PortAventura® WORLD

PARKS & RESORT

2021

CORPORATE RESPONSIBILITY REPORT

Committed to the UNWTO Global Code of Ethics for Tourism Supported by the United Nations

EMAS VERIFIED ENVIRONMENTAL MANAGEMENT ES-CAT-000075

TÜVRheinland CERTIFIED Management System ISO 14001:2015 www.tuv.com ID 9105032144

AENOR ZERO WASTE

UN GLOBAL COMPACT COMMUNICATION ON PROGRESS

This is our **Communication on Progress** in implementing the principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.

2021 CORPORATE RESPONSIBILITY REPORT

PORTAVENTURA WORLD PARKS & RESORT

CONTENTS

4 Principles governing the report

6 Presentation

10 Key figures for 2021

14 PortAventura World Parks & Resort, a great destination in every sense

24 Pioneers in corporate responsibility

38 2021 environmental commitments

64 2021 social commitments

110 2021 good governance commitments

148 GRI table of contents

182 Table of contents for the Non-Financial and Diversity Reporting Act

200 Table of contents for the Global Compact

204 Table of Sustainability Accounting Standards Board (SASB) indicators

208 Table of Task Force On Climate-Related Financial Disclosures (TCFD) indicators

212 External verification certificate

PRINCIPLES GOVERNING THE REPORT

Scope and coverage

In December 2018, the Spanish Official State Gazette published Act 11/2018, of 28 December 2018, amending the Code of Commerce, the consolidated text of the Capital Companies Act, approved by Royal Legislative Decree 1/2010, of 2 July 2010, and Accounts Auditing Act 22/2015, of 20 July 2015, with regard to non-financial and diversity reporting (hereinafter, Act 11/2018), replacing Royal Decree-Act 18/2017, of 24 November 2017, transposing into Spanish law Directive 2014/25/EU, of the European Parliament and of the Council, as regards disclosure of non-financial and diversity information.

Within this context, PAESA Entertainment Holding, SLU, includes the consolidated non-financial reporting statement within the 2021 Corporate Responsibility Report of the Port Aventura World Group, as indicated in the section "Table of contents for the Non-Financial and Diversity Reporting Act".

The key non-financial results indicators included in this consolidated non-financial reporting statement were prepared in accordance with the content covered by the corporate regulations in force, following the standards for the preparation of sustainability reports produced by Global Reporting Initiative (the GRI standards), the international reporting framework indicated in the new Article 49.6(e) of the Code of Commerce introduced by Act 11/2018. The information included in the non-financial reporting statement, which forms part of the consolidated management report and will accompany the consolidated annual accounts corresponding to the 2021 natural year, is verified by KPMG Asesores in its capacity as independent verification service provider, in accordance with the new text given to Article 49 of the Code of Commerce, by Act 11/2018.

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

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

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

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

Choni Fernández
Director of Central Services and Sustainability

PRESENTATION

A word from the Chairman of the Board of Directors

One year after the global outbreak of the pandemic caused by Covid-19, PortAventura World opened for the 2021 season, offering full coronavirus safety guarantees. We invested more than 20 million euros in improvements to enhance the customer experience, such as the expansion of the Hotel Colorado Creek, the launch of new attractions, a renewed culinary offering, and in collaboration with LaLiga, the innovative project 'The Beat Challenge'.

PortAventura World is still all about fun for all the family. And we are still all about safety, for visitors and for our team. As demonstrated by the Safe Travels accolade awarded in 2021 by the World Travel & Tourism Council with the World Health Organisation.

Over the course of the year we continued our progress in implementing initiatives to achieve the targets derived from our 2019-2021 corporate responsibility strategy. We take great pride in the IAAPA recognition of our sustainability track record and integration within our business strategy through the first EMEA Award for Extraordinary Efforts. An accolade which recognises our commitment to be one of the world's leading leisure destinations in terms of sustainability. Behind this lies the work of a great team, and we are delighted to achieve such visibility and recognition.

We can in this regard announce that from 2022 onwards we will be underpinning our corporate responsibility strategy to remain agents of sustainable development, addressing such major global challenges as the climate crisis and reducing inequality. Following on from the new materiality analysis conducted, which updates the relevant sustainability issues for our stakeholder groups, we identified the key areas where we at PortAventura World need to focus our efforts to continue to progress and to remain sustainability pioneers.

Regarding our commitment to the climate crisis, for the first time we conducted a process to identify risks and opportunities derived from climate change. This process, undertaken in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) methodology, is based on the analysis of climate scenarios and possible trends in terms of market behaviour and regulatory framework which could affect the Resort. This exercise allows to adapt and prepare in advance for the current and future challenges that climate change has in store for us.

We remain firmly committed the UN Global Compact, aligning this with our strategy and implementing the ten universal principles of human rights, employment rights, the environment and anti-corruption. We also for the first time report the Sustainability Accounting Standards Board (SASB) indicators for leisure facilities.

At the environmental level, the PortAventura EcoEduca awareness-raising programme received the Jordi Cartanyà 2021 award from the Tarragona Provincial Authority, as the best innovative sustainable tourism initiative. Mention should also be made of the Breeam certification awarded for the sustainable construction of the main building at PortAventura Dreams Village.

Through the PortAventura Foundation we remain committed to driving charitable projects with a real and positive impact on improving the quality of life of those suffering a greater risk of social exclusion. We have furthermore expanded our network of alliances with more organisations and foundations. One particular highlight is the signature of a partnership agreement with the Ricky Rubio Foundation to promote a project supporting families of child cancer patients in a situation of vulnerability. And also the new sponsorship agreement with LaLiga Genuine Santander, an organisation which shares with PortAventura World the promotion of initiatives to supplement sporting pursuits and contribute to the comprehensive development of people with intellectual disability.

As for the award bestowed on us by our visitors, the TripAdvisor Travellers' Choice Awards, we take pride in standing out for the wonderful service and experiences we offer our customers. This is our fundamental purpose, and we will continue our efforts to maintain this position of excellence.

At PortAventura World we are constantly evolving in order to remain a great destination for customers, in every sense. We expand our facilities, bring in technologies such as augmented reality at PortAventura Business & Events, develop innovative projects and other initiatives. We are ready to address current and future challenges, retaining the same enthusiasm and drive as on the very first day. PortAventura World is our adventure, yesterday, today and tomorrow.

Arturo Mas Sardá
Chairman of the Board of Directors

KEY FIGURES FOR 2021

GROUP PORT AVENTURA WORLD

3,186,342
visits to the Resort

730,479
overnight stays at hotel

ENVIRONMENTAL COMMITMENTS

686 t
waste generated per million visits-overnight stays

97%
waste recovered

1.95 tCO_2eq
greenhouse gas emissions (scopes 1, 2 and 3) per 1,000 visits-overnight stays

4.50 tCO_2eq
greenhouse gas emissions (scopes 1, 2 and 3) per average workforce

113.79 m^3
drinking water consumption per 1,000 visits per year at PortAventura Park, PortAventura Caribe Aquatic Park and Ferrari Land

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

100%
electricity consumed at PortAventura World from renewable energy sources with no CO_2 emissions

SOCIAL COMMITMENTS

HUMAN RESOURCES

2,834
workforce in August (internal staff)[1]

1,714
average annual workforce (internal staff)

777
average annual workforce (external staff)

75%
average workforce on permanent contract

66%
average women on workforce

1 Figure corresponding to 15 August.

FOUNDATION PORTAVENTURA

822
thousands of euros of PortAventura Foundation income

816
thousands of euros in grants awarded by the PortAventura Foundation

CLIENTS

4.24/5
rating of PortAventura Park attractions

92%
customers who will definitely or probably visit PortAventura Park again

4.23/5
Assessment of the service provided by those working at PortAventura Park

4.64/5
Red Force rating

97%
customers who stayed at the hotels felt safe regarding the measures to combat Covid-19

1,504
thousands of followers on social media

GOOD GOVERNANCE COMMITMENT

SUPPLIERS

848
suppliers

87%
national suppliers

75%
strategic suppliers evaluated with outstanding results

ECONOMICS

163
millions of euros of equivalent turnover

70
millions of euros of EBITDA

PortAventura WORLD
PARKS & RESORT

Successful reopening of PortAventura World with full safety guarantees to combat Covid-19.

PortAventura World was awarded the Safe Travels accolade, acknowledging the particular implementation of health and safety protocols, underpinning the resort's status as a safe tourism destination.

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

The PortAventura Foundation and Ricky Rubio Foundation have signed a partnership agreement to promote a project supporting families of child cancer patients in a situation of vulnerability.

PortAventura Foundation, recognised at the Alares Awards for its efforts to facilitate work-life balance, shared responsibility and social responsibility

PortAventura World becomes a new sponsor of LaLiga Genuine Santander, the competition for footballers with intellectual disability.

New PortAventura Business & Events hybrid experience with augmented reality.

PortAventura world parks & resort, a great destination in every sense

One of the biggest family leisure and holiday destinations in Europe

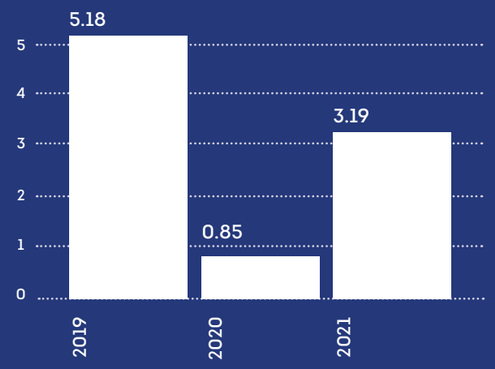
For the opening of the 2021 season, we invested 20 million euros in PortAventura World to get the resort ready, with a range of new developments and products.

Boasting a privileged location, the Resort has two parks (PortAventura Park and Ferrari Land), a waterpark (PortAventura Caribe Aquatic Park), six themed 4- and 5-star hotels with more than 2,300 rooms, an extensive and varied culinary offering, a convention centre (PortAventura Convention Centre) with capacity for up to 6,000 people and a village (PortAventura Dreams Village) aiming to offer a unique experience for children and youngsters suffering serious illnesses, and their families.

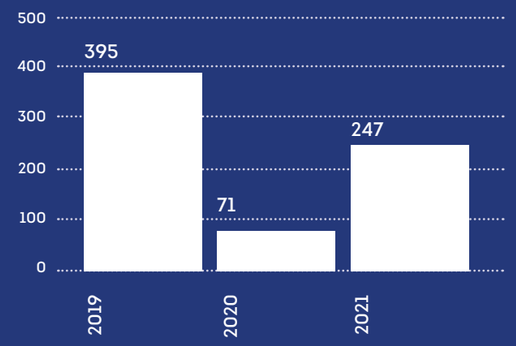
In the 2021 season PortAventura World premiered new attractions, expanded its hotel offering, opened the first LaLiga themed restaurant in the world, by the name of LaLiga TwentyNine's, and offered its customers a new culinary experience at its hotels.

PortAventura Park	PortAventura Caribe Aquatic Park	Ferrari Land	PortAventura Hotels	PortAventura Convention Centre	PortAventura Dreams Village
	Over 3 million visits to the parks		Over 700 thousand overnight stays	120 events staged	140 families welcomed

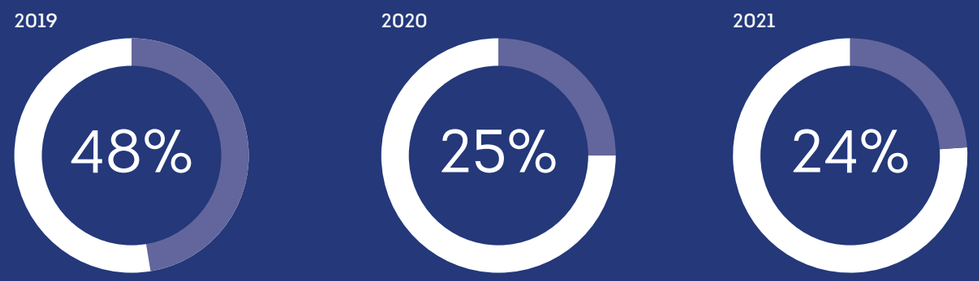
MILLION VISITS TO THE PARKS



THOUSANDS OF ROOMS BOOKED



INTERNATIONAL HOTEL GUESTS



PortAventura World is one of the largest family leisure and holiday destinations in Europe, and has over its 26-year history received more than 90 million visits.

A Premium Resort

IAAPA EMEA Award for Extraordinary Efforts for PortAventura World

International Association of Amusement Parks and Attractions (IAAPA)

This award recognises the strategic commitment of PortAventura World in terms of sustainability, from both the social and environmental perspectives.

Best steel rollercoaster in Europe for Shambhala

European Star Award 2021
Kirmes & Park International

Best *dark ride* in Europe for Sesame Street: Street Mission

European Star Award 2021
Kirmes & Park International

These awards are among the most important accolades in the European theme park and family entertainment sector.

Street Mission

FKF-Award - Freundeskreis Kirmes und Freizeitparks

The FKF awards, presented for the first time in 2003, recognise the merits and achievements of the theme park and attractions industry.

Best innovative and creative proposal contributing to sustainable development of PortAventura - EcoEduca

Jordi Cartanyà 2021 Award
Tarragona Provincial Authority

These awards recognise the best business initiatives promoted by the tourism sector in the Costa Daurada and Terres de l'Ebre region.

Travellers' Choice Awards for the Hotel Colorado Creek and Hotel Mansión de Lucy

TripAdvisor

The only awards in the tourism industry based on millions of favourable comments and opinions by visitors from all around the globe.

Alares 2021 Award for PortAventura Foundation

Alares Foundation

These awards recognise efforts in the field of work-life balance, the promotion of shared responsibility and the social responsibility of different institutions, companies, social agents, executives and the media, among other categories.

Synergies with the sector and surrounding area

We contribute to the economic and social development of the sector and the region through involvement at various associations and organisations. In 2021, PortAventura World contributed 55,377 euros to sectoral and regional associations.

- Asociación de Apartamentos Turísticos de la Costa Dorada y las Tierras del Ebro (ATT): member
- Agencia Catalana de Turismo: member
- Asociación Catalana de Agencias de Viajes (ACAV): member
- Asociación Catalana de Contabilidad y Dirección (ACCID): sponsor member
- Asociación de Directivos de Comunicación (DIRCOM): sponsor member
- Asociación de Golf de la Costa Dorada: member
- Asociación de Operadores de Turismo de Rusia (ATOR): member
- Asociación Española de Profesionales de Compras, Contratación y Aprovisionamiento (AERCE): member
- Asociación de Directivos de Seguridad Integral (ADSI): member
- Asociación de Usuarios de SAP España (AUSAPE): member
- Asociación Española de Directivos (AED): individual member
- Asociación Española de Directivos de Responsabilidad Social (DIRSE): member
- Asociación Española de Fundaciones (AEF): member
- Asociación Española de Parques de Atracciones y Temáticos (AEPA): member
- Asociación Profesional Española de Privacidad (APEP): member
- European Tourism Association (ETOA): member
- Asociación Hotelera Salou-Cambrils-La Pineda: member
- International Association of Amusement Parks and Attractions (IAAPA): member
- Asociación Internacional de Palacios de Congresos (AIPC)
- Asociación para el Progreso de la Dirección (APD): global member
- Autocontrol: member
- Autorité de Régulation Professionnelle de la Publicité (ARPP): member
- Barcelona Convention Bureau (BCB): member
- Barcelona Global: corporate sponsor member
- Cámara Oficial de Comercio, Industria y Navegación de Tarragona: premium member
- Catalunya Convention Bureau (CCB)
- Club EMAS Catalunya: member
- Global Code of Ethics for Tourism of the World tourism Organisation: adhesion commitment
- Confederación Empresarial de la Provincia de Tarragona (CEPTA): individual member
- Consorci Turisme de Barcelona: member
- Coordinadora Catalana de Fundaciones: member
- Costa Dorada Convention Bureau (CDCB)
- EURECAT Centro Tecnológico de Cataluña – Comité para la Excelencia Turística: trustee
- Federación Empresarial de Hostelería y Turismo de Tarragona (FEHT): member
- Foment del Treball Nacional: individual member
- Fundació Privada Auditori Josep Carreras: trustee
- Instituto de Oficiales de Cumplimiento (IOC): member
- Instituto Tecnológico de Producto Infantil y Ocio (AIJU): member
- Irish Travel Agents Association Ltd: member
- Meeting Professionals International (MPI): personal member representing PortAventura Business & Events
- Kid's Cluster: member
- Red Española del Pacto Mundial de las Naciones Unidas: associate signatory
- SportCultura: full member
- Tarragona Convention Bureau (TCB): member
- Themed Entertainment Association (TEA): member

Present and future of the economy and tourism sector

Strengthen our resilience to change; adapt and be ready. With this goal in mind, and given our responsibility as a company, we uncover and analyse economic and sectoral trends.

Global economic context in 2021

The global economy surpassed expectations in 2021, with a more positive first half of the year than expected, driven by reopening and thanks to vaccinations, but with a more moderate second half, affected by disruptions to value chains and rising inflation. The closing weeks of the year were marked by an increase in infection rates, because of the omicron variant, although its economic impact, which may be slight (but is still uncertain) will now tell the story of the year.

A strong global recovery was predicted in early 2021, marked by mass vaccine distribution, the continued support from monetary and fiscal policy, and the moderation of financial risks. BBVA Research suggested GDP growth of 3.6% in the United States and 4.1% in the Eurozone, representing a substantial rebound following the sharp downturns in 2020. There were many risks, however, and very considerable uncertainty, linked to Covid-19 and the rise in levels of public and private debt, following the massive stimulus programmes implemented during the previous year. Inflation simply added to the risks.

At the close of the first half of the year, growth results for the United States and the Eurozone surpassed expectations. Vaccination campaigns were somewhat slower than desired in some countries, because of rejection levels that were higher than would be desirable, but in general they had the expected impact on economic activity, while it was also confirmed that subsequent waves of Covid-19 had an increasingly smaller impact.

What was not predicted was the emergence of inflation, or at least the inflation rate we have seen since last spring. In the debates at the start of the year, inflationary risks were tied to potential surplus demand in the United States because of the massive fiscal plans of the new administration, which seemed to arrive out of step, as the economy was already rapidly recovering. In hindsight, the truth is that the fiscal packages were approved too late and were smaller than expected (with the second even running the risk of not being approved), while the influence of fiscal policy inflation is less controversial.

The surprise, though, came with the emergence of bottlenecks in manufacturing production, which affected not only inflation, but also seems to have had a non-negligible effect on the pace of economic activity, which slowed down during the third quarter of the year. These bottlenecks were not affected only by supply-side factors (production and transport processes delayed by the impact of the pandemic), but also by a strong rebound in demand (synchronised reopening in many economies, pent-up demand, spending of savings enforced during the pandemic), skewed towards goods rather than services. All of which, combined with the set of problems associated with commodities prices (tied in part, but not only, to the pandemic), created the perfect inflationary storm into which we have now been plunged, above all in the United States, but also in emerging economies, and in Europe.

Meanwhile, although inflationary pressures to a great extent correspond to persistent but temporary factors linked to the pandemic and the recovery of economic activity and employment, they ultimately prompted a reaction from the main central banks, accelerating their plans to withdraw monetary stimulus so as to dampen down inflationary expectations, with an effect on emerging countries, prompted in turn to raise their rates earlier and more quickly.

Ultimately, economic growth in 2021 will stand at around 5.6% in the United States and 5.1% in the Eurozone, substantially higher than expected at the start of the year. The expectation for 2022 is for a continued recovery, but two major doubts remain: the severity of the new wave of the pandemic and its economic impact, and the pace at which inflation will moderate. Global economic performance for this year depends on these two unknowns.

Source: BBVA Research

The tourism sector in 2021

A total of 31.1 million foreign tourists visited Spain in 2021, 64.4% higher than the previous year, although when compared with 2019 the number of visitors was 62.7% lower than the 84 million seen in that year. The main outbound markets were France, Germany and the United Kingdom, while the Balearic Islands was the most visited autonomous region, followed by Catalonia and the Canary Islands, according to the Frontur (Frontier Tourist Movements) statistics published this Wednesday by the INE (National Statistical Institute). Expenditure by visitors stood at 34.816 billion euros, 76% higher than in 2020, but 62.1% lower than the figure registered before the Covid-19 pandemic, according to Egatur (the Tourist Expenditure Survey).

Source: Hosteltur

Global economic prospects for 2022

As 2022 begins, we face a global economic scenario with one eye on the worldwide pandemic, while again taking into account problems in macroeconomic management which seemed to have been forgotten decades ago, mainly high inflation and the withdrawal of economic monetary stimulus.

We are in the middle of another of the countless waves of Covid, with an added human cost, despite the relief that the acquired immunity, the evolution of the virus itself and all that has been learnt over the past two years mean that the economic impacts are increasingly smaller. In any event, the new variant will slow down the recovery to some extent, and lead to lower growth rates in the fourth quarter of 2021 and the first of this year.

Supply problems and bottlenecks in global supply chains are also lasting longer than expected, to a great extent because of the lengthening of the epidemic. Value chain frictions had begun to improve in October and November, but this improvement ground to a halt in December. The flow of goods is likely to normalise progressively, above all from mid-2022 onwards, as the supply side reacts and demand moderates.

We have therefore seen downward adjustments of global recovery forecasts, although growth will remain strong, on target to resume the pre-2020 trend. The global economy could grow this year by 4.4%, 3.8% next year, with figures much higher than their potential in the United States (4.2% and 3.1%, respectively) and in the Eurozone (3.7% and 2.7%), along with the continuation of the process of structural moderation in China (5.2% in both years).

Source: BBVA Research

Prospects for the sector in 2022

According to all forecasts, 2022 looks set to be the year when tourism and travel genuinely recover, with vigorous activity and more substantial growth in both domestic and international tourism. A survey presented by American Express shows that, almost 2 years after the Covid-19 pandemic began, 76% of the Spanish respondents state that they will travel this year, and a third of them have already booked a trip. The study offers a sketch of the main tourism trends, such as the boom in local tourism, the increase in expected expenditure and the growth of "meaningful travel", with the aim of supporting local cultures and economies at the destination.

Source: Hosteltur

PIONEERS IN CORPORATE RESPONSIBILITY

Present and future of the corporate responsibility strategy

During the period covered by the 2019-2021 corporate responsibility strategy, we supported various initiatives intended to implement each of the principles set out in the international initiatives, with a focus on three key strands: environmental, social & governance, and economic.

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

The firm strategic commitment to sustainability at PortAventura World has been recognised and rewarded by the global attractions industry association, the IAAPA through the, IAAPA EMEA Award for Extraordinary Efforts. PortAventura World is the first company to receive this accolade, which was presented during the opening ceremony of the IAAPA Expo Europe 2021, held in Barcelona in September.

The IAAPA bestows this honour on the institution's member companies in recognition of their leadership, innovation and vision for the future of the attractions industry in Europe, Middle East and Africa (EMEA). The 2021 award pays tribute to the notable and pioneering efforts made by PortAventura World in the field of sustainability.

IAAPA Expo Europe is the leading leisure industry trade fair in Europe. An international conference facilitating synergies among the companies that make up the attractions sector in the EMEA region, which each year brings together thousands of operators and managers aiming to discover the latest technological applications and new leisure services.

Key projects in 2021

- First carbon-neutral theme resort by offsetting emissions in scopes 1 and 2 through a conservation project on the Guatemalan coastline.
- The AENOR Zero Waste certificate recognises our waste management traceability system, with 97% of the waste generated being recovered in 2021.
- We have produced our corporate responsibility strategy for the years 2022-2025.

Partnership agreement between the PortAventura Foundation and Ricky Rubio Foundation to promote a project to support the families of child cancer patients in a situation of vulnerability.

PortAventura EcoEduca received the Jordi Cartanyà 2021 Award for the best innovative proposal in sustainable tourism.

We were awarded the "BREEAM in Operation" badge for the sustainable construction of the main building at PortAventura Dreams Village.

New SésamoAventura "Caring for the Planet" attraction, intended to raise awareness about responsible use of waste and the importance of recycling.

A long-term commitment

UN GLOBAL COMPACT
COMMUNICATION ON PROGRESS

This is our **Communication on Progress** in implementing the principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.

The entertainment and accommodation offering of PortAventura World has positioned the Resort as one of the most important leisure destinations in Europe. The complex represents a true European flagship in terms of its commitment to corporate responsibility in the social, environmental and governance spheres.

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

PortAventura World and the PortAventura Foundation contribute directly or indirectly to achieving the Sustainable Development Goals, 17 global challenges established by the UN in the 2030 Sustainable Development Agenda. Our priority goals are:

Committed to the UNWTO Global Code of Ethics for Tourism Supported by the United Nations

SUSTAINABLE DEVELOPMENT GOALS

2019-2021 corporate responsibility strategy goals

Achieved
Partially achieved (5% fulfilment margin)
Not achieved

ENVIRONMENTAL GOALS

		2019		2020		2021	
		Goal	Achievement	Goal	Achievement	Goal	Achievement
Eliminate single-use plastic in food purchases by PortAventura World	Percentage single-use plastic SKUs eliminated or replaced	25%	25%	63%	79%	91%	93%
Zero waste	Percentage waste recovered	>90%	91%	>90%	84%	>90%	97%
Reduce consumption of natural gas throughout the resort	MWh of natural gas per 1,000 visits-overnight stays per year	1.16	1.13	1.13	2.02	1.84	1.51
Reduced electrical energy consumption throughout the Resort	MWh of electricity per 1,000 visits-overnight stays per year	5.95	5.78	5.74	16.42	10.27	7.94
Be a low-carbon resort	Tonnes of CO_2 per 1,000 visits-overnight stays per year	1.21	1.23	1.14	4.07	1.31	1.95

SOCIAL GOALS

		2019		2020		2021	
		Goal	Achievement	Goal	Achievement	Goal	Achievement
Increase the number of attendees of the PortAventura e-Healthy programme compared with the previous year	Difference in attendees of the PortAventura e-Healthy programme compared with the previous year	>21,000 attendees	21,212 attendees	>22,000 attendees	0 attendees	22,500 attendees	23,715 attendees
Increase the number of families welcomed to the *village* at PortAventura Dreams	Number of families welcomed to the *village* at PortAventura Dreams	24 families	23 families	174 families	5 families (1)	174 families	140 families
Increase customer satisfaction based on the surveys conducted	Average score for customer satisfaction (out of 5; weighted results for parks and hotels)	4.16	4.14	4.17	4.06	4.10	3.92

GOVERNANCE GOALS

		2019		2020		2021	
		Goal	Achievement	Goal	Achievement	Goal	Achievement
Implement the investment plan for new facilities and improve existing ones	Percentage execution of the investment plan	Opening of the Hotel Colorado Creek Opening of the Street Mission attraction Full refurbishment of the Hotel PortAventura	100%	Adaptation of the Resort to host the 25th anniversary New Easter Celebration campaign in spring Operational start-up of the photovoltaic solar plant	33%	Extension of the Hotel Colorado Creek Launch of "The Beat Challenge" (entertainment space and app)	100%
Maintain existing certification and management systems	Certifications	100%	100%	100%	88%	100%	88% (2)
Implement ISO 22000:2018 food safety standards at hotels and convention centres	Locations with certification under ISO 22000:2018	Hotel Gold River Hotel Mansión de Lucy Hotel Colorado Creek	100%			Hotel Caribe PortAventura Convention Centre	0%
Evaluate the Top 100 suppliers according to service and supply management, turnover, occupational risk prevention, industrial safety and environmental policy	Percentage of suppliers in Top 100 evaluated (compared with previous year)	100%	100%	100%	100%	100%	100%
Implement cybersecurity tools	Actions planned/actions implemented	Implementation of a tool for persistent vulnerability analysis Implementation of an SIEM (Security Information and Event Management) system	100%	Programme of training and awareness-raising about cybersecurity for corporation users Development of cybersecurity incident response plan Analysis of gaps in the PCI (payment card industry) policy	30% (3)	Programme of training and awareness-raising about cybersecurity for corporation users Development of cybersecurity incident response plan Analysis of gaps in the PCI (payment card industry) policy	98%

(1) The PortAventura Dreams village was operational only during the first week of January as a result of the Covid-19 situation.
(2) All existing certifications of management systems were maintained, except for the Travelife hotel certification, which the company decided not to renew.
(3) The proposed actions could not be performed because of the Covid-19 situation, but the planning schedule was nonetheless modified and new actions promoted.

