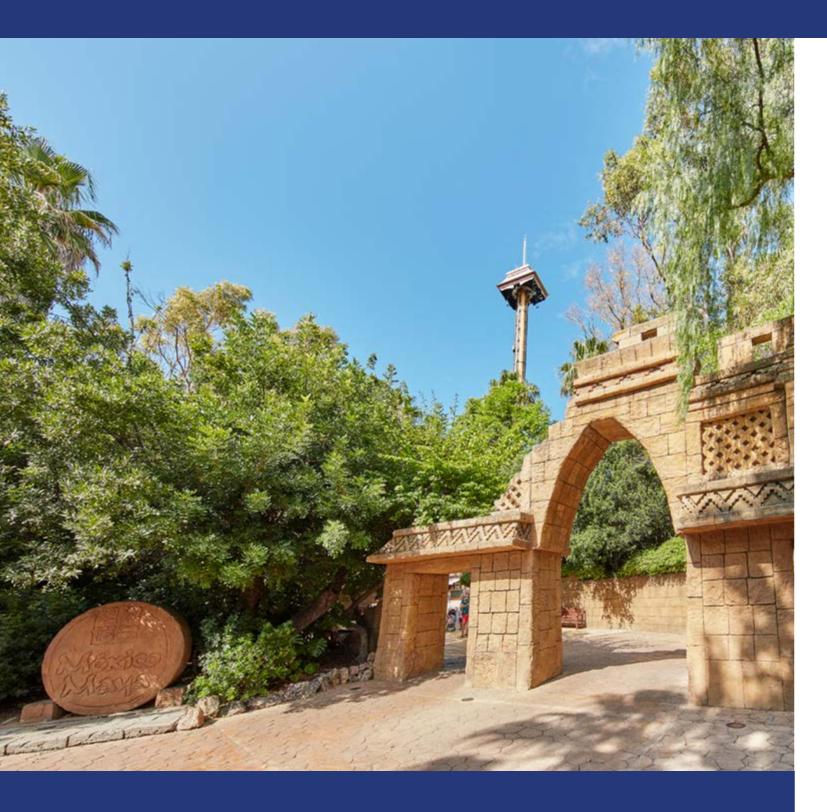




2020 CORPORATE RESPONSIBILITY REPORT OF THE PORT AVENTURA GROUP



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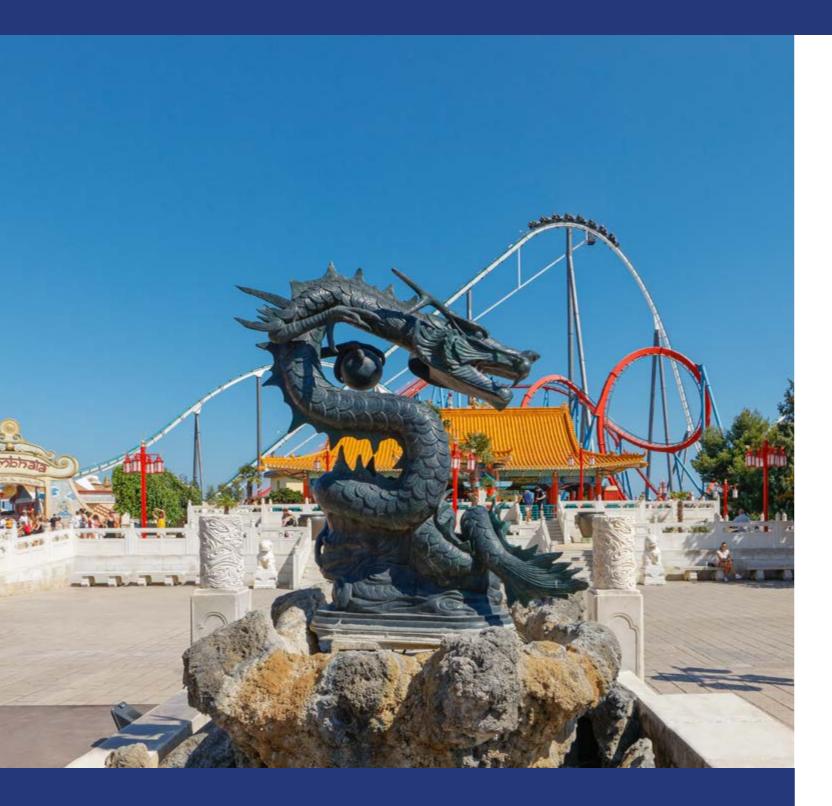
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PRINCIPLES THAT GOVERN THE REPORT

Scope and coverage

In December 2018, the Official Gazette published Law 11/2018, of 28 December, which modifies the Commercial Code, the revised text of the Capital Companies Law, approved by Royal Legislative Decree 1/2010, of 2 July, and Law 22/2015, of 20 July, on Audits of Accounts, regarding non-financial information and diversity (hereinafter, Law 11/2018), which substitutes Royal Decree Law 18/2017, of 24 November, transposing to the Spanish legal system Directive 2014/95/EU of the European Parliament and of the Council, as regards disclosure of non-financial and diversity information.

In this context, PAESA Entertainment Holding, SLU, includes the consolidated non-financial information statement in the 2020 Corporate Responsibility Report of the Port Aventura Group, in accordance with the content in the "Table of contents for the Law on Non-Financial and Diversity Information"

The key indicators of non-financial results in this consolidated non-financial information statement were prepared in accordance with the content provided in the current commercial regulations and following the standards for preparing sustainability reports of the Global Reporting Initiative (GRI standards), international reporting framework provided for in the new Article 49.6(e) of the Commercial Code introduced by Law 11/2018. The information included in the non-financial information statement, which forms part of the consolidated management report and which will accompany the consolidated financial statements corresponding to the 2020 financial year, is verified by KPMG Asesores in their capacity as an independent provider of verification services, in accordance with the new wording given by Law 11/2018 to Article 49 of the Commercial Code.

Furthermore, the rest of the non-financial information contained in this Corporate Responsibility Report, for the financial year closed on 31 December 2020, has been prepared, in all significant aspects, in line with GRI standards, in the core option, according to the details of point 102-54 of section "GRI Table of Contents" of this report and has also been reviewed by KPMG Asesores. The materiality analysis, carried out in 2017, has been updated in 2020 with a focus on COVID-19.

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

The Corporate Responsibility Report covers 100% of business turnover, which encompasses the activities of PAESA Entertainment Holding SLU, the holding company of the Port Aventura World Group, which comprises the following subsidiaries: Port Aventura Entertainment, SAU (theme parks, hotels and convention centre), Port Aventura Viajes, SAU (travel agency), Hotel Caribe Resort, SL (hotel), PAESA Development, SLU (theme parks, hotels and convention centre) and PortAventura Foundation (independent entity).

For any issues related to the content of this report, please call $977\ 779\ 000$.

Choni Fernández

Director of Central Services and ESG



INTRODUCTION

INTRODUCTION 2020 CORPORATE RESPONSIBILITY REPORT

Letter from the Chair of the Executive Committee

Safety. This was our goal (and our success) in 2020. Safety for the people who make up the PortAventura World team, safety for the people who visit us and safety for the service providers that operate within the Resort.

The 2020 season, the twenty-fifth in our history, coincided with exceptional circumstances. The Resort was closed to the public for much of the season under instructions from the health authorities in order to tackle the global pandemic caused by the COVID-19 coronavirus. PortAventura World, with safety as its goal, implemented a series of extraordinary measures, following and exceeding in many cases, the guidelines of the authorities, which have been certified by external audits, to offer a fulfilling experience in our parks and hotels in a safe environment.

The impact on PortAventura World of the COVID-19 pandemic, as well as all the measures we have taken to mitigate this impact, are detailed in this *Corporate Responsibility Report*. This document, prepared in line with the Standards of the Global Reporting Initiative, is also our non-financial information statement which complies with the requirements of Law 11/2018 on non-financial information and diversity, fulfilling the two demands: regulatory and corporate transparency.

At PortAventura World we remain committed to the pillars that underpin our corporate responsibility strategy -environmental, social and governance-, because sustainability has been part of our essence from the very beginning. In this line, we continue with our firm commitment to the United Nations Global Compact to implement the ten principles encompassed by this international initiative in our company.

In terms of our workforce, we prioritized and allocated our resources and efforts in two areas. First, guaranteeing the safety and health of each and every one of the people who work at the Resort by defining protocols and implementing measures to minimize the risks of contagion by COVID-19. And second, by acting responsibly to mitigate the impact of the health crisis in the workplace. To do this, we analysed the everchanging situation over the course of the year and we defined and implemented the most appropriate measures at all times to guarantee job stability.

In the area of governance, we implemented all the measures required by the health authorities and additionally others that enabled us to become a triple certified company. We obtained the "Safe Tourism Certified" seal, granted by the Institute for Spanish Tourism Quality, Certification on Management Protocols against COVID-19 granted by the SGS audit and the Certification of a COVID-19 Prevention System granted by Biolínea.

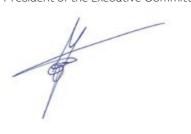
In solidarity with the health crisis, the PortAventura Foundation donated half a million euros for the purchase of ventilators and other equipment for the seven hospitals in the province of Tarragona, as well as donating masks, single-use gloves and other personal protective equipment for other hospitals and care homes in Catalonia; as part of our contribution to supporting the social and health care system. In addition, we donated 16,858 kg of food to soup kitchens and Caritas to help the most vulnerable groups in the region (Vila-seca, Salou, Tarragona and Reus). I would like to take this opportunity to acknowledge and thank the social health staff and healthcare professionals who have fought, and are still fighting, against the COVID-19 pandemic, for their dedication and efforts.

Meanwhile, in terms of the environment, we have become the first carbon-neutral resort in Europe, maintaining our status as a benchmark in sustainable tourism. This is in application of our strategic approach, which requires us to integrate compliance with the Sustainable Development Goals into our management so we can continue generating value.

Despite the closure of our facilities and the consequent economic impact, we are proud to have maintained our commitment to sustainability and to have continued with the company's ambitious investment plan. In this regard, in June 2021 we will inaugurate the expansion of the Hotel Colorado Creek, adding 148 more rooms to the hotel offer, and in September we will inaugurate 'The Beat Challenge', with the LaLiga and PortAventura World entertainment space and the launch of the app designed to offer entertainment beyond the park borders. An entertainment experience that will go beyond the physical limits of the park and that will take place in several dimensions, the digital and the physical. At PortAventura World, we have started preparing for the coming season with enthusiasm and with the hope of new developments.

Over the course of these 25 years, which we celebrated in 2020, PortAventura World has evolved, driven by all the people who are part of this great team, to become the resort it is today, one of the best family leisure and holiday destinations in Europe. We would never have come this far without our excellent workforce, without our suppliers and without our customers. Let's continue on this path together, accompanied by our values and our commitments, to celebrate another 25 years. And let's do so safely.









2020 AT A GLANCE



PortAventura World celebrates its 25th anniversary in a year marked by the effects of COVID-19.

PortAventura World obtains three certifications on COVID-19 safety and prevention.

Tarragona's hospitals receive half a million euros from the PortAventura Foundation to buy ventilators and other equipment to tackle COVID-19.

The PortAventura Convention Centre takes a further step in its digitalization with the launch of a virtual tour that allows users to explore its 20,000 m², a digital catalogue with video clips and the incorporation of hybrid events into its services.

We are the first carbon neutral theme park.

PortAventura World joins the Spanish Business and Biodiversity Initiative.

In the 27th edition of the Thea Awards, presented by the Themed Entertainment Association, Street Mission at PortAventura World has been recognized internationally with the "Award for Outstanding Achievement".

GROUP OF PORTAVENTURA WORLD



847,461

Visits to the Resort (PortAventura Park and Ferrari Land)

ENVIRONMENTAL COMMITMENTS



16,858 kg

tonnes of food donated, or 48,166 meals



100%

electricity consumed in PortAventura World from renewable energy sources with no CO₂ emissions SOCIAL COMMITMENTS

TEAM



1,893

workforce in August (own staff) $^{\!\scriptscriptstyle 1}$

PORTAVENTURA FOUNDATION



933

thousand euros in aid granted by the PortAventura Foundation

CUSTOMERS



4.01/5

Overall rating for a day in PortAventura Park



4.25/5

service provided by Ferrari Land employees



1.4

million followers on social media



94%

of customers say they have felt safe while visiting our parks

GOVERNANCE COMMITMENTS

SUPPLIERS



1,053

suppliers



74%

strategic suppliers with excellent assessment scores

FINANCES



39

million euros in overall turnover

1. Data for 15 August



PORTAVENTURA WORLD PARKS & RESORT, A SAFE TOURIST DESTINATION

2020, a year marked by COVID-19 prevention health measures

The exceptional measures adopted by the health authorities to contain COVID-19 did not allow us to offer our customers PortAventura World experiences during the usual period of time.

The Resort opened for the season on 8 July and we were operational until 16 October, applying capacity, distance and disinfection restrictions at all times. These measures were exhaustively controlled through follow-up audits with excellent results.

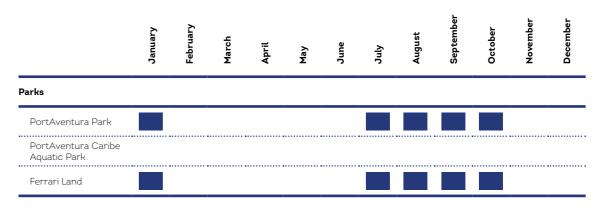
Since the beginning of the pandemic and following the recommendations of international experts and institutions on safety against infectious viral diseases, including COVID-19, at PortAventura World we have installed all the necessary prevention processes to ensure the utmost safety and trust both of our customers and our employees and service providers that operate in the Resort.

Furthermore, since the beginning of the crisis, we have been in contact with the other major European parks to learn about and apply the best practices adopted in dif-

As a result of this management and the good behaviour of customers, employees and supplier companies, we can confirm that no positive cases were detected at the parks of PortAventura among customers between the opening on 8 July and the temporary closure decreed by the Government of Catalonia on 16 October.

Currently the Resort has two theme parks (PortAventura Park and Ferrari Land), a water park (PortAventura Caribe Aquatic Park), six themed 4 and 5-star hotels, an extensive and varied gastronomic offer, and a Convention Centre (PortAventura Convention Centre) with capacity for up to 6,000 people.

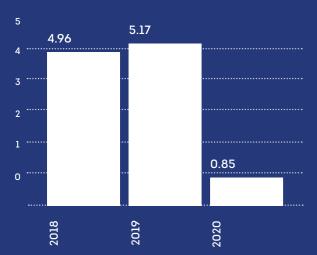
MONTHS THE RESORT'S PARKS WERE OPEN IN 2020



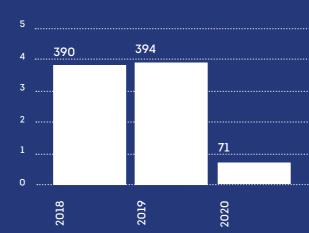
DAYS THE RESORT'S PARKS WERE OPEN

| Parks | 2019 | 2020 |
|-------------------------------------|------|------|
| PortAventura Park | 242 | 107 |
| PortAventura Caribe Aquatic Park | 107 | 0 |
| Ferrari Land | 249 | 107 |

MILLIONS OF VISITS TO THE PARKS



THOUSANDS OF ROOMS OCCUPIED



INTERNATIONAL CUSTOMERS IN HOTELS







Awards and recognition



"Thea Awards for Outstanding Achievement" for Street Mission

27th Thea Awards

The Thea Awards recognize innovation, talent and excellence within the theme park and entertainment industry. With this award, PortAventura World reinforces its brand value and its leadership in the theme park sector with a unique and family-friendly entertainment experience.



Best steel roller coaster in Europe, for Shambhala

European Star Award 2020 Kirmes & Park International

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



PortAventura Foundation for the PortAventura Dreams Village initiative, award in the category of "Large companies"

as an example of effort and dedication to promote the social integration of sick children and young people.

XI Corresponsables in Ibero-America Awards Corresponsables Foundation

Present and future of the economy and the tourism sector

It is our responsibility to be aware of the economic and sector forecasts so we can anticipate and be more resilient to changes.

2020 global economic context

The Spanish economy could have contracted by 11.0% in 2020 and grown by 5.5% in 2021 and 7.0% in 2022. In Spain, GDP growth estimate for 2020 is revised upwards from -11.5% to -11.0%, but the growth forecast for 2021 is reduced by 0.5 points to 5.5%. The latter is explained

by the deterioration observed in the Economic and Monetary Union as a result of the increase in contagion, the upsurge in uncertainty recorded in Spain by the third wave, and the exhaustion of some of the demand policies.

Source: BBVA Research (Information published in January 2021)

The tourism sector in 2020

The situation of the tourism sector in Catalonia after the impact of the coronavirus crisis was "dramatic" in 2020, ending its "worst year" with a drop in overnight stays of around 70% and a direct impact on turnover somewhere between 14 and 15 billion euros, according to the Government of Catalonia's Director-General of Tourism, Octavi Bono. However, the industry is hoping that the vaccination process will kickstart a recovery staring in the summer of 2021.

Source: Hosteltur (Information published in December 2020)

The economic crisis generated by the COVID-19 pandemic has thus interrupted six consecutive years of job growth and seven years of falling unemployment. The greatest destruction occurred in the services sector, with 323,277 fewer registered workers in the year, especially in the hospitality industry and in artistic, recreational and entertainment activities.

Source: Hosteltur (Information published in January 2021)

Sector outlook for 2021

Carmen González, principal investigator and director of the Observatory of Spain's Image Abroad of the Elcano Royal Institute, has claimed that "there is nothing that to indicate that our country will suffer the consequences of the pandemic differently to other countries, and as a result, tourism in Spain is expected to return to 2019 levels of capacity in 2022".

Source: Hosteltur (Information published in January 2021)

Consistent and harmonized travel protocols, enhanced safety measures and the protection of jobs and livelihoods are the main ingredients needed for the restart of tourism

Source: World Tourism Organization (Information published in October 2020)

Global economic outlook for 2021

In recent months, the global economy has been pushed and pulled between two opposing forces: the brutal shock of the pandemic and the overwhelming response of both monetary and fiscal economic policies.

During the Christmas break certain events occurred which suggested that the pandemic and its related support measures will continue to determine the economic outlook. First, after the good news regarding the high efficacy of vaccines, it has become clear that their distribution is going more slowly than expected in most countries. Aside from the increase in the infection rate at the end of the year, there is also now uncertainty surrounding the potential spread of more contagious strains of COVID-19 from their places of origin (mainly the United Kingdom) to the rest of the world, which points to a slow recovery in the short term. Meanwhile, the majority achieved by the Democratic party in the US Senate after the Georgia elections, more economically significant than the events at the Capitol building, has triggered the expectation of additional fiscal stimulus during the first half of 2021, promoting risk taking in the financial markets, with rises in the stock markets and in the long-term rates of American debt. The magnitude of this new boost is still uncertain, but it may be significant this year, adding to the strong additional stimulus expected in Europe from mid-2021 following the unblocking of the European recovery facility. Among the positives over the next twelve months will be the disappearance of uncertainty over the Brexit deal, the resilience of the Chinese economy and its global pull in the manufacturing industry, which has been a stabilizing factor in the rest of the world.

The result of all these forces will probably be a moderate growth in global GDP in the fourth quarter of 2020 (the data will be known soon) and in the first quarter of 2021, with a gradual acceleration from the second quarter and, especially, in the middle of year, when vaccination campaigns are expected to be advanced, at least in developed countries. (...) The eurozone could grow around 4% after an estimated recession of -7.3% in 2020, clearly below the two major regions in the biennium as a whole.

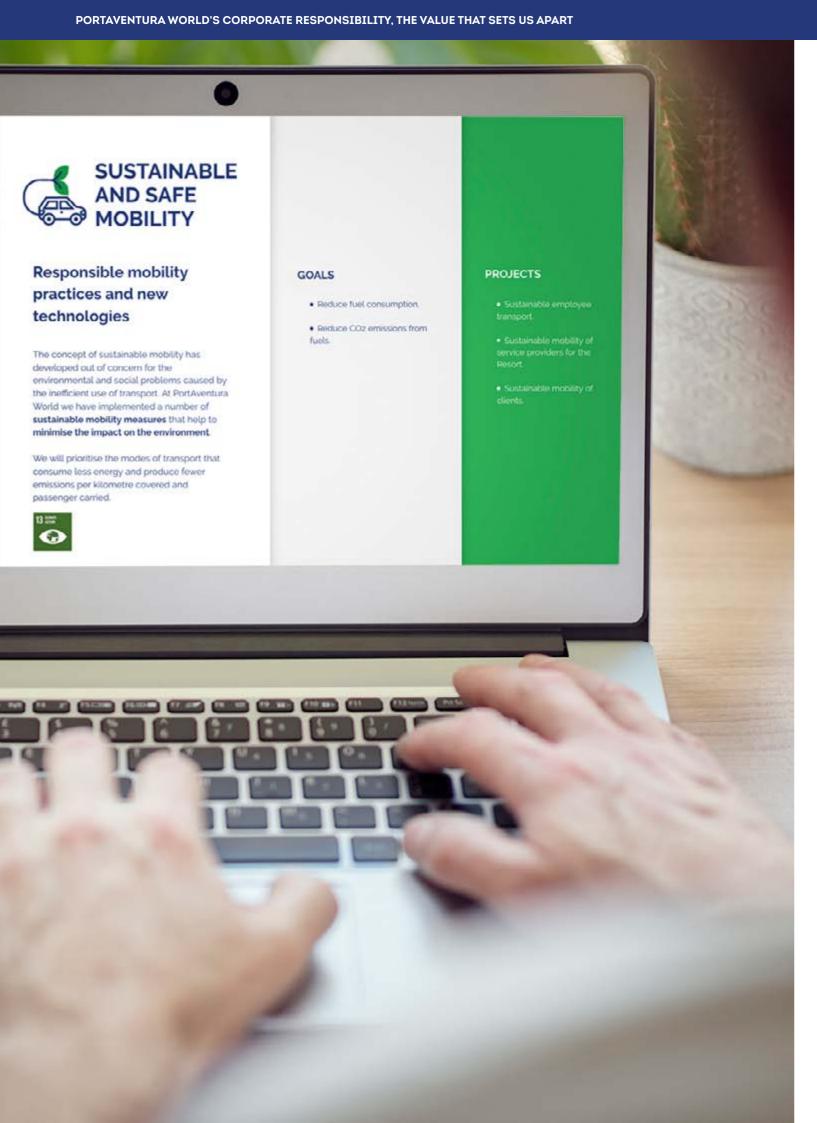
The recovery is expected to continue strongly in 2022 (global growth of 4.1%), with much less uncertainty surrounding the health situation and with fiscal programmes booming, which will be needed to offset the economic destruction of the pandemic. However, the outlook by then will have generated other doubts: very high levels of public and private indebtedness, the need for a gradual withdrawal of monetary and fiscal stimuli, and changes in the behaviour of consumers and companies that may persist in some cases and modify the landscape of many sectors.

In 2022 we expect a rise in growth to 7%. Massive vaccination programmes, both in Spain and in the rest of Europe, the expansive fiscal policy of General State Budgets for 2021, the deployment of the NGEU, the stimulus measures taken by the ECB and the Government, as well as a high unused productive capacity will be the factors behind this recoveree.

Source: BBVA Research (Information published in January 2021)



PORTAVENTURA WORLD'S CORPORATE RESPONSIBILITY, THE VALUE THAT SETS US APART





This is the report on our progress in applying the principles of the **United Nations Global Compact**.

We welcome any comments on its

Our corporate responsibility strategy, launched in 2019, is based on the principles of the Global Compact, an initiative in which we have participated since 2008, the United Nations Sustainable Development Goals, and the World Tourism Organization's Global Code of Ethics for Tourism. The strategy is what guides our activity and the main value that sets us apart.



The Sustainable Development Goals (SDGs) are 17 global challenges established by the United Nations in the 2030 Agenda for Sustainable Development. At PortAventura World and the PortAventura Foundation we work towards a more prosperous and sustainable future by directing our efforts at contributing, directly or indirectly, to the achievement of the SDGs, of which the following are our priority:

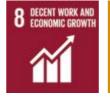


















2019-2021 Corporate responsibility strategy

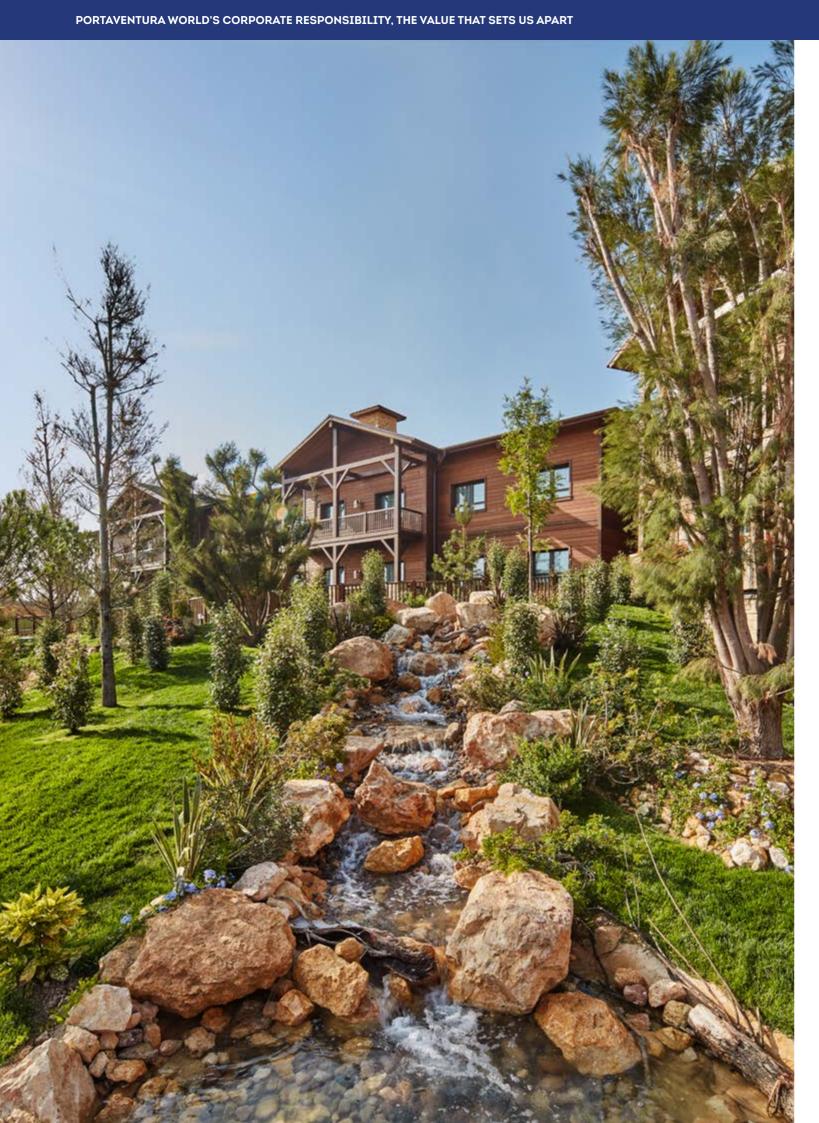
This is the second year of our 2019-2021 corporate responsibility strategy, which is built on three fundamental pillars: environmental, social and governance. In 2020, this decision-making tool has focused on minimizing the impacts of the pandemic mainly in the social sphere. As a result of the closure of the Resort, our achievement of the goals we set has not been as desired.

| ENVI | RONMENTAL GOAL | _S | | | | | |
|-----------------------------|---|--|------|--------|------|--------|-------|
| 6 CLEAN WATER AND SANTATION | 7 STREET, AND THE STREET, THE | | 2019 | | 2020 | | 2021 |
| å | | ≫ 88 | Goal | Result | Goal | Result | Goal |
| | Eliminate single-use plastics for use in F&B bought by PortAventura World | Percentage of single-use plastic items eliminated or replaced | 25% | 25% | 63% | 79% | 91% |
| | Zero Waste | Percentage of waste recovered | >90% | 91% | >90% | 84% | >90% |
| | Decrease natural gas consumption throughout the Resort | Natural gas in MWh per 1,000 visitors/ overnight stays and year | 1.16 | 1.13 | 1.13 | 2.02 | 1.84 |
| | Decrease electricity consumption throughout the Resort | Electricity in MWh per 1,000 visitors/over- night stays and year | 5.95 | 5.78 | 5.74 | 16.42 | 10.27 |
| | Be a low carbon Resort | CO ₂ tonnes per 1,000 visitors/ overnight stays and year | 1.21 | 1.23 | 1.14 | 4.07 | 1.31 |

| SOCI | AL GOALS | | | | | | |
|--|--|---|-----------------------|---------------------|----------------------|------------------------------|---------------------|
| 3 man relative 4 construction 8 social minimal 17 restrictions of constructions and constructions of constructin constructions of constructions of constructions of construction | | 2019 | | 2020 | | 2021 | |
| <i>-</i> ₩• | | ₩ | Goal | Result | Goal | Result | Goal |
| | Increase the number of attendees to the activities of the PortAventura e-Healthy programme compared to the previous year | Number of attendees to the activities of the PortAventura e-Healthy programme compared to the previous year | >21,000 attendees | 21,212 attendees | >22,000 attendees | O attendees | 25,000 attendees |
| | Increase the number of families staying in the PortAventura Dreams Village | Number of families staying in the Por- tAventura Dreams Village | 24 families | 23 families | 174 families | 5 families ⁽¹⁾ | 174 families |
| | Increase customer satisfaction obtained from the surveys carried out | Average customer satisfaction score (out of 5; weighted results for parks and hotels) | 4.16 | 4.14 | 4.17 | 4.06 | 4.10 |

| GOVI | ERNANCE GO | DALS | | | | | |
|------------|--|---|--|--------|---|--------------------|---|
| 8 HEEN WHE | 12 STOCKE 3 MEN | 17 PATRICIANS | 2019 | | 2020 | | 2021 |
| 111 | ω - _η | AB | Goal | Result | Goal | Result | Goal |
| | Implement the investment plan for new facilities and improvement of the existing facilities | Percentage of implementation of the invest- ment plan | Opening of Hotel Colorado Creek Opening of the ride Street Mission Complete renovation of the Hotel PortAventura | 100% | Refurbishment of the Resort to celebrate the 25th anniversary New Easter Celebration campaign in spring Start-up of the photovoltaic solar plant | 33% | Extension of the Hotel Colorado Creek Inauguration of 'The Beat Challenge' (app and entertainment space) |
| | Maintain the existing certifications and management systems | Certifications | 100% | 100% | 100% | 88% (2) | 100% |
| | Implement ISO 22000 on food safety in hotels and Convention Centre | Sites with the certification ISO 22000 | Hotel Gold River Hotel Mansión de Lucy Hotel Colorado Creek | 100% | | | Hotel Caribe PortAventura Convention Centre |
| | Evaluate the Top 100 suppliers based on management of service and supply, turnover, occupational health and safety, industrial safety and environmental policy | Percentage of Top 100 suppliers evaluated (on the results of the previous year) | 100% | 100% | 100% | 100% | 100% |
| | Implement cybersecurity tools | Actions planned / actions implemented | Implementation of a persistent vulnerability analysis tool Implementation of a SIEM (security events and information management system) | 100% | Cybersecurity training and awareness programme for corporation users Development of a Response Plan to cybersecurity incidents PCI (payment card industry) policy gaps analysis | 30% ⁽³⁾ | Cybersecurity training and awareness programme for corporation users Development of a Response Plan to cybersecurity incidents PCI (payment card industry) policy gaps analysis |

(1) The PortAventura Dreams Village was only open during the first week of January. It could not be reopened due to the COVID-19 pandemic.
(2) All existing certifications and management systems have been maintained, with the exception of Travelife certifications in hotels since the corresponding audits could not be carried out due to the mobility restrictions imposed by the health authorities. Due to the exceptional situation caused by COVID-19, the waste recovered percentage for 2020 was 84% despite the minimum goal being 90%. For this reason, the certification is now Towards Zero waste.
(3) The proposed actions could not be carried out due to the COVID-19 pandemic- However, the planning was changed and new actions were promoted. New actions were promoted (see page 79 of this report).



We continue to communicate with our stakeholders.

Communication with stakeholders is key, especially in a today's context, as it helps to make the best decisions and identify and respond to new needs and expectations.



SHAREHOLDERS

Generating value and profitability through responsible and sustainable management.



CUSTOMERS

Prioritizing quality in customer service through innovation, to respond to the expectations and needs of customers and visitors, in a safe environment with healthy entertainment.



WORKFORCE

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



SUPPLIERS AND CONTRACTORS

Promoting responsible of supply chains in all companies.



SOCIETY

Improving quality of life in society, through responsible behaviour and close collaboration with social organizations.

