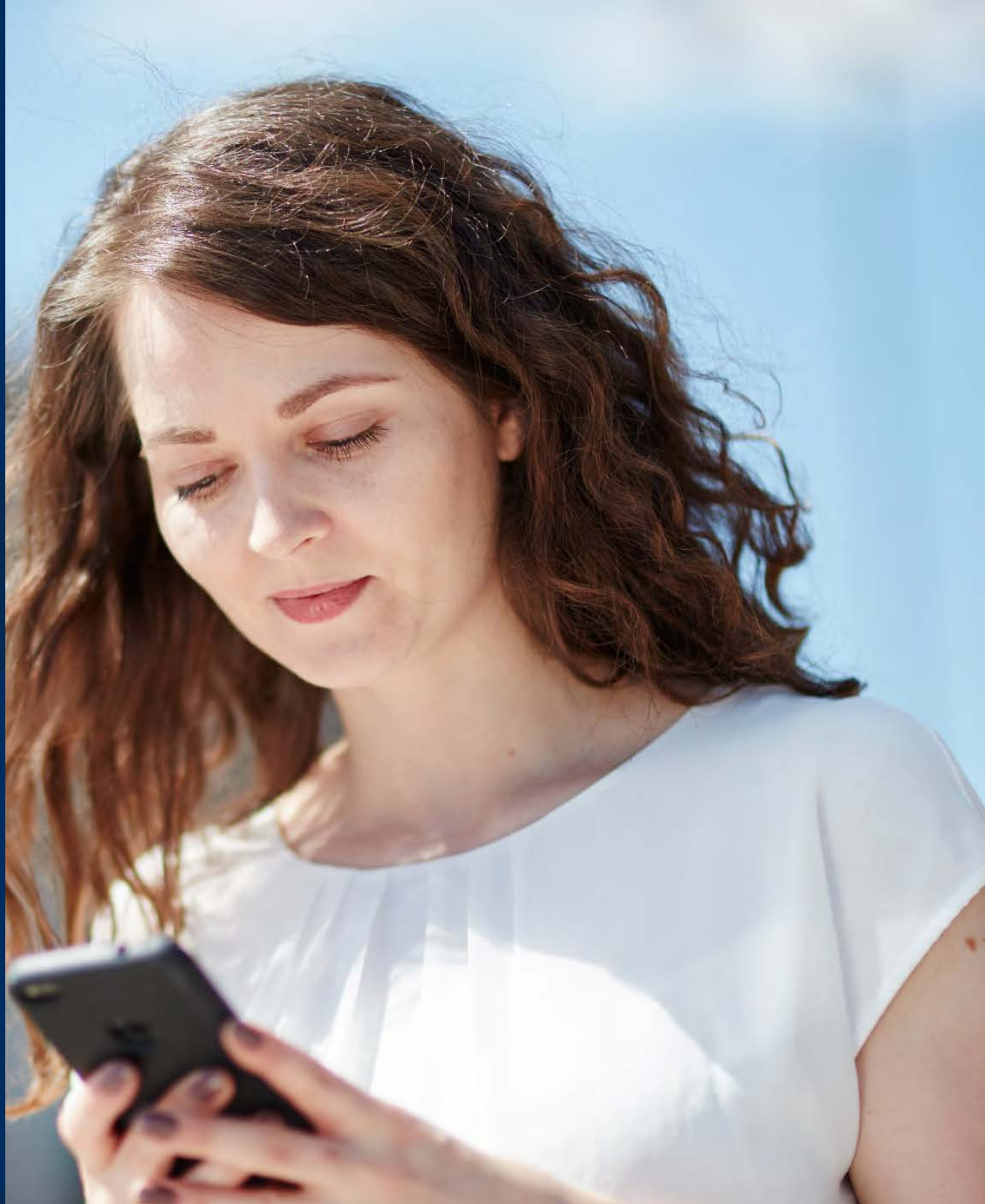


Consolidated Non-financial
Information Statement
2022





BOLSAS Y MERCADOS ESPAÑOLES, SOCIEDAD HOLDING DE MERCADOS Y SISTEMAS FINANCIEROS, S.A. - SOLE-SHAREHOLDER COMPANY - AND COMPANIES THAT MAKE UP THE BOLSAS Y MERCADOS ESPAÑOLES GROUP (2-1)

2022 CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT

Independent Expert Report

The background features a dark blue field with abstract geometric elements. A large, light blue chevron shape points to the right, intersected by a horizontal band of a slightly different shade of blue. In the upper right, there are several overlapping triangles and polygons in various shades of blue, creating a layered, architectural effect.



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INDEPENDENT ASSURANCE REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT

Translation of a report originally issued in Spanish.
In the event of discrepancy, the Spanish - language version prevails

To the Shareholder of Bolsas y Mercados Españoles Sociedad Holding de Mercados y Sistemas Financieros, S.A. - Single Shareholder:

Pursuant to Article 49 of the Spanish Code of Commerce, we have performed a verification, with a limited assurance scope, of the attached Consolidated Non-Financial Information Statement (hereinafter, NFS) for the year ended December 31, 2022, of Bolsas y Mercados Españoles Sociedad Holding de Mercados y Sistemas Financieros, S.A. - Single Shareholder (the Parent Company) and subsidiaries (the Group), which is part of the Group's accompanying consolidated management Report for the year 2022.

The content of the consolidated management Report includes additional information to that required by prevailing mercantile regulations in relation to non-financial information that has not been subject to our verification. In this regard, our assignment has been exclusively limited to the verification of the information shown in section Annex II "Index of contents of Non-Financial information Contents", of the accompanying consolidated NFS.

Responsibility of the Board of Directors

The preparation of the NFS included in the consolidated management Report and its content is the responsibility of the Board of Directors of the Parent Company. The NFS was prepared in accordance with prevailing mercantile legislation and following, as reference, the criteria of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI standards), described as mentioned for each subject in section Annex II "Index of contents of Non-Financial information Contents", of the attached NFS.

The Board of Directors are also responsible for the design, implementation and maintenance of such internal control as they determine is necessary to enable the preparation of an NFS that is free from material misstatement, whether due to fraud or error.

They are further responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the NFS is obtained.

Our independence and quality control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Accountants (including international standards on independence) issued by the International Ethics Standards Board for Accountants (IESBA) that is based on the fundamental principles of professional integrity, objectivity, competence, diligence as well as confidentiality and professional behavior.

Domicilio Social: C/ Raimundo Fernández Villaverde, 65, 28003 Madrid - inscrita en el Registro Mercantil de Madrid, tomo 9.364 general, 6.130 de la sección 3ª del Libro de Sociedades, folio 68, hoja nº 87.690-1, inscripción 1ª. Madrid 9 de Marzo de 1.989. A member firm of Ernst & Young Global Limited.



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Our Firm complies with current international quality standards and thus maintains a quality system that includes documented policies and procedures related to compliance with ethical requirements, professional standards, as well as applicable legal provisions and regulations.

The engagement team consisted of experts in the review of Non-Financial Information and, specifically, in information about economic, social and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. Our review has been performed in accordance with the requirements established in prevailing International Standard on Assurance Engagements 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), the guidelines for verifying Non-Financial Statement, issued by the Spanish Official Register of Auditors of Accounts.

The procedures performed in a limited assurance engagement vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement, and therefore, the level of assurance provided is also lower.

Our work consisted in requesting information from Management, as well as of the various Group units involved in the preparation of the NFS, reviewing the processes for gathering and validating the information included in the NFS, and applying certain analytical procedures and sample review tests as described below:

- ▶ Meeting with Group personnel to know the business model, policies and management approaches applied, the main risks related to these matters and obtain the necessary information for our external review.
- ▶ Analyzing the scope, relevance and integrity of the content included in the NFS for the year 2022 based on the materiality analysis made by the Group's Management and described in section 7 "Report coverage - Double materiality analysis", considering the contents required by current mercantile regulations.
- ▶ Analyzing the processes for gathering and validating the data included in the 2022 NFS.
- ▶ Reviewing the information on the risks, policies and management approaches applied in relation to the material aspects included in the 2022 NFS.
- ▶ Checking, through tests, based on a selection of a sample, the information related to the content of the 2022 NFS and its correct compilation from the data provided by the Group's information sources.
- ▶ Obtaining a representation letter from the Board of Directors and Management.

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Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that NFS of Bolsas y Mercados Españoles Sociedad Holding de Mercados y Sistemas Financieros, S.A. - Single Shareholder and subsidiaries for the year ended December 31, 2022 has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and following, as reference, the criteria of the GRI standards, in accordance with that mentioned for each subject in section Annex II "Index of contents of Non-Financial Information Contents", of the aforementioned consolidated NFS.

Use and distribution

This report has been prepared as required by prevailing mercantile regulations in Spain and may not be suitable for any other purpose or jurisdiction.

ERNST & YOUNG, S.L.

(Signed on the original version in Spanish)

Héctor Martín Díaz

March 1, 2023

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Chairman's Letter (2-22)

Dear reader,

Last year, BME reinforced its commitment to sustainability by assuming as its own the new strategy of the SIX Group, to which it belongs. In 2022, the first sustainability strategy was launched and its implementation began on the right foot, focusing on the areas in which the Group can achieve the greatest possible impact. That is why priority has been given to matters that are in the direct sphere of influence of our activities to act where change is in our hands.

At Group level, the portfolio of linked products and services has been extended to help clients comply with new regulations such as the EU Taxonomy and the Disclosure of Sustainable Finance. Internally, the young talents program has been rolled out globally, improving the share of women in management positions and making progress regarding the goal of ensuring that 25% of executive positions are held by women by the end of 2023.

In the context of sustainability, there is a challenge that concerns us all. It's climate change. The company supports the Paris Climate Agreement and is committed to protecting the climate and fostering the transition to a low-carbon economy that is resilient to climate change. For this reason, last year we committed to achieving Net Zero carbon emissions by 2050. To underline this commitment, SIX signed the Letter of Commitment of the Science Based Targets initiative (SBTi) and will work on further professionalizing the framework for the collection and calculation of environmental data to later establish interim emission reduction targets as part of the global climate strategy.



Jos Dijsselhof. BME Chairman

To advance on the path of sustainability, it is also important to involve employees. To this end, an interactive ESG platform has been developed on the intranet to maintain a continuous dialogue with them on sustainability.

Going forward, the company will focus on the comprehensive application of sustainability management in its core processes, which includes the establishment of a sustainability organization for the entire Group. To start this phase, SIX created the new position of Director of Sustainability from January 2023, who will report directly to the Executive Committee.

I invite you to read more about BME's goals and achievements in terms of sustainability on the following pages. We will continue to inform you regularly of the company's achievements through the website and in our Annual Reports.

Sincerely,

Jos Dijsselhof.



Chief Executive Officer's Letter (2-22)

Dear reader,

It is an honor for me to share with you some reflections on sustainability and its relevance for the company, as well as its impact on the markets in which it operates and on the group of stakeholders with which it interacts. BME's corporate purpose from its origins, to generate financing for economies and well-being for its citizens, is in itself a commitment to sustainability. The fact that the company is part of the Swiss group SIX, which acquired it in 2020, reinforces this commitment and gives it greater relevance, while expanding the scope of its business decisions, since SIX's new sustainability strategy adopted in 2022 also applies to BME.

In 2022, new resources amounting to 6,960 million euros in equity and another 127,794 million euros in fixed income have been channeled to companies through BME markets, which is accompanied by the 252,227 million euros in debt emissions from Public Administrations.

Moreover, in its role as infrastructure for financial markets, BME has made a commitment to become a center for sustainable finance. To this end, it develops ESG products and services that allow issuers, investors and financial intermediaries to advance on the path of sustainability. Part of this activity revolves around its participation in the United Nations Sustainable Stock Exchanges initiative, of which it has been a member since 2015. This commitment is reflected in its involvement in different working groups, support for the Sustainable Development Goals of the 2030 Agenda and the organization of symposiums such as the Ringing the Bell for Gender Equality held in March or the Ringing the Bell for Financial Education in October. Furthermore, the training offer provided by the BME Institute has been completed through an alliance with the Mexican Stock Exchange aimed at promoting financial literacy in both countries.



Javier Hernani. Chief Executive Officer of BME

In this area, of note is the significant contribution through green, social and sustainable bonds that are traded on BME's fixed income markets. A particularly considerable volume in the climate of interest rate rises in which it occurred. Another of the ways of promoting sustainability originates from the management of ESG indices, including the IBEX FTSE4Good® and the IBEX Gender Equality®, whose composition this year has already undergone its first review, which has resulted in the incorporation of 17 new companies that meet gender equality criteria.

Also, as a business organization, BME dedicates efforts and resources to contributing to the decarbonization of the Planet by reducing its environmental footprint. It also collaborates with non-profit organizations, offers equal opportunities to its employees and complies with a transparent and responsible policy with its suppliers. Additionally, it has complied with the Code of Best Tax Practices since 2010 and has been a collaborating entity of the United Nations Global Compact since 2011.

Since 2007, BME has provided its Stakeholders with an Annual Corporate Social Responsibility Report which, since 2018, has been known as the Consolidated Non-Financial Information Statement. This report, which has been prepared based on the international Global Reporting Initiative (GRI)* standards and Law 11/2018 of 28 December, aims to present the impact generated by the activities of the BME group and its companies in the area of sustainability.

The contents of this Report have been prepared following a materiality analysis, according to which transparency, diversity and inclusion and contribution to society are the aspects with the greatest impact on the company's ability to carry out its activities.

Sincerely,

Javier Hernani.



(*) Global Reporting Initiative (GRI) is a non-governmental organization whose objective is to promote sustainability reports to improve their quality, rigor and usefulness through the implementation of the triple bottom line: environmental, social and economic. For these purposes, GRI publishes a methodology to prepare sustainability reports, the current version of which is the GRI Content Index, which allows companies to increase transparency in terms of sustainability, as well as comparability between reports.

1. Get to know BME

The background features a dark blue field with abstract geometric elements. On the right side, there are several overlapping chevron and triangular shapes in varying shades of blue and grey, creating a sense of depth and movement. A prominent light blue chevron shape points towards the right, intersecting with other darker blue and grey shapes.

Get to know BME. (2-1, 2-6, 2-23, 2-24)

Bolsas y Mercados Españoles (hereinafter, BME), a SIX Group company (hereinafter, SIX), is the operator of all the securities markets and financial systems in Spain. Since their inception, both BME and SIX have been a benchmark in the sector in terms of solvency, efficiency and profitability.

BME offers a wide range of products, services and trading systems based on stable and advanced technology developed in-house. Likewise, it offers access to global markets to issuers, intermediaries and investors both in Spain and internationally, with clients in Europe, America and Africa.

One of the company's strengths is based on its diversification, which is reflected in its organization around three business areas that offer a wide variety of services at the highest level. The areas are: Exchanges (Equity, Fixed Income, Derivatives and Market Data), Securities Services (Clearing and Settlement) and Financial Information.

Main strengths of BME.



**Solid and highly-profitable
business model**



**Long-lasting and firm
relationships with
major clients**



**State-of-the-art, efficient
and reliable technology**



Highly-qualified staff



Solid and trusted brand

In the same way, BME assumes the commitment to be a benchmark for the economy of Spanish and Latin American companies, through Latibex, offering these companies notoriety and prestige and a stable market in which to finance themselves.



MISSION AND OBJECTIVES

BME's mission is to be the benchmark for financial markets and systems in Spain, always seeking excellence in service quality and innovation in markets and services, granting value to society and the market.

BME's main objective is to place the client at the center of all corporate decisions and maximize the relationship with them so that, at today's date, excellence and the provision of the best service are the differentiating elements and the most recognizable hallmark of BME's identity.

Likewise, BME promotes the significant increase in its revenues through organic and inorganic growth, the increase in geographical diversification and services, the strengthening of BME's solid business model, adapting it to the new environment, and *customer equity*.



DIFFERENTIAL VALUES

BME is a benchmark in the sector in terms of solvency, efficiency and profitability. BME is also a recognized company in terms of impartiality, transparency and protection, a dynamic and modern company that is committed to customer service, innovation and development, using its own technology that has been exported to various countries.

Main figures for BME in 2022. (2-6)

479,716 thousand euros (+12% vs 2021) Economic valuation of the company	293,129 thousand euros (+19% vs 2021) Economic value distributed to stakeholders	449 t of CO ₂ (-79% vs. 2021) Scope 1+2
1,248 thousand euros (-1% vs 2021) Sustainability investments	912 employees (+13% vs. 2021) Total workforce	37% (+4 pp vs 2021) of senior management and middle management are women

Summary of the main milestones for the 2022 financial year.

100% integration of REGIS-TR at SIX through Iberclear.

