

September 2021

Sustainability Plan 2022-2025

(Sustainability Committee)

CSR, Operations, Product & Innovation, Investor Relations, Business, Customer Service, Compliance, Risks, Marketing, Internal Audit and Senior Management departments.



Neinor
H O M E S

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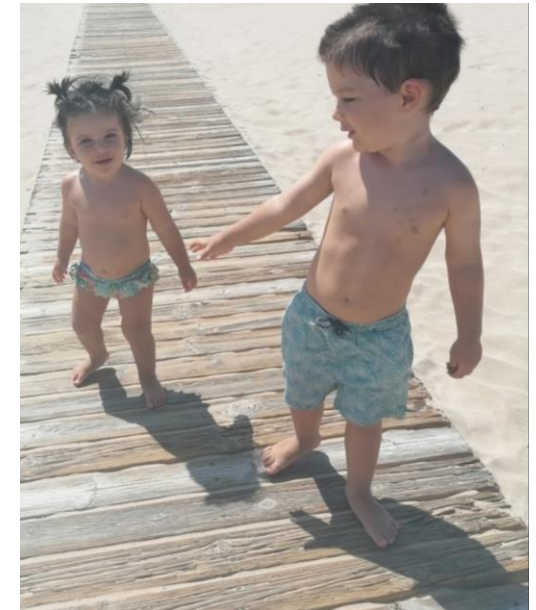
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Aspects to consider

- *This document has been written for informational purposes only. Its content does not constitute an offer to buy or sell any instrument or financial security, nor a suggestion to adopt any investment strategy. This material does not constitute an accounting, legal or tax recommendation and should not be considered for this purpose. The information contained in this document is believed to be reliable, but Neinor Homes, S.A. does not guarantee its completeness or accuracy. The company is not responsible for any factual errors that the document may contain. The information contained in this document should not be taken as a reference when making strategic decisions or personal investment decisions.*
- *This Plan is intended to be a real commitment and its maximum ambition is to lead and guide Neinor Homes in the performance of the business in an increasingly sustainable and responsible way with people, society and the environment. For this reason, the main objective of this document is not that the planned objectives are 100% met in their time horizon, but that through its annual publication the annual evolution and the process of improvement in the sustainability performance of Neinor Homes can be seen.*
- *With reference to the previous paragraph, this Plan is intended to be an updated Plan. In this sense, it may be updated annually and when the measures, actions or risks so advise, its approval by the Board not being necessary, as long as the modifications that occur are with the objective of increasing the level of commitment or the realization of new goals.*
- *The presentation and update of this Plan must be published in the Neinor Homes Sustainability Report (document with public access), the evolution of its indicators and commitments being ratified annually by the Audit and Control Committee and by the Board of Neinor Homes.*
- *We would like to be a benchmark company in Sustainability in the sector, therefore, we consider that the presentation of this Plan, and its additional publication, can serve as a guide to the sector itself, and with this we intend to ensure that the entire sector improves and "competes" for the best practices in terms of Sustainability, which will lead to the last of our intentions, which is not to be the best in sustainability, but to be an example and to get us all to build a better world.*

The commitment to sustainability is an **essential part of the DNA of Neinor Homes**, which since its inception has promoted the **transformation of the real estate development model** towards a more sustainable one, focused on **creating value for the environment, society and people**.

The purpose of Neinor Homes is to **provide and facilitate a home to enhance the prosperity and well-being of individuals, communities and the environment**.

Through all the actions listed here, the Neinor Homes Group intends to lead a change in the practices of our sector, aiming at the **sustainable development of our activity, minimizing its impact** on the environment, and **contributing to the development of the social and business fabric** of the areas in which we are present, helping to find the most suitable housing for our clients and **contributing specially to trying to reduce the difficulties of access to housing for many groups in Spain**.

Therefore, in addition to the publication of the Sustainability Report that we have been carrying out since our inception, our first commitment will be to publish this Action Plan and monitor each of the actions by publishing it in our Sustainability Report.

Through the publication of our **Sustainability Plan 2022 - 2025** we want to formalize this commitment, being a fundamental and necessary milestone in the update and expansion of our current ESG model.

At Neinor Homes we provide homes, to improve the prosperity and well-being of **people, communities and the environment**



The ideal home is one that has a positive impact on the client's health and that has been built being responsible for the environment.

For this reason, we invest in certifications that endorse it.



We have the power and duty to create better environments and more sustainable cities, and we have the tools to do so.



Our commitment to the environment, society and people.

