

# We care for Mallorca for the next generation

Sustainability report 2023



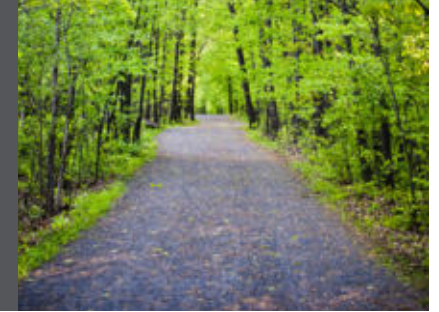


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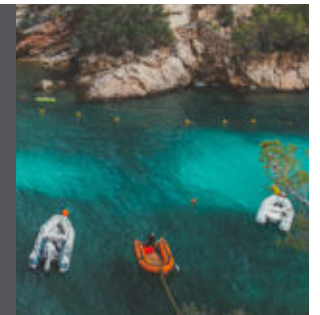
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Committed to responsible  
waste management



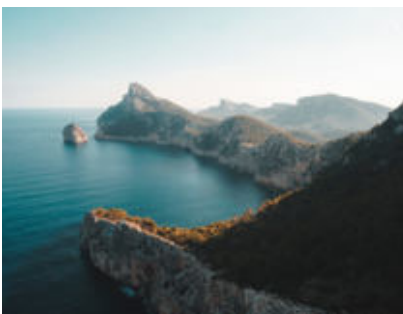
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The governance of MAC Insular



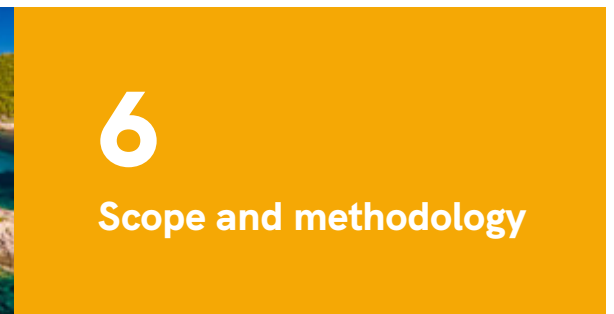
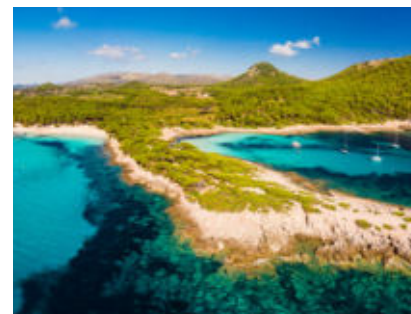
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# LETTER FROM THE CEO

**Dear Employees, Customers and Partners,**

It is an honour to introduce you **our 2023 Sustainability Report**, a document that reflects the commitment to responsible and sustainable waste management in Mallorca.

During the year 2023, MAC Insular has **consolidated its position as a benchmark in the waste management sector**, reaching significant milestones in our operations and reinforcing our commitment to the environment and society. We have managed a volume of waste 14% higher than the previous year, which translates into a 13% increase in our turnover.

**Sustainability is a priority for us.** This year we have implemented new measures to optimize processes and reduce environmental impact. These initiatives

have not only improved our operational efficiency, but have also strengthened our relationships with stakeholders, ensuring constant and constructive communication through various channels. Thanks to this, we can proudly say that 99% of the waste we have treated has been recovered, reaffirming our commitment to the circular economy and environmental protection.

The MAC Insular team, made up of **217 professionals**, is the engine that drives our success. Thanks to dialogue and negotiation, we have reached an agreement that will improve working conditions, strengthen our Occupational Risk Plan and increase wages by 10% over the next three years. In addition, we have expanded our Training Plan to include the entire workforce, with the aim of attracting, retaining and motivating the best talent.



**José María Bauzá de Mirabó**  
CEO of MAC Insular

**99% of the waste we have processed has been recovered.**



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## We believe in the importance of transparency and ethics.

At MAC Insular we firmly believe in the **importance of transparency and ethics** as the pillars of our business activity. For this reason, in 2023 we reinforced our ethics channel to make it more useful and accessible, facilitating complaints and queries anonymously through our website.

In conclusion, the achievements of 2023 are the result of the joint effort of a magnificent team of professionals, and the constant

support of our customers and partners. As we move forward, we continue our commitment **to innovation and continuous improvement** to meet our sustainability and social responsibility goals.

I sincerely appreciate the dedication and commitment of all those who are part of our community. Together, we will continue to work **for a more sustainable and prosperous future** for our islands.



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# MILESTONES 2023



## Business



**5,830**  
customers



**217**  
professionals  
(annual average)

**77**  
people at MAC Insular  
**140**  
people subcontracted



## Waste management



**662,049 tonnes**  
of waste managed  
(+14% vs. 2022)



**244,876 tonnes**  
of recycled aggregate sold  
(+6.1% vs. 2022)



**68,366 tonnes**  
of reject sent to energy recovery, with  
which we have generated 36,900 MWh  
(+9% vs. 2022)



## Social



**36%** of women  
within our own staff



**60** people hired through collaborations  
with social entities, favouring their  
integration into the labour market



**92.8%**  
local suppliers



## Environment



**8.5 kg CO<sub>2</sub>e/t**  
waste managed  
(+2.3% vs. 2022)



**0.99 litros**  
fuel / t waste managed  
(-4% vs. 2022)



**108.4 litros**  
water used / t  
waste managed  
(+11.5% vs. 2022)



**3 kWh**  
of energy / t of waste  
managed (-10.5% vs. 2022)

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# 01

## COMMITTED TO RESPONSIBLE WASTE MANAGEMENT

We move forward, together with our value chain, with a shared commitment to sustainability, public health, and environmental protection.





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# COMMITTED TO RESPONSIBLE WASTE MANAGEMENT

## The work of MAC Insular



### The waste we manage



CDW - Construction and demolition waste



BW - Bulky Waste



Out-of-use tires

With more than two decades of experience, we have established ourselves on the island of Mallorca as the concessionaire of the public service for the management of non-hazardous waste from construction and demolition (CDW), as well as bulky waste (BW) and out-of-use tires.

We are one of the pioneers in promoting the circular economy in the Balearic

Islands, as we promote a development model that maximises recycling and reuse while reducing waste generation.

Our commitment to corporate responsibility is reflected in the daily initiatives and work we carry out together with citizens and authorities to achieve a benefit for the island of Mallorca.

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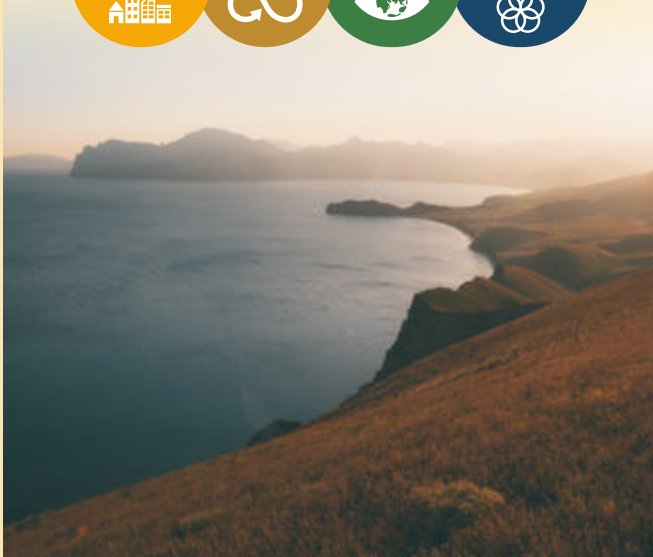
## MISSION

To carry out effective and efficient management of the public service for the treatment and recovery of the waste we manage based on circularity, in accordance with Spanish legislation, the requirements of our stakeholders and the most demanding market standards, contributing to a more sustainable and attractive island of Mallorca for its citizens and visitors.



## VISION

To be the benchmark company in the treatment of the waste we manage, based on its maximum use, transforming it into resources and complying with all environmental guarantees, while ensuring the economic viability of the company and its continuity.



## VALUES

They are designed to lay the foundations for a solid and reliable corporate image.

**Environmental sustainability:** Implement practices that minimize environmental impact in our processes and procedures.

**Innovation:** To promote innovation in processes and technologies to improve waste treatment operations.

**Social responsibility:** Contribute to social welfare by creating quality jobs and supporting the local economy.

**Ethical commitment:** Act with integrity and transparency in all operations, ensuring fair and responsible business practices.

**Health and safety:** Prioritise the safety and well-being of employees and the island's inhabitants, implementing strict occupational safety and waste management regulations.





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## Our Services

We manage a wide variety of waste using technology designed not only to optimize each process, but also to minimize the associated environmental impact. Our approach allows us to maximize the value of recovered or recycled by-products and materials, transforming waste into valuable resources.



### Treatment of CDW

**We have an advanced industrial process that includes cleaning with different stages of separation and suction, as well as the crushing and screening of debris for its transformation into high-quality recycled aggregates.**

With a treatment capacity of 3,600 tonnes per day, we are looking to **recycle 100% of the debris** that we receive both those that contain mainly stone materials such as concrete and ceramics, as well as those that are improper such as wood, plastics and metals, among other fractions.

#### Types of recycled aggregates we sell



**0 a 8 mm** - Sand for levelling, ditch backfilling or rural road improvements.



**0 a 16 mm** - Sand intended for filling and quarry restoration.



**8 a 40 mm** - Gravel suitable for improving road ditches, gardening, drainage, foundation slabs and wall cladding, among others.

**All recycled aggregates have the CE marking, which guarantees the control of their production in the factory to offer the highest quality and comply with regulations.**

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## BW Treatment

**We carry out the reception and classification of bulky waste, separating what may be repairable to send to our workshops, of those wastes that are not suitable for repair and that are destined for final treatment processes to recover recoverable materials, such as metals and plastics.**

In addition, we remove hazardous components such as refrigerant gases, used mineral oils and electronic components, thus ensuring safe and efficient treatment.

We also repair and manufacture furniture with **reclaimed wood** and we repair **appliances**, which are then marketed through the points of sale of the Deixalles Foundation, with which we collaborate.

### Bulky waste classification



#### CFC white goods

Such as refrigerators, freezers, or air conditioners, among others.



#### CFC-free white goods

Such as washing machines, ovens, and microwaves, among others.



#### Brown goods

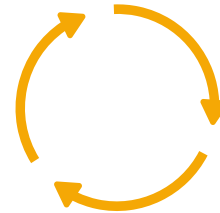
Such as televisions or computer, audio, and video equipment, among others.



#### Furniture, mattresses, and appliances

## Out-of-use tires Treatment

Through responsible management of those tires that are not suitable for reuse, we take care of the process of classifying and shearing those of larger size to reduce them to manageable fragments that can be destined for **both material and energy recovery**.



**+7,500,000 t**

of **waste managed** since we started our activity in 2006 thanks to the capacity of the infrastructures we have.

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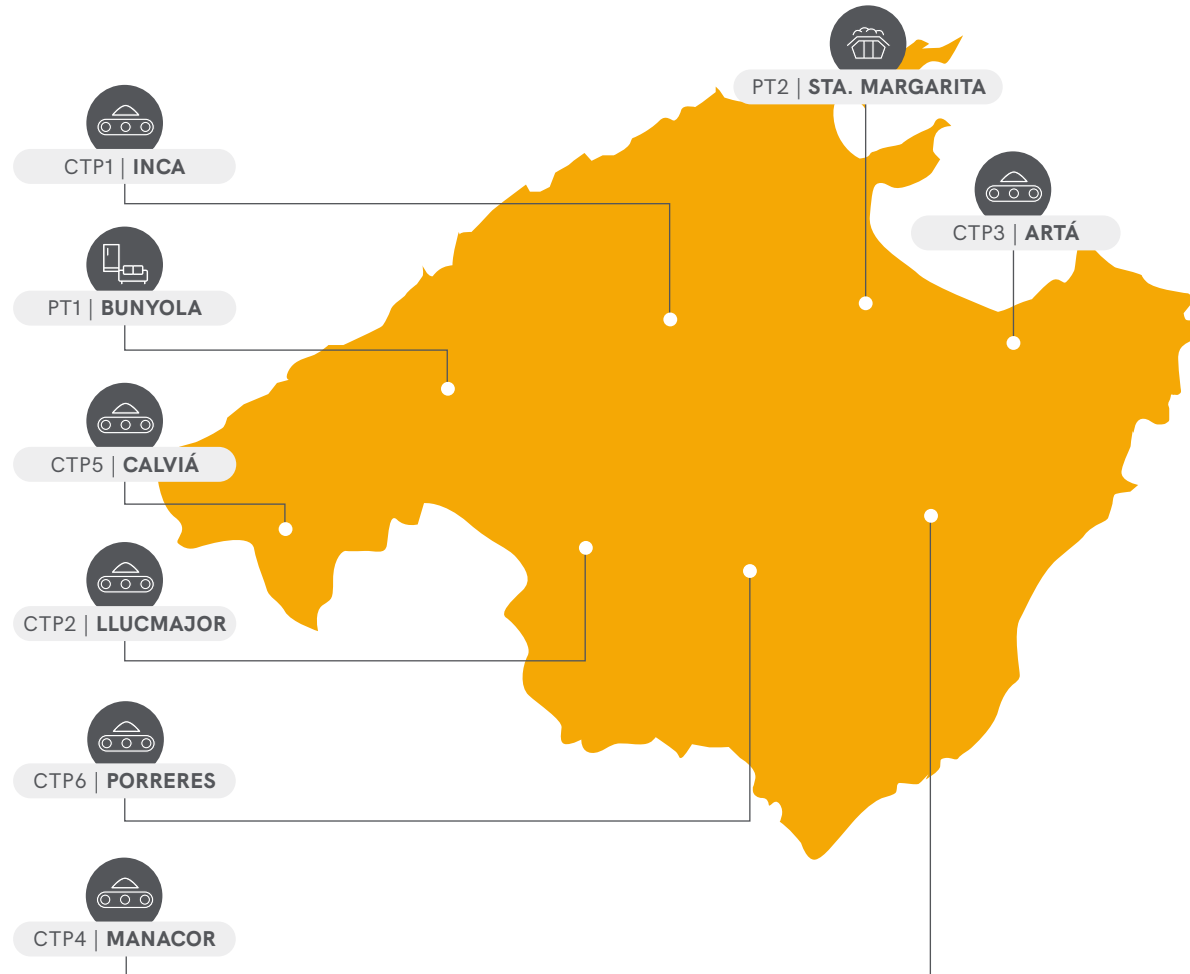
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## Operation Centres

### Our facilities



### BUNYOLA TREATMENT PLANT (PT1):

We treat CDW, classify BWs according to typology, shred rejects, and classify and shear out-of-use tires. In addition, we have repair shops for appliances and furniture, and we carry out the final management of white goods.