SIX fully integrates REGIS-TR into BME's business portfolio after successfully completing the acquisition of 50% of the business controlled by Clearstream. REGIS-TR is a European transaction registry that complements SIX's service offering and has great potential for future growth. For this reason, SIX has promoted a new phase of business expansion through the integration and development of REGIS-TR services, becoming the leading provider of this type of service for clients throughout Europe.

OPDenenergy IPO.

The renewable energy company has diversified its sources of financing and has found sufficient resources to strengthen its capital structure. The diversification of financing sources through the companies' stock markets allows companies to find resources to develop their plans with an adequate capital structure. Opdenenergy's listing on the stock market is yet another example of the rise of sustainable finance.

BME and the Mexican Stock Exchange reach an agreement on Financial Education.

The BME Institute and the Escuela de Bolsa Mexicana have shared their educational offer, offering Investor Relations training programs and virtual conferences to students from Spain and Mexico. The objective of the alliance is to facilitate access to training on finance and the stock market for citizens, promote sustainability and sustainable finance, and deepen the ESG strategy of both organizations. Thanks to these training programs, students acquire the necessary tools to manage their finances responsibly and on an informed basis. In this regard, the alliance between BME and the Mexican Stock Exchange reflects the commitment of both entities to improve the financial literacy of citizens.

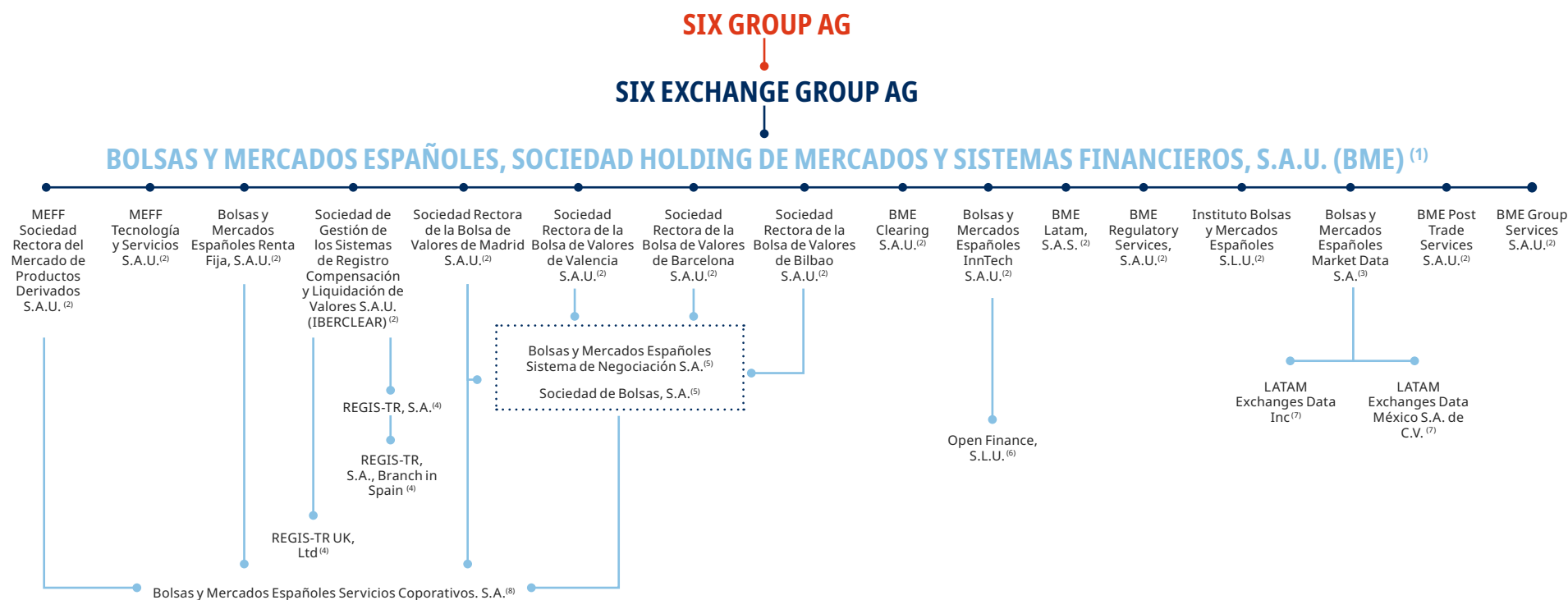
BME, as part of SIX, is positioned as a pioneer in the adoption of SBTi in the sector. (3-3)

As an integral part of SIX's ESG strategy, the entity has committed itself to achieving net zero emissions by 2050. To enhance this commitment and to ensure achievement, the organization has signed up to the Science-Based Targets Initiative (Science Based Target Initiative, SBTi), thus ensuring that its emission reduction targets are in line with the Paris Agreement.

Launch of the first digital bond.

BME has led and managed the first issue in Spain of a bond listed on a regulated market and registered in blockchain technology, to accelerate the use of this technology. In this regard, BME has demonstrated its innovative spirit and its desire to digitize and modernize the financial market. BME, through Iberclear, BBVA and the Inter-American Development Bank (IDB), has worked on the development of a blockchain platform that allows the registration, secondary trading and life cycle management of a bond issued on a regulated market. This pilot reduces the cost and time of issuance, which opens opportunities for smaller issuers and less developed economies. In this way, this platform could serve as the basis for future issuances both in Spain and in Latin America and the Caribbean, which could have a high transformative economic and social impact, since it could lead to an expansion of the capital markets, making it accessible to small investors.

Corporate structure of the BME Group and holdings in other companies. Geographical area of action. (2-1, 2-2, 2-6)



(1) SIX GROUP AG holds a 100% stake in the share capital of BME.

(2) BME holds a 100% stake in the share capital of MEFF Sociedad Rectora del Mercado de Productos Derivados, S.A.U., MEFF Tecnología y Servicios, S.A.U., Bolsas y Mercados Españoles Renta Fija, S.A.U., IBERCLEAR, Sociedad Rectora de la Bolsa de Valores de Madrid, S.A.U., Sociedad Rectora de la Bolsa de Valores de Valencia, S.A.U., Sociedad Rectora de la Bolsa de Valores de Barcelona, S.A.U., Sociedad Rectora de la Bolsa de Valores de Bilbao, S.A.U., BME Clearing, S.A.U., Bolsas y Mercados Españoles InnTech, S.A.U., BME Regulatory Services, S.A.U., Instituto Bolsas y Mercados Españoles, S.L.U. and BME Post Trade Services, S.A.U.

(3) BME, MEFF Sociedad Rectora del Mercado de Productos Derivados, S.A.U., Bolsas y Mercados Españoles Renta Fija, S.A.U., Sociedad Rectora de la Bolsa de Valores de Madrid, S.A.U., Sociedad Rectora de la Bolsa de Valores de Barcelona, S.A.U., Sociedad Rectora de la Bolsa de Valores de Bilbao, S.A.U., Sociedad Rectora de la Bolsa de Valores de Valencia, S.A.U. and Sociedad de Bolsas, S.A., respectively, hold a participation of 49.71 per 100, 7.77 per 100, 0.14 per 100,

10.09 per 100, 9.93 per 100, 9.93 per 100, 9.93 per 100 and 2.5 per 100 of the share capital of Bolsas y Mercados Españoles Market Data, S.A.

(4) IBERCLEAR holds a 50% stake in the share capital of REGIS-TR UK Ltd and REGIS-TR Soci t  Anonyme, a company that set up a branch in Spain.

(5) Sociedad Rectora de la Bolsa de Valores de Madrid, S.A.U., Sociedad Rectora de la Bolsa de Valores de Valencia, S.A.U., Sociedad Rectora de la Bolsa de Valores de Barcelona, S.A.U. and Sociedad Rectora de la Bolsa de Valores de Bilbao, S.A.U. hold a stake 25 percent in the companies Bolsas y Mercados Espa oles Sistemas de Negociaci n, SA and Sociedad de Bolsas, SA

(6) Bolsas y Mercados Espa oles InnTech, S.A.U. holds a 100% stake in the share capital of BME Latam, S.A.S., and Open Finance S.L.U.

(7) Bolsas y Mercados Espa oles Market Data, S.A. holds a stake equal to 51 percent and 49 percent in the capital stock of LATAM Exchanges Data Inc. and LATAM Exchanges Data M xico S.A. de C.V., respectively.

(8) MEFF Sociedad Rectora del Mercado de Productos Derivados, S.A.U., Bolsas y Mercados Espa oles Renta Fija, S.A.U., IBERCLEAR, Sociedad Rectora de la Bolsa de Valores de Madrid, S.A.U. and Sociedad de Bolsas, S.A. hold, respectively, a stake in the 11 per 100, 9 per 100, 21 per 100, 48 per 100 and 11 per 100 of the company Bolsas y Mercados Espa oles Servicios Corporativos, S.A.

Social participations in governing companies of Latin American financial markets, the energy market and others in the financial sector at December 31, 2022.

7.80 %	0.99 %	5.65 %	5 %	11.27 %
Central Counterparty Risk Chamber of Colombia, S.A. through BME.	Bolsa Mexicana de Valores, S.A. de Capital Variable through BME.	Operator of Mercado Ibérico de Energía – Polo Español, S.A. (OMEL) through BME Inntech.	OMIP Operador do Mercado Ibérico (Portugal), SGPS, S.A. through BME.	Noster Finance, S.L. (Finect) through BME.

BME, operator of all securities markets and financial systems in Spain, mainly carries out its activity in this country, in the European Union, in Switzerland and in Latin America, in Colombia, Mexico, Chile, Panama and Costa Rica.

The registered and operational headquarters of BME and of all Group companies (with the exception of REGIS-TR, S.A., REGIS-TR UK, Ltd, BME Latam S.A.S., LATAM Exchanges Data Inc -hereinafter LED- and LATAM Exchanges Data México S.A. of C.V. -hereinafter LED México-) are located in Spain, with BME's headquarters in Madrid, at Plaza de la Lealtad 1, and the organization's main operational headquarters in Las Rozas (Madrid), at Calle Tramontana 2bis. The corporate operations carried out during the financial year 2022 have not led to changes in the registered office or in the operational headquarters of BME. (2-1)








Business model.

The SIX business model is organized through four units that are described below: Exchanges, Securities Services, Financial Information and Banking Services.

Business unit	Description
Exchanges:	It is made up of the Swiss Stock Exchange (base of the Swiss financial center that carries out its functions through <i>Global Sales & Relationship Management, Primary Markets, Products, Trading Operations and Change Delivery</i>); BME Exchange (nucleus of the Spanish fixed income and equity financial market); MEFF (official market for options and financial futures in Spain); <i>SIX Digital Exchange</i> (digital marketplace infrastructure offering an integrated end-to-end trading, settlement and custody service for digital assets); and <i>Business Management & Services</i> (covering the quality control of projects related to this trading unit).
Securities Services:	This Unit is responsible for providing post-trading services for SIX to increase efficiency, quality and innovation throughout the post-trading value chain.
Financial Information:	Provides value-added data and services to the wealth and asset management industry (Content and Product Management -Strategic Transformation-); acquires, collects, aggregates, enriches and delivers financial data (Client and Data Operations); coordinates with the corresponding group functions in financial, risk, governance and compliance matters (<i>Global Business Management</i>); manages the accounts and sales of products and services of this business unit (Sales -Key account management-); and provides high-performance technology solutions with innovation to transform the financial industry.
Banking Services:	It operates, develops and digitalizes corporate and private payments for the Swiss financial center through IT management, products and solutions, enterprise risk management, and strategic and business development.

Each of these units, with the exception of *Banking Services*, have their equivalent at BME, as shown in the following diagram, which schematically reflects the structure of BME's business model, based on SIX's business units described above. In addition to the business units, BME, through the BME Institute, attaches special importance to

training activity since it makes it easier for end users and clients to have the necessary and sufficient knowledge at their disposal to attain their objectives with the greatest guarantees, transparency and security contributing, in turn, to strengthening the Group's activity.

Business Units	Value Chain		Description	Sector Bodies / Markets and Systems / BME Group Companies
Exchanges:	Markets	 Equity	Contracting of stock assets through electronic means (Stock Market Interconnection System) or floor trading, as well as admission and permanence services to issuers on equity markets. Trading Solutions.	Madrid Stock Exchange, Barcelona Stock Exchange, Bilbao Stock Exchange, Valencia Stock Exchange, Sociedad de Bolsas, BME Growth, Latibex, Pre-Market Environment
		 Fixed Income	Contracting of private fixed income securities and public debt, as well as admission and permanence services to issuers on private fixed income markets.	AIAF, SENAF, MARF, Barcelona Stock Exchange, Bilbao Stock Exchange, Valencia Stock Exchange
		 Derivatives	Trading of derivatives through electronic means.	MEFF
	Market Data	 Market Data	Primary information, index use licenses and other related matters; access and connectivity and regulatory compliance services.	BME Market Data, BME Regulatory Services
Securities Services:	Post-Hiring	 Clearing	Equity clearing and central counterparty activities, financial derivatives, public debt repos, interest rate derivatives, and derivative electricity and gas instruments.	BME Clearing
		 Settlement and Registration	Registration and settlement of equity, private fixed income and public debt operations. Shareholder Registry Book Services, Services to issuers' agents, RENADE, Post-trading auxiliary services and Trade Repositories.	Iberclear, Renade, REGIS-TR
Financial Information:	Value added services	 Value added services	Technological innovation, regulatory and financial information services. IA service.	BME Inntech, Openfinance

To guarantee success in the deployment of this business model, BME needs to rely on a series of pillars such as its human team, its capacity for innovation and technological development or its integrity in operation, always trying to maximize its contribution to society and protect the environment.

Likewise, **this business model allows BME to be an important part of the engine of the Spanish economy** to which it contributes, among others, through investments, the payment of taxes or the generation of quality employment. In this regard, in 2022, the company generated 348 million euros, of which it has distributed 292 million euros, 84%, among its stakeholders.

ECONOMIC VALUE GENERATED, DISTRIBUTED AND RETAINED. (201-1) (THOUSANDS OF EUROS)⁽¹⁾

	2021 ⁽⁴⁾	2022
Economic Value Generated	282,063	347,858
Revenue	274,712	288,006
Other net gains and losses ⁽²⁾	7,351	59,852
Distributed Economic Value	229,895	293,129
Operating costs	38,779	44,324
Personal expenses	73,676	80,597
Dividends	75,254	122,078
Income tax and other taxes ⁽³⁾	41,294	45,353
Associations, donations and other investments to the community	892	777
Retained Economic Value (undistributed profit)	53,059	55,506
Reserves	37,284	41,920
Amortization and depreciation	15,775	13,586

(1) The revenue balance for 2021 and 2022 includes revenue after deducting the "direct variable costs of operations", whose inclusion in the consolidated income statement after the income headings as a reduction thereof, is imposed by Circular 5/2016 of July 27 of the CNMV, on accounting standards, statements of reserved and public information and financial statements.

(2) Includes the work carried out by the company for its assets, other operating income, the result of entities accounted for using the equity method and the financial profit/(loss) less the result attributed to minority interests.

(3) Exclusively includes the expense for Income Tax and other taxes recognized in the year.

(4) The data for 2021 were recalculated following their restatement in 2022.

Contribution to the stability of the economy.

Financial markets have a marked social function since their inception, since their *raison d'être* is to channel resources for the growth of companies and, therefore, of the economy as a whole, to the benefit of society. A stable economy is synonymous of market confidence, economic growth and job protection on generating a more predictable economic climate with a low volatility of economic variables.

As a key figure in the management of the central infrastructure of financial markets and systems in Spain, **BME contributes to the security, stability and innovation capacity of the country's economy thanks to its solid experience** that allows it to manage the Spanish financial market in a safe, stable, regulated and competitive manner. To meet this commitment, BME guarantees an efficient technological infrastructure that works without interruptions, so innovation, digitization and cybersecurity are three essential issues in this context.

Additionally, **BME contributes to the stability of the country's economy through the financial training that it offers to the sector and society in general**, by helping citizens take responsible decisions, being aware of the consequences and impact of such decisions.

Lastly, BME contributes to the economy's stability thanks to its membership and participation in significant organizations that promote the sustainable development of the Spanish financial center.

Support for SMEs and startups.

BME's contribution to financial markets and systems is not limited to providing stability and security, rather also growth and development of the business fabric.

Spain is characterized by being a country of small and medium-sized companies, which play a vital role in our economy, with more than 99% of Spanish companies being SMEs that employ 80% of the workforce in our country and represent 65% of the Spanish GDP.

In this context, **BME Growth and the Alternative Fixed Income Market (MARF) are presented as an opportunity to cover the financing needs of small and medium-**

sized Spanish companies, as a boost to improve their visibility and reputation and as a channel to facilitate access to capital for companies to finance, develop and expand their business models. Throughout 2022, 15 companies joined BME Growth.

