



enracha



Rank Group

RS2022

RANK HOLDING ESPAÑA, S.A.

STATEMENT OF NON-FINANCIAL
INFORMATION
FOR THE FINANCIAL YEAR ENDED
ON 30 JUNE 2023

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1. Basis for drawing up the statement of non-financial information

This report on the Statement of Non-Financial Information, (hereinafter referred to as “SNFI”), for the financial year between 1 July 2022 and 30 June 2023, which forms an integral part of the Consolidated Management Report of Rank Holding España S.A., (hereinafter referred to as “Rank”, “Enracha” or the “Company”), has been drawn up by the directors of Rank in compliance with Act 11 of 28 December 2018, which adapted the Spanish Commercial Code to the Redrafted Text of the Spanish Capital Companies Act approved by Legislative Royal Decree 1 of 2 July 2010, and the Auditing Act 22 of 20 July 2015 on non-financial information and diversity.

1.1. Analysis of materiality

In this report the company intends to provide information about issues related to sustainability when this has an impact on the company. In this respect, the company conducted an analysis on materiality taking into consideration the matters required according to Act 11/2018 with an impact both on the company, its situation and the environment in 2022.

No exhaustive materiality analysis has been conducted for this financial year, but the risks and priority matters taking place in the previous financial year have been assessed. Due to this process, it was observed there were no important differences in the results for the purpose of complying with Act 11/2018 and therefore they continue being valid for this statement.

The Statement of Non-Financial Information has been drawn up in compliance with the Global Reporting Initiative (GRI) Standards published by the GSSB (Global Sustainability Standards Board), selected due to the requirements considered material for the business.

The materiality process consisted of the following stages:

- Updating the material matters obtained in the materiality process of 2022 based on a press analysis from last year, an analysis of the requirements of investors and ESG analysts for the sector and an analysis of reference standards.
- Prioritising matters that have been previously detected required according to the Non-Financial Information Act.
- Validation of the matters when it has been confirmed that the risks and opportunities remain the same as in the materiality process conducted in 2022.

The result of the material issues required according to the Non-Financial Information Act is provided in Annex I, “Table of contents required according to Act 11 of 28 December 2018.”

2. Business Model

2.1. Structure of the Group

Rank Holding España, S.A., with registered office at Calle Balmes 268-270, is the holding company belonging to the Rank Group, hereinafter referred to as “Rank”, the “Company” or “Enracha”, which manages 9 bingo halls in Spain.

Rank is a leading company in Europe in the gaming sector, operating in the United Kingdom and Spain through casinos, bingo halls and online gaming platforms. Since it was founded in the film world in 1937, we have remained faithful to the mission of bringing millions of people the fun and entertainment that characterise our business model.

The company is listed on the stock exchange of London and has been operating in Spain since 1994. Rank operates in Spain under the trade name Enracha, by managing bingo halls.

2.2. Description of the business model

Enracha is one of the leading operators on the Spanish market of one of the private gaming sub-sectors; it has very well-established positions in the most attractive markets and cities in the country through a portfolio of very high-quality clubs.

It offers its customers a very powerful gaming and leisure activity thanks to the possibility for customers to be able to play bingo, all kinds of slot machines, online roulette and sports betting in a comfortable setting and providing a high-quality gastronomic offer with an excellent quality-price ratio. It focuses on the search for a corporate strategy to ensure its consolidation on highly attractive selected markets and a commercial strategy aimed at improving its offer for customers and their experience.

Due to the regulatory environment and the different rules for each region where Enracha operates, the contribution to growth profile of each product and game varies from region to region and club to club.

Enracha has developed a flexible approach in order to quickly adapt to the changes taking place on local markets, at the same time benefiting from diversification of the regulatory risk and its capacity to apply the best practices and coordinate key services, such as procurement, among a larger number of clubs.

The basis of its strategy is to implement a commercial strategy according to the following three focal points:

- **Offering the best service quality to its existing clientele**
- **Enhancing its employees' motivation**
- **Conducting an in-depth analytical cost control that helps the management adopt the most suitable decisions.**

In addition, the service quality can be divided into the following three additional areas: customer relations, a catering service and pleasant, comfortable facilities.

Enracha's approach focuses on consumers for the operational management of its clubs that reflects the importance placed on them and the benefits that this approach can imply for the key factors that promote the visits and per capita expenditure, since the customers enjoy the leisure experience more, visit the clubs more often and spend more time in each visit. Enracha considers that the importance placed on consumers and the initiatives obtained from this is one of its main differentiating factors compared with competitors and is hence a strategic priority.

Although promoted by the operational management team at the company's headquarters, the commercial strategy encompasses and involves all the functioning aspects of a club, including its design, the number of employees and structure of the team as well as other aspects, such as promotional and marketing policies. The wide areas covered mean that Enracha has developed an integrated strategy to deal with how customers' needs are covered and how the employees' roles are assigned to provide the appropriate offer to customers. Enracha believes that this integrated approach focussed on customers enables its clubs to retain their leading positions on the relevant local markets and promotes its overall growth.

The operational management is carried out in strict compliance with the various regulations, whether of a tax, gaming, labour nature or of any other kind. This approach ensures Enracha's investments are secure and that it has a clearly different approach from that of its competitors.

2.3. Size of the organisation and geographic layout

Rank Holding España manages 9 bingo halls in Catalonia (6), Madrid (1) and Andalusia (2):

- **Don Pelayo:** c/Comte d'Urgell, 154, Barcelona
- **Continental:** c/ de Collblanc, 3, Hospitalet de Llobregat, Barcelona
- **Sabadell:** Av. Onze de Setembre, 125, Sabadell,
- **Girona:** c/Pont de la Barca, 1, Girona,
- **Catedral:** Ctra. de Santa Coloma, 77-79, Girona
- **Reus:** c/Raval de Jesús, 14, Reus
- **Universal:** c/Carretas, 3, Madrid
- **Zahira:** c/Conde de Robledo, Cordoba
- **Andalucía:** Rda. de Capuchinos, 19, Seville

The services rendered in each club are: i) bingo, ii) slot machines, iii) a betting area and iv) a catering service.

Enracha's sales in Spain in the financial year are distributed geographically as follows:

Autonomous Community	Sales (€)
Catalonia	76,264,330
Madrid	30,602,819
Andalusia	28,677,666
Online Business	31,279,520
Total	138,146,669

2.4. Mission, commitments and values

Rank Holding España, Enracha, is the parent company of a group of enterprises that manages bingo halls in Spain by means of qualified professionals who are loyal to its values and principles.

Enracha's **mission** is to bring the fun and entertainment that characterise its business model to people, but always with a responsible gambling approach, being **committed** in its day-to-day activity to the following:

- Its customers: Guaranteeing their satisfaction through rendering high-quality services and with responsible gambling,
- Its employees: Creating suitable conditions for their professional and personal development,
- Its shareholders: Retaining their trust by means of ethical conduct, guaranteeing the company's sustainability and generating value for their investment,
- Society: Improving people's lives by providing society with the fun and entertainment that characterise our business model.

The **values** on which the company is founded are integrity, excellence and commitment.

2.5. Risk policies and management

Enracha is governed by a series of Professional Standards and Policies pre-determined by the Group. Specifically, Enracha's professional standards and policies are organised in the following two large areas:

- a) Risks and Quality Controls that mainly include internal audits related to the following:
 - i) Verification that all the relevant required legal documents are duly organised and kept in an orderly manner in the club (equipment permits, prizes, employees' bingo identity cards, etc),
 - ii) Physical inventories of the cash in the clubs,
 - iii) Regular audits to check compliance with the regulations related to food safety, implementation of hygiene plans, hazard analysis systems and critical control points related to food safety and commitment.
- b) Promoting its strategy for business commitment by supporting responsible gambling, encouraging correct use of the leisure activity and providing the required elements to detect and assess possible problems.

3. Information about issues related to the environment

3.1. Environmental management approach

Rank is making progress in implementing preventive measures related to the impact on the environment of its activities, products and the services it offers.

Due to the activity carried out by Rank, the potential impact on the environment is as follows: energy use and its emissions, water use, waste production and management and food waste.

However, in order to mitigate these impacts, even though the company has no environmental management system, it does apply measures such as the following:

- Encouraging responsible conduct among its workers by using natural resources and applying good practices.
- Efficient waste management with approved managers.
- Minimising the use of water, energy and paper.
- Undertaking a food safety commitment, complying with the regulations in force related to health conditions in all our establishments and implementing correct hygiene, recycling and staff training practices.
- Conducting regular audits during which it is verified that the regulations related to health and hygiene are fulfilled.