### SANTA MARGARITA TREATMENT PLANT (PT2):

We carry out the treatment of previously pre-treated CDW, the classification of out-of-use tires according to typology and the shredding of rejects.

### TRANSFER AND PRETREATMENT CENTRES (TPC):

We pre-treat CDW, classify BW according to their type before transferring them to a treatment plant, and crush rejects.



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**Work we carry out on each floor**

	Transfer and Pretreatment Centre (TPC)						Treatment Plant (TP)	
	CTP 1	CTP 2	CTP 3	CTP 4	CTP 5	CTP 6	PT 1	PT 2
CDW Pretreatment	X	X	X	X	X	X	X	X
BW and out-of-use tires rating	X	X	X	X	X	X	X	X
Reject Crushing	X	X	X	X	X	X	X	X
Treatment of CDW							X	X
Treatment of out-of-use tires							X	X
Repair of reclaimed appliances and furniture							X	
Final white goods Management							X	

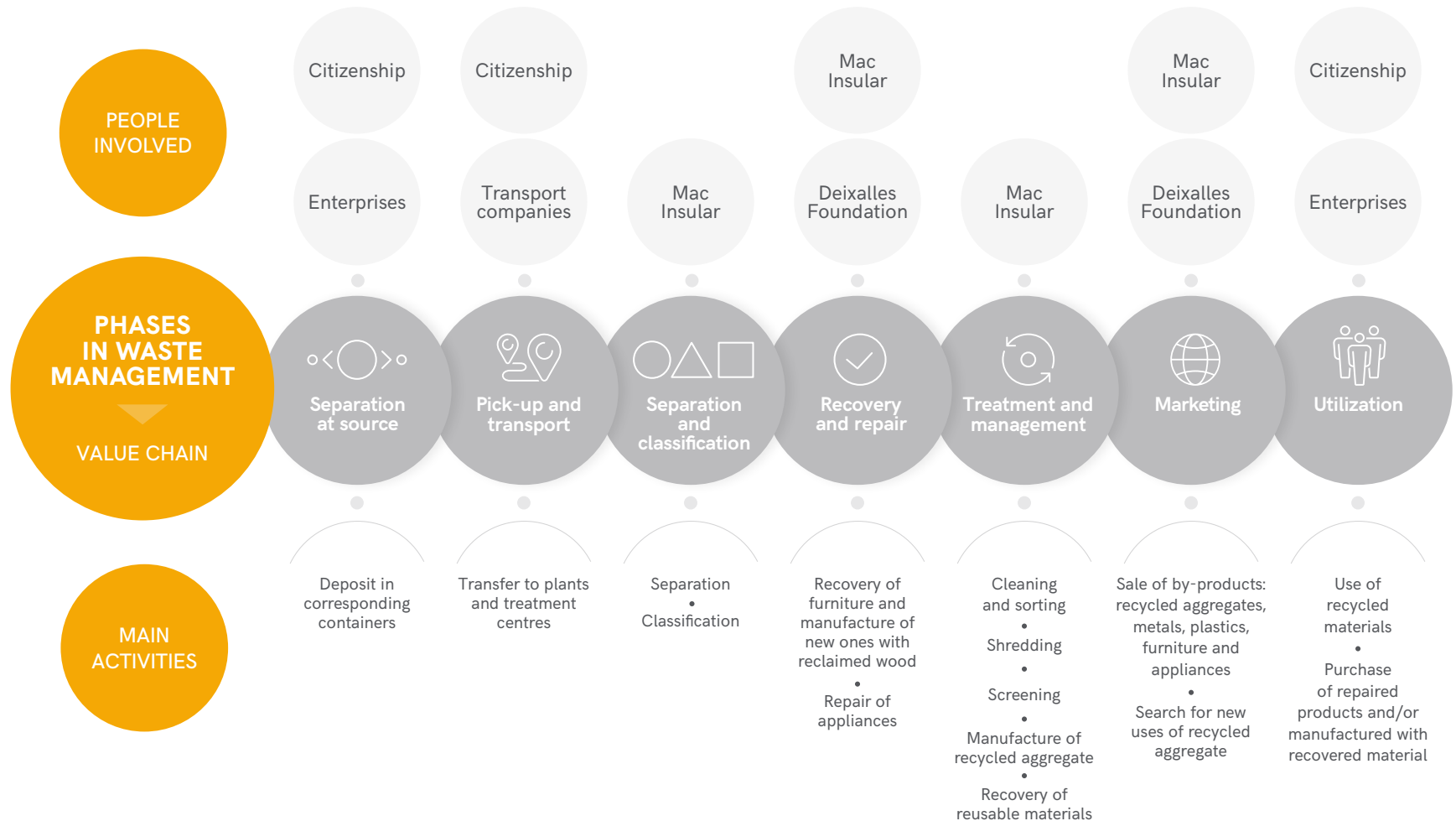


## Value chain, from collection to reuse

Waste management is an integral process that **involves citizens, the public administration and all agents** that we

work with to transform them into resources. At MAC Insular we have a fundamental role in this process, so we ensure that it works

properly, as well as compliance with current regulations.



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## Focus on sustainability

**At MAC Insular, we work continuously to advance our sustainability journey.**

Under this vision, we have developed a **Strategic Plan** that, following the methodology *Balanced Scorecard*, which connects performance indicators with key strategies and objectives, framed in four perspectives.

This tool, in addition to allowing us to improve the management of the company, helps us to **define more specific sustainability objectives**, as well as to develop and implement measures aligned with our corporate strategy.

### Outlook of our Strategic Plan



**Organizational capabilities**

We focus on **improving people, information, and the organization** to create value and be more competitive.



**Internal business processes**

We **optimize processes** to improve the **quality and efficiency** of our services.



**Clients**

We implement measures aimed at **maximizing customer satisfaction** and improving the company's image.



**Finance**

We incorporate budget planning and tracking to **meet financial performance**.



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## Key sustainability milestones

During the last 15 years, at MAC Insular we have witnessed the important **progress in relation to our commitment to sustainability**. Since 2008, we have achieved notable milestones, including obtaining and consolidating certifications for our environmental management systems, and implementing corporate ESG policies (*Environmental, Social and Governance*).

These efforts, in addition to bringing competitive advantages to the company, also result in concrete benefits for society and the environment, reinforcing our position in **promoting sustainability**.

**We promote sustainability through our activity, carrying out initiatives that are beneficial to the environment and society.**



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## Our Progress Towards Sustainability

**2008**

Obtaining for the first time the certifications of the ISO 9001 Quality Management System and the ISO 14001 Environmental Management System.

**2014**

Obtaining the CE Marking for recycled aggregates 0/8 and 8/40mm.

**2016**

Expansion of the 2<sup>nd</sup> charging point for electric vehicles in the car park of the Bunyola headquarters.

**2020**

Calculation of emissions from scopes 1 and 2 of the carbon footprint.

**2018**

Publication of our first activity report.  
Installation of an additional charging point for electric vehicles in the car park of the Bunyola headquarters.

**2017**

Approval of our Code of Ethics and a Criminal Risk Prevention Manual, in addition to appointing a Compliance Officer.  
Photovoltaic installation at the CTP2-Llucmajor plant.

**2021**

Photovoltaic installation at the CTP6-Porreres plant and at the Bunyola headquarters.  
Publication of the first sustainability report.

**2022**

Publication of the Equality Plan.  
Inclusion of the CE Marking for aggregate from 0/16 mm.  
Certification in accordance with GHG-PROTOCOL verifying the calculation of the Carbon Footprint for the years 2019, 2020 and 2021.

**2023**

Extension of the calculation of emissions to 5 categories of the carbon footprint.  
Certification of the Carbon Footprint in accordance with the ISO 14064-1:2018 standard for the calculation of the Carbon Footprint for the years 2022 and 2023.  
Signing of a collective agreement with the Works Council to improve the working conditions of our staff.

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## Interaction with our stakeholders

**At MAC Insular, we understand the importance of establishing an effective and continuous communication with stakeholders through different communication channels, internal and external, dedicated to mutual listening.**

We actively engage with them to keep them informed and up to date on contract management and monitoring, as well as our ESG goals and achievements. In addition, we meticulously address their demands and opinions, striving to **meet their needs and expectations as much as possible.**

In addition, to ensure a constant and constructive dialogue that is maintained over time, we work to strengthen our relationships by designing **specific communication activities for each stakeholder** which we carry out through channels such as technical forums and conferences.

### Main communication channels



#### Web page

<https://www.mac-insular.com/>



#### Email

[info@mac-insular.com](mailto:info@mac-insular.com)



#### Digital Registration

For communications with the administration



#### Intranet

Internal communication tool for staff



#### Suggestion box



#### Satisfaction surveys



#### Meetings



#### Telephone

900 22 11 00



#### Ethical channel

[canaletico@mac-insular.com](mailto:canaletico@mac-insular.com)





## Our stakeholders and their needs / expectations

### Direct Partners

- Sustainable profitability
- Industry leadership
- Corporate reputation
- Legal compliance

### Suppliers

- Customer satisfaction
- Bill Payment Compliance
- Effective communication and coordination

### Clients

- Customer satisfaction
- Reasonable prices
- Quality customer service
- Good environmental management
- Installations in optimal conditions
- Reduced waiting time
- Product Quality
- Compliance with contractual requirements
- Compliance with the Sectoral Master Plan



### Contractors and subcontractors

- Customer satisfaction
- Payment compliance
- Effective communication and work organization
- Occupational safety

### Society

- Environmental Responsibility
- Effective communication
- Social responsibility
- Equality and inclusion in the workplace
- Quality of service and product

### Employees

- Fair remuneration
- Optimal working conditions
- Occupational safety
- Work-life balance
- Possibilities for professional growth

### Public Administrations

- Compliance with legislation

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# 02

## 2023 IN FIGURES

We are continuously working on the search for the optimization of the processes we carry out to improve our performance.



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# 2023 IN FIGURES

## Waste management

Inputs (tons)	2021	2022	2023	
CDW	483,693	528,176	605,295	
BW	45,170	48,522	52,197	
Out-of-use tires	3,500	3,889	4,134	
WEEE	CFCs white goods	229	229	245
	CFC-free white goods	148	129	131
	Brown goods	51	48	48
	<b>TOTAL</b>	<b>532,791</b>	<b>580,993</b>	<b>662,049</b>



In 2023, the volume of waste managed has increased by 14% compared to 2022.



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## Invoicing by type of waste

	2021	2022	2023	
CDW	23,522,132 €	25,872,178 €	29,696,188 €	
BW	8,335,219 €	8,953,820 €	9,770,401 €	
Out-of-use tires	406,129 €	451,244 €	453,284 €	
WEEE	CFCs white goods	127,505 €	127,823 €	136,634 €
	CFC-free white goods	51,206 €	44,711 €	45,498 €
	Brown goods	38,754 €	36,497 €	36,075 €
<b>TOTAL</b>	<b>32,480,946 €</b>	<b>35,486,272 €</b>	<b>40,138,080 €</b>	

In 2023 we have increased our turnover by 13% compared to the previous year.





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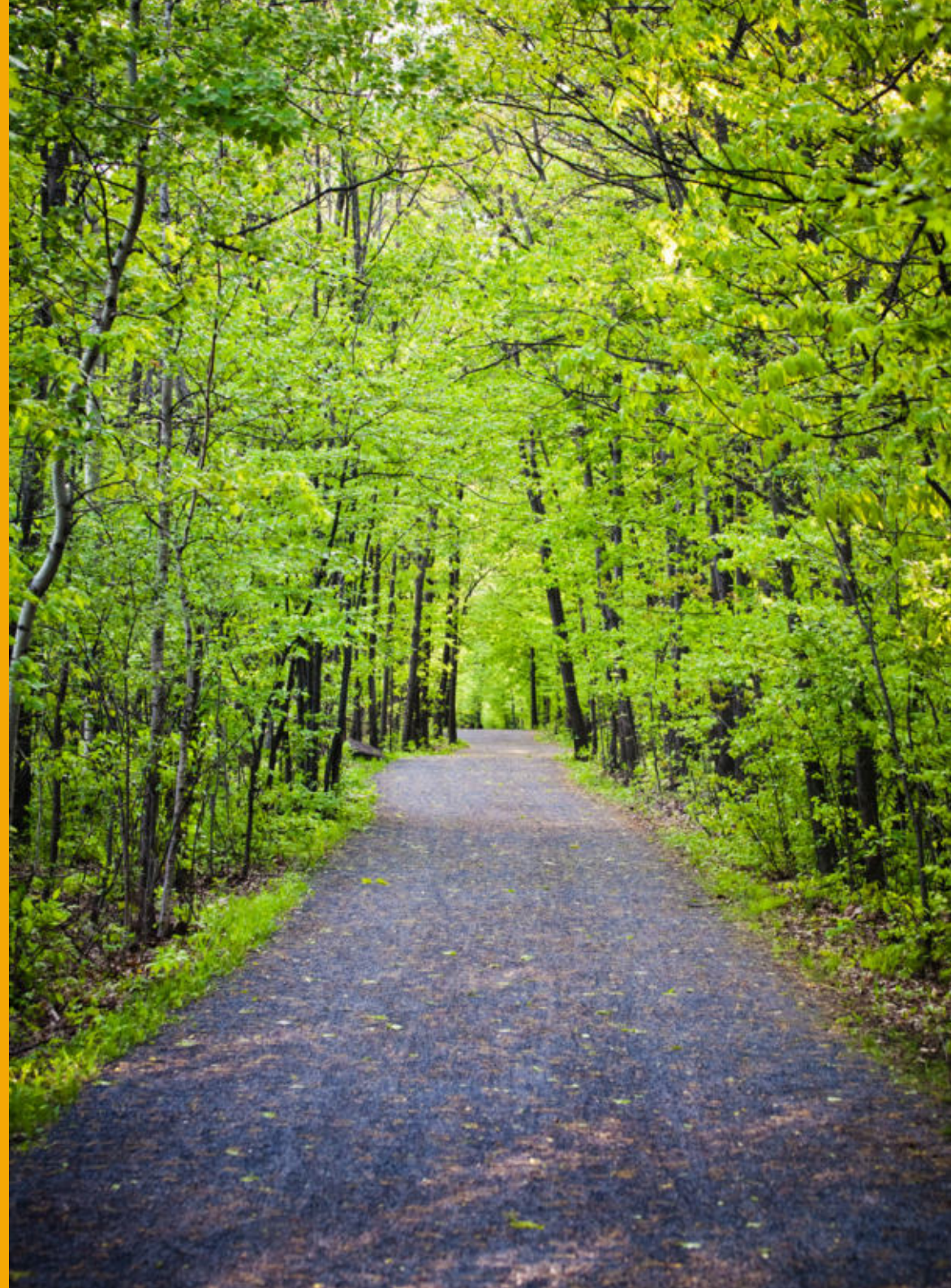
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# 03

## IMPACT ON THE ENVIRONMENT

We always seek to improve our activities to have the least possible impact on the natural environment that welcomes us.