BME, as a promoter of these companies, offers you the comprehensive solution BME4Companies created by BME, which allows business managers to take advantage of the benefits of the stock markets through a wide competitive offering of services, as well as with the Pre-Market Environment, a BME initiative that consists of two segments, the initial one for startups and the growth segment for companies with a longer history and whose objective is to facilitate the access of small and medium-sized companies to the capital markets and help them in the search for new investors.

Moreover, it should be noted that in 2021 the sandbox (controlled testing space) of the Ministry of Economic Affairs and Digital Transformation, admitted a BME platform to finance SMEs with blockchain technology. This project proposes the creation of a platform that facilitates the financing of SMEs through the issuance of instruments represented in the form of digital assets, which would be complemented by the rest of the options offered by BME to finance small and medium-sized companies. Work continued on this project in 2022.

In 2022, BME held its 18th edition of the Medcap Forum, which was attended by numerous small- and medium-sized companies. At this event, companies have private meetings and Discovery meetings with the more than 150 investors present at the Forum, and panels are given on expectations and solutions for an efficient ESG strategy for companies and investors, fixed income issuance as an ally for financing businesses and the challenge of the energy transition for companies.

Additionally, BME has participated for yet another year, together with the Spanish Confederation of Small and Medium-sized Enterprises, in the CEPYME 500 project, aimed at boosting growth and promoting the downsizing of the 500 SMEs that lead business growth in Spain.






BME stakeholders. (2-16, 2-29)

BME has identified four priority stakeholders for the Company and its activities, which are the users of the services it provides, its own employees, its service providers and society in general.

In order to strengthen a constructive relationship with its stakeholders, BME maintains the communication channels that allow the Company to respond to their expectations. BME focuses the frequency in the relationship with its main stakeholders according to the needs of the business. Likewise, BME maintains a specialized website on sustainability and non-financial information on the Company and its Group on its corporate website.

EMPLOYEES

Means used by BME to interact with Employees:

- Corporate website: www.bolsasymercados.es.
- Social networks     
- Intranet and online Human Resources.
- Email.
- Telephone Assistance for Consultations by Human Resources.
- Internal Communications.
- Representation Bodies.
- Technical Committees derived from the Collective Agreement.
- Corporate Publications (Press Release).

Aspects of BME that most interest Employees:

- Work-life balance.
- Diversity and equal opportunities.
- Fringe benefits.
- Training.
- Professional promotion.
- Salary policy and working conditions.

Means used by BME to interact with the Company:

- Participation in national and international institutions.
- Financial Education Day.
- Collaboration with universities and academic associations.
- BME digital editions and sponsorship of publications.
- Training and informative activity.
- Support for SMEs and startups.
- Corporate website: www.bolsasymercados.es
- Guided tours of the Company's facilities.
- Participation in cultural organizations and foundations.

Aspects of BME that most interest the Company:

- Financial training.
- Financial sponsorship and prizes promoted.
- Financial disclosure activity.
- Cultural activities and social action.
- Environmental policy and greenhouse gas emissions.

SOCIETY

SUPPLIERS

Means used by BME to interact with Suppliers:






- Corporate website www.bolsasymercados.es
- Attention to queries and claims.
- Meetings with suppliers.
- Estimate request.
- Formal commitment from suppliers.
- Initial evaluation of suppliers and proposals.
- Order evaluation.

Aspects of BME that most interest Suppliers:

- Average term of payment to suppliers.
- Purchase volume.
- Approval, evaluation and monitoring of Suppliers and orders.
- Quality standards for goods and services required by BME.



Means used by BME to interact with Users:





- Investor protector.
- Websites of the BME Group companies.
- Social networks:     
- Telephone and email service for Business Units.
- Press releases and documents of interest.
- Articles and other publications.
- Forums and Training Symposiums.
- Commissions and technical committees.
- Collaboration with institutions and associations.
- Visit to the Company's facilities.

Aspects of BME that most interest Users:

- New services and products.
- Certificates of service quality provided.
- Efficiency and diversification in the business model.
- Ethics and transparency.
- Protection and privacy of users.
- User Training.

The Board of Directors, through the approval of this report, includes those significant issues that have arisen in the relationship and communication of the Company with its stakeholders and the departments involved in its relationship with them. In particular, this consolidated non-financial information statement has been prepared based on the analysis previously carried out, in which the most significant aspects for the Company and its stakeholders were identified, addressing, among others, economic, social and environmental issues.

VALUE GENERATED BY BME FOR ITS STAKEHOLDERS.

 <p>Society</p>	<p>It constitutes a channel of financing and liquidity for companies, fosters the trust of society in the financial system, guaranteeing the proper functioning of the markets, and assumes the commitment to be a leading benchmark in the economy of Spanish companies and, through Latibex, of Latin American companies.</p>
 <p>Users</p>	<p>It offers its users a wide range of products, services and systems, based on a stable and self-developed technology that adapts to their needs. BME also provides access to global markets of issuers, intermediaries and investors both in Spain and abroad, with clients in Europe, America and Africa.</p>
 <p>Employees</p>	<p>It promotes the professional and personal development of its employees through the ongoing improvement of the services and activities provided to them, its training programs and professional development.</p>
 <p>Suppliers</p>	<p>It generates business among its suppliers, in general, based locally.</p>

National and international initiatives in which BME participates. (2-28)

Sustainable Stock Exchanges (SSE) of the United Nations (Partner Exchange since 2015)

This initiative aims to improve performance in ESG matters and to promote sustainable investments, favoring collaboration between competent international investors, companies, regulators and organizations in this field. In this regard, it positions itself as a global platform that aims to offer the necessary tools to maximize the role of responsible investment in sustainable development.

Pursuant to the aforementioned commitment, BME promotes among issuers of securities and new companies listed on the markets and systems managed by BME, the importance of reporting environmental, social and corporate governance non-financial information in their reports, as well as the issuance of bonds linked to sustainability.

United Nations Global Compact (complied with since 2011)

This initiative aims to promote business sustainability through the implementation of 10 Universal Principles of conduct and action in matters of Human Rights and Business, labor standards, the environment and the fight against corruption, in the strategy and daily operations of all types of entities and thus to promote the attainment of the Sustainable Development Goals.

BME fulfills its essential responsibilities in the areas of human rights, labor, the environment and anti-corruption by incorporating the principles of the Global Compact into its strategies, policies and procedures, and by establishing a culture of business integrity.

Code of Best Tax Practices (CGTP) (complied with since 2010)

The purpose of this Code is to promote a cooperative relationship between the Tax Agency and the BME Group companies that comply with it, based on the principles of transparency, mutual trust, good faith and loyalty between the parties.

Practically all the BME Group companies domiciled in Spain individually comply with the CGTP.

Sustainability strategy. (2-22)

The increase in recent years in extreme environmental phenomena, humanitarian crises and social instability are causing a change in trend in global concerns and an increase in sensitivity toward issues that are not purely financial (such as transparency, climate change, risks in the value chain, compliance with the Sustainable Development Goals, etc.), posing new challenges and demands on companies. Taking an active role in understanding and managing these issues is no longer voluntary, rather a key factor in ensuring the long-term profitability, success and even survival of organizations.

In this context, SIX began to develop in 2021, and continues to develop in 2022, its new sustainability strategy that will serve as a roadmap to define the Group's path when addressing environmental, social and governance issues. This plan is based on three pillars identified as a result of the materiality analysis, which defines the most significant aspects for the SIX Group and its stakeholders. For more details in this regard, see section "7. Report coverage".

These three pillars are:

- SIX as a financial markets infrastructure.
- SIX as a supplier of ESG products.
- SIX as a good corporate citizen.



SIX AS A FINANCIAL MARKETS INFRASTRUCTURE

Simplifies and supports issuer disclosure: SIX forms an integral part in promoting the harmonization of sustainability standards in all its jurisprudence.

Increases transparency for investors: SIX creates transparency around ESG factors relating to financial products and issuers.



SIX AS A SUPPLIER OF ESG PRODUCTS

Helps to navigate in the jungle: SIX provides tools to navigate in the changing sustainability climate by addressing new regulations and improving your product portfolio.

Progresses in the financial value chain: SIX creates new products and services to address sustainability goals throughout the entire value chain.

Builds a sustainability platform: SIX builds platforms that improve others to work on sustainability goals.



SIX AS A GOOD CORPORATE CITIZEN

Is an attractive employer: SIX invests in favoring a work environment adapted to an increasingly diverse and inclusive workforce in order to maintain and retain the talent of its workers.

Reduces the carbon footprint: SIX is working to obtain a zero carbon footprint before 2050.

Continues to be a trusted partner: SIX guarantees credibility and compliance with ESG regulatory standards (for example, it is a member of SBTi).

Contributes to financial education: SIX promotes financial education and knowledge, which supports and contributes to the stability of the economy.

Sustainability strategy

SIX plays an essential role as a market infrastructure and service provider. Our position as the link between financial markets and companies allows us to help shape the transition to a sustainable economy.



For each of these pillars, a series of goals have been defined that aim to attain the global objective of accelerating the change toward a more sustainable future by supporting financial market participants in the allocation of capital and ESG commitments creating, in turn, value for clients and users, the economic environment, society and the planet.

BME as a center for sustainable finance

The increase in the awareness of society with respect to the environmental and social issues mentioned above has impregnated the business fabric in the same way. We are at a point in which the financial system is transforming toward its most sustainable aspect, where investors and companies play a crucial role in accelerating the transition toward a more sustainable economy, seeking to focus their investments on assets that contribute positively to that transition.

BME, aware of this great opportunity that contributes to the prosperity of the economy and the well-being of citizens, seeks to position itself as a facilitator and benchmark in this area in Spain, **promoting the large-scale development of sustainable financing**, not only as a manager of the capital markets but also as a company.

As a manager of the financial markets, BME is the natural habitat for the development of sustainable finance in any of its forms, from investing with socially responsible criteria in Equity, thanks to the FTSE4Good IBEX indices[®] and IBEX Gender Equality[®], to the development of bonds with ESG criteria, in which BME is positioned as a global benchmark in terms of emission volume.

As a company, BME complies with the most demanding sustainability standards, promotes sustainable events, promotes financial culture and participates in national and international initiatives such as the Global Compact or the Sustainable Stock Exchanges, the Spanish Observatory for Sustainable Financing (OFISO) or "Finances for Everybody", which seek to promote sustainability and good corporate governance.

Thus, **BME views sustainable finance as a strategic growth opportunity that will maximize the positive social and environmental impacts derived from the financial sector**, maintaining the same levels of reliability, quality and transparency that characterize BME's activities.

**BME promotes
sustainable
financing on
a large scale as
a manager of the
capital markets**



2. Responsible governance



BME, as the management company for the Spanish financial markets and systems, must be an example for companies, issuers and investors in terms of good governance, transparency, ethics and regulatory compliance. In this regard, BME not only has the necessary tools to do so, but it also adopts these issues as part of its nature and applies them throughout its value chain.

In all its activities, **BME is supported by a responsible management framework**, which comprises all the corporate codes, policies and procedures that define the lines of action of all the professionals who act on behalf of the Company. This responsible management framework has been harmonized with SIX's compliance policies, procedures and tools from the date of integration of both companies until this year 2022, when this process has ended.

The BME Group and responsible management in figures.



Composition of the Board of Directors



1/3 of independent directors



1/3 women



No significant legal proceedings for unfair competition practices

Responsible management within the BME Group is based on three critical axes that will be detailed below: compliance and alignment with the good corporate governance best practices, a firm commitment to ethical and transparent management and, lastly, adequate risk management that will strengthen the resilience of the business in the long term.

2.1. GOOD CORPORATE GOVERNANCE.

A) BME's governance bodies. (2-9, 2-11, 405-1)

At December 31, 2022, the Board of Directors, the Company's highest governance and administrative body, comprised six members of recognized capacity, honor and independent criteria.

The professional backgrounds of the members of the Board of Directors, which are available on the corporate website www.bolsasymercados.es, detail the positions and activities they carry out at BME Group companies and other non-Group companies. The directors classified as external proprietary directors, who account for 50% of the directors, represent the sole legal entity shareholder, which holds a 100% stake in the Company's share capital, SIX Group AG. (2-13)

COMPOSITION OF THE BOARD OF DIRECTORS AT DECEMBER 31, 2022.

Directors	Board position	Character	Seniority on the Board	Audit and Risks Committee	Appointments and Remunerations Committee
Mr. Jos Dijsselhof	Chairman	External proprietary	18.06.2020	-	Director
Mr. David María Jiménez-Blanco Carrillo de Albornoz	Deputy Chairman	External independent	26.04.2018	Director	Chairman
Mr. Javier Hernani Burzako	Chief Executive Officer	Executive	27.04.2017	-	-
Ms. Marion Leslie	Director	Director	30.07.2020	-	-
Ms. Belén Romana García	Director	Director	30.07.2020	Chairwoman	Director
Mr. Daniel Schmucki	Director	External proprietary	18.06.2020	Director	-

Secretary of the Board and of the Committees: Mr. Luis Maria Cazorla Prieto,
Vice-Secretary of the Board and of the Committees: Ms. Cristina Bajo Martinez

BME DIRECTORS BY GENDER AND AGE AT DECEMBER 31 OF EACH YEAR.

	2021	2022
Women	2	2
Men	4	4
< 30	0	0
30 - 50	0	0
> 50	6	6

In terms of diversity, 33% of BME's Board of Directors is female, which is in line with its best corporate governance practices.

The delegated committees of the governance body include the Appointments and Remunerations Committee and the Audit and Risk Committee, which is entrusted, among others, with assessing matters related to the Company's non-financial risks, including operational, technological, legal, social, environmental, political and reputational risks, as well as with coordinating the process of reporting non-financial information. (2-13)

In 2022, no specific anti-corruption training was given to the members of BME's Board of Directors. However, BME's directors receive ongoing training through the meetings of the Board of Directors and its delegated Committees, at which the most significant issues for the Company are addressed from a financial and non-financial point of view. (205-2)

For more information on corporate governance, you can visit the "Corporate Information" section of the BME website.

B) Organization of BME.

BME's Board of Directors delegates the executive management of the businesses to the Management Committee, which guarantees coordination between the business units and corporate areas, as well as the activities carried out at the Group. Additionally, it is the responsibility of the Management Committee to promote, direct and supervise those matters of special importance for the Company.

Within this Committee there is the figure of the Chief Executive Officer, who is the chief executive of BME and who is responsible for the management of the Company's ordinary business, with the highest executive functions and the members of the Management Committee, which is hierarchically answerable to the Chief Executive Officer. (2-11)

MANAGEMENT COMMITTEE AT DECEMBER 31, 2022. ⁽¹⁾

Ms. Marta Bartolomé Yllera (Chief Financial Officer)

Ms. Beatriz Alonso-Majagranzas Cenamor (Director of Markets and Market Data) ⁽²⁾

Mr. José Manuel Ortiz Repiso Jiménez (Clearing Director)

Mr. Jesús Benito Naveira (Director of Settlement and Registration)

Ms. Berta Ares Lombán (Director of Value Added Services)

Mr.. Ignacio Olivares Blanco (Legal Advisory Director)

Mr. Arturo Merino Ginés (Technology Director)

Mr. Pablo Malumbres Muguerza (Corporate Communication and Public Affairs Director)

Mr. Jorge Yzaguirre Scharfhausen (Deputy Director of the SIX Securities Services Business Unit)

Mr. Luis García Berral (Human Resources Director) ⁽²⁾

(1) Mr. Javier Hernani Burzako, Chief Executive Officer and chief executive of BME, heads the Management Committee.

(2) They regularly attend the meetings of the Management Committee.

MEMBERS OF THE BME MANAGEMENT COMMITTEE BY GENDER AND AGE AT DECEMBER 31 OF EACH YEAR.

	2021	2022
Women	2	2
Men	8	8
< 30	0	0
30 - 50	5	5
> 50	3	3

C) Remuneration of the Board of Directors and Senior Management of BME. (2-19, 2-20)

The remuneration of the directors and the remuneration of are determined respectively by BME's Directors' Remuneration Policy and the BME Group's Remuneration Policy.

The Directors' Remuneration Policy is transparent, maintains a reasonable proportion to the importance of the Company, its economic situation and the market standards of comparable companies, and is compatible and aligned with the business strategy, values and long-term interests of the Company in a way that promotes BME's long-term profitability and sustainability. Likewise, this Policy seeks to attract, retain and engage the most outstanding professionals.

Based on this Policy, BME directors receive a fixed amount for the performance of their duties and an amount corresponding to allowances to attend meetings.

For its part, the BME Group's Remuneration Policy, which defines the remuneration of senior management, is applicable to all persons who maintain an employment relationship with BME or with any of the companies that make up the Group and to those persons who, as a result of their status as members of the governance bodies of BME Group companies with executive powers, have their employment relationship with any of the Group companies suspended.