Rank has no insurance policy for provisions and warranties covering environmental risks.

3.2. Sustainable use of resources

3.2.1. Use of water

Use of water by source (m ³)	2022	2023
Water obtained from the grid	15,194	14,160

The use of water in the clubs is mainly for cleaning and food preparation purposes.

Due to its activity, no waste parameters have been determined since all the water used is returned directly to the drainage system grid.

3.2.2. The use of energy and energy efficiency measures and the use of renewable energies

Use of energy (Kwh)	2022	2023
Natural gas	458,781	536,783
Electricity from non-renewable sources	4,119,498	4,167,010
Total	4,578,279	4,703,793

The main measures implemented to reduce electricity use and promote efficiency are installing LED light bulbs and LED TV screens in all its clubs.

The company does not know the percentage of renewable energy it uses due to not having any certificates of source.



3.3. Circular economy, prevention and waste management

Rank has adopted measures to minimise waste production and has set up a series of control processes aimed at increasing the recycling capacity of its waste, such as the following:

- Depositing used boxes in waste bins to be subsequently recycled.
- Separate waste bins for depositing organic and non-organic waste to be subsequently recycled.
- Providing waste paper bins.
- Complying with and controlling recycling processes of more specific materials
-

In addition, Rank has agreements in force with authorised waste managers for its oil waste.

Regarding food waste, the following measures have been implemented:

- Customers are offered the possibility to take home the food on the menu if there are any leftovers.
- The management of food stocks has been improved by using a catering programme.

3.4. Climate change

The main emissions are from the use of electricity and gasoil for air-conditioning purposes.

2023

Scope	Source	Data of the activity		GWP Emission Factor	Units	Emissions (kgCO ₂)
		Figure	Unit			
Scope 1	Natural gas	536,783	kWh	0.182 ¹	(kg CO ₂ eq/kWh)	97,694.51
Scope 2	Electricity	4,167,010	kWh	0.259 ²	(kg CO ₂ /kWh)	1,129,259.71
TOTAL REACH OF EMISSIONS 1+2 (kg CO₂eq)						1,226,954.22

2022

Scope	Source	Data of the activity		GWP Emission Factor	Units	Emissions (kgCO ₂)
		Figure	Unit			
Scope 1	Natural gas	458,781	kWh	0.182 ¹	(kg CO ₂ eq/kWh)	83,498.14
Scope 2	Electricity	4,119,498	kWh	0.259 ²	(kg CO ₂ /kWh)	1,068,597.78
TOTAL REACH OF EMISSIONS 1+2 (kg CO₂eq)						1,152,095.92

1. Source: Emission Factors. Registry of carbon footprint, compensation and carbon dioxide absorption projects - The Ministry of Ecological Transition and Demographic Challenge, 2022
2. Source: Emission Factors. Registry of carbon footprint, compensation and carbon dioxide absorption projects - The Ministry of Ecological Transition and Demographic Challenge, 2022
3. Source: Emission Factors. Registry of carbon footprint, compensation and carbon dioxide absorption projects - The Ministry of Ecological Transition and Demographic Challenge, 2021
4. Source: The Agreement on Electricity Labelling related to the Energy produced in 2021 - The National Market and Competition Commission

During this financial year a project to monitor the use in all the company's clubs has been launched, aimed at obtaining the required information to propose and implement actions to reduce energy use and emissions into the environment. At the end of the financial year, the monitoring system had been installed in 4 of the 9 clubs and this enables data to be continuously obtained about the use in real time, separated by each fitting in the clubs, when their use is recorded, the system sends all the data in real time to an on-line platform for managing and analysing the data.

The information provided by the monitoring system and its subsequent analysis have meant that immediate corrective measures could be adopted in the clubs, for example the following:

- Rationalisation of the use of the climate control systems and protocols have been drawn up with instructions about turning on and/or off such fittings
- Minor repairs and optimisations of the equipment and the components of such fittings.

It is planned to complete the installation of the monitoring system in the other clubs over the next few years and, based on the information obtained, future actions to reduce use will be analysed and implemented, should they be necessary.

All our facilities are fitted with carpeting in order to reduce the acoustic inconveniences that could be caused by the activity as much as possible and to improve our customers' experience.

4. Information about issues related to the staff

4.1. Risks related to human resources affecting the organisation

For Rank, as a service company, its main asset is the skills of its staff.

The human resources policy is aimed at applying the best practices in fields such as professional development, training, work environment or career plans.

Therefore, the risks that could affect the organisation have been identified, which can be summarised as follows:

COMPLIANCE WITH THE LAW IN FORCE

Rights and obligations:

Types of contracts, working hours, breaks, wages, etc.

Prevention of occupational hazards

Correct compliance with the law in force is one of Enracha's main focal points, for such purpose the company has persons, either within the organisation or as external service providers, who guarantee suitable management according to the legal regulations in force.

RECRUITMENT

Recruitment of the most suitable workers for each job

Attracting and recruiting talent are Enracha's fundamental pillars: values such as ethical conduct and honesty are crucial for the Group.

The working conditions must enable the workers' needs to be covered and hence they must maintain their aim for the company to continue. The conditions to cover such needs are achieving a balance between their personal and professional lives, work stability, sufficient wages and training.

Training is not only important for each worker to perform his/her duties in the best way, but it is a tool to benefit internal promotion and, in this way, ensure the workers' satisfaction and retain talent, in addition vacancies in the company can be filled with

One of the most important commitments for the Enracha Group is equal opportunities with no discrimination for ideological, gender, physical or mental reasons, for such purpose we have drawn up equal opportunities plans for the various companies belonging to the group.

Apart from the equal opportunities plans, the company has drawn up an action protocol in cases of harassment, whether sexual, abuse of power or mobbing among colleagues.

4.2. Number of employees

A new classification of the company's job categories has been carried out this year, according to the level of responsibility and work area. The five categories are as follows:

- **Business and club managers:** Executives from the business departments and clubs. Duties: to manage and coordinate the activities in the different areas of the company, both those related to the product or service offered and those carried out in the clubs where the public is served.
- **Club supervisors:** Middle managers of the clubs. Duties: to supervise and control the work of the operational staff of the clubs, ensuring the targets and the service quality for customers are achieved.
- **Club staff:** Operational staff of the clubs. Duties: tasks related to each club, such as customer service, sales, receiving payment, maintenance, cleaning, etc.
- **Office supervisors:** Middle managers of the offices. Duties: to manage and provide support for the administrative, financial, accounting, human resources, marketing functions, etc., carried out at the head offices.
- **Office staff:** Operating staff for the offices. Duties: administrative, financial, accounting, human resources, marketing tasks, etc. carried out in the head or regional offices of the company.

The number of employees in Spain (natural persons) at the end of the financial year (June 2023) was 565. We explain below the main quantitative data of the staff:

Number of employees by gender

Distribution by gender	2022			2023		
	Female	Male	Total	Female	Male	Total
Permanent	211	278	489	229	283	512
Part-time	53	10	63	53	14	67
Full-time	158	268	426	176	269	445
Temporary	25	21	46	24	29	53
Part-time	8	5	13	7	11	18
Full-time	17	16	33	17	18	35
Total	236	299	535	253	312	565

Number of employees by age

Distribution by age	2022				2023			
	<30	30-50	>50	Total	<30	30-50	>50	Total
Permanent	30	248	211	489	36	244	232	512
Part-time	4	44	15	63	6	41	20	67
Full-time	26	204	196	426	30	203	212	445
Temporary	10	26	10	46	13	28	12	53
Part-time	1	6	6	13	3	4	11	18
Full-time	9	20	4	33	10	24	1	35
Total	40	274	221	535	49	272	244	565

Number of employees by category

2023						
Distribution by professional category	Business and club managers*	Club supervisors	Club staff	Office supervisors	Office staff	Total
Permanent	15	54	388	10	45	512
Part-time	0	2	64	0	1	67
Full-time	15	52	324	10	44	445
Temporary	0	3	49	0	1	53
Part-time	0	3	14	0	1	18
Full-time	0	0	35	0	0	35
Total	15	57	437	10	46	565

* The members of the Management Committee are included in this category

2022					
Distribution by professional category	Senior management*	Executives	Middle managers	Administrative staff	Total
Permanent	7	20	61	401	489
Part-time	0	0	3	60	63
Full-time	7	20	58	341	426
Temporary	0	0	3	43	46
Part-time	0	0	3	10	13
Full-time	0	0	0	33	33
Total	7	20	64	444	535

* The members of the Management Committee are included in this category
In 2023, the average number of workers in the year was 557.96 (526.60 in 2022).