Signatures: Company Chairman, Chairman of the Audit and Control Committee and CEO

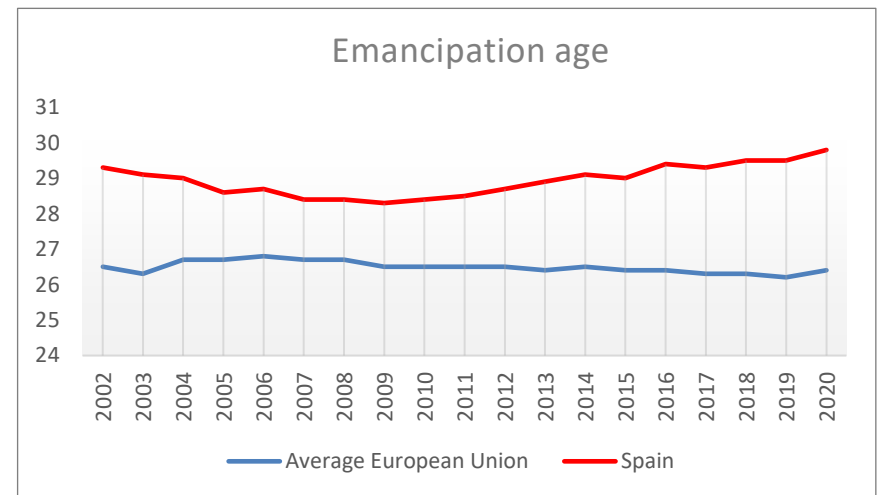
Our vision of Sustainability



Our vision in the field of Sustainability consists of **"working to develop a housing model that is increasingly sustainable but at the same time profitable"**.

This is a great challenge that the entire sector faces, which we consider that, although the initial costs will increase, the benefits that will be transferred to customers, the community and the environment will be much greater, so this Plan represents our commitment and the measures that we will take to adjust our business model to the extent that the current housing development does not harm future generations.

However, we cannot overlook that during the time in which we are promoting, innovating, building, designing measures that make our homes more efficient and minimize their impact on the environment as much as possible, even reaching neutrality in the carbon footprint or improving biodiversity at our sites. We consider essential not to forget the social aspect and the great problem of accessibility to housing in Spain and by responsibility, contribute, facilitate and help many people find a home to develop their life project.



Source: European Statistical Office

This **decade** will be marked by **12 major trends and 10 disruptors**, which have been identified by the WBCSD*.

MACROTRENDS



DEMOGRAPHIC

1. Generational change
2. Population growth in Asia & Africa



ENVIRONMENTAL

- Aggravation of climatic impacts
- Pollution, degradation and scarcity as catalysts for innovation



ECONOMIC

- Short-term crisis Long-term recession
- Peak of globalization and Asian boom



TECHNOLOGICAL

- Impacts of automation
- "Datification". The preeminence of Big Data



POLITICAL

- Increased polarization and radicalization
- Geopolitical instability



CULTURAL

- Materialism and post-materialism
- Intensification of the "culture wars"