AVERAGE REMUNERATION OF DIRECTORS AND SENIOR MANAGEMENT AT BME BY GENDER. ⁽¹⁾ (THOUSANDS OF EUROS)

	2021	2022
Directors	519	495
Women	106	110
Men	726	687
Senior Management ^{(1) (2)}	413	444
Women	392	340
Men	419	417

(1) The average remuneration of BME directors and senior management contained in this table includes all remuneration items received by directors, both in their capacity as such and for the executive duties they perform at BME, and members of senior management (including per diems, indemnities and settlements for the termination of the employment relationship and any other compensation, except the estimate or target of the variable remuneration for 2022). Likewise, to calculate the average remuneration of senior management, the number of days that the worker has belonged to BME's senior management during the year, the daily remuneration received during said period and the number of members of senior management during the year have been taken into account.

(2) The amount of the average remuneration received by senior management does not include the average remuneration of the Chief Executive Officer and chief executive for their executive functions, as it was included together with the average remuneration received as Director.

**Ethics, integrity
and transparency
are the three
axes on which
BME organizes its
general principles
of action**



2.2. ETHICS, INTEGRITY AND TRANSPARENCY. (2-23, 2-24)

Ethics, integrity and transparency are the three axes on which BME organizes its general principles of action. **BME proves its commitment to these principles through compliance with its legal obligations, transparency and independence in the operation and functioning of the financial markets** in a safe, reliable and quality digital environment.

A) Legal compliance. (2-26, 2-27)

In order to comply with the applicable legislation on fraud, corruption and bribery, BME has developed a Criminal Risk Prevention Model that is developed through the company's Criminal Risk Prevention Principles. This model has general controls of a preventive nature and specific controls such as the Comprehensive Risk Management System or the review carried out by the Departments of Regulatory Compliance and Internal Audit. Likewise, and despite the fact that BME is not a subject to the Law on the Prevention of Money Laundering and Terrorist Financing, the Criminal Risk Prevention Model establishes specific controls aimed at mitigating behaviors related to money laundering and financing of terrorism within the organization. (2-12, 205-1)

In addition, this year **BME has implemented the SIX Code of Conduct, which defines the values and principles on which the interactions that employees have with each other are based, as well as the interactions between employees and stakeholders** such as clients and other business partners, shareholders, and regulatory authorities. Said Code establishes principles of action, among which are the promotion of stability and attractiveness of financial centers, compliance with the Law, reporting inappropriate conduct and sanctions for breaches of the code of conduct.

Additionally, the SIX Code of Conduct defines employee communications about inappropriate behavior as an essential tool to report breaches in the workplace and thus protect the group from any risk. In this regard, the Code establishes different ways through which inappropriate conduct can be reported: directly to management and the Departments of Regulatory Compliance and Human Resources, or through the internal platform for filing complaints. It should be noted that, as a novelty in this area, in 2022, BME adopted the SIX compliance tools, thanks to which the complaints received can be anonymous.

During 2022, a complaint was received through the BME Internal Complaints Channel, which is in the evaluation phase. Also, no cases of corruption, bribery and fraud were discovered in 2022 (2-26, 205-3). Likewise, in 2022, BME did not receive any fine or significant firm sanction for non-compliance with regulations related to economic aspects derived from its operations. (2-27)

To guarantee compliance with the Criminal Risk Prevention Model and monitor any issue related to fraud, corruption and bribery, BME has created the following bodies:

- **Criminal Prevention Committee:** Body dependent on the Audit and Risk Committee, which has autonomous powers of initiative and control. This Committee is entrusted with supervising the effectiveness of the internal controls implemented in the BME Group and monitoring the measures adopted in the field of criminal risk prevention. In addition, it must periodically report to the Audit and Risk Committee on the activity carried out and propose to this Committee, if necessary, the precise improvements or updates in the controls and procedures of the Criminal Prevention System.
- **Audit and Risk Committee.** It is entrusted with supervising said System and submitting to the Board of Directors, for its approval, proposals to amend the Criminal Risk Prevention Manual, as well as with informing this body of actions initiated as a result of any infringement or non-compliance in criminal matters.
- **Internal Audit Department of the Company.** It is in charge of periodically auditing those processes that may be affected by cases of corruption, bribery and fraud, as well as the fraud risks that the Board of Directors has identified.

Additionally, in 2022, a project has been launched to develop a procedure for *Know Your Client* for the companies BME Clearing and Iberclear, whose purpose is to incorporate a review of issues related to the prevention of money laundering and the financing of terrorism. This system will be implemented through the website so that it can be automatically enforced.

Lastly, it is necessary to highlight that the members of the Boards of Directors and certain positions of the BME Group companies that are considered to be supervised entities must complete a declaration of good repute and present the Criminal Record certificate issued by the Ministry of Justice to certify that they do not have a criminal record for the commission of any intentional crime or for serious negligence in relation to, among others, the provision of financial services and data services, acts of fraud, embezzlement, bribery or irregular conduct in the management of a company.

B) Transparency. (2-26)

In line with the Company's values, BME is committed to transparency, both in the operations of the financial markets and at the level of disclosure of financial and non-financial information.

At operational level, **BME is committed to transparency, independent operations and free market rules**, as well as to market competition in a fair manner, and it undertakes not to carry out misleading or denigrating advertising of its competences or those of third parties. It should be noted that in 2022, BME was not affected by significant legal proceedings for unfair, monopolistic or anti-competitive competition practices. (206-1)

In this context, BME serves as a showcase for investors to have easy access to clear, reliable and immediate information and to make informed investment decisions, thus contributing to the stability of the economy.

Moreover, **BME is committed to transparency through the disclosure of financial and non-financial information**. In this regard, the Company publishes on its corporate website numerous reports, studies, articles and statistics related to the financial markets and even quotation reports that can be consulted daily. In relation to non-financial information, although BME is subject to Law 11/2018 by which it is obliged to publish this Non-Financial Information Statement, the Company began to voluntarily report its environmental, social and governance performance in 2008.

Regarding fiscal transparency (207-1 to 207-4) BME, in support of its general business strategy and the attainment of its corporate interests, complies with current regulations and its tax obligations with transparency, good faith and loyalty, and waives the performance of operations of an artificial nature, without a business motive arising from the Company's activity or in territories considered to be a tax haven, except those aimed at the direct performance of its business activities. (207-1, 207-2)

On September 30, 2010, BME complied with the Code of Best Tax Practices and, following up on its recommendations, approved tax policy principles in 2011, which were replaced by the tax strategy approved by BME in 2015, and implemented by the tax policies applicable to BME and the BME Group companies approved in this same financial year 2015.

By virtue of the Company's tax strategy, the Board of Directors, following a favorable report from the Audit and Risk Committee, must approve the corporate operations which, if applicable, could materialize and which are considered significant by the Company given the special tax treatment they have, as is the case of the creation or acquisition of shares at special purpose entities or entities domiciled in countries or territories that are considered to be tax havens, as well as any transaction or operation of a similar nature that could undermine Group transparency.

C) Cybersecurity and data protection.

The constant development of technology is a growth opportunity for BME insofar as it allows the Company to identify new business avenues and improve the quality and efficiency of its services. However, the implementation of technology should also be treated as a risk to which the Company is increasingly exposed. BME's assets, including its operational headquarters, data processing centers and the information associated with the services it provides, as well as the information systems that support it, are strategic resources that BME protects against any type of cyber risk. That is why cybersecurity, one of BME's hallmarks in financial market management, is an increasingly strategic element for the Company.

In this context, **BME has launched, together with SIX, a cybersecurity strategy that seeks to strengthen the Company's performance** in this regard. This three-year plan commenced with training for employees and an audit to identify potential points for improvement. As a result of said audit, it should be highlighted that BME obtained a grade above the average for the financial sector.

Also, within the framework of its Information Security Management System, BME implemented its Security Policy to protect information and computer systems from threats and risks of information leakages, such as cyberattacks, intrusions, fraud, sabotage, and industrial espionage. In turn, the general principles and specific rules of use in the different services emanate from this Security Policy:

- **Software Security Policy:** enabling information and computer systems to be protected from threats and risks of information leaks such as intrusions, fraud, sabotage and industrial espionage, it is developed through the Information Security Policy and the Ongoing Concern Policy:

- **Information security policy:** its purpose is to prevent the abusive use of computer tools, through the identification of prohibited and permitted conduct, the consequences that may derive from their abusive use and the control procedures to be adopted by Company Management.
- **Business continuity policy:** it includes the technical and organizational initiatives that make it possible to guarantee BME's operations in the event of serious security incidents. Within the scope of the Business Continuity Policy, BME approved the Business Continuity Plan and the Reduced Business Continuity Plan. Likewise, the companies of the BME Group, Iberclear and BME Clearing have their own Business Continuity Policy.
- **Physical Security Policy:** this Policy is described in the Physical Security Plan, which includes the physical security measures implemented by BME to protect the facilities, especially the area in which the data processing centers that house the computer equipment and the information processing and storage systems are located.

Lastly, BME complies with the current Personal Data Regulations, has implemented a procedure to exercise ARCO Rights (Access, Rectification, Cancellation and Opposition) and carries out periodic controls and external audits to guarantee compliance with these obligations.

In 2022, there were no claims in relation to breaches of privacy and the leakage of personal data by BME Group employees or contacts and clients of BME Group companies^(*).

() The companies Openfinance, BME Latam, R EGIS -TR SA and R EGIS -TR UK are excluded from the scope.*

D) Relations with the public administration. (201-4, 415-1)

Given the importance that the activities carried out by BME have for the correct functioning of the financial markets and, by extension, the Spanish economy, the Company must maintain fluid and constant relations with the Public Administrations, organized through official channels and based on strict compliance with applicable regulations, and with the national and international media.

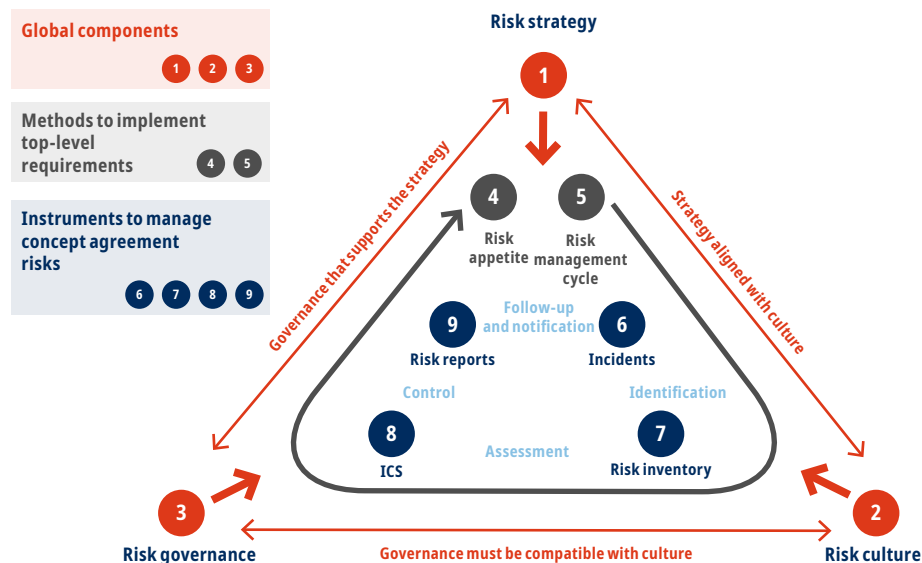
In 2022, BME did not make any contribution to governments, political parties or organizations, thus maintaining management independence in its relations with government entities, at local, regional and national level.

Moreover, BME complies with the system established by the State Foundation for Employment Training, which makes financial aid available to all companies to train their employees, which is made effective by means of a bonus in the payment of Social Security contributions.

2.3. RISK MANAGEMENT. (2-12, 2-13, 2-25)

BME is exposed to a series of risks inherent to its activity, managed on the basis the Group's Risk Management Framework, which allows the identification, analysis, evaluation, management, control, monitoring and notification of these risks on a uniform basis.

The Risk Management Framework consists of nine components, as indicated in the image below. All these components are interconnected, making it possible to address each type of risk in a complete and transparent manner, facilitating decision-making and the attainment of the objectives of the BME Group and each of its companies by Senior Management and the governance bodies.



The Risk Culture, Risk Governance based on the principle of the three lines of defense, and the Risk Strategy, are the essential components that determine the design of the methods - Risk Appetite and Risk Management Cycle-, and risk management instruments.

As risk management instruments, the BME Group has:

- A Register of Risk Events, which includes materialized risks resulting from an insufficiency or failure of internal processes, people or systems, or resulting from an external incident.
- A Risk Inventory, which provides a harmonized and coherent vision of the company's situation in terms of risks. Both recently identified risks and those that already exist are periodically analyzed in terms of probability and impact, classified based on their materiality.
- An Internal Control System, which includes all the control processes that form the basis to attain business objectives and the proper functioning of the BME Group, guaranteeing their suitability, effectiveness and reliability.
- Risk Reports, which provide updated, concise and reliable information on which to make decisions.

In terms of risk management, the Continuity and Risk Committee, as a body answerable to the BME Management Committee, is in charge of carrying out, among other tasks, the monitoring and analysis of the identified risks, and of informing the Board of Directors, through the Audit and Risk Committee, of the actions undertaken in the preparation and implementation of the risk management and control policy and the implementation and monitoring of the risk assessment model defined and adopted by the Management Committee.

Lastly, although the BME Risk Management Framework affects and involves all company personnel, the main participants in the risk management model are, in addition to the Continuity and Risk Committee, the Management Committee and other Committees and departments, as follows:

Body at corporate level	Functions
Board of Directors	<p>Definition of the risk control and management policy, including tax risks.</p> <p>Supervision (at least annually) of the internal control and information management systems, to guarantee that the main risks are adequately identified, managed and disclosed.</p>
Audit and Risk Committee	<p>Supervision of the effectiveness of the Company's internal control and risk control systems, including tax risks.</p> <p>Supervision of the proper functioning of the Company's external and internal audit services, as well as the Group's regulatory compliance function.</p>
Internal Audit Department	<p>Communication to senior management and the Board of Directors (through the Audit and Risk Committee) of the information that allows the organization's objectives to be met, including the analysis and assessment of the effectiveness of the risk assessment tasks that it performs.</p> <p>Evaluation and proposals to improve the effectiveness of risk management, control and governance processes through the identification of key risks and controls.</p>

It should be noted that in 2022 no irregularities or shortcomings were identified in the internal control and risk management systems [\(2-16\)](#)

3. Commitment to our professionals*

* HR quantitative data does not include employees of foreign REGIS-TR Group companies.

BME's employees are its most valuable asset, without which it would not be possible to attain the Company's objectives. For this reason, BME is firmly committed to offering quality and stable employment, in which equal opportunities are guaranteed for all workers.

At the end of 2022, BME's human team comprised 912 professionals, 100% of whom have permanent contracts, demonstrating the Company's commitment to quality employment.

In addition, **BME promotes diversity in the work environment and the development of its employees, through the continuous improvement of training programs and professional promotion, fostering the well-being and health of said workers.**

Fruit of its efforts, BME has not received any fine or significant firm sanction for non-compliance with regulations related to corporate aspects. (2-27)

CURRENT EMPLOYEE PROFILE.

Women	Men
I represent 35.70% of the workforce	I represent 64.30% of the workforce
I represent 24.06% of recruitments in 2022	I represent 75.94% of recruitments in 2022
I have a permanent contract (100%)	I have a permanent contract (100%)
I am between 30 and 50 years old (57.67% women)	I am between 30 and 50 years old (57.34% men)
I received 78.50 hours average training in 2022	I received 43.67 hours average training in 2022
I work in Spain (99.39% women)	I work in Spain (99.31% men)

Also, BME has 240 external employees (2-8) to support the performance of certain activities related mainly to the operation and maintenance of various IT functions.

The data on employees included in this report refer in aggregate to the BME Group employees and Openfinance employees, a company that manages its labor system independently from the rest of the BME Group employees. Likewise, and given the acquisition in 2022 of 100% of REGIS-TR by SIX, the data related to employees are not comparable with respect to 2021, in which the percentage of participation in this company was 50%.

3.1. COMMITMENT TO DIVERSITY AND EQUALITY. (3-3, 405-1).

BME, hand in hand with SIX, is committed to diversity and equal opportunities, creating an environment in which people are valued for their contributions, regardless of their hierarchy, country of origin, ethnicity, gender, nationality, age, orientation sexual, physical or religious condition. The basis for creating a healthy motivating work environment is fair and respectful interaction, free from all forms of discrimination, harassment or retaliation, with this constituting the basis of the Group's values. Thus, **all Company practices for human resource management are governed by BME's commitment to the equality and diversity of its employees.**

In line with the commitment to diversity and equal opportunities, applied in all of BME's human resources management policies, the Company has started working on its Equality Plan, in line with the strategy of the SIX Group to which it belongs, which is in the negotiation phase with the unions. In this context, throughout 2022, work has continued on the implementation of the Equality Plan, through the analysis of remuneration by gender.

