

The origin of Comercial Salgar S.L. dates back to 1949. Today, it is a company with 100% Aragonese capital, whose main activity consists of the manufacture, marketing and distribution of bathroom products.

It employs more than 250 people, and its premises are located at Autovía de Logroño, Km. 9.5, 50011 Zaragoza (Spain).

SALGAR IN FIGURES

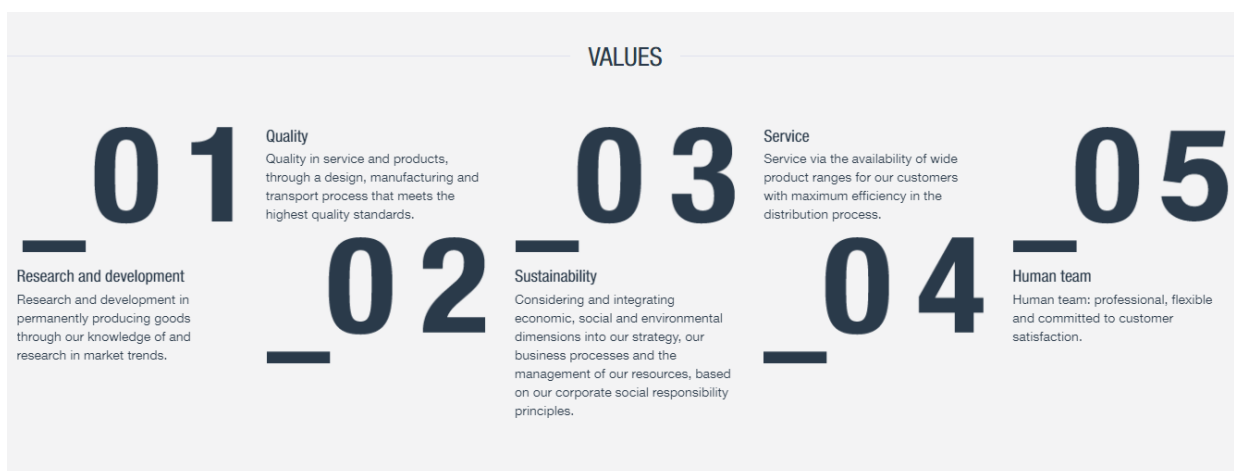
- 1 million units manufactured and distributed.
- 66,000 m² of factory and warehouses.
- 1st European bathroom furniture factory.
- 13.8 million € of productive investment (2018-2020).
- More than 10,000 points of sale in Europe.
- Presence in more than 60 countries.

MISSION

Comercial Salgar S.L. has the ambition of achieving sustained and sustainable growth in the international market, to be the European leader in bathroom furnishing solutions.

To achieve this, we aim to offer our customers maximum satisfaction, providing them with a wide range of products with an excellent price/quality ratio and level of service, built on business processes which comprehensively integrate our values and principles of corporate social responsibility.

VALUES



DECLARATION OF COMMITMENT

Comercial Salgar S.L. shall comprehensively integrate the following principles in its business management:

1. Maximum transparency in management.
2. Focus on the sustainability of the company and society.
3. Respect for our employees.
4. Applying principles of excellence in management and customer focus.
5. To have an ethical and responsible relationship with suppliers.
6. To minimise the company's impact on its direct surroundings and on the environment.

MAXIMUM TRANSPARENCY IN MANAGEMENT

To be an exemplary and transparent organisation in the exercise of its activity. Always adhering strictly to the relevant laws, which implies the obligation of complying with the legislation and internal regulations in force which, in each case, are applicable to the Company's activities. With this in mind, a robust Corporate Governance structure is promoted to ensure professionalism and integrity in decision-making and in its actions.

SUSTAINABILITY OF THE COMPANY AND SOCIETY

To actively incorporate environmental, social and good governance criteria in the company's processes, products and services, taking into account the impact it generates on society and, therefore, on the community in which it operates. Thus contributing to the sustainability of the organisation itself and to the development of the societies in which it operates, we establish a dialogue with our partners and are committed to our stakeholders.

RESPECT FOR EMPLOYEES

To promote at all times professional relations based on respect for the dignity of others, cooperation, fairness and communication, which all goes to create a good professional environment. To undertake the following actions:

- To promote harmony between all aspects of personal, family and working life.
- To promote health, safety and hygiene at work, in accordance with the occupational health and safety legislation and the best practices in this area.

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- To ensure a working environment free from harassment of any kind (occupational, sexual and/or gender-based).
 - To ensure the integration of people with disabilities or impairments in the workplace, eliminating all types of barriers in the company for their full integration.
 - To promote the effective application of equality between men and women, guaranteeing the same opportunities for entry and professional development in the workplace.
 - To recognise the rights of association, unionisation and collective bargaining.
 - To respect the provisions of the applicable Collective Bargaining Agreement, and of Aragonese, Spanish and EU employment legislation.
 - To promote the professional development, training and promotion of employees.
 - To link the remuneration and promotion of employees to their conditions of merit and ability.