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# IMPACT ON THE ENVIRONMENT

The work we carry out at MAC Insular is key to reducing the need to extract new resources from nature, as well as minimising the accumulation of waste.

Our work therefore contributes to the conservation of the environment and the protection of the island's landscapes. For this to be effective, since 2006, we work with an approach based on the principles of circularity, with the aim of transforming waste into resources to give it a second life.

To improve our environmental performance, we have a **Quality and Environment Policy** based on the principles of excellence, environmental responsibility, and continuous improvement.

## Commitments of our Quality and Environment Policy



Maintaining **quality and respect for the environment** as priority objectives and the basis of the management model.



Develop all operations within a framework of **Environmental protection**, carrying out constant evaluation to prevent negative impacts.



Identify **stakeholder needs and expectations** in order to guarantee your satisfaction.



Ensure the **compliance with legislation and regulations** applicable.



Encourage **continuous improvement** in all areas of the organization.



Conduct **periodic evaluations of the progress of the defined objectives and actions** to achieve continuous improvement.



Identify the **training needs of the workforce** to ensure the quality of our services.



Maintain an **Integrated Management System** aligned with UNE-EN-ISO 9001 and UNE-EN-ISO 14001 standards.



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**MAC Insular's Quality and Environment Policy reflects our motivation to meet and exceed the expectations that both the public administration and society have placed in us.**



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## Focus on the circular economy

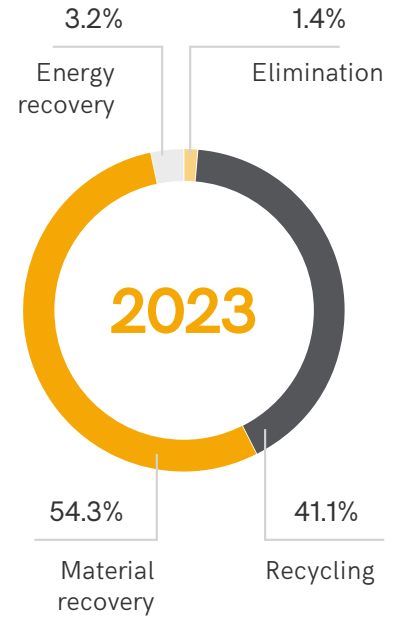
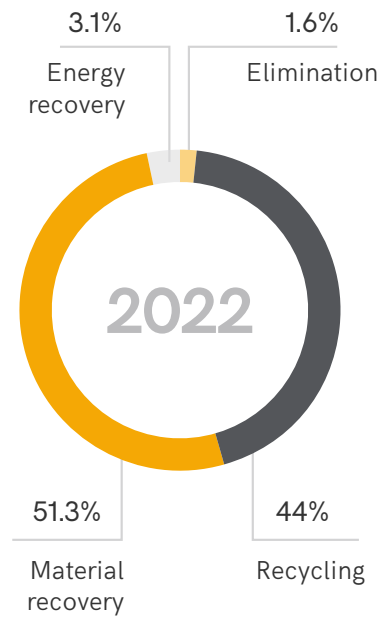
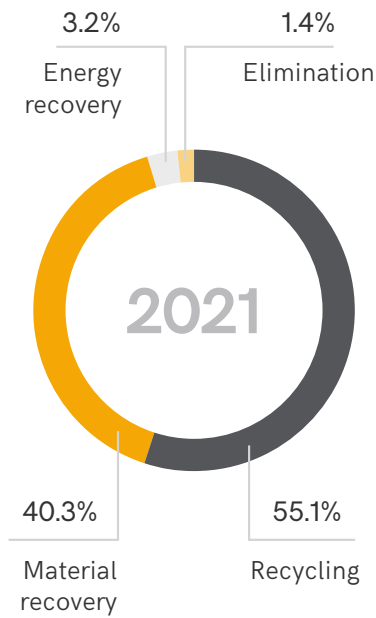
**Our business model is aligned with the guidelines established by the European Union to promote the circular economy, as well as with the Sectoral Master Plan for the management of non-hazardous waste on the island of Mallorca, whose objective is to regulate the planning, projection, execution and management of the different waste management systems and infrastructures on the island.**

To maximise the recovery and valorisation of materials, we work to **integrate continuous improvement and innovation** in the processes we carry out by adopting cutting-edge technologies.



## Recovery percentages by type of waste

### Construction and demolition waste management (CDW)

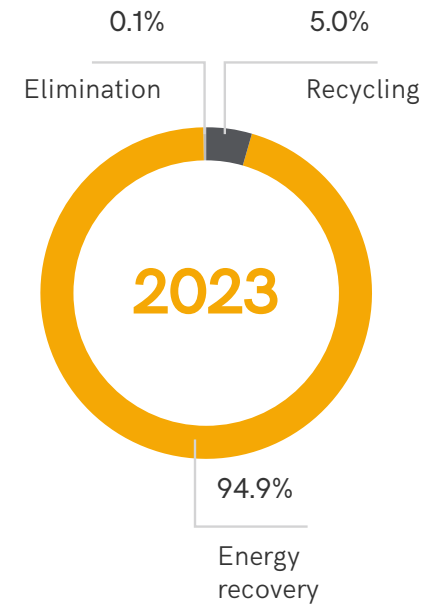
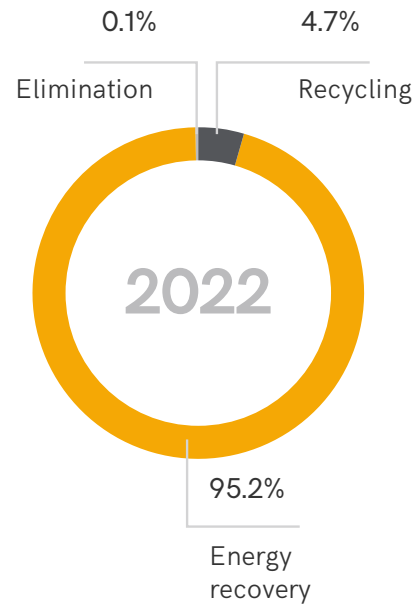
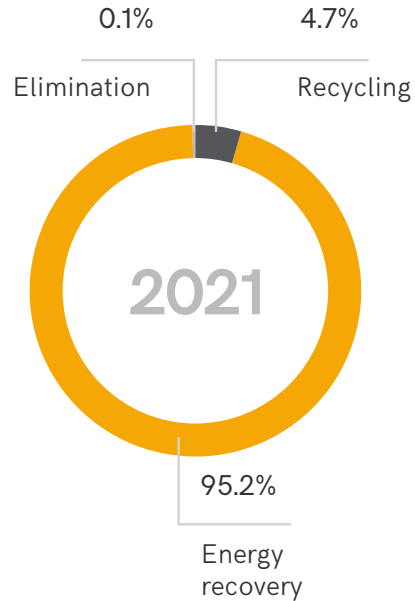


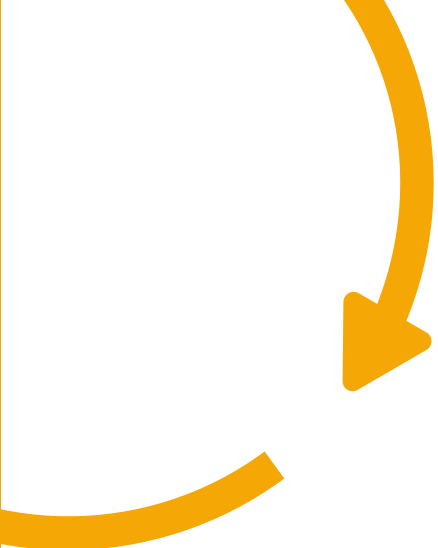
**In 2023, we managed to have 98.57% of CDW's annual revenues recovered.**

In 2023, we have prepared 21,206 kg of furniture and household utensils for reuse, which represented an increase of 78.5% compared to the volume of 2022.



**Furniture and household goods management**

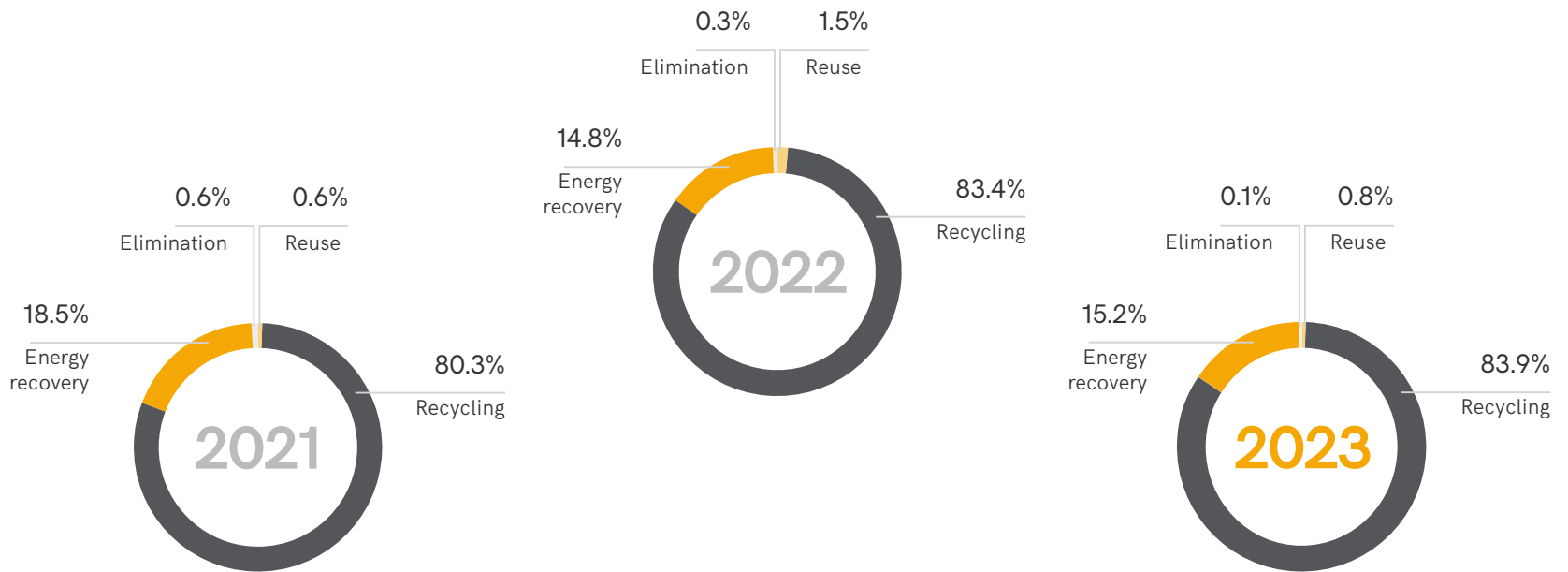




Throughout this year, the management line for white goods with CFCs has not worked, so the appliances of this type that we have received have been taken directly to a final manager on the peninsula. Therefore, we have not directly managed this type of waste.