By gender

2023				2022		
Distribution by gender	Female	Male	Total	Female	Male	Total
Permanent	216.24	289.81	506.06	216.32	282.10	498.42
Part-time	53.47	14.00	67.47	48.68	10.50	59.18
Full-time	162.77	275.81	438.59	167.65	271.59	439.24
Temporary	30.22	21.67	51.90	18.63	9.55	28.18
Part-time	9.02	2.68	11.71	6.87	3.84	10.71
Full-time	21.20	18.99	40.19	11.77	5.70	17.47
Total	246.47	311.49	557.96	234.95	291.65	526.60

By age

2023				
Distribution by age	<30	30-50	>50	Total
Permanent	34.42	243.92	227.72	506.06
Part-time	4.49	41.48	21.50	67.47
Full-time	29.93	202.44	206.22	438.59
Temporary	12.35	31.30	8.24	51.90
Part-time	2.21	7.62	1.88	11.71
Full-time	10.15	23.68	6.36	40.19
Total	46.77	275.22	235.96	557.96

2022				
Distribution by age	<30	30-50	>50	Total
Permanent	23.59	251.13	223.70	498.42
Part-time	2.22	42.47	14.49	59.18
Full-time	21.37	208.66	209.21	439.24
Temporary	6.33	15.20	6.65	28.18
Part-time	1.28	5.16	4.27	10.71
Full-time	5.05	10.04	2.38	17.47
Total	29.92	266.33	230.35	526.60

By category

2023						
Distribution by professional category	Business and club managers*	Club supervisors	Club staff	Office supervisors	Office staff	Total
Permanent	16.00	65.72	371.53	10.42	42.40	506.06
Part-time	0.00	6.00	58.61	0.00	2.87	67.47
Full-time	16.00	59.72	312.92	10.42	39.53	438.59
Temporary	0.00	0.00	51.46	0.00	0.44	51.90
Part-time	0.00	0.00	11.27	0.00	0.44	11.71
Full-time	0.00	0.00	40.19	0.00	0.00	40.19
Total	16.00	65.72	422.99	10.42	42.83	557.96

2022					
Distribution by professional category	Senior management*	Executives	Middle managers	Administrative staff	Total
Permanent	6.11	21.07	62.65	408.59	498.42
Part-time	0.00	0.00	3.00	56.18	59.18
Full-time	6.11	21.07	59.65	352.41	439.24
Temporary	0.00	0.00	2.01	26.17	28.18
Part-time	0.00	0.00	2.01	8.70	10.71
Full-time	0.00	0.00	0.00	17.47	17.47
Total	6.11	21.07	64.66	434.76	526.60

*The members of the Management Committee are included in this category

4.3. Dismissals

The total number of dismissals in the financial year was a total of 25, all of them for disciplinary reasons, of which 15 were men and 10 were women.

There has been a high decrease in the dismissals of Rank between the financial year 2022 and 2023, from 62 to 25 dismissals, respectively. This difference can mainly be explained due to the closure of the Gorbea club in Madrid in December 2021, which implied objective dismissals by means of a Workforce Adjustment Plan (ERE) of 37 employees (15 women and 22 men), due to an incident caused by the Filomena storm in January 2021, which caused the roof to collapse.

This strategic decision adopted by the Group significantly affected the number of dismissals in 2022, which was considerably lower in the financial year 2023, thanks to the improvement in Rank's economic and financial situation and the flexibility and job adaptation measures adopted.

Dismissals by gender

2023			
Distribution by gender	Female	Male	Total
Number of dismissals	10	15	25

2022			
Distribution by gender	Female	Male	Total
Number of dismissals	27	35	62

Dismissals by age

2023				
Distribution by age	<30	30-50	>50	Total
Number of dismissals	4	11	10	25

2022				
Distribution by age	<30	30-50	>50	Total
Number of dismissals	7	32	23	62

Dismissals by category

2023						
Distribution by category	Business and club managers*	Club supervisors	Club staff	Office supervisors	Office staff	Total
Number of dismissals	0	3	20	1	1	25

2022					
Distribution by professional category	Senior management	Executives	Middle managers	Administrative staff	Total
Number of dismissals	1	2	9	50	62

*The members of the Management Committee are included in this category



4.4. Remuneration

The details of the average remuneration are shown below:

Remuneration by gender

Average remuneration	2022 (€)	2023 (€)
Male	26,984.78	26,867.46
Female	20,610.55	20,300.58
Total	24,109.34	23,846.31

Remuneration by age

Average remuneration	2022 (€)	2023 (€)
<30	19,566.65	20,555.04
30-50	23,699.09	24,066.34
>50	24,820.79	24,507.19
Total	24,109.34	23,846.31

Remuneration by category

2023 (€)			
Average remuneration	Female	Male	Total
Business and club managers	N/A*	76,305.83	72,826.39
Club supervisors	26,526.80	30,523.94	29,818.56
Club staff	19,065.38	21,331.02	20,147.48
Office supervisors	N/A*	55,472.07	55,597.45
Office staff	33,057.06	39,962.51	37,614.65
Total	20,300.58	26,867.46	23,846.31

* The average data of women in these categories are not reported because there are fewer than 3 women with these job categories.

2022 (€)			
Average remuneration	Female	Male	Total
Senior Management	N/A**	118,001.59	116,333.99
Executives	40,929.37	41,320.32	41,271.45
Middle Managers	28,223.87	32,025.63	31,127.99
Administrative staff	19,568.66	22,757.74	21,166.20
Total	20,610.55	26,984.78	24,109.34

*The members of the Management Committee are included in this category.

** The average data of women in these categories are not reported because there are fewer than 3 women with these job categories.

4.4.1. Wage gap

The following formula has been used to calculate the wage gap:

$$\frac{\text{Average Wage for Men} - \text{Average Wage for Women}}{\text{Average Wage for Men}} \times 100 = \%$$

Where the positive gap specifies the percentage in which the average wage for women is lower than the average wage for men and the negative gap specifies the percentage in which the average wage for women is higher than the average wage for men.

Bearing in mind gender, we can see below the details of the wage gap existing in each of the categories analysed:

Job Category	Wage gap 2023
Business and club managers	N/A*
Club supervisors	13.10%
Club staff	10.62%
Office supervisors	N/A*
Office staff	17.28%
Total	24.44%

* The average data of women in these categories are not reported because there are fewer than 3 women with these job categories

Job Category	Wage gap 2022
Senior Management	N/A*
Executives	0.95%
Middle Managers	11.87%
Administrative staff	14.01%
Total	23.62%

* The average data of women in these categories are not reported because there are fewer than 3 women with these job categories

4.4.2. Average remuneration of directors and executives

Average remuneration	2023		
	Female	Male	Total
Directors and executives	N/A*	€159,243.01	€153,368.71

* The average data of women in these categories are not reported because there are fewer than 3 women with these categories

The Board of Directors is not remunerated because the effective management of the Group is carried out by applying the decisions adopted by the Executive Committee. The Committee is composed of four men and one woman. Since there is only one woman in this group, her salary is not reported for reasons of privacy.

4.5. Policies related to disconnection from work

Enracha has created flexibility schemes (maternity, paternity, shorter working hours) and digital disconnection policies so that its employees can disconnect after their working hours. For example, no phone calls are made to the employees when they are not at work nor are they encouraged to connect to computers or telephones, etc. at such times.

4.6. Number of disabled employees

In spite of the company's commitment to include 2% of disabled employees on the staff, this could not be achieved the figure being 1.08%, with the company having a total of 6 disabled workers in the financial year.

4.7. Work organisation

The work organisation is structured bearing in mind the following:

1. The company's production activity:

It is crucial that the clubs are open in the hours that the customers usually visit them; there are therefore shifts in each centre to cover all their opening hours.

2. The work for the maintenance services of the clubs is as follows:

This work is carried out depending on the way it could interfere in the production activity of the club; in other words, there are workers, such as the cleaning staff, who generally perform their work before or after the hours when customers visit the clubs in order not to interfere in the business activities, nevertheless cleaning work is always carried out during opening hours. The same happens with the maintenance work, there are repairs that can be carried out during opening hours and other work that must wait for a time when there are no customers in the club.

3. The company's administrative management work:

The workers in the departments performing such work for administration and finances, human resources or marketing do so during "normal" office hours with flexi-hours for beginning and ending their shifts, providing they work all the contractually agreed working hours.