Dialogue with our stakeholders

Dialogue with stakeholders facilitates a relationship of trust, the pursuit of solutions to shared challenges, and improved decision-making.

SHAREHOLDERS
Generate value and profitability through responsible and sustainable management.

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

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

SUPPLIERS AND CONTRACTORS
Promote responsible management of all companies regarding their supply chain.

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

An experience with values

MISSION
PortAventura World has the mission of being the best *International Destination Resort*, a flagship throughout Europe, providing unforgettable experiences for families and young people within a unique setting, characterised by adventure, emotion and fantasy.

CORPORATE VALUES
- Safety
- Dedication to visitors
- Quality
- Excellence
- Social commitment
- Respect for the environment
- Dedication
- Teamwork and cohesion
- Family fun

2022-2025 corporate responsibility strategy

In 2021 we defined the new PortAventura World corporate responsibility strategy for the period 2022-2025, aligned with the context and with current and medium-term environmental, social and governance needs.

Generation of the new strategy is based on a new materiality analysis, which is essential so as to ascertain the needs and expectations of our stakeholders. The goal was to identify key areas where PortAventura World needs to focus our efforts so as to continue progressing and to remain sustainability pioneers.

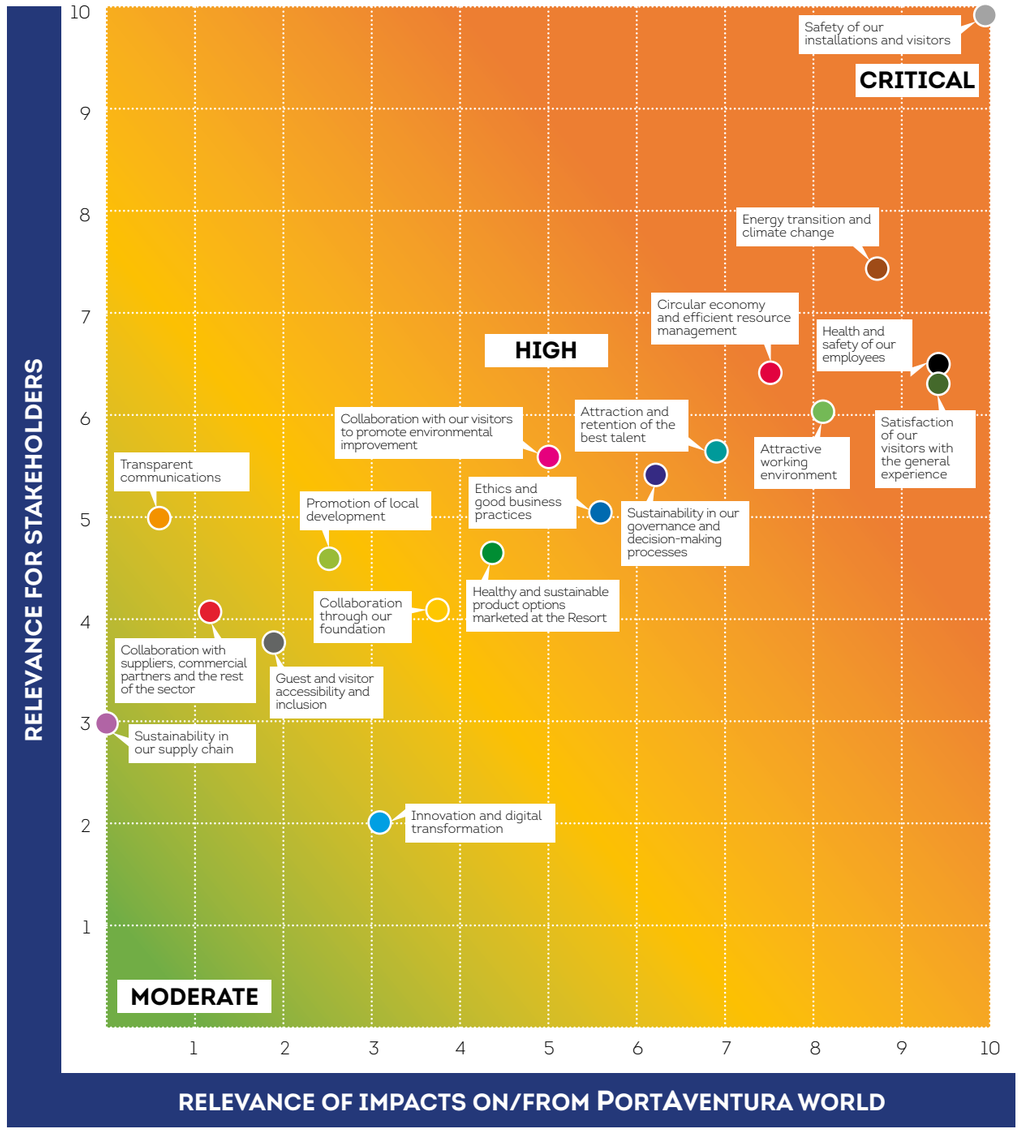
The new materiality matrix is aligned with the main international sustainability standards and the new requirements imposed by the GRI Standards and the European Regulation on materiality, which entails dual materiality and consideration of impacts.

The relevant aspects traced out in the matrix were identified through the internal and external analysis conducted:

- Consultation with stakeholders (visitors, companies, suppliers, shareholders, staff, NGOs and schools).
- Analysis of relevant external frameworks and various sources of information.
- Benchmarking of good sustainability practices of companies in the same sector.

In 2021 PortAventura World updated its materiality analysis, the results of which serve as the basis for definition of the 2022-2025 Corporate Responsibility Strategy.

We have updated the materiality matrix



Strategic goals 2022-2025

ENVIRONMENTAL GOALS	
Energy transition and climate change	Commit to reducing GHG emissions of the Resort in scopes 1 and 2 according to SBT initiative[1].
	1/3 of the energy consumed within the Resort derived from renewable energy generated on site by the photovoltaic plant[2].
	Reduce the electrical energy consumption of the Resort.
Circular economy and efficient resource management	Recover waste generated at the Resort.
	Reduce food waste generated at the Resort.
	Reduce the water footprint.
	Obtain LEED certification for all new projects (refurbishment and new construction).

SOCIAL GOALS	
Safety of our installations and visitors	Zero customer accidents[3].
	Extend ISO 22000:2018 to all hotels and PortAventura Convention Centre.
Health and safety of our employees	Reduce incidence index[4].
	Improve employee perception of the health and well-being programme
Attractive working environment, guaranteeing equal opportunities and helping to motivate our staff	Increase the number of people with functional diversity on the workforce.
Satisfaction of our visitors with the general experience	Develop annual projects to make the Resort more accessible for people with functional diversity.
	Improve the customer satisfaction index.
Collaboration with underprivileged groups through our foundation	Increase the number of families welcomed at the PortAventura Dreams Village.
Promotion of local development	Develop projects with local communities to address topics of interest to them.

GOVERNANCE GOALS	
Sustainability in our governance and decision-making processes	Increase the number of independent directors.
	Increase the number of women on the Board of Directors.
Sustainability in our supply chain	Review ESG (environmental, social and governance) compliance at the top 100 suppliers.
Safety of our installations and visitors	Zero cybersecurity incidents[5].
Ethics and good business practices	Zero data privacy fines.
Attractive working environment ensuring equal opportunities and helping to motivate staff	Increase the presence of women at the highest management levels (executives and area managers).

(1) Included in the SBTi initiative to reduce total GHG emissions by 25% by 2025.
(2) The photovoltaic plant will be in operation in 2023.
(3) Accidents are considered to be serious injuries suffered by a person and resulting in immediate hospital admission and hospitalisation for over 24 hours for purposes other than medical observation, or that result in death, and have a substantial negative impact on the company's economic results and/or company reputation.
(4) The incidence index represents the number of accidents with time off work per one hundred thousand people exposed.
(5) 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".

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

2021 ENVIRONMENTAL COMMITMENTS

Environmental management in continuous improvement

Environmental management is a priority for the company and constitutes a key safety element for the sustainable development of PortAventura World The environmental policy and *General Environmental Practice Manual* organise our environmental actions. We hold the following certifications and badges:

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

As it is a horizontal issue, responsibility for environmental management lies with various bodies:

- **Management Committee, area managers and supervisors,** who approve the proposals of the Environmental Management System Officer with regard to environmental management at the complex. Management signs off the environmental policy.
- **Environmental Management System Officer**, an executive who oversees application and overall maintenance of the system and serves as liaison with the Management Committee.
- **Green Team or Environmental Committee,** a multidepartmental working party with the aim of ensuring proper and uniform environmental management at the Resort. It makes and presents improvement proposals, and facilitates and establishes goals in accordance with the environmental policy.

This Committee meets every three months, and reports to the Management Committee. In 2021 a total of 6.31 equivalent employees were dedicated to environmental management at PortAventura World.

In 2021 we collaborated in a project led by the European Commission (EMAS) with the aim of identifying pathways to strengthen its role in addressing key environmental and sustainability policy challenges.

For more detailed information about PortAventura World's environmental performance, you may consult the 2021 environmental statement on the website *www.portaventuraworld.com/medio-ambiente*.

The new football-themed restaurant project with Spain's LaLiga is expected to obtain certification under LEED (Leadership in Energy and Environmental Design).

SIGNIFICANT ENVIRONMENTAL ASPECTS IN 2021

Consumption of drinking water from the municipal mains

Waste paper or cardboard

Greenhouse gas emissions from customer transport

39
internal audits

4
external audits

€ 991,877
environmental investments

Circular Economy

Zero waste and optimisation of consumption of materials

The AENOR Zero Waste certificate recognises our waste management traceability system focused on recovering between 90% and 100%, in other words guaranteeing the recovery of the waste generated, thereby preventing it from going to landfill, while also helping to support the sustainability of the circular economy.

MAIN IMPROVEMENT ACTIONS IN 2021

- Inclusion of bottled water, one of the most heavily consumed products, in recycled plastic containers (RPet). In partnership with Veri, a Christmas tree was erected made from 5,000 r-PET bottles (made from 100% recycled and 100% recyclable PET) used by visitors. The project aims to convey to visitors the importance of recycling to generate less waste, making them a part of the circular economy, as a fundamental element of the Resort's strategy.

- Replacement of single-use plastic SKUs in catering, replaced with other more sustainable materials. By 2021, 93% of plastic SKUs had already been eliminated or replaced in the catering service.

- For the second year running, the pumpkins used to decorate the Resort during Halloween were donated to a local shepherd, who collects them to be fed to his lambs.

PortAventura World has introduced Veri water bottles made from 100% recycled and 100% recyclable PET plastic.

Partnership agreement between PortAventura World and Formació i Treball, an occupational inclusion enterprise to generate employment and social inclusion opportunities within the circular economy.

Within the context of the European ENI-CBCMED SIRCLES project headed by the Catalan Waste Agency, PortAventura World and the occupational inclusion enterprise Formació i Treball signed a partnership agreement applicable in 2022 for the transfer of 50,000 kg of organic waste generated at the La Cantina restaurant, to be transformed into compost and used at the Resort's facilities.

Within the context of the project, Formació i Treball will install a community composting centre in the town of Vilaseca with the aim of facilitating occupational inclusion by young people and women at risk of social exclusion, providing them with skills and jobs in the field of the circular economy, and specifically closing the circle and managing organic waste.

Community composting centre in the town of Vila-seca.

QUANTITY OF WASTE GENERATED (t)

	2019	2020	2021
Non-hazardous waste	4,026	1,345	2,687
Hazardous waste	49	20	21
Total	**4,075**	**1,365**	**2,708**

686 t

waste generated per million visits

30

segregated waste fractions

97%

waste recovered

93%

single-use plastic SKUs eliminated or substituted

We encourage optimised consumption of materials by extending their useful life and replacing them with other more sustainable alternatives, either of recycled origin or with eco-certification. Examples would include office paper, hand soap, toilet paper, towels and timber for installations and mouldings. In 2021 we replaced traditional toilet paper roll dispensers with a single-dose system which achieves paper savings of up to 40%.

We also strive to minimise the consumption of chemical products for swimming pool and lake maintenance, through the use and calibration of dosing systems leading to a progressive and significant drop in the use of such products.

MATERIALS OF RENEWABLE ORIGIN

	2019	2020	2021
Bags for the sale of products at Resort stores (kg)[1]	572,966	165,263	145,093[2]
Office paper (kg)	19,231	5,626	7,635

(1) From 2020 onwards, this includes the consumption of bags for the sale of articles at Resort stores of various kinds.
(2) In 2021, bags consumed at Resort stores are declared. Plastic bags are not provided for product sales at stores.

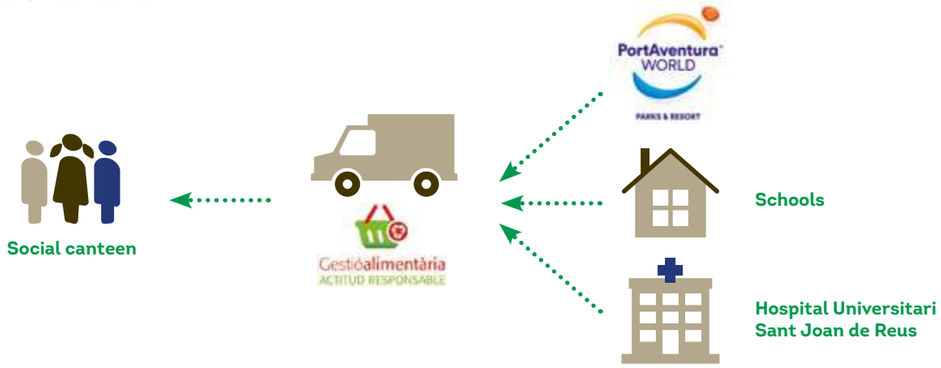
MATERIALS OF NON-RENEWABLE ORIGIN

	2019	2020	2021
Chemical products in the main pool and lake maintenance (kg)	673,928	360,479	523,576
Light fittings (units)	18,413	6,228	9,763
Cleaning products (kg)	99,312	49,551	93,579
Greases and lubricants (kg)	7,806	3,750	6,295

Management and use of surplus food

We have a project in place to make use of surplus (unexposed) food from our hotels, restaurants and self-service eateries. Food is collected by the Taller Baix Camp workshop, in partnership with Reus City Council. The **Reus Food Management Programme** recovers fresh food which is fit for human consumption but has left the commercial circuit and would become waste. Fresh food goes through a selection process at a Special Employment Centre and is distributed, together with other food produce, to the social organisations belonging to the food distribution network and the social canteen for families in vulnerable situations. This project allows us to make use of unwanted food and avoid generating waste. The collection procedure scrupulously complies with the applicable food safety standards, and to guarantee traceability, includes only packaged, labelled produce that has not been handled and is sourced from a supplier.

FUNCTIONING OF THE COOKED FOOD RECOVERY LINE



MAIN IMPROVEMENT ACTIONS IN 2021

- Approval of the Manual of Criteria to Control Food Waste, with the aim of ensuring proper application of the regulations concerning food waste (Act 3/2020, for the prevention of food loss and wastage), as well as establishing the methodology to minimise such waste.
- Certification under ISO 22000:2018 establishes safety measures to ensure that the food can be safely consumed up to the expiry date, and to guarantee that it will cause no ill effects.

5,816 kg

of food collected, equivalent to 16,616 servings, in 2021

Low emissions mobility

We promote sustainable mobility initiatives to avoid greenhouse gas emissions per kilometre travelled as a result of combustion engine vehicles.

Particular mention should be made in this regard of support for more sustainable vehicles at contractor companies providing a daily service at Resort facilities, and electrical charging points in the park and hotel customer car parks, and the employee, visitor and service providers' own car park.

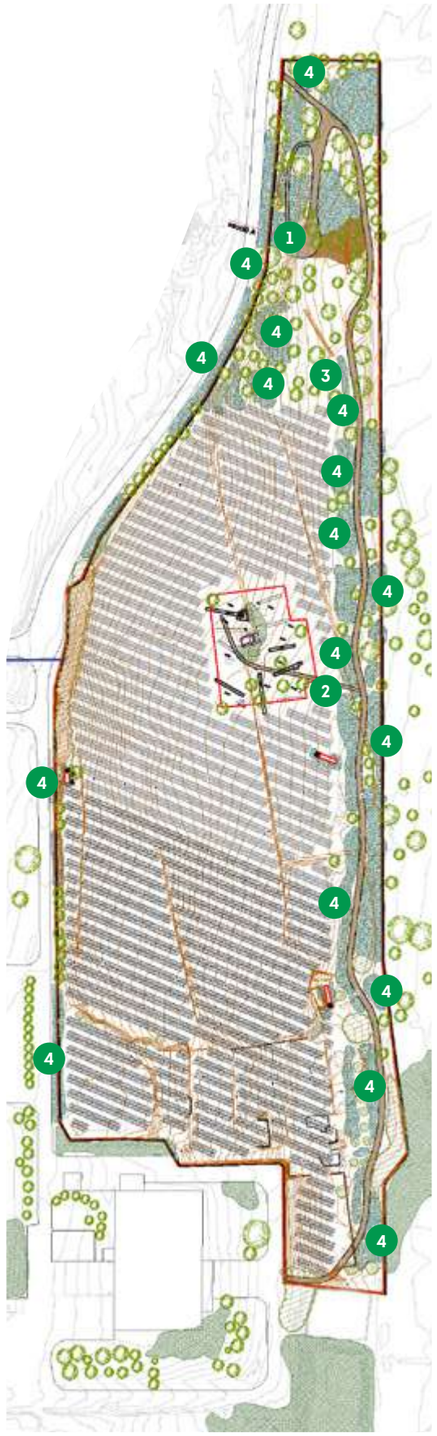
Decarbonisation of the Resort

In accordance with climate change mitigation and energy model decarbonisation goals, PortAventura World continues its project to install a photovoltaic plant which will provide the Resort with clean, renewable energy.

The project, on which progress continues in fulfilment of the required administrative procedures, is currently at the basic and executive project preparation stage, along with landscape integration.

The photovoltaic plant will be equipped with a number of visitor areas, such as:

- Demonstration tour and renewable energy educational site.
- Viewing platform integrated into the landscape to review the photovoltaic plant.
- Viewing platform and access to the archaeological findings site.
- Pollinating insect hotels and distinctive species of flora typical of the natural surroundings.



KEY

1. Viewing platform on the roof to view the photovoltaic plant.
2. Access to the central dig site to visit the archaeological remains.
3. Installation of an insect hotel in the two archaeological site areas.
4. Planting of groups of trees and shrubs, including pine, holm oak and species typical of the Mediterranean maquis.

ANNUAL ENERGY CONSUMPTION (MWh)

	2019	2020	2021
Electricity	**40,859**	**17,568**	**31,330**
PortAventura Park / PortAventura Caribe Aquatic Park	22,032	10,496[1]	16,632
Ferrari Land	3,535	1,473	2,805
Hotels[2]	13,587	4,856	11,042
PortAventura Convention Centre	1,705	743	828
PortAventura Dreams Village	-	1	23
Natural gas	**8,195**	**2,323**	**5,951**
PortAventura Park / PortAventura Caribe Aquatic Park	1,516	406	670
Ferrari Land	65	9	24
Hotels	6,609	1,903	5,211
PortAventura Convention Centre	4	5	46
Other	**1,136**	**462**	**830**
Fuel[3]	1,016	452	756
Propane gas	119	10	74
Total	**50,222**	**20,353**	**38,111**

(1) The figures include only PortAventura Park. PortAventura Caribe Aquatic Park did not operate in 2020.
(2) Hotel Colorado Creek began operations in July 2019 and PortAventura Dreams began operations in January 2020.
(3) In 2019 we added fuel consumption from the vehicle fleet not owned by PortAventura World, but management of which is under our control. The calculation was performed by distributing diesel and petrol from these vehicles according to the distribution by autonomous region, type and fuel corresponding to 2018, published by the Spanish Directorate-General for Transport. In 2019 it should be borne in mind that one of the internal petrol stations closed from 27/12/18 to 23/04/19, from 07/08/19 to 14/08/19 and from 11/12/19 to 16/12/19, and during closure there were restrictions on use for certain users.

ANNUAL ENERGY CONSUMPTION (MWh per 1,000 visits-overnight stays per year)

	2019	2020	2021
Electricity	**6.40**	**16.79**	**7.94**
PortAventura Park / PortAventura Caribe Aquatic Park / Ferrari Land	4.94	14.12	6.10
Hotels	11.93	24.88	15.12
PortAventura Convention Centre	24.52	197.66	30.88
PortAventura Dreams Village	-	17.67	12.67
Natural gas	**1.28**	**2.22**	**1.51**
PortAventura Park / PortAventura Caribe Aquatic Park / Ferrari Land	0.31	0.49	0.22
Hotels	5.80	9.75	7.13
PortAventura Convention Centre	0.06	1.43	1.71
Total	**7.68**	**19.01**	**9.45**

Mitigation of carbon and water footprint and protection of biodiversity

Towards CO_2 emissions neutrality

We have measured the carbon footprint of our activity at PortAventura World since 2008, quantifying greenhouse gas emissions expressed in tonnes of CO_2.

We promote initiatives focused on minimising the carbon footprint of our activities, aware of the importance of combating climate change. The carbon neutral initiative forms part of the company's commitment to help stop climate change.

In 2021 we offset 100% of emissions generated in 2020 in our activities, by purchasing 4,351 verified carbon credits, used to protect and preserve one of the most important migratory corridors on the planet, located on the coast of Guatemala. In 2022 we will offset 100% of direct GHG emissions (scope 1) and indirect GHG emissions associated with electricity (scope 2) generated in 2021.

VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

We have offset 2022's emissions by purchasing 4,351 verified carbon credits, used to protect and preserve one of the most important migratory corridors on the planet, located on the coast of Guatemala.

Conservation project on the coast of Guatemala

The conservation project on the coast of Guatemala is undertaken by FUNDAECO, a non-profit organisation based in the country. Founded in 1990, FUNDAECO is one of Guatemala's leading conservation organisations, with the mission of preserving biodiversity and promoting sustainable community development through the management of protected areas.

The Caribbean coastal woodland in Guatemala is a store of biodiversity. The coastline is a migratory corridor for birds on their biannual journey between North and South America. Hundreds of species of birds depend on these woods as part of the meso-American migratory route, and the area provides a home for almost 10% of the global population of known bird species.

The conservation project on the coast of Guatemala uses climate financing through the sale of carbon credits to protect the landscape and reduce greenhouse gas emissions, aligning global conservation with a viable and sustainable economy.

The project is certified by Verified Carbon Standards (VCS, identification number 1622) and Climate, Community and Biodiversity Standards (CCB), at Gold level for biodiversity.

PortAventura World is involved in the Hospitality #PorElClima [#ForTheClimate] project, promoting action to combat climate change in the hospitality sector. Hospitality #PorElClima was set up in 2017, and has a strategic partnership with Coca-Cola and with the Hostelería de España trade association as its national partner. The project's aims are to raise the visibility of the climate initiatives of each of the member establishments, to promote the hospitality sector as an example of commitment, and to help reduce the environmental impact of restaurants.

Since 2016, 100% of the electricity consumed has come solely from renewable energy sources free of CO_2 emissions (guarantee of origin).

Carbon footprint

	2019[1]	2020[3]	2021[4]
Annual GHG emissions (t CO_2 eq.) (scopes 1, 2 and 3)	7,838	4,351	7,705
Direct GHG emissions (Scope 1)	6,014	3,019	5,155
Indirect GHG emissions associated with electricity (scope two)[2]	0	0	0
Other indirect GHG emissions (3)	1,824	1,332	2,551
Annual GHG emissions (t CO_2 eq. per 1,000 visits-overnight stays per year)	1.23	4.16	1.95

1) The real natural gas consumption figure was updated for the month of December 2019; an estimate was shown in the previous corporate responsibility report based on the meter reading. In 2019, fuel consumption of the vehicle fleet managed by PortAventura World was included. The calculation was performed by distributing diesel and petrol from these vehicles according to the distribution by autonomous region, type and fuel corresponding to 2018, published by the Spanish Directorate-General for Transport.
(2) Since 2016, indirect emissions associated with electricity consumption have been 0 tonnes of CO_2/kWh as 100% of supplies come solely from renewable energy sources free of CO_2 emissions (guarantee of origin).
(3) In 2020, scope 3 emissions from worker transport and corporate travel were included.
(4) To calculate year 2021, the emission factors of CH4 and N2O gases from the categories of combustion in fixed sources and combustion in mobile sources are incorporated.

Note:
To calculate greenhouse gas emissions for the period 2021, the emissions factor calcutation source used was *"Guia pràctica per al càlcul d'emissions de gasos amb efecte d'hivernacle (GEH)"* from Oficina Catalana de Canvi Climàtic, April 2022 version, whose publication is after the formulation of the 2021 Corporate Responsibility Report, which includes the non-financial information statement that is part of the management report and which has been verified by KPMG.

To calculate greenhouse gas emissions corresponding to business travel by plane, the emissions factor calculation source was *"ICAO Carbon Emissions Calculator"*.

2021

- Direct emissions (scope 1): fixed source fuel consumption, mobile source fuel consumption, and fugitive emissions.
- Indirect emissions associated with electricity purchased (2): consumption of electrical energy.
- Indirect emissions (scope 3): worker transport to and from work and on business trips, and services used by the organisation, including waste processing (municipal and equivalent), and water consumption.

PortAventura World is committed to the global initiative Science Based Targets (SBTi) against climate change, setting itself the goal of reducing total GHG emissions by 25% by 2025.