Likewise, BME has a Joint Equality Commission with the purpose of analyzing and, where appropriate, implementing the possible resulting measures in terms of Equality of the Group companies. Hence, BME's people management practices are governed by BME's commitment to diversity and equality. Specifically, the remuneration, promotion and training policies promote the recruitment, retention and commitment of employees

following criteria of merit and capacity of each position. In other words, individual performance, dedication, the quality of the work performed and the responsibility assumed are rewarded, regardless of gender, which prevents any type of direct or indirect discrimination based on gender. For its part, the establishment and use of personnel selection procedures guarantee confidentiality, independence and equal opportunities.

In this regard, and being aware that the responsibility of companies begins with the promotion of good labor practices and the promotion of equality and diversity among their employees, **BME launched the IBEX Gender Equality index at the end of 2021® to promote gender equality in listed companies on the Spanish stock market**, with up to 45 companies participating in 2022. In this way, BME shows its firm commitment to SDG 5 on gender equality, helping to promote this goal at Spanish companies.

Additionally, as in previous years, BME has promoted International Women's Day with a Ringing of the Bell for Gender Equality as part of the program of events and activities to celebrate Diversity Week, which took place from 3 to 10 March 2022, among which the discussion table "The differentiating role of women in financial markets" held after the aforementioned Ringing of the Bell for Gender Equality stands out. However, BME's commitment to diversity and equality goes beyond gender and promotes an inclusive and accessible work environment through the installation of ramps, lifts, Braille signage, etc., in which employees with disabilities can fully perform their duties.

Also, SIX has among its priority objectives, respect for dignity, equality, integrity and the rest of essential rights in all its actions and conducts. Therefore, the complete eradication of situations of discrimination, harassment or bullying, in the different aspects in which they can occur in the work environment, is an issue considered essential for the Company. In this regard, to protect employees' vital rights and ensure zero tolerance, BME makes the "Compliance Directive 8 on discrimination, workplace harassment and sexual harassment" permanently available on the intranet. This Directive includes a procedure for action against signs of discrimination, workplace or sexual harassment that specifies the existing notification channels for their correct notification and management. In 2022, there were no incidents related to discrimination or cases of violation of human rights. Notwithstanding the foregoing, a complaint has

been received through the Whistleblower Channel, which is in the evaluation process, in which part of the reported facts refer to the communication presented through the Whistleblower Channel in 2018 (406-1). BME fully assumes the United Nations Universal Declaration of Human Rights and its protocols in its labor practices, having complied with the United Nations Global Compact since 2011.

Given the absence of risk in terms of human rights, BME has not signed any significant investment agreement in which clauses relating to human rights have been included. (412-3).

As a consequence of the proper application of the measures contained in the remuneration policy for BME employees, **in 2022, the salary gap in the administrative, auxiliary and support categories has been reduced** with respect to the previous year.

WAGE GAP. (*) (405-2)

	2021	2022
Senior management	1.05	1.23
Middle management	1.04	1.13
Specialized staff	1.06	1.02
Administrative / Auxiliary / Support	1.01	0.95

(*) The wage gap has been calculated as the ratio between the average remuneration of men compared to the average remuneration of women, by professional category. For the calculation of said averages, the number of days that the worker has belonged to the Company during the financial year; the daily remuneration received during said period and the number of employees at year-end has been taken into account.

3.2. ATTRACTION AND RETENTION OF TALENT.

(401-1, 404-1, 404-2)

BME considers the learning, professional development and recognition of its employees to be especially relevant as key factors in attracting and retaining talent. In this regard, BME rewards the obtainment of results and observes the culture of individual effort in a concordant compensation environment, thus favoring the retention and motivation of its professionals.

A) Measures for professional promotion and remuneration policy. (2-20)

BME is committed to the personal and professional growth of its employees, especially encouraging the creation of an environment that opens up prospects for development, based on a culture of effort. In this vein, **BME offers opportunities for professional promotion to its employees for attaining objectives** based on three criteria: The annual evaluation of the employee, their training and seniority at the appropriate hierarchical level.

In this context, BME understands that the quality of employment is linked to attractive remuneration conditions, in accordance with the performance of its employees. The remuneration of BME Group employees is established through the Remuneration Policy, whose main axis is to attract, retain and motivate the Company's professionals, providing the Group with appropriate procedures that allow the alignment of market dynamics in terms of remuneration with the strategic objectives of the business.

This Remuneration Policy has three elements:

1. Fixed remuneration: it comprises the base salary established in the applicable Collective Bargaining Agreement and a personal supplement that remunerates, in the total absence of discrimination, the professional career, the responsibility of the work post and the professional level exercised and determined by the content of the position held.

2. Variable remuneration: based on the annual variable remuneration in line with the attainment of individual and area objectives and the medium-term remuneration whose purpose is to attract, retain and commit mainly the managers and outstanding people of the Group.

3. Fringe benefits: such as aid for physical or mental disabilities of children and attention to diversity, scholarships for employees' children, daycare tickets, study aid for employees and their children, aid for birth and marriage, interest-free payroll advances, personal loans or benefits to disabled employees.

In 2022, BME adopted a new compensation system, provided by SIX, which offers a competitive and fair remuneration package, made up of fixed components, short- and long-term variables, and remuneration in kind and fringe benefits. In this vein, the average remuneration of BME staff in 2022 was 73.49 thousand euros.

B) Employee training and talent development.

(3-3, 404-1)

BME considers training to be a basic pillar for the development of its employees. **The Company is strongly committed to promoting plans that foster the training and professional development of its workers**, guaranteeing the possibility of projection to all employees. . In this regard, in 2022, 25,594 hours of training were given (30,970 in 2021), which meant 28 hours of training per employee.

The BME Training Plans are developed through the Training and Development Department (integrated into the HR area), together with the Training Committee created in 2021, which includes the workers' labor unions. These plans are implemented annually, in accordance with the business objectives and the specific needs detected in the evaluation of the employee through SIX Academy, all included in the Comprehensive People Development Plan. Through the implementation of these plans, BME intends to promote both the development of technical skills of employees, as well as the offer

of cross-cutting training that promotes their growth. In this regard, the Training Department provides support to all employees to offer a continuous training plan through which to execute their work. Likewise, the External Education policy allows any employee to raise their training needs to continue developing professionally.

Since its integration into SIX, the Training Plan offered by BME includes the SIX training offer, and additional training is provided in line with the skills of the position, in such a way that the global training of the SIX Group is integrated into BME's local catalog. Moreover, **in 2022 a close relationship has been maintained with the BME Institute**, to offer the possibility to employees to be constantly updated in the financial and technological field. Likewise, in 2022, BME included the Speaks platform among its training tools, which offers training in English to all its employees. In this regard, BME employees have all the annual courses and training available to them through platforms such as the BME@Learning Platform or Udeemy for business in which, in addition to the mandatory training, they can access the offer of additional learning.

All in all, in 2022, **BME offered its employees the opportunity to acquire technical knowledge in ESG, finance and technology**, as well as in the development of personal skills such as team management, communication or leadership. In addition, BME offers a complete catalog of language courses, including German, English and French which, since joining SIX, has become even more relevant for creating a diverse and international work environment. All this is the result of the Company's commitment to offer its employees quality training, which keeps its team constantly updated and gives them the opportunity to develop both their professional and personal skills.

Additionally, to constantly improve its training offer and thus satisfy the needs of its workforce, BME requests the opinion of its employees on the training carried out. Thus, the Company intends to bring especially relevant and interesting issues closer to its employees, trying to promote their growth and development, both professionally and on a personal level.

C) Fringe and other benefits for employees.

(3-3, 401-2)

BME promotes labor flexibility and the reconciliation of a work-life balance between its permanent and temporary employees, to the same extent, with various initiatives: paid and unpaid leave, reduced working hours due to legal guardianship and breastfeeding, flexibility in entry and exit times, five-and-a-half-hour days on Fridays and the eve of vacations, limitation on the number of overtime hours per employee and the possibility to request vacations at any time, which can be divided into several periods. Likewise, its remuneration policy includes fringe benefits as part of its remuneration package. Its regulation and scope are governed by the Collective Bargaining Agreement. Some of these benefits include: scholarships for children, health care insurance, life insurance or retirement bonuses.

FRINGE BENEFITS.



Work-like balance. Among other measures, unpaid and paid leave, reduced working hours for legal guardianship and breastfeeding, five-and-a-half hour days on Fridays and the eve of vacations, and a limitation on the number of overtime hours per employee.



Digital disconnection. BME has had a right to disconnect policy in place since 2020.



Telecommuting and remote connection payment. BME makes the possibility of part-time remote work available to employees and pays them an allowance to facilitate remote connection.



Special conditions for services provided by third parties. It provides services and offers for employees such as a Benefits Club.

Lastly, since 2018, the Company has deployed the BME Connect mobile application for employees, from which workers can access various online human resources functionalities and other services and offers for employees such as the Benefits Club. Likewise, in 2021, personnel were able to take advantage of the travel office to organize trips and private vacations, as well as special conditions for various services provided by third parties.

As a result of the aforementioned measures, the turnover rate in 2022 was 7.4% compared to 8.7% the previous year. (404-1)

3.3. PROMOTION OF THE HEALTH AND WELL-BEING OF OUR EMPLOYEES.

(3-3, 403-1, 403-2, 403-3, 403-6, 403-7)

BME attaches great importance to the protection and promotion of the health and well-being of its employees. Despite not having a health and safety management system aligned with an international certification standard, the promotion of health and safety in the workplace are aspects of special relevance for the Company. For this reason, **BME has established, at all its work centers, the health, safety and prevention measures contemplated in the Occupational Risk Prevention Law.** Likewise, risk assessments are carried out on an annual basis, to draw up a roadmap that minimizes the risks detected and meets the needs of workers, through the implementation of preventive measures. As a result of these measures, in 2022, the frequency rate was 2.83 and the severity rate was 0.06.

Derived from the teleworking situation of employees, BME has implemented a telematic ORP assessment to ensure a healthy workplace for all its employees at its offices and beyond. In this connection, **remote working is assessed through a questionnaire** that contemplates issues such as the space designated to carry out functions, the ergonomic design of chairs, adequate and sufficient lighting, the state and use of computer equipment, electrical risks, the organization of work or the prevention of

occupational hazards. When the evaluations are negative and a worker's space is found to be unfit to carry out their function safely, the BME Occupational Risk Prevention department draws up an action plan that includes measures that provide and ensure a safe and healthy space for remote working.

To control and advise on health and safety programs both at work centers and at remote stations, BME has set up the following committees: Health and Safety Committee, Evacuation Team, Emergency Team and First Aid Team. In this regard, the Health and Safety Committee is in charge of receiving and managing complaints and/or suggestions regarding safety and health in the workplace, through a mailbox addressed to prevention, health and hygiene delegates.

Given the need to identify, minimize and eliminate risks and dangers to health and well-being in the shortest possible time, and as a result of teleworking, BME has modified its Emergency Plan. In this regard, new positions have been assigned to ensure the presence at the facilities of employees trained in this matter in the event of an emergency. Likewise, through Human Resources OnLine, employees have access to the Office Health and Safety Manual and the general recommendations on occupational risk prevention when the service is carried out remotely.

Health and well-being of employees. (403-10)

BME provides its employees with a healthy work environment, seeking their well-being at all times. With the exception of maintenance staff, **BME employees do not have a high incidence or high risk of disease**, therefore, in 2022, no occupational diseases were reported. In this connection, and in the application of teleworking, in 2022, the Company focused on promoting and ensuring the well-being of employees who carry out their duties remotely.

In addition, the Company has a physiotherapy service, a first-aid kit at all work centers and a Nursing Service located in Las Rozas, which is complemented by a telephone service that allows consultations by video call at all work centers. Also, BME provides its employees with an annual medical check-up, included in a medical insurance policy for its employees and the components of its family unit.

Lastly, **BME is committed to the emotional well-being of its employees**, and is working to provide them with a series of courses and workshops that allow them to manage stress and improve their emotional well-being. In addition, as part of the SIX Group, the Company has a free and confidential employee assistance program that offers help to address different work and/or personal issues, through professional advice to manage emotional, practical or physical needs.

Training in health and safety. (403-5)

To strengthen the culture of health, **BME offers ongoing training courses on health and safety and information campaigns** that highlight these aspects, encouraging all employees to actively participate in promoting a safe and healthy environment. For this reason, in 2022, the training courses were updated, as well as the information provided to workers as a result of the update of the Occupational Risk Prevention Law. In this regard, 676 hours of ORP training were provided to the entire workforce for courses on Occupational Risk Prevention, First Aid and Emergencies.

Additionally, all newly-recruited employees take an online training course on standards and actions in relation to occupational risk prevention. In addition, BME has a Health Surveillance program in which information and training are provided through the Choose Health Channel.

Furthermore, with the collaboration of the Human Resources and Corporate Communication areas, the First Aid Kit Service reports on blood donation campaigns and publishes Health Information Bulletins, providing workshops in this area.

3.4. LABOR RELATIONS. (2-30).

BME guarantees all its workers the right to belong to labor unions freely for the promotion and defense of their economic and corporate interests. The union representative bodies of the workers and the technical committees derived from the Collective Bargaining Agreement in which the employees participate constitute a channel of constant dialogue between the Company and the employees, aimed not

only at collective bargaining but also at the resolution of possible conflicts that may arise and the involvement of workers in the management of the Company in terms of information, consultation and participation.

In 2022, the BME Group Collective Bargaining Agreement was unified, resulting in the inclusion of the governing companies of the Barcelona and Bilbao Stock Exchanges in the statutory Collective Bargaining Agreement of Plurality for Companies Related for Organizational and Productive Reasons in force for 2021-2023. All BME Group employees who provide their services in Spain are subject to this agreement.

For their part, all employees of the Openfinance staff are subject to the Collective Bargaining Agreement for Offices in the Province of Valencia 2020-2023, of May 2, 2022.

EMPLOYEES SUBJECT TO COLLECTIVE BARGAINING AGREEMENTS (%).⁽¹⁾

	2021	2022
Percentage of BME Group employees subject to Collective Bargaining Agreements	100%	100%
Statutory Collective Bargaining Agreement for Plurality of Companies Related for Organizational and Productive Reasons	93.60%	100%
Percentage of Openfinance S.L.U. employees subject to Collective Bargaining Agreements	100%	100%

(1) All the employees of the BME Group companies and Open Finance, S.L.U. included in this Non-Financial Information Statement reside in Spain, except for BME Latam SAS and LATAM Exchanges Data Inc., whose employees are not subject to collective bargaining agreements in accordance with Spanish regulations.

4. Sustainable value chain (3-3)

4.1. Innovation as a growth lever.

4.2. Quality and safety of the services provided.

BME pursues the sustainable management of its value chain, both upstream and downstream. Also, the Company seeks to promote good practices throughout its supply chain, considering sustainability criteria when establishing contractual relationships with its suppliers to encourage respectful action in environmental, social and good governance practices, including respect for Human Rights and the elimination of any type of forced or compulsory labor and child labor.

Furthermore, BME promotes the integration of sustainability not only in the supply chain with its suppliers, but also as the managing entity of the Spanish financial markets and systems, it also assumes its responsibility toward its clients and end users, offering them quality products and services, and a range of training activities that allow them to act with knowledge in a responsible manner.

MONITORING INDICATORS FOR THE SUSTAINABLE VALUE CHAIN.



91% of local suppliers



44% of local purchase volume



Approval processes for all suppliers that take into account ESG criteria



No negative evaluation for non-compliance with regulations and requirements

4.1. INNOVATION AS A GROWTH LEVER.

(3-3)

BME, through BME Inntech and Openfinance, offers value services that respond to the needs of clients and users of the markets and meet the demands of companies and members in the financial markets. **These services are based on BME's commitment to quality and safety**, which materializes through both certifications and the figure of the investor protector. In this area, BME Inntech has obtained the ISO 9001:2015 certification, which guarantees the quality management system.

In the field of individual investors, BME has the figure of the Investor Protector, responsible for dealing with and examining the complaints, claims and challenges that investors make about the operations they carry out on the Madrid, Barcelona, Bilbao and Valencia Stock Exchanges and in relation to them, analyzing the actions of market members, institutions receiving orders, security issuing entities and other parties involved in the contested operations. Likewise, the office of the Investor Protector promotes the creation of conditions that allow the clarification of the facts and doubts raised by investors and the intermediation between the parties. In 2022, the Investor Protector has received 12 inquiries-claims on the Madrid Stock Exchange and one on the Valencia Stock Exchange. However, no claims or complaints were filed requiring the involvement or resolution of the protective party.

Regarding the Claims Systems, complaints received and their resolution that affect BME, although BME does not have a centralized SAC, the Company provides its stakeholders, clients and users with the email address and telephone numbers of each of the Business Units through which they can transfer any complaint, suggestion or concern. No claims were received in 2022.