The values that govern our behaviour

MISSION

PortAventura World's mission is to be the best international destination resort, a leader in Europe, providing families and young people with unforgettable experiences in a unique setting characterized by adventure, excitement and imagination.

CORPORATE VALUES

- Safety
- Passion for the visitor
- Quality
- Excellence
- Social commitment
- Respect for the environment
- Dedication
- Teamwork and unity
- Family fun

Relevance of sustainability issues with a focus on COVID-19

The crisis caused by COVID-19 will condition the business model of companies, as well as their role in the future new normal. This new scenario is also an opportunity to reflect on what kind of future we want and what changes must be made in the spheres of sustainability (environmental, social and governance).

In this context, the goal of PortAventura World has been to update the materiality analysis carried out in 2017, focusing on the impact of COVID-19 on sustainability issues. To this end, virtual meetings were held with the representatives of different stakeholder so that they could reflect from the perspective of the group with which they have a relationship: shareholders, customers, suppliers, human resources, society and the environment.

The objective of the meetings was to respond to the following two questions: Do you believe that the internal priorities and those of the stakeholders have changed in relation to the sustainability issues relevant to PortAventura World in the face of the COVID-19 pandemic? Do you believe that new relevant sustainability issues have emerged for PortAventura World in the face of the COVID-19 pandemic? What are they?

The starting point for reflecting on and responding to these two questions are the results of the materiality analysis, carried out in 2017, which includes sustainability issues and their degree of relevance from an internal and stakeholder standpoint.

The conclusions of the meetings revealed that health and safety issues, in their different facets, have become increasingly important after COVID-19 throughout the value chain. Issues associated with employees, customers and society are now a priority.

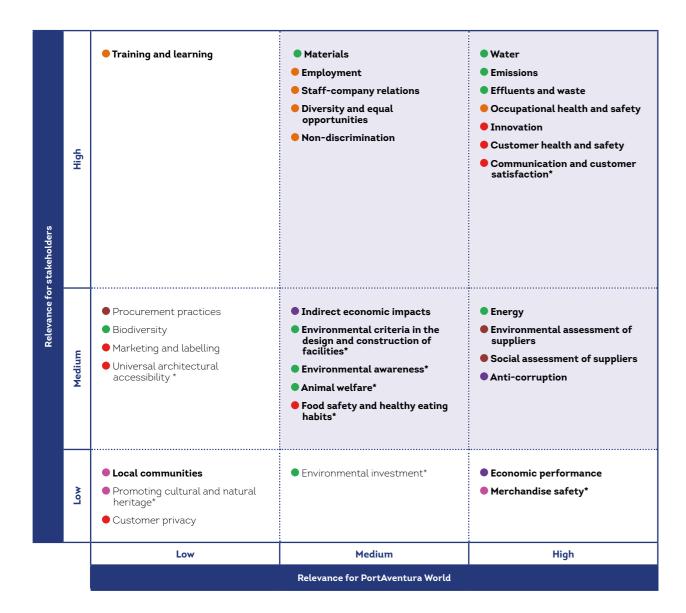
The most important aspects of each area are detailed below:

- Labour practices. Health and safety in the workplace is and continues to be the issue of utmost importance both internally for all stakeholders, due to the need to implement measures that promote a safe work environment that prevents COVID-19 contagion. Employment and staff-company relations have become more relevant due to the impact of COVID-19, with concerns among employees about keeping their jobs. Training and learning is also important, especially in relation to safety measures to tackle COVID-19.
- Product/service responsibility (customers). The health and safety of customers is and continues to be the issue of utmost importance both internally and for all stakeholders, due to the need to apply measures and protocols that prevent any COVID-19 contagion. Communication and customer satisfaction, which is very important from both perspectives, has also increased in significance, since customers are even more demanding in the current situation and they need proper communication to feel safe, both in the Resort and when making decisions. This topic is closely related to marketing and labelling, which is also growing in importance for the same reasons. Lastly, the marketing and labelling. Food safety and healthy eating habits are more and more important because it is something that is increasingly valued by customers who are today more concerned about looking after themselves.
- Society. Active participation in the local environment and the social fabric through collaboration and promotion of charitable projects and volunteering, has grown in importance due to the capacity for social impact of

PortAventura World in the face of the health crisis and its response in helping mitigate the negative impact on the most vulnerable groups.

- Suppliers. Procurement practices have become a material issue with increased relevance due to the direct and indirect economic impact of prioritizing purchases from local suppliers, both in terms of boosting the local economy and creating new indirect employment.
- Good government and economic performance. Economic performance has acquired more importance with the focus on ensuring the financial strength of the organization to be able to successfully face future challenges after the impact of COVID-19. Another issue that is increasing in relevance refers to indirect economic effects. In this sense, PortAventura World is an important tourist attraction for the province of Tarragona, with a direct impact on tourist establishments in the area and, consequently, on stimulating the economy of its surroundings.
- The environment In general, environmental issues maintain the same degree of relevance as in 2017, with perhaps a greater sensitivity towards aspects related to waste, environmental awareness and environmental investment. The degree of relevance of the latter has increased to the extent that it is now considered a material issue.
- Digitalization. This is one of the new material issues and has a direct impact on customers and visitors.
 New digital communication and information tools are increasingly made available to them, as well as to the workforce with the emergence of teleworking.

2017 materiality matrix



Issues related to the environment

Issues related to finances and good corporate governance

Issues related to labour practices

Issues related to suppliers

Issues related to society

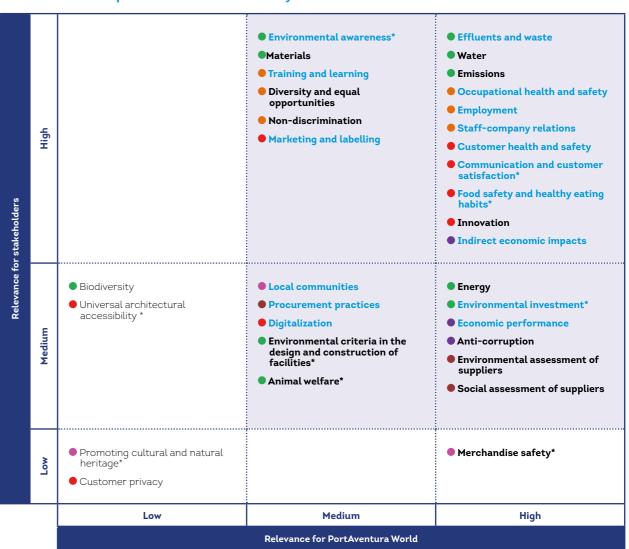
Issues related to product/service responsibility

In bold, the material issues.

* Issues that do not correspond to the GRI standards.

2020 materiality matrix

In blue the material issues whose degree of relevance has increased with respect to the 2017 materiality matrix



Issues related to the environment

Issues related to finances and good corporate governance

Issues related to labour practices

Issues related to suppliers

Issues related to society

Issues related to product/service responsibility

In blue the material issues whose degree of relevance has increased with respect to the 2017 materiality matrix

* Issues that do not correspond to the GRI standards.



SOCIAL COMMITMENTS









2020 CORPORATE RESPONSIBILITY REPORT

Responsibility in managing the impact of COVID-19 on the workforce1

Acting responsibly to mitigate the impact of the health crisis on the workforce became our priority in 2020. To do this, we analysed the everchanging situation over the course of the year and we defined and implemented the most appropriate measures to minimize the negative impact on our employees.

In this regard, and with the aim of maintaining employment, we took advantage of the measures provided by the Government:

- Throughout 2020, the Labour Authorities authorized PortAventura World to implement Temporary Employment Regulation Schemes, which affected 1,903 employees. A total of 3,665 Temporary Employment Regulation Schemes were processed, 1,891 due to force majeure and 1,774 due to disability (52% due to force majeure and 48% due to disability; 6% partial and 94% full) affecting all job categories, especially operations staff, with a lesser impact on essential services staff. As of 31 December 2020, there are 898 employees af-

fected by Temporary Employment Regulation Schemes (100% due to disability; 13% partial and 87% full) involving the supervisor, technical and administrative, and operations staff professional categories.

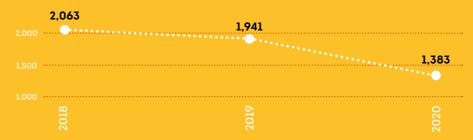
We have complemented these measures with other internal measures of our own:

- Additional voluntary supplements to Government benefits for employees affected by Temporary Employment Regulation Schemes.
- Calling into work of staff on permanent seasonal contracts (1,600 people approximately), despite this not being mandatory, to include them in the Temporary Employment Regulation Schemes and therefore ensure they were entitled to benefits, before the special benefits for this group was approved. As a result, we were able to quarantee that they received this supplementary allowance.

The current collective agreement (2015-2019) expired in 2019 and during 2020 negotiations began on a new which will be approved during the first few months of 2021.

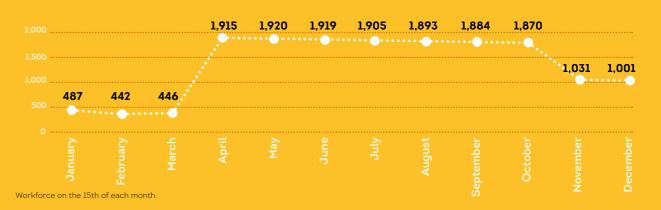
1. The workforce data includes the staff of Port Aventura Entertainment, SAU. They do not include the six people from the companies Port Aventura Viajes, SAU (1 employee): Hotel Caribe Resort, SL (1 employee), and Fundación PortAventura (4 employees). For more details on these employees, see indicator 102-8 of the GRI table of contents.

EVOLUTION OF THE WORKFORCE (ANNUAL AVERAGE)



on the workforce on the last day

EVOLUTION OF THE WORKFORCE DURING THE YEAR













employees

employees (equivalents)2

employees

workforce covered by agreement

number of

workforce on

workforce on full-time

operations workforce7

different

of the workforce from Spain

- 2. Calculation based on full-time, active workers all year round that are
- 3. Calculation based on the workforce on the last day of each month
- 4. Calculation based on the sum total of people from the first to the last day
- 5, 6, 7. Calculation based on the average number of employees in the year

COVID-19 prevention plan

At PortAventura World we have an occupational risk prevention plan and we promote a culture of prevention across all levels and business areas as the basis for occupational health and safety. This was also the case in 2020, the year in which, due to the health crisis, we drew up and implemented a COVID-19 Plan that includes a specific prevention plan to reduce the probability of the spread of the disease among the workforce. Our priority has been to ensure we always have the necessary resources and means at our disposal to protect the team, maintaining a safe work environment.

Our guidelines for ensuring the safety of people are based mainly on the indications of the Ministry of Health, the World Health Organization and the Ministry of Labour:

- Guidelines and best practices in the workplace.
- Course of action for occupational risk prevention services to prevent exposure to SARS-CoV-2.
- Operational criterion no. 102/2020 on measures and actions of the Labour and Social Security Inspectorate to manage situations derived from the new coronavirus (SARS-CoV-2).
- COVID-19 Best practices guide for establishments and workers in the tourism sector.

- UNE 0066-2 Measures to reduce the spread of coronavirus SARS-CoV-2. Part 2: hotels and tourist apartments.
- UNE 0066-5 Measures to reduce the spread of coronavirus SARS-CoV-2. Part 5: Catering services.
- Recommendations on the use of masks in the community in the context of COVID-19.

The **specific COVID-19 prevention plan** for employees establishes actions that are applied in the following areas:

- Training and information
- Personal hygiene measures
- Hygiene measures in workplaces
- Assessment of specific risks
- Organizational measures
- Additional protection measures
- Vulnerable groups
- Detection and reporting
- Coordination of business activities



Personal hygiene measures

Personal hygiene measures have been reinforced in all work areas to prevent any exposure scenario. The following measures stand out:

- Hand washing as the most important measure to prevent and control infection. Gel and hydro-alcoholic solution dispensers have been made available to employees.
- Respiratory Hygiene/Cough Etiquette (set of measures to prevent the spread of the virus).
- **Installation of non-manually operated bins for** personal hygiene waste.

Workstation hygiene and cleanliness measures

The necessary means have been put in place to guarantee hygiene in the workplace and more intensive cleaning of surfaces and spaces has been carried out in comparison with before. Each area has also been equipped with cleaning products and paper in order to keep the work area clean

Assessment of the risk of specific exposure to COVID-19

Any decisions taken on preventive measures are based on information obtained through the assessment of the risk of specific exposure, which is always carried out in accordance with the information provided by the health authorities.

The Prevention Service has prepared an assessment report aimed at determining the existing risks of exposure to the coronavirus, both from an overall perspective and in relation to each job position. The report, under

constant review, indicates the preventive measures necessary to eliminate, reduce and control risks.

The prevention officers have been informed of this assessment report for the purposes of consultation and participation. In accordance with article 18 of Law 31/95, of 8 November, on the occupational risk prevention, all workers has been informed about the risks that affect their job positions.

Organizational measures

The necessary measures have been implemented to minimize contact between employees and customers:

- Establishment of a safety distance of 1.5 metres at workstations.
- Full or part-time teleworking.
- In common areas, reinforcement of safety distance and cleaning measures.
- In rest areas and staff canteens (once open):
 - Delimitation and distancing in queues.
 - Assisted buffets
 - Limited capacity.
 - Specific staff for cleaning surfaces.
 - Disinfectant spray and paper towels available to staff for cleaning spaces before and after use (e.g. canteen table and chair).
 - Removal of sauce dispensers, vinegar and oil bottles, salt and pepper shakers. Replaced with individual packets.
 - Separate entry and exit doors to avoid people crossing paths.
 - Water fountains out of service and delivery of two 50 ml bottles of water to operational staff.
 - Non-manually operated bins for personal hygiene waste.
- In the changing rooms and toilets, signs indicating the maximum capacity, additional cleaning of the bathrooms and daily check of the functioning of the soap dispensers and other products.

ORGANIZATION AND MOVEMENT OF PEOPLE

- Enabling access so the Mediterráneo and Hotel PortAventura staff can enter via the Hotel customer entrance.
- Encouraging people to move around individually (own vehicle, motorcycle, on foot) instead of in groups On journeys within the roads, encouraging people to move on foot.

- When using collective forms of transport (bus, minibus) inside the resort, safety distance between passengers and mandatory use of a surgical mask.
- Minimizing the use of elevators.

TRAVEL AND MEETINGS

- Trips and face-to-face meetings only if they are strictly necessary. If the trip is essential, notifying the Prevention Service well in advance to be able to establish the necessary prevention measures.
- Limits on the meeting capacity.
- Encouraging meetings by videoconference, video call,

CONTROLLING ATTENDANCE

- Collective protection measures: installation of methacrylate screens (or similar) at points of sale counters (restaurants, shops, photograph areas, lockers) and the customer service points (Visitor Services, Reception and changing room counter).
- Personal protection measures: distribution of surgical masks to all staff, regardless of their workplace, so that they can be used at all times.

Additionally, a minimum stock of FFP2 masks without valve has been made available for sensitive staff or those that use equipment/machinery /chemical products that require it, after a prior risk assessment. For certain jobs, the use of face shields and/or biohazard gowns has been provided as an additional measure, depending on the risk assessment.





Additional protection measures

- Performance of quick tests on employees when they enter the workplace in person and periodically. In 2020, 3,392 rapid COVID-19 detection tests were carried.
- Free COVID-19 hotline, available to all staff seven days a week, for inquiries.

Temperature controls for Resort staff, contractors and visitors, with the sole aim of preventing people with COVID-19 symptoms from accessing the facilities, to prevent the risk of contagion to other people which would jeopardize the virus containment measures.

Evaluation of groups at higher risk from COVID-19

The health area of the Prevention Service evaluated whether there were any workers particularly susceptible to SARS-CoV-2 coronavirus infection, classifying them as especially sensitive and informing them on prevention, adaptation and protection measures. This evaluation

has taken into account the existence or non-existence of conditions that allow the work to be carried out without increasing the risk inherent to the worker's medical condition.

2020 CORPORATE RESPONSIBILITY REPORT

Detection, notification, study and management of cases and contacts

The medical service of the Occupational Risk Prevention Service is the body in charge of establishing the mechanisms for investigating and contact tracing within the scope of its powers, in coordination with the public health authorities.

> During the 2020 season, due to the pandemic, the resources normally allocated to the Healthy Company programmed were allocated to the COVID-19 management measures.

In 2020, we carried out a total of 44 emergency drills, 87 risk assessments, 106 technical reports (noise and heat stress) and 10 courses on occupational risk prevention. The staff's medical service carried out 227 medical examinations, 768 medical consultations, 166 flu vaccinations and 103 consultations regarding exemptions.





The accident rates of PortAventura World are below the sector average. For the eighth year running, the company does not appear on the Government of Catalonia's list of companies considered to have high accident rates.



6.14



4.66

718.56



5.84

(1) Represents the number of accidents per million hours worked. (2) Represents the number of accidents resulting in time off work per 100,000

people exposed.
(3) Represents the number of working days lost per thousand hours worked.

Information and training on measures and action protocols

We have promoted actions to ensure that all staff have access to specific and updated information and training on the special COVID-19 measures and action protocols implemented at any given moment.

INFORMATION MEASURES:

- Continuous monitoring by the head of each unit to guarantee that the measures set out in the procedures are correctly followed, reinforcing any aspects as necessary.
- **Briefings** during the season held mostly in open areas and ensuring the minimum safety distance.
- Reinforcement of daily internal audits by the prevention service.
- Use of posters and signs to promote hygiene and prevention measures, both in rest areas and in changing rooms and in all the Resort units.



Specific reminder actions to ensure people do not lower their guard.

We have carried out campaigns that promote healthy habits and recommend protective measures against COVID-19 to ensure a safe work environment.

- Reminder guide of preventive COVID-19 measures at work, during breaks and home life. The guide contains information on COVID-19 symptoms, what it means to be a close contact and on hand hygiene, safety distance, use of masks, direction of foot traffic, ventilation of spaces and social contacts.
- Reminder guide of preventive COVID-19 measures as a result of Resolution SLT/2073 2020 of the Government of Catalonia in which extraordinary measures are adapted in the region of Catalonia to reduce the risks of contagion
- Campaign "This Christmas, don't lower your guard!" with specific recommendations to "gift yourself" safety during the holidays.



TRAINING MEASURES:

The Training area and the Prevention area of the Human Resources department, following the guidelines and indications established by the Ministry of Health, the World Health Organization and the Ministry of Labour, have designed a specific COVID-19 training plan.

The plan includes two types of training:

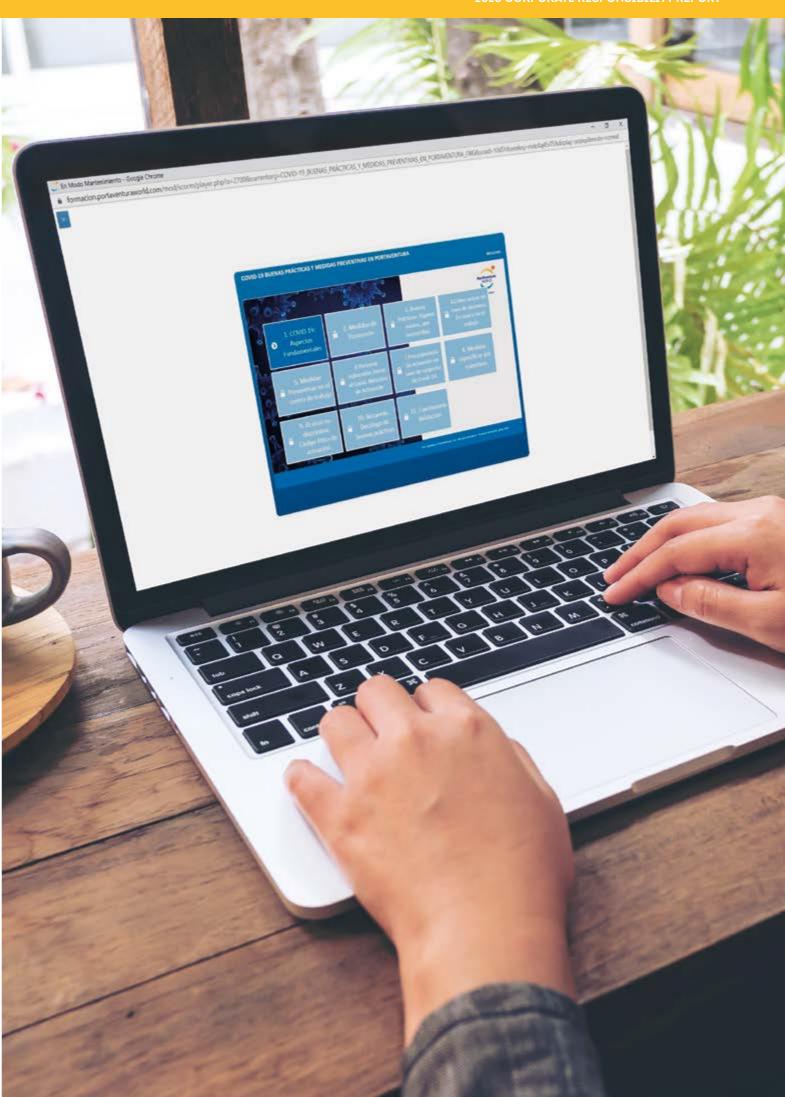
- Online before going back to work, with basic instructions on the implemented hygienic measures and techniques.
- In the workplace on the first day back at work regarding the basic aspects to prevent contagion by COVID-19 and on internal procedures. Employees are told about the different materials (gels, cleaning products, etc.) that are available to them and where they have been installed.

The training plan is organized according to the level of responsibility and the functions of its recipients:

- **Training for team managers** in order to provide the necessary tools to:
 - Reinforce and consolidate knowledge about COVID-19 related to the chain of infection and its prevention and control.
 - Work on the specific action procedures that may be necessary in the specific scope of the company.
 - Understand and correctly apply the different official health guides on COVID-19 (Ministry of Health, WHO, the Institute for Spanish Tourism Quality ICTE and others).

This training has been designed and given with the collaboration of Biolinea, a consultancy specializing in health, safety and the environment in the tourism sector. Each participant has awarded a certificate for the training, carried out via webinars.

- **Training for all company staff** on COVID-19 and prevention plans and specific action procedures. This training has been specifically designed for each area. The content has covered aspects such as:
 - COVID-19, key aspects
 - Protection measures
 - Best practices: hand hygiene, correct use of masks, gloves, etc.
 - What should I do if I show symptoms? At home and at work
 - Preventive measures in the workplace
 - Staff susceptible to COVID-19. Action procedure
 - Action procedure in suspected cases of COVID-19
 - Question and answer guide to inform customers.
 This guide has been distributed on paper and digitally to all staff.
- Complementary face-to-face training for staff in operational areas on action protocols in the workplace to reinforce and put into practice the protocols designed to tackle COVID-19 in each unit. This training is registered on the Training Platform with the completion of a questionnaire. At the end of the training, staff members fill in a knowledge validation form that verifies whether they have correctly assimilated the information.



Promotion of teleworking

The decree of the state of alarm and the home lockdown initiated in March prompted PortAventura World to encourage teleworking among its employees, offering an example of our adaptation to a changing and delicate situation. To implement this measure, we obtained additional equipment and licenses to enable teleworkers to connect via VPN, purchasing and handing out 250 laptops. We also prepared a teleworking guide with recommendations on the workstation, type of lighting, breaks and rests, etc.



Constant and multichannel communication

Constant communication and dialogue were a priority during 2020, with the following actions:

- Communication via SMS and email with news about the employment situation, procedures involving the State Employment Service, Temporary Employment Regulation Schemes, etc.
- Free hotline for COVID-19 inquiries, operating from 9 am to 6 pm from Monday to Sunday.
- $\mathit{Acci\'o}$ internal magazine special edition on measures to tackle COVID-19.
- Constant dialogue with the workers' committee.

In 2020 we arranged a pre-opening of PortAventura Park for staff and their families (779 people) which allowed them to test the new measures against Covid-19, in addition to enjoying the park's attractions and restaurants for free.







To celebrate the 25th anniversary of PortAventura World, we made a video paying tribute to the team in which the employees themselves were the stars.

PortAventura Foundation, supporting the most vulnerable during the pandemic

The PortAventura Foundation continues to reinforce its commitment to charitable projects that have a real impact on the quality of life of those who are at greater risk of social exclusion. We work on the social integration of groups and help other foundations to achieve their objectives.

The pandemic has had a huge impact on the social fabric and both organizations and their users have been affected. To face up to these new challenges and give support to organizations, the PortAventura Foundation has channelled and developed new initiatives.

INCOME OF THE PORTAVENTURA FOUNDATION (THOUSANDS OF EUROS)

| | 2020 |
|--|-------|
| PortAventura World's contribution to the Foundation | 708 |
| Proceeds from the organization of fundraising events | 0 |
| Donations from other foundations, partner companies | 463 |
| Essential business activity expenses | -156 |
| Total net income | 1,015 |

AID GRANTED AND DISTRIBUTION BY BENEFICIARY GROUP AND EVENTS (THOUSANDS OF EUROS)

| | 2020 |
|------------------|------|
| Diseases | 929 |
| Special needs | 0 |
| Social exclusion | 4 |
| Total aid | 933 |



of income used for the Foundation's projects

Every year,
PortAventura World
donates 0.7% of
its profits to the
PortAventura
Foundation, so that
it can carry out its
activity.

PortAventura Foundation donates 500,000 euros to hospitals in the province of Tarragona for the purchase of state-of-the-art ventilator

As an example of responsibility and solidarity, the PortAventura Foundation donated 500,000 euros in March for the purchase of ventilators for the seven hospitals in the province of Tarragona with the aim of reinforcing care in the region: Hospital Universitario Joan XXIII de Tarragona, Hospital de Sant Pau i Santa Tecla, Hospital Universitari de Sant Joan de Reus, Hospital de Tortosa Verge de la Cinta, Pius Hospital de Valls, Hospital Del Vendrell and Hospital Comarcal Móra d'Ebre.

This donation also included supplies such as raincoats and gloves, useful in health care, especially in the first few weeks of the pandemic when shortages of this material was a serious problem for the health system. In total, almost 35,000 raincoats and 55,000 vinyl gloves were donated.



Through this initiative, the PortAventura Foundation once again showed its commitment to the community with which it has been collaborating for several years and with which it has a very special bond.

The PortAventura Foundation has donated masks, single-use gloves and other material that could be used as PPE for other hospitals and care homes in Catalonia, in addition to the 16,858 kg of food collected (surpluses not on display) from hotels, table services and self-services that have been donated to organizations in the region (Vila-seca, Salou, Tarragona and Reus).

New partnerships to support charitable organizations

The impact of the pandemic has led to the cancellation of all the mass-attendance charity events that the Foundation used to host to raise funds for the beneficiary social organizations, such as the Fun Run, the Foundation's charity race, the Golf Tournament, the Charity Dinner and the Fun Ride. Events designed especially for other foundations and organizations have also been cancelled, such as the "Posa't la gorra" charity day organized by the Association of Family and Friends of Children with Cancer (AFANOC).

Instead, the Foundation has sought new partnerships with companies and organizations to ensure that these charities are able to receive funding and continue their work.

As part of the Christmas campaign, we collected toys for the Red Cross and continued with the visits by PortAventura characters to paediatric hospitals bringing gifts for the children there. However, this past year, due to COVID-19, we were unable to enter inside the hospitals.

Fundación PortAventura and GM Food Iberica have renewed the partnership agreement signed in 2016, with the shared goal of improving the quality of life of people at risk of social exclusion; As part of the new agreement, in addition to supporting different charitable events, GM FOOD will support to the PortAventura Dreams initiative with a financial contribution of 20,000 euros.

PortAventura Foundation, CaixaBank and "la Caixa" Foundation reinforce their commitment to the most vulnerable children

PortAventura Foundation and CaixaBank, through the decentralized budget of the "la Caixa" Foundation, reinforced in 2020 their commitment to collaborate with projects and organizations whose mission is to improve the quality of life of people at risk of social exclusion, especially children and young people. This partnership is part of the social action programme of both foundations.

Under this commitment, the PortAventura Foundation and CaixaBank this time chose the Association of Congenital Heart Diseases (AACIC), the Down Tarragona Association and the La Muntanyeta Foundation for their contribution to the well-being, quality of life and future of children and young people. This objective was fulfilled with the giving of a donation of 25,000 euros destined to the three associations, as a key element in providing the necessary resources with which to carry out their activity.

The Association of Congenital Heart Diseases (AACIC), a leading organization in supporting and improving the quality of life of people with congenital heart disease, received 9,000 euros to continue its awareness-raising and dissemination efforts.

The Down Tarragona Association aims to improve the quality of life of people with Down syndrome and other

intellectual disabilities, and help them to actively join society. The donation of 11,000 euros will be channelled into different initiatives related to education, leisure, independence and awareness.

The La Muntanyeta Foundation, whose main purpose and line of action is to provide assistance, protection, care and guardianship to people affected by cerebral palsy or similar in the counties of Tarragona, received 5,000 euros that will be allocated to its direct actions to support this group.



Accessibility to leisure

The PortAventura Foundation provides access to leisure by donating free tickets to PortAventura Park. This donation is made directly to centres that work to help and improve the quality of life of children and adolescents, mostly in its local area. Special focus is placed on centres with programmes that support children with serious illnesses or who are at risk of social exclusion.

In 2020, and in order to mitigate the emotional stress caused by lockdown, many organizations approached the Foundation to access the Resort, a benchmark leisure centre, especially in the current context. This year 91 people have benefited.

PortAventura Dreams Village, a pioneering initiative in Europe



PortAventura Dreams Village, the PortAventura Foundation project located within the Resort, began its activity in 2019 opening its doors to families with children and young people suffering from serious illnesses to offer them a unique experience and a positive psychological impact in their battle against illness. Families enjoy a free six-day stay that includes accommodation in the villas, access to the three Portaventura World parks and exclusive activities within the village.

The *village* was adapted in 2020 to comply with all the safety measures related to the COVID-19 protocol established in the Resort. However, since the outbreak of the pandemic, in March, we have not been able to offer the Dreams activity to families since they comprise an especially vulnerable group.





5*

families at Port Aventura Dreams Village in 2020

* The health situation caused by the pandemic prevented us from receiving more families due to the closure of the Resort and the physical condition of the quests of the *uillage*. The data corresponds to the families hosted in January.







The PortAventura
Foundation,
recognized at the
XI Corresponsables
Awards for
PortAventura
Dreams



The PortAventura Foundation, through its PortAventura Dreams project, was presented with one of the awards at the XI edition of the Corresponsables Awards, in the "Large Companies" category, as an example of effort and dedication to promote the social integration of sick children and young people, ensure their well-being and improve their quality of life. The jury highlighted the project as an essential part of the PortAventura Foundation's purpose of creating shared and sustainable value for society.

The Corresponsables Foundation and the Technical Committee, made up of 25 consultants and more than 70 academics from 12 Spanish-speaking countries, made up the jury for these Awards which, as every year, celebrate the best initiatives and good practices in terms of social responsibility, sustainability and co-responsible communication in all types of organizations. In this 11th edition, 870 candidates from 14 countries were evaluated and 28 best practices from various stakeholders were presented with awards.

In addition, the PortAventura Dreams project will feature prominently in the Guide to the XI Corresponsables Awards.

Volunteer projects for the workforce

The PortAventura Foundation volunteers who were not able to collaborate with PortAventura Dreams (closed due to the pandemic) continued to collaborate in other community projects.

The Foundation organized a volunteer project with the Red Cross and Caritas so that these people could collaborate in several projects, especially during Christmas

The volunteer team of the PortAventura Foundation is made up of 58 people





A safe customer experience

In 2020, PortAventura World set out to offer the safest possible experience to customers, along with an excellent and high-quality service. A committee was established to manage the COVID-19 contagion risk, which followed the advice of external experts and in which the operational departments of the company and members of the Health and Safety Committee were involved.

The objective of this committee is to define and implement the prevention measures and the contingency plan necessary to guarantee maximum safety for customers and staff who work at the Resort.

Taking into account the recommendations of the health authorities, experts and the Management Committee, as well as the experiences of other European parks, at PortAventura World we have implemented a series of prevention measures in our facilities (entrances, internal mobility, attractions, shows, restaurants and shops) that go far beyond the guidelines and recommendations published by the competent authority. Among the measures implemented, the following in particular stand out:

- **Limited capacity**. Restrictions inside the premises equivalent to 4 m^2 per person, exceeding the minimum requirements of 2.5 m^2 , which represents limiting the capacity to 30%.
- **Temperature control at entrances.** Carrying out temperature controls on all visitors in order to identify non-asymptomatic cases that are potential spreaders of the virus.
- **Signs to direct the movement of people**. Implementation of clear and visible signs to direct the flow of people on public paths, indicating the directions of

movement and facilitating compliance with one-way entrances and exits. Washbasins have been installed in prefabricated modules to increase the capacity of these services.