4.7.1 Measures aimed at helping to achieve a balance between the employees' professional and personal lives

The Group has adopted measures to help achieve a balance between workers' professional and personal lives that enables them to have sufficient free time to be able to spend time on themselves, absolutely regardless of their possible family responsibilities. By means of its flexi-hour policy, the company endeavours to ensure that everyone can achieve a certain balance as equally as possible.

We differentiate the measures implemented to help achieve a balance in the employees' professional and personal lives depending on their jobs:

1. The company's production activity:

There are employees who, due to their personal needs, require a specific timetable and this is assigned to them in a permanent manner to allow them to achieve the relevant balance.

The rest of the staff's working hours are assigned according to the variable quadrants that are informed to them one month beforehand.

2. The work for the maintenance services of the clubs is as follows:

In principle, the balancing mechanism is the same as the one applied to the production staff.

However, special situations can arise for work such as maintenance in which there could be unexpected circumstances that need to be resolved, in such case, the worker is contacted to find the best solution that fits both his/her needs and also ensures the maintenance work is duly carried out.

3. The company's administrative management work:

There is a flexi-hour system for beginning and ending the employees' working day in order for them to achieve a balance between their professional and personal lives. In addition, the specific extraordinary situations that could arise for affairs outside the previous balanced hours are decided between the worker and his/her direct superior.

4.7.2 Number of hours of absenteeism

Number of hours of absenteeism during the financial year:

Total		hours		of		absenteeism	
2022		2023		2023			
Temporary Disability	Other reasons	Temporary Disability	Other reasons	Temporary Disability	Other reasons	Temporary Disability	Other reasons
73,743	18,663	4,126	73,743				

The hours of absenteeism due to "other reasons" correspond to the following:

2023						
Maternity	Paternity	Pregnancy risk	Personal affairs	Illness/Death of a 2nd grade relative	Moving home	Sanctions
720	1,537	783	40	70,154	11	451

Total hours of absenteeism for other reasons - 2022						
Maternity	Paternity	Breastfeeding	Health care	Leave	Illness/Death of a 2nd grade relative	Marriage
5,920	943	160	29	11,343	263	8

The sick leave due to COVID has been counted in the hours of sick leave.



4.8. Health and safety conditions in the workplace

As explained throughout this document, the importance of the employees working in the company is its most significant asset. Therefore, as cannot be otherwise, the employees' health and safety is a crucial and priority aspect for the company's management.

Health care is a broad concept that we encompass by means of two aspects:

A) The working environment

Nobody's health should be harmed due to or resulting from their work; hence not only are the provisions in the Prevention of Occupational Hazards Act fulfilled but also those in the Royal Decree that structures it, and campaigns are also launched, such as the one taking place this year by disseminating advice to avoid falls, since this is the main hazard and in which the greatest number of accidents can occur in the clubs and office.

B) In a personal sphere

With the good intention of protecting the workers' welfare, the company monitors the reasons for the staff taking sick leave (monitoring that it is carried out supported by the reports issued by the occupational accident and illness mutual society, completely anonymously and only the reason causing the contingency is taken into account).

Such study is conducted in order to be able to assess what the recurrent health problems are and to launch informative and preventive campaigns that could help to prevent them as well as in cases when the workers' health care could be delayed due to the long waiting lists for public health services and the collaboration of the mutual society through its medical services could help them.

We provide a table below with the number of accidents occurring along with the reasons for them.

Reason for the accident 2023	Occurring in the work centre		In itinere		Total
	With sick leave	Without sick leave	With sick leave	Without sick leave	
Colliding with or being hit by a moving object	7	5	2	2	14
Being hit by an immobile object or a worker in movement	2	2	1	1	5
Bites, kicks, etc. by animals or persons	0	0	0	0	0
Over-exertion, mental trauma, radiation, noise, etc.	6	3	0	0	9
Injuries caused by a jagged, sharp or hard material agent	1	0	0	0	1
Total	16	10	3	3	32

Reason for the accident 2022	Occurring in the work centre		In itinere		Total
	With sick leave	Without sick leave	With sick leave	Without sick leave	
Colliding with or being hit by a moving object	1	1	1	0	3
Being hit by an immobile object or a worker in movement	1	1	1	0	3
Bites, kicks, etc. by animals or persons	1	0	0	0	1
Over-exertion, mental trauma, radiation, noise, etc.	0	1	0	0	1
Injuries caused by a jagged, sharp or hard material agent	2	0	0	0	2
Total	5	3	2	0	10
Total	16	10	3	3	32

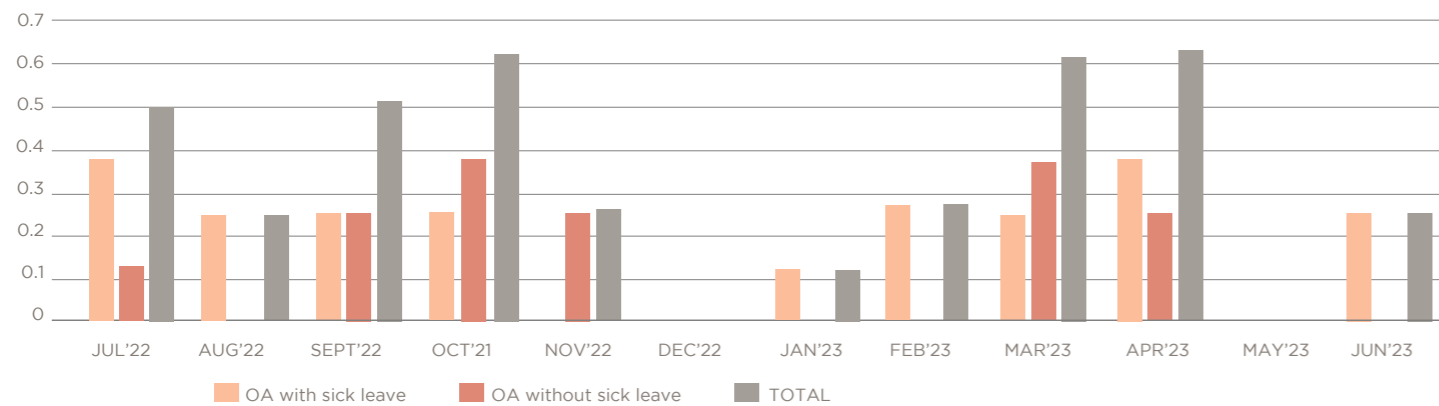
By conducting an in-depth analysis of the reasons for the accidents we can highlight the following:

- a) The main injuries consist of dislocations, sprains or strains (40%).
- b) 43.75% of the workers that were involved in accidents had seniority of more than 5 years.
- c) 54.5% of the cases were due to being hit by an immobile object or losing control of the object they were handling.
- d) 100% of the objects with which collisions took place are: doors, walls, panels or any other structural element of the building, of these, 40% resulted in superficial injuries or cuts.
- e) The day in which most of the accidents took place was Saturday, with 26.3%.
- f) 66% of the accidents taking place in itinere involved cars and the others were pedestrians or users of public transport. 50% of the workers involved were between 36 and 45 years old.

Frequency rate

NB: Definition of incident rate

This is the number of accidents occurring during working hours with sick leave for each million hours worked.



NB:

* Frequency rate for women = (the number of accidents with sick leave without counting in itinere accidents/effective number of hours worked by women) x 10⁶

Seriousness rate for women = (the number of days due to an accident with sick leave/effective number of hours worked by women) x 10³

** Frequency rate for men = (the number of accidents with sick leave without counting in itinere accidents/effective number of hours worked by men) x 10⁶

Seriousness rate for men = (the number of days due to an accident with sick leave/effective number of hours worked by men) x 10³



2023		
Accident occurrence rates	Female*	Male**
Incident rate	6.83	4.96
Frequency rate	25.24	9.45
Seriousness rate	1.26	0.40
Number of accidents with sick leave (without in itinere accidents)	12	7
Number of occupational illnesses detected	0	0
Number of deaths caused by an occupational accident or illness	0	0

2022		
Accident occurrence rates	Female*	Male**
Incident rate	4.06	3.79
Frequency rate	23.17	21.65
Seriousness rate	0.16	0.24
Number of accidents with sick leave (without in itinere accidents)	1	4
Number of occupational illnesses detected	0	0
Number of deaths caused by an occupational accident or illness	0	0
Number of workers taking sick leave due to Covid-19	93	69



4.9. Labour Relations

The workers have legal representatives in all the work centres, except the one in the city of Cordoba, with whom an open and fluid dialogue is maintained. In the case of Cordoba, the company has proposed that they democratically appoint a couple of representatives from among all the workers at the club to act on behalf of all of them and to set up the equal opportunities committee, draw up such plan and be able to jointly deal with any aspect related to inequality, harassment or other issue that could arise and could be subject to discriminatory conduct.