To guarantee that the services offered by BME respond to the emerging demands of its stakeholders, the Company is constantly looking for innovative solutions that add value to them. For this reason, **BME has different technology-based solutions for trading, data access and regulatory compliance.**

Projects of note implemented in 2022 were as follows:

First issuance of a regulated bond registered with blockchain: BME, through Iberclear, BBVA and the Inter-American Development Bank (IDB), completed the first issuance in Spain of a bond listed on a regulated market and registered in blockchain technology developed by ioBuilders. This platform may serve as the basis for future issues both in Spain and in Latin America and the Caribbean and will allow the registration, secondary trading and life cycle management of a bond issued on a regulated market. This first issuance of a production bond with blockchain technology is part of the SIX Group's strategy of designing the future of market infrastructures.

Carbon footprint compensation with blockchain: BME, through Iberclear, and ClimateTrade, have set up a Voluntary Registry for carbon and biodiversity inventories that allows companies to offset their carbon footprint. Starting from a photovoltaic plant, the proof of concept has consisted of measuring, reporting and verifying the tons of CO2 avoided in the atmosphere in a totally digital way, through the Digital - MRV software. Thanks to its connection via API (Application Programming Interface), Iberclear has received, validated and recorded the verified green credits in its Registry. Finally, the automatic connection between the Iberclear Voluntary Registry and the ClimateTrade Marketplace allows the sale of these green credits and their cancellation in the Iberclear Voluntary Registry, eliminating the risk of double accounting.

Settlement and custody of Swiss securities: Since yesterday, BME, through Iberclear, the Spanish Central Securities Depository, has offered its clients the settlement and custody of Swiss securities. This will be possible thanks to the link between the central securities depositories of Spain and Switzerland, which represents a new step in the integration of BME into SIX, the third largest financial market operator in Europe. From now on, Iberclear's participants will be able to register and settle securities on the Swiss market, since the Spanish Central Securities Depository will act as the single point of access to Target2-Securities (T2S), the pan-European securities settlement platform. Thanks to this, entities have a reduction in costs and processes, since the chain of custody has been simplified.

ESG products development

Thanks to this commitment to innovation and digitization, together with its commitment to sustainable finance, BME has been able to develop ESG products so that its clients and users can continue to operate in the financial markets while, at the same time, generating a positive impact on the environment and society.

For this reason, **BME has continued to work for fourteen years to develop ESG indices in the Equity markets and offer the possibility of issuing green, social and sustainable bonds through Fixed Income markets.**

ESG Indices: One of the ways in which BME is committed to sustainable finance is through the generation of ESG indices, such as the IBEX Gender Equality® and the FTSE4Good IBEX®.

The IBEX Gender Equality® was launched in November 2021 to promote gender equality among listed companies. This indicator is updated annually based on the information published by the CNMV, and to enter the index, companies must have a female presence of between 25% and 75% on their Board of Directors and of between 15% and 85% in senior management.

ESG Bonds: ESG bonds, whether green, social or sustainable, are an instrument that BME makes available to private and public sector entities to seek financing through the issuance of debt to obtain liquidity. These types of bonds are used to finance projects that seek to generate a positive impact on society or the environment.

This impact can be seen reflected in the latest OFISO (Spanish Observatory for Sustainable Financing) annual report on sustainable finance. According to this report, the issuance of green, social and sustainable bonds in Spain in 2021 by companies, financial institutions and the public sector increased by more than 90% compared to the previous year. Likewise, the report establishes that, thanks to the green bonds issued in 2021, the emission of almost 5 million tons of CO2 in Spain has been avoided, which is equivalent to the CO2 emissions generated by one million passenger vehicles during one year.

BME, in line with SIX's ESG strategy, has acquired the commitment to **continue developing products that condition economic growth toward a more sustainable development.**

4.2. RESPONSIBLE SUPPLY CHAIN MANAGEMENT.

BME's suppliers must comply with different quality standards depending on the type of products and services they offer, be upright in their business practices and comply with the regulations governing their activity, issues that BME addresses through specific actions and measures such as the control of goods and the supply of services and the selection and evaluation of suppliers described in this chapter.

Likewise, BME has an internal invoice management procedure that covers the operation of the BME invoice management and authorization system, from the receipt of the invoice to the corresponding payment and filing.

Suppliers profile. (2-6)

The BME Group companies, with the exception of BME Latam SAS and LATAM Exchanges Data Inc., and Openfinance, mainly carry out their activities in Spain and are committed to suppliers that operate in Spain as the geographical area in which purchases, services and billings (local suppliers) are performed, which means maintaining their commitment to local employment and the supply of local products and services. In this connection, in 2022, the aforementioned companies have registered a total of 1,452 suppliers, of which 91% are local suppliers, that is, up five percentage points on the previous year.

Average payment period to suppliers.

As in previous years, **BME has settled all payments of invoices to suppliers within the maximum legal period established.** In 2022, BME's average payment period was 46 days. In compliance with current regulations regarding the fight against delinquency in commercial operations and corporate governance, said information can be found on the Company's corporate website (www.bolsasymercados.es).

AVERAGE PAYMENT TERM TO SUPPLIERS IN NUMBER OF DAYS.

	2021	2022
BME	48	46
Other Group companies	40	41

SUPPLIERS.

	2021	2022
Local suppliers	1,255	1,318
Non-local suppliers	118	134
Total	1,373	1,452

BME's suppliers belong mainly to the technology sector (equipment supplies and IT solutions), support (consulting, auditing, travel agencies) and maintenance (property and facilities improvement and management).

Purchase volume. (204-1)

BILLING FOR SERVICES FROM EXTERNAL SUPPLIERS.

	2021	2022
Volume invoiced by suppliers (Thousands of euros)	62,316	45,634
Local suppliers (%)	76.36	57.53
Non-local suppliers (%)	23.64	42.47

Integration of sustainability in relationships with suppliers.

(2-6, 308-1, 308-2, 407-1, 414-1, 414-2)

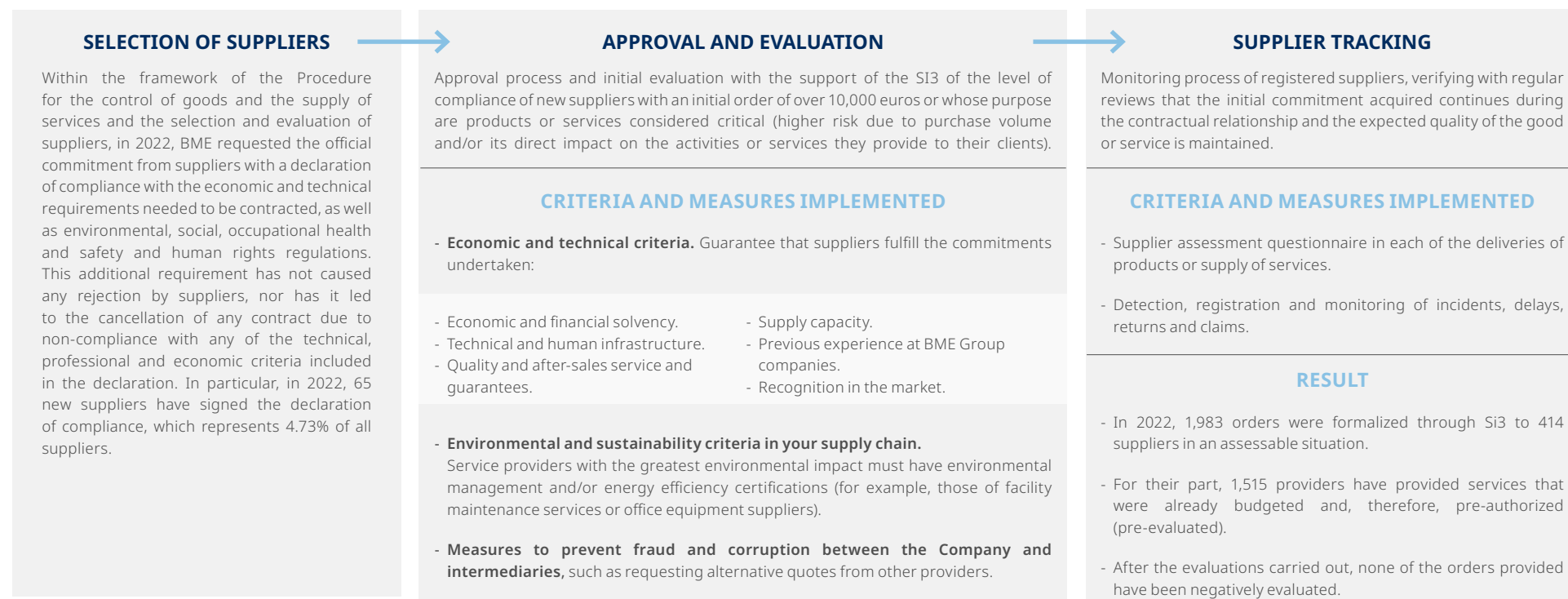
The "Order Authorization System" (SI3) is the system that supports each of the phases of the supply process of products and services (initiation, approval, budgetary control and order payment management) and, among others issues, allows:

- (i) The identification and minimization of supply chain risks thanks to the supplier's commitment to regulatory compliance (economic, environmental and socio-labor);

- (ii) The strengthening of the organization's cost management; and

- (iii) The ascertainment of the origin and geographical location of the product components which, in the case of local suppliers, makes it possible to reduce the CO2 footprint of the product in question.

Additionally, in its process of supplying goods and services, BME has a series of mechanisms that help the Company to continue developing the sustainable and responsible management of its supply chain:



5. BME'S contribution to society

(3-3, 413-2)

- 5.1. Generation of a positive socioeconomic impact through Company activity.**
- 5.2. Diffusion of financial knowledge.**
- 5.3. Promotion of local development.**
- 5.4. Support and membership of associations.**

The impact generated by BME on society in general, as has been explained throughout the report, is reflected, among other things, in the stability of the national economy, the competitiveness of the business fabric, job creation, the development of SMEs and start-ups and the promotion of sustainable finance through ESG products. However, in order to contribute positively to society beyond financial markets and systems, **BME promotes various social initiatives to disseminate financial knowledge, support local communities and invest in training and culture** (3-3). BME does not carry out operations with negative impacts on the local communities in which it operates.

BME'S POSITIVE CONTRIBUTION TO SOCIETY IN FIGURES.



Total tax contribution: 100,396 thousand euros.



Brainindex and other organizational financial-stock market training initiatives by BME.



1,026 thousand euros of economic investment in training and financial culture.



138 thousand euros of investment in patronage and cultural promotion.

5.1. GENERATION OF A POSITIVE SOCIOECONOMIC IMPACT THROUGH COMPANY ACTIVITY.

Through the dissemination and provision of value-added services to listed companies, intermediaries and other investment service companies, BME strengthens market transparency, investor protection and security, non-discriminatory participation in the markets, channeling from saving to productive investment, and adds value to the national economy as a whole in terms of economic growth and job creation.

Likewise, the tax strategy and policy applied by the Group, in line with the best tax practices, contributes to the maintenance and strengthening of the public sector and socioeconomic equality.

TAX TRANSPARENCY.

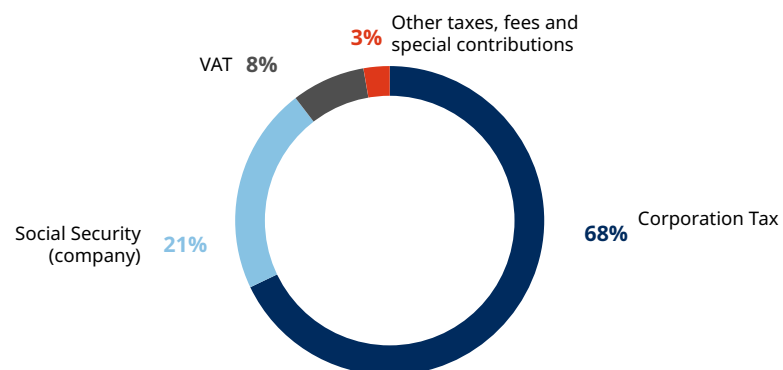
	Country	2021	2022
Income from sales to third parties (thousands of euros)	Spain	281,029	281,029
	Germany	-	-
	United States	-	-
	United Kingdom	-	-
	Luxembourg	-	-
Income from intragroup transactions with other tax jurisdictions (thousands of euros)	Spain	-	1,862
	Colombia	92	356
	United States	-	-
	United Kingdom	-	189
	Luxembourg	-	1,249
Tangible assets (thousands of euros)	Spain	60,251	62,782
	Colombia	1	-
	United States	-	-
	United Kingdom	-	-
	Luxembourg	-	150

	Country	2021	2022
Profit before tax ⁽¹⁾ (thousands of euros)	Spain	159,223	191,677
	Colombia	-3	39
	United States	-1,205	-1,402
	United Kingdom	-	269
	Luxembourg	-	12,968
Tax benefits (thousands of euros)	Spain	40,548	41,601
	Colombia	2	20
	United States	-	-
	United Kingdom	-	48
	Luxembourg	-	3,242
Total tax contribution ⁽²⁾ (thousands of euros)	Spain	100,309	104,644
	Colombia	75	105
	United States	12	12
	United Kingdom	-	591
	Luxembourg	-	4,687

(1) The data on profit before taxes entered in this table correspond to the profit obtained individually by the Group companies in the country in which they have their registered office, excluding consolidation adjustments, therefore the data expressed here differ from the data on profits before taxes presented in the consolidated financial statements.

(2) Includes the taxes borne that represent an effective cost for the Company and its Group and the taxes collected that are paid on behalf of other taxpayers due to the economic activity generated.

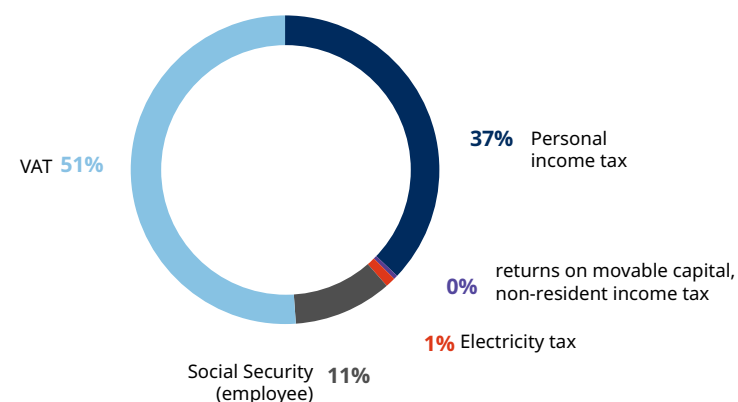
TAXES BORNE AND OTHER EXPENSES IN 2022.



LEGEND:

VAT: Value Added Tax. Personal income tax: Personal Income Tax. Non-resident income tax: Non-resident income tax. Returns on movable capital: Returns on movable capital. Social Security (Company): Personnel expenses related to Social Security.

TAXES COLLECTED IN 2022.



	2021	2022
Average BME Group Corporation Tax rate ^(*)	24.76%	24.76%
General tax rate	25.00%	25.00%

^(*) The difference between the average BME Group Corporation Tax rate applied and the general Corporation Tax rate in 2021 and 2022 is due to certain permanent differences that are not tax deductible and consolidation adjustments that are not part of the consolidated tax base either

Also, BME contributes to generating a positive socio-economic impact on society through its commitment to local suppliers that operate in the same geographical location in which purchases, services and billings are performed, maintaining a commitment to local employment and the supply of local products and services (see chapter "Sustainable value chain" for further information).

5.2. DIFFUSION OF FINANCIAL KNOWLEDGE.

(203-1, 203-2)

BME is firmly committed to the diffusion and publication of knowledge in financial matters. Due to the significant role of the Company in the financial markets, BME, through its training subsidiary, the BME Institute, assumes the **promotion of financial culture as one more function in its activities**, complying with the recommendations and good practices for Financial Awareness and Education of the Organization for Economic Cooperation and Development (OECD).

The BME Institute focuses its activity on organizing different training services linked to markets and technology, being a close collaborator of the Financial Education Plan. The training programs promoted by the BME Institute are aimed at professionals in the financial sector and its regulatory bodies, individual investors, students and, in general, anyone interested in entering or going into depth in the world of finance, thus facilitating access to and the understanding of matters related to the financial world to as many people as possible. In this regard, the BME Research Service prepares, filters, selects and distributes statistics from the BME Group's markets and systems, reports and documentation on what happens in national and international financial markets.

Thus, **BME's financial disclosure activity facilitates the development of the Company's financial skills**, promoting the improvement of the understanding of financial products, concepts and risks, through training, instruction and advice. In this regard, BME actively contributes to the sustainable growth of the companies' business and to the improved protection of investors' rights. To this end, BME's financial disclosure revolves around four axes:

Financial education.