### CFC-free white goods management





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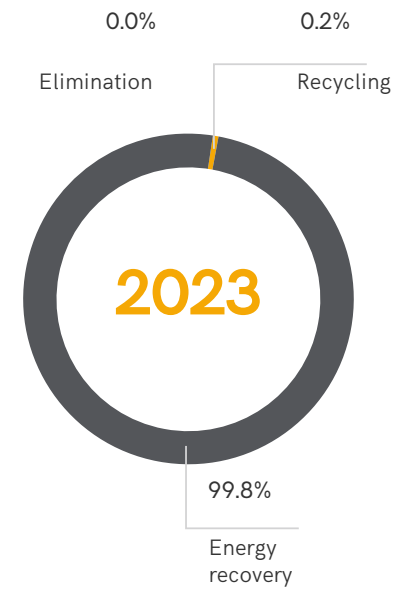
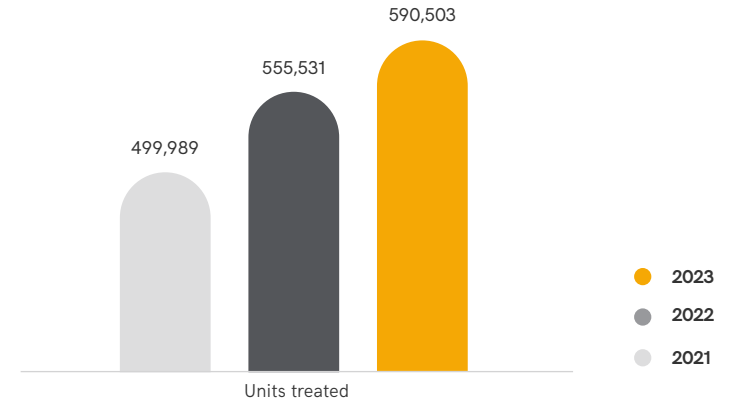
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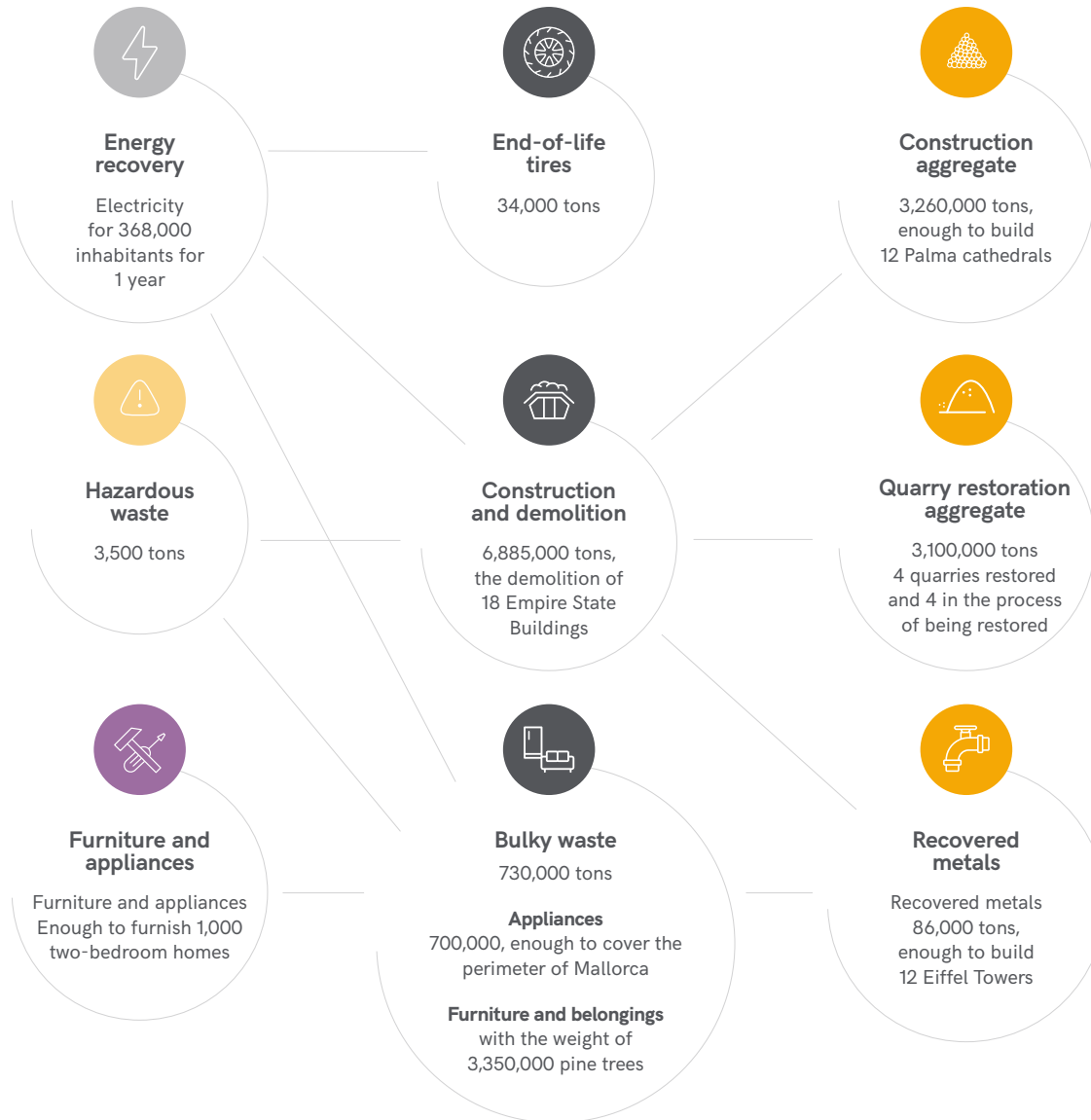
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### Out-of-use tires management



## Impact of waste recovery<sup>1</sup>



**99% of the waste we treat at MAC Insular is recovered.**

### RECYCLING

We transform CDW into recycled aggregates and recover recoverable materials.

### REUSE

We extend the life of bulky objects and appliances.

### ENERGY RECOVERY

We obtain energy from non-recoverable and non-recyclable waste.

- Entries
- Reuse
- Recycle
- Energy recovery
- Treatment

<sup>1</sup>Data from the beginning of our activity.

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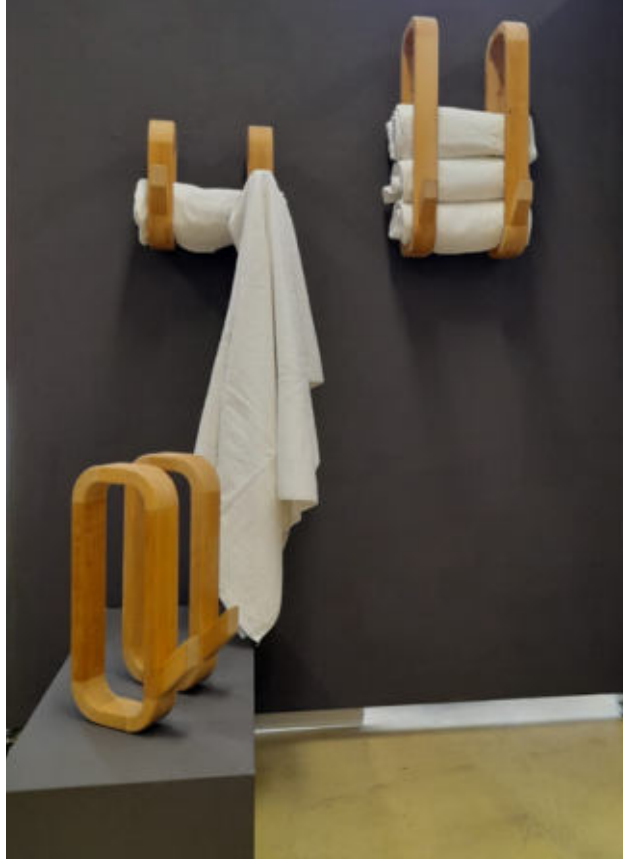
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On the other hand, in our eagerness to continue advancing and improving in the implementation of the principles of the circular economy, we are committed to the search for **innovative alternatives and initiatives** that allow us to go one step further.



## Competition *upcycling* furniture

In 2023, we have joined forces with La Escola d'Art i Superior de Disseny de les Illes Balears (EASDIB) and the Deixalles Foundation to launch the **first Furniture Upcycling Contest**. With this initiative we seek to promote creative recycling among the new generations of designers, emphasizing awareness about waste reduction in the tourism sector.

For the competition, we have provided furniture recovered from hotels, offering design students the opportunity to transform them into new objects that could be reincorporated into the environment from which they originally came.

Through this type of collaboration, we seek to highlight the importance of the circular economy in the Balearic Islands, as well as **increased awareness of reuse** of materials and recycling, key elements to move towards a more sustainable and responsible model in our region.



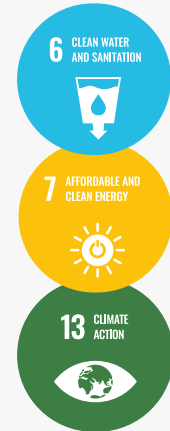
## Emissions reduction strategy

**Calculating the carbon footprint is the first step in taking concrete steps to reduce greenhouse gas emissions.**

Therefore, since 2019, **we calculate the inventory of direct and indirect CO<sub>2</sub>e** corresponding to categories 1 and 2, in accordance with the requirements established in the Balearic Carbon Footprint Registry.

In 2023, we have taken another step towards having a more complete view of

our carbon footprint. To this end, we have **extended scope by also calculating indirect emissions of categories 3, 4 and 5**, for both 2022 and 2023, with the aim of analysing all the emission sources associated with our activity, including those in the value chain, and detecting opportunities for improvement that will allow us to move towards decarbonisation.



### CO<sub>2</sub>e included in our carbon footprint calculation by category

 **Category 1**

Direct emissions from burning fossil fuels in vehicles or machinery.

 **Category 2**

Indirect emissions from electricity consumption.

 **Categories 3, 4 and 5**

Indirect emissions related to the value chain that occur beyond our organizational boundaries. These emissions are associated with transport *in itinere*, resources we use (consumption of water, paper, consumables, etc.) and those due to the use of the products we sell.



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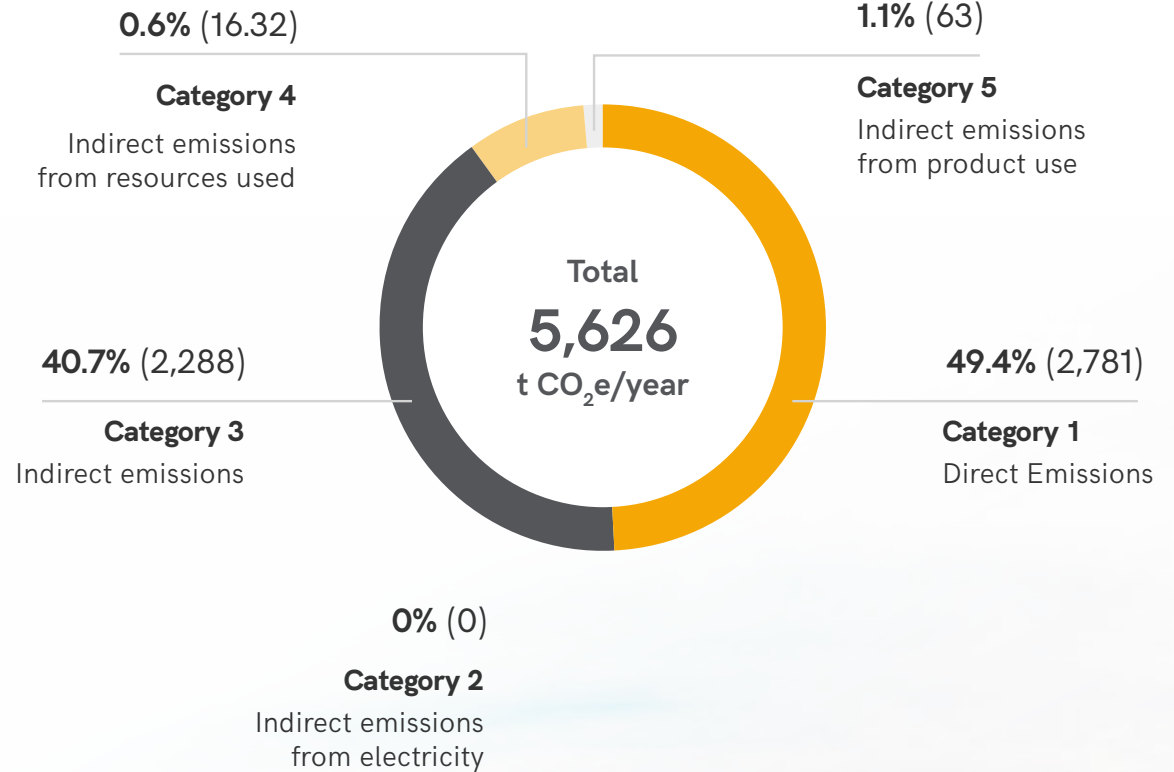
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Based on the results obtained and to apply more effective measures, we have decided to focus on the areas where we have the greatest capacity for action within category 1, which includes emissions from the use of machinery and the internal transport of waste. However, we are also working to reduce the emissions associated with categories 3, 4 and 5, to make progress in reducing our carbon footprint as a whole.

In 2023, our carbon footprint was **5,626 tonnes of CO<sub>2</sub>e**, approximately 50% of which came from the fuel used for machinery and transport, while the other 50% came from indirect emissions.

### Our carbon footprint in 2023



## Evolution of MAC Insular's carbon footprint

Source of emission	2021	2022 <sup>2</sup>	2023
	t CO <sub>2</sub> e/year		
<b>Category 1 - Direct Emissions</b>	<b>2,333</b>	<b>2,587</b>	<b>2,781</b>
Machinery	1,503.79	1,567.83	1,742.66
Internal transport of waste	780.03	910.58	937.40
Company Vehicles	18.16	16.32	22.29
Generators	29.97	40.45	9.91
Fugitive gas emissions	1.20	51.91	68.96
<b>Category 2 - Indirect emissions</b>	<b>0</b>	<b>0</b>	<b>0</b>
Electricity (Balearic Islands)	0	0	0
<b>Category 3 - Indirect emissions</b>	<b>NA</b>	<b>1,750</b>	<b>2,288</b>
Transport of aggregates to quarry	NA	1,312.31	1,833.79
<i>In itinere</i> transport	NA	99.21	93.20
Transport for waste management	NA	338.38	360.81

<sup>2</sup>We have updated the figures published in the 2022 sustainability report to include indirect emissions related to the value chain (categories 3, 4, and 5) that were calculated during 2023. The emission factor for the generator sets has changed, as MITECO updates them mid-year.

Source of emission	2021	2022 <sup>2</sup>	2023
t CO <sub>2</sub> e/year			
<b>Category 4 - Indirect emissions</b>	NA	449	494
Consumable Purchases	NA	81.51	92.13
Water consumption	NA	0.01	0.01
Fuel Purchase	NA	366.47	400.86
Paper consumption	NA	0.76	0.76
<b>Category 5 - Indirect emissions</b>	NA	43	63
<b>Investments</b>	NA	43.40	63.48
<b>Total</b>	2,333	4,829	5,626
Tonnes of waste managed	532,791	580,993	662,049
<b>CO<sub>2</sub>e per kg of waste managed</b>	4.4	8.3	8.5

Despite a 14% increase in the amount of waste managed in 2023, which has led to an intensification of the use of machinery and transport, process optimisation has resulted in a moderate increase in the emissions ratio per tonne of waste managed by 2.4%, representing an additional 200 grams

of CO<sub>2</sub> per tonne compared to the previous year.

This result motivates us to continue working to achieve greater effectiveness of the measures applied to reduce the carbon footprint progressively.

**For the first time, we have obtained AENOR certification in accordance with the ISO 14064-1:2018 standard for the calculation of the carbon footprint for the years 2022 and 2023.**

## Progress in reducing emissions

To effectively reduce our carbon footprint, we have established an **action plan to reduce emissions**, in which we have defined specific measures to achieve the objectives set and clear evaluation indicators that allow us to know how we are progressing.



### Initiatives implemented to reduce our emissions

**Category 1**

**INVESTMENT IN RENEWABLE ENERGIES**

We have photovoltaic panels that we install in three of the centres.

**RENEWAL OF THE TRANSPORT FLEET**

We have 4 petrol hybrid vehicles, 1 plug-in hybrid and 2 electrics.

**Categories 1 and 3**

**PROMOTING SUSTAINABLE MOBILITY**

We installed charging points at the plants, and we have sent a request to the city council for the bus line to reach the Bunyola plant, where a total of 120 people a day provide service in two work shifts.

**Category 4**

**CONSUMPTION OF PURIFIED WATER**

We requested authorisation to use the water from the municipal treatment plant in one of the TPC plants, with the aim of reducing the emissions associated with the consumption of drinking water.