- Creation of the COVID-19 Prevention Team dedicated exclusively to personalized assistance in complying with all the applied regulations.
- Promoting the advance sale of tickets through the website and registering the personal data of the customers.
- Restricting opening hours: opening at 10:30 am and closing at 6 pm, except on Saturdays, when closing is at 8 pm.
- Bars and restaurants in open and outdoor spaces, maintaining safety distances. Encouraging people to eat take away food throughout the park in specially designated spaces. In these spaces, social distancing, cleaning and disinfection measures are maintained.
- Fewer shows. Two shows outside and one inside, with a maximum capacity of 30%. Cancellation of street shows and parades in order to avoid crowds of customers on the streets.

These measures have been established to complement those which are mandatory including:

- Mandatory use of a mask throughout the park
- Distribution of hydroalcoholic gel
- Social distancing
- Contactless payment



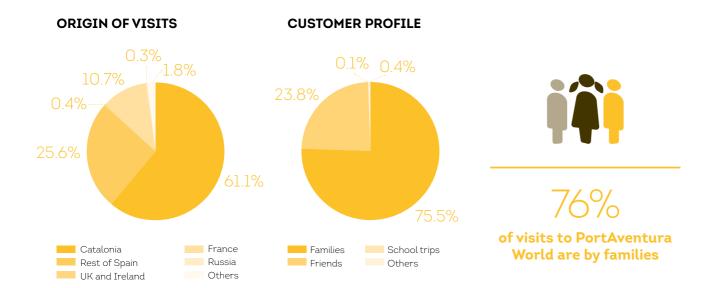
The COVID-19 Prevention Team, ensuring compliance with the regulations

One of the instructions set out by the Institute for Spanish Tourism Quality (ICTE) in its regulations for the tourism sector is the need to monitor compliance with the recommendations and guidelines issued both by the health authorities and by the company itself in relation to special measures for tackling COVID-19, for employees and visitors.

For this reason, at PortAventura World we have opted for the creation of a COVID-19 prevention team whose functions include:

- Informing customers about any issues regarding the adopted measures for avoiding contagion.
- Monitoring customers to ensure they comply with the requirements and follow the recommendations for entering and enjoying the Park
- Completing a daily verification checklist on the established measures.
- Informing their managers of any anomaly and/or proposed improvement based on their monitoring tasks.

The restrictions on travel between countries significantly increased domestic visits (Spain), accounting for 87% of all visits to PortAventura World in 2020.





PortAventura World is certified as a family tourism destination which recognizes its commitment to quality and specialized care for families with children and the added value of its quality entertainment and leisure offer.



Safe and sustainable events

Although in 2020 the activity of the PortAventura Convention Centre was also affected by the health crisis, PortAventura Business & Events continued working to offer unique experiences in the world of events and the best option for each customer.

To guarantee the safety of the facilities, all the control measures required by the health authorities have been implemented, with the appropriate application of operational protocols in terms of managing the access and flow of people, reduction and control of capacity, prevention and hygiene, cleaning, disinfection and ventilation.

PortAventura Convention Centre has focused on offering customers new experiences and digitalized materials adapted to the new situation:

- New website. To continue being pioneers in the organization of events, PortAventura Business & Events has enhanced its online presence with a new dynamic, updated website offering an accessible and innovative design. It includes a "Magazine" section, with the news from the events unit and the latest trends and relevant news from the sector.
- 360º virtual tour that allows virtual visits to the Convention Centre, avoiding travel and minimizing risks.
 This virtual tour allows users to explore the 20,000 m² of the centre, and its 24 open-plan and multi-purpose

meeting rooms. The Roma room stands out, the result of the latest extension, which has a total area of over than $2,000~\text{m}^2$, natural light and views of a privileged Mediterranean setting.

- An interactive and audiovisual virtual catalogue which provides information on the PortAventura Convention Centre.
- Updated events programme, digitalization of meetings and internal webinars.

For 2021, PortAventura Convention Centre is preparing a safe venue campaign in order to offer customers all the information necessary on safety. The campaign includes a video on the safety protocols in Business and a newsletter for customers in English and Spanish. The centre is also preparing a campaign to promote virtual and hybrid events

Below are some of the most important events held in 2020, before the pandemic:

- International: Boston Scientific (4 events).
- National: Planeta Direct Sales, Adam Foods, Roche, Kilotuou España, Endesa, Sabadell Campus and Asociación Nuclear Ascó - Vandellós II, A.I.E.

PortAventura Business & Events offers customers ideas and advice available to help make each event as sustainable and responsible as possible. We promote the holding of environmentally and socially responsible events, with proposals that minimize the consumption of materials, use recycled or reusable elements for decoration, calculate the $\rm CO_2$ emissions generated, offset the carbon footprint by cooperating in initiatives and promoting team building activities focused on respecting the environment. In addition, we contribute to the workplace integration of people with Down syndrome by hiring them as support staff for events. The guide Ideas, tips and suggestions to make an event more sustainable and environmentally responsible, is available on the website www.portaventuraevents.com.

PortAventura Convention Centre has adapted to the health situation by offering customers virtual and hybrid events.







22 events held 3,758 participants

5.4
thousand euros
in turnover

PortAventura
Convention
Centre presents
#ImaginingTheFuture
of events

In 2020, PortAventura Business & Events presented a new <u>advert</u> which invited customers to look ahead to continue creating and sharing experiences and discovering new possibilities in the events sector.

"We are reinventing the way to meet again. Discovering new realities. Adapting to a present where everything is new", says the advert, which has been broadcast through the company's official channels. The advert recalls the most significant events held in recent years and all the successes achieved with customers, and also sends a message of optimism.





Customers rate their experience

Our commitment to service quality and excellence is a reflection of one of PortAventura World's corporate values: passion for the customer. A key strategic goal for PortAventura World is achieving the highest possible level of customer satisfaction. In order to detect areas for improvement and evaluate the actions implemented, the Resort annually carries out several satisfaction surveys, the results of which tell the different areas of the company where they should direct their efforts.

CUSTOMER SATISFACTION

| | 2020 |
|---|--------|
| Overall rating for a day at the parks | 4.00/5 |
| Overall rating of the stay in the Resort hotels | 4.19/5 |

PORTAVENTURA PARK

96%

Intention to revisit the park

PORTAVENTURA PARK

4.23/5

Service provided by the employees, the best rating in the history of the park

FERRARI LAND

4.25/5

Service provided by the employees

HOTELS

59

points in Net Promoter Score, an increase of 11 points compared to 2019

2020 CORPORATE RESPONSIBILITY REPORT

Customers satisfied with the prevention measures

A survey team asked customers their opinion on the COVID management and prevention measures implemented at PortAventura World.



98%

Resort has adopted prevention measures

94%

of customers say they have felt safe while visiting our parks

98%

of our customers say that employees have adequately answered their questions about



PortAventura World customers can file complaints and claims at different points in the facilities: at the customer service offices (PortAventura Park, Ferrari Land, PortAventura Caribe Aquatic Park and the special needs customer service office), at the reception of the hotels and at the Caravan Parking, by email, telephone, post and through social media.

PortAventura World has an internal procedure for handling complaints and claims. The procedure involves the following steps: reception and logging of the claim, search for information about the claim, solution to the problem if possible, notification to the customer about the resolution of their complaint and logging in the complaints and claims database. Improvement actions are proposed internally to avoid future incidents.



959

complaints received in parks (PortAventura Park and Ferrari Land)

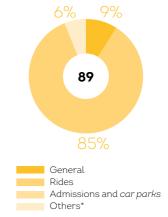
Complaints/customer ratio in parks

COMPLAINT PER AREA OF PORTAVENTURA PARK

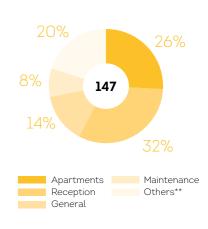


Admissions

COMPLAINTS PER AREA OF FERRARI LAND



COMPLAINTS PER AREA OF THE RESORT HOTELS







147

Complaints received in hotels (Hotel PortAventura, Hotel Gold River, Hotel El Paso, Hotel Mansión de Lucy and Hotel Colorado Creek)

Complaints/customer ratio in hotels

^{*}Others: stores and toys, maintenance, catering, shows, customer service, safety, cleaning, transport and medical service.

^{**}Others: shows, car parks, swimming pools, restaurants and stores.



GOVERNANCE COMMITMENTS









Safety, a corporate value and priority objective

One of PortAventura World's corporate values is safety, a key element for excellent performance of our business. In 2020, as a result of the COVID-19 pandemic, safety became the priority objective of the Resort.

Triple certification of the COVID-19 prevention and management system

As a result of the health crisis and in order to protect the health of customers, employees and collaborators, PortAventura World has implemented all the security measures -interpersonal distance, cleanliness and hygiene- stipulated by the authorities and certified by external audits.

Compliance with all applicable health regulations and the adaptation of company procedures have enabled us as a company to obtain three certifications:

 Certification of COVID-19 prevention systems, awarded by Biolinea, a highly prestigious consultancy specialized in solving public health problems.

- Certification on management protocols against COVID-19, awarded by SGS, a world leader in inspection, verification, analysis and certification.
- Safe Tourism Certified Seal, awarded by the Institute for Spanish Tourism Quality (ICTE), which certifies compliance with ICTE protocols in the park and in all our activities.

The certifications have been obtained by complementing and adapting the Environmental Management System and the Operational Management System of the company, and implementing all the control measures required by the health authorities. To adapt these systems, the company has modified procedures related to park management, which includes all its business units.









In compliance with the provisions of the PortAventura World Contingency Plan against COVID-19 and to provide the Management Committee with the data and objective results of the measures adopted, various follow-up audits have been carried out.

- COVID-19 Team audit. Made up of internal park staff with a presence in all public areas during opening hours. Its objective is to inform customers about compliance with the new regulations and to carry out an objective assessment of the results.
- Mystery COVID-19 audit. Team of external auditors
 who make unscheduled visits, every fortnight. Its objective is to evaluate the proper use of the COVID protocols with respect to the certified regulations, with
 special emphasis on the behaviour of employees, both
 in terms of compliance and in their reaction to noncompliance by customers.

The result of the audits in September, and with ninety evaluations carried out, showed a compliance rate of 96.19%, which was higher than the initial target of 85%.

Biolinea audit. Biolinea team monthly evaluation. Its objective is to verify compliance with the specific protocols and procedures of each area, audit the prevention measures adopted and evaluate the suitability in situ and promote possible improvements.

The result, reflected in the conclusions of the audit report carried out in September, showed that "there continues to be a high degree of commitment from the staff, knowledge and degree of implementation of the protocols that must be followed in all the audited areas. Regarding the shows, there is also evidence of high compliance with all the established protocols".

SAFETY MEASURES IN OUR FACILITIES







More than 550 cameras in the Resort monitored by the control centre



29

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



44

Emergency drills carried out in 2020



Safety incidents in the 2020 season



PortAventura World has a safety manager who is a member of the European Safety Committee of the International Association of Amusement Parks and Attractions (IAAPA), whose forums deal with regulatory issues related to ride safety, accident/incident notifications in parks and the corresponding actions, accessibility of facilities and safety of staff. In 2020, the European Association of Amusement Parks (IAAPA EMEA) coordinated and monitored the prevention measures that European parks have adopted, and also analysed the impact of the pandemic in different European countries. PortAventura World has taken into account the IAAPA's advice regarding the closure and reopening of parks affected by COVID-19.



PortAventura World is ISO 9001:2015 certified for ride management and maintenance.





Quality and safety guaranteed in water, facilities and food

We have certified management systems that promote the continuous improvement of products and services and their management.

Water quality control

Water quality control is carried out following a quality management system based on the ISO 9001 standard. The Ciqua laboratory has been certified in the ISO 9001 standard since 2009, in 2018 it was certified by the 2015 version, and in 2020 it passed the follow-up audit. This management system enables the continuous improvement in the service to be evaluated objectively with indicators. The optimization of processes results in greater efficiency and customer satisfaction.

Ciqua, the internal laboratory of PortAventura World, supervises the quality of the water for drinking, for bathing and for recreational use (rides, fountains and water effects) and the reclaimed water used for irrigation. The laboratory guarantees compliance with current regulations, not only in terms of quality, but also in the prevention of risks associated with water.





Facilities control

We guarantee a bacteria-free environment and possible pathogen outbreaks are controlled by periodic programmed disinfection of air and air-conditioning ducts, cleaning inside chimneys and extraction fans and actions on discharge and wastewater lines.

The safety of visitors includes all the facilities necessary for the correct functioning of the Resort: electrical and lighting equipment, ventilation and air-conditioning systems, production of domestic hot water and plumbing. The facilities are checked and certified beyond what is provided for by the technical regulations.

Furthermore, the protection systems for our visitors are checked and certified, complying comprehensively with the regulations in matters of fire detection and protection, emergency and evacuation routes and exits, automatic extinctions systems, etc.

Food safety

The pandemic has forced us to implement specific protocols in the food and beverages area that have modified the operation of food safety control points. The functioning inside kitchens has not changed substantially since the hygiene and food safety protocols already in place have been very useful for the prevention of COVID-19.

The new measures, defined in a new procedure, are as follows:

- Changes in the reception of raw materials and monitoring of suppliers: disinfection and transfer to a clean container of the raw materials received and monitoring of critical suppliers through an on-site audit at their plants.
- Changes in buffet services: assisted buffets, disinfection of contact surfaces in common areas every 30 minutes, disinfection of tables and chairs after use and indicating disinfected tables for the next customers,

capacity control and marking of circuits in buffets and regulatory information.

- Putting up explanatory posters with the new regulations applicable in each kitchen area.

In other points, the management of food safety and attention to specific food needs was carried out following the same protocols as in previous seasons.

PortAventura World scrupulously complies with all reference standards on food quality and safety, and has management systems in place to control and monitor this. In 2021 we will renew all certifications with the ISO 22000 standard, version 2018, for the hotels that have this system implemented. The objective for the next few years is to certify the PortAventura Convention Centre, the main kitchen and the Hotel Caribe with this standard; with these certifications the process of implementing this standard across the whole Resort will be complete.



In 2020, ISO 22000 certification followup audits were carried out at the Hotel PortAventura, the Hotel Gold River, the Hotel Colorado Creek and the Hotel Mansion de Lucy.*

To guarantee the implementation of food safety systems and identify possible improvements, various controls and follow-ups are carried out:

 Periodic hygienic-sanitary audits of all restaurants to assess the degree of implementation of the system.
 100% of open restaurants audited annually.

56 internal audits
48 external audits

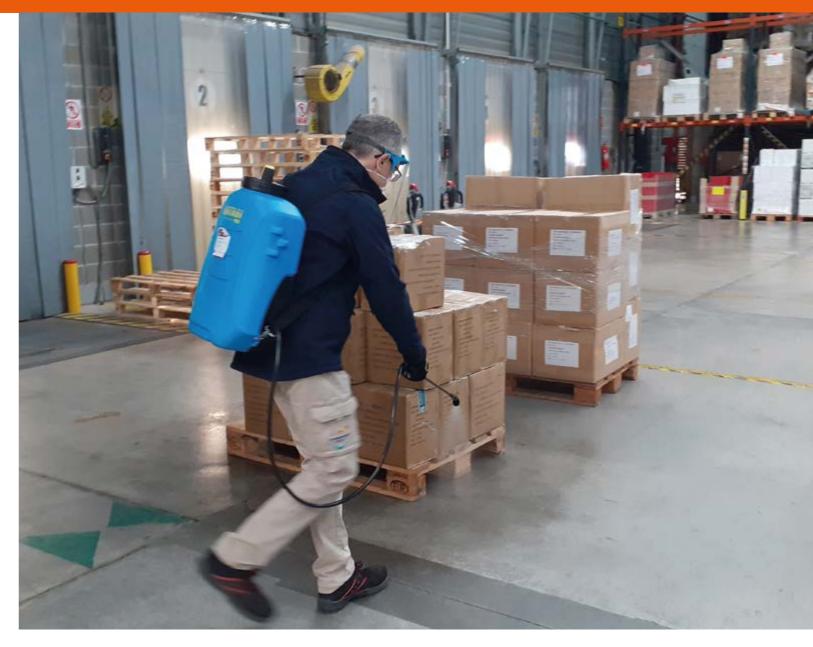
Analyses of food and surfaces. Random monitoring of products to guarantee their microbiological safety.
 100% of open restaurants and hotels audited annually.

306 analyses in restaurants and hotels 28 analyses of raw materials delivered by suppliers

 Supplier auditing to detect repeated nonconformities or evidence that current hygiene-sanitary regulations are being violated.

> 5 external audits 8% Services on which supplier audits have been carried out

(*) In 2020, the ISO 22000 certification follow-up audit was not carried out in the Hotel El Paso since it was closed as a result of COVID-19. In order to carry out the follow-up audit, the activity and facility must be operational in order to verify compliance and the correct implementation of the system in situ.



Reinforcement of cybersecurity measures

In 2020 we continued to reinforce our digital responsibility, with the aim of protecting the confidentiality, integrity and availability of computer systems, data and its management, with several cybersecurity measures:

- Incorporation of new features to the SIEM system (event correlation tool) such as network electronics equipment and the network access control system (NAC).
- Application fixes to the list of vulnerabilities detected by the persistent scanning tool.
- Continued deployment of policies and procedures following the recommendations of the ISO 27000 standard model.
- Contracting of an identity management tool (MFA) to be implemented during 2021.

We continue to invest to strengthen the business model

New experiences and extension of the hotel offer

PortAventura World's investment policy is aimed at ensuring the economic sustainability of the Resort. The continuous improvement of the facilities has established us as a leading family leisure and business tourism destination.

The extension works on the new themed hotel of the Resort, the Colorado Creek, continue, allowing us to expand the holiday offer. The project, which continued during 2020 and which will be completed in 2021, includes:

 Hotel building, also inspired by the gold rush era, with 141 rooms that expand PortAventura World's hotel offer. The three-storey building has an area of more than 6,700 m².

- Swimming pool for adults and children, with restaurant, infirmary and toilets available to all guests.
- Laundry building and rest area with service available for the entire hotel.
- Extension of the energy building to service the new facilities
- New urban development, paving and landscaping in the extended area.





'The Beat Challenge', the entertainment project by LaLiga and PortAventura World

LaLiga and PortAventura World announced in September a joint venture to create 'The Beat Challenge', a unique entertainment experience to be enjoyed both inside and outside of PortAventura World

It is a strategic agreement that combines football and entertainment through various experiences, both digital and physical. An innovative project that blazes a new trail the world of sports entertainment and theme parks and resorts, a benchmark of new digital entertainment.

It is a long-term project and with an investment spread across three phases:

- The first, with an initial investment of 10 million euros, includes a digital experience and a themed restaurant within the resort, and will be ready during the 2021/22 football season.
- The second phase will include the design and development of a new LaLiga themed ride and an investment of 40 million guros

 The final phase foresees the creation of a LaLiga theme park within the resort with an investment of 100 million euros.

At the same time, the joint venture will sign a licence agreement with PortAventura World for the use of the LaLiga brand and the developed app. This licence agree ment will be valid for 15 years and will be exclusive to Dott Aventura World in Europe and Puscia.

With this partnership, the company reinforces its brand and its leadership in the theme park sector through a unique and family-friendly entertainment experience. This project represents an opportunity for strategic growth and the diversification of PortAventura World's business lines, allowing it to connect with new and different audionaccusish as international profile.

BEAT CHALLEGE

Cuisine designed and created to experience each game and comment on each play.



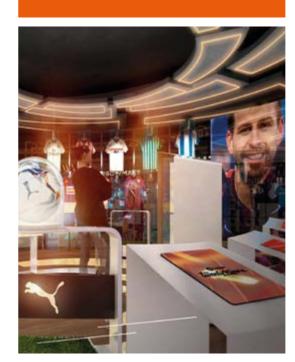






LaLiga is made up of many teams, many colours, many spirits that come together n one feeling: passion for football.

The centre of the spaces will mark the personality of LaLiga in all corners of the world.







The latest projection techniques will be installed to round off the perfect experience. A stand that simulates a stadium, to ensure the excitement of the fans can be felt first-hand. Visitors can enjoy the besports competitions with all the comforts the spacehad to offer.

In 2021 PortAventura World will launch a Digital Acceleration Plan following Deloitte's Revolver methodology.





A more digitalized resort

The COVID-19 pandemic has accelerated the Resort's digitalization plans. The following actions were carried out in 2020:

- Distribution of desktop computers in different buildings to ensure social distancing.
- More computers and licences to enable teleworkers to connect via VPN (Pulse Secure).
- Purchase and distribution of laptops (250 computers) to support teleworking.
- Deployment of collaborative platforms for holding virtual meetings.
- Implementation of digital menus in the Resort restaurants
- Implementation of a mobility solution for allergen management.
- Installation of Wi-Fi in tents for carrying out temperature controls on visitors prior to entry.
- Cashless payment implementation project in the staff
- Extension of unattended points of sale with new Express Kiosks (2) and F&B Kiosks (4).
- Sales and access control digitalization project for quick access to rides (Express ticket).
- Implementation of the Ogone platform for e-payments of tickets and hotels in SaaS mode.
- Execution of a project for hotel customers to register their data and prepay their stay from the website and to check-in directly on the arrival date (online check-in).
- Online check-in kiosks.
- Mobility project to control room cleaning and maintenance in hotels using smartphones (EisiSoft).

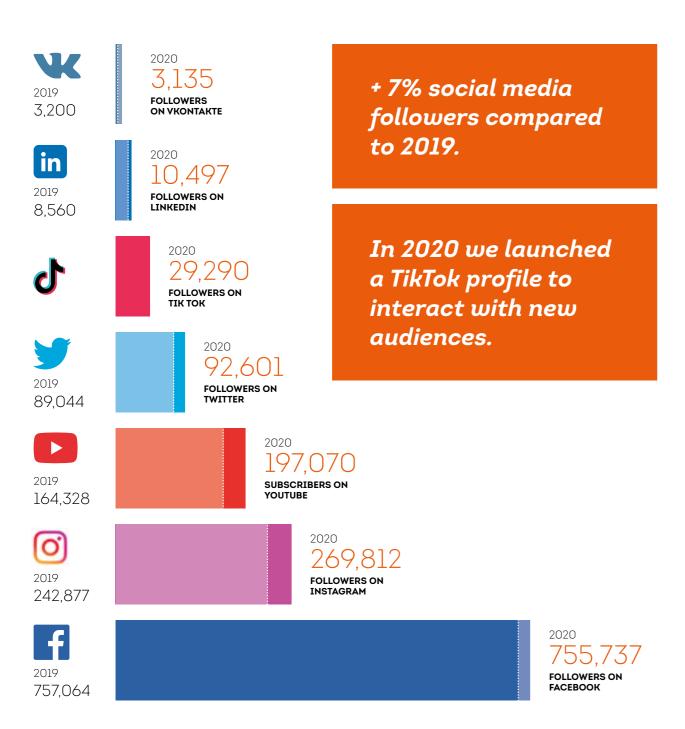
- Project to integrate the hotel booking platform (Travelclick) with the corporate PMS (OPERA Oracle Hospitality).
- Implementation of a digital signature tool for contracts (Signaturit).
- Project for the improvement of the logistics module of the SAP R/3 corporate system (pick-by-voice).
- Project for the implementation of dynamic management reporting in AWS and through BOARD.
- Implementation of a mobility solution to carry out maintenance work notifications using mobile devices.

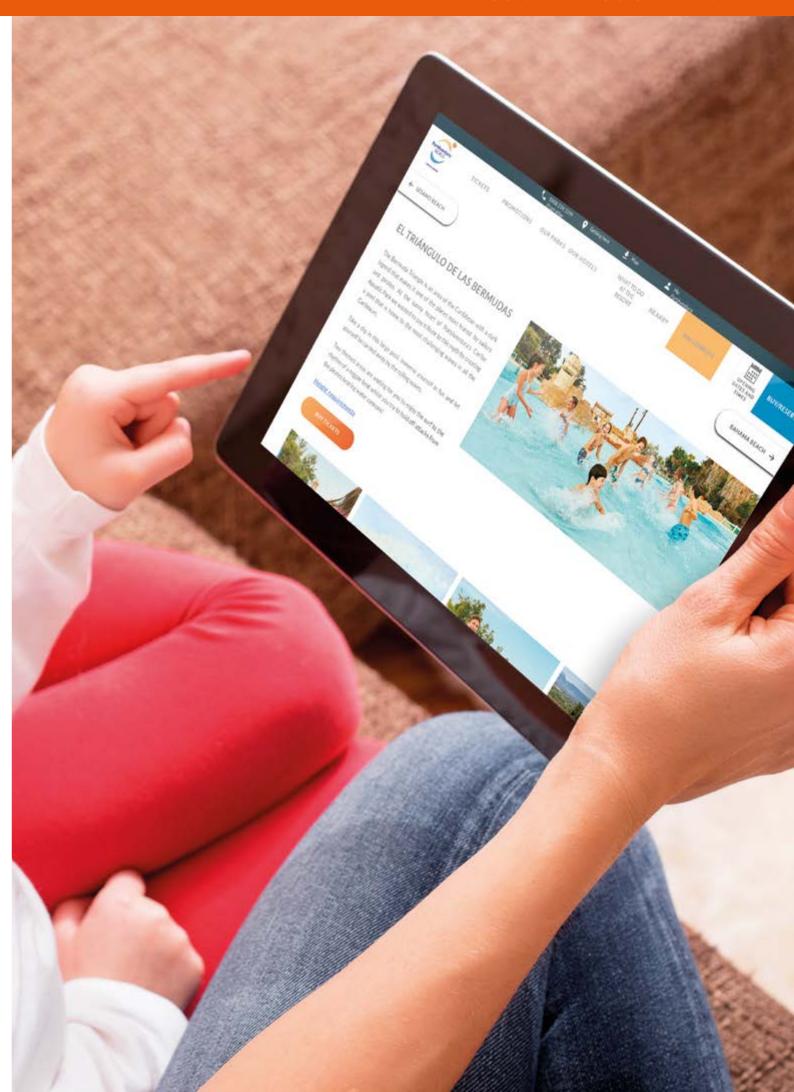
We have evolved to adapt our communications to the customer's profile through the following actions:

- New CRM actions: automatic communications to users according to their behaviour and needs, and segmented communications based on similar profiles to advertise products of interest, COVID-19 prevention measures for visitors and to announce product changes to customers affected by the closure of the Resort due to the pandemic. The database has also been improved to improve knowledge of the customer and to tailor communications according to their priorities.
- News on the Resort website: usability analysis to improve the user experience and improve the search for content and browsing and interaction with the elements of the site; better SEO positioning, to appear higher up in organic search results on search engines; analysis and application of conversion points; new content to keep the user active and to inform customers about the COVID-19 measures implemented.
- Improvements for better CRO (Conversion Rate Optimization) such as analysis, development and implementation of new A/B tests and launch of a project for new ticket and hotel funnels and UX audit to test the user experience of the new funnels.

Continuous activity on the Internet

Although the opening of PortAventura World was unavoidably delayed, the company was very active on the internet and on social media to stay close to its customers. As well as a social media content strategy aimed at maintaining interaction with customers with content such as raffles, contests, challenges, videos with images from the point of view of rides, etc. the PortAventura Indoor Pass Experience was extended to social media, a section of the corporate website which published activities to do at home with the whole family: games, crafts, cooking recipes. etc.







We promote the territory in which we are present

"The PortAventura theme park is an important driver of the Camp de Tarragona economy and, by extension, of certain sectors and companies in Catalonia and the rest of Spain".

L'aventura de PortAventura, Josep Oliveras i Samitier. Published by Universitat Rovira i Virgili, 2018.

Since our inauguration in 1995, we have contributed to the social and economic revitalization of the municipalities in the area, mainly in the province of Tarragona. The following have been key factors in this regard:

- Communication channels that allow us to understand the needs and concerns of the local population.
- Partnerships with sector and intersectoral associations and organizations. These partnerships have always centred around jointly promoting the economic and social growth of the municipalities that surround us. For example, we have contributed to improving the road network, created employment and promoted economic growth in the area. We are currently working with public and private organizations to improve the quality of life in the area and, at the same time, increase the number of visitors to the park. The latter is fundamental to maintaining job stability.



Socio-economic and fiscal impact of PortAventura World

A study analysing the socioeconomic and fiscal impact of PortAventura World, with data for 2019, shows that its activity has a multiplier effect on the Catalan economy, and more specifically on that of the province of Tarragona.

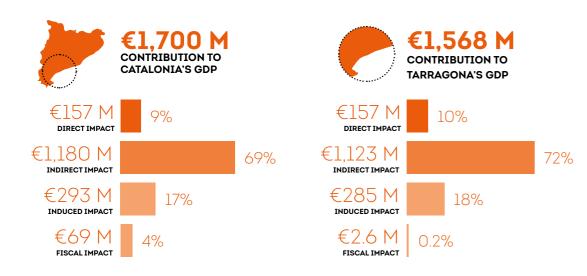
The activity carried out by PortAventura World has a dual impact:

- The socio-economic impact from visitors to the facilities: transportation, accommodation, restaurants and shopping, among others.
- The impact of PortAventura World's own management activity.

CREATION OF ECONOMIC VALUE

PortAventura World's activity represents a contribution of 1.7 billion euros to the Catalan economy. For each euro of turnover, an additional 6 euros are generated in the rest of the economy.

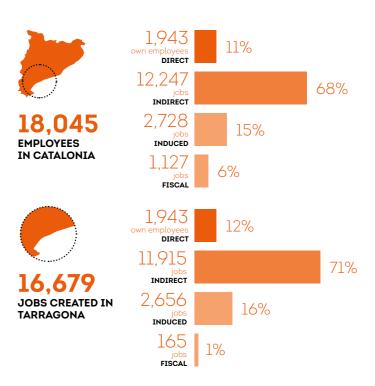
PortAventura World's total economic contribution is distributed across many sectors. Among those that receive the greatest contribution are the transport, accommodation, restaurants and retail sectors, mainly thanks to spending by visitors.



CONTRIBUTION TO EMPLOYMENT

PortAventura World, through its activity, contributes to generating more than 18,000 direct, indirect and induced jobs. For each job position at PortAventura World, 8 indirect and induced jobs are generated in Catalonia.

The employment resulting from PortAventura World's activity is generated in the same sectors where the company creates economic value (transport, retail trade, restaurants and accommodation).



RESULTS ACCORDING TO SOURCE OF IMPACT

| | % economic impact | Economic impact (millions of €) | % employment | Impact on job creation in Catalonia (people) |
|-----------------------|-------------------|------------------------------------|--------------|---|
| Direct impact | | | | |
| PortAventura World | 9% | 157 | 11% | 1,943 |
| ndirect impact | | | | |
| Purchasing | 5% | 85 | 3% | 507 |
| Investments | 8% | 128 | 4% | 768 |
| Visitors | 57% | 967 | 61% | 10,972 |
| nduced impact | | | | |
| Salaries ¹ | 17% | 293 | 15% | 2,728 |
| Fiscal impact | 4% | 69 | 6% | 1,127 |

(1) Salaries comprises the total amount of salaries of employees and those paid in the value chain.

TOURIST TAX COLLECTION AT PORTAVENTURA WORLD

The Catalan tourist municipalities regain half of the tax collected from tourist stays in the municipality, which includes stays in PortAventura World. In Salou and Vila-seca, these resources are allocated mainly to tourist promotion, contributing significantly to the "Tourism promotion plan using the tourism development fund" which includes the participation of the Provincial Council of Tarragona, the Catalan Tourist Board, the tourism boards of Salou, Cambrils and Vila-seca and the Tarragona Hotel and Tourism Business Federation of the province of Tarragona. Improvements in the tourist services and facilities in the municipalities of Salou y Vila-seca have also been carried out. The actual

amount collected in PortAventura World hotels (between October 2019 and September 2020) was €247,384.80. The accrued amount (which corresponds to the period 1 January to 31 December 2020) was €116,847.21.

PortAventura World continued to carry out sponsorship actions related to tourism in 2020, with a financial contribution of €70,500 and various donations in kind. The most significant contributions were to the Salou Tourist Board, the Cambrils Tourist Board and the La Pineda/Vila-seca Tourist Board

Ethical behaviour and compliance with the law

PortAventura World's actions are underpinned by ethical behaviour and strict compliance with the laws and regulations that apply to us, in accordance with our commitment to integrity, human rights and transparency in management.

We fully endorse the 1948 United Nations Universal Declaration of Human Rights and the United Nations Global Compact Principles that promote equality, non-discrimination and well-being in the workplace.