We integrate climate risks within overall risk management

IDENTIFICATION AND PRIORITISATION OF RISKS AND OPPORTUNITIES

TRANSITIONAL RISKS[2]
Political and legal
Technological
Market
Reputation

PHYSICAL RISKS[1]
Acute
Chronic

OPPORTUNITIES
Efficiency
Energy resources
Services
Market
Resilience

Timeframes

2021 — 2025 — 2035 — 2050

Short — Medium — Long

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

PHYSICAL CLIMATE RISKS AND POTENTIAL FINANCIAL IMPACTS

With regard to physical risks that could affect PortAventura World, an average annual temperature increase of 1.5° C in 2030 and up to 2° C in 2050 has been identified, together with more frequent heat waves, associated with a drop in precipitation, with more frequent droughts and lack of water resources, as well as an increase in the intensity or frequency of extreme meteorological events, such as flooding and "Medicanes" (Mediterranean hurricanes). This could essentially result in greater costs derived from an increase in insurance premiums or the price of water, as well as increased climate control costs, the need to make adaptations to adapt the Resort to these risk scenarios (prevention of the risk of flooding, repairs to damaged infrastructure, adaptations to deal with higher temperatures, etc.). Likewise, although heatwaves in the summer may on occasion discourage public attendance or force the opening hours of the Resort to be modified, the increased average temperature could also help to extend the season during the winter months.

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

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

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

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

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

Efficient water consumption

Proper use of water is one of our greatest challenges, since this resource is a fundamental element in the running and theming of the Resort. We conduct daily water consumption monitoring, the aim being to reduce this through watertightness tests, automatic irrigation at the parks, fountain equipment with water-saving systems and monitoring of potential leaks.

Our environmental policy establishes the goals and objectives connected with water, and how our management focus is aligned with public policy and the local context.

At PortAventura World we distinguish between different types of water:

- **Water for human consumption**. Drawn from the municipal mains supply, this is used for restaurants and toilets, personal hygiene, cleaning, etc. Much of this use is dependent on our customers' behaviour, as the major consumers of water. Practically 100% is converted into waste water.

- **Recreational and bathing water**. Derived from the municipal supply. Recreational water is used in water attractions (and ornamental fountains), and is maintained with appropriate residual disinfectant levels in accordance with the Resort's internal criterion. Bathing water is filtered and treated, and only a small percentage is discharged as waste water, after the filters are washed. The water is renewed in accordance with the specific regulations.

- **Regenerated water for irrigation**. Treated waste water subjected to an additional or supplementary treatment process, to give it appropriate quality for irrigation, in our case. The regenerated water use at PortAventura World has been sourced from tertiary treatment at the Vila-seca and Salou Waste Water Treatment Plant (WWTP) since 1996, and is used only for watering plants.

- **Other water for irrigation**. On occasion, water from the Waste Water Treatment Plant (WWTP) is not suitable to water the gardens, either because of conductivity (concentration of salts), biological contamination, or high turbidity. In such situations, alternative sources must be used to ensure the survival of the flora. Such consumption, and hence the corresponding indicators, is entirely dependent on the quality of the water sent by the Vila-seca and Salou WWTP.

The entire Resort is based on a network piping the different types of water to the most appropriate final destination.

- The **waste water** generated at the Resort is piped via drains to the Vila-seca and Salou Waste Water Treatment Plant (WWTP). Tertiary treatment serves to regenerate the water to be used for irrigation. Quality controls are conducted each year on the water discharged into the four existing collector drains: Vila-seca, General (Salou), Hotel El Paso and Hotel Caribe. This provides us with a set of data so as to promote improvement initiatives where necessary. In 2021 this was not performed, as the Hotel Caribe had a reduced operational calendar, and was not seen to be representative.

- **Rainwater** is a residual element in water management, given the torrential nature of the Mediterranean climate. The Resort does nonetheless have a water network in place to separate waste from rain water.

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

ANNUAL WATER CONSUMPTION BY SOURCE AND USE (m^3)

		2019	2020	2021
Water drawn from the municipal mains		**1,025,731**	**402,689**	**854,216**
Water for human consumption (used in restaurants, toilets, personal hygiene, cleaning, etc.)		694,148	274,598	596,637
PortAventura Park / PortAventura Caribe Aquatic Park		420,231	169,888	362,302
Ferrari Land		23,925	1,137	259
Hotels		249,343	103,430	233,235
PortAventura Convention Centre		649	131	3
PortAventura Dreams Village		-	12	837
Recreational and bathing water		329,448	126,026	257,054
PortAventura Park / PortAventura Caribe Aquatic Park		174,294	85,618	115,801
Ferrari Land		0	0	0
Hotels		155,154	40,408	141,253
Water for irrigation[1]		2,135	2,066	525
PortAventura Park / PortAventura Caribe Aquatic Park		1,650	1,649	352
Ferrari Land		124	124	26
Hotels		360	290	147
PortAventura Dreams Village		-	2	1
Regenerated water for irrigation from the WWTP[2]		**353,397**	**303,731**	**381,985**
PortAventura Park / PortAventura Caribe Aquatic Park		217,944	187,698	247,910
Ferrari Land		14,649	16,338	18,219
Hotels		106,701	75,125	95,739
PortAventura Convention Centre		14,103	24,272	19,819
PortAventura Dreams Village		-	298	298
Total		**1,379,128**	**706,420**	**1,236,201**
Total water consumption from the municipal mains for bathing, human consumption, and for recreational use at PortAventura World (m^3 per 1,000 visits-overnight stays per year)		**160.25**	**382.84**	**216.37**
Total consumption of water for irrigation at PortAventura World (m^3 per 1,000 m^2 landscaped/ year)	**Irrigation water from the municipal mains**	**3.18**	**3.06**	**0.78**
	Regenerated water for irrigation from the WWTP	**526.41**	**449.98**	**565.15**

Figures from direct meter measurements.
1. When the water from the WWTP (waste water treatment plant) is not suitable for irrigation of the parks and gardens, either because of microbiological contamination or the salt concentration levels, alternative sources of consumption must be used to ensure the survival of the plants. In this case, consumption is entirely dependent on the quality of the water sent by the Vila-seca and Salou WWTP.
2. This is treated waste water subjected to a treatment process to give it a suitable quality for certain uses, such as irrigation. The regenerated water reused at PortAventura World comes from tertiary treatment at the Vila-seca and Salou WWTP.

Protection of biodiversity and animal welfare

Protection of biodiversity

Numerous effects on biological diversity are expected because of climate change which will heighten conservation problems, and we therefore adopt measures intended to achieve sustainable biodiversity conservation.

The company's biodiversity policy includes various initiatives, such as adhesion to the Biodiversity Pact promoted by the Biodiversity Foundation of the Ministry of Agriculture, Food and Environment; collaboration with SEO/Birdlife to support its citizen science programme for the scientific monitoring of birdlife in Spain, and care for the areas of flowers, trees and shrubs that comprise the Resort's landscape context.

In 2021 the built surface area of PortAventura World was 492,482 square metres, with 675,894 square metres of gardens. When construction work takes place, consideration is given to the possibility of transplanting plant, tree and shrub species in the area. If this is feasible, they are transplanted to plant pots at a nursery, so as then to be relocated in the same area or others. Although this always depends on the species and its size, two years after transplantation they typically have the same appearance as in their initial location.

PortAventura World forms part of the Spanish Enterprise and Biodiversity Initiative, through which we commit to undertake our operations in a manner compatible with biodiversity conservation.

Commitment to protection of the common housemartin colony

In 2021 we put up information posters about the colony of housemartins (*Delichon Urbicum*) living at the Resort, in the Mediterranean Area and at the Hotel PortAventura. The estimation is that the breeding population of housemartins within the facilities of PortAventura World amounts to 255 pairs.

As with all other insectivore birds, the housemartin is considered a good bioindicator, and its presence indicates a high level of quality of the air and the water where some of the larvae of the insects that make up its diet develop.

Animal welfare

We have extensive operations in place to guarantee animal welfare:

- Periodic veterinary care programme with visits and analyses. The animals have access to healthcare, and undergo a range of medical examinations by an accredited veterinarian. A visual inspection is performed each day, and each bird is weighed to prevent any type of illness. Each year a specialist veterinary laboratory analyses the birds and issues a document indicating their state of health.

- Daily dietary control and hygiene control protocol for food storage, preparation and supply conditions.

- Preparation of accommodation units, comfort and climate.

- Exercise and health. Aside from the exercise they perform inside their accommodation units, each day they fly outside with their trainer, strengthening their bond with their surroundings and keeping them in good condition.

- Environmental enrichment measures. The birds have perches (in the case of birds of prey, perches with special padding), of different types to offer them different perching options. Toys are placed inside their accommodation units to allow the birds to interact and to stimulate their senses, and in the enclosures of very heavy birds, the ground is soft to imitate the feel of woodland underfoot, so as to avoid malformation. The birds are also kept at an appropriate temperature, and the more easily frightened species are protected with visual barriers.

- Covid-19 protocol to eliminate all contact between customers and birds.

- Hygiene and disinfection protocols for the installations. Three external health safety audits were conducted in 2021.

We have an animal entry and exit logbook at the Resort so that we know at all times which are at the facilities. There is also a video surveillance system to monitor any intrusion by people or predatory animals that could affect the comfort or safety of the animals. We likewise have a show supervisor who checks on the animals each day, and video signs and traditional signs posted at the facilities providing information about the characteristics of the animal species.

The care, upkeep and veterinary checks applied to the birds are subcontracted by PortAventura World from an outside firm specialising in these tasks.

Education and awareness-raising about sustainability

Education and awareness-raising in the interests of sustainability encourage people to adopt responsible measures to preserve the environment.

Oscar the Grouch and the characters of Sesame Street® star in the new show "Caring for the Planet", teaching our youngest visitors about the values of a sustainable world: responsible resource use and the importance of recycling.

PortAventura - EcoEduca wins Jordi Cartanyà 2021 Award from Tarragona Provincial Authority as best innovative sustainable tourism initiative

PortAventura - EcoEduca is a unique initiative which combines learning and fun, with the aim of presenting educational values to park visitors, and teaching attitudes in support of a more sustainable and environmentally friendly future. The product received the accolade of "best innovative and creative proposal contributing to sustainable development" at the Jordi Cartanyà 2021 Awards, handed out in Tarragona in November. The awards, arranged by Tarragona Provincial Authority through its Tourism Board, recognise the best business initiatives launched by the tourism sector in the Costa Daurada and Terres de l'Ebre.

The prize money from the award will be donated to the Catalan Ornithological Institute to assist in initiatives supporting biodiversity, and in particular protection and care of Europe's largest colony of swallows, located at PortAventura World.

The goal of the PortAventura - EcoEduca programme is to supplement the subjects studied at school by primary and secondary students, through practical, interactive workshops in order for them more effectively to assimilate this knowledge. It comprises two workshops, conducted with experts in each of the subjects, at no cost to the students:

- **Biodiversity workshop**. Exploring in greater depth the concept of biodiversity, and the origin, behaviour and ecology of the exotic birds featured in the PortAventura Park "Birds of Paradise" show. A specialist biologist presents live birds and explains the importance of protecting species diversity and preserving natural habitats, uncovering a number of the ecosystems to be found at PortAventura Park.

- **Zero waste workshop**. A space for reflection on the environmental impact of waste, options to minimise waste, and how PortAventura World is getting rid of disposable plastic. The workshop also teaches students about making sustainable use of materials to move towards a circular economy.

The programme is intended for students in the Upper Primary and Initial Secondary Cycles. Each workshop, lasting 50 minutes, addresses skills from the academic curriculum and areas where students can take action to play their part in building a more sustainable society.

2021 SOCIAL COMMITMENTS

Resumption of employment[1]

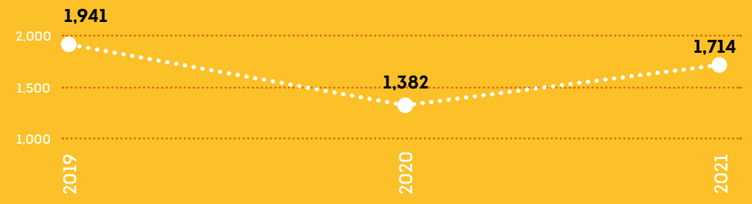
Around 98% of the workforce at PortAventura World resumed work in 2021, one year after the global outbreak of the Covid-19 pandemic. We have always prioritised responsible action so as to soften the impact of the health crisis on our team.

We have in this regard taken advantage of the measures provided by the Government. Over the course of 2021 the employment authorities authorised PortAventura World to implement various 'ERTE' furlough schemes. A total of 2,599 workers were covered by furlough processes, 1,503 on grounds of force majeure, and 1,096 because of impossibility (58% force majeure and 42% impossibility; 58% partial and 42% total) from professional categories of supervisors, technical, admin and operations staff. By 31 December 2021 a total of 47 employees were on furlough schemes (100% because of force majeure; 57% partial and 43% total), belonging to the professional categories of supervisors, technical and admin staff in the main, and operations staff to a lesser extent.

In January 2021 PortAventura World signed its collective bargaining agreement for the years 2020-2024.

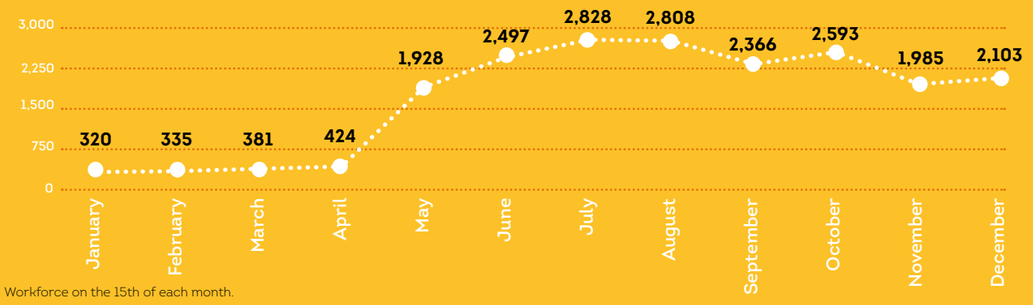
1. The figures reported for the team include the staff of PortAventura Entertainment, SAU. They do not include the six people working at the companies PortAventura Viajes, SAU; Hotel Caribe Resort, SL, and PortAventura Foundation. For further details concerning these people, see indicator 102-8 of the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

CHANGES IN WORKFORCE (ANNUAL AVERAGE)



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

EVOLUTION OF THE WORKFORCE DURING THE YEAR



Workforce on the 15th of each month.

INTERNAL STAFF

2,834
people employed in August[1]

1,107
people employed (equivalent)[2]

1,714
people employed (annual average)[3]

EXTERNAL STAFF ENTERING RESORT FACILITIES

777
people employed on average[4]

98%
workforce covered by the internal collective bargaining agreement[8]

75%
workforce a permanent contract[5]

73%
workforce employed full-time[6]

65%
operations workforce[7]

1. Figure corresponding to 15 August.
2. The figure corresponds to the full-time workforce active throughout the year on equivalent contact hours to the actual workforce hired.
3. Calculation based on the workforce in place on the last day of each month.
4. Calculation based on the sum total of people on the first and last day of each month (cumulative).
5, 6, 7. Calculation based on average people employed during the year.
8. Figure for 31 December.

Diversity and multiculturalism

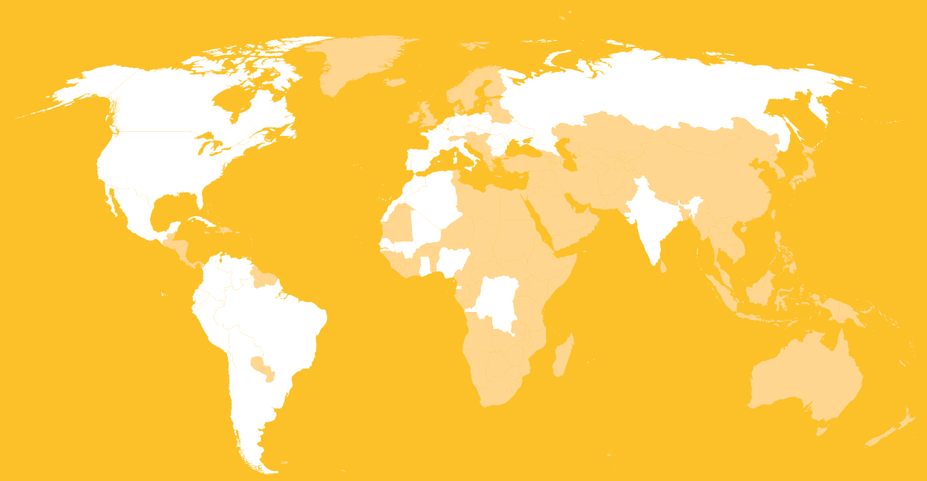
39
different nationalities

87%
workforce from Spain

13%
workforce from other countries

WORKFORCE BY NATIONALITY[1]

Germany	6
Algeria	3
Argentina	8
Belgium	1
Bolivia	4
Brazil	6
Bulgaria	5
Canada	1
Czech Republic	1
Chile	3
Colombia	14
Democratic Republic of the Congo	1
Cuba	3
Dominican Republic	3
Ecuador	3
Slovakia	1
Spain	1,508
United States	1
France	9
Ghana	1
Equatorial Guinea	5
Netherlands	1
India	1
Italy	20
Mali	1
Morocco	37
Mexico	2
Moldova	1
Nigeria	2
Peru	5
Poland	2
Portugal	6
Romania	24
Russia	9
Senegal	7
Switzerland	1
Ukraine	4
Uruguay	2
Venezuela	5



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

A healthy and safe working environment

Risk prevention culture for zero accidents

To achieve the goal of ensuring a high level of safety in the working environment, at PortAventura World we integrate risk prevention within a management system covering all levels and areas of business. We have in place and constantly update the occupational risk prevention plan in accordance with the applicable regulations in force, and our occupational risk prevention policy covers the targets, resources and organisational structure required for appropriate implementation.

The Management Committee, with advice from the Risk Prevention Service, define the annual targets for health and safety, in accordance with the priority strategic approaches. These are then passed on to the risk prevention officers for consultation and participation.

Once the annual targets have been set, they are presented at the Health and Safety Committee, which is governed by regulations unanimously approved by its members.

The purpose of this committee is to achieve greater involvement by all areas of the company to improve health and safety at work conditions. 100% of the workforce is represented by this committee.

Our Covid-19 plan includes a specific risk prevention plan for the workforce, establishing actions in the following spheres:
- Training and information
- Personal hygiene measures
- Workplace hygiene measures
- Specific risk assessment
- Organisational measures
- Additional protective measures
- Vulnerable groups
- Detection and notification
- Coordination of company activities

In 2021 we continued to strengthen our internal measures to contain infection,
- **Hand hygiene**, as the main measure to prevent and control infection, by installing gel dispensers and hand sanitiser solutions.
- **Respiratory etiquette** (set of measures to avoid the spread of the virus).
- **Use of face mask** (surgical and FFP2).
- **Plastic/acrylic glass screens** for customer-facing duties.
- **Possibility of working from home**.

In 2021 we conducted a total of 136 emergency drills, 115 risk assessments, 353 technical reports (noise, thermal stress, lighting, ergonomics and CO_2), 32 practical fire prevention courses, and 71 occupational risk prevention courses. The staff medical service conducted 899 medical examinations, 937 medical consultations, 402 vaccinations, and 175 consultations regarding exemptions. 3,928 Covid-19 tests were performed, along with 400 vaccinations of staff, relatives and contractors, in collaboration with the Health Department of the Autonomous Government of Catalonia.

INTERNAL STAFF

20.57
frequency index[1]

13.54 men
25.04 women

2,518.79
incidence index[2]

1,896.55 men
2,839.40 women

0.65
seriousness index[3]

0.35 men
0.83 women

5.22%
absence rate
(159,789 hours)

EXTERNAL STAFF

59.95
frequency index[1]

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

The accident rate indices at PortAventura World are below the average for the sector, and for the eighth year running the company was not included on the list of companies considered by the Autonomous Government of Catalonia to have a high accident rate.

PortAventura e-Saludable Programme

In accordance with our healthy company principles, we implemented the PortAventura e-Saludable health programme, with the goal of raising awareness among staff about the importance of looking after their health, and facilitating a range of activities, as well of services and facilities, allowing them to develop healthy habits.

Various initiatives were undertaken 2021 within the context of the programme:

- **"Gain life, lose weight" health programme**. In 2021 we adapted the programme as a result of the measures derived from Covid-19, with resumption by the participants who began the programme in late 2019.
- **Daily handout of fruit and free distribution of fruit and vegetable baskets**.
- **A little treat**. We promoted the importance of a balanced diet, occasionally featuring a "little treat". On occasion, produce such as chocolates, cinnamon biscuits and so on are handed out.
- **Blood donation campaigns** among company staff.
- **Sun protection campaign**. Information sessions with recommendations about protection, and distribution of suncream to attendees.
- **Awareness-raising campaigns** regarding cardiovascular disease, diabetes and hypertension.

2,384
Employees participating in the PortAventura e-Saludable programme

23,715
attendees at the different activities[1]

645
consultations with the health promoter

1. One single person may attend different activities.

Benefits for the team

Social benefits

We have a social benefits policy in place. In 2021 the workforce were able to continue enjoying the following advantages:

- **Discounts** on ticket purchases, hotel bookings, doors, restaurants, special rates for family celebrations, etc.
- **Outlet Store**. Reopened for several periods during 2021, and selling PortAventura World store outlet products at very attractive prices.
- **Flexible remuneration system** and special rates to contract health insurance with Adeslas. In 2021 the staff benefiting from health insurance amounted to 537 people (298 employees and 239 relatives).
- **Canteens** offering a menu for €2.50, including two courses, dessert and drink.
- **Prize draws**. In May, a prize draw was held to award 122 stays at the Hotel Colorado Creek extension. In December, a prize draw awarded 100 meals for two at the LaLiga TwentyNine's restaurant. 161 prizes given out at the end of the 2021 season: electronics products, experience packs, electric scooters, tickets for PortAventura Park and Ferrari Land, etc.

Given the restrictions derived from the Covid-19 pandemic, and in the interests of heightening precautions, the Sports Training room could not be reopened for sporting pursuits.

Work-life balance measures

Under the terms of the collective bargaining agreement in force, we apply different measures to facilitate work-life balance.

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

Talent development and training

Performance assessment

At PortAventura World we assess people's performance through a management model incorporating two tools and promoting professional development and continuous improvement:

59%

active workforce during the season who underwent performance assessment

ACTION MANAGEMENT SYSTEM

This facilitates the development of actions by all the staff, instilling a culture of continuous improvement and focusing the company on success. The system allows talent to participate in future internal selection and promotion processes, and to detect new training needs. It also serves to identify the skills required (corporate, team management techniques) for quality performance. All staff (except for those with effective working periods of 15 days or less) undergo a skills evaluation.

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

15%

average workforce during the year subject to variable remuneration

581

quality cards distributed

2,150

Christmas hampers distributed

2,225

technical shirts distributed

TARGET-BASED MANAGEMENT SYSTEM

Serving to obtain the information required for the personalised application of variable remuneration. Given the exceptional situation caused by Covid-19, specific new parameters were established for the achievement of targets. Members of staff receive rewards according to the goals achieved.

RECOGNITION OF MERIT

We have another two initiatives in place to recognise staff performance:

- **Quality cards**, allowing managers to reward those who stand out in the way they put PortAventura World values into practice and actively contribute to achieving the company's goals. These are distributed at the decision of team managers themselves. Given the exceptional Covid-19 situation, the Best Unit Awards could not be held. Many of the vouchers distributed under this award were handed out in the form of quality cards.

To thank staff for their efforts at high season, in 2021 we gave all the workforce invites to PortAventura Park and Ferrari Land. In December we gave the entire workforce a Christmas hamper, with a choice of two options available: traditional hamper and eco/charity hamper. At the end of season all active staff were also given a technical sports shirt with an exclusive team design.

Training for continuous improvement

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

The training plan structure is divided into areas:
- Corporate training
- Food safety training
- Environmental training
- Occupational safety training
- Development training
- Tailored training
- Specific section for events staff

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

In 2021 we established partnership agreements to take on two work placement students from the Autonomous University of Barcelona and the Lycée Français International in Reus.

3,280
employees who received some type of training during the year

96%
workforce trained[1]

43,294
total training hours

13.20
average training hours per person

98%
remote training

AVERAGE HOURS OF TRAINING PER PERSON, BY GENDER AND PROFESSIONAL CATEGORY (h/PERSON)

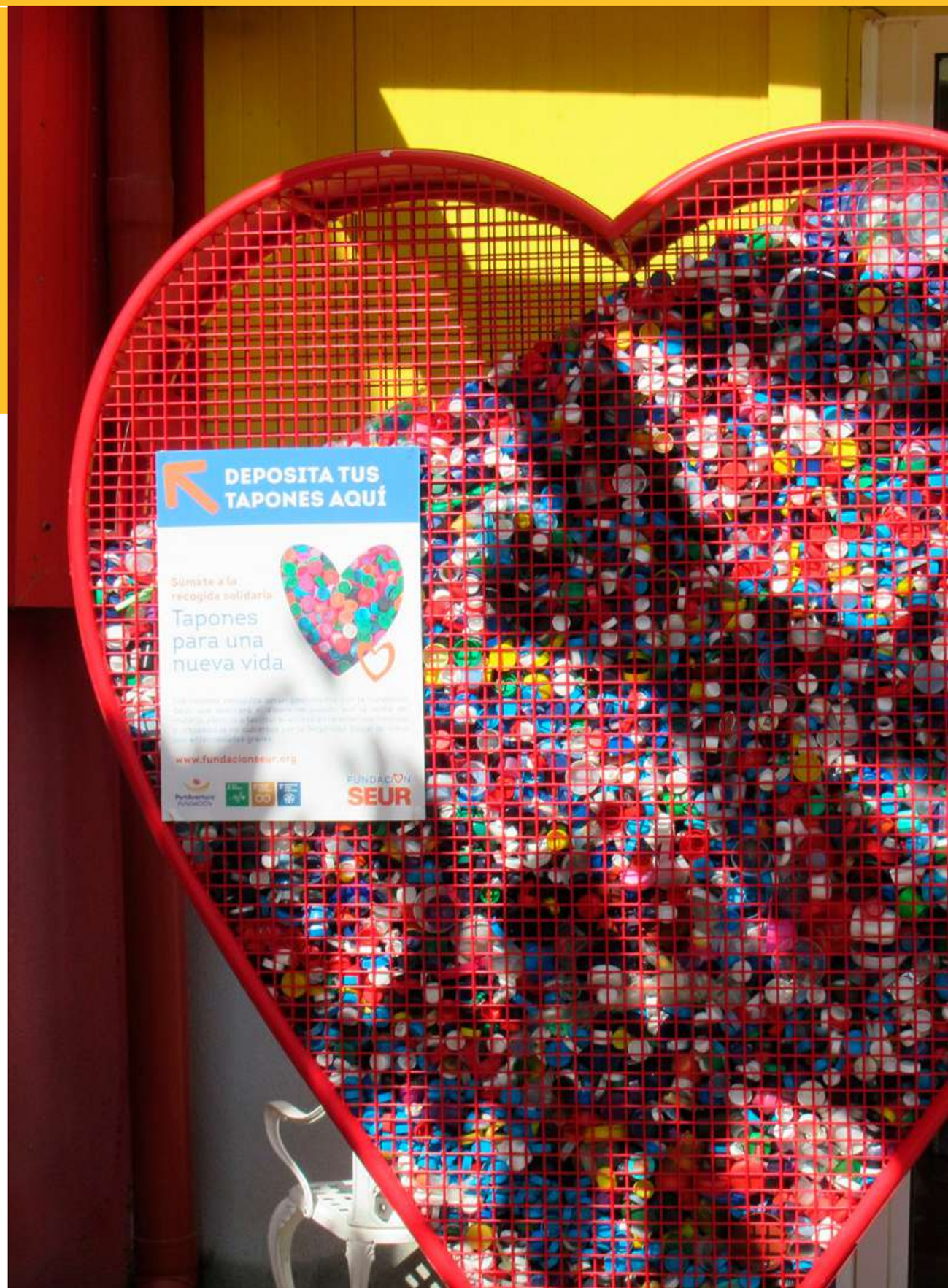
			2021
	Executives and area managers	9.43	
	Supervisors, technical and admin staff	10.91	14.34
	Operations staff	15.70	
	Executives and area managers	8.15	
	Supervisors, technical and admin staff	8.38	12.61
	Operations staff	13.85	

1. Percentage calculated according to total active workforce.

RST - Ready, Steady, Talent Programme

In partnership with other companies, we are involved in the talent programme promoted by the Transforma España Foundation. Its goal is to accelerate the development of high-potential young people at the companies involved, so as to increase the young talent at Spanish companies in the medium term.