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## Responsible use of resources

**In our ambition to contribute to the reduction of the consumption of natural resources, we are also constantly looking for measures aimed at decreasing domestic consumption.**

To meet this challenge, we have established a rigorous monitoring and follow-up system for the **electricity, fuel and water consumption indicators**, in order to assess in detail, the current use of these resources for each tonne of waste managed. Through this analysis, we seek to identify and establish optimization measures that improve internal business processes, in accordance with the provisions of the Strategic Plan.

**The electricity generated by the solar panels in our facilities represents 3.3% of the company's total annual electricity consumption.**



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## Commitment to renewable energies

In line with our commitment to minimising environmental impact, we have opted for the **Installation of photovoltaic panels** in different centres and plants.

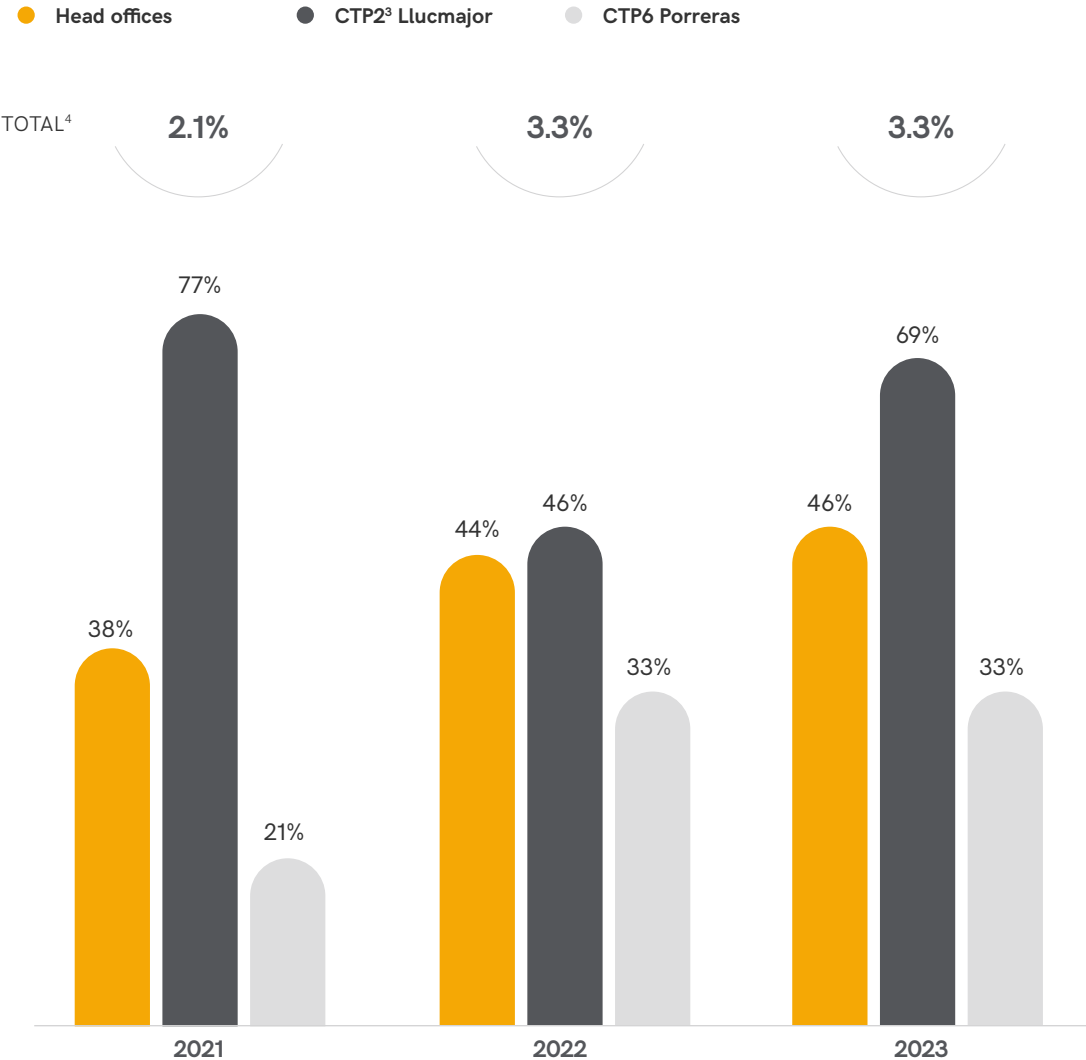
Thanks to proper maintenance and continuous operation throughout the year, in 2023 we have managed to increase solar energy production by 6.3% compared to the previous year.

For those installations that do not yet have solar panels, we continue to supply electricity with a certificate of renewable origin.

<sup>3</sup>At the CTP2 plant in Lluçmajor, there is no direct connection to the electrical grid, so we have been using photovoltaic panels for its power supply for years. However, the rest of the electricity consumed, which is not reflected in this table, comes from generator sets that provide support when there is an issue with the operation of the photovoltaic panels.

<sup>4</sup>Percentage of self-consumption in relation to the total electricity consumption of all plants.

### Percentage of self-consumption of solar energy



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### Mains Power Consumption

● 2021 ● 2022 ● 2023



TOTAL

6,564

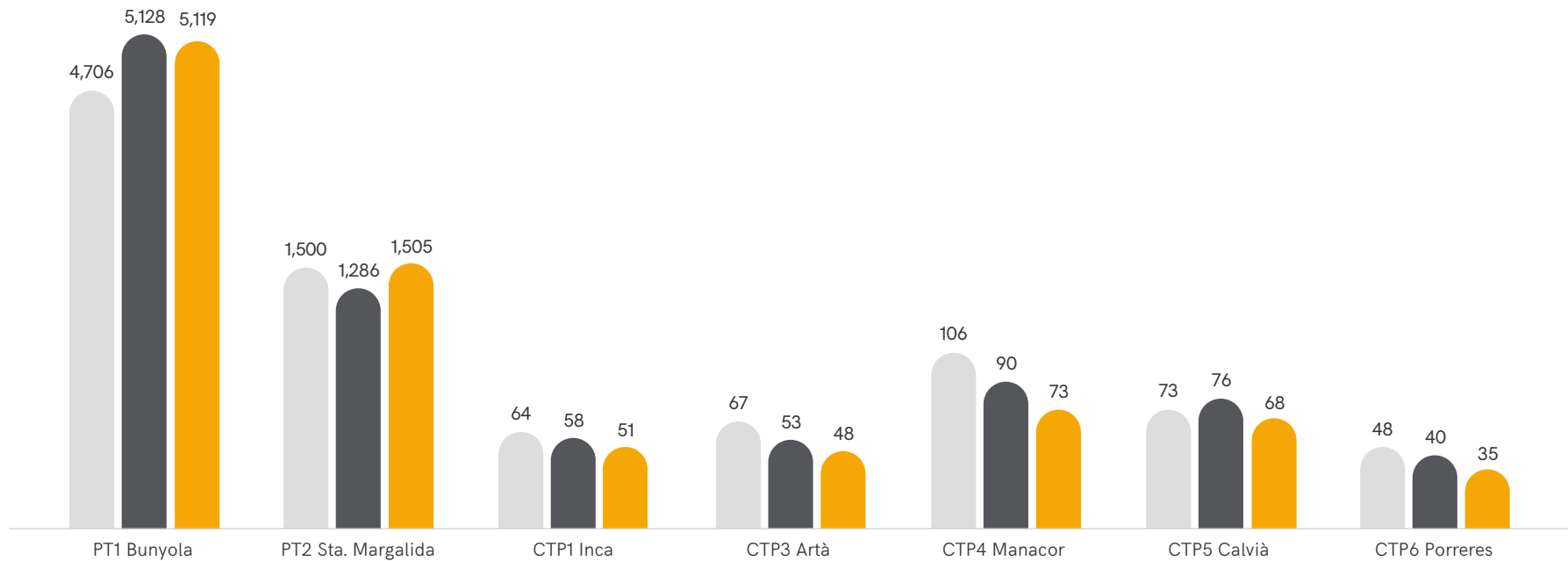
2021

6,730

2022

6,900

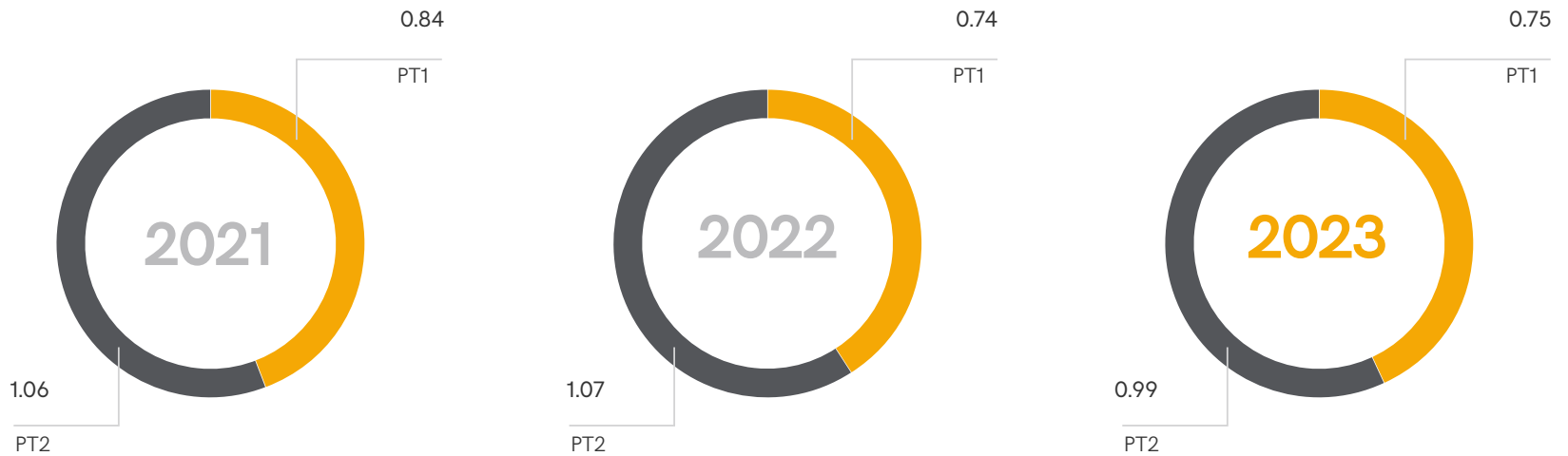
2023



The ratio of total electricity consumption, both from the grid and from the solar panels, has remained constant compared to previous years, due to a better use of the treatment capacity of our facilities as the volume of waste managed has increased.



**Electricity consumption per hour of CDW production (GJ/h)**





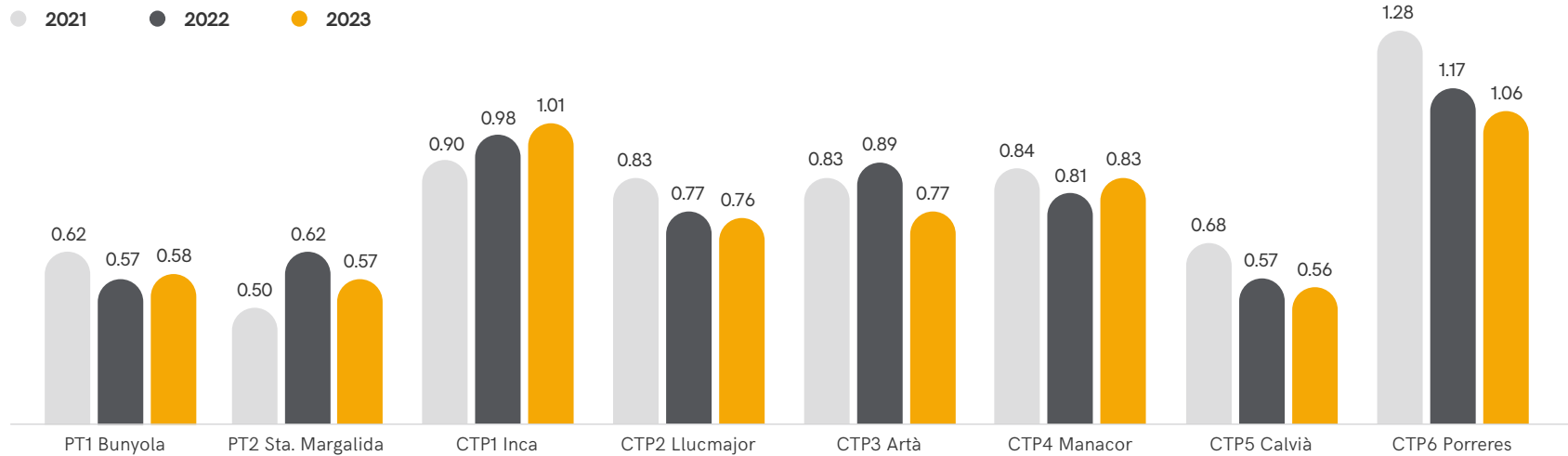


## Optimizing the consumption of fuels

The use of fuel is essential for the transport and waste treatment operations we carry out.

On the other hand, as the number of tickets has increased, **fuel consumption has reduced to 0.99 litres per tonne of waste.**

Fuel consumption per tonne of waste managed (L/t)



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## Responsible use of water

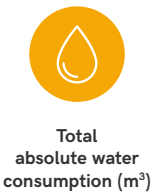
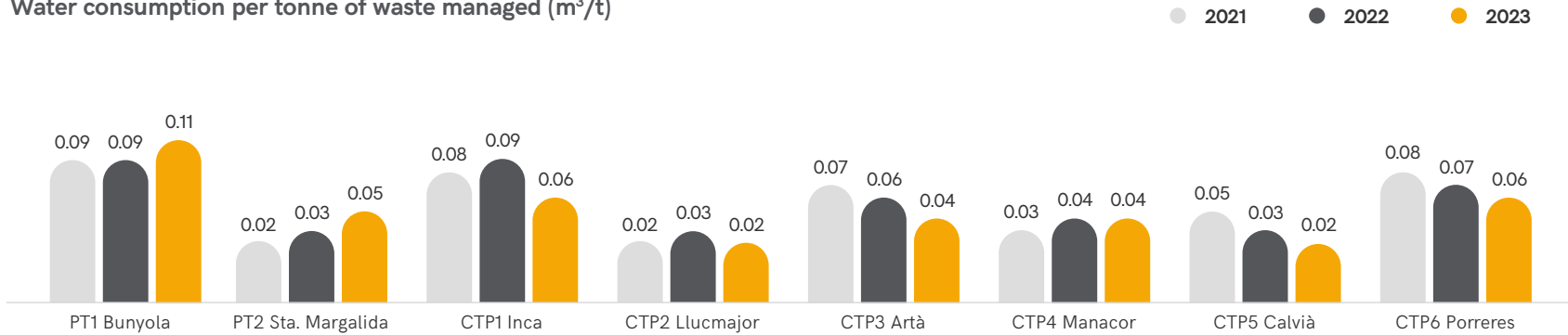
Water plays a crucial role in our operations, as we must use it to control the dust generated during the crushing and treatment processes in the plants by irrigation, in accordance with the provisions of the Environmental Monitoring Plan.

