), required by Law 11/2018 of 28 December 2018, for the year ended 31 December 2024, included in the Report, which forms part of the Group's consolidated Directors' Report for 2024, 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" table of the Report.

The Report includes additional information to that required by the GRI Standards, the SASB Standards, and the 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 Annex "GRI CONTENT INDEX", "TABLE OF SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDICATORS" and "TABLE OF CONTENTS FOR THE LAW ON NON-FINANCIAL AND DIVERSITY INFORMATION" 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 and the SASB Standards for the Leisure Facilities sector mentioned for each subject area in Annex "GRI CONTENT INDEX" and "TABLE OF SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDICATORS", respectively.

In addition, the authorization for issue of the EINF included in the Report and which forms part of the Group's consolidated Directors' Report for 2024, as well as its content, is the responsibility of the management of the Parent Company. The NFIS, in turn, has been prepared in accordance with prevailing mercantile legislation and selected GRI Standards, based on each subject area in Annex "TABLE OF CONTENTS FOR THE LAW ON NON-FINANCIAL AND DIVERSITY INFORMATION".

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.

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 Management 1 (ISQM1), which requires the firm to design, implement and operate a quality management system that include policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialized 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 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 substantially 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 “MATERIALITY ANALYSIS: THE MOST RELEVANT ASPECTS OF SUSTAINABILITY” section, considering the content required by prevailing mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the Report for 2024.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material topics presented in the Report for 2024.
- Corroboration, through sample testing, of the information relative to the content of the Report for 2024 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 Consolidated Non-Financial Information Statement of PAESA Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2024 has not been prepared, in all material respects, in accordance with the GRI Standards and the SASB Standards for the Leisure Facilities sector, as detailed in Annex “GRI CONTENT INDEX” and “TABLE OF SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDICATORS” of the Report, respectively.
- b) The consolidated non-financial information of PAESA Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2024, required by Law 11/2018 of 28 December 2018, has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in Annex “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 Information 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 Auditores, S.L.

(Signed on original in Spanish)

Patricia Reverter Guillot

10 April 2025



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Corporation

2024 Non-financial reporting statement



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