Two members of the PortAventura World team were involved in the programme, which covers technical staff and middle managers. We also took part in the mentoring and support sessions likewise offered by the initiative.



Charity and fun activities

PortAventura Wealth promotes activities to engage its team, to foster a sense of belonging to the organisation, and to channel charitable initiatives.

- **Blood donation campaigns**: two blood donation campaigns were conducted among company staff, in September and December. The 173 participants were given a free ticket to PortAventura Park.
- **Special rates and prize draws** to attend the PortAventura Foundation charity dinner and take part in the charity Fun Run.
- **Distribution of roses on St George's Day** to the whole workforce.
- '**Bottle caps for a new life**' . PortAventura World has joined forces with this initiative by the Seur Foundation, with the goal of helping children with rare diseases. The recycling of plastic bottle caps is used to fund treatment or orthopaedic material not covered by the Social Security.

We are committed to digital channels for internal communication

We promote internal communication and permanent dialogue with our team. In 2021, communication took place mainly through digital channels, and the magazine *Acció* was no longer published. PortAventura World Team is the exclusive staff application containing corporate information, the benefits programme, job offers, the training platform and other services. The corporate app and intranet released a number of videos to coincide with the pre-opening and launch and close of the season.

Resumption of PortAventura Foundation activity

Although the pandemic had a real impact on regular PortAventura Foundation activities, in 2021 the organisation resumed the staging of charitable events, and once again began welcoming families to the PortAventura Dreams Village.

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

In 2021 the Foundation continued its efforts in pursuit of alternative ways of structuring the support for social organisations which, despite the pandemic, continue their work on behalf of their respective groups and users.

PORTAVENTURA FOUNDATION INCOME (THOUSANDS OF EUROS)

	2021
PortAventura World contribution to the Foundation	€ 412
Income raised through fund-raising events	€ 199
Donations from other foundations and partner companies	€ 424
Expenses required for operations	- € 213
Total net income	**€ 822**

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

	2021
Illnesses	€ 599
Special abilities	€ 112
Social exclusion	€ 106
Total grants	**€ 816**

99%

income allocated to Foundation projects

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

The PortAventura Foundation is known for its efforts to facilitate work-life balance, shared responsibility and social responsibility

The PortAventura Foundation was recognised in the Alares 2021 awards as one of the 17 leading organisations and individuals in Spain for social inclusion and work-life balance, and one of those forging a new path in the field of employment in the post-Covid era.

The Alares 2021 awards recognise efforts in the field of work-life balance, the promotion of shared responsibility and the social responsibility of different institutions, companies, social agents, executives and the media, among other categories.

Set up in 2005, the Alares Foundation has the goal of increasing economic competitiveness, placing people centre-stage in terms of well-being, and stimulating initiatives to improve their quality of life.

PortAventura World becomes new sponsor of LaLiga Genuine Santander

PortAventura World has reasserted its social commitment by becoming the new sponsor of LaLiga Genuine Santander, the football competition organised by LaLiga and made up of teams of people with intellectual disability. PortAventura World promotes this integration-focused project as part of the social initiatives channelled through the PortAventura Foundation.

The goal of the partnership is to generate value through the social responsibility programmes of both organisations, so as to develop initiatives that complement sporting pursuit and contribute to the comprehensive development of people with intellectual disability.

PortAventura World and LaLiga will over the course of the season be undertaking linked activities both in person and digitally. Within the context of the agreement, PortAventura World will be providing LaLiga Genuine Santander teams with access to their hotels during the days of the competition at the base in Tarragona. The initiatives also include the presence of Resort mascots for entertainment at the male and female teams' matches during the competition.

Return of Portaventura Dreams Village

This is the project intended for families with children and youngsters suffering serious illnesses, offering them a unique experience with a positive impact from the psychological perspective as they battle their illness. The families enjoy a six-day stay completely free of charge, including accommodation in the villas, access to the three PortAventura World parks, and exclusive activities within the village itself. The village has implemented a specific action protocol to address Covid-19 so as to ensure the guests' safety.

The Dreams project has been made possible by the Niño Jesús Hospital in Madrid, and the Sant Joan de Déu and Vall de Hebron Hospitals in Barcelona, whose committees of medical staff, social workers and health experts, together with the Red Cross, have the task of selecting the families who take part each year.

142

families welcomed to the PortAventura Dreams village

1,835

overnight stays at the PortAventura Dreams village

The reopening of the PortAventura Dreams village received the support of LaLiga Genuine and the involvement of the Nàstic Genuine team, who formed a guard of honour together with the volunteers when the families entered.

PortAventura Foundation and Ricky Rubio Foundation sign partnership agreement at PortAventura Dreams Village

The PortAventura Foundation and Ricky Rubio Foundation have signed a partnership agreement to help families in vulnerable situations who have a child undergoing cancer treatment.

The first phase of this social project began with the stay by a family of the Ricky Rubio Foundation's Luca Project at the PortAventura Dreams village. One of the aims of the Ricky Rubio Foundation is to improve the clinical context of child lung cancer patients and their relatives.

Volunteering and direct contributions to projects

Volunteer staff are essential to perform the PortAventura Foundation's activities. During the 2021 season, the members of the volunteering programme took part in such varied events as:

- **Teaming 2021 Project**. PortAventura World staff can present charitable projects and contribute to their development by voluntarily donating one euro from their salary. For every euro given, the PortAventura Foundation contributes another two. The funds raised this time around were donated to the SAMS Association (Arrhythmic Syndrome related to Sudden Death), and the La Nineta dels Ulls Foundation.
- **Christmas visits** to the Joan XXIII and Sant Joan de Reus Hospitals, without entering inside. A gift was given to each of the children staying at the hospital.
- **Switching-on of lights at Sant Joan de Déu Hospital**.
- **Accompaniment of families on the PortAventura Dreams programme.**
- **6th Charity Golf Tournament**
- **9th edition of the Charity Fun Run**
- **10th edition of the PortAventura Foundation Charity Dinner.**

61 PortAventura World employees registered as PortAventura Foundation volunteers.

Support and collaboration with other foundations

Charity days at PortAventura Park

"Fent Amics". PortAventura Foundation and Down Catalunya (12th edition)
The 12th edition of the "Fent Amics" ("Making Friends") charity day organised each year by Down Catalunya and the PortAventura Foundation, brought together 2,500 people. A dance performance by the Down Revolution group made up of youngsters from Down Tarragona was staged at the Chinese Grand Imperial Theatre. The income from ticket sales was donated to Down Catalunya and its 10 organisations (Andi-Down Sabadell, Aura Fundació, Down Lleida, Down Tarragona, FamíliaAMIC, Fundació Astrid 21 de Girona, Fundació Catalana Síndrome Down, Barcelona Down, Fundación Cromo Suma and Fundación Reto).

"Posa't la gorra". PortAventura Foundation and AFANOC (Association of Relatives and Friends of Children with Cancer in Catalonia) (19th edition)
PortAventura Park was once again full of fun, good vibes and a really charitable spirit for the 19th edition of "Posa't la gorra" ("Put your cap on") day organised by AFANOC (Association of Relatives and Friends of Children with Cancer in Catalonia). Although this year's edition had a different format because of Covid-19 restrictions, hundreds of people joined the campaign by buying a ticket at the reduced price of €27.

Internal fund-raising events

***Fun run*. Charity event. PortAventura Foundation (9th edition)**
The ninth edition of the charity fun run donated the proceeds to La Muntanyeta, the Provincial Cerebral Palsy Association. La Muntanyeta is a non-profit organisation dedicated to caring for children and adults affected by cerebral palsy and other forms of encephalopathy. Its mission is to improve the quality of life of people with multiple disabilities, to champion their rights, facilitate their development and promote their social participation.

767
runners

€ 10,125
donation

PortAventura Foundation Golf Tournament (6th edition)
The PortAventura Foundation held the sixth edition of the Charity Golf Tournament at the facilities of Infinitum Golf. All the funds raised by the tournament, with 100 entrants, were donated to the Down Tarragona Foundation, the Down's Syndrome Association for the province of Tarragona, the main aim of which is to improve the quality of life of people with Down's Syndrome and other similar intellectual disabilities, as well as their families. Four introductory golf courses were also conducted for children from various groups, including Down Tarragona.

€ 10,125
donation

PortAventura Foundation charity dinner (10th edition)
More than 900 people gathered for the 10th edition of the traditional Charity Dinner. All the funds raised by the event, which this year totalled a record figure of 112,530 euros, were divided equally among support for various social projects of the Red Cross, the AIDS Foundation and PortAventura Foundation. The Red Cross plans to use its funds for the Red Cross Response project, while the AIDS Foundation will be using the donation to assist research into the Covid-19 vaccine. For its part, the PortAventura Foundation will continue to support the PortAventura Dreams project.

€ 112,530
donation

One of the most notable events during the charity dinner was the commemoration of the 10th anniversary of the PortAventura Foundation, which in 2021 celebrated a decade full of meaningful initiatives with a considerable social impact.

Leisure accessibility

The PortAventura Foundation facilitates access to leisure through the donation of free tickets to PortAventura Park. These donations are made directly to centres focused on helping and improving the quality of life of children and teenagers, mostly in the local region, with a particular focus on those with programmes helping children with serious illness or those at risk of social exclusion.

5,440
beneficiaries in 2021

New customer experiences

Additions to the leisure offering

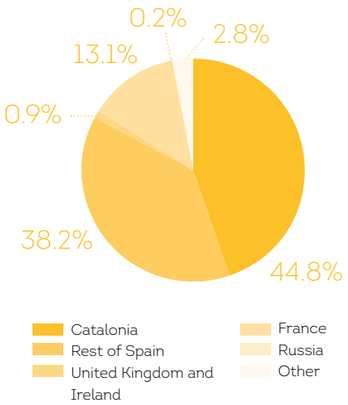
Families from all round Europe come here to enjoy the particularly complete offering of leisure, accommodation and catering available at PortAventura World, while companies and organisations stage their events at the PortAventura Convention Centre. The Resort is constantly updating and evolving, so as to continue enriching the customer experience.

CATALUNYA

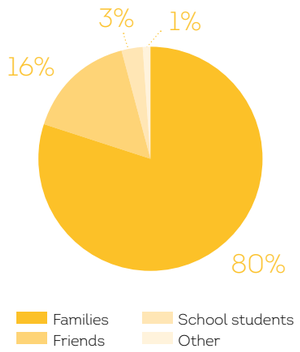
FAMILY HOLIDAYS

PortAventura World boasts the "Family Tourism Destination" badge awarded by the Catalan Tourist Board, in recognition of its commitment to quality and specialist care for families with children.

ORIGIN OF VISITS

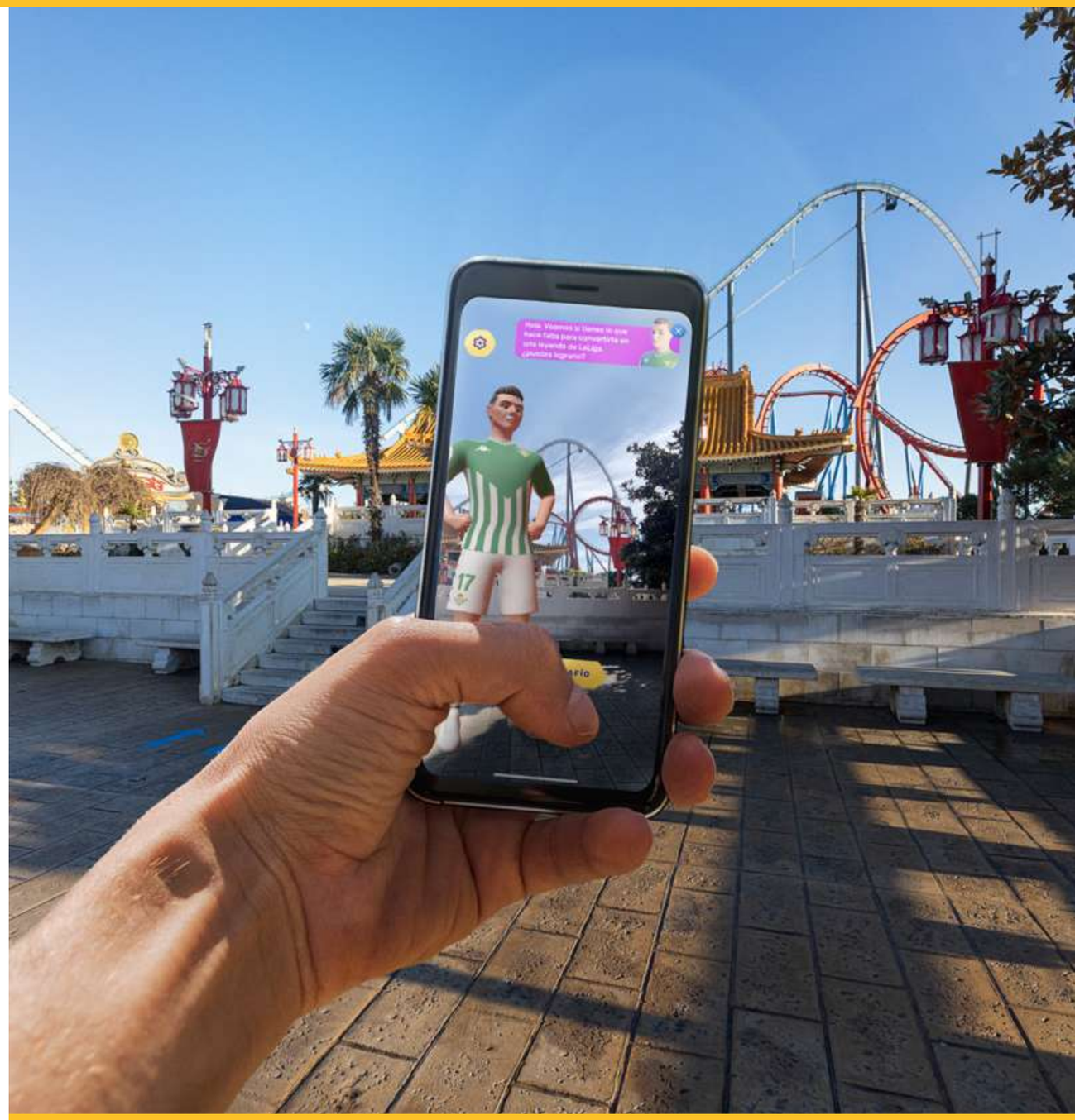


CUSTOMER PROFILE



80%

family visits to PortAventura World



'The Beat Challenge', a new way of playing football, where the physical and virtual worlds combine.

Tripadvisor Travellers' Choice Awards acknowledge two PortAventura World hotels

The Hotel Colorado Creek and Hotel Mansión de Lucy were among the prize-winners at the 2021 edition of the Travellers' Choice Awards, the accolades awarded each year by TripAdvisor on the basis of its users' positive opinions and preferences. Located in the Far West zone of the theme park, they were chosen by travellers as two of the best establishments to stay at, thanks to their services, the quality of their facilities, and the customer care they offer.

The Travellers' Choice Awards are the only ones in the tourism industry based on millions of favourable comments and opinions by visitors from all around the globe, selecting "the best of the best" in the words of the organisation itself, and drawing on the experiences of the real tourism experts: actual travellers who have visited these locations.

PortAventura Business & Events, constantly evolving to offer unique experiences

Despite the substantial impact of Covid-19 on the MICE (*Meetings, Incentives, Conventions and Exhibitions*) sector because of restrictive measures and limitations on social gatherings, PortAventura Business & Events continued working on its protocol to address Covid-19: "Safety is our priority". This has the support of official bodies and external auditors, such as the ICTE (Spanish Tourism Quality Institute), the auditor SGS and the consultancy Biolínea, covering a whole raft of measures implemented throughout the installations. Meanwhile, in operational terms a PCR or antigen testing service has been launched for participants when they arrive and/or depart.

PortAventura Business & Events continues to evolve so as to offer unique experiences in the world of events, and the very best option for each client. One of the advantages of the PortAventura Convention Centre is the considerable size of its conference rooms and the large, open spaces available, making it easier to comply with social distancing rules. Meanwhile, the spacious terraces and gardens surrounding the building offer a host of options for new outdoor formats. The proximity of all the spaces with which PortAventura Business & Events is equipped (the Convention Centre, the hotels, restaurants and theme parks) allows events to be staged with minimal travel, thereby avoiding potential risks.

The most notable events during 2021 included:

- **International**: Bchef, Gasel, Gamexpo, Ableton, Clear Associates, Cloudpay and IAAPA.
- **National**: Freshly Cosmetics, Fresenius Kabi, Deloitte, CasualPlay, Seur, Fundación Circe, Laboratorios Urgo, Caixabank Experience, various LaLiga events, among others.

PortAventura Convention Centre offers the option of hiring people with Down's syndrome as support staff for the event, contributing to their occupational inclusion. The centre likewise boasts extensive options to stage sustainable and socially responsible events.

120
events staged

26,797
participants

PortAventura World on the innovation route

We formed part of Innobus 2021, the innovation route organised by Innobaix and the Barcelona Metropolitan Area, with the aim of linking up young talent and regional companies through innovation challenges. The team of students and the programme organisers were able to enjoy a day at the park, and a corporate presentation. PortAventura World also belongs to the jury at the final gala to evaluate the innovation projects presented.

"MasterChef Junior 9" contestants have fun at PortAventura World

In the outdoor trial, the contestants learned while having fun at PortAventura World. The park turned 25 last year, but the pandemic prevented the deserved celebrations. On this occasion the jury and contestants enjoyed the parks, attractions and shows, before turning their attention to the pots and pans. The jury selected some of the star dishes from the cuisine of the Costa Daurada region to make up the menu produced by the two teams and served to 100 visitors. Chef Arnau Bosch (two Michelin stars) and Arnau París, winner of 'MasterChef 9', were on hand in the kitchen to help the youngsters out.

Chefs Jordi Cruz, Samantha Vallejo and Pepe Rodríguez also made sure they found time to enjoy the park's attractions, making the most of their visit.

Augmented reality, 3D graphics and holographic illusions, the new hybrid experience of PortAventura Business & Events

The new Hybrid Experience & Real Emotions is an innovative format committed to using new technologies to enrich the experience by creating high-quality content, augmented reality, 3D graphics, gamification, interactive presentations, holographic illusions and other features. The Convention Centre is equipped with the corresponding venues capable of broadcasting and staging this hybrid event format, as well as a specialist technical and content team.

The new service, which aims to offer a response to new global connectivity needs in the sector, delivers added value for any event or product presentation held at the PortAventura Convention Centre, connecting physical and virtual audiences, and helping to adapt any event to the stipulated venue capacity and the needs required in terms of safety.

We hold the first Balloon World Cup, fronted by Gerard Piqué and Ibai Llanos

PortAventura World became the sponsor, venue and broadcasting centre for the first edition of the acclaimed Balloon World Cup, organised by streamer Ibai Llanos and the company Kosmos, fronted by Gerard Piqué. The initiative serves to position the brand and generate an impact among new audiences and targets in the world of digital entertainment.

Almost 2 million people watched the Balloon World Cup live, while over 630,000 viewers logged on for the golden minute of the competition broadcast on Twitch, and involving 32 international teams.

Evaluation of the experience

At PortAventura World we measure customer satisfaction so as to detect points for improvement and to evaluate the measures implemented. Enhanced customer satisfaction is a strategic goal.

CUSTOMER SATISFACTION

	2021
Overall rating of the day at the park	3.76/5
Overall rating of the stay at Resort hotels	4.10/5
Overall satisfaction rating of Resort customers	3.92/5

PORTAVENTURA PARK

42%
Net Promoter Score

92%
probability of repeat visit

4.23/5
service provided by employees

4.24/5
attractions, best-rated item

FERRARI LAND

70%
probability of repeat visit

4.64/5
Red Force

4.20/5
cleanliness, best-rated item

HOTELS

53%
Net Promoter Score

97%
customers who stayed at the hotels felt safe regarding the measures to combat Covid-19

The service provided by staff is the best-rated item at all the hotels (between 4.32 and 4.55, depending on the hotel)

PORTAVENTURA CARIBE AQUATIC PARK

85%
probability of repeat visit

4.11/5
service provided by staff, the best rated

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

PortAventura World has an internal procedure in place to handle claims and complaints: receipt and registration of the grievance, search for information as to the events involved, resolution of the problem if possible, notification of the customer as to how their complaint has been resolved, and entry in the claims and complaints database. Improvement actions are proposed internally to avoid future incidents.

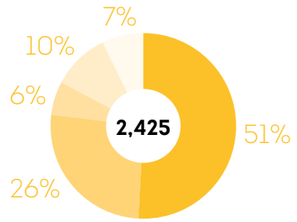
2.850

complaints received at parks

0.0009

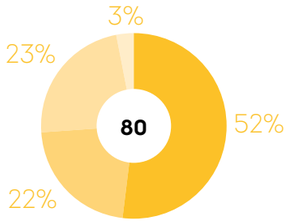
ratio of complaints/park customer

COMPLAINTS BY PORTAVENTURA PARK AREA



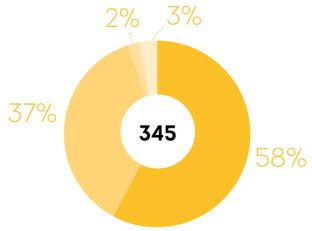
General
Attractions
Commercial
Admissions
Other*

COMPLAINTS BY PORTAVENTURA CARIBE PARK AREA



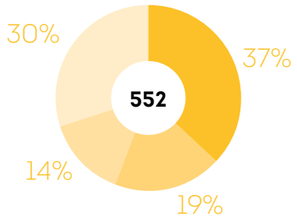
General
Attractions
Admissions
Other*

COMPLAINTS BY FERRARI LAND AREA



General
Attractions
Tickets and *car parks*
Other*

COMPLAINTS BY RESORT HOTEL AREA



Reception
Apartments
Restaurants
Other**

552

complaints received at hotels

0.00076

ratio of complaints/hotel customer

*Other: stores and games, maintenance, catering, shows, customer service, safety, cleaning, transport and medical service.
**Other: shows, car parks, swimming pools, catering and stores.

Accessible leisure for customers with special needs

At PortAventura World we strive continuously to improve leisure access for customers with functional diversity. We have a Special Needs Customer Service Office, and an access policy regarding discounts and priority access. At the Office, we provide information about suitable attractions, services and facilities for people with functional diversity, issue credentials for architectural barrier-free access, and bookings at restaurants in an architectural barrier-free area.

The park facilities are designed in accordance with regulatory accessibility criteria, both the buildings and the attractions, car parks, urban landscaping and hotels. The theatres and show venues also have architectural barrier-free access.

Catering service for all

At PortAventura World we have established a procedure regarding special needs: we provide an allergy and intolerance form for all customers so requesting, giving them access to information in advance, and at the hotels when they register. The information is passed on to the restaurants to be taken into account in all meal services. For those with food allergies and intolerances using only the theme park, we have a table service booking form and special form allowing visitors to bring food into the park in cases of challenging intolerances and allergies. This document must always be accompanied by a medical certificate in accreditation of the allergy or intolerance in question.

For those with coeliac disease, we provide the *Gluten-free Eating* guide, covering the various catering points (table service, buffet and self-service) with suitable products available, while those with special dietary needs are provided with information as to catering options in the *Food Intolerances and Allergies* guide.

We promote a Mediterranean diet at our catering points, with an extensive offering of side vegetables and healthy desserts, and progressively increasing our vegetarian offering. At our promotion points, we offer healthy options such as sliced fruit and natural juices.

Delion, a journey to a new, exclusive gastronomic universe at PortAventura World hotels

This is an innovative culinary initiative for our hotel catering. Delion offers PortAventura World visitors a unique experience covering all five senses, with an innovative presentation and recipes prepared with quality produce. Guests at the Hotel Colorado Creek, Hotel PortAventura and Hotel Gold River can enjoy the Delion experience, as one of the Resort's key new developments for the 2021 season. The new offering enriches the breakfast and dinner menu at these establishments with distinctive ideas, full of colour and prepared using healthy, fresh, and above all high-quality produce.

2021 GOOD GOVERNANCE COMMITMENT

Safety as a priority value

Safety is one of the values guiding our conduct, and is in turn a priority strategic goal. At PortAventura World we have strict safety measures in place in every area and for all visitors. In the 2021 season we maintained all Covid-19 prevention and safety measures to deliver a safe leisure offering.

Covid-19 prevention and management system

With the aim of protecting the health of our customers and staff to the greatest possible extent, at PortAventura World we adopted all health and safety measures stipulated by the authorities, which were furthermore certified by external auditors, with PROCICAT approving the sectoral theme park and attractions plan.

Our Covid-19 management and prevention system holds the following certifications:

- **Covid-19 management protocol certification,** issued by the auditor SGS, global leader in inspection, verification, analysis and certification. Renewed in 2021.
- **Covid-19 prevention systems certification** awarded by Biolínea, a highly reputed consultancy specialising in resolving public health issues. Renewed until July 2021.
- **Safe Tourism Certified** badge issued by the ICTE (Spanish Tourism Quality Institute), certifying compliance with the ICTE protocols at the park and in all activities undertaken. Renewed until July 2021.