Given that the availability of drinking water is limited on the island of Mallorca, in 2023 we launched a project at the Inca transfer centre, through which we seek to directly connect the plant with the adjacent municipal treatment plant. The purpose of this project is to facilitate the **access to purified water** for use in irrigation

operations, thus contributing to the conservation of the island's water resources.

In 2023, we have detected a slight increase in water consumption due to the greater volume of treated waste, which has required an increase in irrigation in our plants.

Water consumption per tonne of waste managed (m<sup>3</sup>/t)



49,628

2021

56,468

2022

71,749

2023



0.09

2021

0.10

2022

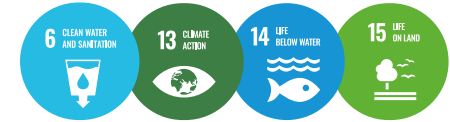
0.11

2023



## We carry out continuous environmental monitoring

Our business model has a **rigorous environmental monitoring program**, supervised by means of semester reports prepared by the University of the Balearic Islands. These reports, an integral part of

the monitoring plan, attest to compliance with the established environmental safety regulations by verifying that the limits established for the different indicators are met.



Aspect		Installation	Control guidelines	2021	2022	2023
Water	Wells	All facilities.	Annual control in the vicinity of industrial plants.	No incidents are detected, values within the normal range.	No incidents are detected, values within the normal range.	No incidents are detected, values within the normal range.
	Leachates	All facilities.	Monthly analysis of leachate water.			
Atmosphere	Immissions	PT1, PT2 y CTPs.	Annual campaign.			
		PT1.	Half-yearly campaigns in Es Garrovers, Palmanyola and Son Sardina carried out by Tirme.			
	2) Settling particles	All facilities.	Six-monthly check-ups.			

Aspect		Installation	Control guidelines	2021	2022	2023	
Atmosphere 	Emissions 	Noise	PT1	Annual sound level inspection carried out by the consultancy OCA.	Favourable conformity result.	Favourable conformity result.	Favourable conformity result.
		Particles PM <sub>10</sub>	PT1	Annual inspection of PM <sub>10</sub> measurements of the sleeve filter and estimation of diffuse emissions by OCA.	95.53 Kg/year	116.57 Kg/year	90.32 Kg/year
	Annual inspection on the correct application of corrective measures for the emission of particles by OCA.			Successful inspection.	Successful inspection.	Successful inspection.	
	PT2		Self-monitoring inspection every 18 months and at 3 years by OCA of PM <sub>10</sub> measurements of the sleeve filter and estimation of diffuse emissions.	52.62 Kg/year	24.49 Kg/year	20.74 Kg/year	
			Annual inspection on the correct application of corrective measures for the emission of particles by OCA.	Successful inspection.	Successful inspection.	Successful inspection.	
	CTPs		Five-year inspection on the correct application of corrective measures for the emission of particles by OCA.	Successful inspection.	Successful inspection.	Successful inspection.	



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Aspect		Installation	Control guidelines	2021	2022	2023	
Atmosphere	Emissions	Refrigerant gases	Annual estimate of the CFC emission from the white goods appliance treatment plant depending on the units treated.	0.11 Kg/year	0.06 Kg/year	-	
			PT1	R404A gas refilling of the treatment plant's refrigerant gas condensing equipment.	-	13 Kg/year	9 Kg/year
				Refill gas in Air Conditioning equipment.	-	-	18 Kg/year
		PT2	Refill gas in Air Conditioning equipment.	-	-	1 Kg/year	



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# 04

## IMPACT ON SOCIETY

We work so that through our activity and what we do every day at MAC Insular we can contribute positively to people.



# IMPACT ON SOCIETY

## Our Team

At MAC Insular, we work to continuously improve the working conditions we offer to the professionals with whom we collaborate, with the aim of being an attractive place to work and grow professionally.

As an example of this, in 2023 we have signed a **collective agreement with the Works council**, which is based on three fundamental pillars:

With these initiatives, we aspire to attract, retain and motivate the best talent in our workforce, which in 2023 was made up of 217 people.



 **Increase in wages by 10%**

which will be implemented progressively over the next three years. In addition, we will carry out annual salary equalizations.

 **Strengthening of the Occupational Risk Plan**

including more preventive resources, better Personal Protective Equipment (PPE) and improvements in medical examinations.

 **Extension of the Training Plan to the entire workforce**

to allow the people in the team to complete official and approved studies related to their jobs.

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## Our team (annual average)


**77** In-house  
professionals

**140** Subcontracted  
personnel

		2021		2022		2023	
		Men	Women	Men	Women	Men	Women
<b>By type of contract</b>	Fixed	48	32	49	30	49	28
	Temporary	3	1	1	1	0	0
<b>By age</b>	Under 30	2	1	2	1	2	0
	Between 30-50	25	26	25	21	25	20
	More than 50	24	6	23	9	22	8
<b>By academic level</b>	Bachelor's Degree / Senior Engineer	5	4	4	4	5	4
	Technical Engineer / Diploma	5	3	5	2	5	2
	Vocational Training and Baccalaureate	27	19	29	18	25	16
	ESO / School Graduate	9	5	7	5	9	5
	No studies	5	2	5	2	5	1
<b>MAC Insular Staff</b>		<b>51</b>	<b>33</b>	<b>50</b>	<b>31</b>	<b>49</b>	<b>28</b>
<b>Outsourced Staff</b>		<b>122</b>	<b>12</b>	<b>126</b>	<b>9</b>	<b>130</b>	<b>10</b>
<b>TOTAL WORKFORCE</b>		<b>173</b>	<b>45</b>	<b>176</b>	<b>40</b>	<b>179</b>	<b>38</b>
<b>GRAND TOTAL</b>		<b>218</b>		<b>216</b>		<b>217</b>	



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In our effort to identify and measure those factors that positively influence work performance and staff satisfaction, we have implemented **psychosocial risk questionnaires** that have been completed by the people on the team. The results, which were remarkably positive, have highlighted the importance of **increasing team participation in corporate decisions**.

On this basis, the Management has decided to develop specific initiatives for 2024 to disseminate information among staff and encourage greater involvement of our professionals in achieving the goals established in the Strategic Plan.

**In recent years, it demonstrates the stability we offer the team and how we strive to keep talent.**



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## Opportunities for all

At MAC Insular, we have maintained a solid commitment for years to the promotion of the **Job placement** of people belonging to particularly vulnerable groups and at risk of social exclusion. For this reason, once again this year we have renewed our collaboration with the Deixalles Foundation and, in addition, in 2023 we have established new alliances with the organizations Ilunion and En Equip.

These people play a crucial role in our operations, taking care of **selecting reusable and recyclable materials** that arrive at the treatment plants. In addition, they work in furniture and appliance repair shops.

Through the contracts we have with these organizations, we have **promoted the labour insertion of about 600 people** since we started our collaboration in 2006.



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## Culture of equality

In our efforts to create a **fair and respectful work environment** that fosters pride and commitment among the people in our team, we maintain a firm position of zero tolerance against any form of gender discrimination, from the selection process to the professional development plan.

In 2022, we took a significant step forward by publishing our **Equality Plan**, with the aim of ensuring the effective application of the principles of equal opportunities and gender equality at all levels of the company. Moving in this direction, in 2023 we have updated this plan to adapt to the regulatory changes introduced by Law 4/2023, which seeks to ensure equality for trans people and the guarantee of the rights of the LGBTBI+ community.

To periodically monitor the plan, we have an **Equality Commission**, composed equally of two representatives of the company and two social representatives. This commission meets annually during the first quarter of each financial year to make an evaluation, propose new or improved objectives, and analyse the impacts of the measures implemented.

In the updated version, we have included **new targets and measures** which have been agreed in the 2023 Annual Report of our Equality Commission.



## Objectives of our Equality Plan



Ensure **gender-sensitive recruitment processes**.



Carry out an **equality awareness campaign** for the team.



Set an **action protocol for non-discrimination, harassment, and/or violence**, with special attention when they are for reasons of sexual orientation, gender identity and/or gender expression.



**Increase female representation** in the workforce.



Improve **work-life balance** for the staff.



Carry out **salary audits** and continue to improve our remuneration policy.



Ensure a **non-sexist image and communication**.



**Train staff on issues of discrimination, harassment and violence** related to sexual orientation, gender identity and gender expression.



Ensure that stakeholders can **access the selection process under the same conditions**.



**To process complaints responsibly and objectively** that are presented in accordance with the conflict protocol and in the whistleblowing channel *Compliance*.



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## Well-being of team members

We recognize the importance of creating a work environment where the workforce feels valued.

### Working conditions of our staff



**Flexible working hours**



**Reduction of working hours**



**Support for victims of gender-based violence**



**Leaves of absence of between one and six months**



**Financial aid** for each under-age child for the purchase of school materials



**Paid work permits** for exams related to the job



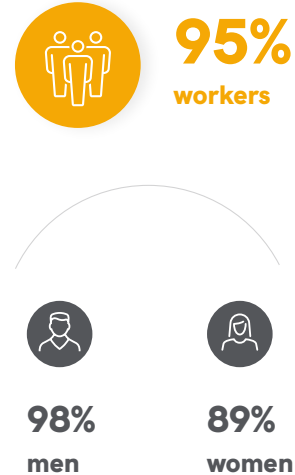
## Training and continuous development

Within the framework of our Strategic Plan, and with the aim of enhancing the organization's capabilities, we make an annual investment aimed at **improving people's skills and competencies**, not only to increase their productivity and satisfaction, but also to ensure excellence in the services we offer. This also helps to boost their professional career and make them feel their progress in the company.

During 2023, we have carried out **21 training initiatives**, with a special focus on issues related to accident prevention.

With an **investment of approximately 10,000 euros**, we have achieved a participation of 95% of our staff in the training initiatives carried out. This high level of commitment underscores our commitment to promoting continuous learning as a key priority in our organization.

### Percentage of trained staff<sup>5</sup>



Since 2013, we have achieved a participation of more than 90% of our staff in the training initiatives we provide.

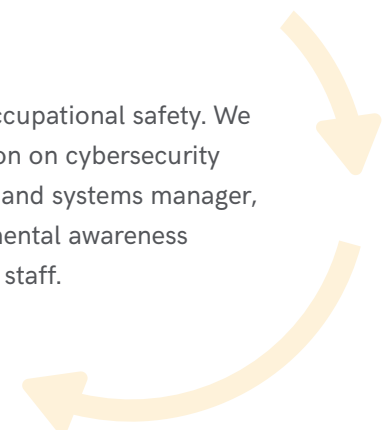
<sup>5</sup>In this case, we only consider Mac Insular personnel.



Within our **Training Plan**, in addition, we seek to support individual growth through personalized plans focused on academic programs that allow them to enrich the knowledge associated with their position.

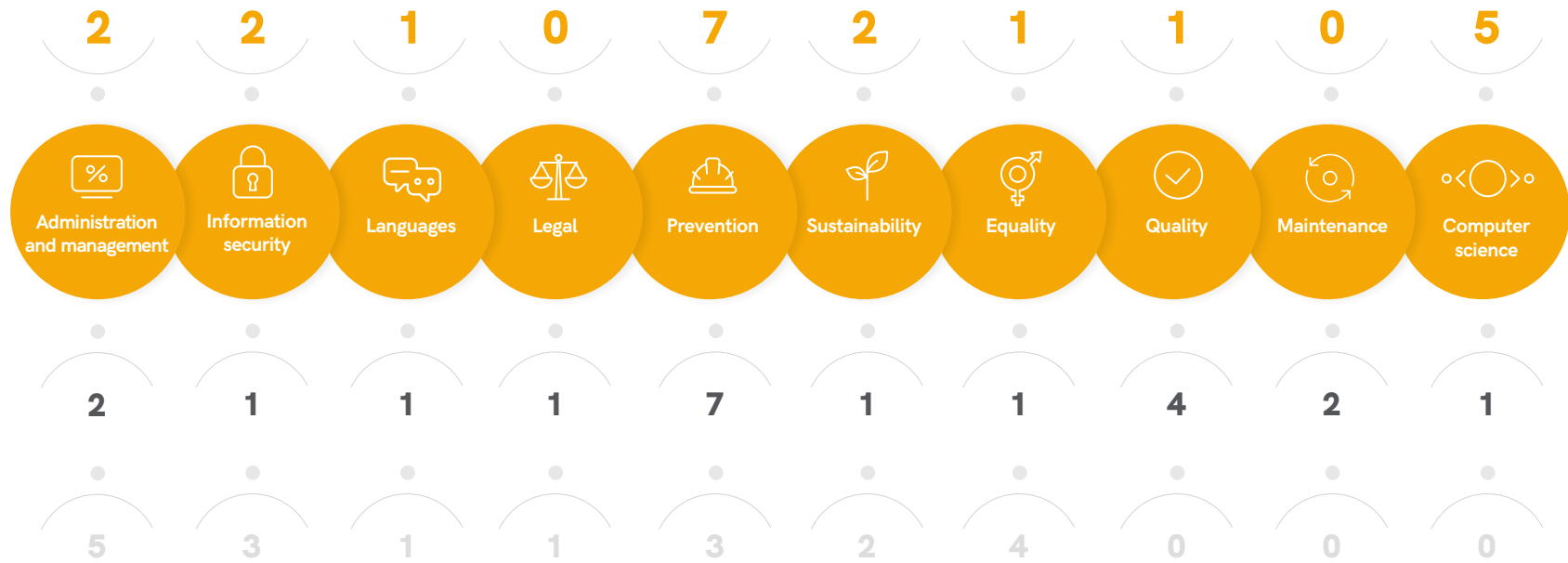
In addition, we have carried out a series of **seminars and information campaigns**, including a seminar for the Human Resources department on updates on remuneration and tax obligations, and

another focused on occupational safety. We also organized a session on cybersecurity for the administration and systems manager, as well as an environmental awareness campaign aimed at all staff.