DISRUPTIONS



1. Financial crisis derived from COVID-19



2. Global pandemic



3. Large-scale wars and conflicts



4. Economic uniqueness and mass unemployment



5. "Techlash". Technology-derived crisis



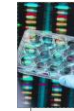
6. Popular revolts & regime change



7. Sustainable finance boom



8. Immediate energy transition



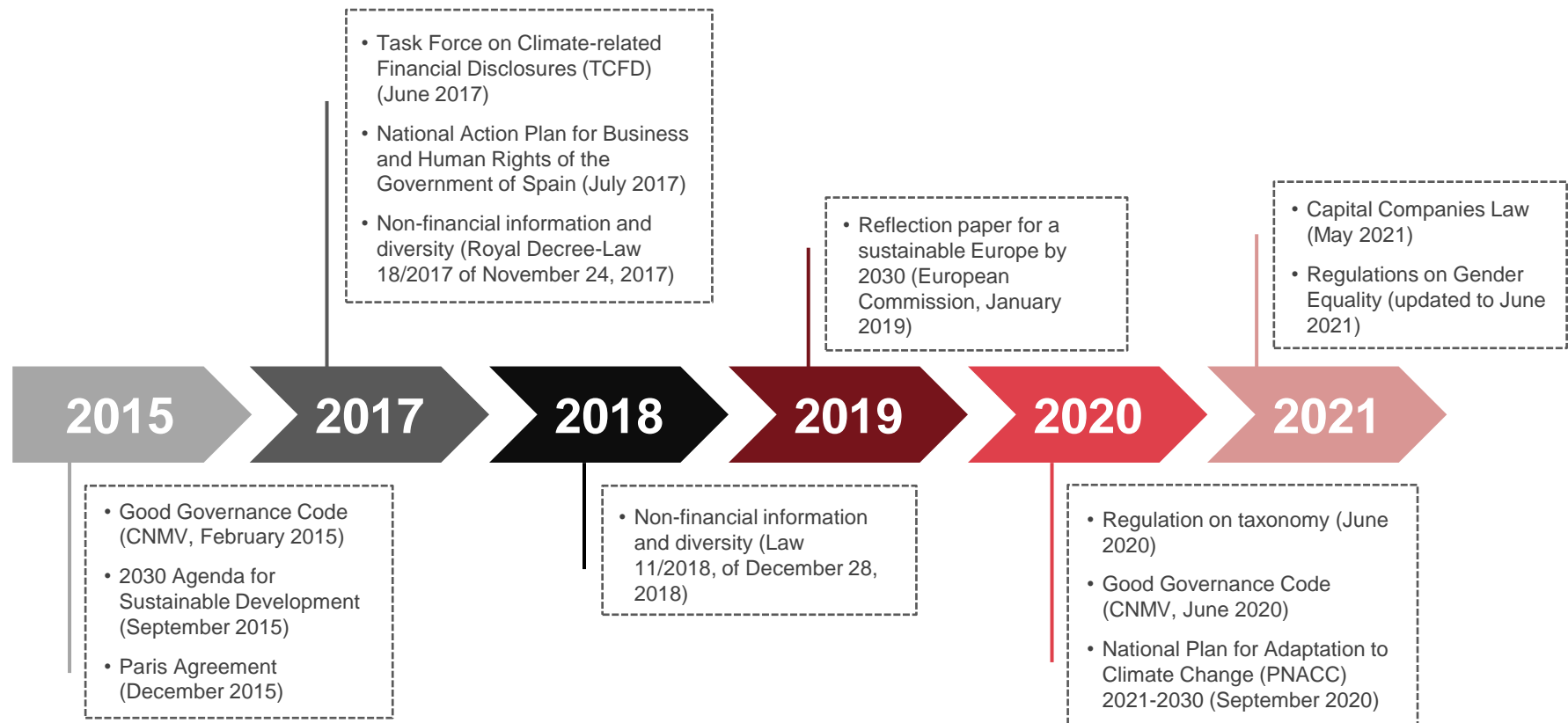
9. Biotech boom



10. Global Green Deal

In addition, the arrival of the **Covid-19** pandemic has revealed profound **vulnerabilities in our society**, highlighting the threat they pose to our long-term stability and prosperity, and it has also been a clear **accelerator of several trends** that were already being seen worldwide, such as investment following ESG criteria.

The reference base of our work process has been the **regulatory frameworks and specific public policies on sustainability**, both at the European and state level.



To define the areas of action, objectives and actions of each pillar, we have carried out the following work:

1 Reference standards review

- Evaluation of the ESG recommendations of the Good Governance Code of the CNMV (National Securities Market Commission).
- Sustainable Development Goals (SDGs) of the United Nations' 2030 Agenda.

2 Best practice evaluation

- Analysis of the outstanding sector practices in the field of sustainability.
- Identification of relevant issues for the sector: GRI, SASB and CSA (Corporate Sustainability Assessment - S&P Global).

3 Investment expectation analysis

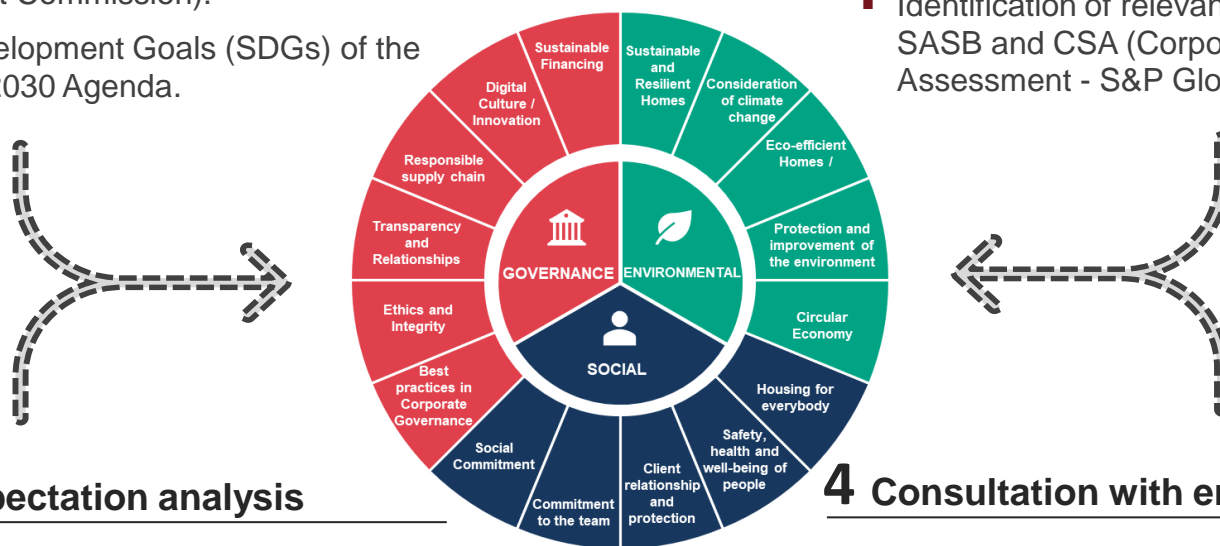
- Assessment of ESG guidelines from investors and asset managers: BlackRock, Fidelity, Norges Bank Investment Management, State Street Global Advisors and Vanguard.
- Analysis of the ESG requirements of proxy advisors: Institutional Shareholder Services (ISS) and Glass Lewis.
- ESG Analyst Expectations Assessment: Sustainalytics, MSCI, CSA, CDP and GRESB.

4 Consultation with employees

Active listening of employees in order to identify projects of a social and environmental nature for future execution.

5 Climate change risk analysis

Review of risks and opportunities derived from climate change based on TCFD (Task Force on Climate-related Financial Disclosures).