These prevention and safety measures allowed PortAventura World to obtain the "Safe Travels" badge issued by the World Travel and Tourism Council (WTTC) with the World Health Organisation, in recognition of the special implementation of health and safety protocols.

Measures to protect people

Safety at attractions and facilities

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

- Maintenance, inspection and certification go beyond local, regional and national standards and the commitment for annual certification on the part of the authorised organisation or third party.

- The existence of a control centre guaranteeing an immediate response in the event of any malfunction or incident alert, centralising 100% of information about events at Resort facilities.

- 24-hour-presence of sufficient qualified staff for initial and immediate intervention, minimising or eliminating the risk of any spread or worsening of consequences.

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

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

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

SAFETY MEASURES

24h

Control centre in operation 24 hours a day, 365 days a year

Over 700 cameras at the Resort controlled by the control centre

29

Annual average daily security staff positioned at the Resort, including internal and external staff

136

Emergency drills performed in 2021

0

Safety incidents in the 2021 season

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

- Initial certification (after the construction phase) of all attractions, by TÜV SÜD and TÜV NORD before they open to the public (EN 13814).

- Comprehensive annual inspections and annual certification by SGS, an independent, Government-authorised organisation. There is a maintenance procedure manual for each attraction, certified by the same organisation.

- PortAventura Caribe Aquatic Park annual inspections and certification by TÜV SUD in accordance with EN 1069.

- Daily inspections conducted in accordance with the maintenance manual and the requirements set out during initial certification. The attraction does not open to the public until all adjustments, inspections and repairs required have been implemented.

- Certification of the maintenance books and procedures for the attraction.

- Random internal audits during daily inspections throughout the season.

- Certification of all attractions regarding design, construction, installation and maintenance (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). PortAventura World is also adapting to the update in the 2020 version of EN 13814, in anticipation for the replacement of the current EN 13814 from the year 2006.

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

Nº ES18/83045

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

PortAventura World has a safety manager who belongs to the European Safety Committee of the IAAPA (International Association of Amusement Parks and Attractions), whose forums discuss regulatory issues regarding attraction safety, communication of accidents or incidents and the corresponding actions, accessibility of installations and worker safety.

Water and safe installations

Water quality control

Ciqua, the PortAventura World internal laboratory, plans and performs many of the water quality control tasks for drinking water, bathing and recreational water (attractions, fountains and water effects) and regenerated water for irrigation use. Some of the tasks planned by Ciqua are conducted by similarly accredited external laboratories. Ciqua management is accredited under standard ISO 9001 (now in its 2015 version), guaranteeing fulfilment of all regulatory requirements in force regarding water quality and risk prevention. All audits have successfully been passed since 2009 (both renewal and monitoring) with regard to this management quality standard.

Control of installations

Visitor safety includes all installations required for the proper functioning of the Resort: electrical and lighting equipment, ventilation and cooling systems, production of sanitary hot water and plumbing distributions. The installations are inspected and certified beyond the requirements of the technical regulations.

We monitor for any possible spread of pathogens, and ensure a bacteria-free atmosphere by means of periodic scheduled disinfection of the ventilation and climate control ducts, cleaning of the interior of chimneys and extractor hoods, and work on discharge and foul water lines.

We review and certify the visitor protection systems, comprehensively complying with fire detection and protection regulations, emergency exits and evacuation routes, automatic extinguisher systems, etc.

Food safety

In 2021 we renewed certification under standard ISO 22000:2018 at the Hotel Portaventura, Hotel El Paso, Hotel Gold River, Hotel Colorado Creek and Hotel Mansión de Lucy.

As for the impact of Covid-19 measures on food safety, during the 2021 reason we took the following actions:

- Training of catering staff in Covid-19 prevention measures.

- Design and implementation of a specific Covid-19 procedure for catering, which includes:
  - Preventive measures during operations for the delivery of ingredients.
  - Staff hygiene
  - Working apparel laundry
  - Good food handling and process hygiene practices
  - Use of face mask
  - Use of gloves
  - Use of rubbish bins
  - Hygiene of commonly used devices
  - Respiratory etiquette
  - Specific disinfection and cleaning
  - Signs, gel dispensers, capacity control, digital menus,
  - Flows of personnel
  - Specific measures for each service:
    self-service, table service, buffets, supercarts and events

- Implementation of a Covid-19 audit format to verify the degree of compliance with preventive measures at each unit. A total of 153 audits of this kind were conducted in 2021.

- Design and installation of specific Covid-19 signs at the catering units.

AENOR
FOOD SAFETY
ISO 22000

As well as maintaining ISO 22000:18000 certification at the current hotels, in the medium term we also plan to include the Hotel Caribe and PortAventura Convention Centre within the scope of certification.

To guarantee the implementation of food safety systems and identify any possible improvement actions, a range of checks and monitoring procedures are undertaken:

- **Periodic hygiene and sanitary audits** of all catering locations to evaluate the degree of implementation of the system.
  100% of open catering locations audited each year
  110 external audits
  193 internal audits

- **Food and surface analyses**. Random produce inspection to ensure microbiological safety.
  100% of open catering points and hotels audited each year
  814 analyses at catering and hotel points
  32 analyses of ingredients delivered by suppliers

- **Audits of suppliers**
  4 external audits
  8% of food suppliers audited

Safety of merchandising

We guarantee the safety of all merchandising articles that we offer at the Resort through compliance with the legislation in force, CE marking and labelling, with updates in accordance with any relevant regulatory changes. The organisation providing PortAventura World with consultancy regarding merchandising articles intended for children (even if not toys) is the Technological Child Product and Leisure Institute. They are subjected to safety tests under European standard UNE-EN 71 (part 1-13):

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

Continuous improvement in cybersecurity and privacy

At PortAventura World we focus our digital responsibility on cyber-immunity and protecting the confidentiality, integrity and availability of IT systems, mobile devices, networks and data.

In 2021 we continued to implement new cybersecurity measures:

- Completion of the authoring of all policies, standards, procedures and reports required for ISO 27001 certification.
- Design of a 2022-2024 plan for progress in continuous improvement and to implement improvements detected in the *Cybersecurity Assesment 2021*.
- Gap analysis and PCI compliance, and detection of areas for improvement.
- Launch of the project to implement measures in the industrial security area and hiring of a cybersecurity consultancy for the cloud environment.

As for the deployment of new detection, protection and response tools, we promoted the following projects:

- Implementation and deployment of multifactor authentication.
- Deployment of an MDR tool and hiring of the Thread Hunting service (24x7x365 monitoring) to oversee alerts from the tool.
- Replacement of the bandwidth administrator to improve connectivity control and traffic management within the company's virtual networks.
- To increase awareness of cybersecurity within our organisation, PortAventura World has taken a range of actions: design of a cybersecurity training initiative, implementation of a phishing (ethical hacking) campaign and a communication campaign entitled "Preventing ransomware attacks also depends on you", among others.

Privacy and data protection policy

With regard to data protection, we have a privacy policy in place at PortAventura World which establishes the basic principles and guidelines regarding data protection at PortAventura World and the PortAventura Foundation.

We have a data protection officer with proven training in the field, who oversees and supervises all data processing procedures (from project design to the final stages of processing), ensuring compliance with the basic principles of data minimisation and restriction of storage periods, and the legal basis for processing, among other aspects. We thereby guarantee compliance with the principles of the privacy policy, as well as the regulations applicable in this regard. The role of data protection officer corresponds to the Legal Consultancy Area which, together with the Information Security Department, advises and supervises the fair, lawful and secure processing of the personal data of customers and workers.

We have a supplier approval procedure in place which processes personal data on behalf of PortAventura World, in order to engage only those suppliers that offer sufficient guarantees in the application of technical, organisational and security measures in data processing.

We have a register of all processing activities undertaken by PortAventura World, and conduct the relevant impact assessment whenever processing could entail risks to the fundamental rights of the data subjects. We have likewise established various protocols and procedures to determine the maximum data storage times, possible data breaches, and to guarantee that data subjects are able to exercise their rights.

In the interests of due regulatory compliance, an external audit has been conducted to evaluate information security and regulatory content, testing and evaluating the effectiveness of the technical and organisational measures in place to ensure regulatory compliance in personal data processing. This audit is conducted every two years.

Investments for unique experiences

Distinctive and innovative projects

In 2021 we made on economic investment of more than 20 million euros, implementing new developments and products for the season, with the aim of continuing to offer visitors a first-rate experience. From among all the actions taken, we would emphasise the expansion of Hotel Colorado Creek, the development of an ambitious culinary project available to users staying at various of the hotels, the creation of new shows and The Beat Challenge in partnership with LaLiga, with the new virtual game and the world's first football-themed LaLiga restaurant named LaLiga TwentyNine's.

Expansion of the Hotel Colorado Creek

In 2021 we opened the new Creek Valley building to the public, an extension of the Hotel Colorado Creek, adding 141 deluxe rooms to the hotel. The expansion was designed with the same theming experience as the rest of the four-star hotel, drawing its inspiration from the gold fever in the Wild West, and transporting guests to the luxury ranches of Rock Creek in the USA. The Hotel Colorado Creek expansion also features a new swimming pool area, and the new Lake Bar restaurant.

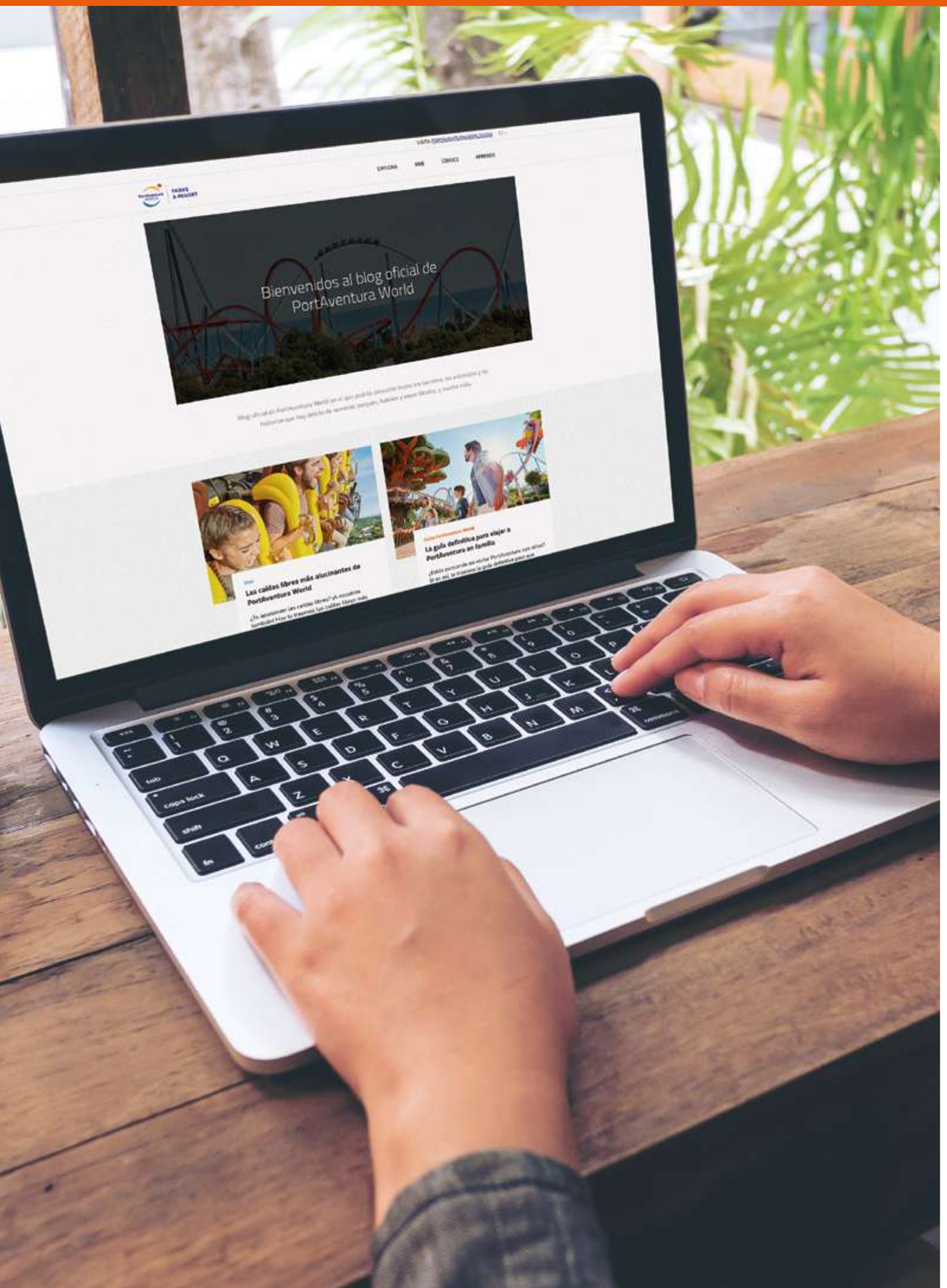
The development of these new facilities will serve to continue offering experiences with a unique and distinctive personality for guests at the Hotel Colorado Creek, which stands out for its high level of theming and the quality and comfort of its facilities. With an investment of 16 million euros and an increase of nearly 18,000 square metres to the hotel's surface area, this project demonstrates our firm commitment to develop and expand the hotel offering, as well as the desire to serve up new products and facilities for guests.

LaLiga TwentyNine's, the first sports bar in its class in the world, and the revolutionary videogame 'The Beat Challenge'

PortAventura World, Kosmos and LaLiga have completed the first phase of the joint venture signed by the three brands to revolutionise the world of entertainment and emotions, through new technologies and innovation. This takes the form of LaLiga TwentyNine's, the world's first football-themed LaLiga restaurant, a unique and pioneering sports bar concept, and 'The Beat Challenge', a football skills and platform video game developed for launch via a mobile application, and using augmented reality technology. Users are able to dive into the challenges set both at PortAventura World and at home or elsewhere, combining physical reality with the virtual world.

Both projects link the world of sport and football to entertainment and emotions in an innovative way, by combining physical and virtual experiences, aiming to deliver novel content for the Resort's millions of customers, and more than 115 million fans of the club competition.

The strategic agreement between PortAventura World, LaLiga and Kosmos came into being in 2020. The presentation of the restaurant and video game marked the culmination of the first phase of the project, which has a three-phase investment budget channelled through 'LaLiga Entertainment', the joint venture set up by the three companies. This first phase involved almost 10 million euros, while the second, with the design and development of a new LaLiga themed attraction, has a planned investment of 40 million euros, and the third, focused on the creation of a theme park for the club competition within the Resort is expected to involve an investment of around 100 million euros.



Advances in the digital acceleration plan

We remain immersed in a digital acceleration process with the aim of improving our visitors' experience and continuing to offer them a quality service, while also responding to the needs of the current context, making us a flagship for the sector. The online hotel check-in service is of particular significance in this regard, improving the guest experience and placing technology at the service of visitors. This commitment to technology has also been seen at PortAventura Park and Ferrari Land, with an access scanner for those attractions that offer the Express Service.

Other initiatives undertaken in various fields during 2021 include:

- **Development of a new website** which we will launch in 2022, implementing the needs detected in the usability analysis, to allow a better user experience and facilitate content searches, browsing and interaction with site elements. The new website design features more images and audiovisual content displaying the PortAventura World product. The content will be improved to provide clear information, so as to reach more users in organic searches. We conducted an SEO review to keep our pages in a good position, eliminating those that were not necessary, and improving those that were.

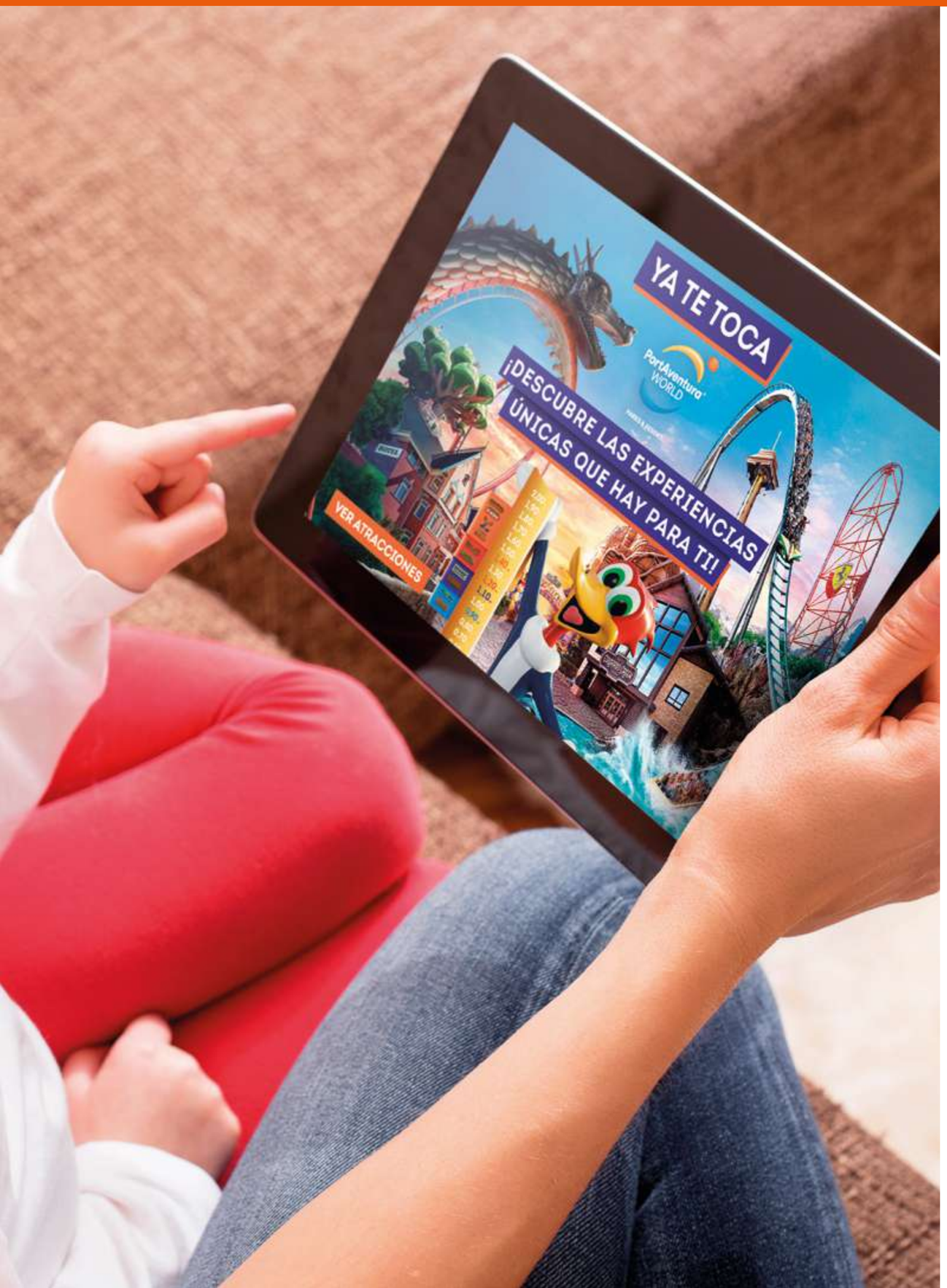
- **Launch of the official PortAventura World blog** with more inspirational and emotive content.

- **Launch of new funnels** for hotels, tickets and yearly passes.

- **Improvements for conversion ratio optimisation (CRO)**. We have conducted the analysis, development and implementation of new A/B tests for the hotel and ticket funnels, and the website, to detect conversion improvements. We have also implemented improvements in Google Analytics measurement to give us more precise information about user behaviour on the website and funnels.

- **New CRM actions**. We have launched the project for our new relationship model, which will serve to analyse customer behaviour in the past, and identify and customise actions addressing them: single view of the customer, life-cycle action plan, customer journey and future loyalty programme. We have also optimised the newsletter spaces, working on the combination of modules capable of communicating different content in a more orderly manner. And we have reactivated and improved customer journey communications.

- **Development of a programme allowing customers to use cryptocurrencies** as a means of payment, initially allowing the use of the virtual currency Bitcoin. This is planned for launch in 2022.



To coincide with the start of the Back to School season, PortAventura World launched the "Ya Te Toca" ("It's Your Turn") campaign, with the installation of new height gauges on the streets of Barcelona and the main towns in the province. To enhance social media use, users could employ a new virtual filter based on augmented reality to check their height, and take part in a prize draw for entrance tickets, under the label #YaTeTocaPortAventura.

2020
3,135

2021
3,114
FANS ON VKONTAKTE

2020
10,497

2021
12,180
FOLLOWERS ON LINKEDIN

2020
29,290

2021
69,213
FOLLOWERS ON TIK TOK

2020
92,601

2021
105,528
FOLLOWERS ON TWITTER

2020
197,070

2021
206,229
FOLLOWERS ON YOUTUBE

2020
269,812

2021
346,976
FOLLOWERS ON INSTAGRAM

2020
755,737

2021
761,215
FANS ON FACEBOOK

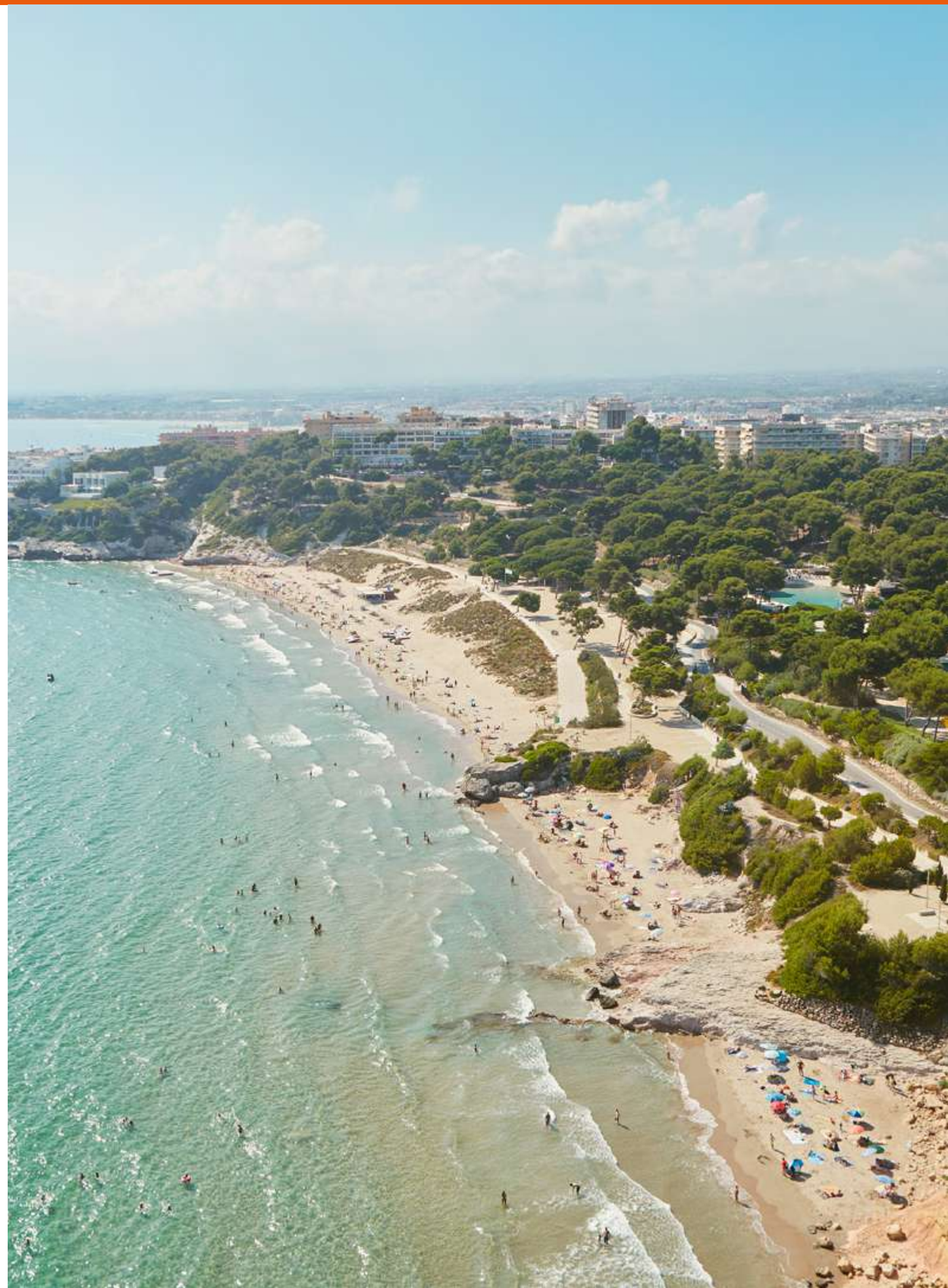
Over 640,000 viewers logged on to watch the golden minute of the streaming broadcast of the Copa América Final on Ibai Llanos's Twitch channel from PortAventura World.

+11% social media followers compared with 2020.

Value shared with the region

Tourist towns in Catalonia get back half the tourist tax collected in each municipality, including stays at PortAventura World. In Salou and Vila-seca these resources are mainly used for tourism promotion, with a substantial contribution made to the "Tourism promotion plan under the tourism facilitation fund", which likewise involves Tarragona Provincial Authority, the Catalan Tourist Agency, the tourist boards of Salou, Cambrils and Vila-seca, the Hospitality Trade Federation of Tarragona and the Tarragona provincial tourist Board. Salou and Vila-seca also implement improvements to tourist facilities and services in the municipalities. The levy actually collected at PortAventura World hotels (for the period between October 2020 and September 2021) was 308,628 euros. The levy accruing (for the period 1 January to 31 December 2021) was 463,697.88 euros.

At PortAventura World, we once again this year continued our sponsorship initiatives linked to tourism and the promotion of the immediate vicinity, with an economic contribution of 160,000 euros and various donations in kind. This collaboration went to the tourist boards of Salou, Cambrils and La Pineda - Vila-seca, to publicise and promote the districts of the province of Tarragona within the context of the RACC 2021 Rally, the Barcelona Tourist Board and the Event Manager Association (EMA) of Spain.



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

Ethics and good governance

At PortAventura World our activity is based on ethical conduct and strict compliance with the applicable laws and regulations, in accordance with our commitment to integrity, human rights, and transparent management. The bodies responsible for overseeing fulfilment of the values and principles of PortAventura World are the Board of Directors, the Senior Management of PortAventura World, the Compliance Committee and the Compliance Officer.

Key tools in overseeing ethical and legal compliance:

- **Programme for regulatory compliance with legal obligations** impacting on different areas of Resort management.

- **Code of Ethics and Professional Conduct** approved in 2013, revised and updated in 2019 by the Board of Directors, covering all PortAventura World activities, and setting out the basic operational principles. The mandatory approval procedure for all suppliers likewise includes acceptance of the code.