This also occurs regarding prevention of occupational hazards. All the centres, except for Cordoba, have prevention officers who are members of the relevant occupational health and safety committees. In the case of Cordoba, due to not having these bodies, the company allows all the workers at the centre to take part in resolving any issues that arise related to health and prevention.

The meetings of the company with both committees are held every quarter; however both parties may hold an urgent meeting should any other issue arise.

4.9.1 Employees covered by collective bargaining agreements

All the workers in Spain are governed by a specific collective bargaining agreement. All these collective agreements include health and safety in the workplace, but they only refer to the right to participation and consultation; in other words, there is nothing apart from what is already stipulated in the Prevention of Occupational Hazards Act 31 of 8 November 1995, which already includes this right not only for the prevention officers but also for all the workers.

The actions and demands stipulated by the government bodies were applied at all times in the specific situation arising due to the Covid-19 pandemic.

4.10. Training policies

One of Enracha's priorities for managing human capital is to provide its professionals with the possibility of training and ongoing improvement. Training is a highly valued aspect in the company and includes subjects related to two aspects:

a) Technical aspects:

These are subjects that are basically required to be able to perform the duties of a job from an "objective" standpoint. They could be subjects related to the company's business activity, mainly aimed at the staff working in the clubs, or they may be related to the management area, mainly aimed at management staff.

There are subjects that are even completely transversal to the organisation and are also necessary for all the staff, for example knowledge of English.

b) Relational or conduct aspects:

These are subjects that enable the workers to improve their relationships with other people in the organisation. The staff to which these kinds of training courses are mainly addressed are: Middle managers or executives, due to their obvious responsibility for managing employees, or else technical/administrative staff, who are or could be subject to a high stress level.

The training aspects or areas mentioned above are intended to cover two types of training needs.

1) Improving skills:

This is training given to the staff in order to improve the performance of the normal duties of their jobs.

2) Promotions and advancements

These are courses given to staff when there is an interest a priori in promoting them. This interest may be due to the following:

- Sufficient potential has been detected in their assessment and performance results.
- They have enrolled in the "Enracha campus" corporate university and have obtained sufficiently good results to consider that an investment should be made in their ongoing development.

Although the Enracha campus training scheme is not designed for the purpose of advancement, it is indeed a training platform that the workers can access, in which they can freely and voluntarily enrol and through which they can obtain training that will help them improve their skills. At the same time, it also enables talent to be detected that requires a different kind of training for the purpose of being promoted to a management position or with greater added value.

Moreover, the company also has a training scheme called Silver talent, which is actually a scheme that is intended for professional development both at a skills and technical level and that is given within the corporate university.

We show below the number of employees who took part in training in the last few years and the training hours.



Number of employees taking part in training (July 2022 - June 2023)	Business and club managers*	Club supervisors	Club staff	Office supervisors	Office staff	Total
Customer orientation	4	28	172	0	0	204
Emotional intelligence	0	12	40	0	0	52
English	129	0	0	167	527	823
French	84	252	99	0	0	435
Change orientation	0	12	40	0	0	52
Safety	24	108	264	0	18	414
Values and ethics	0	12	40	0	0	52
Negotiation	0	12	40	0	0	52
Decision-making	0	12	40	0	0	52
Total	241	448	735	167	545	2,136

Number of hours spent on training (July 2021 - June 2022)	Senior management	Executives	Middle managers	Administrative staff	Total
English	79	62.5	133	479.5	754.5
Excel	48	48	0	252	348
Power BI	0	12	12	12	36
Power Point	20	20	4	76	120
Money laundering	0	10.5	93	512.5	616
Enracha campus	0	0	110.5	1,307	1417.5
Silver talent	0	72	312	480	864
Total	147	225	664.5	3119	4156

Accessibility and equal opportunities and treatment to obtain training are guaranteed by means of the following:

- A) The objectivity represented by the worker's performance assessment, as an element used to detect potential talent to be supported and promoted.
- B) The objectivity represented by the assessment of the results obtained by the employees who have enrolled in the Enracha campus training platform.
- C) The diversity of inputs, all of them objective, to access the Silver talent scheme.
- D) The non-discrimination policy, guaranteed by the various equal opportunities plans, for which there are the required equal opportunities committees that ensure their suitable fulfilment and receive any kind of complaint or report that could be made about this issue.
- E) The harassment protocol that, in the same way as the equal opportunities plans, guarantees conduct cannot occur intended to hinder access to training or promotion due to an act of harassment.



4.11. Universal accessibility of disabled persons

The company has undertaken a commitment to guarantee universal accessibility and therefore all its offices and main facilities comply with the stipulated rules to guarantee access to persons with impaired mobility.

5. Human Rights

5.1. The main risks affecting the organisation related to human rights

Being involved in a business activity of a company like ours that operates in the western world implies a high level of supervision of everything that happens in it, i.e. tax obligations (the tax authorities - AEAT), social security obligations (The general social security treasury - TGSS, the Spanish social security institute - INSS and the labour inspection unit), and the bodies governing our specific business activity (the Gaming Commission).

All the foregoing means there is at least a guarantee that the principles of fundamental human rights are observed and there are therefore no risks for the company or its members in this respect.

5.2. Policies and commitments

In this respect, even though no international treaty has yet been signed, such as the United Nations Global Compact, the company does indeed include its ten principles in its values.

A) Human rights: The guarantees stipulated in the Spanish Labour Relations Act, the Prevention of Occupational Hazards Act as well as the collective bargaining agreements, equal opportunities plans and harassment protocol, along with the relevant labour and social security inspections and the bargaining held with the relevant Works Councils and workers' representatives protect the workers from being subject to any kind of treatment that could violate their rights.

B) Labour: The legislation, measures and bodies referred to above also guarantee working conditions are observed pursuant to the standards set by the International Labour Organisation (ILO) among which is the effective abolition of child labour.

C) Environment: The company offers its workers flexible remuneration by means of which they can purchase public transport tickets that are tax exempt and, in this way, we encourage workers to use public instead of private transport hence contributing to improving environmental conditions. In the same way, a possibility is offered to work from home as a measure to help workers save money and reduce the CO² in the atmosphere.

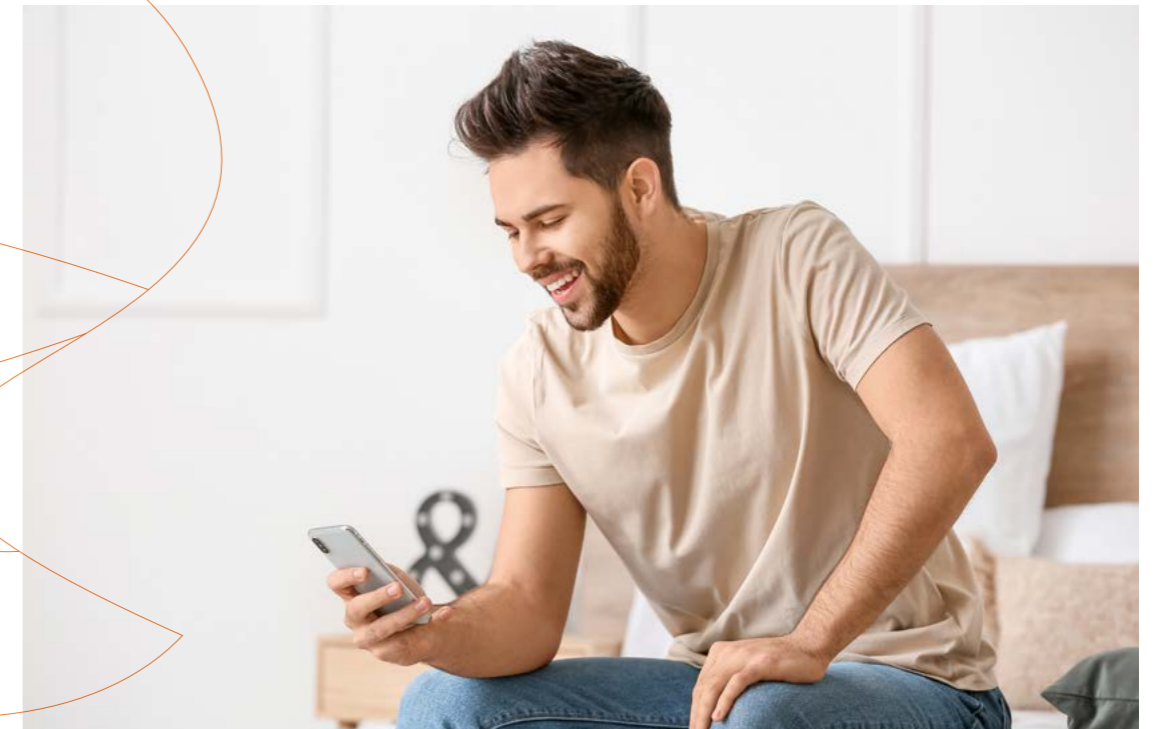
Other measures adopted by the company are to encourage the work being carried out online, in this way there is less use of paper, or to provide state-of-the-art slot machines that use less energy.