It seems important to us to detail the work carried out in the "Climate change risk analysis" because:

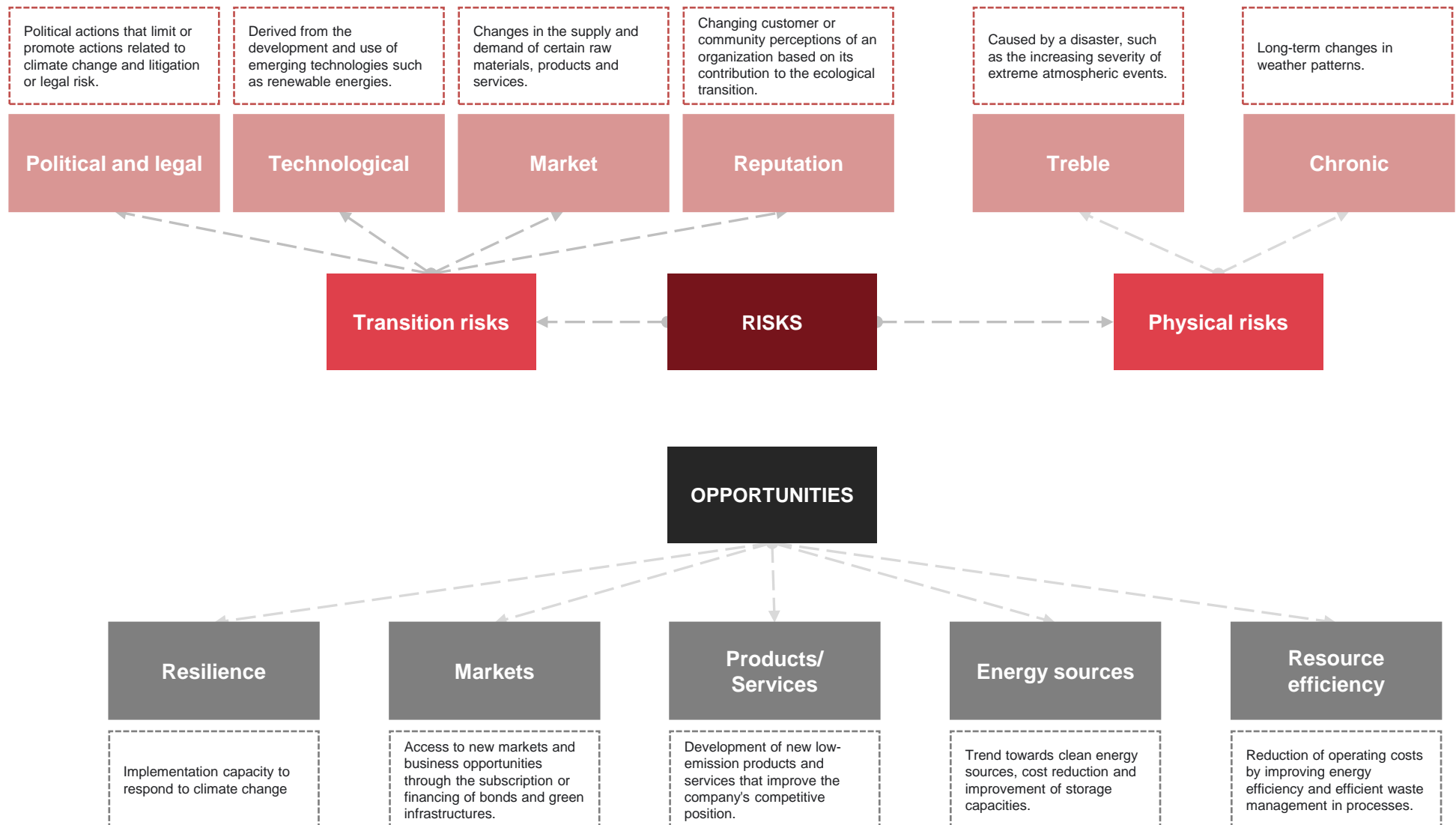
- Governments and companies are in a **transition to low-carbon economies**, in the context of the Paris Agreement on climate change and the United Nations' 2030 Agenda for Sustainable Development.
- Companies are expected to **integrate** environmental and climate change risks **into risk management processes**.
- Risks from climate change also **bring opportunities**, according to TCFD*.

Enterprise risk management framework



Key aspects

- 1** Implementation of procedures that facilitate the **updating and periodic evaluation of risks**, identifying potential risks through adapted heat maps, monitoring through KPIs and a robust methodology to address ESG risks and to ensure an adequate distribution of functions in areas of sustainability, risks and other lines.
- 2** Include an appropriate governance framework by which **ESG risks are reported** to the units that can contribute to managing and mitigating them to the appropriate level.
- 3** Define and manage an **evaluation and measurement** methodology in accordance with the company's strategy and regulatory guidelines, using tools that allow decision-making in the ESG field.
- 4** Promote systems to identify and **measure exposures to ESG risks**, aligned with the premises published at the Regulatory level and the best practices in the sector, reaching a level of control that facilitates subsequent reporting.
- 5** **Monitor actions**, company operations and other events **with potential impact on ESG risks** and encourage practices to mitigate ESG risks in company business and processes.



¹ Task Force on Climate-related Financial Disclosures

Framework of our Sustainability Plan 2022 - 2025

At Neinor Homes we believe that **a paradigm shift is necessary** to ensure a transition towards sustainable development. For this reason, with the aim of contributing to the construction of a more equitable, fair and sustainable society, we have drawn up **our Sustainability Plan**, articulated around our **three strategic pillars**:



We build homes for tomorrow **(Environmental)**

Because the home of today will determine our home of tomorrow, we want to **provide society with residential solutions that are respectful of the Environment**, whose consumption of resources is essential and energy efficient in its development.