The most senior body of governance at PortAventura World is the Board of Directors, with the Audit Committee, Management Committee, Compliance Committee and Compliance Officer answering to it. The Compliance Committee and Compliance Officer supervise and update the relevant information in connection with fulfilment of the Code of Ethics and Professional Conduct, and report to the Audit Committee of the holding company.

The role of Compliance Officer covers the following functions: analyse regulatory risks and their effects for PortAventura World, review the risk map, promote training sessions, administer the whistleblowing channel and inform the Human Resources Department of any penalty proceedings.

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

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

- act in accordance with the internal procedures in place to avoid situations of fraud, bribery, corruption, and tax and Social Security offences.

- inform their managers in advance in all negotiation and procurement processes in the name of PortAventura, and refrain from making any offer to authorities, bodies, public administrations or other institutions, while also rejecting and internally reporting any possible offer of any type of remuneration.

- fulfil the duty to report any breach internal

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

Organisational chart

Chair of the Executive Committee	General Manager of Operations and Finance	Human Resources Director	Head of Labour Relations, Staff Administration and Risk Prevention Service
		Director of Shows	Head of Shows
		Director of Operations	Head of Operations
			Head of Catering, Parks and Events
			Head of Stores and Games
		Director of Hotels	Head of Hotels
			Head of Catering
		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
			Head of Environmental Area
		Director of Administration and Finance	Head of Technology and Information Systems
			Head of Management Control
			Head of Administration and Finance
		Director of Central Services	Head of Purchasing
			Head of Legal Consultancy
	Managing Director of Business		Head of the Convention Centre
			Head of Communication and Press
			Head of Revenue Management
			Head of E-commerce
			Head of Sales
		Director of Marketing & Costumer Intelligence	

At 31 December 2021.

Respect for Human Rights

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

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

- **Customer rights**. The control measures are the consumer protection regulations, customer service offices, including the special needs customer service, customer service procedures, safety of attractions, theatres and installations, and food hygiene and safety, the safety area and its procedures, and coordination with State law enforcement agencies, the approved internal protection plan of PortAventura World, and customer sanitation services.

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

Integrated risk management

Risk management system

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

The **governance of PortAventura World** has a structure in place in which the Board of Directors is accountable before stakeholders under the principles of integrity, leadership and transparency; senior management manages risk in accordance with the goals defined in the strategic plan, and the internal audit function provides assurance in guaranteeing clarity and trust in company processes.

The **risk map** is a strategic tool for corporate risk management, aligning the company's strategy with risk management, and underpinning the corporate governance model. In 2021 we completed a new update to the corporate risk map to maintain an effective risk management system in line with the standards and principles set out in standard ISO 31000 on risk management.

The review includes relevant aspects for our strategic management, such as the risk governance model, the establishment of the risk tolerance and appetite, the qualitative impact appraisal model and level of control (residual risk), and the risk prioritisation model.

The PortAventura World risk map comprises six risk areas, serving as the basis for corporate risk management. The most recent risk map review identified 29 risks assigned to each of the defined risk categories. These risks were appraised on the basis of their impact and likelihood of occurrence, leading to prioritisation of risks and identification of the Top 12 risks. We subsequently conducted a diagnosis of the existing control environment in connection with the relevant corporate risks identified in the Risk Map, thereby obtaining the residual risk for these 12 priority risks.

Following definition of the main corporate risks, it was deemed necessary to undertake various tasks serving to ensure appropriate risk management through the Internal Audit function, by defining the roadmap for development and implementation of specific working programmes for continuous supervision and monitoring.

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

Climate change risks

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

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

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

Criminal Risk Prevention Model

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

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

We have a *Compliance* channel in place, available to all workers to report any possible acts which could constitute a criminal offence at the company, including those concerning money-laundering. Employees contact the *compliance officer* via the following channels: email, postal address and letterbox located in reception at Building 110. The specific regulation governing the channel establishes that any complaint will be processed strictly in confidence, and will be known only to those required to investigate the reported acts. Whistleblowers likewise have the guarantee that they will not be subject to any reprisals or disciplinary measures when exercising their entitlement to file complaints, provide information, or assist in an investigation procedure. As a result of the investigation undertaken, the Audit Committee will adopt the relevant measures. In 2021 the whistleblowing channel did not receive any complaint.

Equality and diversity

Equal opportunities, diversity and non-discrimination are the fundamental cornerstones of our culture and team management. It is also our responsibility to apply opportunities fairly and properly, adopting the necessary measures and employing the relevant mechanisms to guarantee there is no discrimination against people on grounds of race, colour, gender, religion, age, political opinion, social origin, background or other factors:

- Code of ethics and professional conduct
- Occupational harassment protocol
- Equal opportunities plan for men and women (in the process of being updated according to the new regulations)

The gender perspective is incorporated within the staff selection system established at the Human Resources Department and the psycho-social risk assessments

66%

Women on the workforce[1]

51%

workforce between 36 and 55 years[3]

PRESENCE OF WOMEN IN EACH PROFESSIONAL CATEGORY[2]

41%

executive positions and heads of area

62%

supervisory, technical and administrative positions

69%

operations

WORKFORCE BY AGE GROUP AND GENDER[4]

	< 25 years	26-35 years	36-45 years	46-55 years	56-65 years	+ 65 years
	150	111	140	136	46	0
	205	192	312	294	125	3

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

We have a specific selection procedure in place for the inclusion of people with functional diversity. We likewise hold meetings with specialists in each field. In order properly to define the working positions of people with Williams Syndrome, in 2021 we met with the Williams Syndrome Association of Spain.

39

people with functional diversity hired directly[5]

(5) People hired on average during the year

Extension of the commitment to supplier companies

Supplier companies, an essential element in the value chain

PortAventura World's supplier companies are vital in guaranteeing optimal development of our activities, and in fulfilling the commitments we set in terms of corporate responsibility.

We have a supplier approval portal in place for appropriate management of our supply chain. It details the requirements in order to be included in the active supplier database, an indispensable condition in order to be eligible for the calls for offers and procurement processes launched by the Purchasing Area. In the field of human rights and the code of ethics, a minimum points score must be achieved in order to become a Resort supplier.

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

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

In 2021 we continued strictly to maintain measures to address Covid-19 for all contractors working inside within our Resort.

848
suppliers

87%
national suppliers

97%
suppliers from European countries

85.33
million euros (including VAT) of purchases from suppliers

91%
amount invoiced by national suppliers (including VAT)

High-value-added alliances

At PortAventura World we aim to add value to the customer experience of our products and services through leading sponsors and partners.

Supply chain under evaluation

We evaluate our approved supplier companies to guarantee the quality levels delivered by PortAventura World. The system establishes mechanisms to evaluate the performance of the 100 strategic suppliers for the year, which vary depending on the Resort's needs, with 92 being evaluated during 2021. These suppliers are evaluated according to the type of purchase: supplies with distribution, supplies without distribution, in-Resort services and remote services. In 2021 we approved several additional suppliers within the PPE and/or chemical products group in order to be able to deal with any possible stock interruptions from regular suppliers.

Supplier evaluation is performed according to the following criteria: service/supply quality, invoicing, co-ordination of company activities and environmental and industrial safety policy.

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

Acceptance of the Code of Ethics and Professional Conduct for Suppliers and Contractors of PortAventura World, and a commitment to the 10 principles of the UN Global Compact, are essential for those suppliers wishing to gain approval and to participate in formal tender procedures for works, service or supply contracts. In the field of human rights, suppliers use the Approval Portal to complete the section corresponding to Human Rights, compliance with which is mandatory in order to be approved as a PortAventura World supplier.

In 2021 we did not hold the "Dialogue with Suppliers" day, but did inform the best supplier in each recognition segment in person.

75%

new suppliers that in 2021 began an approval process with a favourable result, and so are deemed suitable to begin a commercial relationship with PortAventura World

Social audits for suppliers in Asia

Since 2016 we have accepted certification or confirmation of the compliance required in social audits at supplier factories in Asia (China, Thailand, Bangladesh and Indonesia). The audit firms and certifications that are accepted are of established standing, with a high level of compliance required for acceptance. We have not established any commercial relationship with those suppliers that refuse to undertake the audit, or whose factories do not achieve the minimum required grade.

Certification accepted	Main issues analysed	Number of audits in 2021
Asia Inspection	Hygiene, health and safety, waste management, child and juvenile labour, employment practices (including forced labour, worker representation, disciplinary practices and discrimination), and working hours and salaries.	2
SEMEX (SMETA social audit)	Management systems and implementation code, free choice of employment, freedom of association, health and safety conditions, child labour, salaries and benefits, discrimination, regular employment, subcontracting and homeworking, severe or inhuman treatment, right to employment, environment and business ethics.	3
BSCI	Social management system and trickle down effect, engagement of the working team and protection, right to free association and collective bargaining, non-discrimination, fair salaries, decent working hours, occupational health and safety, child labour, specific protection for young staff members, precarious employment, bonded labour, environmental protection, ethical conduct in business.	13
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.	5
SA8000:2008	Child labour, forced or compulsory labour, health and safety, freedom of association and right to collective bargaining, discrimination, disciplinary practices, working hours, remuneration and management systems.	2
INTERTEK	Working practices, salaries and working hours, health and safety, management systems and the environment.	0
Brand certificates	Brand certificates guarantee that in the process of manufacturing products of internationally recognised brands, all established policies are fulfilled with regard to ethics, corruption and bribery, human rights, environmental management, occupational health and safety, salaries and benefits, etc.	1
Total		**26**

Economic soundness

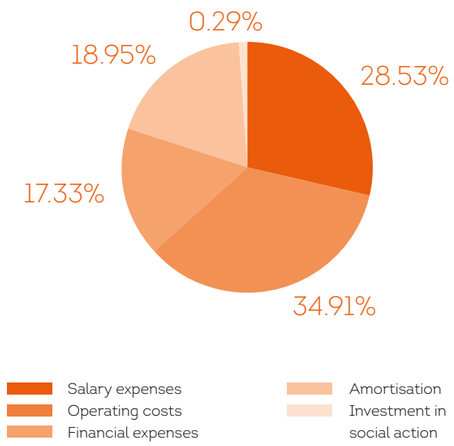
Over the course of 2021, each time official restrictions were relaxed, an upturn in bookings and travel was seen. Domestic demand emerged in 2021 as the mainstay of Spain's economic recovery after the end of the state of emergency. At PortAventura World we noted substantial demand from domestic visitors after the reopening, with a clear benefit of "staycations" being driven by increased demand for Spanish destinations because of the difficulty of travelling abroad, which was clearly reflected in our hotel bookings and visits.

During the year we continued to adopt cost-cutting measures, while at the same time maintaining the quality of our customers' experience. In this regard, we made an economic investment of more than 20 million euros implementing new developments and products for this season, with the aim of continuing to offer visitors a first-rate experience. Among all the initiatives undertaken, we would particularly emphasise the expansion of the Hotel Colorado Creek, which since June has had 141 new deluxe rooms and swimming pool, among other facilities; the development of an ambitious culinary project available to users staying at the various hotels; the creation of new shows, such as Shrek, Big Bird and Oscar the Grouch, and 'The Beat Challenge' project, in partnership with LaLiga, with the new virtual game and the first LaLiga themed restaurant in the world by the name of LaLiga TwentyNine's.

Key figures (thousands of euros)	2019	2020	2021
Balance sheet figures			
Non-current assets	1,031,801	1,024,397	1,030,075
Current assets	54,706	74,563	109,345
Net equity and liabilities	1,086,507	1,098,960	1,139,420
Current and non-current liabilities	544,633	618,489	653,553
Income statement figures			
Equivalent turnover	241,521	39,012	162,910
Profits after tax	41,335	-56,172	8,811
Profits tax paid	-11,838	18,949	-1,799
Public subsidies received	9[1]	3,860[2]	6,003

(1) The public subsidy received for 263 (thousand euros) corresponds to the sum total of the accruals through cancellation of the asset covered by this subsidy.
(2) The public subsidy received corresponds to Social Security rebates under 'ERTE' furlough schemes.

2021 STATEMENT OF VALUE ADDED



Source: 2021 consolidated annual accounts of PAESA Entertainment Holding, S.L.U., and dependent companies.

GRI TABLE OF CONTENTS

The following table shows the index of general and specific basic contents of the Global Reporting Initiative (GRI) in line with GRI standards for the core option.

Foundation and general basic content

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 102 General basic content 2016			
Organisation profile			
102-1 Organisation name	5		●
102-2 Activities, brands, products and services	16		●
102-3 Location of headquarters	Avda. Alcalde Pere Molas, km 2, 43480, Vila-seca, Tarragona		●
102-4 Location of operations	PortAventura World facilities are located in Vila-seca, Tarragona.		●
102-5 Property and legal regime applicable	5		●
102-6 Markets served	98, 101		●

Origin of visits to PortAventura World	2019		2020		2021	
Catalonia	1,717,606	33.2%	518,204	61.1%	1,426,072	44.8%
Rest of Spain	1,581,585	30.5%	217,165	25.6%	1,218,424	38.2%
United Kingdom / Ireland	401,737	7.8%	3,394	0.4%	27,883	0.9%
France	953,557	18.4%	90,853	10.7%	418,748	13.1%
Russia	195,860	3.8%	2,801	0.3%	7,099	0.2%
Other	328,759	6.3%	15.044	1.8%	88,116	2.8%
Total	**5,179,104**	**100%**	**847,461**	**100%**	**3,186,342**	**100%**
International visits to PortAventura World	1,879,913	36%	112,092	13%	541,846	17%

Profile of visits to PortAventura World	2019		2020		2021	
Families	4,158,521	80%	641,244	76%	2,546,691	80%
Friends	682,443	13%	202,012	24%	505,392	16%
School trips	249,215	5%	914	0%	110,430	3%
Others	88,925	2%	3,291	0%	23,829	1%
- Retired people	3,261	-	80	-	62	-
- Companies	74,493	-	2,066	-	17,247	-
- Alone	11,171	-	1,145	-	6,520	-
Total	**5,179,104**	**100%**	**847,461**	**100%**	**3,186,342**	**100%**

GRI standard indicator	Page or direct response	Omissions	External assurance
102-7 Scale of the organisation	12-13, 17, 67, 101, 146		●

	2019	2020	2021
Millions of visits to parks	5,179,104	847,461	3,186,342
- PortAventura Park	3,765,301	656,832	2,382,416
- PortAventura Caribe Aquatic Park	329,896	0	143,649
- Ferrari Land	1,083,907	190,629	660,277
Visitas internacionales	36%	13%	17%
Rooms occupied	394,521	71,257	247,423
Overnight stays in hotels	1,139,002	195,168	730,479
Overnight stays in hotels and PortAventura Dreams Village	1,139,002	195,243	732,314
PortAventura Convention Centre			
– Participants	69,549	3,758	26,797
– Events held	208	22	120
Total visits (parks, hotels and Convention Centre)	**6,387,655**	**1,046,462**	**3,945,453**

102-8 Information on employees or other workers	66-67 The data presented in the following tables do not include the employees from PortAventura Foundation (3 females (75%) y 1 male (25%), all with permanent contract and, 1 male y 2 females with full-time and 1 female with part-time), the employee from Port Aventura Viajes, SAU (senior sales executive PAVISA, male with permanent contract and full-time) and employee from Hotel Caribe Resort, SL (general accounting expert HCR, female, with permanent contract and full-time).		●

Size of the workforce (on 31 December)	2019	2020	2021
Own staff	1,872	959	2,103
- Male	693	337	704
- Female	1,179	662	1,399
External staff working in the Resort facilities	430	57	364

Workforce according to contract type and working day (on 31 December)		Contract type		Working day	
2019	Men	Permanent	521	Full-time	641
	Women		907		964
	Men	Temporary	172	Part-time	52
	Women		272		215
2020	Men	Permanent	330	Full-time	312
	Women		615		495
	Men	Temporary	7	Part-time	25
	Women		7		127
2021	Men	Permanent	574	Full-time	615
	Women		1,167		1,008
	Men	Temporary	130	Part-time	89
	Women		232		391

GRI standard indicator	Page or direct response	Omissions	External assurance

Workforce according to job category (on 31 December)	2019	2020	2021
Executives and area managers	32	34	34
– Male	19	20	20
– Female	13	14	14
Supervisory, technical and administrative roles	623	534	665
– Male	246	193	249
– Female	377	341	416
Operations staff	1,217	391	1,404
– Male	428	124	435
– Female	789	267	969

102-9
Supply chain

143

Supplier distribution by country of origin	2019	2020	2021
Europe	**1,226**	**1,020**	**826**
Spain	1.035	878	741
Germany	20	18	14
Belgium	10	8	3
Denmark	3	2	1
France	39	27	17
Holland	6	8	3
United Kingdom	50	29	22
Ireland	8	9	1
Italy	26	22	13
Liechtenstein	2	2	2
Portugal	7	4	1
Czech Rep.	1	1	1
Switzerland	9	6	5
Malta	1	1	0
Poland	1	1	0
Jersey	1	0	0
Andorra	1	2	1
Serbia	2	0	0
Austria	1	1	1
Moldova	1	0	0
Greece	1	0	0
Luxembourg	1	1	0

GRI standard indicator	Page or direct response	Omissions	External assurance

Supplier distribution by country of origin	2019	2020	2021
Asia and Oceania	**10**	**8**	**5**
China	0	1	0
Hong Kong	7	4	2
Indonesia	0	0	1
Russia	2	2	1
Taiwan	1	1	1
Africa	**2**	**1**	**0**
Emiratos Arabes Unidos	1	1	0
Israel	1	0	0
America	**25**	**24**	**17**
Guatemala	1	1	0
United States	19	20	15
Canada	3	0	0
Brazil	1	1	1
Costa Rica	1	1	0
Chile	0	1	1
Total of suppliers	**1.263**	**1.053**	**848**

Main supplier indicators	2019	2020	2021
Number of suppliers	1,263	1,053	848
Volume of purchases from suppliers (millions of euros incl. VAT)	140.71	75.00	85.33
National suppliers	82%	83%	87%
Amount invoiced by national suppliers (incl. VAT)	89%	89%	91%

102-10
Significant changes in the organisation and its supply chain

16, 124-125

In 2021, there were no significant changes to the organisation and company structure of the PortAventura World group or to its supply chain.

102-11
Precautionary principle or approach

40

102-12
External incentives

29, 40, 54-55, 58, 98, 133

102-13
Participation in associations

20-21

GRI standard indicator	Page or direct response	Omissions	External assurance
Strategy			
102-14 Statement from senior decision-maker	8-9		●
Ethics and integrity			
102-16 Behaviour values, principles, standards and norms	29, 32, 133		●
Governance			
102-18 Governance structure	133-134		●
Stakeholder participation			
102-40 List of stakeholders	32		●
102-41 Collective bargaining	67		●
102-42 Identifying and selecting stakeholders	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).		●

	2019	2020	2021
Workforce covered by the agreement	99%	96%	98%

GRI standard indicator	Page or direct response	Omissions	External assurance
102-43 Focus for the participation of the stakeholders	34, 62, 66, 82, 104-106, 127, 129, 138, 144		●
102-44 Key issues and concerns mentioned	35, 104-106		●

Stakeholders	Main channels of communication	Main issues identified and dialogue
Shareholders	Board meetings, management meetings, corporate information published periodically.	Site and customer safety, profitability and profits, decision-making in relation to goals set, transparency and accountability, good corporate governance, competitiveness, development of current and future projects, competitive conditions, perception and reputation.
Customers	Corporate website, customer service telephone number, social networks, satisfaction surveys, complaints box, Visitor Services Office, site staff, regular publications, advertisements in the media.	Level of satisfaction with the 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, app PortAventura World Team, videos, leaflets and other printed materials, letters, personal and direct contact, counter and post box for Employee Services, suggestions and complaints forms, staff competitions and raffles, etc.	General information: matters of interest, operations and business, regulation, organisational changes, internal vacancies, benefits and offers, schedules, company adverts and videos, presentations to the media, transport, health and safety, suggestions, complaints, queries, etc.
Suppliers and contractors	Procurement managers, supplier portal, "Dialogue with Suppliers" day.	Responsible purchasing plan, recruitment procedures and compliance with contractual commitments, extension of commitment to corporate responsibility, merchandise 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 facilities management, involvement with the local environment, collaboration to develop mutually beneficial projects that promote actions aligned with the goals of PortAventura Foundation.

GRI standard indicator	Page or direct response	Omissions	External assurance
Reporting practice			
102-45 Institutions included in the consolidated financial statements	5		●
102-46 Definition of the contents of the reports and the coverage of the subject	34		●
102-47 List of material topics	35		●
102-48 Re-expression of information	There have been no re-expressions of information or data reported in previous reports.		●
102-49 Changes in drafting of reports	35		●
102-50 Period covered by the report	5		●
102-51 Latest date of report	2020		●
102-52 Report drafting cycle	Annual		●
102-53 Contact point for questions regarding the report	5		●
102-54 Declaration of drafting the report in accordance with GRI Standards	5, 150		●
102-55 GRI Table of Contents	150-181		●
102-56 External assurance	214-216		●

Economic topics

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 201: Economic performance 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 201: Economic performance / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	54-55, 137, 146		●
103-3 Evaluation of the management approach	54-55, 137, 146		●
201-1 Direct economic value generated and distributed	147		●
201-2 Financial implications a and other risks and opportunities derived from climate change	54-55		●

In thousands of euros	2019	2020	2021
Economic value created	**250.957**	**67,670**	**175,281**
– Turnover	241.521	39,012	162,910
– Financial revenue	53	232	49
– Stock variation	796	171	754
– Other revenue	8.324	5,446	5,565
– Subsidies	263	3,860	6,003
- Income taxes (overpaid)	-	18,949	0
Distributed economic value	**176.708**	**85,932**	**118,019**
– Operating costs	88.986	36,392	50,055
– Salary costs	53.226	24,809	40,911
– Income taxes	11.838	-	1,799
– Finance costs	21.880	24,023	24,842
– Investment in social action	778	708	412
Retained economic value	**74,249**	**-18,262**	**35,976**
– Depreciation	32,914	37,910	27,165
– Reserves	41,335	-56,172	8,811
Distributed and retained economic value	**250,957**	**67,670**	**153,995**

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 203: Indirect economic impact 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 203: Indirect economic impacts / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	130		●
103-3 Evaluation of the management approach	130		●
203-2 Significant indirect economic impact	130, 137 See indicator 413-1.		●
GRI 205: Anti-corrupction 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 205: Anti-corruption / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	133, 136, 138		●
103-3 Evaluation of the management approach	133, 136, 138		●
205-1 Operations evaluated for risks related to corruption	133, 136, 138 100% of PortAventura World operations have been evaluated for risks related to corruption.		●

GRI standard indicator	Page or direct response	Omissions	External assurance
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)** / **2019** / **2020** / **2021** Executives and area managers / 3 / 0 / 2 Proportion of executives and area managers / 9.4% / 0% / 5.9% Supervisory, technical and administrative roles / 65 / 0 / 34 Proportion of supervisory, technical and administrative roles / 10.4% / 0% / 5.1% Operations staff / 1,016 / 0 / 1,017 Proportion of operations personnel / 83.5% / 0% / 72.4% All members of the governing body and employees have been informed about the *Code of Ethics and Professional Conduct* and the respective anti-corruption policies and procedures.		●
205-3 Confirmed cases of corruption and measures taken	In 2021, PortAventura World has no recorded confirmed cases of corruption.		●
GRI 207: Tax 2019			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** Tax / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components 103-3 Evaluation of the management approach 207-1 Approach to tax	PortAventura World has a governance model that ensures the development of activities with fiscal significance within a framework of ethics, transparency and integrity. As indicated in the Code of Ethics and Professional Conduct, the company's activity entails compliance with tax regulations. Therefore, the company undertakes to comply with its tax obligations.		●
207-2 Tax governance, control, and risk management	PortAventura World General Manager of Operations and Finance is responsible for ensuring the correct application of tax regulations in the company. The identification and management of possible associated risks is responsibility of Administration and Finance Director.		●
207-3 Stakeholder engagement and management of concerns related to tax	PortAventura World promotes transparent, clear and responsible communication of its main fiscal magnitudes, by transferring to its different interest groups the information related to the payment of the tax on profits.		●
207-4 Country-by-country reporting	The activity of PortAventura World only takes place in Spain.		●

Environmental topics

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 301: Materials 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 301: Materials / Inside and outside of the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	42, 45		●
103-3 Evaluation of the management approach	42, 45		●
301-1 Materials used by weight or volume	45		●
301-2 Recycled inputs	45		●
GRI 302: Energy 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 302: Energy / Inside and outside of the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	47-48		●
103-3 Evaluation of the management approach	47-48		●
302-1 Energy consumption inside the organisation	49		●
302-3 Energy intensity	49		●

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 303: Water and effluents 2018			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 303: Water and effluents / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	56-57		●
103-3 Evaluation of the management approach	56-57		●
303-1 Interaction with water as a shared resource	56		●
303-2 Management of impacts related to discharges of water	56		●
303-3 Water withdrawal by source	57 According to the Aqueduct Water Risk Atlas, PortAventura World is located in an area with a medium-high hydric stress (20% - 40%). All of the Resort's water extraction comes from this area.		●
GRI 305: Emissions 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 305: Emissions / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	50-55		●
103-3 Evaluation of the management approach	50-55		●

GRI standard indicator	Page or direct response	Omissions	External assurance
305-1 Direct greenhouse gas (GHG) emissions (scope 1) 305-2 Indirect GHG emissions from energy generation (scope 2) 305-3 Other indirect GHG emissions (scope 3)	53		●

Annual greenhouse gas emissions (t CO_2 eq.)

	2019[1]	2020*[3]	2021*[4]
(305-1) Direct GHG emissions (scope 1)	**6,014**	**3,018.69**	**5,154.78**
Natural gas	1,475	418.12	2,238.60
Fuel	244	110.90	177.69
Propane gas	27	2.26	16.98
Fugitive emissions of fluorinated gases	4,268	2,487.41	2,721.52
(305-2) Indirect GHG emissions associated to electricity (scope 2)[2]	**0**	**0**	**0**
Electricity	0	0	0
(305-3) Other indirect GHG emissions (scope 3)	**1,824**	**1,331.73**	**2,550.52**
Waste generation	1,419	651.35	828.72
Water consumption	405	159.06	328.87
Rail corporate travel	-	0.54	0.12
Air corporate travel	-	0.93	1.29
Displacements of workers "in itinere" (Including buses)	-	513.60	1,389.13
Corporate travel with workers' vehicles	-	6.25	2.39
Total emissions	**7,838**	**4,350.42**	**7,705.30**

(*) Figures rounded to 2 decimals place.