D) Anti-corruption: The kind of activity performed by the company means it must not only guarantee ethical gaming but also its transparency. For such purpose, the slot machines are subject to internal and external tests by the company that markets them or by the Gaming Commission to guarantee they are operated honestly.

The company has also appointed a compliance officer to ensure no punishable conduct is committed in the company.

5.3. Whistle blowing in cases of violation of human rights

No reports have been received related to violation of human rights nor does the company know of any case that has not yet been reported. In any case, the harassment action protocol determines the whistle blowing means and channels so that they can be reported anonymously and this is known by the whole company since informative bulletins are posted on the notice boards and also through the workers' legal representatives.



6. Information about corruption and bribery

6.1. Risks related to corruption and bribery

The management bodies, through the Code of Conduct, clearly state their willingness and intention to comply with all the laws with no exception, strictly prohibiting all kinds of corruption of any kind in the company. This has been its policy throughout all the years the company has existed and has always been a key aspect when deciding on its strategy.

No report about corruption has been received up to now.

Rank applies a Crime Prevention Scheme (Compliance) by means of which the following measures are implemented:

- Specific training of the company's staff in order to provide in-depth development of a zero-tolerance policy regarding conduct that promotes corruption at any level. It is

important to highlight that the prohibition of corrupt conduct encompasses not only actions to the benefit of an executive or employee, their family, friends, etc., but also conduct that could presumably be carried out to the benefit of the company itself.

- Definition of responsibilities: Relations with the public authorities are only carried out by persons specifically empowered for such purpose, whether these are the company's legal counsel, managers, etc. No other person can represent the company in these relations for any reason.
- A confidential file is kept that includes political appointments of persons to public office with which relations of special importance are developed, so that in each case it can be known with whom each matter of special importance was dealt with.
- Absolute prohibition to offer gifts, payments, tips, services, privileges, etc. to any public official, except for those normally or customarily accepted.
- To insist on and promote the company's mandatory code of conduct and its mission, vision and values for training and in the day-to-day work to continuously and suitably inform the staff about the disciplinary consequences they could face if they fail to observe the code of conduct.
- In the event of any possible suspicion of conduct that could presumably imply any of the aforementioned crimes have been committed, this must be reported through the External Compliance Channel or other available whistle blowing mechanisms.

6.2. Measures to prevent money laundering

The companies belonging to the Enracha Group, including the Spanish company, are obliged to apply systems for prevention of money laundering and terrorist financing.

Specifically, they are obliged to do so by virtue of Article 2.1 u) of Act 10 of 28 April 2010 on prevention of money laundering and terrorist financing as far as payment of prizes is concerned. The aforementioned companies in the group have adopted the relevant prevention schemes that are currently active and subject to regular review.

According to the provisions in Act 10/2010, the prevention of money laundering scheme is also subject to a report being issued every three years by an external expert approved by SEPBLAC, in addition to the annual monitoring reports also issued by an external expert, which are sent to SEPBLAC with the specified regularity.

No alert has recently been received that would mean that the process to report suspicious transactions to SEPBLAC must be activated.

The following are among the measures adopted by the group for prevention of money laundering:

1. Appointment of a sole representative with SEPBLAC, pursuant to the provisions in the regulations in force.
2. Appointment of an internal supervisory body with representatives from the different business departments of the group, which ensures compliance with the regulations, holding its ordinary meetings every quarter.
3. Identification of the prizes awarded one or several consecutive times to the same player for an amount equivalent to or higher than €2,000.
4. The training recently given to employees.
5. A file containing documents related to money laundering and terrorist financing in each company including the documents drawn up in each annual review, a list of prize winners, the employees' self-assessment questionnaires collected (...), among others.
6. Providing instructions to employees, with a catalogue of suspicious transactions, the alert notification procedure, etc.
7. An order to abstain from performing a transaction if there are signs it could imply a money laundering crime and not to disclose any information about this to the customer involved.

6.3. Contributions to associations or sponsorships

The sponsorships in the financial year are listed below:

Association	Amount (€)
The Catalan Social Addiction Centre (As Centre Català d'Adiccions Socials)	1,500

No contributions were made to sector associations in the financial year.

7. Society

7.1. The company's commitments to sustainable development

Enracha undertakes its commitment to society and sustainable development, contributing to i) job creation and ii) a responsible gambling policy

Gambling provides people with a way to improve their social and emotional well-being, offering them benefits that have an impact on their personal relations, providing they play in a responsibly, a fact that implies an informed and educated decision by consumers.

Enracha places the customer at the centre of its responsible gambling policies by implementing the following awareness-raising and supervisory actions that benefit the players in general and in particular those with possible compulsive gambling problems.

- Access controls to protect minors and self-excluded persons
- Training for employees about responsible gambling and codes of conduct in situations of compulsive gambling problems.
- A communication plan in the clubs about safe gambling for customers and employees.

7.2. Contributions to foundations and non-profit organisations

Only one contribution was made in the financial year, which was to the Coordinator of disabled persons groups association (Associació Coordinadora de col·lectius de persones amb discapacitat) for a total amount of €2,500.

7.3. Outsourcing and suppliers

In order for Enracha to be able to maintain its level of activity and fulfil its quality commitment, it uses a network of suppliers that know the organisation and are able to cover the commitments undertaken.

Enracha enters into the relationship with its suppliers based on ethical conduct and mutual trust. In these strategic alliances, Enracha seeks companies that can constantly increase the quality of their work and have the required flexibility in the current situation to handle the changes imposed by the market.

An "anti-bribery" clause is included in all the agreements signed with suppliers, in which the supplier states that it complies with the applicable regulations related to anti-corruption, expressly stating the following: (i) it has not offered, nor agreed to give, nor will it offer nor agree to give any gift, privilege or advantage of any kind to any employee or director of the Client (Rank) nor, in more general terms, any person that has been contracted by the Customer, which could imply or implies an incentive or compensation for any act or omission related in any

manner to this Agreement or any other agreement, even potentially, between the Supplier and the Customer and (ii) neither has it offered, nor agreed to give, nor will it offer or agree to give any third party any gift, privilege or advantage of any type or kind that could imply or implies an incentive or compensation for any act or omission to the Customer's benefit, whether such benefit is related in any manner to this Agreement or to any other agreement, even potentially, between the Supplier and the Customer.

If the Customer reasonably considers with due justification that the Supplier, (including any manager, worker, sub-contractor or agent thereof), has infringed Clause 1.1., the Customer may terminate this Agreement effective immediately.

Therefore, the policy for selecting suppliers is based on quality, price, variety and respect for ethical principles.

Due to its kind of activity, Enracha's main supplies are: i) food for its catering service, ii) machinery and its maintenance for the activity of the clubs and iii) building and renovation for the works that are carried out in the clubs.

One of Enracha's main ethical principles is related to a responsible supply chain in which there is zero tolerance if our suppliers commit any kind of illegal or immoral conduct.

Most of the purchases for the catering service are from the same global supplier that undertakes sustainability commitments and standards. We therefore do not consider additional audits are necessary within this scope.

In the case of our machinery and its maintenance, we are working on including sustainability criteria when purchasing new machinery, such as energy efficiency.

Finally, for the works we perform, the Group has a commitment to work with suppliers that apply measures to reduce the use and pollution of lighting and noise, such as by fitting efficient light bulbs (LED) on the premises and in the clubs when renovation or works are required.

7.4. Consumers

Measures for privacy and protection of consumers' data

The Enracha group has a security document applicable to the company that guarantees it is authorised to collect data, correct information is provided to the data subjects, they are suitably supported and protection measures are implemented according to criteria based on a risk analysis, ensuring the confidentiality, integrity,

availability, authenticity and traceability of the personal data.

The company has also drawn up a protocol applicable to all the employees and a commitment is undertaken to implement and update these mandatory regulations to be fulfilled by all the staff who process personal data or the information systems, files and documents that allow access to them. All the staff who are authorised to access the personal data defined in the various processing activities or through any automated or manual means to access the data are legally obliged to comply with the provisions in this document.