Homes, in short, of which our children and future generations will be proud.



Our People and Communities **(Social)**

At Neinor Homes we don't just build homes. **We build a city**, committing ourselves to our social environment and the safety, health and well-being of people.

With the aim, in addition, of **providing a quality residential offer to all population segments.**



Our way of doing things **(Governance)**

We firmly believe that **how we do things determines who we are and who we want to be**. For this reason, we abide by **ethical, integrity and transparent** performance standards, both for ourselves and for our entire supply chain.

A way of acting that we complement with our commitment to **innovation, digital culture and sustainable financing.**

As a result of the work carried out, the following **16 areas of action** have been identified for each of **the 3 strategic pillars of the Sustainability Plan**, for which **30 objectives** and their corresponding **95 lines of action** have been established, with specific deadlines and responsible areas of them, grouped as detailed on the next slide.

SUSTAINABILITY PLAN 2022 - 2025



E

Environmental

We build homes for tomorrow

E.1. Sustainable and Resilient Homes

E.2. Consideration of climate change. LCA / Carbon footprint

E.3. Eco-efficient homes / Resource consumption

E.4. Protection and improvement of the environment

E.5. Circular Economy



S

Social

Our people and Communities

S.1. Housing for everybody

S.2. Safety, health and well-being of people

S.3. Client relationship and protection

S.4. Commitment to the team

S.5. Social Commitment, with the Community and the City



G

Governance

Our way of doing things

G.1. Best practices in Corporate Governance

G.2. Ethics and Integrity

G.3. Transparency and Relationships

G.4. Responsible supply chain

G.5. Digital Culture / Innovation

G.6. Sustainable Financing

At Neinor Homes we support the United Nations' 2030 Agenda for Sustainable Development and contribute to the 17 Sustainable Development Goals (SDGs).

As a sign of our commitment to it, we have taken it as a reference to define the lines of action of our Sustainability Plan 2022 - 2025, which establishes **30 medium-term objectives and 95 lines of action** articulated around our 3 strategic pillars.



Environmental

5 areas of action

10 objectives

24 lines of action



Social

5 areas of action

8 objectives

31 lines of action



Governance

6 areas of action

12 objectives

40 lines of action






We build homes for tomorrow. ENVIRONMENTAL DIMENSION (1/4)

E.1. Sustainable and Resilient Homes

E.1.1. Sustainable building certifications	Year	Responsible	SDG
To continue being the national real estate developer with a higher percentage of homes delivered with BREEAM® certification, maintaining the company's commitment to delivering sustainable homes certified by an independent third party.	2022-2025	DGO / DGN	
Actively participate in the European Taxonomy project of the Green Building Council.	2022	DGO	
E.1.2. Environmental management system	Year	Responsible	SDG
Maintain 100% of the environmental management system certified according to the ISO 14001 standard and publish it.	2022-2025	Quality	
E.1.3. Resilient Homes	Year	Responsible	SDG
The analysis in the project and the execution in all our promotions contemplate many of the following factors that increase the capacity to resist and adapt to the risks of climate change, such as: the analysis of the orientation of the promotion, the greater use of the sunlight, the use of native vegetation, integration into the environment, erosion control reports, fire prevention systems, acoustic analysis and reports, flood risk reports ...	2022-2025	DGO	 

E.2. Consideration of climate change. LCA / Carbon footprint (1/2)




E.2.1. Operational emissions and energy (1/2)	Year	Responsible	SDG
Measure the corporate carbon footprint, with a life cycle analysis perspective in the Neinor Homes Group (Scope 1, 2 and 3).	2022 / 2023	GRC	  
Be neutral in carbon emissions in scope 1 and 2 for the development business.	2023 / 2024	Steering Committee	
Create a strategy for reducing carbon and energy efficiency, defining objectives in the company based on science, following the Science Based Targets initiative (SBTi) and offsetting emissions.	2022-2025	DGO	
Carry out a climate management maturity diagnosis in accordance with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD).	2022	GRC	

We build homes for tomorrow. ENVIRONMENTAL DIMENSION (2/4)

E.2. Consideration of climate change. LCA / Carbon footprint (2/2)








E.2.1. Operational emissions and energy (1/2)	Year	Responsible	SDG
Carry out a Life Cycle Analysis (LCA) and emissions per project in all projects started as of 2022.	2022 / 2023	DGO	  
Neinor Homes encourages the use of construction materials with a low environmental impact by using products and materials that have environmental labels and / or declarations in the design and construction of its buildings.	2022-2025	DGO	
Neinor Homes uses industrialized systems and components in its works to reduce the environmental impact of its promotions.	2022-2025	DGO	

E.3. Eco-efficient homes / Resource consumption

E.3.1. Energy efficiency	Year	Responsible	SDG
Implement a set of measures that reduce the energy consumption of homes and provide greater comfort to the occupants, having all the homes delivered energy certification A or B, with 60% of them being energy certification A.	2022	DGO / DGN	 
Advise clients of all promotions delivered in the choice of the most economical energy rate and green rate options according to the characteristics of the promotion.	2022	DGN	
Provide a guide to 100% of the occupants of the new homes with practices and recommendations in three fundamental areas of sustainability: home security, healthy habits and efficient energy use.	2022	DGN	
E.3.2. Water management	Year	Responsible	SDG
Carry out actions for the reduction and efficient use of water in homes in 100% of the promotions that are delivered from 2022 (among others, low flow taps in the home, low water consumption appliances, cisterns of double discharge, drip irrigation ...)	2022	DGO	
Commitment to implement intensive water consumption reduction systems in all developments that, due to their occupational density, require high water consumption (developments with more than 150 homes), such as rainwater reuse systems, gray water treatment systems or leak detection systems.	2023-2025	DGO	