Furthermore, we are one of the seven promoters, and one of the first signatories, of the Global Code of Ethics for Tourism of the World Tourism Organization (UNWTO), promoting a responsible form of tourism that contributes to the Sustainable Development Goals. The UNWTO and the Spanish Global Compact Network are the promoters of the initiative "Responsible tourism: a global commitment", which includes the signing of the code of ethics and adherence to the 10 principles of the Global Compact.



We have a comprehensive risk management system that includes a risk map that we review periodically. The corporate risk map was scheduled to be updated in 2020, but due to the pandemic, the update will take place in 2021.

Organizational chart

| | | Director of Shows | Head of Shows |
|----------------------------|---|--------------------------------------|---|
| | | D | Head of Operations |
| | | Director of Operations | Head of Food and Beverages Parks and Events |
| President of | | | Head of Stores and Games |
| | | Director of Development | Head of Architecture and Theming |
| | | | Head of Planning and Cost Control |
| | | | Head of Building and Infrastructure |
| | General Manager of Operations and Finance | Director of Technical Services | Head of Ride Maintenance |
| | | | Head of the Environmental Area |
| | | Director of Finance | Head of Technology and IT |
| | | | Head of Management Control |
| the Executive Committee | | | Head of Administration and Finance |
| | | Director of Central Services and ESG | Head of Purchasing |
| | | | Head of Legal Advice |
| | | Director of Human Resources | Head of Labour Relations, Administration of Staff and Prevention Services |
| | | Director of Hotels | Head of Hotels |
| | | | Head of F&B Hotels |
| | | | Head of Marketing |
| | | | Head of Revenue Management |
| | General Manager of | | Head of Communication and social media |
| | Commercial | | Head of Convention Centre |
| | | | Head of Sales |
| | | | Head of E-commerce |

At 31 December 2020.

Respect for diversity and equality

Diversity and equal opportunities are the structural levers of our workforce management strategy. It is also our obligation to apply them fairly and correctly, adopting the necessary measures and using the appropriate mechanisms to guarantee non-discrimination against people based on race, colour, sex, religion, age, political opinion, social background, origin or others:

- Code of ethics and profession conduct
- Workplace harassment protocol
- Equal opportunities plan for men and women

The gender perspective is incorporated into the recruitment process established by the Human Resources Department and in psychosocial risk assessments.



67% workforce1



People with functional diversity hired directly⁵



PRESENCE OF WOMEN IN EACH OF THE EMPLOYMENT CATEGORY 2



Board members



Directors and area managers



Supervisory,

technical and administrative positions

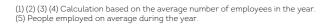


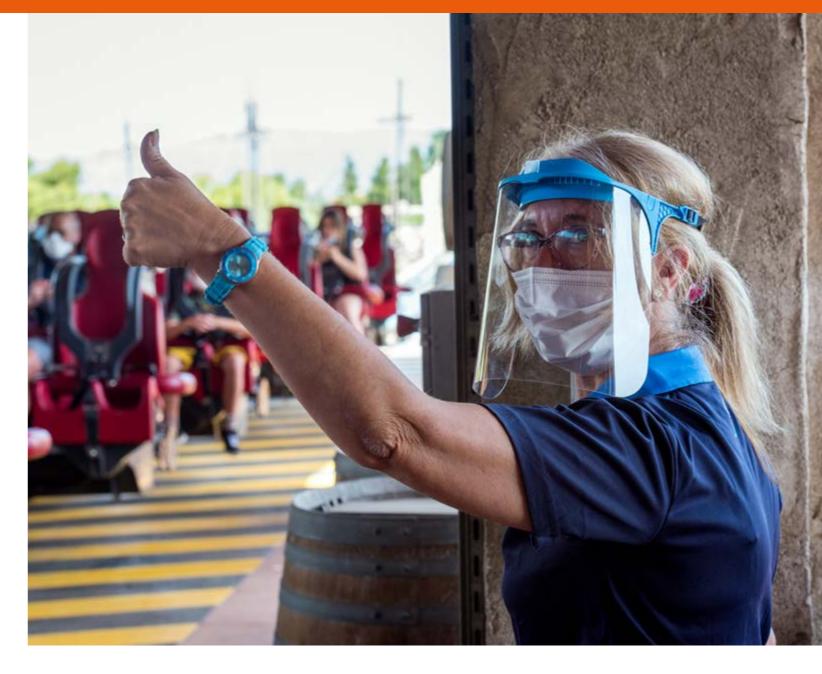
Operations



22% 39% 62% 71% 54% Workforce

aged between 26 and 45³





WORKFORCE BY AGE GROUPS AND GENDER4

| | < 25 years of age | 26-35 years of age | 36-45 years of age | 46-55 years of age | 56-65 years of age | > 65 years of age |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 2 | 44 | 101 | 148 | 131 | 37 | 0 |
| | 51 | 177 | 324 | 251 | 116 | 3 |

Shared values with the supply chain







Due to the exceptional situation resulting from the COVID-19 health crisis, the level of business between PortAventura World and its suppliers diminished due to the application of the restrictions imposed by the authorities. However, we have strengthened our relationship with suppliers, who see us as customers in one of the sectors that has most suffered the impact of these restrictions. It should be noted that our suppliers have continued to provide new tools and products to the market and offer services focused on protecting our customers.

Prevention protocols applicable to suppliers

The action protocols created by PortAventura World are applicable to all the people who access our facilities, including the staff of contractors and carriers

We have published information on COVID-19 prevention to inform these groups about the applicable measures:

- COVID-19 guide for suppliers detailing the prevention measures for delivery of goods and specific health and safety regulations for loading and unloading operations.
- COVID-19 Measures for the Coordination of Business Activities.

These publications have been sent to suppliers through the usual channels, including the Business Activities Coordination Platform (Ctaima CAE), and also through different coordination meetings. In addition, contractors are requested to do the following:

- Assessment of exposure to COVID-19.
- Declaration of training and information and delivery of personal protective equipment related to the risks derived from COVID-19.

1,053Suppliers



million euros (VAT included) in purchases from suppliers

83%

National suppliers

97%

Suppliers from European countries

89%

Invoiced by national suppliers (VAT incl.)

We enrich the customer experience through partnerships that add value

PortAventura World has several prestigious sponsors and partners who contribute to enriching the customer experience in products and services, making it unique.















































In 2020, the partnership agreements with Estrella Damm, Coca-Cola, Unilever and Campofrío were renewed.

Commitment. recognition and dialogue

In 2020, due to the pandemic, we were not able to host the "Dialogue with suppliers" event, an initiative that PortAventura World has carried out in four editions with the aim of creating joint synergies and involving suppliers in our commitments to social, environmental and economic responsibility. This year the awards were handed out in the presence of only the winning companies and without an audience.



PortAventura World recognizes its suppliers as an essential part of its value chain

formance evaluation, obtained from the supplier approval and evaluation platform implemented by PortAventura













Management: Urbaser Pou **Onada Foundation**

Initiative: García de

Iluminación Albadalejo

McCann Erickson







Resort Logistics: La Cartuja Suministros Hostelería



Cide Xarxes



Smartliving

Quality control of the supply chain

Our approved suppliers are evaluated to guarantee the quality levels that PortAventura World offers. The system establishes the mechanisms for evaluating the performance of the 100 strategic suppliers of the year, which vary depending on the needs of the Resort, of which 93 were evaluated during 2020. Suppliers are evaluated according to the type of purchase: supplies with distribution, supplies without distribution, in-resort services and off-site services.

The evaluation of the suppliers is performed based on the following criteria:

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

There are four scoring levels: satisfactory, correct, improvable or poor. A document of nonconformities is used, supported by a work instruction that enables all the incidents detected to be documented and forwarded to the Central Services Department.

Acceptance of the PortAventura World Code of Ethics and Professional Conduct for Suppliers and Contractors and a commitment to the ten principles of the United Nations Global Compact are essential for suppliers who wish to be approved and participate in the regulated bidding procedures for construction works, service or supply contracts.

90% of the TOP 100 suppliers obtained an excellent or correct score.

Solid and sustained economic performance

The emergence of the Covid-19 pandemic in the first quarter of 2020 had a severe impact on the world economy, and tourism was one of the most affected economic sectors. Likewise, consumption and demand for services decreased significantly due to border closures, social distancing, lockdown and national mobility restrictions.

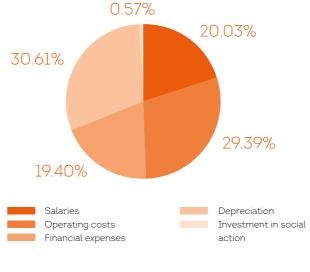
The company was able to deal with the situation with a solid operational and financial foundation. The continuous work carried out in recent years, with a focus on efficiency and cost control, liquidity and the transformation of the company's processes, has enabled us to face today's challenges with a cost structure that is mostly based on variable costs and a significant level of liquidity. In 2019, the company also started an ambitious digital transformation plan, which will enable us to increase the efficiency of business processes and systems, and which will be a strategic pillar in recovering our usual level of activity.

| Key figures (thousands of euros) | 2018 | 2019 | 2020 |
|---|-----------|---------------------------------------|----------------------|
| Balance sheet figures | | | |
| Non-current assets | 988,362 | 1,031,801 | 1,024,397 |
| Current assets | 58,822 | 54,706 | 74,563 |
| Net equity and liabilities | 1,047,184 | 1,086,507 | 1,098,960 |
| Current and non-current liabilities | 543,028 | 544,633 | 618,489 |
| Income statement figures | | | |
| Overall turnover | 230,349 | 241,521 | 39,012 |
| Profit after tax | 13,046 | 41,335 | -56,172 |
| Tax on profits paid | -246 | -11,838 | 18,949 |
| Public subsidies received | 0 | 91 | 3,860 ⁽²⁾ |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | · · · · · · · · · · · · · · · · · · · | •••••• |

⁽¹⁾ The public subsidy received of 263 (thousands of euros) constitutes the sum of the amounts paid out for the cancellation of the asset that is the object of this subsidy. (2) The public subsidy received corresponds to Social Security allowances for Temporary Employment Regulation Schemes (ERTEs).



VALUE ADDED STATEMENT 2020



Source: 2019 Consolidated annual accounts of PAESA Entertainment Holding, S.L.U., and subsidiaries.



ENVIRONMENTAL COMMITMENTS











Environmental commitments

For more detailed information on PortAventura World's environmental performance, consult the 2020 environmental statement at www.portaventuraworld.com/en/medio-ambiente.

Environmental management, a certified and audited system

PortAventura World's environmental activity is organized through the environmental policy and the General Environmental Practices Manual which includes the guidelines related to the management of waste, water, discharges, leaks, emissions, resource consumption, etc. At PortAventura World we have the following certifications and seals:

- Since 2001, registration with EMAS (Eco Management and Audit Scheme), and since 2008, member of the EMAS Club of Catalonia.
- Since 2003, environmental quality guarantee certificate from the Ministry of Environment and Housing of the Government of Catalonia, for the PortAventura, El Paso, Caribe, Gold River and Mansión de Lucy hotels.

- Since 2008, ISO 14001:2015 certification.
- Since 2009, Travelife sustainability system: sustainable tourism in hotels. The Gold Travelife certification was valid up to the following dates: Hotel El Paso (18/5/2020), Hotel PortAventura (15/5/2020), Hotel Caribe (13/9/2020), Hotel Gold River (19/8/2020) and Hotel Mansión de Lucy (20/08/2020).
- In 2020, AENOR Zero Waste certification for all activities involved in the management of the Resort. In 2019, we obtained the AENOR Zero Waste certification by reaching a minimum of 90% recovery of waste.











In 2020, the process to obtain the "Breeam in operation" seal for sustainable construction was started for the main building of PortAventura Dreams Village. Obtaining the certification, scheduled for 2021, will guarantee improved conditions of health and comfort for those who use the building and a significant reduction in its impact on the environment.

SIGNIFICANT ENVIRONMENTAL ASPECTS 2020



Consumption of

drinking water



Waste paper

or cardboard





Debris



Emission of gases into the atmosphere from visitors' vehicles



Circular economy

Recovery of waste and optimizing material consumption

The AENOR Zero Waste certification, obtained in 2019, recognizes our waste management traceability system aimed at the recovery of between 90% and 100% of our waste. In other words, it guarantees the recovery of the waste generated and ensures this waste is not dumped in a landfill, while promoting sustainability through the circular economy. Due to the exceptional situation of the COVID-19 pandemic, the waste recovered percentage for 2020 was 80% despite the minimum goal being 90%.

For this reason, the certification is now Towards Zero waste

The thousands of pumpkins used to decorate the Resort during Halloween are grown by local farmers. After use, at the end of the Halloween season, they are donated and collected by a local shepherd who uses them to feed his lambs.



MAIN IMPROVEMENT MEASURES IN 2020

- Replacement of single-use plastic references in restaurants with more sustainable materials such as card-board or PLA.
- Replacement of amenities at Hotel Colorado Creek and Hotel Mansión de Lucy with more sustainable alternative materials.
- **Purchase of 120 biodegradable bins** for the selective collection of organic waste.
- Purchase of 25 recycling islands for customer restaurant areas. In these islands our customers can separate organic, packaging and other waste.
- Installation of new signs for the waste bins at the recycling islands indicating the containers for organic, paper and cardboard, plastic and waste, including those for waste from disposable masks and gloves.
- New design of tablecloths that are given to customers in restaurants and buffets to help broadcast the recycling message and the efficient use of the new containers.

AMOUNT OF WASTE GENERATED (t)

| | 2018 | 2019 | 2020 |
|---------------------|-------|-------|-------|
| Non-hazardous waste | 3,931 | 4,026 | 1,345 |
| Hazardous waste | 24 | 49 | 20 |
| Total | 3,955 | 4,075 | 1,365 |

In absolute terms, in 2020, the generation of waste was 6650% lower than in 2019. This reduction is due to the fewer number of months that the Resort was one to the public

Consequently, the tonnes of waste per million visits was higher compared to previous years. In 2020, this figure was 104% compared to 2019, since there was a minimal level of essential operational activity which generates waste regardless of the number of visits to the Resort.



35 waste fractions separated 84%

of waste recovered of single item

of single-use plastic items used in restaurants eliminated or replaced

We constantly improve processes to optimize the consumption of materials and gain efficiency. In this regard, we minimize the consumption of chemical products for the maintenance of swimming pools and lakes through the use of dosing, calibration and maintenance, which has resulted in a progressive and notable decrease in the use of these products.

We also promote the use of recycled or organically certified products, such as office paper, hand soap, toilet paper, towels and wood for fixtures and trims.

In 2020 we changed the structure the Laguna Woody play area at PortAventura Caribe Aquatic Park. The new structure uses wood heat-treated with organic salts without chemical agents and 100% of the waste generated during its manufacture, and also during the installation work, was recycled.

MATERIALS OF RENEWABLE ORIGIN

| | 2018 | 2019 | 2020 |
|---|---------|---------|---------|
| Bags for selling products in Resort stores (units)* | 478,192 | 572,966 | 165,263 |
| Office paper (kg) | 19,532 | 19,231 | 5,626 |

MATERIALS OF NON-RENEWABLE ORIGIN

| | 2018 | 2019 | 2020 |
|---|---------|---------|---------|
| Chemicals for swimming pool and lake maintenance (kg) | 813,599 | 673,928 | 360,479 |
| Luminaries (units) | 21,211 | 18,413 | 6,228 |
| Cleaning products (kg) | 104,467 | 99,312 | 49,551 |
| Oils and lubricants (kg) | 8,612 | 7,806 | 3,750 |

 $(\mbox{\sc '})$ The 2020 figure includes the consumption of various types of bags for selling items in the Resort stores.



Making use of food surpluses

Throwing away food is a misuse of resources and generates waste. To combat this, PortAventura World has implemented a project that uses surplus food (not on display) from hotels, table services and self-services. This food is collected by the Baix Camp Workshop, in collaboration with Reus City Council, which is in charge of distributing it to the Food Bank and to different organizations in the area. We have a collection procedure that scrupulously complies with the applicable food safety standards and, to guarantee traceability, it only includes the packaged and labelled products that come from suppliers (fourth and fifth range).

The increase in the amount of food collected in 2020 compared to 2019 (2,439 kg) was due to the exceptional situation caused by the COVID-19 pandemic. In the first place, in March, the Resort was ready to open its doors but the closure due to force majeure until July meant that the entire amount was donated to food banks and organizations in the area. Second, once the Resort had opened, visitor numbers were lower than those forecast, so there was a huge surplus of food. Third, the Resort was ready to open on Halloween but the main kitchen was forced to close once more and all the food that had been produced and stored was donated. The forecast was that we would

16,858 kg tonnes of food donated, or 48,166 meals, in 2020

be able to open again at Christmas, so the food items that had longer expiration dates were saved for December, but finally, when the Resort did not open, it was also donated.

In compliance with Law 3/2020 on the prevention of food losses and waste, we are designing a handbook to control food waste. We have also acquired recyclable containers suitable for food use to make it easier for customers to take away, at no additional cost, the food they have not consumed at the Resort's restaurants. These containers include a label with instructions on how to safely consume the food



ENVIRONMENTAL COMMITMENTS

Mobility: cleaner, more sustainable

We promote sustainable and safe mobility based on low energy consumption to avoid greenhouse gas emissions per kilometre travelled caused by combustion vehicles.

MAIN IMPROVEMENT MEASURES IN 2020

- Network of electric vehicle charging points. We have installed 36 electric charging points in customer parking lots in parks and hotels and in the car parks for $% \left(1\right) =\left(1\right) \left(1\right)$ employees in building 111, for management, visitors and subcontractors
- **Emission-free internal transport**. All service providers must circulate through the Resort using emission-free modes of transport.
- Expansion of the internal vehicle fleet with the acquisition of 4 electric vehicles used for internal and external mobility in the Resort.





Energy transition

We are committed to energy transition based on the use of clean renewable energy and the promotion of energy efficiency. In this regard, we continue to implement improvements to obtain energy savings, for example, through the use of low-consumption/ LED bulbs, connection keys for electricity in hotel rooms and the automatic switching-off of the air conditioning when the window is opened. We also control the main sources of energy consumption distributed throughout the Resort's facilities through a central computer which centralizes various programmable controllers.

MAIN IMPROVEMENT MEASURES IN 2020

- Investment in capacitor banks in three work centres.
- Implementation of the 2020 plan to replace luminaires with LED lighting.



100%

of electricity consumed at PortAventura World has come exclusively from renewable energy sources with no CO₂emissions (guarantee of origin), since 2016



ANNUAL ENERGY CONSUMPTION (MWh)

| | 2018 | 2019 | 2020 |
|--|----------|----------------------|-----------------------|
| Electricity | 42,789 | 40,859 | 17,568 |
| PortAventura Park / PortAventura Caribe Aquatic Park | 22,455 | 22,032 | 10,496 ⁽¹⁾ |
| Ferrari Land | 3,904 | 3,535 | 1,473 |
| Hotels ⁽²⁾ | 14,379 | 13,587 | 4,856 |
| PortAventura Convention Centre | 2,051 | 1,705 | 743 |
| PortAventura Dreams Village | - | - | 1 |
| Natural gas | 9,978 | 8,195(3) | 2,323 |
| PortAventura Park / PortAventura Caribe Aquatic Park | 1,711 | 1,516 | 406 |
| Ferrari Land | 72 | 65 | 9 |
| Hotels ⁽²⁾ | 8,188 | 6,609 | 1,903 |
| PortAventura Convention Centre | 5 | 4 | 5 |
| Others | 1,214 | 1,136 | 462 |
| Fuel ^(d) | 1,111(2) | 1,016 ⁽³⁾ | 452 |
| Propane gas | 103 | 119 | 10 |
| Total | 53,981 | 50,190 | 20,353 |

- $\hbox{(1) The data includes only PortAventura Park. There was no activity at PortAventura Caribe Aquatic Park in 2020.}\\$
- (2) Hotel Colorado Creek opened in July 2019 and PortAventura Dreams opened in January 2020.
- (3) The natural gas consumption data for December 2019 is updated, shown in the previous Corporate Responsibility Report calculated from meter readings.

(4) The 2019 data includes the fuel consumption of the fleet of vehicles which are not owned but are 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). In 2018, fuel consumption between August and December was estimated, since actual consumption data was not available due to a fault in the meter at the internal service station. In 2019, it should be taken into account that one of the internal service stations was 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 its closure, its use was restricted to certain users.

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

| 2018 6.98 5.31 | 6.40 4.94 | 2020 16.49 14.12 |
|----------------------|-------------------------------|---|
| 5.31 | 4.94 | 14.12 |
| | | |
| | | |
| | | 24.88 |
| 27.84 | 24.52 | 197.66 |
| 1.63 | 1.29 | 2.22 |
| 0.36 | 0.31 | 0.49 |
| 7.48 | 5.82 | 9.75 |
| 0.07 | 0.06 | 1.43 |
| 8.61 | 7.68 | 19.01 |
| | 27.84 1.63 0.36 7.48 0.07 | 27.84 24.52 1.63 1.29 0.36 0.31 7.48 5.82 0.07 0.06 |

Construction of the photovoltaic plant to provide clean and renewable electricity to the Resort

In line with our objectives of mitigating climate change and decarbonizing the energy model, at PortAventura World we continued with the construction project of a photovoltaic plant that will provide clean and renewable energy to the Resort. In 2020, the project was redefined and resized, with a planned surface area of 64,000 m² and annual power of 6.8 MWp.

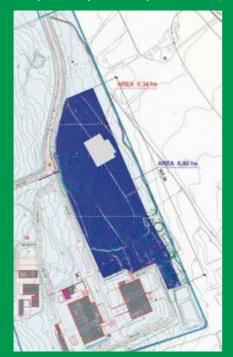
The construction of the plant is aligned with the objectives set in Catalonia for the fulfilment of the 2030 agenda, which aims to "accelerate the development of renewables and achieve a final consumption of renewable energy of at least 27%, guaranteeing that renewable sources provide at least 50% of the electricity consumed in Catalonia". This project represents a dual milestone for PortAventura World: moving towards a new renewable, clean and decentralized energy model and continuing to lead in sustainability within the tourism sector.

Photovoltaic solar energy is obtained by converting sunlight into electricity using a technology based on the photoelectric effect. It is a type of renewable, inexhaustible and non-polluting energy that does not consume fuel or generate waste, thus contributing to sustainable development. In addition, photovoltaic panels are silent and do not produce any type of noise.

Initial plan of the photovoltaic plant



Final plan of the photovoltaic plant





ADVANTAGES OF PHOTOVOLTAIC ENERGY

- It directly reduces the emissions of polluting gases, such as CO₂and sulphur dioxide, among others, slowing down climate change by substituting fossil fuels such as coal or petroleum derivatives with clean energy. It is one of the most efficient renewable technologies in the fight against climate change.
- It does not emit toxic substances or air pollutants, which can be very harmful to the environment and humans.
- It does not generate waste or water pollution, a very important factor considering the scarcity of water.

- It is a competitive option in the market since the costs of the main renewable technologies are being drastically reduced.
- It is inexhaustible and is renewed unlike traditional sources of energy such as coal, gas, oil or nuclear energy, whose reserves are finite.
- It is available at any time and adapts to natural cycles.
 It is an essential element of a sustainable energy system that can be developed today without putting future generations at risk.

Carbon and water footprint and the preservation of biodiversity

Committed to the fight against climate change

We are aware of the importance of fighting against climate change and, therefore, we promote initiatives aimed at minimizing the carbon footprint of our activity and support external initiatives such as Hostelería #PorElClima, promoted by Coca-Cola, which aims to bring together a community of public and private actors committed to the fight against climate change in the hospitality sector.

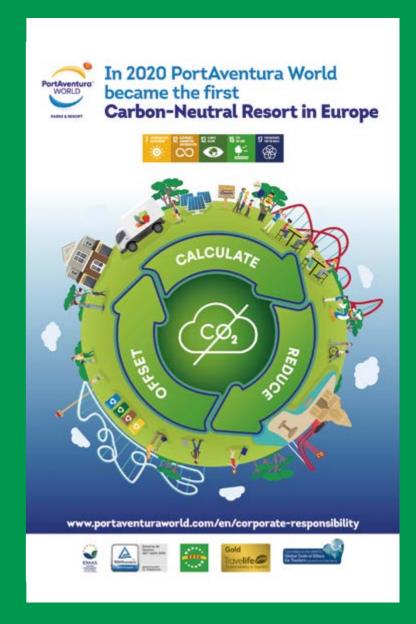


Further steps towards a neutral Resort

At PortAventura World, we are making progress in our strategy to minimize our carbon footprint, which began with the inauguration of the first zero-emission hotel (Hotel Colorado Creek) in 2019. In 2021 we will offset 100% of the direct GHG emissions (scope 1), indirect GHG emissions associated with electricity (scope 2) and other indirect emissions (scope 3) generated in 2020 as a result of our activity, calculated according to the emission factors of the "Guia practica per al calcul d'emissions de gasos amb efecte hivernacle" (practical guide to calculating the greenhouse gas emissions) of the Catalan Climate Change Office, based on the current annual version. This makes us the first carbon-neutral theme resort. This milestone means we are a benchmark in Europe in sustainable tourism, with a focus on compliance with SDG 13 climate action.

Our 2020 emissions will be offset by purchasing carbon credits aimed at protecting and preserving one of the most important migration corridors on our planet. Located on the coast of Guatemala and covering 54,000 hectares, the project is located in the forested area of the corridor, a natural habitat for 10% of known bird species in the world

Climate finance works to protect the remaining forests of the Guatemala Conservation Coast region by addressing the drivers of deforestation through effective law enforcement, land use planning, education, economic opportunities, and sustainable agroforestry initiatives. There are also important benefits for biodiversity. More than 400 bird species have been documented in the area of the project and 120 species depend on the corridor to support their long journeys. The Guatemala Conservation Coast project protects the habitat of a large number of mammals and reptiles, including 30 High Conservation Value (HCV) species.









In 2008, we started to calculate the carbon footprint of our activity and to quantify the greenhouse gas emissions, expressed in tonnes of CO. Calculations are based on the "Guia pràctica per al càlcul d'emissions de gasos amb efecte hivernacle" of the Catalan Climate Change Office.

CARBON FOOTPRINT

| | 2018 | 2019 (1) | 2020 (3) |
|---|-------|----------|----------|
| CO₂ emissions (scopes 1, 2 and 3) | 6,961 | 7,838 | 4,351 |
| Direct GHG emissions (scope 1) | 5,180 | 6,014 | 3,019 |
| Indirect GHG emissions associated with electricity (scope 2) ⁽²⁾ | 0 | 0 | 0 |
| Other indirect GHG emissions (scope 3) | 1,781 | 1,824 | 1,332 |
| Annual greenhouse gas emissions (t CO ₂ per 1,000 visits/overnight stays and year) | 1.14 | 1.23 | 4.16 |

(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 CO₂/kWh because 100% of the supply comes exclusively from renewable energy sources with no CO2 emissions, (guarantee of origin).

(3) The 2020 data includes in scope 3 emissions from worker transportation, corporate travel.

To calculate GHG emissions in 2020, the source of the emission factors used was: Guia pràctica per al càlcul d'emissions de gasos amb efecte d'hiuernacle (GEH) de la Oficina Catalana del Cambio Climático, version April 2020, whose publication is after the formulation of the 2020 Corporate Responsibility Report, which includes the non-financial information statement that is part of the management report and which has been verified by KPMG.

Year 2020

- Direct emissions (scope 1): consumption of fuels from fixed sources, consumption of fuels from mobile sources and fugitive emissions.
- Indirect emissions associated with the electricity purchased (scope 2): electricity consumption.
- Indirect emissions (scope 3): transport in itinere of workers and business trips, and services used by the organization including waste treatment (municipal or similar) and water consumption.



Identifying climate change risks

In 2017, the Task Force on Climate-related Financial Disclosures (TCFD) risks and opportunities.

make up the core elements of how organizations operate:

- 1. Governance of the organization around climate-related risks and
- 2. Strategy: Actual and potential impacts of climate-related risks and
- 3. Risk management: Processes used by the organization to identify,
- 4. Metrics and targets used to assess and manage relevant climaterelated risks and opportunities.

In 2020, PortAventura World launched a study, following the methodology of the Task Force on Climate-related Financial Disclosures (TCFD), aimed at obtaining effective climate-related recommendations to enable more informed decision-making on investments, credit and insurance. The study also enables our stakeholders to better understand the concentrations of



February 2021

1. Identification and prioritization of the main climaterelated risks and opportunities

2. Integration of climate risks in the company's risk management

3. Communication and reporting of relevant climate-related risks and opportunities

Definition of the scope, parameters, main requirements on data, goals, indicators and objectives. Data collection and stakehold-

Identification of those risks that. due to their timescale, can be included in the company's current

Identification of the departments responsible for selected climaterelated risks and their roles and risks into the existing risk taxonomy and the risk inventory used.

The TCFD recommendations instructure and content of climate

Certain elements of the reported climate disclosures may be tailored to more specifically They can be used as a strategic nal purposes and for external

Committed to protecting biodiversity

One of the causes of biodiversity loss is climate change, which is affecting the survival of species unable to adapt to new environmental conditions, making their conservation difficult. For this reason, at PortAventura Word, in addition to fighting climate change, we also promote and support initiatives for the protection and conservation of species.

PortAventura
World has a
partnership
agreement with
the SEO Birdlife
association to
support the
citizen science
programme
for monitoring
birdlife in Spain.



PortAventura World joins the Spanish Business and Biodiversity Initiative



The initiative, promoted by the Biodiversity Foundation of the Ministry of Agriculture and Fisheries, Food and Environment, is adhered to through the signing of the Pact for Biodiversity, which recognizes that the conservation of biological diversity is in humankind's common interest given its importance for life on the planet, social welfare and economic development.

By signing the Pact, PortAventura World recognizes and supports the three goals of the United Nations Convention on Biological Diversity, which consist of promoting:

- The conservation of biological diversity
- The sustainable use of its components
- The fair and equitable sharing of benefits arising from genetic resources

We are also committed to carrying out our activity in a manner compatible with the conservation of biodiversity. Likewise, it oblines us to fulfil the following commitments:

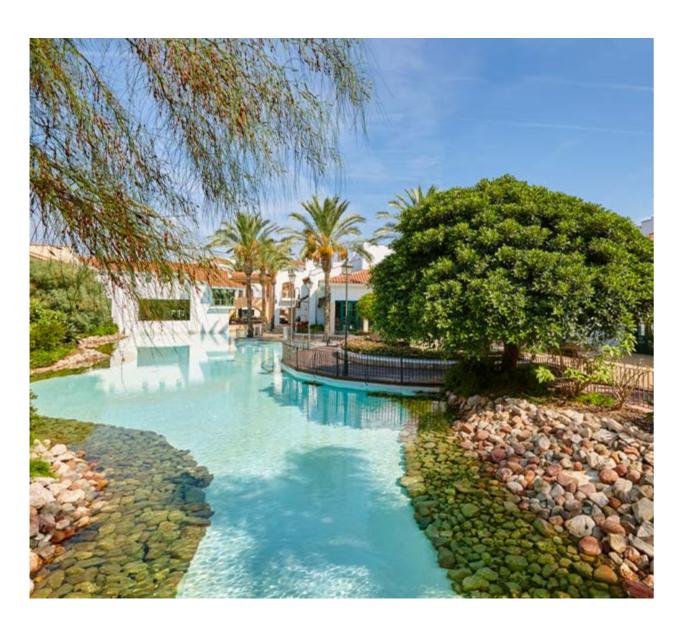
- Evaluate the impact of our activity on biodiversity and natural capital.
- Include the protection of biodiversity in our management manuals.
- Define realistic and measurable objectives to conserve biodiversity. These will be reviewed at least every three years.
- Publish the activities and achievements obtained in the conservation of biodiversity in our annual report.
- Inform suppliers of the objectives in the field of biodiversity and support them to progressively integrate these objectives.
- Explore the possibilities of cooperation in this area with scientific institutions, non-governmental organizations (NGOs) or government institutions in order to promote further discussion, establish collaborations and continuously improve business and environmental management.
- Designate a representative responsible for achieving the goals of this Pact.

Efficient water consumption

Water plays a fundamental role in the operation and theming of our Resort, so the correct management of this resource is one of our greatest challenges. We control our water consumption daily and our aim is to reduce it through leak tests, automatic irrigation in parks, plumbing equipment with savings systems and control of potential leaks. Our environmental policy establishes the targets and objectives related to water and how our management approach adjusts to public policies and the local context.

MAIN IMPROVEMENT MEASURES IN 2020

- Installation of new systems to adjust the irrigation management of the landscaped areas.
- Adaptation of hotel pool linings to prevent leaks.