Measures adopted to encourage safe and responsible gambling

A responsible gambling protocol was drawn up last year. For the purpose of this document, the Rank Group, including the Spanish company, consisting of the companies in the group operating gambling establishments, performs its business according to the principle of corporate social responsibility, among other things, undertaking a social commitment to encourage responsible gambling and, for such purpose, to prevent, minimise and detect the risk of their customers practicing irresponsible or compulsive gambling.

With this objective, the purpose of the protocol is to compile the different actions that have been developed by the Rank Group in the "Enracha" establishments, along with other new ones, specifying and defining the Responsible Gambling Policy ("RGP") to be applied in all the "Enracha" establishments.

For such purpose, this RGP identifies risk situations and determines action protocols for customers who show symptoms or factors that could be considered a risk of irresponsible or compulsive gambling.

In 2022, the executives of the different companies in the "Enracha" Group, including the Spanish company, received full training on responsible gambling.

In addition to these measures, customers are provided with brochures about responsible gambling in clubs as well as posters being placed in the toilets.

Measures adopted to protect young and/or vulnerable consumers

The company strictly complies with each and all of the obligations stipulated in the regulations that develop the activity in gaming and gambling clubs in all the Autonomous Communities where the company operates.

There is an admission database in each of the clubs with a list of the number of potential customers that are not allowed to enter a gaming club according to the prohibition lists of each Autonomous Community.

The admission computer is directly connected to the server of the gaming department of each Autonomous Community to check whether a customer is included in the list.

The worker at each entrance asks each customer for his/her identity document in order to double check that such customer is not included in the aforementioned database and that he/she is of legal age.

Description of the marketing and advertising measures adopted

All the marketing and advertising campaigns strictly comply with the regulations of each Autonomous Community related to promoting and advertising gambling. This means that the communication and/or authorisation of each and all of the campaigns intended to be launched are processed by the competent body in question. Each internal or external campaign is also accompanied by warnings about responsible gambling and that players must be at least 18 years old.

Information related to the clubs is only sent to customers if they have expressly and specifically stated that they wish to receive it. In the same way, the customers can revoke such consent at any time through the different channels made clearly available and easily accessible for them.

Informative brochures and signs are also provided to the customers inside the club in which the problems are specified that could arise by gambling without moderation and a free support channel is offered to customers who could consider they have a problem related to gambling.

Description of the whistle blowing systems, the complaints received and their solution

The company makes the relevant official complaint sheets available to all its consumers, according to the regulations in each Autonomous Community where the company operates. These complaints are handled through a central platform where all the incidents are reported related to the complaints and claims received.

29 complaints were received in this financial year, of which 24 were handled by the club manager. The other 5, which the consumers also submitted to the Citizens' Advice Bureau, were decided in favour of Enracha with no relevant consequences for the organisation. The clubs have a flexible action line so that the club managers and heads of the clubs can decide each time on the best way to handle a certain incident, applying the gaming regulation as the basis, which can never be infringed.

Customer satisfaction surveys are conducted in which the satisfaction level is measured. The last one took place in May 2022 and the next one is planned for November 2023. They are conducted by a firm with acknowledged prestige in the sector. The accumulated global results are particularly positive if compared with the average in the sector; specifically they are positioned among the Top-10. Our accumulated TRIM index is 86 compared with 61 in the sector.

8. Tax Information

8.1. Profits

The profits obtained by Enracha in the financial year ended on 30 June 2023 are as follows:

Result (Profit) before taxes €10,308,761

8.2. Taxes

The income tax that was payable in the financial year ended on 30 June 2023 is shown below:

Spain	Corporate income tax payable (€)	Payment in the financial year (split payments) (€)
Taxes	2,106,333	1,558,807

8.3. Subsidies

No subsidies were received during the period under review.



9. ANNEX I. Required table of contents according to Act 11 of 28 December 2018

Contents of the Non-Financial Information Act	Materiality	Section of the report where the aspect is dealt with	Disclosure criteria: Selected GRI (Version 2016 unless stated otherwise)	Remarks/reason for omission
General Information				
Description of the business model that includes its corporate situation, its organisation and structure.	Material	2.1 Structure of the Group 2.2 Description of the business model	GRI 102-2 a) GRI 102-7 a) i iii	Not applicable
Markets on which it operates.	Material	2.3 Size of the organisation and geographic layout	GRI 102-3 GRI 102-4	Not applicable
The organisation's targets and strategies.	Material	2.4 Mission, commitments and values 2.5 Risk policies and management	GRI 103-02	Not applicable
The main factors and trends that could affect its future development.	Material	2.5 Risk policies and management	GRI 103-02	Not applicable
Disclosure framework applied.	Material	1.1 Analysis of materiality	GRI 103-02	Not applicable
Materiality principle.	Material	1.1 Analysis of materiality	GRI 102-46 a) GRI 102-47	Not applicable

⁵GRI - Global Reporting Initiative. All of them in the latest available version

Environment

ENVIRONMENTAL MANAGEMENT				
Management approach: Policies and risks	Material	3.1 Environmental management approach	GRI 103-02	Not applicable
The current and foreseeable impact of the company's activities on the environment and, if any, on health and safety.	Material	3.1 Environmental management approach	GRI 102-15	Not applicable
Environmental assessment or certification procedures.	Material	3.1 Environmental management approach	GRI 103-02	Not applicable
Resources used to prevent environmental risks.	Material	3.1 Environmental management approach	GRI 103-02	Not applicable
Applying the principle of precaution.	Material	3.1 Environmental management approach	GRI 102-11	Not applicable
Number of provisions and guarantees for environmental risks.	Material	3.1 Environmental management approach	GRI 103-02	Not applicable

Contents of the Non-Financial Information Act	Materiality	Section of the report where the aspect is dealt with	Disclosure criteria: Selected GRI (Version 2016 unless stated otherwise)	Remarks/reason for omission
POLLUTION				
Measures to prevent, reduce or remedy emissions that have a serious impact on the environment; taking into account any kind of specific atmospheric pollution caused by an activity, including noise and lighting pollution.	Pursuant to the materiality analysis conducted, it is not considered that the company has any relevant impact in this respect.	Not applicable	Not applicable	Not applicable
CIRCULAR ECONOMY, PREVENTION AND WASTE MANAGEMENT				
Measures for prevention, recycling or reuse and other ways to recuperate and eliminate waste.	Material	3.3. Circular economy, prevention and waste management	GRI 3-3	Not applicable
Actions to prevent food wastage.	Material	3.3. Circular economy, prevention and waste management	GRI 3-3	Not applicable
SUSTAINABLE USE OF RESOURCES				
Water use and supply, according to local restrictions.	Material	3.2.1 Use of water	GRI 303-05 a)	Not applicable
Use of raw materials and measures adopted to improve the efficiency of their use.	Pursuant to the materiality analysis conducted, it is not considered that the company has any relevant impact in this respect.	Not applicable	Not applicable	Not applicable
Direct and indirect use of energy.	Material	3.2.2 The use of energy and energy efficiency measures and the use of renewable energies	GRI 302-01 a)	Not applicable
Measures adopted to improve energy efficiency.	Material	3.2.2 The use of energy and energy efficiency measures and the use of renewable energies	GRI 3-3	Not applicable
Use of renewable energies.	Material	3.2.2 The use of energy and energy efficiency measures and the use of renewable energies	GRI 3-3	Not applicable
CLIMATE CHANGE				
The important elements related to greenhouse gas emissions due to the company's activities, including the use of the goods and services that produce them.	Material	3.4. Climate change	GRI 305-1 a)	Not applicable
Measures adopted to adapt to the impact of climate change.	GRI 305-2 a)	Not applicable	Not applicable	Not applicable

Contents of the Non-Financial Information Act	Materiality	Section of the report where the aspect is dealt with	Disclosure criteria: Selected GRI (Version 2016 unless stated otherwise)	Remarks/reason for omission
Reduction goals voluntarily set for the medium- and long-term to reduce greenhouse gas emissions and the measures adopted for such purpose.	Material	3.4. Climate change	GRI 3-3	Not applicable
BIODIVERSITY				
Biodiversity protection: Measures adopted to protect or restore biodiversity.	Pursuant to the materiality analysis conducted, it is not considered that the company has any relevant impact in this respect.	Not applicable	Not applicable	Not applicable
Biodiversity protection: The impact caused by activities or operations in protected areas.	Pursuant to the materiality analysis conducted, it is not considered that the company has any relevant impact in this respect.	Not applicable	Not applicable	Not applicable