We build homes for tomorrow. ENVIRONMENTAL DIMENSION (3/4)

E.4. Protection and improvement of the environment

E.4.1. Sustainable Mobility	Year	Responsible	SDG
Offer services that encourage building users to use low-carbon transport and reduce individual trips to shops and service stations:			 
<ul style="list-style-type: none"> Include bicycle racks in 100% of promotions as long as the project allows it. 	2022-2025	DGO	
<ul style="list-style-type: none"> Include the pre-installation of electric chargers in all parking spaces for 100% of our promotions. 	2022	DGO	
<ul style="list-style-type: none"> Include a box for vehicle maintenance, including an electric charger, in 100% of Rental promotions, as long as the project allows it. 	2022-2025	DGO	
E.4.2. Biodiversity	Year	Responsible	SDG
<p>All our promotions, which are located in those areas that present a habitat with potential for the development of ecosystems with natural value, will have a biodiversity analysis that will establish the measures that allow an increase in biodiversity greater than that previously had said location.</p> <p>The measures that are implemented in the company for these promotions and other additional ones, among others, are:</p> <ul style="list-style-type: none"> Planting of natural perimeter hedges, protection of trees adjacent to the perimeter, provision of spaces for the breeding and nesting of migratory species and birds, adaptation of the luminosity in breeding seasons, strict compliance with noise pollution, stockpiling and use of native land for the garden areas of the promotion, no use of pesticides or fertilizers in irrigation, use of native flora, replanting of higher green density than previously existed, delivery of a maintenance plan and increase of biodiversity to the community in 5 years and not construction in protected spaces. 	2022	DGO	  
E.4.3. Urbanism and Transformation of Communities	Year	Responsible	SDG
<p>Within the guidelines of Neinor Homes is to develop urban regeneration initiatives in those environments where the company is present and are located in a singular area, with a certain abandonment of services / industrial or develop several promotions in the area of a certain relevance to the locality..</p> <p>For this, it is a priority of the company with agreements with the respective City Councils to promote, enable and regenerate these areas, decontaminating said soils, urbanizing them and providing them with endowment and assistance services to turn them into welcoming and well-connected locations where people and communities can live prosperously and sustainably.</p>	2022	DGO / DGN	 




We build homes for tomorrow. ENVIRONMENTAL DIMENSION (4/4)

E.5. Circular Economy

E.5.1. Reduction of consumption and waste	Year	Responsible	SDG
Recover 80% of construction waste in all Neinor Homes works / promotions.	2023-2025	DGO	
Monitor the valuation of the previous point and report this through the monthly monitoring reports of each work, being verified by an independent third party.	2023-2025	DGO	
Include recycling and recovery clauses in contracts with suppliers for 100% of promotions.	2022	DGO	
Neinor Homes facilitates and enables spaces that favor the recycling of waste generated in homes in 100% of the homes.	2022	DGO	

Our people and Communities. SOCIAL DIMENSION (1/4)

S.1. Housing for everybody



S.1.1. Affordable and social housing	Year	Responsible	SDG
<p>Access to housing in Spain is one of the main problems and challenges faced by the real estate sector, which, especially affecting young people, also affects other groups / collectives that for various reasons, mainly economic, cause a long delay in develop the life project of many people.</p> <p>Spain is one of the countries in the world in which the people who buy their first home are older in age (see Annex IX).</p> <p>Neinor Homes is committed to trying to improve this situation and considers it one of its main strategic objectives and a fundamental part of its purpose as a company.</p> <p>Therefore, from Neinor Homes, we set the following objectives:</p>			  
<ul style="list-style-type: none"> Promote the construction of social protection housing for sale (protected housing) (10% of houses in execution per year of this type). 	2023-2025	DGN	
<ul style="list-style-type: none"> Encourage and promote public-private agreements for the development and construction of housing for social rent (10% of houses in execution per year of this type). 	2023-2025	DGN	
<ul style="list-style-type: none"> Incorporate a new line of homes with more affordable prices than those offered on the market in well-connected locations and with quality endowment and assistance services (Neinor Essentials) and promote the construction of these developments (10% of homes in annual execution of this type). 	2022-2025	DGN	

S.2. Safety, health and well-being of people

S.2.1. Safety, health and well-being of employees, suppliers / contractors and customers	Year	Responsible	SDG
Establish a certified management system in accordance with the ISO 45001 standard, occupational health and safety, which covers 100% of the company's activities.	2023	Quality	  
Develop a strategic Health and Safety Plan that contributes to increasing health and safety at construction sites.	2022	DGO	
Carry out health and safety audits, by an external auditor, in all developments at least once in their construction phase.	2022-2025	DGO	
Monitor the results of said audits, report them to Senior Management and take the appropriate remediation measures, if applicable.	2022-2025	DGO	
Provide a guide to 100% of the occupants of the new homes with practices and recommendations in three fundamental areas of sustainability: home security, healthy habits and efficient energy use.	2022	DGN	