ANNUAL WATER CONSUMPTION BY SOURCE AND USE (m3)

| | | 2018 | 2019 | 2020 |
|--|--|-----------|---------------------------------------|---------|
| Water from the municipal supply | , | 932,927 | 1,025,731 | 402,689 |
| Water for human consumption (u personal hygiene, cleaning, etc.) | sed in restaurants, toilets, | 583,484 | 694,148 | 274,598 |
| PortAventura Park / PortAve | entura Caribe Aquatic Park | 280,523 | 420,231 | 169,888 |
| Ferrari Land | | 12,800 | 23,925 | 1,137 |
| Hotels | | 289,864 | 249,343 | 103,430 |
| PortAventura Convention Ce | | 297 | 649 | 131 |
| PortAventura Dreams Village | 2 | - | - | 12 |
| Water for recreation and swimmi | ng | 348,824 | 329,448 | 126,026 |
| PortAventura Park / PortAve | | 208,770 | 174,294 | 85,618 |
| Ferrari Land | | 0 | 0 | 0 |
| Hotels | | 140,054 | 155,154 | 40,408 |
| Water for irrigation ¹ | | 619 | 2,135 | 2,066 |
| PortAventura Park / PortAve | entura Caribe Aquatic Park | 456 | 1,650 | 1,649 |
| Ferrari Land | | 34 | 124 | 124 |
| Hotels | | 129 | 360 | 290 |
| PortAventura Dreams Village | 2 | - | - | 2 |
| Reclaimed water for irrigation fr | rom WWTP ² | 363,817 | 353,397 | 303,731 |
| PortAventura Park / PortAve | entura Caribe Aquatic Park | 238,713 | 217,944 | 187,698 |
| Ferrari Land | | 16,412 | 14,649 | 16,338 |
| Hotels | | 93,390 | 106,701 | 75,125 |
| PortAventura Convention Ce | entre | 15,302 | 14,103 | 24,272 |
| PortAventura Dreams Village | 2 | - | - | 298 |
| Total | | 1,296,744 | 1,379,128 | 706,420 |
| Total water consumption from t swimming, for human consumpt at PortAventura World (m³ per 1,000 visits/overnight st | ion and recreational use | 152.08 | 160.25 | 382.84 |
| Total water consumption for | Irrigation water from the municipal supply | 0.96 | 3.18 | 3.06 |
| irrigation at PortAventura World (m³/1,000 m² gardens) | Reclaimed water for irrigation from WWTP | 563.32 | 526.41 | 449.98 |
| ••••• | · •······ | •••••••• | · · · · · · · · · · · · · · · · · · · | |

Data taken from direct meter readings.

1. When water coming from the WWTP (waste water treatment plant) is unsuitable for watering parks and gardens, either due to microbial contamination or salt concentrations, we have to use alternative sources, to ensure the survival of the plant life. In this case, consumption is totally dependent upon the quality of water sent by the WWTP of Vila-seca and Salou.

^{2.} This type of purified waste water has undergone a treatment process that allows it to be used for certain purposes, such as irrigation. The reclaimed water reused in PortAventura World comes from tertiary treatment at the WWTP of Vila-seca and Salou.

Education on sustainability

At PortAventura World we promote education and environmental awareness among Resort visitors, staff and the service providers that operate in our facilities. Education on sustainability enables people to adopt responsible measures that help protect the environment while ensuring economic viability, objectives of our strategy of responsibility.

For customers

- Implementation of the external Environmental Communication Plan, both on social media and in the press. Among other actions, we have polished posts on social media in relation to world days on environmental issues (World Day for the Reduction of CO₂ Emissions, World Energy Efficiency Day, Earth Day, International Day for Biological Diversity and World Environment Day).
- Improved information for customers to promote better habits in the separation of organic waste. The waste signage has been redesigned for both the organic waste containers and the restaurant tablecloths.

For staff

- Specific training programme for the restaurant team with the aim of minimizing losses and stock and time-adjusted production in order to reduce food waste (food safety training).
- Training on "Update of legal requirements and other requirements in 2019-2020" for the internal team of staff involved in the environmental management system and the safety of the facilities.

PortAventura - EcoEduca, a new educational programme for a more sustainable future

We have created an educational programme, which will be launched in the 2021 season in our facilities, combining learning, fun and commitment to the environment. This programme aims to contribute educational values to visits and teach attitudes that promote a more sustainable future for all and greater respect for the environment

The programme consists of two workshops:

- Workshop on biodiversity. The aim is to understand the concept of biodiversity and learn more about the origin, behaviour and ecology of exotic birds from the "Birds of Paradise" show at PortAventura Park. A biologist expert in these creatures uses live specimens to show off their skills and reveal interesting facts about them. In addition, they teach the importance of protecting the diversity of species and conserving their natural habitats and describe some of the ecosystems present in PortAventura Park. - Workshop on zero waste. Space in which to reflect on the environmental impact of waste and how we can live without generating it. The workshop explains how PortAventura World is eliminating single-use plastics and describes the alternatives used to minimize waste generation. Visitors also learn how to use materials sustainably as part of the circular economy: from obtaining raw materials and resources (renewable and non-renewable) to reducing waste, reusing materials and recycling.

The PortAventura World educational programme complements the primary and secondary school syllabus with practical and interactive workshops that achieve better effectiveness in the assimilation of knowledge by the student. The workshops, led by experts in each of the subjects, last 50 minutes. Sustainable development is the main subject of the two educational workshops of EcoEduca. Each workshop develops skills learned in the school syllabus and works on areas in which students are able to carry out actions that contribute to the construction of a more sustainable society.





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 con | tent 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 | 62 | ······································ | • |

| Origin of visits to PortAventura World | | 2018 | | 2019 | | 2020 |
|---|-----------|------|-----------|-------|---------|-------|
| Catalonia | 1,720,876 | 35% | 1,717,606 | 33.2% | 518,204 | 61.1% |
| Rest of Spain | 1,470,295 | 30% | 1,581,585 | 30.5% | 217,165 | 25.6% |
| United Kingdom / Ireland | 377,159 | 8% | 401,737 | 7.8% | 3,394 | 0.4% |
| France | 962,479 | 19% | 953,557 | 18.4% | 90,853 | 10.7% |
| Russia | 155,910 | 3% | 195,860 | 3.8% | 2,801 | 0.3% |
| Other | 275,793 | 5% | 328,759 | 6.3% | 15.044 | 1.8% |
| Total | 4,962,512 | 100% | 5,179,104 | 100% | 847,461 | 100% |
| International visits to PortAventura World | 1,771,341 | 36% | 1,879,913 | 36% | 112,092 | 13% |

| | 2018 | | 2019 | | 2020 |
|-----------|---|---|--|---|--|
| 3,935,785 | 79% | 4,158,521 | 80% | 641,244 | 76% |
| 712,007 | 14% | 682,443 | 13% | 202,012 | 24% |
| 239,647 | 5% | 249,215 | 5% | 914 | 0% |
| 75,073 | 2% | 88,925 | 2% | 3,291 | 0% |
| 5,158 | - | 3,261 | - | 80 | - |
| 59,689 | - | 74,493 | - | 2,066 | - |
| 10,226 | - | 11,171 | - | 1,145 | - |
| 4,962,512 | 100% | 5,179,104 | 100% | 847,461 | 100% |
| 3,935,785 | 79% | 4,158,521 | 80% | 641,244 | 76% |
| | 712,007 239,647 75,073 5,158 59,689 10,226 4,962,512 | 3,935,785 79% 712,007 14% 239,647 5% 75,073 2% 5,158 - 59,689 - 10,226 - 4,962,512 100% | 3,935,785 79% 4,158,521 712,007 14% 682,443 239,647 5% 249,215 75,073 2% 88,925 5,158 - 3,261 59,689 - 74,493 10,226 - 11,171 4,962,512 100% 5,179,104 | 3,935,785 79% 4,158,521 80% 712,007 14% 682,443 13% 239,647 5% 249,215 5% 75,073 2% 88,925 2% 5,158 - 3,261 - 59,689 - 74,493 - 10,226 - 11,171 - 4,962,512 100% 5,179,104 100% | 3,935,785 79% 4,158,521 80% 641,244 712,007 14% 682,443 13% 202,012 239,647 5% 249,215 5% 914 75,073 2% 88,925 2% 3,291 5,158 - 3,261 - 80 59,689 - 74,493 - 2,066 10,226 - 11,171 - 1,145 4,962,512 100% 5,179,104 100% 847,461 |

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance |
|------------------------------------|--|-----------|-----------|-----------|-----------|-----------------------|
| 102-7 Scale of the organisation | 12-13, 16-17, 37, 65, 100 | | | | | |
| | | 2018 | 2019 | 2020 | | • |
| | Millions of visits to parks | 4,962,512 | 5,179,104 | 847,461 | | |
| | - PortAventura Park | 3,589,918 | 3,765,301 | 656,832 | | |
| | - PortAventura Caribe Aquatic Park | 326,611 | 329,896 | 0 | | |
| | - Ferrari Land | 1,045,983 | 1,083,907 | 190,629 | | |
| | Visitas internacionales | 36% | 36% | 13% | | |
| | Rooms occupied | 390,200 | 394,521 | 71,257 | | |
| | PortAventura Convention Centre | | | | | |
| | - Participants | 73,671 | 69,549 | 3,758 | | |
| | - Events held | 201 | 208 | 22 | | |
| | Total visits (parks, hotels and Convention Centre) | 6,130,308 | 6,387,655 | 1,046,462 | | |

102-8 Information on employees or other workers

36-37

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 y 1 female with part-time), the employee from Port Aventura Viajes, SAU (senior sales executive PAVISA, male, 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) | 2018 | 2019 | 2020 |
|---|-------|-------|------|
| Own staff | 1,776 | 1,872 | 959 |
| - Male | 643 | 693 | 337 |
| - Female | 1,133 | 1,179 | 662 |
| External staff working in the Resort facilities | 399 | 430 | 57 |

| Workforce accontract type day (on 31 De | e and working | Contratació | ón | Jornada | |
|--|---------------|-------------|-----|-----------|-----|
| | Men | D | 500 | E II day | 590 |
| 2010 | Women | Permanent | 873 | Full-time | 931 |
| 2018 | Men | Tomporoni | 143 | Part-time | 53 |
| | Women | | | Part-time | 202 |
| | Men | D | 521 | Full-time | 64] |
| 2019 | Women | Permanent | 907 | rull-time | 964 |
| 2019 | Men | T | 172 | Deal Care | 52 |
| | Women | remporary | 272 | Part-time | 215 |
| | Men | D | 330 | Full-time | 312 |
| 0000 | Women | Permanent | 615 | Full-time | 495 |
| 2020 | Men | T | 7 | Dont time | 25 |
| | Women | Temporary | 7 | Part-time | 127 |

GRI standard indicator Page or direct response Omissions Externa assuranc

| Workforce according to job category (on 31 December) | 2018 | 2019 | 2020 |
|---|-------|-------|------|
| Executives and area managers | 31 | 32 | 34 |
| - Male | 18 | 19 | 20 |
| - Female | 13 | 13 | 14 |
| Supervisory, technical and administrative roles | 594 | 623 | 534 |
| - Male | 234 | 246 | 193 |
| - Female | 360 | 377 | 341 |
| Operations staff | 1,151 | 1,217 | 391 |
| - Male | 391 | 428 | 124 |
| - Female | 760 | 789 | 267 |

102-9 Supply chain

96-99

PortAventura World suppliers access to a specific portal where the requirements for their approval are detailed and to be able to form part of the database of active suppliers, which allows requesting offers or inviting tenders. Suppliers are an essential part of the Resort's value chain since their contribution is essential to achieve corporate responsibility objectives.

In order to be a supplier of the Resort, it is essential to obtain a score above the homologation in terms of human rights and ethical code.

We also have a procurement policy that facilitates the Resort's procurement of goods and contract services in the best market conditions due to the construction of a solid base of suppliers and collaborators. We objectively prioritise the following characteristics regarding suppliers according to the service or product concerned: quality, terms and delivery method, solvency and financial responsibility, technical and productive capacity, quality certifications, environmental certifications, occupational risk prevention certifications and price of the product or service.

The PortAventura World supply chain encompasses highly diverse categories and activity areas: construction; machinery and equipment; furniture and equipment; independent professional services; computing; marketing; advertising and public relations; maintenance services; food and drink; shows and events; supplies; consumables; textiles; and merchandising. The Procurement Department covers the operating needs of the theme parks, hotels and PortAventura Convention Centre by purchasing and contracting products and services.

GRI standard indicator Page or direct response Omissions External assurance

| upplier distribution by country of origin 2020 | 2018 | 2019 | 2020 |
|--|-------|-------|-------|
| Europe | 1,127 | 1,226 | 1,020 |
| Spain | 955 | 1.035 | 878 |
| Germany | 19 | 20 | 18 |
| Belgium | 12 | 10 | 8 |
| Denmark | 1 | 3 | 2 |
| France | 40 | 39 | 27 |
| Holland | 9 | 6 | 8 |
| United Kingdom | 39 | 50 | 29 |
| Ireland | 10 | 8 | 9 |
| Italy | 19 | 26 | 22 |
| Liechtenstein | 2 | 2 | 2 |
| Portugal | 3 | 7 | 4 |
| Czech Rep. | 2 | 1 | 1 |
| Switzerland | 9 | 9 | 6 |
| Malta | 1 | 1 | 1 |
| Poland | 2 | 1 | 1 |
| Sweden | 1 | 0 | 0 |
| Jersey | 0 | 1 | 0 |
| Andorra | 1 | 1 | 2 |
| Serbia | 0 | 2 | 0 |
| Austria | 0 | 1 | 1 |
| Moldova | 0 | 1 | 0 |
| Greece | 0 | 1 | 0 |
| Luxembourg | 0 | 1 | 1 |
| Others | 2 | 0 | 0 |
| Asia and Oceania | 13 | 10 | 8 |
| China | 2 | 0 | 1 |
| Hong Kong | 8 | 7 | 4 |
| Indonesia | 1 | 0 | 0 |
| Russia | 1 | 2 | 2 |
| Taiwan | 1 | 1 | 1 |

GRI standard indicator Page or direct response

| | Page or direct response | | | | Omissions | Exte assur |
|--|--|-------------------------------|-------------------------------|------------------------------|-----------|---------------|
| | | 2018 | 2019 | 2020 | | |
| | Africa | 1 | 2 | 1 | | |
| | Emiratos Arabes Unidos | 1 | 1 | 1 | | |
| | Israel | 0 | 1 | 0 | | |
| | America | 27 | 25 | 24 | | |
| | Guatemala | 1 | 1 | 1 | | |
| | Mexico | 1 | 0 | 0 | | |
| | United States | 24 | 19 | 20 | | |
| | Canada | 1 | 3 | 0 | | |
| | Brazil | 0 | 1 | 1 | | |
| | Costa Rica | 0 | 1 | 1 | | |
| | Chile | 0 | 0 | 1 | | |
| | Total of suppliers | 1.168 | 1.263 | 1.053 | | |
| | | | | | | |
| | Main supplier indicators | 2018 | 2019 | 2020 | | |
| | Main supplier indicators Number of suppliers Volume of purchases from suppliers (millions of | 1,168 137,74 | 1,263 140,71 | 1,053 75,00 | | |
| | Main supplier indicators Number of suppliers | 1,168 | 1,263 | 1,053 75,00 83% | | |
| | Main supplier indicators Number of suppliers Volume of purchases from suppliers (millions of euros incl. VAT) | 1,168 137,74 | 1,263 140,71 | 1,053 75,00 | | |
| | Main supplier indicators Number of suppliers Volume of purchases from suppliers (millions of euros incl. VAT) National suppliers | 1,168 137,74 82% 90% | 1.263 140,71 82% 89% | 1,053 75,00 83% 89% | of | |
| Significant changes in the organisation and its supply | Main supplier indicators Number of suppliers Volume of purchases from suppliers (millions of euros incl. VAT) National suppliers Amount invoiced by national suppliers (incl. VAT) 16-17, 80-82 In 2020, there were no significant changes to the or | 1,168 137,74 82% 90% | 1.263 140,71 82% 89% | 1,053 75,00 83% 89% | of | |

| GRI Stanuaru mulcator | raye of unecorresponse | assurance |
|---|---|-----------|
| 102-13 Participation in associations | We have maintained our commitment to continue promoting the economic and social development of the surroundings and to establish alliances and synergies that provide training, collaboration or support. In 2020, PortAventura World's contribution to sectoral associations amounted to €62,078. | • |
| Participation in associations | development of the surroundings and to establish alliances and synergies that provide training, collaboration or support. In 2020, PortAventura World's contribution to sectoral associations amounted to €62,078. Tourist Apartments Association Costa Dorada and Tierras del Ebro (ATT): Member Catalan Tourism Agency (ACT): Member Catalan Association of Travel Agencies (ACAV): Member Catalan Association of Travel Agencies (ACAV): Member Association of Barcelona Tourist Apartments (APARTUR): Member Association of Barcelona Tourist Apartments (APARTUR): Member Golf Association of Costa Dorada: Associated company Association of Tour Operators in Russia (ATOR): Member Spanish Association of Purchasing, Contracting and Procurement Professionals (AERCE): Member Spanish Association Spain (AUSAPE): Member Spanish Association of Managers (AED): Individual member Spanish Association of Social Responsibility Executives (DIRSE): Member Spanish Foundations Association (AEF): Member Spanish Association of Amusement Parks and Attractions (AEPA): Member European Tour Operators Association (ETOA): Member Salou-Cambrils-La Pineda Hoteliers' Association: Member International Association of Amusement Parks and Attractions (IAAPA): Member International Association of Convention Centres (AIPC): Member Association for Management Progress (APD): Global member Autocontrol: Member Autocontrol: Member Barcelona Convention Bureau (BCB): Member Barcelona Convention Bureau (BCB): Member Catalunya Convention Bureau (BCB): Member Catalunya Convention Bureau (BCB): Member Catalunya Convention Professionnelle de la Publicité (ARPP): Member Barcelona Convention Bureau (BCB): Member Catalan Coordinator of Foundations: Member Fomment del Treball Nacional: Individual member Fomment del Treball Nacional: Individual member Forment del Treball Nacional: Individual member Forment del Tre | |
| | Patron United Nations Global Compact Network Spain: Associated signatory SportCultura: Full member Tarragona Convention Bureau (TCB): Member Themed Entertainment Association (TEA): Member | |

GRI standard indicator Page or direct response

| 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, 92 | | | | | • |
| Governance | | | | | | |
| 102-18 Governance structure | 93 | | | | | • |
| Stakeholder participation | | | | | | |
| 102-40 List of stakeholders | 29 | | | | | • |
| 102-41 | 37 | | | | ······································ | |
| Collective bargaining | | 2018 | 2019 | 2020 | | • |
| | Workforce covered by the agreement | 98% | 99% | 96% | | |
| | | | | • | | |
| 102-42 Identifying and selecting stakeholders | PortAventura World has identified its stakehol ence (those who depend on its activities, prod to continue its activities); liability (commercial, (those who are within the local area); and influe strategy or trade). | ucts or services legal, operation | , or those it o al, social, etc | lepends on, .); proximity | | • |

| GRI Standard Indicator | Page or direct respo | Omissions | assurance | | |
|---|--|---|---|--|--|
| 102-43 Focus for the participation of the | 30-31, 36, 50, 67 | | • | | |
| stakeholders | 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, SMS, videos, internal magazine (Acció), bulletin boards and posters, leaflets and other printed materials, letters, personal and direct contact, counter and post box for Employee Services, suggestions and complaints forms, staff contests and draws, online platforms: PortAventura Guide and La Guía app, and E-Nómina (payroll). | 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 adminis- tration 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 |
|---|-------------------------|-----------|-----------------------|
| 102-44 Key issues and concerns mentioned | 67-69 | | • |
| Practices for producing repo | rts | | |
| 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 | 30-31 | | • |
| 102-47 List of material topics | 33 | | • |
| 102-48 Re-expression of nformation | 74, 113, 118, 190 | | • |
| .02-49 Changes in drafting of eports | 32-33 | | • |
| 102-50 Period covered by the report | 5 | | • |
| 102-51 Latest date of report | 2019 | | • |
| 102-52 Report drafting cycle | Annual | | • |
| 102-53 Contact point for questions regarding the report | 5 | | • |
| 02-54 Declaration of drafting the eport in accordance with GRI Standards | 5, 128 | | • |
| .02-55 GRI Table of Contents | 128-168 | | • |
| 02-56 external assurance | 5, 198-201 | | • |

Economic topics

| | | Omissions | Externa assuranc | | |
|--|---------------------|-----------|---------------------|--|--|
| | | | | | |
| Material topic Boundary ¹ Involvement ² | | | | | |
| de the isation | 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). | | | | | |
| | | | • | | |
| | | | • | | |
| | | | • | | |
| 2018 | 2019 | 2020 | | | |
| 39,445 2 | 250.957 | 67,670 | | | |
| 30,349 | 241.521 | 39,012 | | | |
| 80 | 53 | 232 | | | |
| 830 | 796 | 171 | | | |
| 8,182 | 8.324 | 5,446 | | | |
| 4 | 263 | 3,860 | | | |
| - | - | 18,949 | | | |
| | 176.708 | 85,932 | | | |
| 90,468 | 88.986 | 36,392 | | | |
| 52,915 | 53.226 | 24,809 | | | |
| 246 | 11.838 | - | | | |
| 22,323 | 21.880 | 24,023 | | | |
| 714 | 778 | 708 | | | |
| 72,779 | 74,249 | -18,262 | | | |
| 59,733 | 32,914 | 37,910 | | | |
| 13,046 | 41,335 | -56,172 | | | |
| | 250,957 | 67,670 | | | |
| 27,770 | 200,707 | 07,070 | | | |
| | | | • | | |
| | | | | | |

| GRI standard indicator | Page or direct response On | | | | | |
|---|--|--|---|---|--|--|
| GRI 203: Indirect economic | impact 2016 | | | | | |
| 103-1 Explanation of the material | Material topic Boundary ¹ Involvement ² | | | | | |
| topic and its boundary | 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 | 52, 133 | | | • | | |
| 103-3 Evaluation of the management approach | 52, 133 | | | • | | |
| 203-2 Significant indirect economic impact | 52, 133 See indicator 413-1. | | | • | | |
| GRI 205: Anti-corrupction 2 | 2016 | | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | • | | |
| topic and its boundary | GRI 205: Anti-corruption | Inside and outside the organisation | Direct and indirect | | | |
| | or inside and outside the organ (2) States involvement of the or | es place: inside the organisation, isation. ganisation regarding the impact:) or indirect (the organisation is lin | direct (the organisation | | | |
| 103-2 Management approach and components 103-3 Evaluation of the management approach | World are the Board of Directors Commission and the Compliance compliance: Programme of regulatory of different areas of the Reso Code of Ethics and Profess which encompasses all Por | ng observance of the values and pr b, PortAventura World Management be Officer. We have tools to ensure of compliance with legal obligations (C rt management, sional Conduct, approved in 2013 by t-tAventura World activities and sets approval procedure for all suppliers | t, the Compliance ethical and legal Compliance) which affects y the Board of Directors, s out our basic behavioural | • | | |
| | the Audit Committee, the Manag Compliance Officer depend. The responsible for supervising and u | ortAventura World is the Board of I ement Committee, the Compliance Compliance Commission and the o updating important information rela- anal Conduct and reporting to the h | e Commission and the compliance officer are ated to compliance with | | | |
| | The figure of the compliance officer, who performs the following functions: Analyse the regulatory changes and their effects for PortAventura World. Revise the risk map. Promote training sessions. Manage the channel of complaints. Transfer the disciplinary files to the Human Resources Disciplinary proceedings. | | | | | |
| | As part of the Compliance system | | nti-corruption control | | | |
| | measures and risk have been ide by PortAventura World staff and | m that we have implemented, the a ntified. As a prevention measure ag to exercise the due control on our al, available to the staff and supplier | ainst crimes committed business activity, we have | | | |

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance | |
|--|---|---------------------|----------------------|------------------|-------------------------|-----------------------|--|
| 205-1 Operations evaluated for risks related to corruption | 172-174 | | | | | • | |
| 205-2 Communication and training on anti-corruption policies and procedures | The Code of Ethics and Professional Conduct addresses one of the general principles of behaviour for the workforce at PortAventura World: anti-corruption and fraud. It establishes that the company's professionals: must act in accordance with existing internal procedures to avoid situations of fraud, bribery, corruption and crimes against the tax authorities and social security: must inform their managers in advance of all negotiations and contracting on behalf of PortAventura World and refrain from making any type of offer to authorities, agencies, public authorities and any other institutions, and decline and internally report any offers that may arise of remuneration of any type: have a duty to internally report any breach of the code of ethics and rules of PortAventura World related to this matter. | | | | | | |
| | Information on anti-corrupti and procedures by profession (accumulated on 31 Decembe | al category | 2018 | 2019 | 2020 | | |
| | Executives and area manage | | 3 | 3 | 0 | | |
| | Proportion of executives and | d area managers | 9.7% | 9.4% | 0% | | |
| | Supervisory, technical and a | dministrative roles | 51 | 65 | 0 | | |
| | Proportion of supervisory, to administrative roles | echnical and | 8.6% | 10.4% | 0% | | |
| | Operations staff | | 1,091 | 1,016 | 0 | | |
| | Proportion of operations per | rsonnel | 94.8% | 83.5% | 0% | | |
| 205-3 Confirmed cases of corruption and measures taken | of Ethics and Professional Corprocedures. In 2020 no cases of corruptic | | | ruption policie: | s and | • | |
| Innovation | | | | | | | |
| 103-1 Explanation of the material | Material topic | Boo | undary¹ | In | nvolvement ² | • | |
| topic and its boundary | Innovation | Inside and outs | side the nisation | | 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 | 64-65, 82-85 | | | | | • | |
| 103-3 Evaluation of the management approach | 64-65, 82-85 | | | | | • | |
| New rides, facilities and services | 64-65, 82-85 | | | | | • | |
| | | | | | | •••••• | |

Environmental topics

| GRI standard indicator | Page or direct response | | | Omissions | External assurance | |
|--|--|---|---|---|-----------------------|--|
| GRI 301: Materials 2016 | | 1 | | | | |
| 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 | | | |
| | or inside and outside the on (2) States involvement of the has caused the impact direc | (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). | | | | |
| 03-2 Management approach and components | 108 | | | | • | |
| 03-3 valuation of the nanagement approach | 108 | | | | • | |
| 301-1 Materials used by weight or volume | 108 | | | ••••••••••••••••••••••••••••••••••••••• | • | |
| y weight of volume | | | | | | |
| 301-2 Recycled inputs | 108 | | | | • | |
| 301-2 Recycled inputs | 108 | | | | • | |
| 301-2 Recycled inputs GRI 302: Energy 2016 .03-1 Explanation of the material | 108 Material topic | Boundary ¹ | Involvement ² | | • | |
| 301-2 Recycled inputs GRI 302: Energy 2016 .03-1 Explanation of the material | | Boundary¹ Inside and outside of the organisation | Involvement ² Direct and indirect | | • | |
| 301-2 | Material topic GRI 302: Energy (1) States where the impact or inside and outside the on (2) States involvement of the | Inside and outside of the organisation takes place: inside the organisation, ganisation. e organisation regarding the impactedly) or indirect (the organisation is li | Direct and indirect outside the organisation direct (the organisation | | • | |
| 301-2 Recycled inputs GRI 302: Energy 2016 .03-1 Explanation of the material | Material topic GRI 302: Energy (1) States where the impact or inside and outside the on (2) States involvement of the has caused the impact direct | Inside and outside of the organisation takes place: inside the organisation, ganisation. e organisation regarding the impactedly) or indirect (the organisation is li | Direct and indirect outside the organisation direct (the organisation | | • | |
| 301-2 Recycled inputs SRI 302: Energy 2016 03-1 Explanation of the material opic and its boundary 03-2 Management approach and | Material topic GRI 302: Energy (1) States where the impact or inside and outside the on (2) States involvement of the has caused the impact directhrough its business relation | Inside and outside of the organisation takes place: inside the organisation, ganisation. e organisation regarding the impactedly) or indirect (the organisation is li | Direct and indirect outside the organisation direct (the organisation | | • | |
| 301-2 Recycled inputs GRI 302: Energy 2016 03-1 Explanation of the material opic and its boundary 03-2 Management approach and components 03-3 Evaluation of the | Material topic GRI 302: Energy (1) States where the impact or inside and outside the or (2) States involvement of the has caused the impact directhrough its business relation 110-115 | Inside and outside of the organisation takes place: inside the organisation, ganisation. e organisation regarding the impactedly) or indirect (the organisation is li | Direct and indirect outside the organisation direct (the organisation | | • | |

| GRI standard indicator | Page or direct response | | Or | missions | External assuranc | | |
|--|---|---|--|--------------|----------------------|--|--|
| GRI 303: Water and effluents 2018 | | | | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • | | |
| copic and its boundary | GRI 303: Water and effluents | Inside and outside the organisation | Direct and indirect | | | | |
| | States where the impact takes or inside and outside the organisa (2) States involvement of the organisa has caused the impact directly) of through its business relations). | s place: inside the organisation, ation. anisation regarding the impact: | direct (the organisation | | | | |
| 03-2 Ianagement approach and omponents | 122 | | • | • | | | |
| 03-3 valuation of the nanagement approach | 122 | | | •••••••••••• | • | | |
| 303-1 nteraction with water as a shared resource | At PortAventura World, we are able to differentiate between various types of water: Water for human consumption. Water from the municipal supply which is used, fundamentally, in restaurants, toilets, for personal hygiene, cleaning etc. Its use is largely influenced by the behaviour of our customers, the main consumers of water Practically 100% becomes waste water. Water for recreation and swimming. Both from the municipal supply. The water for recreational use in water attractions, and also in ornamental fountains, is maintained at suitable residual disinfectant levels according to the Resort's internal criteria. Water for swimming, however, is maintained by filtering and treatment, and only a small percentage is disposed of as waste water, after washing the filters. The water is renewed in accordance with the specific regulations. Reclaimed water for irrigation. Purified waste water that has undergone an additional or supplementary treatment process, allowing it to be used for certain purposes, in this case irrigation. The reclaimed water reused in PortAventura World comes from tertiary treatment at the Waste Water Treatment Plant (WWTP) in Vilaseca and Salou since 1996, and is used exclusively to water the vegetation. Other water for irrigation. On occasions, the water coming from the WWTP is not suitable for irrigating gardens, either due to conductivity (salt concentration), microbiological contamination or high turbidity. In these situations, the smallest amount possible for water for human consumption is added to reach the mix that complies with the legal and agronomic requirements for the parameters that quarantee the survival of the plant species. | | | | • | | |
| 503-2 Management of impacts elated to discharges of vater | network, to the Vila-seca ar it undergoes tertiary treatm Resort, and even in some of voluntary, internal controls pipes: Vila-seca, General (Saprovide us with a series of dimprovements. Stormwater. Traditionally, a rainwater constitutes a test | er to the most appropriate end er generated in the Resort is tand Salou waste water treatment to reclaim it, so it can be usef Vila-seca's municipal parks are performed on waste water alou), Hotel El Paso and Hotel Calata that we can use to carry of and due to the torrential regime timonial part in water manageme Resort that separates waste of the rain. By Decree 130/2003 which app for each water attraction, a desurbidity are defined based on the | ken, via a sewer t plant (WWTP), where ssed for irrigation in the id gardens. Periodic, in the four Resort sewer caribe. These controls ut any necessary e of the Mediterranean, nent. However, thanks to and stormwater, we are roves Public Sanitation sired level of residual e criticality of each point | | • | | |

GRI standard indicator Page or direct response

aggura

Water discharges are reported annually to the Catalan Water Agency electronically. In 2020, no self-checks have been carried out at Hotel El Paso and Hotel Caribe collectors as these two hotels remained inactive as a result of the COVID-19 pandemic. In 2020, the limits were not exceeded in any of the four collectors in the controls carried out, according to Decree 130/2003.

| /ila-seca sewer | 2018 | 2019 | 2020 |
|-----------------------------------|-------|------|-------|
| Suspended matter (mg/l) | 13 | 383 | 120 |
| IM (Equitox/m³) | <3.0 | <3.0 | <3.0 |
| COD (not decanted) (mg O2/l) | 27 | 720 | 104 |
| COD (decanted 2h) (COD) (mg O2/l) | <10 | 232 | 85 |
| Conductivity at 25 °C (µs/cm) | 605 | 1553 | 3950 |
| pH at 25 °C (u) | 6.9 | 6.8 | 7.5 |
| Chlorides (mg/l) | 95.5 | 107 | 779.5 |
| Kjeldahl Nitrogen (mg/l) | 4.5 | 57.1 | 2.6 |
| Total Phosphorus (mg/l) | 1 | 7.2 | 3.8 |
| Ammonium (mg/l) | 4.1 | 18.6 | <0.5 |
| Oils and fats (mg/l) | 0.92 | 2 | 1.4 |
| | | | |
| Seneral Salou sewer | 2018 | 2019 | 2020 |
| Suspended matter (mg/l) | 54 | 63 | 22 |
| IM (Equitox/m³) | <3.0 | <3.0 | <3.0 |
| COD (not decanted) (mg O2/l) | 160 | 42 | <10 |
| COD (decanted 2h) (COD) (mg O2/l) | 90 | 20 | <10 |
| Conductivity at 25 °C (µs/cm) | 1879 | 1446 | 2020 |
| pH at 25 °C (u) | 7.3 | 7.1 | 7.3 |
| Chlorides (mg/l) | 286 | 232 | 213.5 |
| Kjeldahl Nitrogen (mg/l) | 31.1 | 26.8 | 1.2 |
| Total Phosphorus (mg/l) | 4.4 | 2.2 | 1.7 |
| Ammonium (mg/l) | 33.9 | 26.9 | <0.5 |
| Oils and fats (mg/l) | <0,50 | 1,3 | <0.50 |
| F D | 2010 | 2010 | |
| lotel El Paso sewer | 2018 | 2019 | 2020 |
| Suspended matter (mg/l) | 51 | 291 | - |
| IM (Equitox/m³) | <3.0 | 6.3 | - |
| COD (not decanted) (mg O2/l) | 43 | 612 | - |
| COD (decanted 2h) (COD) (mg O2/l) | 10 | 304 | - |
| Conductivity at 25 °C (µs/cm) | 1407 | 1559 | - |
| pH at 25 °C (u) | 6.8 | 6.5 | - |
| Chlorides (mg/l) | 267 | 106 | - |
| Kjeldahl Nitrogen (mg/l) | 4 | 8.4 | - |
| Total Phosphorus (mg/l) | 1.5 | 8.5 | - |
| Ammonium (mg/l) | 0.9 | 0.8 | - |
| Oils and fats (mg/l) | <0.50 | 2 | - |

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance |
|---|---|------------------------------------|--------|--------------------------|---|-----------------------|
| | Hotel Caribe sewer | 2018 | 2019 | 2020 | | |
| | Suspended matter (mg/l) | 33 | 195 | - | | |
| | IM (Equitox/m³) | <3.0 | 4.6 | - | | |
| | COD (not decanted) (mg O2/l) | 37 | 552 | - | | |
| | COD (decanted 2h) (COD) (mg (| | 145 | - | | |
| | Conductivity at 25 °C (µs/cm) | 2260 | 174.5 | - | | |
| | pH at 25 °C (u) | 7.3 | 6.6 | - | | |
| | Chlorides (mg/l) | 501 | 174.5 | - | | |
| | Kjeldahl Nitrogen (mg/l) | 7.2 | 6.1 | - | | |
| | Total Phosphorus (mg/l) | 1.4 | 5.3 | - | | |
| | Ammonium (mg/l) | 7.7 | 3.8 | - | | |
| | Oils and fats (mg/l) | <0.5 | 1.1 | - | | |
| | Figures rounded to 1 decimal place | | | | | |
| | According to the Aqueduct Water I with a medium-high hydric stress (comes from this area. | | | | | |
| GRI 305: Emissions 2016 | | | | | | |
| 103-1 Explanation of the material | Material topic | Bounda | ry¹ | Involvement ² | 2 | • |
| topic and its boundary | GRI 305: Emissions | Inside and outside t organisati | on Dir | ect 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 | 116-119 | | | | ••••••••••••••••••••••••••••••••••••••• | • |
| 103-3 Evaluation of the management approach | 116-119 | | | | ••••••••••••••••••••••••••••••••••••••• | • |
| ••••• | •••••• | ••••• | ••••• | ••••• | · · · • · · · · · · · · · · · · • | ••••• |

GRI standard indicator Page or direct response Omissions Externs assuran 305-1 118

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) Greenhouse gas emissions (t) (305-1) Direct GHG emissions (scope 1) 5,180 6,014 3,018.69 1,816 1,475 418.12 279 110.90 Propane gas 24 27 2.26 Fugitive emissions of fluorinated gases 3,061 4,268 2,487.41 (305-2) Indirect GHG emissions associated 0 0 0 to electricity (scope 2)(2) Electricity 0 (305-3) Other indirect GHG emissions (scope 3) 1,789 1,824 1,331.73 Waste generation 1,420 1,419 651.35 Water consumption 369 405 159.06 Rail corporate travel 0.54 Air corporate travel 0.93 Displacements of workers "in itinere" 513.60 Corporate travel with workers' vehicles 6.25 Total emissions 6,977 7,838 4,350.42

(*) 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.