Social issues and those related to the staff

EMPLOYMENT				
Management approach: Policies and risks	Material	4.1 Risks related to human resources affecting the organisation	GRI 3-3 GRI 2-23 a) iii	Not applicable
Total number and distribution of employees bearing in mind criteria representing diversity (gender, age, country, etc.)	Material	4.2 Number of employees	GRI 2-7 a) GRI 2-7 b) i ii iv v	Not applicable
Total number and distribution of types of employment contract and the annual average of permanent contracts, temporary contracts and part-time contracts by gender, age and job category.	Material	4.2 Number of employees	GRI 2-7 a) GRI 2-7 b) i ii iv v	Not applicable
Number of dismissals by gender, age and job category.	Material	4.3 Dismissals	GRI 3-3	Not applicable
Average remuneration and its evolution, broken down by gender, age and job category or equivalent value.	Material	4.4 Remuneration	GRI 405-2 a)	Not applicable
Wage gap, remuneration for the same jobs or the average of the company.	Material	4.4.1. Wage gap	GRI 405-2 a)	Not applicable
Average remuneration of the directors and executives, including variable remuneration, expenses, compensation, payment to long-term pension schemes and any other amount, broken down by gender.	Material	4.4.2 Average remuneration of directors and executives.	GRI 405-2 a)	Not applicable
Implementation of policies related to achieving a balance between the employees' professional and personal lives.	Material	4.5 Policies related to disconnection from work	GRI 3-3	Not applicable
Disabled employees	Material	4.6 Number of disabled employees	GRI 405-1 b) iii	Not applicable

Contents of the Non-Financial Information Act	Materiality	Section of the report where the aspect is dealt with	Disclosure criteria: Selected GRI (Version 2016 unless stated otherwise)	Remarks/reason for omission
WORK ORGANISATION				
Organisation of the working hours.	Material	4.7 Work organisation	GRI 3-3	Not applicable
Number of hours of absenteeism.	Material	4.7.2 Number of hours of absenteeism	GRI 3-3 GRI 403-9 a)	Not applicable
Measures aimed at helping to achieve a balance between the employees' professional and private lives and encouraging both parents to be jointly responsible for applying these measures.	Material	4.7.1 Measures aimed at helping to achieve a balance between the employees' professional and personal lives	GRI 3-3	Not applicable
HEALTH AND SAFETY				
Health and safety conditions in the workplace.	Material	4.8 Health and safety conditions in the workplace	GRI 103-02	Not applicable
Occupational accidents, in particular, their frequency and seriousness, along with occupational illnesses; broken down by gender.	Material	4.8 Health and safety conditions in the workplace	GRI 403-9 (Version GRI 2018) a) i ii iv GRI 403-10 (Version GRI 2018) a) i	Not applicable
LABOUR RELATIONS				
Organisation of social dialogue, including procedures for informing and consulting the staff and holding negotiations with them.	Material	4.9 Labour Relations	GRI 3-3	Not applicable
Percentage of employees covered by collective bargaining agreements by country.	Material	4.9.1 Employees covered by collective bargaining agreements and the weight of these in the field of health and safety in the workplace.	GRI 2-30 a)	Not applicable
Weighting of the collective bargaining agreements, in particular in the field of health and safety in the workplace.	Material	4.9.1 Employees covered by collective bargaining agreements and the weight of these in the field of health and safety in the workplace.	GRI 3-3	Not applicable
TRAINING				
Policies implemented related to training.	Material	4.10 Training policies	GRI 3-3 GRI 404-2 a)	Not applicable
Total number of training hours by job category.	Material	4.10 Training policies	GRI 404-1 ii	Not applicable

Contents of the Non-Financial Information Act	Materiality	Section of the report where the aspect is dealt with	Disclosure criteria: Selected GRI (Version 2016 unless stated otherwise)	Remarks/reason for omission
UNIVERSAL ACCESSIBILITY				
Universal accessibility of disabled persons	Material	4.11 Universal accessibility of disabled persons	GRI 3-3 GRI 405-1 b) iii	Not applicable
EQUAL OPPORTUNITIES				
Measures adopted to promote equal opportunities and treatment between men and women.	Material	4.1 Risks related to human resources affecting the organisation	GRI 3-3 GRI 2-26 a)	Not applicable
Equal opportunities plans (Chapter III of Act 3 of 22 March 2007 on effective equality between men and women), measures adopted to promote employment, protocols to prevent sexual and gender harassment, universal integration and accessibility of disabled persons.	Material	4.1 Risks related to human resources affecting the organisation	GRI 3-3	Not applicable
Policy to prevent all kinds of discrimination and, if any, related to diversity management.	Material	4.1 Risks related to human resources affecting the organisation	GRI 3-3	Not applicable
Human rights				
Management approach: Policies and risks	Material	5.1. The main risks affecting the organisation related to human rights 5.2. Policies and commitments	GRI 3-3 GRI 2-23 a) iii	Not applicable
Applying due diligence procedures related to human rights and prevention of risks of human rights being violated and, if any, measures to reduce, manage and remedy the possible abuses committed.	Material	5.1. The main risks affecting the organisation related to human rights 5.2. Policies and commitments	GRI 3-3 GRI 2-26	Not applicable
Whistle blowing in cases of violation of human rights	Material	5.3. Whistle blowing in cases of violation of human rights	GRI 406-01 a)	Not applicable
Promotion and compliance with the provisions in the fundamental treaties of the International Labour Organization related to upholding the freedom of association and the effective recognition of the right to collective bargaining; elimination of discrimination in respect of employment and occupation; elimination of all forms of forced and compulsory labour; effective abolition of child labour.	Material	5.1. The main risks affecting the organisation related to human rights 5.2. Policies and commitments	GRI 3-3 GRI 2-26	Not applicable

Contents of the Non-Financial Information Act	Materiality	Section of the report where the aspect is dealt with	Disclosure criteria: Selected GRI (Version 2016 unless stated otherwise)	Remarks/reason for omission
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Corruption and bribery

Management approach: Policies and risks	Material	6.1. Risks related to corruption and bribery	GRI 3-3 GRI 2-23 a) iii GRI 2-26	Not applicable
Measures adopted to prevent corruption and bribery.	Material	6.1. Risks related to corruption and bribery	GRI 3-3 GRI 205-3 a) GRI 2-26	Not applicable
Measures to prevent money laundering.	Material	6.2. Measures to prevent money laundering	GRI 3-3 GRI 2-26	Not applicable
Contributions to foundations and non-profit organisations.	Material	7.2 Contributions to foundations and non-profit organisations	GRI 3-3	Not applicable

Society

THE COMPANY'S COMMITMENTS TO SUSTAINABLE DEVELOPMENT				
Management approach: Policies and risks	Material	7.1 The company's commitments to sustainable development	GRI 3-3 GRI 2-23 a)	Not applicable
The impact of the company's activity on local employment and development.	Material	7.1 The company's commitments to sustainable development	GRI 3-3	Not applicable
The impact of the company's activity on local towns/cities and on the territory.	Material	7.1 The company's commitments to sustainable development	GRI 3-3	Not applicable
Relations held with players of the local communities and the types of dialogue with them.	Material	7.1 The company's commitments to sustainable development	GRI 3-3	Not applicable
Association or sponsorship actions.	Material	6.3. Contributions to associations or sponsorships	GRI 2-28 a)	Not applicable
OUTSOURCING AND SUPPLIERS				
Inclusion of social, equal opportunities for men and women and environmental issues in the procurement policy.	Material	7.3 Outsourcing and suppliers	GRI 3-3	Not applicable
Consideration of social and environmental responsibility in its relationships with suppliers and sub-contractors.	Material	7.3 Outsourcing and suppliers	GRI 3-3 GRI 2-6 a) GRI 2-6 b)	Not applicable
Supervision systems and audits and their results.	Material	7.3 Outsourcing and suppliers	GRI 3-3	Not applicable
CONSUMERS				
Measures adopted for consumers' health and safety.	Material	7.4 Consumers	GRI 3-3 GRI 416-1	Not applicable
Whistle blowing systems, complaints received and their solution.	Material	7.4 Consumers	GRI 3-3 GRI 416-2 a) GRI 418-1 a)	Not applicable
TAX INFORMATION				
The profits obtained country by country.	Material	8.1 Profits	GRI 207-4 b) vi	Not applicable
Income tax paid.	Material	8.2 Taxes	GRI 207-4 b) xiii iv	Not applicable
Public subsidies received.	Material	8.3 Subsidies	GRI 201-4 a)	Not applicable