Our people and Communities. SOCIAL DIMENSION (2/4)


S.3. Client relationship and protection

S.3.1. Community well-being and cohesion	Year	Responsible	SDG
Include balcony, terrace and / or garden in at least 75% of our homes in the study / project phase.	2022-2025	DGO	
Include an area of private community use and enjoyment in at least 90% of homes in the study / project phase where the conditions of the plot and urban planning allow it.	2022-2025	DGO	
Maintain the "Family Homes Protection" insurance as a mechanism to protect clients against any circumstance and guarantee their peace of mind (home payment insurance for exceptional health or work circumstances that may affect clients within the process of acquisition and construction of their homes). Neinor Homes has been the pioneer in the sector in implementing this type of protection insurance for its clients.	2022	DGN	
Provide a guide to 100% of the occupants of the new homes with practices and recommendations in three fundamental areas of sustainability: home security, healthy habits and efficient energy use.	2022	DGN	
S.3.2. Personalized attention and active listening to customers	Year	Responsible	SDG
Accompany people in the search for their home, putting at their disposal a wide range of types of housing according to their needs and their purchasing power, property, rental or managing the rental of their current home. (Home purchase guide)	2022	DGI	
During the entire process of searching, buying, renting or managing the rental of their home, provide 100% transparent and periodic information on the evolution of the construction or the procedures carried out. (Monthly newsletter and customer service department)	2022	DGN	
Include sustainable-themed questions in customer satisfaction surveys and set annual goals.	2022-2025	DGN	


Our people and Communities. SOCIAL DIMENSION (3/4)

S.4. Commitment to the team

S.4.1. Talent attraction and retention







	Year	Responsible	SDG
Establish a retention plan for managers and employees.	2022	HR	
Increase employee training hours annually.	2022-2025	HR	
Address specific training on sustainability to all employees and establish objectives in this regard.	2022	GRC	
Maintain the system of listening to employees through periodic work environment surveys and the implementation of improvement measures derived from their results.	2022	HR	

S.4.2. Diversity and Equality

	Year	Responsible	SDG
Introduce measures that favor the increase of women in managerial positions.	2022-2025	HR	
Approve the company's Equality Plan and check that current commitments and plans on equality are aligned with the European Strategy for Gender Equality 2020-2025 and national legislation.	2022	GRC	
Introduce measures to eliminate the wage gap, in line with the company's objective of achieving wage parity among employees.	2022-2025	HR	
Update the company's Diversity and Non-Discrimination Policy and that it be approved by the Board of Directors.	2022	GRC	
Train the management team, those responsible for the selection processes and the members of the Equality Commission in equality and diversity.	2023	GRC	
Establish, publish and transfer conciliation measures to employees.	2022	HR	

Our people and Communities. SOCIAL DIMENSION (4/4)



S.5. Social Commitment, with the Community and the City

S.5.1. Social action	Year	Responsible	SDG
Establish a social action strategy for the company focused on compliance with the SDGs and aligned with the company's activities *	2023	GRC	    
Develop social and community regeneration initiatives in those areas where the company is present that present this need.	2022-2025	GRC	
Collaborate with non-governmental organizations such as the Food Bank, among others.	2022-2025	GRC	
Promote sports promotion initiatives in the areas where our promotions are located.	2022-2025	GRC	
Define volunteer actions for employees in line with the results obtained in previous projects and with those determined by company employees.	2023-2025	GRC	
S.5.2. Relationship with local communities and human rights	Year	Responsible	SDG
Identify the needs of local communities and establish listening exercises and continuous dialogue <i>(linked to actions G.3.1 Participation with stakeholders and in external initiatives)</i>	2022	GRC	
Prepare a Human Rights Policy and that it is approved by the Board of Directors	2022	GRC	


* Throughout this document each of them will be seen.

Our way of doing things. GOVERNANCE DIMENSION (1/4)

G.1. Best practices in Corporate Governance


G.1.1. Alignment with government standards	Year	Responsible	SDG
Include annual and long-term metrics on ESG in the Remuneration Policy for Directors and Senior Management. Among others, linked to ESG business objectives and objectives included in the Plan.	2022	CNR	
Strengthen transparency regarding the remuneration of the Board and Senior Management	2022	CNR	
Establish measures to increase the presence of women, as far as possible, in the event of replacement of members of the Board of Directors	2022	CNR	
In the external evaluation of the Board, obtain an above-average performance	2022-2025	CNR	
Present the Annual Accounts without qualifications	2022-2025	DGF	
G.1.2. Maintain and Strengthen ESG responsibilities in governing bodies	Year	Responsible	SDG
Include among the functions of the Board of Directors the supervision of ESG aspects, including the relationship with stakeholders and the risks and opportunities derived from climate change, among other aspects.	2022	GRC	
Periodically report to the Board of Directors the main national and international news on ESG matters	2022-2025	GRC	
Establish an Executive Sustainability Committee made up of the CEO and members of Senior Management	2022	CEO	

G.2. Ethics and Integrity (1/2)