Note

To calculate GHG emissions in 2020, the source of the emission factors used was: *Guia pràctica per al càlcul d'emissions de gasos amb efecte d'hivernacle (GEH)* de la Oficina Catalana del Cambio Climático, version April 2020, whose publication is after the formulation of the 2020 Corporate Responsibility Report, which includes the non-financial information statement that is part of the management report and which has been verified by KPMG.

| GRI standard indicator | Page or direct response | | | Omissions | | | |
|---|--|--|---|--------------------------|--|--|--|
| 305-4 GHG emissions intensity | 118 | | | | | | |
| | Greenhouse gas emissions (t) | 2018 | 2019 | 2020 | | | |
| | GHG emissions per 1,000 visits (t CO ₂ per every 1,000 visits/overnight stays and year), scope 1, 2 and 3 | 1.14 | 1.23 | 4.56 | | | |
| | GHG emissions per 1,000 visits (t ${\rm CO_2}$ per every 1,000 visits/overnight stays and year), scope 1 and 2 | 0.85 | 0.94 | 3.25 | | | |
| | GHG emissions per 1,000 visits (t CO ₂ per every 1,000 visits/overnight stays and year), scope 3 | 0.29 | 0.29 | 1.31 | | | |
| | GHG emissions per average workforce (t CO ₂ per average workforce and year), scope 1, 2 and 3 | 3.37 | 4.04 | 3.45 | | | |
| | GHG emissions per average workforce (t CO ₂ per average workforce and year), scope 1 and 2 | 2.51 | 3.10 | 2.46 | | | |
| | GHG emissions per average workforce (t ${\rm CO_2}$ per average workforce and year), scope 3 | 0.86 | 0.94 | 0.99 | | | |
| 305-6 Emissions of ozone-depleting substances (ODS) | We pay attention and follow the other atmospheric emi significant in our activities and their environmental impa is limited. We carry out controls of the emission source current regulations. Before Decree 139/2018 became e were carried out every three years. The last voluntary n | act and impa es every five y ffective, volu neasurement | ct on air quali years accordin ntary reading was done in 2 | ty ng to s 2018 | | | |
| 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) | 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 and for generating sanitary hot water and heating. | | | | | | |
| and other significant air emissions | The final two are considered diffuse emissions and are managed by controlling consumption. The indicator of total annual emissions into the air of SO2, NOx and PM derived from the direct consumption of liquid fuels used for transport are not considered relevant if we take into account the entire PortAventura World activity. | | | | | | |
| GRI 306: Waste 2020 | | | | | | | |
| 103-1 Explanation of the material | Material topic Bound | dary¹ | Involve | ment ² | | | |
| topic and its boundary | GRI 306: Waste Inside and outside organisa | | Direct and in | ndirect | | | |
| | States where the impact takes place: inside the organisation, outside the organisation or inside and outside the organisation. 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 | 106-107, 109 | | | | | | |
| 103-3 Evaluation of the management approach | 106-107, 109 | | | | | | |
| 306-1 Waste generation and significant waste-related impacts | The lines of work in the area of waste are focused on the collaborate in transforming the waste into a resource. The property waste in the property waste many line waste in the property waste wa | The recycling | of waste gen | erated | | | |
| 306-2 Management of significant waste-related | and its minimisation are PortAventura World's waste mesense, we take advantage of all the opportunities to par of resources. | rticipate in a | model to mak | e use | | | |
| impacts | Since the resort opened in 1995, PortAventura World had quantities of fractions of wastes segregated at source. area that contracts companies specialising in the sector as the main processing method. | We have a wa | aste managen | nent | | | |

as the main processing method.

GRI standard indicator Page or direct response

GRI 306: Waste 2020

306-3

Waste generated

107

306-4 Waste diverted from disposal

306-5 Waste directed to disposal

Non-hazardous waste 3.931 4.026 1.345 49.18 V99 Other 64.86 V99 Othe 16.58 V99 Others mattresses Bulky ordina - mattresses 7.60 Pumpkins 8.08 V83 Composting Paperboard 455.12 138.25 Copper wire 0.66 V45 Cable recovery Scrap Scrap - cans 16.83 re 3.34 re Scrap - metal T62 Managemen 1.03 through a collection Electronical 3.12 reco Glass (flat) 2.96 V14 Glass recycling Glass package 74.82 V14 Glass recycling 76.74 V14 Glass recycling 17.12 V14 Glass recycling Light package 225.05 V12 Plastic recycling 252.95 V12 Plastic recycling 65.17 V12 Plastic recycling Rubble 208.16 310.42 Tll Disposal of ine Rubble 340.14 Rubble 2.62 Cooking grease 21.62 35.02 8.56 Luminaires 1.65 V14 Glass recycling 18.17 V14 Glass recycli Luminaires 128.23 V15 Wood recycling and re-use 181.65 V15 Wood recycling and re-use Wood 162.73 V15 Wood recycling and re-use 166 70 V12 Plastic recycling 120.76 61 86 V12 Plastic recycling V99 Others Waste mix (SUW) 715.38 V12 Plastic recycling 1,615.29 V12 Plastic recycling 372.95 V99 Others Waste mix/ wood with nail T12 Disposal of non-special waste 10.02 T12 Disposal of non-special waste 22.28 6.66 (ordinary) T62 Manageme 0.04 through a collecti Tires 0.21 T52 Tyre recovery 2.78 T52 Tyre recover T62 Managemen 0.35 through a collectior and transfer centre T62 Manageme 0.31 through a collecti 0.26 through a collection 13.51 V12 Plastic recycling Plastic 13.92 V12 Plastic recycling 4.77 V12 Plastic recycling 0.37 V12 Plastic recycling 0.21 V12 Plastic recycling 1.56 V12 Plastic recycling plastic 686.06 584.40 V83 Composti Organic waste 156.10 V83 Composting 45 48 V83 Composting 33 76 V83 Compostino 16.54 V83 Compostino 1.34 V13 Textiles recycling Textile Toner (3) 0.10 thr 0.02 Used cooking 7.21 V33 Food recovery 36.72 V33 Food recovery 34.53 V33 Food recover

GRI standard indicator Page or direct response External

| | | Treatment code 2018 | | Treatment code 2019 | | Treatment cod 202 |
|---|-------|--|-------|--|--------|--|
| Hazardous waste | 24 | - | 49 | - | 20 | |
| Absorbents | 4.91 | T62 Management through a collection and transfer centre | 3.91 | T62 Management through a collection and transfer centre | 4.38 | T62 Manageme through a collecti and transfer cen |
| Empty aerosols | 0.13 | T62 Management through a collection | | T62 Management through a collection | 0.16 | T62 Manageme through a collect |
| Non- chlorinated mineral motor and lubricating oils | - | and transfer centre T62 Management through a collection and transfer centre | 0.29 | and transfer centre T62 Management through a collection and transfer centre | 0.40 | and transfer cen T62 Manageme through a collecti and transfer cen |
| Waters with hydrocarbons (1) | - | T62 Management through a collection and transfer centre | 21.85 | T31 Physicochemical and biological treatment | - | |
| Batteries and accumulators | 2.11 | T62 Management through a collection and transfer centre | - | T62 Management through a collection and transfer centre | 0.85 | T62 Manageme through a collect and transfer cen |
| Electronic scrap (includes gaming machines (4)) | 1.56 | T62 Management through a collection and transfer centre | 7.00 | T62 Management through a collection and transfer centre | 4.02 | T62 Manageme through a collecti and transfer cen |
| Contaminated package | 8.65 | T62 Management through a collection and transfer centre | 10.19 | T62 Management through a collection and transfer centre | 4.35 | T62 Managem through a collect and transfer cen |
| Oil filters | 0.25 | T62 Management through a collection and transfer centre | - | T62 Management through a collection and transfer centre | 0.03 | T62 Manageme through a collect and transfer cen |
| Fluorescents | 1.19 | T62 Management through a collection and transfer centre | 0.91 | T62 Management through a collection and transfer centre | 0,93 | V41 Recycling a recovery of metal a metal compour |
| Gases in pressure vessels | 0.26 | T62 Management through a collection and transfer centre | 0.38 | T62 Management through a collection and transfer centre | = | |
| Fridges | 1.19 | T62 Management through a collection and transfer centre | 2.14 | T62 Management through a collection and transfer centre | 1.3153 | T62 Managem through a collect and transfer cen |
| Laboratory chemicals | 0.19 | T62 Management through a collection and transfer centre | 0.36 | T62 Management through a collection and transfer centre | 0.09 | T62 Managem through a collect and transfer cen |
| Cleaning debris parts maintenance | 0.05 | V21 Solvent recovery | 0.15 | V21 Solvent recovery | 0.05 | T62 Managem through a collect and transfer cen |
| Paint debris | 0.01 | T62 Management through a collection and transfer centre | | T62 Management through a collection and transfer centre | 1.65 | T62 Manageme through a collect and transfer cen |
| Other solvents and mixed solvents ⁽²⁾ | 0.17 | V21 Solvent recovery | 0.23 | V21 Solvent recovery | - | • |
| Contaminated land | 0.32 | T62 Management through a collection and transfer centre | - | T62 Management through a collection and transfer centre | - | • |
| Used mineral oil | 2.76 | V22 Mineral-oil recovery | 1.82 | V22 Mineral-oil recovery | 2.07 | V22 Mineral recov |
| Hypochlorite out of use ⁽⁴⁾ | - | - | - | - | 0.07 | T62 Manageme through a collect and transfer cen T62 Manageme |
| Gasoline ⁽⁴⁾ | - | - | - | - | 0.02 | T62 Managem through a collect and transfer cen |
| Total | 3,955 | - | 4,075 | - | 1,365 | |

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

All waste in absolute data have been reduced with the exception of paints with organic solvents or hazardous substances as it depends mainly on maintenance activity and investments to carry out improvements. (1) Waters with traces of hydrocarbons. It has not been generated in 2020 compared to 2019 since after the supervision of the manholes it was not necessary to empty them. (2) Other solvents and solvent mixtures It has not been generated in 2020 compared to 2019 since this residue depends on the cleaning of maintenance parts by Safety kleen. Low activity has meant that this waste is not generated in 2020. (3) Toner has not been generated since 2018 because it is managed by the company that takes care of the maintenance of the printing machines. (4) The waste that is generated in 2020 and was not generated in 2019 is waste from maintenance activity that was prioritized due to the low activity of the resort due to the COVID-19 pandemic situation.

| | 2018 | 2019 | 2020 |
|--|------|------|-------|
| Waste generated per million visitors (t/million of visitors) | 645 | 638 | 1,305 |

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance |
|--|--|--|-------------|-----------------|-------------------|--------------------|
| GRI 308: Supplier environme | ental assessment | | | | | |
| 103-1 Explanation of the material | Material topic | Bounda | ary¹ | Involve | ment ² | • |
| topic and its boundary | GRI 308: Supplier environmental assessment | Outside of the organisat | tion | Direct and in | ndirect | |
| | (1) States where the impact to or inside and outside the orga (2) States involvement of the has caused the impact directl through its business relations | anisation. organisation regarding the ly) or indirect (the organisat | impact: dir | ect (the organi | isation | |
| 103-2 Management approach and components | 98-99 | | | | | • |
| 103-3 Evaluation of the management approach | 98-99 | | | | | • |
| 308-1 New suppliers that were screened using environmental criteria | New suppliers that existence of a precautionary approach that favours the environment; development of initiatives that promote environmental responsibility and measures to reduce | | | | | |
| | New suppliers that were screenvironmental criteria | eened using | 2018 | 2019 | 2020 | |
| | New suppliers that were scr environmental criteria | eened using | 91% | 77% | 75% | |
| Environmental criteria for de | esigning and building facilities | | | | | |
| 103-1 Explanation of the material | Material topic | Bounda | ary¹ | Involve | ment ² | • |
| topic and its boundary | Environmental criteria for designing and building Inside the organisation facilities Direct | | | | | |
| | (1) States where the impact to or inside and outside the orga (2) States involvement of the has caused the impact directl through its business relations | anisation. organisation regarding the ly) or indirect (the organisat | impact: dir | ect (the organi | isation | |

| GRI standard indicator | Page or direct response | | Omi | issions | External assurance | |
|---|---|---|--|-----------|-----------------------|--|
| 103-2 Management approach and components | considering the following catego lighting, noise, waste, discharge | PortAventura World identifies its envories: consumption, chemical production and potential aspects (incidental and control these aspects are detailequire legalisation. | cts, emissions, outdoor d accidental). Once | | • | |
| 103-3 Evaluation of the management approach | Furthermore, PortAventura World has a manual of environmental criteria for contracting services and purchasing materials, which specifies the environmental criteria for contracting an engineering service to construct and design spaces. Two types of environmental criteria related to procurement are identified. On one hand, specific criteria for building materials, (for instance: use of prefabricated elements, use of certified wood elements or recycled materials, use of natural gypsum and chalk, use of bio-concrete, use of paint with an ecolabel or paint whose components have been selected for their low or zero toxicity, use of polypropylene, polybutylene and polyethylene in plumbing, sanitation and electric installations), and whether or not the materials have ecolabels. On the other hand, specific criteria for space design (class B or above energy efficiency for the building in project phase, taking maximum advantage of natural light, artificial lighting with class A or above energy efficiency, lighting with movement detectors in spaces that will not be used by the public, bioclimatic architectural solutions, class A or above climate control equipment, class A or above boilers for hot water or heating). Class A or above cooling equipment (cooling installations), double-glazed glass on outer windows, openings in roofs and façades with external elements or situated between two windows, reduction of heat islands, separation of rain and waste water, collection of rainwater to be put to other compatible uses, inclusion of water-saving devices on taps/ showers, inclusion of water saving devices on toilets and urinals, inclusion of water-saving devices on irrigation systems, inclusion of fat separators (restaurants) and hydrocarbon separators (workshops) before connection to waste-water systems, inclusion in the car parks of recharge points for electric vehicles, and making sure that people with reduced mobility have accessibility to spaces. | | | | | |
| Environmental criteria for designing and building facilities | 108 | | | • | • | |
| Environmental awareness | | | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • | |
| topic and its boundary | Environmental awareness | Inside the organisation | Direct | | | |
| | or inside and outside the organ (2) States involvement of the or | es place: inside the organisation, ou isation. ganisation regarding the impact: di or indirect (the organisation is link | rect (the organisation | | | |
| 103-2 Management approach and components | 124-125 | | | ••••••••• | • | |
| 103-3 Evaluation of the management approach | 124-125 | | | •••••••• | • | |
| Actions organised to provide information and raise awareness about the environment aimed at | 124-125 | | | ••••••••• | • | |

| GRI standard indicator | Page or direct response | | | Omissions | External assurance |
|--|--|--|--|-----------|--------------------|
| Animal well-being | | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • |
| topic and its boundary | Animal well-being | Inside the organisation | Direct | | |
| | or inside and outside the orga (2) States involvement of the | organisation regarding the impa ly) or indirect (the organisation | act: direct (the organisation | | |
| 103-2 Management approach and components | | ave an advanced program to pro ol hygiene in the storage, prepa | , | • | • |
| 103-3 Evaluation of the management approach | accredited veterinarians. We l we know which animals are or in place to monitor intrusions | and are subjected to different n have a register to log the birds of a site at all times and we have a site by people or predatory animals nimals daily, and we have video | that enter and leave, so video-surveillance system s. We also have a show | | |
| Actions organised for bird conservation and to guarantee animal well-being | We apply a series of measure of them with a special padding there are toys in the cages to | at the characteristics of each of s to enrich their environment: ti g, in various shapes to offer diff allow birds interaction and stin soft soil is used to mimic the fo | he birds have perches, some ferent types of support; nulate their senses and, | 2 | |
| | each day, to reinforce their re | ey have in their cages, their trair lationship with the environmen nperature and the most skittish | t and to keep them fit. Birds | | |
| | maintenance and care. On a c each bird, as well as taking its annual analyzes of the birds c | trol under the supervision of th daily basis, this control goes thr weight to prevent any type of o arried out by a specialized vete rtAventura World in which the s | ough an eye inspection of disease. To this is added the rinary laboratory in birds | | |
| | ago in order to prevent diseas | lu in the world, these measures ses and ensure the health of bir ds are carried out through an ex PortAventura World. | ds. Care, maintenance and | | |
| | | eaned and disinfected daily to p te hygienic environment for the | | | |

Social topics

| GRI standard indicator | Page or direct response | | | Omissions | External assurance |
|--|--|--|--|---|--------------------|
| GRI 401: Employment 2016 | | | | | |
| .03-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • |
| opic and its boundary | GRI 401: Employment | Inside and outside the organisation | Direct | | |
| | (1) States where the impact takes or inside and outside the organis (2) States involvement of the org has caused the impact directly) of through its business relations). | ation. anisation regarding the impact: | direct (the organisation | | |
| 03-2 Management approach and components | 36 | | | | • |
| 03-3 ivaluation of the nanagement approach | 36 | | | ••••••••••••••••••••••••••••••••••••••• | • |
| in 1-2 Benefits for full-time employees that are not given to part-time or temporary employees BRI 402: Worker-company re | Free parking. Staff canteens with a set me Wedding or baby gift. Christmas hamper. Lifetime pass for retired em Sports Training Room at a re this space and attend classe Discounts on the purchase of prices for family celebrations Offers on all types of producan access. Outlet shop for employees, shops at very attractive price insurance amounted to 550. Flexible pay system and spe Various prize-draws: end-of places for all employees who packs, invitations for two pecusers of the PortAventura Te Other benefits: the Correos parcels of online purchases terminals at the Resort and a priority parking places and a | provided for all staff and are read and seasonal passes (tax imputations at a reduced price. ployees. educed price for all staff who ware, of tickets, hotel reservations, shows, etc. cts and services using a digital products from the products f | egulated by the collective cion). Int to use the machines in ps and restaurants, special latform that all employees in the PortAventura World yees benefiting from health issurance with Adeslas, and stays in different in the company), product stay in Valencia for the employees can receive em from the two existing orm, whose users have | ι | • |
| .03-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | |
| opic and its boundary | GRI 402: Worker-company relations | Inside the organisation | Direct | | • |
| | (1) States where the impact takes or inside and outside the organis (2) States involvement of the org has caused the impact directly) of through its business relations). | ation. anisation regarding the impact: | direct (the organisation | | |
| | 36, 184-185 | | | ••••••••••••••••••••••••••••••••••••••• | • |

| GRI standard indicator | Page or direct response | | | Omissions | External assurance |
|--|--|---|---|---|--------------------|
| 103-3 Evaluation of the management approach | 36, 184-185 | | | | • |
| 402-1 Minimum warning periods on operational changes | In 2015, a new collective agreer up of the following companies a Entertainment SAU, Port Avent Aventura Entertainment SAU B and its union section in the Port The collective agreement (2015 company. Given that, due to its variable and unpredictable over month must be given to the me 25th of the preceding month, thunit bulletin board. | | • | | |
| GRI 403: Occupational hea | lth & safety 2018 | 1 | | | |
| Explanation of the material topic and its boundary | Material topic GRI 403: Occupational | Boundary¹ Inside the organisation | Involvement ² | - | • |
| | or inside and outside the organ (2) States involvement of the or | es place: inside the organisation, isation. rganisation regarding the impact) or indirect (the organisation is l | : direct (the organisation | | |
| 103-2 Management approach and components | 38-50 | | | | • |
| 103-3 Evaluation of the management approach | 38-50 | | | ••••••••••••••••••••••••••••••••••••••• | • |
| 407.1 | 70 50 | | | ······································ | ••••••••••• |
| 403-1 Occupational safety and health management sys- tems | the occupational safety in Port | to all levels and areas of busines Aventura World. In this regard, w revention policy includes the good d to implement it. | ve have a prevention | | • |
| Hazard identification, risk assessment and incident investigation 403-3 Health services at work | the annual health and safety go prevention delegates have bee the Health and Safety Commit prevention delegates and sever | with the guidance of the Preventi- bals according to the priority stra- n previously consulted and have tee. This committee is a collegial n representatives of the compan aforce is represented by this con | ategic guidelines. The presented the goals to body made up of seven y appointed by the | | |
| | | ns a monthly follow-up on accide programme to comply with the | | | |
| | At PortAventura World, we extended coordination of business activities. | end our commitment to occupat ties. | ional safety through the | | |
| | The aim is to ensure that the se the safety measures required b | ervices performed by external en by law. | tities or personnel meet | | |

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance |
|---|---|--------------------------------|----------------|--------------|---|--------------------|
| 403-4 Participation of the Workers, consultations and | Composition of the Safety Committee and Health (as at 31 December) | 2018 | 2019 | 2020 | | • |
| Communication on health and safety at work | Committee members | 14 | 14 | 14 | | |
| | - Prevention officers | 7 | 7 | 7 | | |
| | - Company representatives | 7 | 7 | 7 | | |
| | Workforce represented by the Health and Safety Committee | 100% | 100% | 100% | | |
| 403-5 Training of workers in occu- pational health and safety | 44. 48 | | | | ••••••••••••••••••••••••••••••••••••••• | • |
| 403-6 Promoting the health of the workers | The "PortAventura e-Healthy" programme is the t tangible the principles of a healthy company, with importance of looking after their health, and offer facilities that enable them to develop healthy hab | the aim of m ring different | aking people | aware of the | | • |
| | In 2020, the planned actions have not been carrie COVID-19. | ed out as a re | sult of the im | pact of | | |
| 403-7 Prevention and mitigation of the impacts on health and security of the workers directly linked through commercial relations | 96 | | | | | • |
| 403-8 Workers covered by an occupational health and | Boundary of the occupational safety and health management system | | 2019 | 2020 | | • |
| safety management system | Employees (own staff) whose work or place of wo controlled by PAW and are covered by the occup health and safety management system | | 1.872 | 959 | - | |
| | Employees (own staff) whose work or place of wo controlled by PAW and are covered by the occup health and safety management system | | 100% | 100% | •• | |
| | Workers that are not employees (external staff) or place of work are controlled by PAW and are of the occupational health and safety management | covered by | 1,027 | 539 | ·· | |
| | Workers that are not employees (external staff) or place of work are controlled by PAW and are of the occupational health and safety management | covered by | 100% | 100% | | |
| | Employees (own staff) whose work or place of wor controlled by PAW and are covered by the occupa health and safety management system, subject to audit or certification by a third party | ational | 1.872 | 959 | | |
| | Employees (own staff) whose work or place of wor controlled by PAW and are covered by the occupa health and safety management system, subject to audit or certification by a third party | ational | 100% | 100% | •• | |
| | Workers that are not employees (external staff) whose work or place of work are controlled by PAW and are covered by the occupational safety and health management system, subject to internal audit or certification by a third party ² | | | 539 | | |
| | Workers that are not employees (external staff) or place of work are controlled by PAW and are of the occupational safety and health management subject to internal audit or certification by a third | covered by system, | 100% | 100% | · | |
| | (1) Coordination of activities are carried out with work in our facilities. (2) The coordination of business activities is provioccupational risk management system. | | | | | |

| I standard indicator | Page or direct response | | | | Omissions | External assurance |
|------------------------------------|--|------------|----------|--------|---|-----------------------|
| 3-9 | 44-45 | | | | | |
| ries due to accidents in workplace | Accident indicators for own staff | 2018 | 2019 | 2020 | No gender- based data is | 5 |
| | Number of accidents without leave | 119 | 138 | 27 | available for the rate of absenteeism | |
| | - Men | 34 | 49 | 6 | absenteeisn | l. |
| | - Women | 85 | 89 | 21 | | |
| | Number of accidents with leave | 40 | 39 | 6 | | |
| | - Men | 15 | 11 | 0 | | |
| | - Women | 25 | 28 | 6 | | |
| | Number of accidents with time off that occurred during the commute to work | 20 | 25 | 5 | | |
| | - Men | 6 | 6 | 1 | | |
| | - Women | 14 | 19 | 4 | | |
| | Number of working days lost | 1,151 | 810 | 158 | | |
| | - Men | 387 | 228 | 0 | | |
| | - Women | 764 | 582 | 158 | | |
| | Frequency index | 10.00 | 9.47 | 6.14 | | |
| | - Men | 9.65 | 5.55 | 0.00 | | |
| | - Women | 10.23 | 13.1 | 9.47 | | |
| | Incidence index | 2,222 | 2,208 | 466.56 | | |
| | - Men | 833.33 | 622.88 | 0.00 | | |
| | - Women | 1,388.89 | 1,585.50 | 718.56 | | |
| | Severity index | 0.29 | 0.20 | 0.16 | | |
| | - Men | 0.25 | 0.12 | 0.00 | | |
| | - Women | 0.31 | 0.27 | 0.25 | | |
| | Absenteeism rate | 3.59% | 3.30% | 5.84% | | |
| | Absenteeism hours | 126,113 | 122,575 | 80,952 | | |
| | 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 | 2018 | 2019 | 2020 | | |
| | Frequency index | 12.13 | 5.71 | 53.79 | | |
| | 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 a | and blows. | | | | |

| GRI standard indicator | Page or direct response | | | Omissions | External assurance | | | |
|---|---|---|--|-----------|-----------------------|--|--|--|
| GRI 404: Training and educ | ation 2016 | | | | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • | | | |
| topic and its boundary | GRI 404: Training and education | Inside the organisation | Direct | | | | | |
| | or inside and outside the orga (2) States involvement of the o | organisation regarding the impa v) or indirect (the organisation i | act: direct (the organisation | | | | | |
| 03-2 Management approach and components | its workers. The company's tra required to ensure that emplo tasks of their job position, and | wided by PortAventura World t ining plan, which is annual, incl yees are prepared to adequate to extend their knowledge and an is open and dynamic, as the | udes all training actions ly perform the duties and reinforce their skills and | | • | | | |
| Evaluation of the nanagement approach | policy, defining together with t | The Human Resources Management is responsible for managing the company's training policy, defining together with the General Management the criteria and priorities for each season, and assigning the resources necessary for their application. | | | | | | |
| | talent, incentivising continuou We have various tools to ensu | l of PortAventura World is focu s improvement and promoting re that the model is effective, a performance evaluations have | professional development. Ithough in 2020 due to the | | | | | |
| | all employees, in order to unifies criteria, facilitates | ement system allows us to help of implement a culture of continuor communication and serves for the ure internal selection processes a | us improvement. The system ne good development of the | | | | | |
| | needed to be able to apply | nent system makes it possible to personalised variable remunera d service) and productivity goals. ng these goals. | tion. The system sets out | | | | | |
| | Best unit award and Best Emplo | r initiatives for recognising staff p yyee of the Quarter Award). Due t warded, nor the shopping and re | to the impact of COVID-19, in | | | | | |