(1) The natural gas consumption data for December 2019 is updated, shown in the previous Corporate Responsibility Report estimated from meter readings. The 2019 data includes the fuel consumption of the fleet of vehicles 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 2018 published by the Directorate-General for Traffic (DGT).
(2) Since 2016, indirect emissions associated with electricity consumption have been 0 t CO_2/kWh because 100% of the supply comes exclusively from renewable energy sources with no CO_2 emissions, (guarantee of origin).
(3) The 2020 data includes in scope 3 emissions from worker transportation, corporate travel.
(4) To calculate year 2021, the emission factors of CH4 and N2O gases from the categories of combustion in fixed sources and combustion in mobile sources are incorporated.

Note:
To calculate greenhouse gas emissions for the period 2021, the emissions factor calcutation source used was "*Guia pràctica per al càlcul d'emissions de gasos amb efecte d'hivernacle (GEH)*" from Oficina Catalana de Canvi Climàtic, April 2022 version, whose publication is after the formulation of the 2021 Corporate Responsibility Report, which includes the non-financial information statement that is part of the management report and which has been verified by KPMG.

To calculate greenhouse gas emissions corresponding to business travel by plane, the emissions factor calculation source was "*ICAO Carbon Emissions Calculator*".

GRI standard indicator	Page or direct response	Omissions	External assurance
305-4 GHG emissions intensity	53		●

Annual greenhouse gas emissions

	2019	2020	2021
GHG emissions per 1,000 visits (t CO_2 per every 1,000 visits/overnight stays and year), scope 1, 2 and 3	1.23	4.16	1.95
GHG emissions per 1,000 visits (t CO_2 per every 1,000 visits/overnight stays and year), scope 1 and 2	0.94	2.88	1.31
GHG emissions per 1,000 visits (t CO_2 per every 1,000 visits/overnight stays and year), scope 3	0.29	1.27	0.65
GHG emissions per average workforce (t CO_2 per average workforce and year), scope 1, 2 and 3	4.04	3.15	4,50
GHG emissions per average workforce (t CO_2 per average workforce and year), scope 1 and 2	3.10	2.18	3.01
GHG emissions per average workforce (t CO_2 per average workforce and year), scope 3	0.94	0.96	1.49

305-6 Emissions of ozone-depleting substances (ODS)	We pay attention and follow the other atmospheric emissions, although they are not significant in our activities and their environmental impact on air quality is limited. We carry out controls of the emission sources according to current regulations (Decree 139/2018 on the regimes of atmospheric environmental intervention of the establishments where they are developed potentially polluting activities of the atmosphere).		●
305-7 Nitrogen oxides (NO_x), sulphur oxides (SO_x) and other significant air emissions	Emission points are: the diesel-oil steam trains, natural gas boilers used for heating and/or hot water, carpentry and painting, motor vehicles, and gas combustion in the Templo del Fuego and FiestAventura. The last voluntary measurement was carried out in 2018, without having to take corrective measures. It is considered that the indicator of total annual air emissions of SO_2, NO_X and PM derived from the direct consumption of liquid fuels used for transport is not relevant considering all the activity of PortAventura World.		

GRI 306: Waste 2020

103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 306: Waste / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	42-46		●
103-3 Evaluation of the management approach	42-46		●
306-1 Waste generation and significant waste-related impacts	42-46		●
306-2 Management of significant waste-related impacts	42-46		●

GRI standard indicator	Page or direct response	Omissions	External assurance

GRI 306: Waste 2020

306-3 Waste generated

306-4 Waste diverted from disposal

306-5 Waste directed to disposal

45

	2019	Treatment code 2019	2020	Treatment code 2020	2021	Treatment code 2021	New treatment code 2021
Non-hazardous waste	**4,026**	**-**	**1,345**	**-**	**2,686.59**	-	
Bulky ordinary (without mattresses)	64.86	V99 Others	16.58	V99 Others	25.38	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Bulky ordinary - mattresses	7.60	T62 Management through a collection and transfer centre	-	-	0.78	R1203	Separation of the different components of the waste
Pumpkins	8.08	V83 Composting	1.7	V83 Composting	-	-	-
Paperboard	455.12	V11 Paper and cardboard recycling	138.25	V11 Paper and cardboard recycling	288.75	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Copper wire	-	V45 Cable recovery	1.62	V41 Recycling and recovery of metal and metal compounds	-	R03	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)
Scrap	104.66	V41 Recycling and recovery of metal and metal compounds	21.28	V41 Recycling and recovery of metal and metal compounds	52.63	R03	Recycling or recovery of organic substances that are not used as solvents (including composting and other biological transformation processes)
Scrap - stainless steel	5.69	V41 Recycling and recovery of metal and metal compounds	38.98	V41 Recycling and recovery of metal and metal compounds	2.16	R04	Recycling or recovery of metals and metal compounds
Scrap - cans	16.83	V41 Recycling and recovery of metal and metal compounds	3.34	V41 Recycling and recovery of metal and metal compounds	11.39	R0401	Scrap recycling or recovery
Electronical scrap	3.12	V41 Recycling and recovery of metal and metal compounds	1.03	T62 Management through a collection and transfer centre	2.36	R0306 R0401 R0406 R0503	R0306: Recycling of other organic waste for the subsequent manufacture or production of new products R0401: Scrap recycling or recovery R0406: Recovery of metals and metallic compounds from other waste containing metals R0503: Recycling of glass waste in glass manufacturing
Glass (flat)	-	-	2.96	V14 Glass recycling	2.18	R05	Recycling or recovery of other inorganic materials
Glass package	76.74	V14 Glass recycling	17.12	V14 Glass recycling	31.96	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Light package	252.95	V12 Plastic recycling	65.17	V12 Plastic recycling	207.47	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Recovered rubble	-	-	208.16	T15 Entradas en depósito	264.92	R0505	Recycling of other inorganic waste in substitution of raw materials
Rubble	310.42	T11 Disposal of inert waste	-	-	4.8	D0501	Controlled deposit of inert waste
Cooking grease	35.02	T31 Physicochemical and biological treatment	8.56	T31 Physicochemical and biological treatment	32.94	D0901	Physicochemical and biological treatment
Luminaires	18.17	V14 Glass recycling	2.16	V14 Glass recycling	3.79	R1203 R1213	R1203: Separation of the different components of waste R1213: Processes for obtaining recoverable fractions of WEEE materials, intended for recycling or recovery
Luminaires	-	-	1.50	V41 Recycling and recovery of metal and metal compounds	-	-	-
Wood	181.65	V15 Wood recycling and re-use	128.23	V15 Wood recycling and re-use	84.24	R0301	Aerobic biological treatment of organic waste (composting)
Waste mix (ordinary)	166.70	V12 Plastic recycling	120.76	V99 Others	26.07	R0102	Main use as fuel in cement plants
Waste mix (SUW)	1,615.29	V12 Plastic recycling	372.95	V99 Others	1,003.95	R0102	Main use as fuel in cement plants

GRI standard indicator	Page or direct response	Omissions	External assurance

	2019	Treatment code 2019	2020	Treatment code 2020	2021	Treatment code 2021	New treatment code 2021
Waste mix/ wood with nails (ordinary)	22.28	T12 Disposal of non-special waste	6.66	T12 Disposal of non-special waste	33.24	D0501	Controlled deposit of inert waste
Tires	2.78	T52 Tyre recovery	0.04	T62 Management through a collection and transfer centre	0.24	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Baton batteries	0.31	T62 Management through a collection and transfer centre	0.26	T62 Management through a collection and transfer centre	0.18	R0406	Recovery of metals and metal compounds from other waste containing metals
Plastic	13.51	V12 Plastic recycling	4.77	V12 Plastic recycling	12.88	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Non-recoverable plastic	0.21	V12 Plastic recycling	1.56	V12 Plastic recycling	0.08	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Organic waste	584.40	V83 Composting	156.10	V83 Composting	502.31	R0301	Aerobic biological treatment of organic waste (composting)
Vegetable remains, straw	33.76	V83 Composting	16.54	V83 Composting	72.40	R0301	Aerobic biological treatment of organic waste (composting)
Textile	11.20	V13 Textiles recycling	1.34	V13 Textiles recycling	-	-	-
Toner	0.02	T62 Management through a collection and transfer centre	-	-	-	-	
Used cooking oil	34.53	V33 Food recovery	7.21	V33 Food recovery	19.51	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Hazardous waste	**49.22**	**-**	**20.37**	**-**	**20.97**	**-**	
Absorbents	3.91	T62 Management through a collection and transfer centre	4.38	T62 Management through a collection and transfer centre	2.88	R0306	Recycling of other organic waste for subsequent manufacturing or production of new products
Empty aerosols		T62 Management through a collection and transfer centre	0.16	T62 Management through a collection and transfer centre	0.26	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	0.29	T62 Management through a collection and transfer centre	0.40	T62 Management through a collection and transfer centre	1.65	R0901	Regeneration of used mineral and synthetic oils
Waters with hydrocarbons[1]	21.85	T31 Physicochemical and biological treatment	-	-	-	-	
Batteries and accumulators	-	T62 Management through a collection and transfer centre	0.85	T62 Management through a collection and transfer centre	0.55	R0406	Recovery of metals and metallic compounds from of other waste containing metals
Lead batteries	-	-	-	-	0.39	R1303 (R0403)	Lead recovery
Electronic scrap (includes gaming machines)	7.00	T62 Management through a collection and transfer centre	4.02	T62 Management through a collection and transfer centre	4.43	R1203	Separation of the different components of the waste
Contaminated package	10.19	T62 Management through a collection and transfer centre	4.35	T62 Management through a collection and transfer centre	7.45	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 ormetal compounds, including all WEEE
Oil filters	-	T62 Management through a collection and transfer centre	0.03	T62 Management through a collection and transfer centre	-	-	-

GRI standard indicator	Page or direct response	Omissions	External assurance

	2019	Treatment code 2019	2020	Treatment code 2020	2021	Treatment code 2021	New treatment code 2021
Fluorescents	0.91	T62 Management through a collection and transfer centre	0.93	V41 Recycling and recovery of metal and metal compounds	1.26	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	0.38	T62 Management through a collection and transfer centre	-	-	-	-	
Fridges	2.14	T62 Management through a collection and transfer centre	1.3153	T62 Management through a collection and transfer centre	0.37	R1301	WEEE storage in the area of collection, including transfer facilities
Laboratory chemicals	0.36	T62 Management through a collection and transfer centre	0.09	T62 Management through a collection and transfer centre	1.58	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)
Cleaning debris parts maintenance	0.15	V21 Solvent recovery	0.05	T62 Management through a collection and transfer centre	0.08	R0201	Recovery or regeneration of solvents contained in waste
Paint debris		T62 Management through a collection and transfer centre	1.65	T62 Management through a collection and transfer centre	1.65	T62 Management through a collection and transfer centre	
Other solvents and mixed solvents	0.23	V21 Solvent recovery	-	-	0.08	R0201	Recovery or regeneration of solvents contained in waste
Used mineral oil	1.82	V22 Mineral-oil recovery	2.07	V22 Mineral-oil recovery	1.65	R0901	Regeneration of used mineral and synthetic oils
Hypochlorite out of use	-	-	0.07	T62 Management through a collection and transfer centre	-	-	-
Gasoline	-	-	0.02	T62 Management through a collection and transfer centre	-	-	-

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

GRI 307: Environmental compliance 2016

103-1
Explanation of the material topic and its boundary

Material topic	Boundary[1]	Involvement[2]
GRI 307: Environmental compliance	Inside of the organisation	Direct and indirect

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

●

103-2
Management approach and components

133

●

103-3
Evaluation of the management approach

133

●

307-1
Non-compliance with environmental laws and regulations

In 2021 there have been no non-compliances with environmental laws and regulations.

●

GRI 308: Supplier environmental assessment 2016

103-1
Explanation of the material topic and its boundary

Material topic	Boundary[1]	Involvement[2]
GRI 308: Supplier environmental assessment	Outside of the organisation	Direct and indirect

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

●

103-2
Management approach and components

144-145

●

103-3
Evaluation of the management approach

144-145

●

308-1
New suppliers that were screened using environmental criteria

144

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

●

New suppliers that were screened using environmental criteria	2019	2020	2021
New suppliers that were screened using environmental criteria	77%	75%	75%

Environmental awareness

103-1
Explanation of the material topic and its boundary

Material topic	Boundary[1]	Involvement[2]
Environmental awareness	Inside the organisation	Direct

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

●

103-2
Management approach and components

59, 61-62

●

103-3
Evaluation of the management approach

59, 61-62

●

Actions organised to provide information and raise awareness about the environment aimed at employees and visitors

59, 61-62

●

GRI standard indicator	Page or direct response	Omissions	External assurance
Animal well-being			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** Animal well-being / Inside the organisation / Direct (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	60		●
103-3 Evaluation of the management approach	60		●
Actions organised for bird conservation and to guarantee animal well-being	60		●

Social topics

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 401: Employment 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 401: Employment / Inside and outside the organisation / Direct (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	66, 76		●
103-3 Evaluation of the management approach	66, 76		●
401-2 Benefits for full-time employees that are not given to part-time or temporary employees	66, 76		●
GRI 403: Occupational health & safety 2018			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 403: Occupational health & safety / Inside the organisation / Direct (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	71-74		●
103-3 Evaluation of the management approach	71-74		●
403-1 Occupational safety and health management systems	71		●
403-2 Hazard identification, risk assessment and incident investigation	71		●
403-3 Health services at work	71		●

GRI standard indicator	Page or direct response	Omissions	External assurance
403-4 Participation of the Workers, consultations and Communication on health and safety at work	71		●
403-5 Training of workers in occupational health and safety	71		●
403-6 Promoting the health of the workers	74		●
403-7 Prevention and mitigation of the impacts on health and security of the workers directly linked through commercial relations	71		●
403-8 Workers covered by an occupational health and safety management system			●

Composition of the Health and Safety Committee (as at 31 December)	2019	2020	2021
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%

Boundary of the occupational safety and health management system	2019	2020	2021
Employees (own staff) whose work or place of work are controlled by PAW and are covered by the occupational health and safety management system	1,872	959	2,013
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]	1,027	539	777
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	1,872	959	2,013
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]	1,027	539	777
Workers that are not employees (external staff) whose work or place of work are controlled by PAW and are covered by the occupational safety and health management system, subject to internal audit or certification by a third party	100%	100%	100%

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

GRI standard indicator	Page or direct response	Omissions	External assurance
403-9 Injuries due to accidents in the workplace	72	No gender-based data is available for the rate of absenteeism.	●

Accident indicators for own staff	2019	2020	2021
Number of accidents without leave	138	27	80
– Men	49	6	18
– Women	89	21	62
Number of accidents with leave	39	6	43
– Men	11	0	11
– Women	28	6	32
Number of accidents with time off that occurred during the commute to work	25	5	23
– Men	6	1	7
– Women	19	4	16
Number of working days lost	810	158	1,349
– Men	228	0	283
– Women	582	158	1,066
Frequency index	9.47	6.14	20.57
– Men	5.55	0.00	13.54
– Women	13.1	9.47	25.04
Incidence index	2,208	466.56	25.04
– Men	622.88	0.00	2,518.79
– Women	1,585.50	718.56	1,896.55
Severity index	0.20	0.16	0.65
– Men	0.12	0.00	0.35
– Women	0.27	0.25	0.83
Absenteeism rate	3.30%	5.84%	5.22%
Absenteeism hours	122,575	80,952	159,789
Rate of fatalities resulting from an injury due to accidents in the workplace	0	0	0
Rate of injuries due to accidents in the workplace with serious consequences (not including fatalities)	0	0	0
Occupational illnesses	0	0	0

Accident indicators for external staff[1]	2019	2020	2021
Frequency index	5.71	53.79	59.95
Fatalities due to accidents in the workplace or occupational diseases professional	0	0	0

(1) Reference data for the different companies.
The main types of accident are overexertion, collisions and blows.

GRI standard indicator	Page or direct response	Omissions	External assurance

GRI 404: Training and education 2016

103-1
Explanation of the material topic and its boundary

Material topic	Boundary[1]	Involvement[2]
GRI 404: Training and education	Inside the organisation	Direct

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

External assurance: ●

103-2
Management approach and components

77-81

External assurance: ●

103-3
Evaluation of the management approach

77-81

404-1
Average number of training hours per year per employee

81

External assurance: ●

Average no. of training hours per employee by gender and job category (h/employee)	2019	2020	2021
Global (men and women)	13.21	10.53	13.20
Men	13.78	11.78	14.34
– Executives and area managers	35.53	5.53	9.43
– Supervisory, technical and administrative roles	13.13	9.34	10.91
– Operations staff	12.75	14.15	15.70
Women	12.87	9.94	12.61
– Executives and area managers	33.69	11.89	8.15
– Supervisory, technical and administrative roles	16.47	8.84	8.38
– Operations staff	11.38	10.30	13.85

Other training indicators	2019	2020	2021
Training hours	50,052	16,988	43,294
Workforce trained[1]	3,789	1,613	3,280
Workforce that has received some form of training during the year	96.09%	66.11%	95.77%
Workforce participating in distance training	85%[2]	83%	98%

(1) Percentage calculated based on the total number of active members of the workforce.

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

80

External assurance: ●

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

77-78

External assurance: ●

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)	2019	2020	2021[1]
Total workforce	17%	29%	15%
Men	20%	52%	19%
– Executives and area managers	100%	95%	95%
– Supervisory, technical and administrative roles	49%	80%	45%
– Operations staff	0%	0%	0%
Women	15%	17%	13%
– Executives and area managers	100%	100%	100%
– Supervisory, technical and administrative roles	44%	28%	40%
– Operations staff	0%	0%	0%

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

- Modification of group goals, elimination of GSAT ratio and redistribution of Ebitda weights, environment and work accidents. The weight of Ebitda goal increased from 80% to 90%, the weight of environment goal increased from 2.5% to 5% and the weight of work accidents goal increased from 2.5% to 5%.
- Elimination of functional goals. For 2021, only the company's goals are taken into account.
- Review the goal achievement tables in order to adapt them to the difficult situation and current needs of the company. These new tables define that in order to achieve 100% of the company's goals, the remuneration will be 50%.

Workforce who have undergone a performance appraisal system (active employees throughout the year)	2019	2020	2021
Total workforce	78%	0%	59%
Men	76%	0%	57%
– Executives and area managers	3%	0%	5%
– Supervisory, technical and administrative roles	50%	0%	34%
– Operations staff	90%	0%	73%
Women	79%	0%	61%
– Executives and area managers	0%	0%	2%
– Supervisory, technical and administrative roles	69%	0%	44%
– Operations staff	87%	0%	73%

GRI standard indicator	Page or direct response	Omissions	External assurance

GRI 405: Diversity and equal opportunities 2016

103-1
Explanation of the material topic and its boundary

Material topic	Boundary[1]	Involvement[2]
GRI 405: Diversity and equal opportunities	Inside the organisation	Direct

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

External assurance: ●

103-2
Management approach and components

69, 140-141

External assurance: ●

103-3
Evaluation of the management approach

69, 140-141

405-1
Diversity in Government bodies and employees

69, 140-141

External assurance: ●

Female staff by job category (on 31 December)	2019	2020	2021
Executives and area managers	41%	41%	41%
Supervisory, technical and administrative roles	61%	64%	63%
Operations staff	65%	68%	69%

Workforce by gender and age group (on 31 December)	2019	2020	2021
25 years old	417	22	382
- Male	182	15	156
- Female	235	7	226
26-35 years old	395	169	387
- Male	153	59	145
- Female	242	110	242
36-45 years old	564	357	551
- Male	190	115	173
- Female	374	242	378
46-55 years old	371	298	554
- Male	136	116	175
- Female	235	182	379
56-65 years old	123	112	223
- Male	32	32	54
- Female	91	80	169
> 65 years old	2	1	6
- Male	0	0	1
- Female	2	1	5

Workforce by nationality (on 31 December)	2021		
Country	Female	Male	Total
Germany	3	3	6
Algeria	2	3	5
Argentina	5	3	8
Belgium	2	0	2
Bolivia	4	1	5
Brazil	6	2	8
Bulgaria	5	3	8
Chile	3	2	5
Colombia	13	5	18
Cuba	1	2	3
Ecuador	2	1	3
Slovakia	1	0	1
Spain	1,222	606	1,828
United States	1	0	1
France	6	4	10
Ghana	0	1	1
Equatorial Guinea	1	7	8
Holland	1	0	1
India	2	1	3
Italy	12	12	24
Mali	1	0	1
Morocco	28	22	50
Mexico	2	1	3
Moldova	1	0	1
Nigeria	1	1	2
Paraguay	0	1	1
Peru	6	0	6
Poland	3	0	3
Portugal	5	4	9
Czech Republic	0	1	1
Democratic Republic of Congo	0	1	1
Dominican Republic	5	0	5
Romania	25	8	33
Russia	11	2	13
Senegal	5	5	10
Switzerland	2	0	2
Ukraine	6	0	6
Uruguay	1	2	3
Venezuela	5	0	5
Total	**1,399**	**704**	**2,103**

GRI standard indicator	Page or direct response	Omissions	External assurance

Own staff with functional diversity by job category[1]

	2019	2020	2021
Executives and area managers	0	0	0
Supervisory, technical and administrative roles	3	5	4
Operations staff	63	59	54
Total	**66**	**64**	**58**
Percentage of workers on the workforce with some kind of functional diversity	2.43%	3.25%	2.38%

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

Regarding the composition of the governing body (Board of Directors) by age group (staff employed as of 31 December), the six members that comprise this body are all men aged over 50 years old.

GRI standard indicator	Page or direct response	Omissions	External assurance
405-2 Ratio between base salary and women's wages as compared to men's wages	191		●
GRI 406: Non-discrimination 2016			
103-1 Explanation of the material topicand its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 406: Non-discrimination / Inside the organisation / Direct (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	135, 140-141		●
103-3 Evaluation of the management approach	135, 140-141		●
406-1 Cases of discrimination and corrective actions taken	In 2021, PortAventura World has no recorded cases of discrimination with regard to its workforce, customers, suppliers, contractors, external staff or society in general		●

GRI standard indicator	Page or direct response	Omissions	External assurance
GRI 413: Local communities 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 413: Local communities / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	43, 46, 51, 58, 62-63, 82, 84-97, 101		●
103-3 Evaluation of the management approach	43, 46, 51, 58, 62-63, 82, 84-97, 101		●
413-1 Operations with local community participation, impact evaluations and development programmes	43, 46, 51, 58, 62-63, 82, 84-97, 101		●
GRI 414: Suppliers social evaluation 2016			
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 414: Suppliers social evaluation / Ouside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	144-145		●
103-3 Evaluation of the management approach	144-145		

GRI standard indicator	Page or direct response	Omissions	External assurance
414-1 New suppliers that have passed screening and selection filters according to social criteria	144 The social aspects considered when assessing suppliers are as follows: level of employment practices; compliance with local health and safety regulations; availability of a third-party certified occupational risk prevention system; availability of the occupational risk prevention certificate and certificate of the medical aptitude of all workers; and the existence of a civil liability policy for professional risks with the corresponding receipt of payment. Regarding human rights: adhesion to the United Nations Global Compact; support for freedom of association and effective recognition of the right to collective bargaining; compliance with local labour regulations, including workers' rights regarding contracting, working hours, salary, etc.; support for the protection and respect of internationally recognised basic human rights; respect for the rights of children to be protected against economic exploitation; support for the elimination of all types of forced and compulsory labour and abuses of authority; respect for equal opportunities and rejection of discriminatory practices in the workplace; compliance with the legislation in force on workers' rights; occupational health or safety; and extension of the commitment to human rights to encompass the supply chain.		●

New suppliers that were screened using soicial criteria	2019	2020	2021
% new suppliers that were screened using soicial criteria	77%	75%	75%

GRI 416: Customer health and safety 2016

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 416: Salud y seguridad de los clientes / Dentro y fuera de la organización / Indirecta (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	112-123		●
103-3 Evaluation of the management approach	112-123		●
416-1 Evaluation of the health and safety impact on the categories of products or services	112-123		●

GRI 418: Customer privacy 2016

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 418: Customer privacy / Inside and outside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●

GRI standard indicator	Page or direct response	Omissions	External assurance
103-2 Management approach and components	123		●
103-3 Evaluation of the management approach	123		●
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2021, no complaints have been received concerning breaches of customer privacy and losses of customer data.		

GRI 419: Socioeconomic compliance 2016

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** GRI 419: Socioeconomic compliance / Inside the organisation / Direct and indirect (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	144-145		●
103-3 Evaluation of the management approach	144-145		●
419-1 Non-compliance with laws and regulations in the social and economic area	In 2021, there haven't been breaches of socioeconomic legislation and regulations.		

Customer satisfaction with the experience

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary	**Material topic** / **Boundary[1]** / **Involvement[2]** Customer satisfaction with the experience / Inside the organisation / Direct (1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. (2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).		●
103-2 Management approach and components	104-105		●
103-3 Evaluation of the management approach	104-105		●

GRI standard indicator	Page or direct response	Omissions	External assurance
Customer satisfaction	104-105		●

Customer satisfaction (score out of 5)	2019	2020	2021
Overall rating for PortAventura Park	4.17	4.01	3.84
Overall rating PortAventura Caribe Aquatic Park	4.04	The park has not been opened	3.93
Overall rating for Ferrari Land	3.79	3.74	3.44
Overall rating for stays in Resort hotels	4.15	4.19	4.10
Overall rating for the PortAventura Convention Centre[1]	4.44	No surveys have been conducted	Not available

(1) In 2019, the method of working the evaluation data of PortAventura Convention Centre was modified. The raw data will be weighted so that it is more representative. Taking into account this change in the methodology, only the weighted data of 2018 and 2019 are available.

GRI standard indicator	Page or direct response	Omissions	External assurance
Presence on social networks and digital channels	109		●

Social Media Followers	2019	2020	2021
Facebook fans	757,064	755,737	761,215
Twitter followers	89,044	92,601	105,528
Instagram followers	242,877	269,812	346,976
YouTube subscribers	164,328	197,070	206,229
Vkontakte fans	3,200	3,135	3,114
LinkedIn followers	8,560	10,497	12,180
Seguidores Tik tok	0	29,290	69,213
Total	**1,265,073**	**1,358,142**	**1,504,455**

Food safety and healthy eating habits

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary			●

Material topic	Boundary[1]	Involvement[2]
Food safety and healthy eating habits	Inside and outside the organisation	Direct and indirect

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

GRI standard indicator	Page or direct response	Omissions	External assurance
103-2 Management approach and components	120		●
103-3 Evaluation of the management approach	120		●
Number of health and hygiene audits (internal and external) carried out over the year	120		●

	2019	2020	2021
Health and hygiene audits	386	104	303
External audits	146	48	110
Internal audits	240	56	193

GRI standard indicator	Page or direct response	Omissions	External assurance
Number of suppliers audits (internal and external) carried out over the year	120		●

	2019	2020	2021
Supplier audits	11	5	4
External audits	11	5	4

Merchandise safety

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary			●

Material topic	Boundary[1]	Involvement[2]
Merchandise safety	Inside and outside the organisation	Direct and indirect

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

GRI standard indicator	Page or direct response	Omissions	External assurance
103-2 Management approach and components	121		●
103-3 Evaluation of the management approach	121		●
Regulations and standards contemplated to guarantee the safety of merchandise	121		●

Communication and internal culture

GRI standard indicator	Page or direct response	Omissions	External assurance
103-1 Explanation of the material topic and its boundary			●

Material topic	Boundary[1]	Involvement[2]
Communication and internal culture	Inside the organisation	Direct and indirect

(1) States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation.
(2) States involvement of the organisation regarding the impact: direct (the organisation has caused the impact directly) or indirect (the organisation is linked to the impact through its business relations).