**Training carried out by subject area**

● 2021 ● 2022 ● 2023





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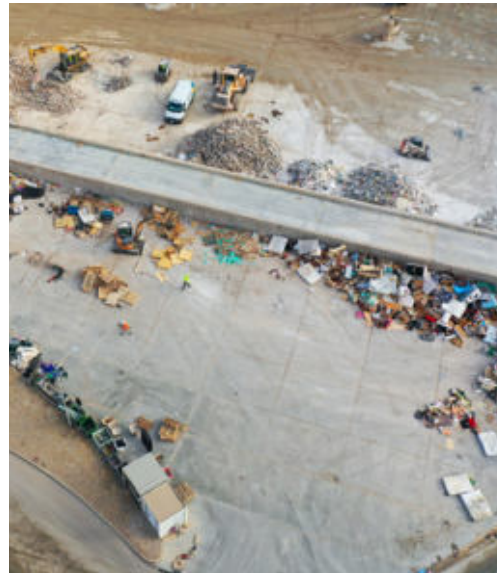
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## Health and safety for the team

Protecting occupational health and safety is a critical priority, especially with the use of heavy machinery and handling of potentially hazardous materials. For this reason, we have **two external prevention services and a prevention coordinator** in order to ensure the development and continuous implementation of effective occupational risk prevention practices.

During 2023, the **“Tu seguridad es lo primero” (Your safety comes first)** campaign, focused on preventing workplace accidents through messages that we have reinforced in our facilities. This way, we have emphasized the correct use of Personal Protective Equipment (PPE), adequate protection measures and the importance of considering psychosocial aspects, among other critical issues.

We have also launched a series of **online training pills**, of between 10 and 15 minutes each, highlighting the best health and safety practices that we can apply in our day-to-day lives.



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## Main initiatives of the health and safety communication campaign

### STRENGTHENING HEALTH MONITORING

Through specific medical examinations related to the prevention of cardiovascular risk, glaucoma, colon cancer and prostate cancer.

### INCREASE IN TECHNICAL PREVENTION VISITS

With the aim of resolving doubts, detecting possible non-compliance, reviewing PPE and controlling the correct application of work procedures.

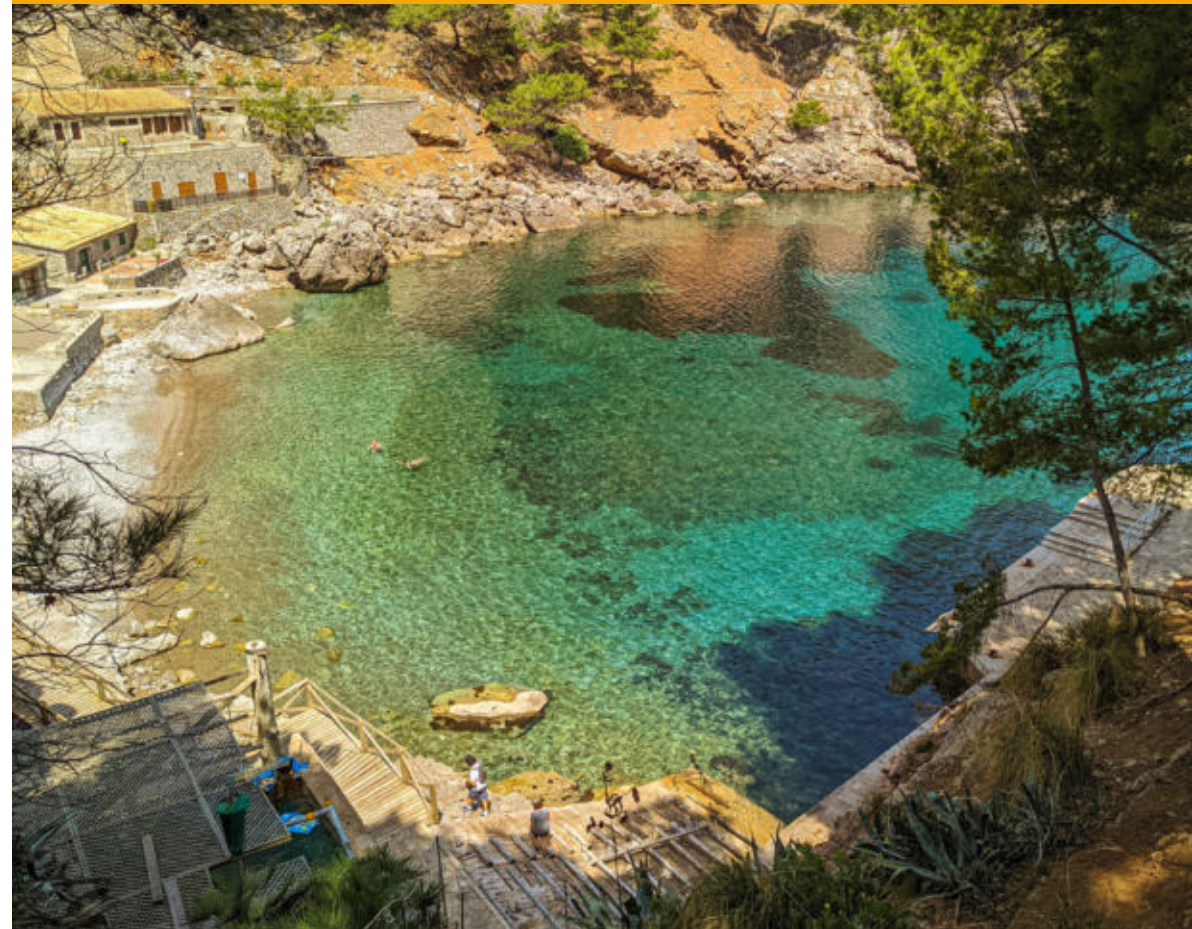
### LAUNCH OF THE OCCUPATIONAL RISK PREVENTION (ORP) COMPETITION

Open to the entire workforce and with financial reward.

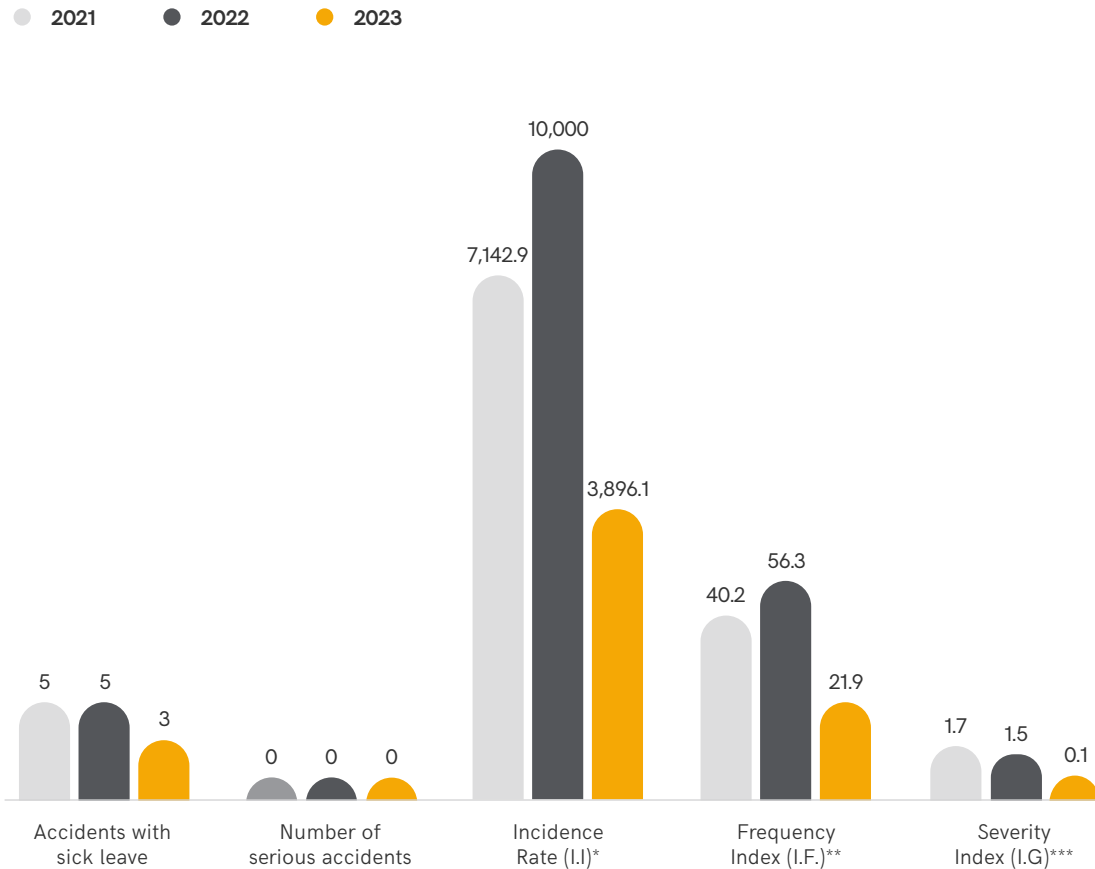
### EXPANDED SUPERVISION AND COLLABORATION WITH SUBCONTRACTORS

### COMPLETION OF A COURSE RELATED TO THE PREVENTION MANAGEMENT SYSTEM IN ACCORDANCE WITH ISO 45001

By 2024, we have ambitions to reach the goal of zero accidents as part of our healthy company strategy.



### Temporal evolution of the accident rate



\* I.I.: Accidents during working hours with sick leave\*100,000/ N° of workers.

\*\* I.F.: Accidents during working hours with sick leave\*1,000,000/ N° of workers\*h worked.

\*\*\* I.G.: N° of days not worked due to an accident with sick leave\*1,000/ N° of workers \*h worked.

During 2023, we have recorded a total of 1,776 hours worked per person, with a lower number of accidents, going from 8 in 2022 to **only 3 in 2023**. In addition, all these accidents have been of a minor nature, resulting in only 12 days of sick leave.

The remarkable **61% reduction in incident rate and frequency** is the direct result of the accident prevention campaign we have implemented, so we continue to work to maintain these low rates and meet the following objectives established in our Strategic Plan:

- **Minimising absenteeism and accident rates** through the campaigns and training on safety at work.
- **Improve competencies and performance** of the people complying with the provisions of the Training Plan.

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## Responsible supply chain

**At MAC Insular, we care about ensuring that every link in the supply chain operates not only efficiently, but also that it is aligned with our Code of Ethics and the General Terms and Conditions of Purchase, a document with which we seek to regulate the commercial relationship with our suppliers.**

To ensure compliance with our high standards of quality, safety, and environmental responsibility, we conduct a **constant monitoring and evaluation of suppliers**. This way, we can verify that the goods and services we receive from you comply with the requirements set out in our Quality, Environmental, and Security of the information systems.

After these evaluations, from the **Accounting and Suppliers Department**, we implement rigorous control over the incidents we identify to improve efficiency.

## General Terms and Conditions of Purchase for suppliers



Comply with the **Labour Law**, paying special attention to tax, social security, and salary payment obligations.



Act in accordance with the **current regulations in ORP**, as well as with the internal security standards established in MAC Insular centres.



Maintain an **ethical, transparent, and honest professional conduct**, aligned with our Code of Ethics.



Ensure that **subcontractors** on the part of the supplier also comply with our Code of Ethics and the General Conditions of Purchase.



Use the information provided solely for the execution of the order/contract, prohibiting its reproduction and distribution, and **complying with the GDPR and the Law on Data Protection**.



Ensure legitimacy to use trademarks, patents, and other rights of **necessary intellectual and industrial property** for its activity without infringing any rights.



Work in an environmentally friendly manner, paying special attention to waste management and air pollution prevention, in accordance with the **environmental legislation** in effect.

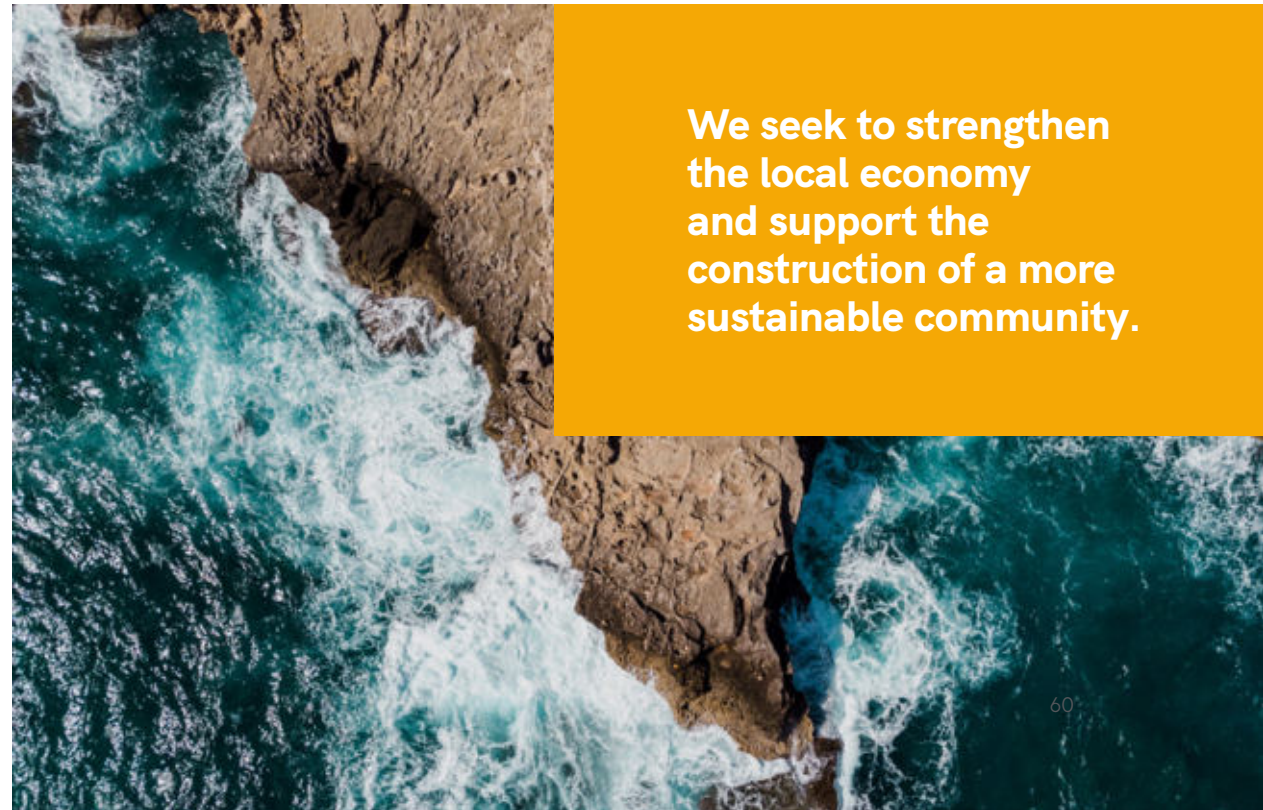


In terms of safety and efficiency within the supply chain, we implemented a **quarterly control** which verifies that all the documentation of vehicles and machinery of the subcontractors is updated and in force. In addition, we have initiated an even more exhaustive follow-up with those subcontractors that have the highest accident rates, with the aim of working together in the identification and implementation of preventive measures that improve safety.