GRI standard indicator

Page or direct response

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance |
|---|--|---|--|---|-----------|-----------------------|
| 404-1 | | | | | | |
| Average number of training hours per year per employee | Average no. of training hours per employee by gender and job category (h/employee) | 2018 | 2019 | 2020 | | • |
| | Global (men and women) | 11.16 | 13.21 | 10.53 | | |
| | Men | 12.44 | 13.78 | 11.78 | | |
| | – Executives and area managers | 21.26 | 35.53 | 5.53 | | |
| | - Supervisory, technical and administrative roles | 11.51 | 13.13 | 9.34 | | |
| | - Operations staff | 12.17 | 12.75 | 14.15 | | |
| | Women | 10.52 | 12.87 | 9.94 | | |
| | - Executives and area managers | 18.81 | 33.69 | 11.89 | | |
| | - Supervisory, technical and administrative roles | 11.61 | 16.47 | 8.84 | | |
| | – Operations staff | 10.10 | 11.38 | 10.30 | | |
| | | | | | | |
| | Other training indicators | 2018 | 2019 | 2020 | | |
| | Training hours | 40,629 | 50,052 | 16,988 | | |
| | Workforce trained ¹ | 3,640 | 3,789 | 1,613 | | |
| | Workforce that has received some form of training during the year | 94.01% | 96.09% | 66.11% | | |
| | Workforce participating in distance training | 77% | 85%² | 83% | | |
| | (1) Percentage calculated based on the total number o workforce. (2) This includes 477 people that have done "Induction but have not joined the company. | | | | 1 | |
| 404-2 Programmes to improve employee skills and transition assistance schemes | The training plan is organised into training areas: Corporate training Food safety training Safety training Development training Customised training The most relevant training actions of 2020 are: New edition of the modular training programme of the Tourism Sector within a collaboration agruniversity). The leisure and entertainment module coincided with the lockdown. The programme was Specific training for hotel managers: Advanced Hefe-hour online training. 6 students completed th Training on Prevention and control of COVID-19 Biolinea. Course duration 2 hours. It was develop participants could raise questions with the traine heads, managers, middle managers who manage management committee and prevention delegate certificate was issued per participant. In total 274 Training on COVID-19 Good Practices and Prevention | reement wire was pend as complete lotel Manage program. I training pred as a well r. This train teams, prees. At the e 4 employee entive Meas | th the Rovi ing completed by 16 em gement Pr rovided by binar in whing was air vention se nd of the t s were trai | ira i Virgili etion since inployees. ogramme. the comparich the med at: rvice, raining, a ned. ied out | | • |
| | internally through the training platform. Different specific procedures to follow for the different gro offices, restaurant operations, and shops & game validation questionnaire. 987 employees took the | t courses woups (showes). The cou | vere held w s, hotels, l | rith the ogistics, | 2 | |

| | | | | | assurance |
|---|--|------|------|------|-----------|
| 04-3 Vercentage of employees Vrho receive periodic erformance evaluations nd professional evelopment | 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) | 2018 | 2019 | 2020 | • |
| | Total workforce | 17% | 17% | 29% | |
| | Men | 20% | 20% | 52% | |
| | - Executives and area managers | 100% | 100% | 95% | |
| | - Supervisory, technical and administrative roles | 47% | 49% | 80% | |
| | - Operations staff | 0% | 0% | 0% | |
| | Women | 15% | 15% | 17% | |
| | - Executives and area managers | 100% | 100% | 100% | |
| | - Supervisory, technical and administrative roles | 43% | 44% | 28% | |
| | - Operations staff | 0% | 0% | 0% | |
| | Workforce who have undergone a performance appraisal system (active employees throughout the year) | 2018 | 2019 | 2020 | |
| | Total workforce | 75% | 78% | 0% | |
| | Men | 72% | 76% | 0% | |
| | – Executives and area managers | 0% | 3% | 0% | |
| | - Supervisory, technical and administrative roles | 49% | 50% | 0% | |
| | - Operations staff | 86% | 90% | 0% | |
| | Women | 77% | 79% | 0% | |
| | - Executives and area managers | 0% | 0% | 0% | |
| | - Supervisory, technical and administrative roles | 66% | 69% | 0% | |
| | - Operations staff | 85% | 87% | 0% | |

| GRI standard indicator | Page or direct response | | | | | Omissions | External assurance |
|--|--|---|---|--|---|---|-----------------------|
| GRI 405: Diversity and equa | al opportunities 2016 | | | | | | |
| 103-1 Explanation of the material | Material topic | Вои | ındary¹ | Inve | olvement ² | | • |
| topic and its boundary | GRI 405: Diversity and equal opportunities | Inside the orgar | nisation | | Direct | | |
| | (1) States where the impact tal or inside and outside the orga (2) States involvement of the c has caused the impact directly through its business relations) | nisation. organisation regarding y) or indirect (the orgar | the impact: (| direct (the or | ganisation | | |
| 103-2 Management approach | 94-95 | | | | •••••• | ••••••••••••••••••••••••••••••••••••••• | |
| and components 103-3 Evaluation of the management approach | Diversity and equal opportunit management strategy. It is als adopting the necessary meast non-discrimination against peropinion, social background, or Code of ethics and profetory workplace harassment per Equal opportunities plants. The gender perspective is incommon the management of the human resources pepartments. For the human resources recretor people with special needs, contact with centres and entities wills and competences intervitoring process. For the inthe ASJTET Tarragona Centre | so our obligation to appures and using the appropriate or others: ession conduct protocol for men and women or propriated into the recruit and in psychosocial ruitment procedure, we The selection process cies for integration into iew. There is a commor sertion of people at ris | oly them fairly ropriate medicur, sex, reliable with the role is assessmuch as a particular personalis the workplan communicisk of social e | y and correct shanisms to gion, age, po cess establisents. cular methor sed and included it consist atton framew xclusion, we valusion, we want to consist atton framew xclusion, we want to consist attonution | puarantee litical hed by the dology des s of a ork for the work with | | |
| 405-1 | and formally in care and Directof the City Council of Vila-sec Carandell employment boards 94-95 | torate for child and ada a. We also collaborate | olescent car | e) and with A | ula 15 | | |
| Diversity in Government bodies and employees | Female staff by job category (| (on 31 December) | 2018 | 2019 | 2020 | | • |

Executives and area managers

Operations staff

Supervisory, technical and administrative roles

42%

61%

66%

41%

61%

65%

41%

64%

68%

GRI standard indicator Page or direct response Omissions External assurance

| Workforce by gender and age group (on 31 December) | 2018 | 2019 | 2020 |
|---|------|------|------|
| 25 years old | 444 | 417 | 22 |
| - Male | 182 | 182 | 15 |
| - Female | 262 | 235 | 7 |
| 26-35 years old | 362 | 395 | 169 |
| - Male | 128 | 153 | 59 |
| - Female | 234 | 242 | 110 |
| 36-45 years old | 540 | 564 | 357 |
| - Male | 187 | 190 | 115 |
| - Female | 353 | 374 | 242 |
| 46-55 years old | 331 | 371 | 298 |
| - Male | 121 | 136 | 116 |
| - Female | 210 | 235 | 182 |
| 56-65 years old | 98 | 123 | 112 |
| - Male | 25 | 32 | 32 |
| - Female | 73 | 91 | 80 |
| > 65 years old | 1 | 2 | 1 |
| - Male | 0 | 0 | 0 |
| - Female | 1 | 2 | 1 |

GRI standard indicator Page or direct response Omissions Externa assurance

| Workforce by nationality (on 31 December) | | 2020 | |
|---|--------|------|----------|
| Country | Female | | Total |
| Germany | 2 | 3 | 5 |
| Algeria | 0 | 1 | 1 |
| Argentina | 1 | 2 | 3 |
| | 0 | 0 | 0 |
| Belgium | ••••• | | |
| Bolivia | 0 | 0 | 0 |
| Brazil | 1 | 0 | 1 |
| Bulgaria | 2 | 0 | 2 |
| Canada | 0 | 0 | 0 |
| Czech Republic | 0 | 1 | 1 |
| Chile | 0 | 0 | 0 |
| Colombia | 2 | 0 | 2 |
| Democratic Republic of Congo | 0 | 1 | 1 |
| | ••••• | 0 | |
| Croatia | 0 | | 0 |
| Cuba | 0 | 0 | 0 |
| Dominican Republic | 0 | 0 | 0 |
| Ecuador | 0 | 0 | 0 |
| Slovakia | 0 | 0 | 0 |
| Slovenia | 0 | 0 | 0 |
| Spain | 581 | 297 | 878 |
| France | 5 | 3 | 8 |
| Ghana | 0 | 0 | 0 |
| | ••••• | | |
| Equatorial Guinea | 0 | 2 | 2 |
| Holland | 1 | 0 | 1 |
| Honduras | 0 | 0 | 0 |
| Italy | 3 | 8 | 11 |
| Latvia | 1 | 0 | 1 |
| Morocco | 4 | 13 | 17 |
| Mexico | 0 | 0 | 0 |
| Moldova | 0 | 0 | 0 |
| | | | |
| Nigeria | 0 | 0 | 0 |
| Peru | 2 | 0 | 2 |
| Poland | 1 | 0 | 1 |
| Portugal | 2 | 3 | 5 |
| Romania | 9 | 1 | 10 |
| Russia | 3 | 0 | 3 |
| Senegal | 1 | 1 | 2 |
| Switzerland | 0 | | n |
| | ••••• | | |
| Ukraine | 0 | 0 | <u> </u> |
| Uruguay | 0 | 1 | 1 |
| Venezuela | 1 | 0 | 1 |
| Total | 622 | 337 | 959 |

| | Page or direct response O | | | | | | Externa assuran |
|---|--|---|-------------|---------------|-----------------------|---|--------------------|
| | Own staff with functional div | ersity by job | 2018 | 2019 | 2020 | | |
| | Executives and area manage | | 0 | 0 | 0 | | |
| | Supervisory, technical and a | | 3 | 3 | 4 | _ | |
| | Operations staff | Operations staff | | 63 | 17 | | |
| | Total | | 56 | 63 | 21 | | |
| | Percentage of workers on t some kind of disability | | 2.09% | 2.43% | 2.19% | | |
| | (1) The calculation formula for 12 months earlier. | the data is presented with | n the data | for 31 Dece | mber and | | |
| | Regarding the composition of (staff employed as of 31 Dece aged over 50 years old. | | | | | n | |
| 405-2 Ratio between base salary | 182 | | ••••• | ••••• | ••••• | ••••••••••••••••••••••••••••••••••••••• | • |
| | | | | | | | |
| and women's wages as compared to men's wages GRI 406: Non-discrimination | n 2016 | | | | | | |
| compared to men's wages GRI 406: Non-discrimination 103-1 Explanation of the material | n 2016 Material topic | Bound | lary¹ | Inv | olvement ² | | • |
| compared to men's wages GRI 406: Non-discrimination 103-1 Explanation of the material | | Bound Inside the organisa | - | Inv | olvement² Direct | | • |
| compared to men's wages | Material topic GRI 406: | Inside the organisa kes place: inside the organ insation. organisation regarding the y) or indirect (the organisa | nisation, o | utside the or | Direct rganisation | | • |
| compared to men's wages GRI 406: Non-discrimination 103-1 Explanation of the material | Material topic GRI 406: Non-discrimination (1) States where the impact to or inside and outside the organ (2) States involvement of the has caused the impact direction. | Inside the organisa kes place: inside the organ insation. organisation regarding the y) or indirect (the organisa | nisation, o | utside the or | Direct rganisation | | • |
| GRI 406: Non-discrimination 103-1 Explanation of the material copicand its boundary 103-2 Management approach and | Material topic GRI 406: Non-discrimination (1) States where the impact to or inside and outside the orgo (2) States involvement of the has caused the impact direct through its business relations | Inside the organisa kes place: inside the organ insation. organisation regarding the y) or indirect (the organisa | nisation, o | utside the or | Direct rganisation | | • |

| GRI standard indicator | Page or direct response | | | Omissions | External assurance |
|---|--|--|---|---|-----------------------|
| GRI 413: Local communities | 2016 | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • |
| topic and its boundary | GRI 413: Local communities | Inside and outside the organisation | Direct and indirect | | |
| | or inside and outside the organi (2) States involvement of the or | es place: inside the organisation, sation. sation. ganisation regarding the impact: or indirect (the organisation is li | direct (the organisation | | |
| 103-2 Management approach and components | 52-58, 89, 109, 133 | | | • | • |
| 103-3 Evaluation of the management approach | 52-58, 89, 109, 133 | | | ••••••••••••••••••••••••••••••••••••••• | • |
| 413-1 Dperations with local community participation, | 52-58, 89, 109, 133 Due to the situation caused by | COVID-19, 16 traineeships have jo | oined in 2020. all of them | . | • |
| impact evaluations and development programmes GRI 414: Suppliers social ev | nationals. raluation 2016 | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | • |
| topic and its boundary | GRI 414: Suppliers social evaluation | Ouside the organisation | Direct and indirect | | |
| | or inside and outside the organi (2) States involvement of the or | es place: inside the organisation, sation. sation. ganisation regarding the impact: or indirect (the organisation is li | direct (the organisation | | |
| 103-2 | 98-99 | | | ••••••••••••••••••••••••••••••••••••••• | |
| Management approach and components | audits at suppliers' factories in auditors and certificates of ren | een accepted proving mandatory Asia (China, Thailand, Bangladesh owned prestige are allowed, and | n and ['] Indonesia). Only a high degree of compli- | | • |
| 103-3 Evaluation of the management approach | with suppliers whose factories | accepted. A trade relationship had do not achieve the minimum scon his audit. PortAventura World ext ons. | re required, or those that | t | |

| Accepted certificati | on Main topics analysed | Number of 2020 audits |
|------------------------------|---|--------------------------|
| Asia Inspectio | Hygiene, health and safety, waste management, child and juvenile labour, employment practices (including forced labour, worker representation, disciplinary practices and discrimination), working hours and salaries. | 3 |
| SEMEX (SMETA social au | Management systems and implementation code, freedom to select job, freedom of association, safety and hygiene conditions, child labour, salaries and benefits, discrimination, regular employment, subcontracting and working from home, severe or inhumane treatment, right to work, environment and trading ethics. | 2 |
| BSCI | Social management system and knock-on effect, involvement of work team and protection, right to the freedom of association and collective bargaining, non-discrimination, fair salaries, decent working hours, occupational health and safety, child labour, special protection of young staff members, precarious employment, slavery to cover debts, environmental protection, ethical behaviour of the business. | 0 |
| ICTI | Working hours, salaries and compensation, child workers, forced labour and prison labour, disciplinary practices, discrimination, worker representation, facilities, fire and environmental protection, health and safety. | 3 |
| SA8000: | Child labour, forced or mandatory labour, health and safety, freedom of association and the right to 2008 collective bargaining, discrimination, disciplinary practices, working hours, remuneration and management systems. | 0 |
| INTERTE | Employment practices, salaries and working hours, K health and safety, management systems and environment. | 2 |
| Brand certificat | The brand certificate guarantees that in the production process of the products of internationally recognised brands, all the established policies are complied with in regard to ethics, corruption and bribery, human rights, environmental management, occupational health and safety, salaries and benefits, etc. | 1 |
| Total | | 10 |

| GRI standard indicator | Page or direct response | | | | Omissions | Exteri assura |
|---|--|---|---|--|-----------|------------------|
| 4-1 | 98-99 | | | | | |
| ew suppliers that have assed screening and election filters according o social criteria | The social aspects considered whe ment practices; compliance with lc third-party certified occupational risk prevention certificate and cert existence of a civil liability policy for of payment. Regarding human righ support for freedom of association bargaining; compliance with local lacontracting, working hours, salary, nationally recognised basic human tected against economic exploitati and compulsory labour and abuses rejection of discriminatory practice in force on workers' rights; occupament to human rights to encomparate to the company of the compan | ical health and safety is isk prevention system ificate of the medical representation of the Unit and effective recognishour regulations, included: support for the prights; respect for the eliminary in the interest on; support for the eliminary in the interest of the interest of the workplace; continual health or safety | regulations; availability of aptitude of all in the correspited Nations Glition of the right uding workers' protection and erights of child mination of all for equal opposimpliance with | ailability of a the occupational workers; and the onding receipt lobal Compact; at to collective rights regarding respect of interline to be protypes of forced ortunities and the legislation | | • |
| | New suppliers that were screened criteria | using soicial | 2019 | 2020 | | |
| | % new suppliers that were screer criteria | ned using soicial | 77% | 75% | | |
| RI 416: Customer health a | nd safety 2016 | | | | | |
|)3-1 | nd safety 2016 Material topic | Bounda | nry¹ | Involvement ² | | |
| 03-1 xplanation of the material | | Bounda Dentro y fuera de organizac | e la | Involvement ² Indirecta | | • |
| 3-1 planation of the material | Material topic GRI 416: Salud y seguridad | Dentro y fuera de organizac llace: inside the organi ion. iisation regarding the i | e la ión sation, outside mpact: direct (| Indirecta the organisation | | • |
| 3-1 planation of the material pic and its boundary 3-2 anagement approach and | Material topic GRI 416: Salud y seguridad de los clientes (1) States where the impact takes por inside and outside the organisat (2) States involvement of the organ has caused the impact directly) or | Dentro y fuera de organizac llace: inside the organi ion. iisation regarding the i | e la ión sation, outside mpact: direct (| Indirecta the organisation | | |
| planation of the material pic and its boundary 13-2 anagement approach and omponents 13-3 valuation of the | Material topic GRI 416: Salud y seguridad de los clientes (1) States where the impact takes por inside and outside the organisat (2) States involvement of the organ has caused the impact directly) or through its business relations). | Dentro y fuera de organizac llace: inside the organi ion. iisation regarding the i | e la ión sation, outside mpact: direct (| Indirecta the organisation | | • |
| 3-1 planation of the material plic and its boundary 3-2 anagement approach and imponents 3-3 aluation of the anagement approach | Material topic GRI 416: Salud y seguridad de los clientes (1) States where the impact takes por inside and outside the organisat (2) States involvement of the organ has caused the impact directly) or through its business relations). 60-61, 64, 72-79 | Dentro y fuera de organizac llace: inside the organi ion. iisation regarding the i | e la ión sation, outside mpact: direct (| Indirecta the organisation | | |
| paragraph and safety impact on the ategories of products or ervices | Material topic GRI 416: Salud y seguridad de los clientes (1) States where the impact takes por inside and outside the organisat (2) States involvement of the organ has caused the impact directly) or through its business relations). 60-61, 64, 72-79 | Dentro y fuera de organizacionace: inside the organicion. iisation regarding the i iindirect (the organisat | sation, outside mpact: direct (ion is linked to | Indirecta the organisation (the organisation the impact | | |

Visitors to the Resort can also obtain information about the different F&B possibilities for people with special dietary needs, contained in the guide to "Food allergies and

PortAventura World has established the following procedure: the form for allergies and intolerances is given to customers from the call centre when they request it so that they have the information in advance. The form is also given in the hotels at checkin. The information is sent to the catering department so that they can take it into account in all meal services. For people with food allergies and intolerances who only come to our theme parks, we have a booking form for table services and a special form to enter the park with food, so that people with allergies and complicated intolerances may enter with specific products. This document must always be accompanied with a medical certificate indicating the relevant allergy or intolerance.

In all our restaurants, we also promote the Mediterranean diet, with vegetable garnishes and healthy desserts, and we are gradually increasing the vegetarian offer. At our recharge areas, we offer healthy options such as cut fruit and natural juices.

GRI standard indicator Page or direct response

RIDE AND FACILITY SAFETY

An essential requirement for the safety of the customers is the safety of the facilities. At PortAventura World, we guarantee:

- Maintenance, inspections and certifications at a higher level than any local, regional or state regulations requirements. We also commit to annual certification by an authorised body or third party.
- A control centre that centralises 100% of information and events in the Resort facilities, to guarantee an immediate response should there be a malfunction or incident alert.
- 24-hour presence of a sufficient number of qualified staff for immediate, first intervention, which minimise or removes the risk of consequences being propagated or
- Operation of the Security Area, which has a structure that guarantees 24-hour security every day of the year, is responsible for coordinating relations between the company and security forces and bodies. Its mission is to guarantee the protection of people, first and foremost, in addition to property, assets, real estate and business trade, and to oversee services to make sure they are functioning properly. To monitor the facilities, the Resort has hired security guards from a company that is duly approved through the Register of Security Companies of the General Directorate of the Police. In addition, active and passive technical means of protection (e.g. against anti-social behaviour, and for fire prevention and protection) are in place.

The self-protection plan is reviewed and updated permanently, not only because of the addition of new business units, but as a result of the drills, periodic inspections or partial audits of each unit. This continuous update enables the annual process of maintenance, inspections, certifications and emergency plans to be concluded, guaranteeing the safety

The corresponding safety inspections and reviews and the functioning inspections of the ride are carried out daily. There is also a weekly review of any incidents (faults) that may have arisen to check and ensure that the measures taken were appropriate. In strict adherence to all applicable Spanish and European legislation, PortAventura World uses the services of an independent inspection company, which performs all annual non-destructive testing and operational testing on the rides, and issues certificates:

- Initial certification of all rides performed by TÜV SÜD and TÜV NORD before they are opened to the public (EN 13814).
- Exhaustive annual inspections certified by SGS, an independent entity authorised by the Government. There is a maintenance procedures manual for each ride, certified by SGS.
- PortAventura Caribe Aquatic Park annual inspections and annual certification by SGS, according to (UNE-EN 1069).
- Daily inspections are carried out in accordance with the maintenance manual and requirements established during initial certification. The ride is not opened to the public until all required adjustments, inspections and repairs have been performed.
- The procedures and maintenance logs for the ride are certified.
- Random internal audits during daily inspections are performed throughout the season.
- All rides are certified to EN 13814 for design, construction, installation and maintenance, including: PER (Pressure Equipment Regulation, by Bureau Veritas ECA), LVD (Low-Voltage Electrotechnical Regulation, by Bureau Veritas ECA), UNE-60-620 (Gas Installations Regulation, by Bureau Veritas ECA), annual RAPO (Chemical Product Storage Regulation, by Bureau Veritas ECA), ride structures and slides of water park, fall protection (lifelines) in accordance with the UNE-EN 795 standard (approved external companies). PortAventura World is also adapting to the forthcoming ISO 17842 international standard, in anticipation of it replacing EN 13814.













| GRI standard indicator | Page or direct response | | | | | | Omissions | External assurance |
|---|---|---------------------------|--------------|----------|----------|-----------------------------|--------------|--------------------|
| GRI 416: Customer health ar | nd safety 2016 | | | | | | | |
| 103-1 Explanation of the material | Material topic | В | oundary | 1 | Ir | volvement ² | | |
| topic and its boundary | GRI 416: Customer health and safety Inside the organisation Direct | | | | | | | |
| | States where the impact takes p or inside and outside the organisati States involvement of the organ has caused the impact directly) or i through its business relations). | ion. nisation regardin | ig the imp | act: dir | ect (the | organisation | | |
| .03-2 Management approach and components | 67-69, 85-86 | | | | | | | • |
| 103-3 Evaluation of the management approach | 67-69, 85-86 | | | •••••• | ••••• | | • | • |
| Customer satisfaction | 67-68 | | | | | | •••••••••••• | |
| | Customer satisfaction (score out | of 5) | 2018 | 2019 | | 2020 | | • |
| | Overall rating for PortAventura P | | 4.17 | 4.17 | | 4.01 | • | |
| | Overall rating PortAventura Caril | be Aquatic Park | 4.14 | 4.04 | | park has not been opened | • | |
| | Overall rating for Ferrari Land | | 3.81 | 3.79 | •••••• | 3.74 | • | |
| | Overall rating for stays in Resort | | 4.08 | 4.15 | ••••••• | 4.19 | • | |
| | Overall rating for the PortAventu Centre ¹ | ra Convention | 4.27 | 4.44 | | surveys have n conducted | | |
| | (1) In 2019, the method of working t tre was modified. The raw data will l into account this change in the mer are available. | be weighted so t | that it is r | more re | presenta | tive. Taking | | |
| Presence on social | 86 | | | | | | | _ |
| networks and digital channels | | | 2018 | | 2019 | 2020 | | • |
| | Facebook fans | | 690,657 | 7 | 57,064 | 755,737 | | |
| | Twitter followers | | 86,997 | | 89,044 | 92,601 | | |
| | Instagram followers | | 187,800 | 2 | 42,877 | 269,812 | | |
| | YouTube subscribers | | 56,364 | 1 | 64,328 | 197,070 | | |
| | Vkontakte fans | | 3,174 | | 3,200 | 3,135 | | |
| | LinkedIn followers | | О | | 8,560 | 10,497 | | |
| | Seguidores Tik tok | | 0 | | 0 | 29,290 | | |
| | Total | | 1,024,992 | 1,2 | 65,073 | 1,358,142 | - | |

| GRI standard indicator | Page or direct response | | | | Omissions | External assurance |
|--|---|--|------------------|--------------|---|-----------------------|
| ood safety and healthy eati | ng habits | | | | | |
| 03-1 Explanation of the material | Material topic | Boundary ¹ | I | nvolvement² | | • |
| opic and its boundary | Food safety and healthy eating habits | Inside and outside the organisation | | and indirect | | |
| | (1) States where the impact take or inside and outside the organic (2) States involvement of the organic has caused the impact directly) through its business relations). | sation. ganisation regarding the impa | act: direct (the | organisation | | |
| 03-2 1anagement approach and omponents | 78 | | | | • | • |
| 03-3 valuation of the nanagement approach | 78 | | | | ••••••••••••••••••••••••••••••••••••••• | • |
| umber of health and | 78 | | | ••••• | •••••••• | ••••• |
| ygiene audits (internal and external) carried out over | | 2018 | 2019 | 2020 | | • |
| the year | Health and hygiene audits | 435 | 386 | 104 | | |
| | External audits | 130 | 146 | 48 | | |
| | Internal audits | 305 | 240 | 56 | • | |
| umber of suppliers audits | 78 | | | | ••••••••••••••••••••••••••••••••••••••• | |
| nternal and external) arried out over the year | , 5 | 2018 | 2019 | 2020 | | • |
| | Supplier audits | 10 | 11 | 5 | | |
| | External audits | 10 | 11 | 5 | | |
| Merchandise safety | | | | | | |
| 03-1 xplanation of the material | Material topic | Boundary ¹ | I | nvolvement² | | |
| opic and its boundary | Merchandise safety | Inside and outside the organisation | | and indirect | • | • |
| | (1) States where the impact take or inside and outside the organic (2) States involvement of the organic caused the impact directly) through its business relations). | es place: inside the organisations sation. ganisation regarding the impa | on, outside the | organisation | • | |
| 03-2 1anagement approach and omponents | 168 | | | | ·•···································· | • |
| 03-3 ivaluation of the nanagement approach | 168 | | | | ······································ | • |

| GRI standard indicator | Page or direct response | | | Omissions | External assurance |
|---|--|---|--|-----------|--------------------|
| Regulations and standards contemplated to guarantee the safety of merchandise | The safety of all merchandising with current legislation, CE mar when applicable. The advisory b for children (even when these it Children's Products and Leisure standard UNE-EN 71 (parts 1-13) EN 71 - part 1: Mechanical at EN 71 - part 2: Flammability EN 71 - part 3: Migration of 6 | king and labelling, and updatir ody for PortAventura World ir ems are not toys is the Techno . These undergo safety testino : nd physical properties | ng to the standard changes orelation to merchandise ological Institute for | | • |
| Digitalisation | | | | | |
| 103-1 Explanation of the material | Material topic | Boundary ¹ | Involvement ² | | |
| topic and its boundary | Digitalisation | Inside and outside the organisation | Direct and indirect | | |
| | States where the impact take or inside and outside the organi States involvement of the or has caused the impact directly) through its business relations). | sation. ganisation regarding the impa | ct: direct (the organisation | | |
| 103-2 Management approach and components | 64, 79, 84-85 | | | | • |
| 103-3 Evaluation of the management approach | 64, 79, 84-85 | | | | • |
| Digitalisation actions targeted at customers and visitors | 64, 84-85 | | | | • |
| Digitalisation actions targeted at employees | 64, 84-85 | | | | • |
| | | | | | |



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

Table of contents for the Law on Non-Financial and Diversity Information

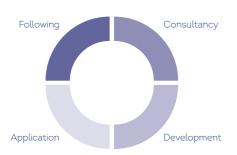
| , | Information requested by the law related to non-financial and diversity information | Pages | Reporting criteria: GRI (2016 version unless indicated otherwise) | Verification of the content of the law |
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| | General information | | | |
| | Business model | | | |
| | Brief description of the Group's business model | 16 12-13, 16-17, 65 | 102-2 Activities, brands, products and services 102-7 Organisation size | • |
| | Geographical presence | 128 128 62 | 102-3 Location of headquarters 102-4 Location of operations 102-6 Markets served | • |
| | Company objectives and strategies | 8-9, 26-27 | 102-14 Statement from decision-making senior executives | • |
| | Main factors and trends that may affect their future trend | 20-21 | 102-15 Key impacts, risks and opportunities | |

The purpose of our comprehensive risk management system, which is in line with our strategic goals, is to:

- · Identify and manage the risks and threats to the different activities at all levels of the organisation.
- · Draft an audit plan focussing on the organisation's main risks.
- Provide the organisation with the information necessary to respond to the risks identified.

In PortAventura World, aware of the importance of the concept of risk in generating value, we identify the risks that may affect us and ensure their mitigation to levels accepted by the organisation using an adequate internal control model. We are guided in this process by market best practices and the reference framework provided by Comprehensive risk management COSO, the reference standard for the implementation, management and monitoring of a control system.

RISK MANAGEMENT METHODOLOGY



RISK MAP

- . Definition of risk
- 2. Risk management framework 3. Roles and responsibilities
- 4. Transparency of the governing bodies
- 5. Risk infrastructure

functions

- 6. Management Responsibility7. Review and supervision
- 8. Responsibility of the business units 9. Support of the department and support

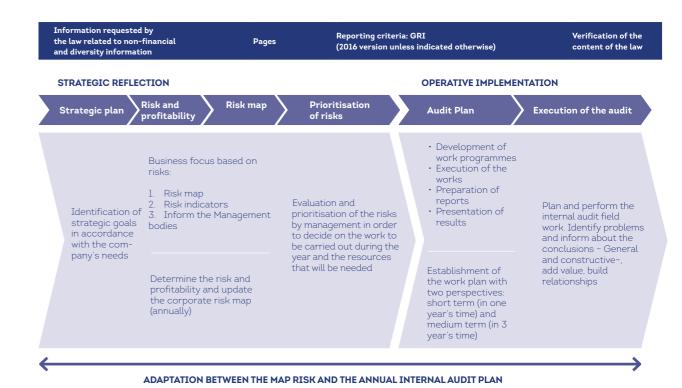
DENIETTO

Part of the strategic reflections

Aligns strategic goals with the risk management

Strengthens the organisation's governance structure

In 2010, PortAventura World developed an integral risk management model, enabling alignment of strategic goals, risks, internal control and internal audit. This model has been updated periodically to suit the changing situations and the evolution of PortAventura World, in order to continue to quarantee an effective system.



DICK MYD

The strategic tool of PortAventura World for proper risk management is the risk map, which enables the establishment of a common methodology which improves and broadens the management capacity of these by means of assessment, development, implementation, supervision and monitoring. The main objective of the methodology is to create and protect value in an efficient and integrated manner at all levels of the company.

We periodically review the risks we are exposed to in order to anticipate and mitigate them and, at the same time, reinforce the internal control culture of PortAventura World. In 2021 we will conduct a new update of the corporate risk map in order to maintain an effective risk management system according to the standards and principles contained in the Risk Management ISO 31000. This review includes the aspects relevant to our strategic management such as the risk governance model, setting appetite and risk tolerance, model for qualitative impact and level of control (residual risk) assessment and risk prioritisation model.

In the last review of the risk map, 29 risk events were identified and stem from the following risk areas:

| | Corporate governance | Organisation |
|----------|-------------------------------|--------------------------|
| | | External factor |
| | Strategy and planning | ESG |
| | paining | Strategy |
| | | Purchasing and logistics |
| | | Finance |
| | Infrastructure and operations | HR |
| | | ICT |
| Risk map | | File management |
| | Safety | Physical safety |
| | and health | Public health |
| | | Commercialisation |
| | Customer and brand | Marketing |
| | Gustomer and brand | Intellectual property |
| | | Reputation |
| | C! | Regulatory compliance |
| | Compliance | Fraud |

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

CRIMINAL RISK PREVENTION MODEL

We have an analysis of the criminal risks to which the company could potentially be exposed and which may involve criminal liability of the legal entity. Made in 2010 and updated in 2019 under the reform of the Criminal Code which provides for the exemption from criminal liability under the following conditions:

| Establishment of a body with autonomous initiative and control powers. | Compliance Commission |
|--|--|
| Identification of the activities which may lead to crimes being committed that should be prevented. | Definition of the criminal risk prevention model in collaboration with an external professional |
| Establishment of the protocols or procedures that specify the process to express the will of the legal entity, decision making and enforcement of those decisions. | Definition and communication of the Code of ethics and professional conduct |
| Having an adequate financial resources management model in place to avoid crimes that must be prevented. | Including a budget line for the management of the model |
| Enforcement of the obligation to inform about possible risks and non-compliances to the control body. | Set up a whistle blower channel for the communication and processing of any breaches of the model, and define regulations for its control |
| Setting up a disciplinary system that adequately sanctions any breaches of the model. | Referring to Collective Bargaining and Statute of Workers' Rights |
| Carrying out a periodic review of the Model and making any modifications to it when relevant breaches of its provisions are revealed, or when changes occur in the organisation. | Checking the applicability of the identified risks, and oversee and monitor the validity and effectiveness of the associated controls. |

In the last update of the model in 2019, 26 risks were identified and a process of implementation of the management of automated control activities began. There are a total of 171 controls, generic or specific controls linked to the crimes. There are a total of 171 controls, either of a generic or specific nature, related to crimes. In 2020, risks have been reduced in proportion to the decline in the company's activity.

The compliance officer monitors the implementation, design and effectiveness of the controls defined for their mitigation through the comprehensive criminal risk management tool.