GRI standard indicator	Page or direct response	Omissions	External assurance
103-2 Management approach and components	82		●
103-3 Evaluation of the management approach	82		●
Internal communication channels	82 See indicator 102-43.		●

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

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	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
General information			
Business model			
Brief description of the Group's business model	16 12-13, 17, 67, 101, 146, 151	102-2 Activities, brands, products and services 102-7 Organisation size	●
Geographical presence	150 150 98, 101, 150	102-3 Location of headquarters 102-4 Location of operations 102-6 Markets served	●
Company objectives and strategies	8-9, 30-31, 36-37	102-14 Statement from decision-making senior executives	●
Main factors and trends that may affect their future trend	22-23, 54-55, 136-138	102-15 Key impacts, risks and opportunities	
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.	5, 150	102-54 Claims of reporting in accordance with the GRI standards	●
Materiality principle	34 35	102-46 Defining report content and topic boundaries 102-47 List of material topics	●
If the company complies with the non-financial information law by issuing a separate report, it must indicate expressly that said information is included in the management report.	The information contained in this Corporate Responsibility Report 2021 is part of the management report.		●
Information on environmental issues			
Management approach			
A description of the **policies** that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	40-63	103-2 The management approach and its components	●
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.	40-63 40-63	103-2 The management approach and its components 103-3 Evaluation of the management approach	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
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.	54-55, 136-138	102-15 Key impacts, risks and opportunities	●
Environmental management			
Current and foreseeable impact of the company's activities on the environment and where applicable, on health and safety	In 2021 there have been no non-compliance with environmental legislation and regulations.	307-1 Non-compliance with environmental legislation and regulations	●
Evaluation procedures or environmental certification	40	103-2 The management approach and its components: environmental evaluation o certification	●
Resources dedicated to the prevention of environmental risks	41	103-2 The management approach and its components: environmental investments	●

	2019	2020	2021
Environmental investment	€753,770	€858,003	€991,877

Implementation of precautionary approach	40-41	102-11 Precautionary principle or approach	●
Amount of provisions and guarantees for environmental risks	See table on environmental investment.	103-2 The management approach and its components: environmental investments	●
Pollution			
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	Voluntary controls of noise emissions are carried out every three years to verify compliance with the requirements set forth in the applicable regulations.	103-2 The management approach and its components: measures to prevent, reduce or repair noise pollution 103-2 The management approach and its components: measures to prevent, reduce or repair light pollution	●
At the end of a new project that includes outdoor lighting installations, the compliance of those luminaires with the applicable regulations is verified, as well as with the prescriptions established in the environmental authorization, and said compliance is evidenced through the issuance of a certificate by the Engineering responsible for the execution of the project. As for Ferrari Land, a specific control of the light vector has been carried out with a favorable report. We are currently in the process of managing the specific control of the light vector of the PortAventura World resort.			

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Circular economy and waste prevention			
Prevention measures, recycling, reuse, other forms of recovery and waste disposal	45 42, 46 42, 46 45, 164-166 45, 164-166 45, 164-166	301-2 Recycled inputs 306-1 Disposal of water according to its quality and use (2020) 306-2 Waste by type and disposal method (2020) 306-3 Waste generated (2020) 306-4 Waste diverted from disposal (2020) 306-5 Waste directed to disposa (2020)	●
Actions to combat food waste	46	103-2 The management approach and its components: actions to combat food waste	●
Sustainable use of resources			
Water consumption and water supply in accordance with local constraints	56 56 57, 161	303-1 Water withdrawal by source (2018) 303-2 Management of impacts related to discharges of water (2018) 303-3 Recycled water (2018)	●
Consumption of raw materials and measures taken to improve the efficiency of their use	45	301-1 Materials used by weight or volume	●
Direct and indirect energy consumption	49 49	302-1 Energy consumption within the organisation 302-3 Energy intensity	●
Measures taken to improve energy efficiency	47	302-4 Reduction of energy consumption	●
Use of renewable energy	49	302-1 Energy consumption within the organisation	●
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	53, 162 53, 162 53, 162 53, 163	305-1 Direct GHG emissions (scope 1) 305-2 Indirect GHG emissions from energy generation (scope 2) 305-3 Other indirect GHG emissions (scope 3) 305-4 GHG emissions intensity	●
Measures adopted to adapt to the consequences of climate change	54-55	201-2 Financial implications and other risks and opportunities derived from climate change	●
Reduction goals set voluntarily in the medium and long term to reduce greenhouse gas emissions and the measures implemented for that purpose	47-48, 50, 52	305-5 Reduction of emissions	●
Biodiversity protection			
Measures taken to preserve or restore biodiversity	58-59	103-2 The management approach and its components: measures taken to preserve or restore biodiversity	●
Impact caused by the activities or operations in protected areas	PortAventura World facilities are not located in protected areas.	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Information on social and staff issues			
Management approach			
A description of the **policies** that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	66-82	103-2 The management approach and its components	●
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.	66-82 66-82	103-2 The management approach and its components 103-3 Evaluation of the management approach	●
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.	136-138	102-15 Key impacts, risks and opportunities	●
Employment			
Total number and distribution of staff employed meeting the diversity criteria (gender, age, country, etc.)	66-67, 151-152	102-8 Information on employees and other workers	●
Total number and distribution of employment contract types, annual average permanent contracts, temporary contracts and part-time contracts per gender, age and professional category	66-67, 151-152	102-8 Information on employees and other workers	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law

Workforce per contract type	2021 Staff employed as of 31 December	2021 Annual average of staff employed
Contract type per gender		
% permanent	83%	75%
Permanent	1,741	1,292
– Male	574	424
– Female	1,167	868
Temporary	362	422
– Male	130	159
– Female	232	263
Total male	704	583
Total female	1,399	1,131
Total	2,103	1,714
Contract type per age group		
Permanent	1,741	1,292
– 25 years old	135	63
– 26-35 years old	331	236
– 36-45 years old	521	415
– 46-55 years old	529	408
– 56-65 years old	219	166
– >65 years old	6	4
Temporary	362	422
– 25 years old	247	291
– 26-35 years old	56	67
– 36-45 years old	30	37
– 46-55 years old	25	23
– 56-65 years old	4	4
– >65 years old	0	0
Total	2,103	1,714
Contract type per professional category		
Permanent	1,741	1,292
– Executives and area managers	34	34
– Supervisors, technicians and office workers	652	553
– Operations staff	1,055	705
Temporary	362	422
– Executives and area managers	0	0
– Supervisors, technicians and office workers	13	13
– Operations staff	349	409
Total	2,103	1,714

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law

Workforce per working day type	2021 Staff employed as of 31 December	2021 Annual average of staff employed
Working day type per gender		
% Full-time	77%	73%
Full-time	1,623	1,258
– Male	615	484
– Female	1,008	774
Part-time	480	456
– Male	89	99
– Female	391	357
Total male	704	583
Total female	1,399	1,131
Total	2,103	1,714
Working day type per age group		
Full-time	1,623	1,258
– 25 years old	226	184
– 26-35 years old	315	232
– 36-45 years old	427	346
– 46-55 years old	460	349
– 56-65 years old	190	144
– >65 years old	5	3
Part-time	480	456
– 25 years old	156	170
– 26-35 years old	72	71
– 36-45 years old	124	107
– 46-55 years old	94	82
– 56-65 years old	33	26
– >65 years old	1	
Total	2,103	1,714
Working day per professional category		
Full-time	1,623	1,258
– Executives and area managers	34	34
– Supervisors, technicians and office workers	583	503
– Operations staff	1,006	721
Part-time	480	456
– Executives and area managers	0	0
– Supervisors, technicians and office workers	82	64
– Operations staff	398	392
Total	2,103	1,714

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Number of dismissals by sex, age and professional category		103-2 The management approach and its components: number of dismissals by sex, age and professional category	●

Dismissals	Accumulated 2021
Dismissals of own staff per gender and age group	**9**
Men	2
- 25 years old	0
- 26-35 years	2
- 36-45 years	0
- 46-55 years	0
- 56-65 years	0
- >65 years old	0
Women	7
- 25 years old	3
- 26-35 years	3
- 36-45 years	0
- 46-55 years	0
- 56-65 years	1
- >65 years old	0
Dismissal of own staff per professional category	**9**
- Executives and area managers	0
- Supervisors, technicians and office workers	1
- Operations staff	8

The average remunerations and their evolution broken down by sex, age and professional category or equal value		103-2 The management approach and its components: average remunerations and their evolution broken down by sex, age and professional category or equal value	●

Average remuneration* / Average salary	2021 Remuneration by gender	
Category	**Female**	**Male**
Directors, managers and area managers	€50,004.00	€70,358.00
Operational and technical staff	€17,742.38	€17,770.98

Average salary	2021 Remuneration by age		
Category	**<30 years old**	**30-50 years old**	**>50 years old**
Directors, managers and area managers	€44,600.00	€57,518.69	€68,093.00
Operational and technical staff	€14.919,64	€19,844.78	€18,951.00

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

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Wage gap, wages for positions of employment that are on a par with the social average		405-2 Ratio between base salary and women's wages as compared to men's wages	●

Wage gap	Gender gap*	Total workforce 2021	Workforce	Women
Directors, managers and area managers	9.65%	118	4%	48.00%
Operational and technical staff	-5.40%	2,715	96%	67.00%
		2,833	**100%**	**67.76%**

*Gender gap is calculated: (average male remuneration – average female remuneration) / average male remuneration. This excludes the chair of the Executive Committee for being considered top management.

Active workforce average remuneration 15/8/2021.

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		103-2 The management approach and its components: average wage for managers and directors	●

As of December 31, 2021, the Board of Directors of PAESA Entertainment Holding, S.L.U. had 8 men and 2 women (7 men and 2 women in 2020) who have earned 217 thousand euros in fees for attending the Board (206 thousand euros during the 2020 financial year), after applying a reduction of 20% in those fees for 2020 financial year and until May 2021, the period in which the Resort was closed.

During 2021 and 2020 financial years, the Board of Directors has not earned additional remuneration to the one indicated in the previous paragraph nor had it contracted any commitment for pensions or retirement awards.

During 2021 financial year, the group has paid the directors' civil liability insurance premium for an amount of 65 thousand euros (35 thousand euros in 2020).

During 2021 and 2020 financial years, the members of the company's Board of Directors have not carried out operations with the company or with group companies other than ordinary traffic or under different conditions than those of the market.

Implementation of policies that support the right to disconnect from work		103-2 The management approach and its components: policies that support the right todisconnect from work	●

PortAventura World staff in possession of a Company email address are encouraged to switch on the automated reply option ("Out of Office") when they are on holiday, or at any other time when they are granted permission to do so. This communicates to others that they are out of the office, whether on holiday or unavailable to answer emails. On such occasions they shall supply contact details for a third party who can reply in their absence.

Workers with disabilities	141, 176	405-1 Diversity of governance bodies and employees	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Work organisation			
Organisation of working hours		103-2 The management approach and its components: work organisation	●

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

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

Regarding **daily breaks**, staff who work a split shift shall take a break between shifts of no less than one hour and no more than two hours. However, this break can be three hours in the case of table-waiting restaurant staff, as well as service-line and canteen staff when preparing dinners of a certain size. Staff on continuous working days of six or more hours shall be entitled to a 15-minute break. This shall be included as part of actual working time. In instances where the continuous working day is eight hours or more, a 30-minute break shall be granted, 20 minutes of which shall be considered actual working time.

Weekly days off are also stipulated in the agreement. Each contract type shall indicate the consecutive days off and the days of the week when these days off can be taken. In some cases, an amount will be paid to compensate staff who voluntarily decide to change weekly days off coinciding with weekends to Monday to Friday, and to increase the number of exceptional weeks with only one day off, provided that the employee is in express agreement with the company's request to do so.

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. The working schedules and breaks shall be laid out in a single model indicating all staff with irregular working hours. Before it is posted, a copy of the schedule is submitted to the Works Council, stamping it as proof of receipt.

Staff who work a standard working day can opt for flexible hours or reduced hours in August. The Company shall set up a compulsory **clock-in** system for all members of staff working in groups G, F, E, C and B, only specialist groups.

The company shall release its **working calendar** for the forthcoming year prior to the Resort's opening, having previously informed the Board.

The working calendar shall contain the following information.

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

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

Total number of hours of absenteeism	72, 171	403-9 Work-related injury (2018)	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Measures designed to facilitate the enjoyment of work/life balance and encourage joint responsibility of these by both parents	76	103-2 The management approach and its components: measures designed to facilitate the enjoyment of work/life balance	●

	2021		
	Women	Men	Total
Accumulation of leave for breast-feeding	10	0	10
Compensation for time off for breast-feeding	1	1	2
Maternity leave	27	-	27
Paternity leave	-	15	15
Leave for care of a young child	1	0	1
Leave for care of a child	0	0	0
Reduced working hours for carers	28	2	30
Reduced working hours for the care of children	194	8	202
Total	**261**	**26**	**287**

Health and safety			
Occupational health and safety terms	71 71 71 71 74 71	403-1 Occupational safety and health management systems (2018) 403-2 Hazard identification, risk assessment and investigation (2018) 403-3 Health services at work (2018) 403-5 Training of workers on health and safety at work (2018) 403-6 Promotion of workers' health (2018) 403-7 Prevention and mitigation of the impacts on health and security of the workers directly linked through commercial relations (2018)	●
Work accidents, in particular their frequency and severity, as well as occupational diseases; broken down by gender	72, 171	403-9 Work-related injury (2018)	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Social relationships			
Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them	66, 115	102-43 Approach to stakeholder engagement (workforce) 402-1 Minimum notice periods regarding operational changes	●

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.

71 — 403-1 Workers representation in formal joint management–worker health and safety committees

407 Management approach (policies which may affect the employees' decision to create trade unions or to join them, to negotiate collectively or participate in trade union activities)

During the union elections on 10 October 2018, there was an employee representation of 45.44%. The results were as follows:

	Delegates 2021		
	Works council	Trade unions	Total delegates
UGT	17	3	20
CCOO	8	3	11
TOTAL	25	6	31

Percentage of employees covered by collective bargaining agreements per country	67, 154	102-41 Collective bargaining agreements	●
The balance of collective agreements, particularly in the field of health and safety at work	71 71	403-4 Health and safety topics covered in formal agreements with trade unions 403-8 Workers covered by an occupational health and safety management system	●
Training			
Policies implemented that focus on training	80	404-2 Programs for upgrading employee skills and transition assistance programs	●
Total hours training per profession	81	404-1 Average hours of training per year per employee	●

	2019	2020	2021
Total training hours per professional category	**50,052**	**16,988**	**43,294**
Executives and area managers	3,950	871	1,004
Supervisory, technical and administrative roles	11,056	4,415	6,257
Operations staff	35,047	11,703	36,034

Universal accessibility for people with disabilities			
Integration and universal accessibility for people with disabilities	108, 141, 176	405-1 Diversity of governance bodies and employees	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Equality			
Measures taken to promote equal treatment and opportunities between women and men	140	103-2 The management approach and its components: measures taken to promote equal treatment and opportunities between women and men	●

All commercial texts are reviewed, prior to issue, in order to ensure the use of non-sexist language. Regarding advertising, PortAventura World has signed an agreement with the agency Autocontrol to ensure responsible advertising.

Gender equality plans (chapter III of the Organic Law 3/2007, of 22 March, for effective equality for women and men), measures adopted to promote employment, protocols to combat sexual and gender-based harassment	140, 174	405-1 Diversity of governance bodies and employees	●
Integration and universal accessibility for people with disabilities	108, 141, 176	103-2 The management approach and its components: integration and universal accessibility for people with disabilities	●
Policy against all types of discrimination and, where appropriate, diversity management	176	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. 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. 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.	135 135 136-138	103-2 The management approach and its components 103-3 Evaluation of the management approach 102-15 Key impacts, risks and opportunities	●
Applying due diligence procedures			
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	29, 32, 133 144, 177	102-16 Values, principles, standards and business rules 414-1 New suppliers that were screened using social criteria	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
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.	176	406-1 Incidents of discrimination and corrective actions taken	●
Information related to combating corruption and bribery			
Management approach			
A description of the **policies** that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	133, 136, 138	103-2 The management approach and its components	●
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.	133, 136, 138 133, 136, 138	103-2 The management approach and its components 103-3 Evaluation of the management approach	●
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.	136-138	102-15 Key impacts, risks and opportunities	●
Information related to combating corruption and bribery			
Measures adopted to prevent corruption and bribery	29, 32, 133 133, 138 133, 136, 139, 158	102-16 Values, principles, standards and business rules 102-17 Advisory mechanisms and ethical concerns 205-1 Operations assessed for corruption-related risks	●
Measures to fight against money laundering	159	205-2 Communication and training about anti-corruption policies and procedures	●

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.

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Contributions to foundations and non-profit entities	147, 157	201-1 Direct economic value generated and distributed	●

	2021
Port Aventura Entertainment, SAU contribution	€412,250.56

Information about the society			
Management approach			
A description of the **policies** that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted.	20, 43, 46, 51, 58, 62-63, 82, 84-97, 101-103, 112-113, 130	103-2 The management approach and its components	●
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.	20, 43, 46, 51, 58, 62-63, 82, 84-97, 101-103, 112-113, 130	103-2 The management approach and its components 103-3 Evaluation of the management approach	●
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.	136-138	102-15 Key impacts, risks and opportunities	●
Company commitments to sustainable development			
Impact of company activity on employment and local development	43, 46, 51, 58, 62-63, 82, 84-97, 101 84, 147 130	413-1 Operations with local community engagement, impact assessments, and development programs 201-1 Direct economic value generated and distributed 203-2 Significant indirect economic impact	●
Impact of company activity on local populations and on the region	20, 43, 46, 84-97, 130	413-2 Operations with significant, potential or actual, negative impacts on local communities	●
Relations with local community figures and forms of dialogue	34, 62, 66, 82, 104-106, 127, 129, 138, 144, 155	102-43 Approach to stakeholder engagement	●
Association or sponsorship actions	20-21 43, 46, 51, 58, 62-63, 82, 84-97, 101	102-13 Membership of associations 413-1 Operations with local community engagement, impact assessments, and development programmes	●

Information requested by the law related to non-financial and diversity information	Pages	Reporting criteria: GRI (2016 version unless indicated otherwise)	Verification of the content of the law
Sub-contracting and suppliers			
Inclusion of social, gender equality and environmental matters in procurement policy	144, 167 144, 177	308-1 New suppliers that were screened using environmental criteria 414-1 New suppliers that were screened using social criteria	●
Consideration of suppliers' and subcontractors' social and environmental responsibility	144, 167 144, 177	308-1 New suppliers that were screened using environmental criteria 414-1 New suppliers that were screened using social criteria	●
Supervision systems and audits and their results	144-145	103-2 The management approach and its components	●
Consumers			
Measures for health and safety of consumers	112-123	416-1 Assessment of the health and safety impacts of product and service categories	●
Claims systems, complaints received and resolution of them	106	103-2 The management approach and its components	●

		Complaints	Complaints/customer ratio
2019	Parks	4,184	0.00081
	Hotels	785	0.00069
2020	Parks	959	0.00113
	Hotels	147	0.00075
2021	Parks	2,850	0.0009
	Hotels	552	0.00076

The 2019 data correspond to the season.
The 2020 data corresponds to the season (although due to the closing dates, the end of October, they can be considered calendar year data).
The data for 2021 corresponds to the calendar year (from January 1 to December 31).

Tax information			
Profits obtained per country	146	201-1 Direct economic value generated and distributed	●
Tax on profit paid	146	201-1 Direct economic value generated and distributed	●
Information on public subsidies received	146	201-4 Financial assistance received from the Government	●

GLOBAL COMPACT TABLE OF CONTENTS

UN GLOBAL COMPACT

COMMUNICATION ON PROGRESS

This is our **Communication on Progress** in implementing the principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.

Principles of the United Nations Global Compact	Pages or direct response	GRI standards
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights, within their sphere of influence.	43, 46, 51, 58, 62-63, 82, 84-97, 101, 144, 167, 176, 177, 194	GRI 406, GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 412, GRI 413, GRI 414
Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	43, 46, 51, 58, 62-63, 82, 84-97, 101, 144, 167, 176, 177, 194	GRI 406, GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 412, GRI 414
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	67, 154, 194	102-41 GRI 402 GRI 407
Principio 4: Las empresas deben apoyar la eliminación de toda forma de trabajo forzoso o realizado bajo coacción	135, 145 The PortAventura World *Code of Ethics and Professional Conduct* provides for the elimination of all forms of forced work or performed under duress.	GRI 409
Principle 5: Businesses should uphold the effective abolition of child labour.	135, 145 The PortAventura World *Code of Ethics and Professional Conduct* provides for the eradication of child labour.	GRI 408
Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	66-82, 140-141, 151-152	102-8 GRI 401, GRI 402, GRI 403, GRI 404, GRI 405, GRI 414, GRI 103 GRI 406
Principle 7: Businesses should support a precautionary approach to environmental challenges.	40-63	GRI 301, GRI 302, GRI 303, GRI 304, GRI 305, GRI 306, GRI 307, GRI 308
Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility	40-63	GRI 301, GRI 302, GRI 303, GRI 304, GRI 305, GRI 306, GRI 307, GRI 308
Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	40-63	GRI 301, GRI 302, GRI 303, GRI 304, GRI 305, GRI 306, GRI 307, GRI 308
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	133-138	GRI 205, GRI 415

TABLE OF SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)

The indicators related to the leisure facilities of the Sustainability Accounting Standards Board (SASB) corresponding to the year 2021 are reported below.

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

ACTIVITY METRIC	2021	SASB CODE
Attendance	3,945,453	SV-LF-000.A
Number of customer-dayS[1]	17,685	SV-LF-000.B

(1) Customer opening hours.

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

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

THEMES	CONTENTS	PAGES
GOVERNANCE		
	Describe the Board's governance and supervision of climate-related risks and opportunities.	40, 137
	Describe management's role in assessing and managing climate-related risks and opportunities.	40, 137
STRATEGY		
	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	54-55
	Describe the impact of climaterelated risks and opportunities on the organization's businesses, strategy, and financial planning.	54-55
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower global warming scenario.	40-41, 48-55
RISK MANAGEMENT		
	Describe processes for identifying and assessing climate-related risks.	54-55, 137
	Describe processes for managing climate-related risks.	137
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management.	137
METRICS AND TARGETS		
	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	40-63, 146-147, 185, 206
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	53-55, 162-163
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	30-31, 36-37, 40-63

EXTERNAL VERIFICATION CERTIFICATION

This document is a copy of the original NON-FINANCIAL INFORMATION STATEMENT which forms part of the COMPANY'S MANAGEMENT REPORT and was signed by the directors on 29 March 2022. The data related to the 2021 financial year contained in this report have been verified by KPMG, meeting the requirements provided for in the Law on Non-Financial and Diversity Information, as indicated in the Content Index required by Law 11/2018.

KPMG

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

Independent Assurance Report on the Corporate Responsibility Report of Paesa Entertainment Holding, S.L.U. and subsidiaries for 2021

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

To the sole 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 Corporate Responsibility Report for the year ended 31 December 2021 of Paesa Entertainment Holding, S.L.U. (hereinafter, the Parent) and subsidiaries (hereinafter, the Group), prepared in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards) in its core option and with the Sustainability Accounting Standards Board (SASB) Standards for Leisure Facilities sector (hereinafter, the Report).

In addition, pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review to evaluate that the Consolidated Non-Financial Information Statement (hereinafter NFIS) of the Group for the year ended 31 December 2021, included in the Report, has been prepared in accordance with prevailing mercantile legislation.

The Report includes additional information to that required by GRI standards in its core option and prevailing mercantile legislation concerning non-financial information, which has not been the subject of our assurance engagement. In this respect, our work was limited exclusively to providing assurance on the information contained in the "GRI Content Index", in the "Table of contents for the law on non-financial and diversity information" and in the "Table of indicators of Sustainability Accounting Standards (SASB)" of the accompanying Report.

Responsibility of the Parent's Directors and Management

Formulation of the NFIS included in the Report, and which forms part of the Consolidated Management Report of the group, as well as the content thereof, is the responsibility of the Directors of the Parent. The NFIS has been prepared in accordance with prevailing mercantile legislation and GRI Standards based on each subject area in the "Table of contents for the law on non-financial and diversity information" of the aforementioned Report.

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

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

KPMG

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

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

Our independence and quality control

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

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

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

Our responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We conducted our review engagement in accordance with International Standard on Assurance Engagements, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

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

Our work consisted of making inquiries of management, as well as of the different units and areas of the Group that participated in the preparation of the Report, in the review of 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 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 "Corporate responsibility strategy 2022-2025" section, considering the content required by prevailing mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the Report for 2021.
- Review of the information relating to the risks, policies and management approaches applied in relation to the material aspects presented in the Report for 2021.

KPMG

3

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

- Corroboration, through sample testing, of the information relative to the content of the Report for 2021 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 Corporate Responsibility Report of Paesa Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2021, has not been prepared, in all material respects, in accordance with the GRI Standards in its core option and with the SASB Standards for Leisure Facilities sector, as described in point 102-54 of the "GRI content index" and in "Table of indicators of Sustainability Accounting Standards (SASB)", respectively, of the Report.

b.) The NFIS of Paesa Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2021 has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and the GRI Standards based on each subject area in the "Table of contents for the law on non-financial and diversity information" of the Report.

Use and distribution

In accordance with the terms of our engagement letter, this Independent Assurance Report has been prepared for Paesa Entertainment Holding, S.L.U. in relation to its Corporate Responsibility Report and for no other purpose or in any other context.

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

KPMG Asesores, S.L.

(Signed on original in Spanish)

Patricia Reverter Guillot

27 April 2022

This document was prepared solely for informative purposes and considering certain conditions. No part of the information contained herein may be used for any other purpose unless PAESA Entertainment Holding, S.L.U. has provided prior consent in writing. By receiving this document, you acknowledge that you are aware of the restrictions imposed by the laws of various countries regarding the purchase and sale of securities by any person who has received this information and regarding its disclosure to others. We cannot determine if part of the information contained in this report is considered privileged information according to the legislation of any country. This can only be determined based on the circumstances in which the disclosure took place. No part of this document shall be interpreted as advice to buy or sell securities or an invitation to do so.

Corporate Responsibility Report 2021

WWW.PORTAVENTURAWORLD.COM