- BME regularly collaborates in the organization and development of the Financial Education Day initiative as part of the Financial Education Plan, promoted by the Bank of Spain, the National Securities Market Commission (CNMV), the General Directorate of Insurance and Funds Pensions and the General Secretariat of the Treasury and International Financing.



- The Spanish Stock Exchange opens the session on Financial Education Day with a Ringing the Bell for Financial Education. The BME Institute celebrates this day with a series of webinars.



- Holding of the Second Spicing Girls Finance Forum and assignment of classrooms at the BME Institute for training sessions.

Symposiums, fairs and other activities related to the stock market.

BME collaborates, directly or indirectly, in the following:

- Annual Assembly of the UN agency Global Compact.
- Sponsorship of the OFISO annual conference, at which the latest news on green bonds, carbon markets and developments in sustainability regulation were discussed.
- Sponsorship of Hack & Disrupt in Bilbao, on how to innovate in sustainable finance.
- Forums with the CNMV to promote IPOs and the financing of companies via markets.

Financial prizes in 2022.^(*)

- Presentation of the annual awards to the companies collaborating with the Prodis Foundation.

^(*) BME's participation in these awards is considered in kind and consists of the assignment of spaces at the Company's facilities valued at 36,000 euros.

Financial-stock market training.

- Brainindex, the 100% online educational environment that offers courses related to financial markets and products, dissemination, technology and regulation applied to the sector, already has 44 courses of different levels and has increased its collaborators. During 2022, agreements were reached with CUNEF and ISDE, which shows the growth projection of this tool.
- BME collaborates, directly or through the BME Institute and the four Stock Exchanges, in training projects and provides specific courses and seminars aimed at:



Universities (Malaga, Basque Country, San Pablo CEU, Cantabria, Castile-la Mancha, Zaragoza, Alcalá de Henares, Salamanca, Santiago, ISDE, UNED, Madrid Polytechnic).



Training institutions (University College of Financial Studies, EAE Business School, IEF, the Maria Jesus Soto Foundation and the Financial Studies Foundation).



Groups outside the sector (General Council of the Judiciary, National Police, General Directorate of Insurance and Pension Funds and the Casablanca Stock Exchange).

- BME collaborates and/or organizes other training initiatives in financial-stock-market matters such as, among others, the MFIA event and presentations or courses on various topics such as finance ethics, agile teams, the foreign exchange market, IPOs, cryptocurrencies, Latibex market, artificial intelligence and cloud architecture.

Sponsorship of financial publications.

BME contributes to the study and knowledge of the Spanish financial economy by promoting the dissemination of finance and stock markets through the direct publication of books or magazines and the sponsorship of various publications.

5.3. PROMOTION OF LOCAL DEVELOPMENT.⁽⁴¹³⁻¹⁾

The commitment to support the local community that BME has been assuming is maintained, especially with respect to the world of culture, being a member of the Friends of the Prado Museum Foundation in Madrid, a member of the Board of Trustees of the Naval Museum Foundation and the National Archeological Museum and patron of the Guggenheim Museum in Bilbao, among other institutions.

Likewise, in 2022, BME committed to the Food Bank, the Roncalli Juan XXIII Foundation, the Soledad Cazorla Women's Foundation, the Red Cross and the Luzón Foundation.

FINANCIAL INVESTMENT BY BME INTENDED TO BENEFIT THE COMMUNITY.

(THOUSANDS OF EUROS)

	2021	2022
Patronage and cultural promotion	150	138.2
Donations	24.7	47.9
Training and financial culture	1,391 ^(*)	1,026
Socioeconomic development (Awards)	37	36

() Of the amount of 1,391 thousand euros, 139 thousand euros correspond to the valuation of scholarships in training programs. Likewise, it corresponds to the valuation of non-monetary prizes consisting of training programs valued at 37 thousand euros.*

5.4. SUPPORT AND MEMBERSHIP OF ASSOCIATIONS.

(2-28)

	Holds position ⁽¹⁾	Participates in a project ⁽²⁾	Is a member ⁽³⁾	Makes a contribution ⁽⁴⁾
NATIONAL ASSOCIATIONS AND INSTITUTIONS				
Association of Venture Capital & Private Equity Entities (SPAINCAP)			YES	
Alastria	YES	YES	YES	
Spanish Issuers	-	YES	YES	-
Association of electronic companies, IT, Telec. (AMETIC)	-	-	YES	-
Spanish Association of Bioindustry (ASEBIO)	-	YES	YES	-
EFF	YES	YES	YES	YES
Inverco		YES	YES	YES
Spanish Fintech and Insurtech Association ⁽⁵⁾	-	-	YES	-
Technological Institute of Informatics ⁽⁵⁾	-	-	YES	-

	Holds position ⁽¹⁾	Participates in a project ⁽²⁾	Is a member ⁽³⁾	Makes a contribution ⁽⁴⁾
SUPRANATIONAL ASSOCIATIONS AND INSTITUTIONS				
Ibero-American Federation of Stock Exchanges (FIAB)	YES	YES	YES	YES
European Capital Markets Institute (ECMI)	YES	YES	YES	YES
International Organization of Securities Commissions (IOSCO-IOSCO)	-	YES	YES	-
Center for European Policy Studies (CEPS)	-	YES	YES	-
Futures Industry Association (FIA)	-	YES	YES	-
Spanish SWIFT Users Group (SWIFT GNUSE)	-	YES	YES	-
European Central Securities Depositories Association (ECSDA)	YES	YES	YES	-
AFME - Securitization Division (before: European Securitization Forum)	-	-	YES	-
European Association of CCP Clearing Houses (EACH)	YES	YES	YES	-

(1) Associations or institutions in which one of the BME Group companies holds a position on its governance body. BME is a member of WFE, FESE, FISD through SIX.

(2) Associations or institutions in which any of the BME Group companies participate in their projects or their committees.

(3) Associations or institutions in which one of the companies of the BME Group considers that being a member responds to a strategic decision.

(4) Associations or institutions in which one of the BME Group companies makes considerable contributions of funds, apart from the mandatory membership fees.

(5) Associations or institutions in which Openfinance considers that being a member of it responds to a strategic decision.

6. Environmental protection

6.1. BME environmental management.

6.2. Climate change performance.

6.1. BME ENVIRONMENTAL MANAGEMENT. ⁽³⁻³⁾

BME considers environmental sustainability to be a long-term opportunity that allows the development of the company and the financial markets through sustainable financing, which has one of its greatest exponents in the issuance of green, social and sustainable bonds that contribute, among other purposes, to prepare the transition toward a greener and more sustainable economy.

BME's office activity and the location of the different headquarters of the Group companies in urban areas do not generate a significant direct impact on the environment. Therefore, the Company has not considered material to organize aspects related to the management of its waste and materials, biodiversity and sources of water collection from the surroundings of its facilities, or the noise and light pollution that its facilities may generate, or the emissions of substances that deplete the ozone layer (ODS), nitrogen oxides (NOX), sulfur oxides (SOX) and other emissions.

In addition, given the activities in which the Group Companies are engaged, BME has analyzed the risk factors related to their environmental performance within the framework of risk management, and has verified that today the environmental risk derived from their activities is not significant and therefore does not generate expenses, assets, provisions or contingencies of an environmental nature that could be significant in relation to its equity, financial position and consolidated results. For its part, SIX, within its risk management framework, has carried out an assessment of climate risks in Switzerland for servers and critical infrastructures to identify those that could have an impact on them and take the necessary measures to mitigate them. Along the same lines, BME has acquired the commitment to carry out an analysis of climatic risks in the medium term to identify how they may have an impact on its activities.

Nevertheless, **BME is aware that the performance of its activity requires the consumption of energy to power the data processing centers and the IT structure in general** for the daily activity of the offices and for commuting employees. In this context, given the reduced environmental impact of its activity, BME does not have an Environmental Management System, but instead applies the precautionary principle defined by GRI, always trying to perform its functions through efficient environmental management. ⁽³⁻³⁾. As a result, and in line with previous years, in 2022, BME did not receive any fine or significant firm sanction for non-compliance with regulations related to environmental aspects. ⁽²⁻²⁷⁾

Materializing its commitment to responsible environmental management, throughout 2022, BME launched various initiatives to reduce its energy consumption and GHG emissions both proactively and within the framework of SIX's sustainability strategy. ^(302-5, 305-5)

- Commitment to achieve carbon neutrality in its activities before 2050.
- Acquisition of electricity from renewable sources at the Madrid (Las Rozas and Lealtad) and Bilbao offices.
- Replacement of primary air conditioners with other high-efficiency ones that improve environmental quality at the offices.
- Temperature optimization at data processing centers and offices.
- Adjustment in office lighting hours.

Additionally, initiatives implemented in previous years have continued, such as promoting teleworking and remote meetings, the promotion of public transportation and the use of the shuttle for employees or the installation of LED lights and more efficient equipment with Energy Star energy efficiency guarantees. ⁽³⁰²⁻⁵⁾

6.2. CLIMATE CHANGE PERFORMANCE.

BME, in its commitment to the environment and sustainability, carries out actions both internally, aimed at achieving lower energy consumption at its facilities and minimizing the environmental impacts of the services managed at the Group's work centers, and externally, through environmental support initiatives.

BME ENVIRONMENTAL PERFORMANCE OVERVIEW.



Renewable energy consumption: 25,562 GJ



CO emissions reduction₂ vs 2021: 83%

(1) The number of employees includes data from the BME Group workforce (except BME Latam SAS and LATAM Exchanges Data Inc) and Openfinance at December 31 of each year.

(2) The energy consumption of the Barcelona headquarters in 2021 and the consumption per employee for this period have been modified by including the electricity consumption data for the second half of the year on an estimated basis in BME's Non-Financial Information Statement for 2021.

(3) The energy consumption of the Barcelona headquarters in 2022 and the consumption per employee for this period include the electricity consumption data for the second half of 2021.

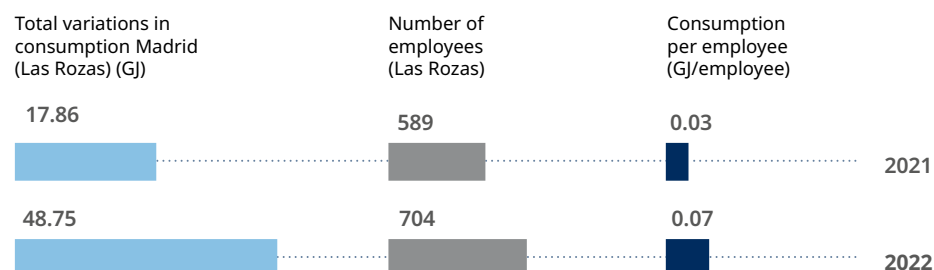
ELECTRICITY CONSUMPTION INDICATORS BY GEOGRAPHICAL AREAS IN SPAIN. (302-1, 302-3)

Madrid (Las Rozas and Lealtad)	2021	2022
Variations in total consumption (GJ)	26,598.63	33,125.34
Number of employees in Madrid	645	754
Consumption per employee (GJ/employee)	41.24	43.93
Barcelona	2021	2022
Variations in total consumption (GJ)	2,348.77 ⁽²⁾	2,142.76 ⁽³⁾
Number of employees in Barcelona	73	74
Consumption per employee (GJ/employee)	32.17 ⁽²⁾	28.95 ⁽³⁾
Bilbao	2021	2022
Variations in total consumption (GJ)	1,271.90	1,306.56
Number of employees in Bilbao	25	25
Consumption per employee (GJ/employee)	50.88	52.26
Valencia	2021	2022
Variations in total consumption (GJ)	481.22	244.78
Number of employees in Valencia	60	53
Consumption per employee (GJ/employee)	8.02	4.62
Total Spain	2021	2022
Variations in total consumption (GJ)	30,572.97	36,629.63
Number of employees	803,00	906
Consumption per employee (GJ/employee)	38.07	40.43

**BME, as part
of the SIX Group,
has acquired
the commitment
to achieve carbon
neutrality in
its activities
before 2050**



GAS CONSUMPTION INDICATORS IN SPAIN. ⁽¹⁾ (302-1, 302-3)



(1) The number of employees in Las Rozas (Madrid) includes data on the workforce belonging to the BME Group (except BME Latam SAS and LATAM Exchanges Data Inc.) and to Openfinance at December 31 of each year located at these offices.

In addition to internal energy consumption, the company consumes energy indirectly (302-2) which comes mainly from employee trips to the workplace (corporate bus and private vehicle) and company trips (airplane and train). As these data are not available, indicators are not included.

As a result of this energy consumption, BME generates a series of GHG emissions that are currently monitored through the calculation of the Company's carbon footprint. It should be noted that, in its commitment to continuous improvement and transparency, for the first time in 2022, BME calculated the emissions derived from overnight hotel stays during corporate trips.

GREENHOUSE GAS EMISSIONS IN SPAIN. (2-4, 305-1, 305-2, 305-3, 305-4)

TONS OF EQUIVALENT CO₂

	2021	2022
TOTAL CO₂ EMISSIONS	2,234.89	917.36
Total direct emissions⁽⁶⁾	26.75	72.91
Fuel consumption (natural gas)	1.02	2.22 ⁽¹⁾
Employee transportation (corporate bus)	25.73	70.69 ⁽¹⁾
Total indirect emissions	2,208.14	844.45
Electrical consumption ⁽²⁾	2,123.12	375.92 ⁽³⁾
Business trips ⁽⁴⁾ (airplane)	8.58	410.93 ⁽¹⁾
Business trips ⁽⁴⁾ (train)	1.44	8.77 ⁽¹⁾
Overnight hotel stays for corporate trips	NA	12.16
Displacement of employees to the workplace (individual vehicle)	75	36.67
Total number of employees in Spain⁽⁵⁾	803	912
Total CO₂ emissions per employee	2.78	1.00

(1) In 2022, the associated CO₂ emissions increased significantly due to the return to normality after the COVID-19 pandemic.

(2) CO₂ emissions calculated according to the market-based methodology. The reduction in emissions associated with this consumption (-82%) is due to the purchase of electricity with a guarantee of origin at the Madrid and Barcelona offices in 2022.

(3) Includes the emissions derived from the total electricity consumption at the Madrid, Bilbao and Valencia offices. At the Barcelona office, the data on emissions derived from the consumption of electricity for the first half of 2022 and an estimate of the data for the second half of 2022 based on the data of the last five years are included, as they are not available at the date of preparation of this report.

(4) In 2022, there was a change in the corporate travel provider.

(5) The number of employees includes data from the BME Group workforce (except BME Latam SAS and LATAM Exchanges Data Inc.) and Openfinance at December 31 of each year.

(6) Source of emission factors used: Defra, 2022 (base year of calculation).

GREENHOUSE GAS EMISSIONS IN SPAIN. (305-1, 305-2, 305-3)

Scope	Tons CO ₂	Item	2021	2022
Scope 1		Fuel consumption (natural gas)	1.02	2.22
		Employee transportation (corporate bus)	25.73	70.69
Scope 2		Electrical consumption	2,123.12	375.92
Scope 3		Business trips (airplane, train and overnight hotel stays)	10.02	431.86
		Displacement of employees to the workplace (individual vehicle)	75.00	36.67

BME considers the management, through Iberclear, of the National Register of Greenhouse Gas Emission Rights (RENADE) an opportunity derived from climate change which, since 2005, has supported the National Emission Rights Administrator, meeting all the requirements of the European Commission and the United Nations through the Spanish Office for Climate Change (OECC). RENADE is the instrument that ensures the publicity and permanent updating of the ownership and control of the greenhouse gas emission rights of companies in Spain, performing the accounting, registration and custody of the emission rights and the rest of the deposited units. (201-2)

7. Report coverage

(3-3)

Scope of information and standards used in the report. Double materiality analysis. (3-1, 3-2)

This consolidated non-financial information statement, which forms part of the BME Group's 2022 Consolidated Management Report but is presented as a separate document, which includes information relating to 2022 for all the activities and services provided by the Company, and has been prepared using as reference the *GRI content index* and Law 11/2018 of December 28, which modifies the Commercial Code, the consolidated Corporate Enterprises Act and the Account Audit Law, in matters of non-financial information and diversity. Where it has been considered appropriate, information for 2021 has been included, to facilitate its comparability.

The structure and content of this report is based on the principles established by GRI for the preparation of sustainability reports (precision, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability) established by GRI to guarantee the quality of the information.

In accordance with the provisions of the GRI Content Index, and in line with the double materiality proposal of the European Financial Reporting Advisory Group (EFRAG), this document contains information on the indicators corresponding to those aspects of sustainability that have been considered material from a double perspective: the impact on the value of the company and the impact of the company on society and the environment.

As a result of the integration between BME and SIX, it has been considered appropriate to unify the relevant issues considered at both parent companies to address the most important issues for the Group in terms of sustainability from a common point of view. However, given the singularities of both companies, these issues have been granted particular priority.