G.2.1. Ethics and integrity (1/2)	Year	Responsible	SDG
Keep the Code of Ethics and the company's compliance and integrity protocols up to date and continue to periodically communicate its update to all employees and suppliers, including practical examples, among others.	2022	GRC	
Have the written acceptance of the Code of Ethics by 100% of employees and suppliers.	2022	GRC	
Update the models, systems and standards of compliance, ethics and integrity, maintaining the best practices in aspects such as fraud, corruption, bribery and money laundering.	2023	GRC	

Our way of doing things. GOVERNANCE DIMENSION (2/4)

G.2. Ethics and Integrity (2/2)






G.2.1. Ethics and Integrity (2/2)	Year	Responsible	SDG
Give continuity to the periodic training of employees and suppliers in ethics and compliance, this being at least annually.	2022-2025	GRC	
Strengthen public information on ethics and compliance (complaints received and audited operations, among others).	2022-2025	GRC	
Carry out internal audits, and by an independent third party, in matters of compliance, governance, cybersecurity and equality, among others	2022-2025	GRC	

G.3. Transparency and Relationships (1/2)



G.3.1. Participation with stakeholders and in external initiatives	Year	Responsible	SDG
Increase participation in sustainability initiatives and sector associations (Global Compact, GBCe, ...)	2023	GRC	  
Define the ecosystem of the company's Stakeholders and establish perception studies to identify their expectations.	2024	GRC	
G.3.2. Positioning in ESG ratings and indices	Year	Responsible	SDG
Respond to at least four ESG analysts per year (S&P, MSCI, Sustainalytics, GRESB, CDP and ISS, among others)	2022-2025	GRC	
Review at least two ESG information platforms per year (Bloomberg, Refinitiv, Arabesque S-Ray and Clarity)	2022-2025	GRC	

Our way of doing things. GOVERNANCE DIMENSION (3/4)

G.3. Transparency and Relationships (2/2)




G.3.3. Sustainable speech	Year	Responsible	SDG
Prepare an ESG Equity Story for the enhancement and dissemination of sustainability milestones	2022	GRC	   
Prepare, publish and periodically update a materiality matrix in order to identify the most relevant issues related to sustainability for the organization	2022-2025	GRC	
Expand the scope of indicators in the Sustainability Report in line with the demands of different stakeholders	2022-2025	GRC	
Reinforce public information on the company's ESG objectives and their degree of achievement	2022-2025	GRC	
Report under the GRI standard (exhaustive version) and SASB	2023	GRC	
Strengthen the internal control system for non-financial information (SCIINF), as well as strengthen the reporting of the established sustainability objectives and their progress	2023	GRC	
Obtain zero qualifications in the verifications of the Annual Sustainability Reports	2022-2025	GRC	
G.3.4. Quantification of impact	Year	Responsible	SDG
Establish mechanisms and indicators to evaluate the impact of the social, environmental and economic contribution of the business and carry out impact studies (input-output, True Value) that value the positive impact of the company and return measurement of the social contribution of the projects developed.	2023-2025	GRC	

G.4. Responsible supply chain



G.4.1. Responsible supply chain	Year	Responsible	SDG
Evaluate with ESG criteria all tier 1 suppliers that account for 90% of the company's purchase volume.	2022-2025	GRC	 
Conduct ESG audits for suppliers with the highest sustainability risk and establish corrective action plans for suppliers with high ESG risk.	2022-2025	GRC	
Establish supplier contract compliance clauses that include ESG criteria.	2022	DGO	
Formally participate with associations in the field of supply chain and make it public.	2022	DGO	

Our way of doing things. GOVERNANCE DIMENSION (4/4)

G.5. Digital Culture / Innovation

G.5.1. Sustainable innovation	Year	Responsible	SDG
Implement a sustainable innovation ecosystem with third parties and <i>startup</i> acceleration	2022-2025	Innovation	 
Launch a sustainable innovative ideas contest for university students with the aim of promoting a culture of innovation among employees	2022-2025	Innovation	
Co-creation with clients to develop new services / products or improve current ones	2023-2025	Innovation	
G.5.2. Promotion of digital culture	Year	Responsible	SDG
Carry out a diagnosis of digital skills in the company	2022-2023	IT	
Provide digital skills training to 100% of employees	2022-2023	IT	
Ensure that digital channels have up-to-date ESG content of interest to customers (for example: origin of energy, environmental impact of its consumption, employment generated, social projects, etc.)	2022-2025	Communication	

G.6. Sustainable Financing

G.6.1 Alignment with the European sustainable finance taxonomy	Year	Responsible	SDG
Review activities to assess their degree of alignment with the European Union Taxonomy of Sustainable Finance (green taxonomy and social taxonomy)	2022	GRC	
G.6.2 Definition of theoretical frameworks for fundraising with ESG criteria	Year	Responsible	SDG
Identify which company projects could be financed through green, social or sustainable bonds and loans	2022-2022	DGF	
Publish ESG financing operations and associated projects	2023-2025	GRC	
Verify annually by an independent third party the company's green, social or sustainable bonds	2022-2025	GRC	

The main strength and the ultimate aim of Neinor Homes is to add value to the environment, society and people. Without this premise, we do not understand the viability of Neinor Homes as a company.

THANK YOU.

The Neinor Homes team

