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About the Report





The Altri Group Integrated Report presents a comprehensive and integrated vision of its performance and impacts on the various economic, social, and environmental aspects, its alignment with the United Nations Sustainable Development Goals, and the Group's value creation strategy, being prepared in accordance with the applicable legal requirements. The report has an annual periodicity.

8. About the Report

This Report, whose reporting period is between 1 January 2023, and 31 December 2023, represents a complete and clear disclosure of the business model, strategy, and future perspectives on the materially relevant financial, economic, social, environmental, and corporate governance matters.

Reporting frameworks

This report has been prepared following the Global Reporting Initiative (GRI) version 2021 standards.

It follows the Integrated Reporting Framework (IR) Integrated Reporting Framework of the IFRS Foundation, which demonstrates a value creation approach aligned with the six capitals: financial, human, social, industrial, intellectual, and natural. It represents, concisely, and transparently how the company creates and sustains long-term value.

Altri follows the disclosure recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The Report also follows the recommendations of the Sustainability Accounting Standards Board (SASB).

In 2023, some changes were included, beginning the alignment of the report with the European Union Corporate Reporting Directive (CSRD).

External verification

The external verification of the information contained in the Integrated Management Report was carried out by EY - Ernst & Young Audit & Asociados - SROC, S.A., which produced an independent, limited data reliability guarantee report, which can be found in the annex. The scope of the verification was non-financial information, identified in the GRI Content Index.

Single Management Report

Following the applicable legal and statutory provisions, the Altri Group presents the Report and Accounts for the financial year 2023, and, under paragraph 6 of article 508 – C of the Code of Commercial Companies, has chosen to submit a Single Management Report that complies with all applicable legal requirements, will allow a complete practical and integrated analysis of the information provided therein. The Management Report is included in the Integrated Report.

Non-financial information

As imposed by Directive 2014/95/EU of the European Parliament and the Council, transposed into national law by Decree-Law no. 89/2017 of 28 July, the Group shall provide information on non-financial matters. Such information should be sufficient for an understanding of the evolution, performance, position, and impact of Altri's activities, concerning at least environmental, social and people matters, equality between women and men, non-discrimination, respect for human rights, and the fight against corruption and bribery attempts.

The non-financial information provided for in Decree-Law no. 89/2017 concerning the period 2023 is included in this report and is included in Annex **E. Disclosure of Non-Financial Information (DNFI): Correspondence Table**.

EU Taxonomy Regulation

This report is also prepared in accordance with the legal requirements set out in the EU Taxonomy Regulation, namely the dissemination of specific key performance indicators on the eligibility and alignment of environmental activities.