PortAventura World has a compliance channel which is at the service of all employees to report possible criminal acts within the company, including those related to money laundering. The channel puts employees in direct contact with the Compliance Officer through the following channels: e-mail, postal address and post box located at the reception of building 110. The specific regulation of the channel establishes that any complaint will be treated with the strictest confidentiality and will only be known to those who must investigate the reported facts. Likewise, it guarantees that the complainant will not be subject to any retaliatory action or disciplinary measures for filing complaints, supplying information or assisting in investigations. As a result of the investigation carried out, the Audit Committee will adopt the pertinent measures. In 2020 the compliance channel did not receive any complaints.

| 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 | | | |
| 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, 128 | 102-54 Claims of reporting in accordance with the GRI standards | • |
| Materiality principle | 30-33 | 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 2020 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. | 77, 99, 104-125 | 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. | 26, 77, 99, 104-125 26, 77, 99, 104-125 | 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. | 172-174 | 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 2020 there have been no breaches of environmental legislation and regulations. | 307-1 Non-compliance with environmental legislation and regulations | • |

| Information request the law related to no and diversity inform | on-financial | Pages | Reporting criter (2016 version un | | otherwise) | | Verification of the content of the law |
|--|---|-------|---|----------|------------|--------|--|
| Evaluation proced certification | dures or environmental | 104 | 103-2 The mar components: e certification | | | | • |
| | In order to systematically conduct periodic internal a audits were carried out. | | | | | | |
| Resources dedicated to the prevention of environmental risks | | | 103-2 The mar nents: environ | | | compo- | • |
| | | | 2018 | 2019 | 2020 | | |
| | Environmental investme | nt | €754 074 | €753,770 | €858 003 | | |

- Management Committee, managers and area supervisors, who approve proposals from the Environmental Management System (EMS) representative, regarding environmental management of the complex. The Management signs the Environmental Policy.
- Environmental Management System (EMS) representative, an executive responsible for monitoring the overall application and maintenance of the environmental management system and who acts as an interlocutor with the Management Committee.
- The Green Team or Environmental Committee, a multi-departmental working group whose goal
 is to ensure proper, uniform environmental management throughout the Resort. It suggests
 and presents proposals for improvement, and facilitates and establishes goals based on the
 environmental policy. This committee meets every three months and reports to the Management
 Committee.

In 2020, a total of 4.85 equivalent employees have been dedicated to the environmental management of Port Aventura World

In order to involve the whole workforce, we have an environmental objective in the manager's variable pay system.

| Implementation of precautionary approach | 104 | 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

As regards to noise emissions, voluntary acoustic measurements are carried out every three years.

As regards to noise emissions, voluntary acous- 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

As regards to light emissions, the requirements established by Decree 190/2015, of August 25, developing Law 6/2001, of May 31, on environmental management of lighting for the protection of the night environment are met. This is applicable to newly installed lighting fixtures and installations, as well as to modifications and extensions to existing installations.

| Circular economy and waste prevention | | |
|--|----------|---|
| Prevention measures, recycling, reuse, | 108 | 301-2 Recycled inputs |
| other forms of recovery and waste disposal | 107, 145 | 306-1 Disposal of water according to its quality and use (2020) |
| | 107, 145 | 306-2 Waste by type and disposal method (2020) |
| | 107 | 306-3 Waste generated (2020) |
| | 146-147 | 306-4 Waste diverted from disposal (2020) |
| | 146-147 | 306-5 Waste directed to disposa (2020) |
| | | |
| | | |

| 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 |
|---|--|--|--|
| Actions to combat food waste | 109 | 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 | 141 141-143 123 | 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 | 108 | 301-1 Materials used by weight or volume | • |
| Direct and indirect energy consumption | 113 113 | 302-1 Energy consumption within the organisation 302-3 Energy intensity | • |
| Measures taken to improve energy efficiency | 110, 112 | 302-4 Reduction of energy consumption | • |
| Use of renewable energy | 112, 114 | 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 | 118, 144 118, 144 118, 144 118, 145 | 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 | 118-119 | 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 | 26, 116 | 305-5 Reduction of emissions | • |
| Biodiversity protection | | | |
| Measures taken to preserve or restore biodiversity | 120-121 | 103-2 The management approach and its components: measures taken to preserve or restore biodiversity | • |
| to 674,994 m². In the case shrub species found in the pots and maintained to re | of construction site area is assessed; i locate them in the size, usually about tw | d was 491,418 m ² and the landscaped areas amounted es, the possibility of transplanting plant, tree and f this is viable, they are transplanted into nursery same area or elsewhere. While it always depends wo years after being transplanted, they recover the | |
| 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. | 36-58, 151-161 | 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. | 36-58, 151-161 36-58, 151-161 | 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. | 172-174 | 102-15 Key impacts, risks and opportunities | • | |

| 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 |
|---|----------------|--|--|
| Employment | | | |
| Total number and distribution of staff employed meeting the diversity criteria (gender, age, country, etc.) | 36-37, 129-130 | 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 | 36-37, 129-130 | 102-8 Information on employees and other workers | • |

| Workforce per contract type Staff employed as of 31 December Annual average of staff employed Contract type per gender 945 1,361 - Male 330 451 - Female 615 910 Temporary 14 22 - Male 7 10 - Female 7 10 - Female 7 12 Contract type per age group 7 12 Permanent 945 1,362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 55-9 years old 354 468 - 26-35 years old 112 153 - 26-59 years old 1 3 - 25 years old 5 8 - 26-35 years old 5 8 - 26-35 years old 5 8 - 26-45 years old 0 0 - 46-55 years old 1 1 - 46-55 years old | | 2020 | | |
|---|---|----------|----------|--|
| Centract type per gender Permanent 945 1,361 - Male 330 451 - Female 615 910 Temporary 14 22 - Male 7 10 - Female 7 10 - Female 7 12 Contract type per age group Permanent 945 1,362 - 25 years old 17 88 - 26 - 35 years old 164 270 - 35 - 45 years old 354 468 - 46 - 55 years old 297 380 - 46 - 55 years old 112 153 - 765 years old 1 3 - 25 years old 5 8 - 26 - 35 years old 5 8 - 26 - 55 years old 5 8 - 26 - 55 years old 0 0 - 46 - 55 years old 0 0 - 46 - 55 years old 0 0 - 65 years old 0 0 </th <th>Workforce per contract type</th> <th></th> <th></th> | Workforce per contract type | | | |
| Permanent 945 1,361 - Male 330 451 - Female 615 910 Temporary 14 22 - Male 7 10 - Female 7 10 - Female 7 12 Contract type per age group Permanent 945 1,362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 112 153 - 56-65 years old 1 3 remporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 26-35 years old 0 0 - 46-55 years old 0 0 - 46-55 years old 0 0 - 46-55 years old 0 0 - 56-65 years old 0 0 - 56-59 years old 0 0 - 55 years old 0 0 <td< th=""><th></th><th>December</th><th>employed</th></td<> | | December | employed | |
| - Male 330 451 - Fermale 615 910 Temporary 14 22 - Male 7 10 - Fermale 7 12 Contract type per age group - 12 Permanent 945 1,362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 112 153 - 56-65 years old 1 3 remporary 14 22 - 25 years old 1 3 - 26-35 years old 5 8 - 36-45 years old 5 8 - 36-45 years old 0 0 - 46-55 years old 0 0 - 46-55 years old 0 0 - 56-65 years old 0 0 - 56-59 years old 0 0 - 56-59 years old 0 0 - 56-59 years old 0 0 - Executives and area managers 34 | *************************************** | 0.45 | 1.7/1 | |
| - Female 615 910 Temporary 14 22 - Male 7 10 - Female 7 12 Contract type per age group Permanent 945 1,362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - 80-65 years old 1 3 - 25 years old 5 8 - 36-45 years old 5 8 - 36-45 years old 1 1 - 25 years old 0 0 - 46-55 years old 0 0 - 26-35 years old 0 0 - 46-55 years old 0 0 - 26-93 years old 0 0 - 26-95 years old 0 0 - 26-95 years old 0 0 - 26-95 years old 0 0 - 26-965 years old 0 0 | ••••• | ••••• | | |
| Temporary 14 22 - Male 7 10 - Female 7 12 Contract type per age group | - Male | 330 | 451 | |
| - Male 7 10 - Female 7 12 Contract type per age group - 25 Permanent 945 1,362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - ×65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 26-35 years old 5 8 - 26-35 years old 5 8 - 26-55 years old 0 0 - 46-55 years old 0 0 - 46-55 years old 0 0 - 56-65 years old 0 0 - 80-25 years old 0 0 - 56-59 years old 0 0 | - Female | 615 | 910 | |
| Female 7 12 Contract type per age group 2 Permanent 945 1.362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - ×65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 0 0 - 46-55 years old 0 0 - 56-65 years old 0 0 Contract type per professional category 0 0 Permanent 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 | Temporary | 14 | 22 | |
| Female 7 12 Contract type per age group 2 Permanent 945 1.362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 36-45 years old 5 8 - 36-45 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 0 0 - 26-55 years old 0 0 - 26-65 years old 0 0 | - Male | 7 | | |
| Permanent 945 1,362 - 25 years old 17 88 - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 ->65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 0 0 - >65 years old 0 0 - 56 years old 0 0 | - Female | 7 | | |
| − 25 years old 17 88 − 26-35 years old 164 270 − 36-45 years old 354 468 − 46-55 years old 297 380 − 56-65 years old 112 153 − >65 years old 1 3 Temporary 14 22 − 25 years old 5 8 − 26-35 years old 5 8 − 36-45 years old 1 1 − 46-55 years old 0 0 − ×65 years old 0 0 Contract type per professional category 945 1361 Permanent 945 1361 − Executives and area managers 34 33 − Operations staff 382 775 Temporary 14 22 − Executives and area managers 0 0 − Supervisors, technicians and office workers 5 5 − Supervisors, technicians and office workers 5 5 | Contract type per age group | | | |
| - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 0 0 - >65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 5 5 5 | Permanent | 945 | 1,362 | |
| - 26-35 years old 164 270 - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 0 0 - >65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 5 5 5 | - 25 years old | 17 | 88 | |
| - 36-45 years old 354 468 - 46-55 years old 297 380 - 56-65 years old 112 153 - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - >65 years old 0 0 Contract type per professional category 0 0 Permanent 945 1.361 - Executives and area managers 34 33 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 - Supervisors, technicians and office workers 5 5 | • | 164 | 270 | |
| - 46-55 years old 297 380 - 56-65 years old 112 153 - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - >65 years old 0 0 Contract type per professional category 0 0 Permanent 945 1,361 - Executives and area managers 34 33 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 5 5 5 | *************************************** | 354 | 468 | |
| - 56-65 years old 112 153 - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - >65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | 297 | 380 | |
| - >65 years old 1 3 Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - >65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | • | 112 | 153 | |
| Temporary 14 22 - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - 56-65 years old 0 0 Contract type per professional category 0 0 Permanent 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | 1 | 3 | |
| - 25 years old 5 8 - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - 56-65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | 14 | | |
| - 26-35 years old 5 8 - 36-45 years old 3 5 - 46-55 years old 1 1 - 56-65 years old 0 0 - >65 years old 0 0 Contract type per professional category | | 5 | | |
| - 36-45 years old 3 5 - 46-55 years old 1 1 - 56-65 years old 0 0 - >65 years old 0 0 Contract type per professional category Permanent 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | 5 | 8 | |
| - 46-55 years old 1 1 - 56-65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | 3 | 5 | |
| - 56-65 years old 0 0 - >65 years old 0 0 Contract type per professional category 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | • | 1 | 1 | |
| Contract type per professional category Permanent 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | 0 | 0 | |
| Contract type per professional category Permanent 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | - >65 years old | 0 | 0 | |
| Permanent 945 1,361 - Executives and area managers 34 33 - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | | • | • | |
| - Supervisors, technicians and office workers 529 553 - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | Permanent | 945 | 1,361 | |
| - Operations staff 382 775 Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | - Executives and area managers | 34 | 33 | |
| Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | - Supervisors, technicians and office workers | 529 | 553 | |
| Temporary 14 22 - Executives and area managers 0 0 - Supervisors, technicians and office workers 5 5 | - Operations staff | 382 | 775 | |
| - Executives and area managers 0 0 0 - Supervisors, technicians and office workers 5 5 | | 14 | 22 | |
| - Supervisors, technicians and office workers 5 5 | • | 0 | 0 | |
| | | 5 | 5 | |
| | • | 9 | 17 | |

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

| | 2020 | | |
|---|---|----------------------------------|--|
| Workforce per working day type | Staff employed as of 31 December | Annual average of staff employed | |
| Contract type per gender | 31 December | stari emptoyeu | |
| Full-time | 807 | 1.045 | |
| - Male | 312 | 409 | |
| - Female | 495 | 636 | |
| | •••• | | |
| Part-time | 152 | 338 | |
| - Male | 25 | 52 | |
| - Female | 127 | 286 | |
| Working day type per age group | | | |
| Full-time | 807 | 1,045 | |
| - 25 years old | 12 | 56 | |
| - 26-35 years old | 143 | 209 | |
| - 36-45 years old | 290 | 345 | |
| - 46-55 years old | 255 | 304 | |
| - 56-65 years old | 106 | 129 | |
| - >65 years old | 1 | 2 | |
| Part-time | 152 | 338 | |
| - 25 years old | 10 | 40 | |
| - 26-35 years old | 26 | 69 | |
| ••••••••••••••••••• | 67 | | |
| - 36-45 years old | ···· | 127 | |
| - 46-55 years old | 43 | 78 | |
| - 56-65 years old | 6 | 24 | |
| - >65 years old | 0 | 1 | |
| Working day per professional category | | | |
| Full-time | 807 | 1,045 | |
| - Executives and area managers | | 33 | |
| - Supervisors, technicians and office workers | 465 | 481 | |
| - Operations staff | 308 | 531 | |
| Part-time | 152 | 338 | |
| - Executives and area managers | 0 | 0 | |
| - Supervisors, technicians and office workers | 69 | 77 | |
| | • | | |
| - Operations staff | 83 | 261 | |

Information requested by

the law related to non-financial

Pages
(2016 version unless indicated otherwise)

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

| Accumulated 2020 |
|---------------------|
| 3 |
| 3 |
| 0 |
| 0 |
| 2 |
| 1 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 3 |
| 1 |
| 2 |
| 0 |
| |

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* | 2020 | | |
|---------------------------------------|-------------|-------------|--|
| Average salary | Remuneratio | n by gender | |
| Category | Female | Male | |
| Directors, managers and area managers | €47,364.10 | €68,342,37 | |
| Operational and technical staff | €18,879.74 | €19,480.47 | |

| | | 2020 | |
|---------------------------------------|------------------|--------------------|------------|
| Average salary | Remi | uneration by | age |
| Category | <30 years old | 30-50 years old | |
| Directors, managers and area managers | €36,510.97 | €55,025.61 | €69,908.38 |
| Operational and technical staff | €16,069.50 | €20,129.10 | €18,923.21 |

^{*}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 criter (2016 version un | | 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 be as compared t | | | en's wages | • |
| Wage gap | | Gender gap* | Total workforce 2020 | Template | | |
| | s and area managers | 9.17% | 116 | 6% | 47.41% | - |
| Operational and te | chnical staff | 0.00% | 1,776 1,892 | 94% 100% | 69.09% 67.76% | • |
| male remuneration. T management. | lated: (average male ren his excludes the chair o | f the Executive C | | | | |
| Average remuneration of directors and variable remuneration, allowances, sev payment to long-term savings pension perception disaggregated by sex | erance payments, | 103-2 The mar nents: average | | | | • |
| order to calculate th has been taken into a divides the total acci of directors. There is variable remuneratic 2020 this person has greater number of di | annual remuneration of is indicator, the variation account and the equival umulated remuneration of only one person with value of the President of the not merited any variab irectors, thus distributing uneration of all directors. | n in the number of dir to obtain the cald ariable remunerat e Executive Comr le. The decrease i g the total cost w | f directors this ectors has be culation of the ction. For data mittee is not in average renotith more peoports. | roughout the firen found, a face average remuprotection reasoncluded. Furthen uneration is defined to the founded of the found | nancial year etor that ineration sons, the ermore, in ue to the | |
| Implementation of policies that support disconnect from work | rt the right to | 103-2 The mar components: p todisconnect f | policies that s | | nt | • |
| the automated reply they are granted per whether on holiday o | staff in possession of a roption ("Out of Office") mission to do so. This c or unavailable to answer rty who can reply in the | when they are o ommunicates to emails. On such | n holiday, or a others that th | it any other tim ney are out of t | ne when the office, | |
| Workers with disabilities | 94, 158, 161 | 405-1 Diversity | | ce bodies | ••••••••••••••••••••••••••••••••••••••• | • |
| | | | | | | |

| 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 2015-2019 collective agreement stipulates the working days, breaks, working hours and employment calendar.

The **maximum number** of actual working hours per year shall be 1,784 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 | 45 | 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 | | 103-2 The management approach and its components: measures designed to facilitate the enjoyment of work/life balance | • |

In PortAventura World, we are committed to favouring measures for the conciliation of work, family and personal life, and we promote a work culture that increases people's well-being. In accordance with the current collective bargaining agreement, we apply different measures:

- · Flexible working hours from Monday to Thursday and shorter working day on Friday for staff with regular working week. Flexibility in the choice of vacation time.
- · Job reserved for a period of three years due to leave of absence for care of a child under three, care of the elderly or domestic violence.
- Possibility of choosing a regional bank holiday in a 7-month period and two regional bank holidays in a 9-month period, as detailed in the current collective bargaining agreement, for staff hired on a part-time basis and with reduced working hours.
- Paid leave for death, serious illness and birth.

| | | 2020 | |
|--|-----|------|-------|
| | | Men | Total |
| Accumulation of leave for breast-feeding | 10 | 1 | 11 |
| Compensation for time off for breast-feeding | 1 | 0 | 1 |
| Maternity leave | 31 | 0 | 31 |
| Paternity leave | 0 | 12 | 12 |
| Leave for care of a young child | 8 | 1 | 9 |
| Leave for care of a child | 0 | 0 | 0 |
| Reduced working hours for carers | 24 | 2 | 26 |
| Reduced working hours for the care of children | 220 | 7 | 227 |
| Total | 294 | 23 | 317 |

| Health and safety | | | |
|---|----------------|--|---|
| Occupational health and safety terms | 38-50, 152-153 | 403-1 Occupational safety and health management systems (2018) | • |
| | 38-50, 152-153 | 403-2 Hazard identification, risk assessment and investigation (2018) | |
| | 38-50, 152-153 | 403-3 Health services at work (2018) | |
| | 44, 48 | 403-5 Training of workers on health and safety at work (2018) | |
| | 153 | 403-6 Promotion of workers' health (2018) | |
| | 96 | 403-7 Prevention and mitigation of the impacts on | |
| | | health and security of the workers directly linked through commercial relations (2018) | |
| | ····· | an ough commercial reactions (2010) | |
| Work accidents, in particular their frequency and severity, as well as occupational diseases; broken down by gender | 44-45, 154 | 403-9 Work-related injury (2018) | • |
| Social relationships | | | |
| Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them | 50, 135 | 102-43 Approach to stakeholder engagement (workforce) | • |
| stan and negotiating with them | | 402-1 Minimum notice periods regarding operational changes | |
| | | | |

The collective agreement (2015-2019) 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.

> 403-1 Workers representation in formal joint management-worker health and safety committees

| Information requested by the law related to non-financial and diversity information | Danes | F3 | Verification of the content of the law |
|---|-------|----|--|
| | | | |

407 Management approach (policies which may affect the employees' decision to create trade unions or to ioin 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 2020 | | |
|-------|----------------|--------------|-----------------|
| | Works council | Trade unions | Total delegates |
| UGT | 17 | 3 | 20 |
| CC00 | 8 | 3 | 11 |
| TOTAL | 25 | 6 | 31 |

| ••••• | | ······· | ·· ·· ································ | |
|--|---------------------|--------------|--|---|
| Percentage of employee collective bargaining agr country | | 37, 134 | 102-41 Collective bargaining agreements | • |
| The balance of collective particularly in the field or at work | | 153 153 | 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 on training | at focus | 156 | 404-2 Programs for upgrading employee skills and transition assistance programs | • |
| Total hours training per p | profession | 156 | 404-1 Average hours of training per year per employee | • |
| Universal accessibility f | or people with disa | bilities | | |
| Integration and universa people with disabilities | l accessibility for | 94, 158, 161 | 405-1 Diversity of governance bodies and employees | • |

At PortAventura World we work to continue to improve access to leisure for people with functional diversity. In order to remove architectural barriers and facilitate accessibility for visitors with special needs, we adopt several measures, of which the following stand out:

- Park facilities are designed in line with accessibility regulations not just in terms of the buildings but also rides, parking areas, urban surroundings and hotels.
- Attractions, services and facilities suitable for people with functional diversity.
- Height-adapted washbasin in different bathrooms around the park.
- Reservations in locations without architectural barriers inside restaurants.
- We have a Customer Service Office that provides services for customers with special needs, and has defined a new access policy for discounts and preferential access. At the Office we provide information on attractions, services and facilities suitable for people with functional diversity and we issue passes to access places without architectural barriers.

Measures taken to promote equal treatment and opportunities between women and men

103-2 The management approach and its components: measures taken to promote equal treatment and opportunities between women

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

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 |
|---|--------------|--|--|
| Integration and universal accessibility for people with disabilities | 94, 158, 161 | 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 | 161 | 406-1 Incidents of discrimination and corrective actions taken | • |
| Information on respect for human rights | | | |
| Management approach | | | |
| | , | | 1 |

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.

103-2 The management approach and its components

103-3 Evaluation of the management approach

102-15 Key impacts, risks and opportunities

The procedure governing the respect of human rights refers to three main areas. A procedure which is common to all three areas is compliance with personal data protection according to the laws in place.

- Employee rights. The control tools are the candidate selection and contracting procedures, the Workers' Statute and the collective agreement, occupational risk prevention and work safety procedures, policies aimed at anti-discrimination and gender equality, anti-harassment in the workplace policies, committees with social agents and health-related rights such a company work accident insurance company, as well as specialist health monitoring. One of the points in the ethical and professional conduct code is the requirement to respect human rights, outlining different types of behaviour in this regard.
- Customer rights. Tools for monitoring these are: consumer protection regulations; customer
 service offices including attending to customers with special requirements; customer service
 procedures; security of the rides; stages and other installations; food safety and hygiene;
 procedures for the security area including modes of collaboration with the State security; the selfprotection plan approved by PortAventura World and health service provision for customers.
- Accountability in procurement contracts and the contracting of services applied during the supplier certification procedure. Also includes the need for proof and proper documentation of audits carried out on the suppliers (specifically the fulfilment of human and workers' rights such as proof that they do not exploit children either directly or indirectly). In addition, the code of ethics for suppliers and contractors states that they shall respect childhood rights and protect against related economic exploitation of the sort that is forbidden by international bodies, the national legislation of each country and in international rules and conventions on human rights as laid down by the International Labour Organization.

| 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 |
|---|----------------------------|---|--|
| 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, 92 164 | 102-16 Values, principles, standards and business rules 414-1 New suppliers that were screened using social criteria | • |
| Complaints about cases of violation of human rights. Fully supporting and fulfilling the requirements of the core conventions related to the respect of freedom of association and the right to collective bargaining outlined by the International Labour Organization. Also supporting and fulfilling the requirements of the ILO's core conventions related to ending workplace discrimination, working under duress and child labour. | 161 | 406-1 Incidents of discrimination and corrective actions taken | • |
| Information related to combating corrupti | on and bribery | | |
| Management approach | | | |
| A description of the policies that the group has put in place to address such matters. This includes due diligence procedures for identifying, assessing, preventing and lessening the risk of situations with the potential for significant impact including which measures have been adopted. | 92, 138-139 | 103-2 The management approach and its components | • |
| The results of these policies , which should noclude 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. | 92, 138-139 92, 138-139 | 103-2 The management approach and its components 103-3 Evaluation of the management approach | • |
| The main risks related to questions on the proup's different activities. Among these questions are the group's commercial elationships (when deemed appropriate and relevant): products and services that would 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 isks in the context of national, European and international frameworks as relevant her 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. | 172-174 | 102-15 Key impacts, risks and opportunities | • |

Information requested by

| the law related to non-financial and diversity information | Pages | (2016 version unless indicated otherwise) | content of the la |
|---|--|---|--|
| Information related to combating corrupti | on and bribery | | |
| Measures adopted to prevent corruption and bribery | 29, 92 138 138-139, 172-174 | 102-16 Values, principles, standards and busine rules 102-17 Advisory mechanisms and ethical conce 205-1 Operations assessed for corruption-relarisks | erns |
| Measures to fight against money laundering | | 205-2 Communication and training about anti- corruption policies and procedures | • |
| bodies and management; officer and external audit: which can be split into thr finance procedures; and p in cash, gift policy; contra internal audit of managen | the Compliance Co s. The specific cont ree functions: proce payment procedure act revisions; the do nent and control pr | ating money laundering: the company's administ ommission as a collective body; and the compliar rols are based on different policies and procedur urement procedures; contracting, administration s. None of the following are in place: payments nuble signing of documents related to contracting ocedures; the use of SAP for managing procedured udit of the yearly accounts by an independent pay | nce res and nade g; an res; tax |
| Contributions to foundations and non-profit entities | | 201-1 Direct economic value generated and distributed | • |
| | | 2020 | |
| Port Aventura Entertain | ment, SAU contribi | ıtion € 666,471.00 | |
| 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. | 52-58, 89, 101, 109, 133, 137 | 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. | 52-58, 89, 101, 109, 133, 137 | 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. | 172-174 | 102-15 Key impacts, risks and opportunities | • |

| 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 |
|---|---|---|--|
| Company commitments to sustainable dev | elopment | | |
| Impact of company activity on employment and local development | 52-58, 89, 109, 133 52, 101, 137 52, 133 | 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 | 52-58, 89, 109, 133 | 413-2 Operations with significant, potential or actual, negative impacts on local communities | • |
| Relations with local community figures and forms of dialogue | 30-31, 36, 50, 67-69, 86, 98, 124, 135 | 102-43 Approach to stakeholder engagement | • |
| Association or sponsorship actions | 133 52-58, 89, 109, 133 | 102-13 Membership of associations 413-1 Operations with local community engagement, impact assessments, and development programmes | • |
| Sub-contracting and suppliers | | | |
| Inclusion of social, gender equality and environmental matters in procurement policy | 148 98-99, 162-164 | 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 | 148 98-99, 162-164 | 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 | 99 | 103-2 The management approach and its components | • |

| 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 | |
|---|------------------|---|--|--|
| Consumers | | | | |
| Measures for health and safety of consumers | 60-61, 64, 72-79 | 416-1 Assessment of the health and safety impacts of product and service categories | • | |
| Claims systems, complaints received and resolution of them | 69 | 103-2 The management approach and its components | • | |

| | | Complaints | Complaints/customer ratio |
|------|--------|------------|---------------------------|
| 2018 | Parks | 3,592 | 0.00072 |
| | Hotels | 760 | 0.00069 |
| 2019 | Parks | 4,184 | 0.00081 |
| | Hotels | 785 | 0.00069 |
| 2020 | Parks | 959 | 0.00113 |
| | Hotels | 147 | 0.00075 |

The data for 2020 correspond to the calendar year (from January 1 to December 31). Data for previous years correspond to the season.

The privacy policy of PortAventura World and PortAventura Foundation guarantees the compliance with the regulatory framework applicable to the processing of personal data.

PortAventura World has appointed a Data Protection Officer, with accredited training in the matter, who oversees and supervises all data processing processes, from project design to the final stages of processing, ensuring that the basic principles are met. of data minimization, limitation in the conservation period and the legality of the legitimizing basis of the treatment, among others. In this way, we guarantee compliance with the principles of the privacy policy, as well as the applicable regulations on the matter.

The figure of the Data Protection Officer is included in the Legal Advisory Area that, together with the Information Security department, advise and supervise the fair, lawful and secure treatment of the personal data of clients, employees and employees, and others affected.

An Activities Register collects all the treatment activities carried out by PortAventura World and the corresponding impact evaluations are carried out when the treatment affects sensitive data. In the same way, different protocols and procedures have been established to determine the maximum periods of data conservation, possible security breaches, as well as to guarantee the exercise of the rights of the owners of the data.

An external audit for the evaluation of regulatory content and information security is carried out every two years to regularly test and evaluate the effectiveness of technical and organizational measures to guarantee regulatory compliance in the processing of personal data.

| | Tax information | | | |
|----|--|----------|--|---|
| Ī | Profits obtained per country, tax on profit paid | 100, 137 | 201-1 Direct economic value generated and distributed | • |
| •• | Information on public subsidies received | 100-137 | 201-4 Financial assistance received from the Government | • |



GLOBAL COMPACT TABLE OF CONTENTS

GLOBAL COMPACT TABLE 2020 CORPORATE RESPONSIBILITY REPORT



This is our **Communication on the Progress** of the application of the **United Nations Global Compact principles**.

We appreciate any comments on its content.

| 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. | 98-99, 158-161, 186-187 | 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. | 98-99, 158-161, 186-187 | 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. | 37, 134, 185-186 | 102-41 GRI 402 GRI 407 |
| Principio 4: Las empresas deben apoyar la eliminación de toda forma de trabajo forzoso o realizado bajo coacción | 92, 94, 99, 158, 158, 163, 187 The PortAventura World Code of Ethics and Professional Conduct provides for the elimination of all forms of forced work or performed under duress | |
| Principle 5: Businesses should uphold the effective abolition of child labour. | 92, 94, 99, 158, 158, 163, 187 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. | 36-50, 92, 94, 129-130, 158, 161, 163, 180-181, 186 | 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. | 26, 77, 99, 104-125 | 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 | | 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. | 26, 77, 99, 104-125 | 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. | 92, 138-139, 172-174 | GRI 205, GRI 415 |



EXTERNAL VERIFICATION CERTIFICATION

EXTERNAL VERIFICATION CERTIFICATION 2020 CORPORATE RESPONSIBILITY REPORT

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 23 March 2021. The data related to the 2019 financial year contained in this report have been verified by KPMG, meeting the requirements provided for in the Law on Non-Financial and Diversity Information, as indicated in the Content Index required by Law 11/2018.



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

Independent Assurance Report on Corporate Responsibility Report of Paesa Entertainment Holding, S.L.U and subsidiaries for the year 2020

(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 2020 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 (hereinafter, the Report).

In addition, pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review to verify that the Consolidated Non-Financial Information Statement (hereinafter NFIS) for the year ended 31 December 2020, of the Group, included in the Report which forms part of the Group's 2020 consolidated Directors' Report, has been prepared in accordance with the contents required by 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 work. Our work was limited exclusively to providing assurance on the information identified in the "GRI Content Index" and the "Table of contents for the law on non-financial and diversity information" included in the Report attached hereto.

Directors' responsibility _

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 based on the content indicated for each subject area in the "GRI Content Index" of the aforementioned Report.

The Directors of the Parent are responsible for the contents and the authorisation for issue of the NFIS which has been prepared in accordance with prevailing mercantile legislation and selected GRI Standards, and based on the content indicated for each subject area in the "Table of contents for the law on non-financial and diversity information" of the aforementioned Report.

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

The Directors of the Parent are also responsible for defining, implementing, adapting and maintaining the management systems used to obtain the information required to prepare the Report.

KPMG Asesores S.L., a limited liability Spanish company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. Paseo de la Castellana, 259C – Torre de Cristal – 28046 Madrid Reg. Mer Madrid, T.14.972, F. 53, Sec. 8 , H. M -249.480, Inscrip. 1.* N.I.F. B-82498650



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

Our Independence and quality control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is 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 the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines on 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 and of the different units and areas of the Parent that participated in the preparation of the Report, reviewing the processes for compiling and validating the information presented in the Report and applying certain analytical procedures and sample review testing described below:

- Meetings with the Parent 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 Parent and described in the "Portaventura World's Corporate
 Responsibility, the value that sets us apart" section, considering the content required by prevailing
 mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the Report for 2020.
- Review of the information relating to the risks, policies and management approaches applied in relation to the material aspects presented in the Report for 2020.

EXTERNAL VERIFICATION CERTIFICATION 2020 CORPORATE RESPONSIBILITY REPORT



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

- Corroboration, through sample testing, of the information relative to the content of the Report for 2020 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 the Corporate Responsibility Report of Paesa Entertainment Holding, S.L.U. and subsidiaries for the year ended 31 December 2020, has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and based on the contents indicated for each subject area in the "Table of contents for the law on non-financial and diversity information" of the Report and in accordance with the GRI Standards, in its core option, as described in point 102-54 of the GRI content index.

Use and distribution

In accordance with the terms of our engagement, 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

23 April 2021

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 deter-

mine 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 2020

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