EXCELLENCE IN MANAGEMENT AND CUSTOMER FOCUS

Commitment to excellence in management and continuous improvement in order to provide our customers with the best services based on a relationship or trust and credibility. Our actions with our customers are based on:

- Offering customers products or services that meet their expectations and needs.
- Clarity in the marketing of products so that the customer understands their content, benefits, risks and costs.
- Striving for excellence in the company's goods and services so that its customers and consumers obtain the expected level of satisfaction.
- Guaranteeing the company's products and services and dealing quickly and efficiently with any consumer and customer complaints, ensuring their satisfaction beyond mere compliance with the regulations in force.
- Not offering any benefits or advantages to some customers to the detriment of others.

RELATIONSHIP WITH SUPPLIERS

For everyone in the company, and in particular for those involved in the selection or decision-making concerning the contracting or supplies or services or the negotiation of rates or other conditions, and ethical and responsible relationship with suppliers is required, avoiding any interference that could affect impartiality in this matter. For this purpose, actions are promoted with the following aims:

- To seek out and select only suppliers whose business practices respect human dignity, do not break the law and do not put the company's reputation at risk.
- To select suppliers based on the suitability of their products or services, as well as their price, delivery conditions and quality, not accepting or offering gifts or commissions, in cash or in kind, that may alter the rules of free competition in the production and distribution of goods and services.

RESPECT FOR THE ENVIRONMENT

Respect for the environment is encouraged through the implementation of actions relating to the control and responsible consumption of natural resources, the minimisation of environmental impact, and the promotion of clean technologies, among others. These measures include:

- Actions aimed at the prevention and management of environmental aspects: the fight against atmospheric pollution, water pollution, soil and groundwater pollution, noise pollution, the prevention and correct management of waste, etc.
- Biodiversity protection measures to ensure environmental quality, especially in terms of the emission of greenhouse gases.

CORPORATE SOCIAL RESPONSIBILITY PLAN

The Human Resources Department will submit the Corporate Social Responsibility Plan for each financial year to the company's governing body, after validation from the management team.

Similarly, the Human Resource Department will prepare a report on the actions carried out in each financial year with respect to the Plan and to each of the principles of this Policy, which must be submitted to the company's governing bodies in the first quarter of the following financial year. This report will serve as the basis for the preparation of the Statement of Non-Financial Information, when necessary.

The methodology for the preparation of these documents will be based on the Global Reporting Initiative (GRI), including the relationship with the Sustainable Development Goals (SDGs).



INTEGRATION OF MISSION, VALUES, CSR, POLICIES AND STRATEGY

The integration of the Mission, Values and Principles of Corporate Social Responsibility transversally in the strategy, resource management and business processes is articulated through the definition of Corporate Policies and the production of a Strategic Plan which, through the analysis of risks and opportunities, as well as the impact on stakeholders, determines the strategic objectives of the company, which will in turn be deployed in objectives for the different Departments of the Company. To measure the development of these objectives, a balanced scorecard is drawn up with the corresponding management indicators, the development and analysis of which will facilitate material analysis.

Corporate Social Responsibility Policy (CSR)



This management model is summarised in the following table.

Mission	Values	CSR Policy	Corporate Policies	Strategic Company focus and objectives	Strategic Dept. focus and objectives	Management and continuous improvement
The ambition of Comercial Salgar S.L. is sustained and sustainable growth in the international market, in order to be the European leader in bathroom furnishing solutions. To achieve this, we aim to offer our customers maximum satisfaction, providing them with a range of products with an excellent price/quality ratio and level of service, built on business processes which comprehensively integrate our values and principles of corporate social responsibility.	Research and innovation through the permanent development of products through our knowledge and research of market trends.	<ul style="list-style-type: none"> Maximum transparency in management. 	<ul style="list-style-type: none"> Environmental Policy Quality Policy Occupational Health and Safety Policy HR Corporate Policies Purchasing Policy Sales Policy Leadership Principles Code of Conduct Etc. 	Risk and Opportunity Analysis / Strategic Plan / Stakeholders	Departmental Action Plans	Scorecard / Materiality Analysis
	Service to our customers through the availability of a wide range of products and maximum efficiency in the distribution process.	<ul style="list-style-type: none"> Focus on sustainability of the company and society. Respect for employees. 				
	Quality in service and products, through a design, manufacturing and transport process designed to meet the highest quality standards	<ul style="list-style-type: none"> Applying principles of excellence in management and customer focus. 				
	Human Team, professional, flexible and committed to customer satisfaction, managed with a perspective of equality and diversity	<ul style="list-style-type: none"> To have an ethical and responsible relationship with suppliers. 				
	Sustainability, considering and integrating the economic, social and environmental dimensions in our strategy, in our business processes and in the management of our resources, in line with our principles of corporate social responsibility.	<ul style="list-style-type: none"> To minimise the impact of the company on its direct surroundings and on the environment. 				

Zaragoza, 31 December 2021

Fdo.

Milagros Salinas Villalba

Juan José Cortés Royo

Joint and Several Directors of
COMERCIAL SALGAR S.L.