Our strategy is not only focused on ensuring the conformity and quality of the goods and services we receive, but also includes a **firm commitment to insular economic development**. To this end, we prioritize sourcing local suppliers to foster a beneficial impact on the community while simultaneously reducing indirect emissions from transporting supplies.

**Source of suppliers in relation to turnover**

	2021	2022	2023
Local	91.52%	93.60%	92.80%
Spain	99.15%	99.80%	99.81%
Abroad	0.85%	0.20%	0.19%



**We seek to strengthen the local economy and support the construction of a more sustainable community.**



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## Customer experience

**In order to efficiently meet needs and expectations of our clients, we have integrated a series of objectives in the customer perspective within our Strategic Plan.**

In order to monitor and follow up on the preferences and concerns of our clients, at MAC Insular we carry out **satisfaction surveys** to understand their perception of the services and products we offer, as well as the degree of commitment we maintain with social and environmental aspects.

The results obtained in 2023 show that the average satisfaction of our customers with our commitment to sustainability is 78.5%. This high level of satisfaction demonstrates the success of

our communication strategy to increase the visibility of the work we do.

The results of these surveys provide us with an **objective perspective** and they help us detect the areas and processes that require focused attention to implement improvements. This is the case of the customer satisfaction indicator with our product, which has shown a decrease compared to previous years and in which we are working to meet the quality expectations expected by our customers.

### Objectives to improve our customers' satisfaction



**Strictly comply with all terms and obligations** established in the specifications of the concession.



**Strengthen relationships and improve communication** with the Consell de Mallorca and other key stakeholders, through an ongoing dialogue to better understand their needs and expectations.



**Improve** waste management **processes**, staff training, and the implementation of effective complaint response and resolution systems that ensure that every customer feels valued and cared for.



**Increase the visibility of our work and its benefits** through effective communication campaigns, highlighting the commitment we have to the circular economy, environmental responsibility, and innovation.

### Customer satisfaction index



GRAND TOTAL

78.3%

2021

77.7%

2022

78.5%

2023

	2021	2022	2023
<b>Overall user satisfaction with the service</b>			
Face-to-face attention of plant operators	83.9%	82.9%	86.3%
Telephone service	83.2%	83.1%	84.5%
Waiting time to download	68.7%	70.0%	69.5%
Face-to-face customer service	81.1%	83.8%	82.1%
Website	79.2%	82.2%	83.5%
Signage to reach the plant	79.1%	77.8%	78.6%
Information received on eligible waste	75.1%	75.6%	78.1%
<b>Customer satisfaction about the product</b>			
Consumer loyalty	71.4%	71.6%	62.3%
Quality of recycled aggregate	67.3%	69.7%	65.6%

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	2021	2022	2023
<b>Customer satisfaction on environmental and social aspects</b>			
Hiring people at risk of exclusion	92.8%	90.5%	92.3%
Furniture and appliance recycling	92.2%	91.4%	90.6%
Environmental Protection of Mallorca	97.9%	97.7%	97.8%
Recycling debris into aggregate	93.5%	91.1%	94.3%



**In 2023, we have detected an increase in the level of satisfaction of our customers across the board.**



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# 05

## THE GOVERNANCE OF MAC INSULAR

We base the management of our business model on the principles of ethics and honesty to ensure that we are a company of integrity.





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# THE GOVERNANCE OF MAC INSULAR

## Governance structure

With the aim of ensuring accountability, integrity, and transparency at all levels in our organization, we have three governing bodies in charge of coordinating and supervising all aspects related to corporate governance, from strategic decision-making to the supervision of the proper functioning of the management systems implemented, as well as compliance with the different corporate policies.

On the other hand, we also have a **Compliance Officer**, responsible for ensuring the effectiveness of the rules and control procedures in MAC Insular. This person is also responsible for keeping the company's risk management model up to date and managing queries and complaints received through our ethics channel.



## Our governing bodies



### Board of Directors

Composed of seven directors (six men and one woman) who meet quarterly to establish long-term strategies and ensure that governance policies are properly implemented and aligned with the interests of stakeholders.



### Junta General de Socios

Represents the shareholders of MAC Insular and makes decisions on the appointment of directors, remuneration policies and other matters within its competence, in accordance with the provisions of our Bylaws. It is made up of:

- 70% Tirme, S.A.<sup>6</sup>
- 30% Companies in the construction sector in the Balearic Islands.



### Management Committee

Responsible for managing the company's daily operations. It is made up of four women and two men.

- Managing Director.
- Operations Manager.
- Maintenance Manager.
- Human Resources Manager.
- Head of Administration and Systems Area.
- Environment and Quality Manager.

## Organisation chart of MAC Insular



<sup>6</sup>Tirme, the company responsible for managing the urban waste treatment facilities included in the sectoral master plan for the management of non-hazardous waste in Mallorca, with Urbaser S.A. as the dominant company.

## Ethics and transparency

Since the approval of our Code of Ethics In 2017, we have maintained an unwavering commitment to zero tolerance towards any conduct involving regulatory breaches, professional malpractice, or misconduct.

This code establishes clear guidelines for the appropriate behaviour of managers, staff and third party collaborators, including subcontractors and suppliers.

We are committed to regularly update the Code of Ethics, as well as to provide and distribute all the necessary tools to facilitate its knowledge and effective compliance. In 2023, we have **adapted our ethical channel** to comply with regulatory changes, moving email communications to a more accessible system through the web page, where anyone can make inquiries or complaints anonymously and confidentially.

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## Standards of conduct of our Code of Ethics





## MAC Insular Policies

Over the past few years, we have **established and maintained corporate policies** which not only reinforce the company's sustainability goals, but also form the basis of our management model.

Our four policies are designed to ensure the well-being of the people on the team and ensure compliance with the guidelines of the management systems implemented. All of them are available both on the corporate intranet and on our website, and are **actively communicated to all stakeholders**. To ensure visibility and access, policies are also printed and framed on each of the floors.

### Quality and Environment Policy

Through which we commit to carry out all activities within a framework that protects the environment. This policy ensures legal compliance and promotes continuous improvement in all processes and services.

### Information Security Policy

Its objective is to protect information assets by ensuring their availability, confidentiality, and integrity, and providing the necessary tools to prevent unauthorized access.

### Human Resources Policy

Focused on attracting the best talent, promoting the professional development of the team and guaranteeing the best occupational health and safety conditions.

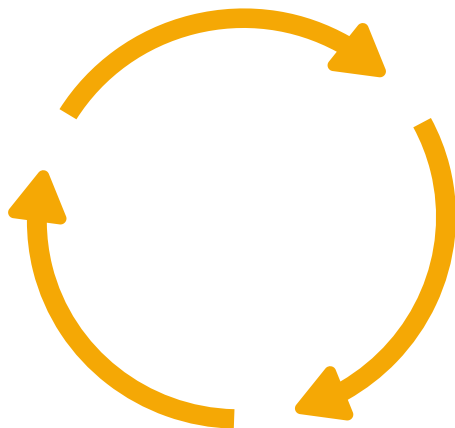
### Compliance policy

It reinforces our integrity and transparency in all operations, guaranteeing the elimination of conduct that violates regulations, corrupt practices, or any other form of crime, as well as misconduct or inappropriate professional conduct.

## Continuous improvement strategy

**Our dedication to continuous improvement is clearly reflected in the maintenance and renovation of various AENOR certifications, demonstrating the focus we place especially on quality, environmental management, information security and sustainable production.**

Currently, we have several certifications that validate and support the effectiveness of our management systems and processes.



Certification	Objective	Date of Acquisition
Quality Management System UNE-EN ISO 9001:2015	Ensure that our processes and services meet the highest quality standards.	2008
Environmental Management System UNE-EN ISO 14001:2015	Controlling the environmental aspects of our processes, as well as compliance with environmental legislation and setting improvement targets.	2008
Information Security Management System UNE-EN ISO 27001:2017	Promote good practices for the protection of information systems against hacker attacks, information leaks or misuse of information.	2010
Certificate of Conformity of Factory Production Control	Validate the quality of the aggregates 0/8mm and 8/40mm	2014
	Validate the quality of the aggregates 0/16mm	2022
Certificate of conformity of CO <sub>2</sub> calculation	Validate that the CO <sub>2</sub> calculation is aligned with the GHG Protocol requirements for 2019, 2020 and 2021.	2022
	Validate that the CO <sub>2</sub> calculation complies with ISO 14064-1:2018 for the years 2022 and 2023.	2024

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To ensure the validity of our certifications, we carry out **various annual audits**, both internal and external. These audits are essential to maintain transparency and provide a detailed analysis of areas of strength, as well as opportunities for improvement that need to be addressed. The results of the 2023 audits reveal that all identified findings have been effectively resolved in a timely and satisfactory manner, with the necessary corrective actions properly implemented.

<b>AENOR</b>
<b>QUALITY MANAGEMENT</b>
ISO 9001

1609/2008

<b>AENOR</b>
<b>ENVIRONMENTAL MANAGEMENT</b>
ISO 14001

0695/2008

<b>AENOR</b>
<b>SECURITY INFORMATION</b>
ISO/IEC 27001

0022/2010

<b>AENOR</b>
<b>CALCULATED CO<sub>2</sub> CARBON FOOTPRINT</b>
ISO 14064-1

0026/2024



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**At MAC Insular, we reaffirm our commitment to promoting sustainable practices that not only seek to protect natural resources, but also strengthen our community and local economy. The achievements highlighted in this report reflect the continuous work, and together with the team, clients, and partners, that we carry out to continue to be a benchmark in the circular management of resources and an agent of positive change in society.**



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# 06

## SCOPE AND METHODOLOGY

We prepared our Sustainability Report assuming a solid commitment to transparency to make our progress known to the company's stakeholders.



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# SCOPE AND METHODOLOGY

**This Sustainability Report of MAC Insular S.L. covers the activities and initiatives carried out during the 2023 fiscal year, between January 1<sup>st</sup> and December 31<sup>st</sup> of that year.**

This annual publication aims to transparently share with our stakeholders the progress and achievements in sustainability, as well as the challenges identified that require greater attention from us.

In the process of preparing this report, we have carefully examined our operations to **comprehensively understand and assess environmental and social impacts** throughout our entire value chain. As for the information reported, it has been necessary to update the calculation of the carbon footprint presented in 2022.

By publishing this document, we seek to reflect the **alignment of our corporate strategy with the Sustainable Development Goals (SDGs)** of the United Nations showing how we contribute through the initiatives carried out.

Likewise, to guarantee a quality report, we have been **guided by GRI indicator standards**, in its most updated version of 2021, in order to ensure the accuracy and rigour of the data provided. However, this report has not been verified by third parties.

For additional inquiries about this Sustainability Report and the information it contains, we invite our readers to contact us via email:



[info@mac-insular.com](mailto:info@mac-insular.com)

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## GRI Index

Content	Location
<b>GRI 2: General Contents 2021</b>	
2-1 Organizational Details.	1.1 The work of Mac Insular.
2-2 Entities included in sustainability reporting.	Scope and methodology.
2-3 Reporting period, frequency, and point of contact.	Scope and methodology.
2-4 Updating Information.	Scope and methodology.
2-5 External Verification.	Scope and methodology.
2-6 Activities, value chain and other business relationships.	1.1 The work of Mac Insular. 4.2. Responsible supply chain.
2-7 Employees.	4.1. Our Team.
2-8 Non-Employee Workers.	At MAC Insular we do not have people in this type of work.
2-9 Governance structure and composition.	5.1 Governance structure.
2-22 Declaration on the Sustainable Development Strategy.	1.2. Focus on sustainability.
2-23 Commitments and policies.	5.2 Ethics and transparency.
2-24 Mainstreaming commitments and policies.	5.2 Ethics and transparency.
2-29 Approach to stakeholder engagement.	1.3. Interaction with our stakeholders.

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<b>GRI 204: Sourcing Practices 2016</b>	
204-1 Proportion of Expenditure on Local Suppliers.	4.2 Responsible supply chain.
<b>GRI 301: Materials 2016</b>	
301-1 Materials Used by Weight or Volume.	3.1. Focus on the circular economy.
<b>GRI 302: Energy 2016</b>	
302-1 Energy Consumption Within the Organization.	3.3. Responsible use of resources.
302-3 Energy Intensity.	3.3. Responsible use of resources.
302-4 Reducing Energy Consumption.	3.3. Responsible use of resources.
<b>GRI 303: Water and effluents 2018</b>	
303-3 Water Extraction.	3.3. Responsible use of resources.
303-5 Water Consumption.	3.3. Responsible use of resources.
<b>GRI 305: Emissions 2016</b>	
305-1 Direct GHG Emissions (Scope 1).	3.2. Emissions reduction strategy.
305-2 Indirect GHG Emissions (Scope 2).	3.2. Emissions reduction strategy.
305-4 GHG Emissions Intensity.	3.2. Emissions reduction strategy.
305-5 GHG Emission Reductions.	3.2. Emissions reduction strategy.



Content	Location
<b>GRI 403: Occupational health and safety 2018</b>	
403-1 Occupational Health and Safety Management System.	4.1. Our Team.
403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety.	4.1. Our Team.
403-5 Occupational Health and Safety Training for Workers.	4.1. Our Team.
403-6 Promotion of workers' health.	4.1. Our Team.
403-9 Workplace Injury.	4.1. Our Team.
<b>GRI 404: Training and education 2016</b>	
404 -2 Employee Upskilling Programs and Transition Assistance Programs.	4.1. Our Team.
<b>GRI 405: Diversity and equal opportunities 2016</b>	
405-1 Diversity of Governing Bodies and Employees.	4.1. Our Team.
<b>GRI 406: Non-discrimination 2016</b>	
406-1 Cases of discrimination and corrective actions taken.	4.1. Our Team.