For more information about SIX's dual materiality analysis, see the Group's materiality matrix in its Annual Report.

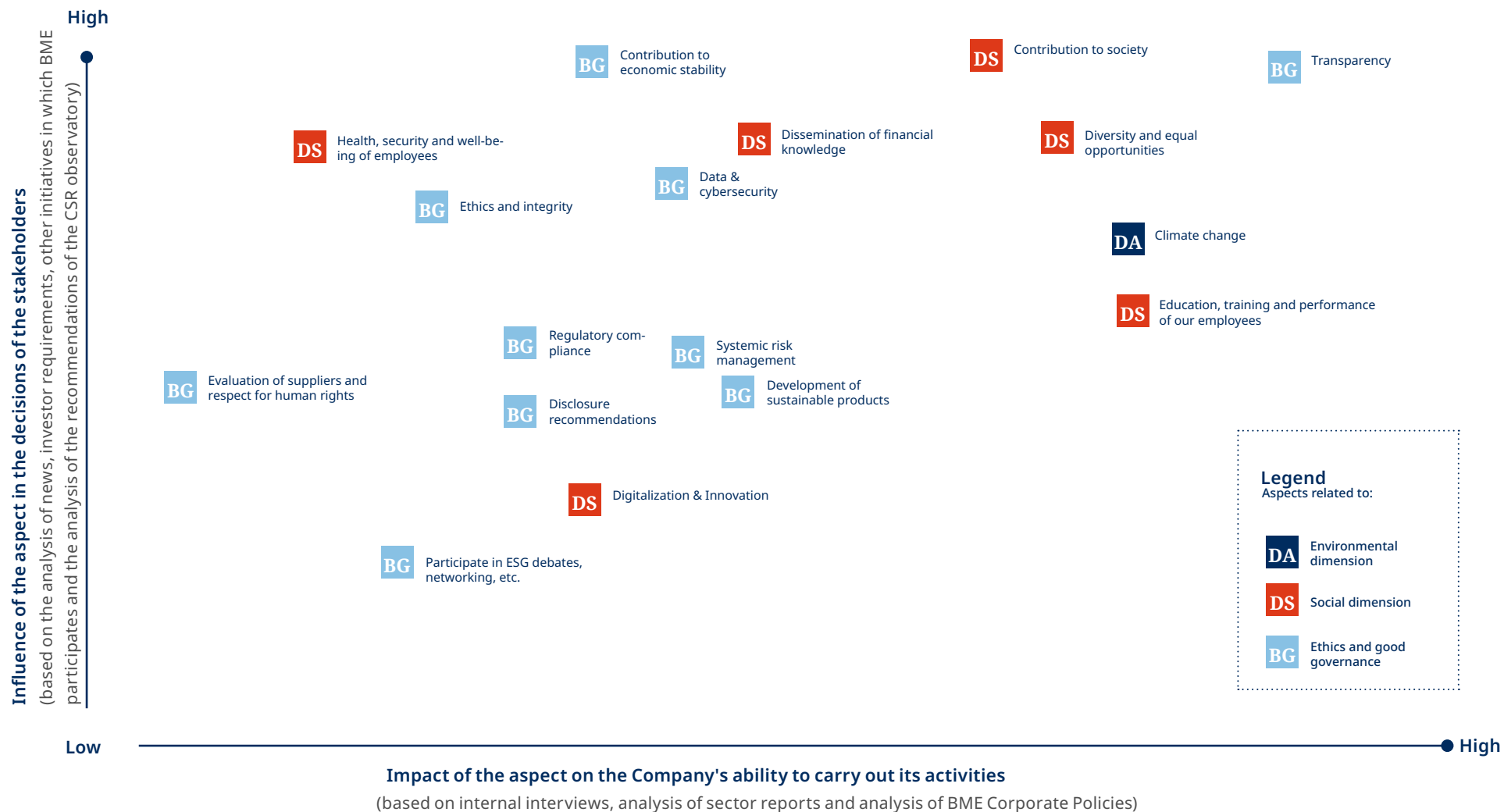
As a consequence of the foregoing, the materiality matrix has been updated, modifying issues such as "Cybersecurity, digitalization and privacy of information" which, in 2022, was divided into the issues "Data protection and cybersecurity" and "Digitalization and innovation" or the "Dissemination of financial knowledge" which, in this year, was posted under "Contribution to society". Likewise, new issues have been identified such as "Contribution to the stability of the economy", "Development of sustainable products", "Participation in ESG debates and networking" or "Reporting recommendations".

For the preparation of this double materiality analysis in 2022, the following activities were carried out:

- **Interviews with management:** To identify new significant topics for BME and SIX and prioritize existing relevant topics, interviews were conducted with the management of key areas at BME.
- **Surveys:** As a result of the previous year, a list was drawn up with relevant sustainability issues for BME and SIX to assign a score to each of them from the perspective of their impact on society and the environment (from inside to outside) and from the perspective of the impact on the value of the company (from outside to inside).
- **SASB Five Factor :** For each of the material issues identified, an average enterprise value impact score (inside-out perspective) was assigned based on this SASB factor.

The result of these actions has allowed the preparation of the materiality matrix included below: (3-2)

The result of these actions has allowed the preparation of the materiality matrix included below: (3-2)



Once the material aspects have been identified, information to prepare the report has been collected based on interviews and the compilation of information from Company heads. With the data received and the context information obtained through the activities carried out in the materiality analysis, BME has prepared the final version of this report. In the GRI table of contents included in the last section, reference is made to the sections in which information related to each of the indicators requested by said international framework can be found.

In those cases in which it has not been possible to cover all the requirements of the guide when reporting a certain indicator, this circumstance has been stated in the same table. The Company also takes on board a commitment to improve its information systems to have available the data requested in future editions of the report.

Scope of the 2022 consolidated non-financial information statement. (2-2)

The 2022 consolidated non-financial information statement includes the data of the BME Group companies that consolidate financial statements using the global integration method, therefore the financial data of LATAM Exchanges Data México S.A. de C.V. are not included, which were consolidated using the equity method, as they are 49% owned by BME Group companies.

In 2022, the scope of information was extended compared with the previous year, given the acquisition of the 50%- stake in REGIS-TR controlled by Clearstream, with which REGIS-TR became 100%-owned by SIX.

For its part, the data on employees included in this consolidated non-financial information statement refer to the BME Group's workforce and, in order to increase transparency in the disclosure of non-financial and diversity information, to the Openfinance employee workforce, a company that manages its employment system independently from the other BME Group employees.

Point of contact for questions regarding the report. (2-3)

If you would like any additional clarification on the information included in this document, or on the Company's sustainability performance, you can contact BME at the following address: info@grupobme.es

ANNEX I.

Additional sustainability information

Distribution of employees by gender, geographical area, age and professional category. (*)

EMPLOYEE WORKFORCE BY GENDER AT DECEMBER 31 OF EACH YEAR. (2-7, 405-1)

	2021	2022
Women	308	326
Men	501	586
Total	809	912

EMPLOYEES BY GENDER, AGE AND PROFESSIONAL CLASSIFICATION AT DECEMBER 31 OF EACH YEAR. (2-7, 405-1)

	2021			2022		
	Men	Women	Total	Men	Women	Total
Chief Executive Officer	1	0	1	1	0	1
Senior management	7	2	9	7	3	10
Middle management	30	18	48	41	25	66
Specialized staff	286	186	472	363	229	592
Administrative / Auxiliary / Support	178	102	280	174	69	243
< 30	64	38	102	80	37	117
30-50	284	180	464	336	188	524
> 50	153	90	243	170	101	271

EMPLOYEES BY GEOGRAPHICAL AREA AND GENDER AT DECEMBER 31 OF EACH YEAR. (2-7, 405-1)

	2021	2022
Madrid (Spain)	645	754
Women	250	270
Men	395	484
Barcelona (Spain)	73	74
Women	24	22
Men	49	52
Bilbao (Spain)	25	25
Women	10	10
Men	15	15
Valencia (Spain)	60	53
Women	22	22
Men	38	31
Miami (United States)	1	1
Women	0	0
Men	1	1
Bogota (Colombia)	5	5
Women	2	2
Men	3	3

(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

Annual average contracts by contract type, gender, age and professional category.^(*)

NUMBER OF EMPLOYEES BY CONTRACT TYPE AT DECEMBER 31 OF EACH YEAR. ^{(1) (2) (2-7)}

	2021			2022		
	Men	Women	Total	Men	Women	Total
Annual average of permanent contracts by gender, age and professional classification						
Senior management	6.83	2.00	8.83	7.00	2.17	9.17
Middle management	31.25	18.58	49.83	32.67	18.33	51.00
Specialized staff	287.08	187.75	474.83	293.83	192.75	486.58
Administrative / Auxiliary / Support	155.75	88.92	244.67	210.33	104.42	314.75
< 30	49.75	33.42	83.17	60.25	33.92	94.17
30-50	282.50	176.83	459.33	321.08	187.58	508.67
> 50	148.67	87.00	235.67	163.50	96.17	259.67
Annual average of temporary contracts by gender, age and professional classification						
Senior management	0	0	0	0	0	0
Middle management	0	0	0	0	0	0
Specialized staff	0	0	0	0	0	0
Administrative / Auxiliary / Support	10.58	4.67	15.25	14.67	4.92	19.58
< 30	10.58	4.50	15.08	14.67	3.92	18.58
30-50	0	0.17	0.17	0	1.00	1.00
> 50	0	0	0	0	0	0

(1) Annual average contracts, both permanent and temporary, were calculated as the average of permanent/ temporary contracts each month throughout each year.

(2) In 2022, there were no part-time workers and all full-time contracts were permanent.

(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

Number of contracts by contract type.^(*)

PERMANENT EMPLOYEES BY CONTRACT TYPE. (2-7)

	2021	2022
Full-time contract	809	912
Part-time contract	0	0
Total	809	912

Number of in-house employees, subcontracted workers and the local hiring of employees.^(*)

HIRED AND SUBCONTRACTED STAFF. ^(*) (2-7, 2-8)

	2021	2022
Recruited employees	809	912
Subcontracted employees	130	240
Local hiring of employees and managers	100%	100%

Number of employees with disabilities.^(*)

EMPLOYEES WITH DISABILITIES. (405-1)

AVERAGE NUMBER OF EMPLOYEES WITH A DISABILITY GREATER OR EQUAL TO 33% ^(**)

	2021	2022
Senior management	0	0
Middle management	0	0
Specialized staff	6.58	7
Administrative / Auxiliary / Support	1.83	2
Total	8.42	9
Employees with disabilities with a permanent contract	100%	100%

^(**) All the BME Group and Openfinance companies, which have more than 50 employees, have certificates of exceptionality or comply with the content of Royal Legislative Decree 1/2013, of November 29, which approves the Consolidated General Law on the rights of people with disabilities and their social inclusion.

Number of employee recruitments and terminations by gender, age and geographical area. Hiring and turnover rates.^(*)

EMPLOYEE RECRUITMENTS AND TERMINATIONS BY GENDER. ^(**) (401-1)

	Employee recruitments		Employee terminations	
	2021	2022	2021	2022
Total	83	133	71	73
Gender breakdown				
Men	56	101	53	47
Women	27	32	18	26
Breakdown by age group				
< 30	10	43	15	21
30-50	73	84	33	37
> 50	0	6	23	15
Breakdown by geographical area				
Madrid (Spain)	76	128	44	62
Barcelona (Spain)	5	4	10	3
Bilbao (Spain)	0	0	2	0
Valencia (Spain)	1	1	15	8
Miami (United States)	0	0	0	0
Bogota (Colombia)	1	0	0	0

^(**) For the preparation of this table, the effective date of the recruitments and terminations of employees at the corporate group companies has been taken into account. Movements between these companies do not consider recruitments or terminations.

^(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

**All of BME's
practices to
manage its
human resources
are governed by
its commitment
to the equality
and diversity of
its employees**



RECRUITMENT RATE (%). (*)

	2021	2022
Total workforce	10.26%	14.85%
Gender breakdown		
Men	11.18%	30.98%
Women	8.77%	5.46%
Breakdown by age group		
< 30	9.80%	36.75%
30-50	15.73%	16.03%
> 50	0.00%	2.21%
Breakdown by geographical area		
Madrid (Spain)	11.78%	16.98%
Barcelona (Spain)	6.85%	5.41%
Bilbao (Spain)	0.00%	0.00%
Valencia (Spain)	1.67%	1.89%
Miami (United States)	0.00%	0.00%
Bogota (Colombia)	20.00%	0.00%

TURNOVER RATE (%). (*)

	2021	2022
Total workforce	8.78%	8.00%
Gender breakdown		
Men	10.58%	14.42%
Women	5.84%	4.44%
Breakdown by age group		
< 30	14.71%	17.95%
30-50	7.11%	7.06%
> 50	9.47%	5.54%
Breakdown by geographical area		
Madrid (Spain)	6.82%	8.22%
Barcelona (Spain)	13.70%	4.05%
Bilbao (Spain)	8.00%	0.00%
Valencia (Spain)	25.00%	15.09%
Miami (United States)	0.00%	0.00%
Bogota (Colombia)	0.00%	0.00%

(*) The turnover rate has been calculated according to the criteria of the GRI Standards: number of terminations among total staff at the end of the year. The percentage of the turnover rate is reported, without detailing the total number of employees, considering that this data is more descriptive.

(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

Number of layoffs.^(*)

NUMBER OF LAYOFFS. ⁽⁴⁰¹⁻¹⁾

	2021	2022
By gender		
Women	4	1
Men	8	1
By age		
< 30	4	0
30-50	3	1
> 50	5	1
By professional classification		
Senior management	0	0
Middle management	3	0
Specialized staff	6	2
Administrative / Auxiliary / Support	3	0

Average remuneration by gender, age and professional category.^(*)

AVERAGE REMUNERATION. ^(**) ⁽⁴⁰⁵⁻²⁾

(THOUSANDS OF EUROS)

	2021	2022
Gender breakdown		
Men	69.50	70.86
Women	63.23	65.34
Breakdown by age group		
< 30	34.20	36.61
30-50	60.35	60.54
> 50	93.85	98.94
Breakdown by category		
Senior management	412.75	394.63
Middle management	177.39	160.43
Specialized staff	64.10	63.39
Administrative / Auxiliary / Support	41.78	40.00

^(**) To calculate the average remuneration, the real remuneration received by the worker from BME has been taken into account (fixed remuneration, real variable received, which corresponds to that of the previous year, and remuneration in kind) and the number of days that they have belonged to the Company during the year. The number of employees considered is the total at the end of the year.

^(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

Frequency rate, severity rate, days missed, days of absenteeism and occupational disease rate.^(*)

FREQUENCY RATES, SEVERITY INDEX, RATES OF PROFESSIONAL ILLNESSES, MISSED DAYS AND ABSENTEEISM. ⁽¹⁾ (403-9)

2021								
	Breakdown by region					Gender breakdown		
	Madrid	Barcelona	Bilbao	Valencia	Total	Men	Women	Total
Accident rate with injury (Frequency rate) ⁽²⁾	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Severity index	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupational disease rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Missed days rate ⁽³⁾	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Absenteeism	21,193	2,795	3,400	1,284	28,672	17,983	10,688	28,672
	2.03	2.32	8.09	1.12	2.17	2.20	2.12	2.17
2022								
	Breakdown by region					Gender breakdown		
	Madrid	Barcelona	Bilbao	Valencia	Total	Men	Women	Total
Accident rate with injury (Frequency rate)	3.45	0.00	0.00	0.00	2.83	3.58	1.55	2.83
Severity index	0.07	0.00	0.00	0.00	0.06	0.08	0.01	0.06
Occupational disease rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Missed days rate	6.82%	0.00%	0.00%	0.00%	5.61%	8.50%	0.62%	5.61%
Absenteeism	24,354	4,889	2,461	1,778	33,482	13,815	19,677	33,482
	1.68	3.35	4.90	1.53	1.90	1.24	3.04	1.90

((1) The calculation of these rates takes into account all those employees who, during the year, have belonged to the BME Group and to Openfinance (data from employees of BME Latam SAS and LATAM Exchanges Data Inc. are not included as they are regulated by different legislation and are not material)

Likewise, the definitions considered to calculate the health and safety indices are those established according to the GRI Content Index:

-Accident: Fatal or non-fatal accidents that occurred during the course of work.

-Professional illness: Illness derived from a work situation or activity.

-Missed days: Time off of an employee due to an accident or occupational disease.

-Hours absenteeism: Number of hours a worker is absent from work due to disability of any kind, not just due to an occupational accident or illness. Likewise, the formulas used to calculate the safety and health indices were as follows:

-Accident rate with injury (Frequency rate): Number of accidents x 10⁶/Total no. of scheduled work hours

-Severity index: Lost days x 10³/Total no. of scheduled work hours.

-Occupational disease rate: No. of occupational diseases x 10⁶/Total no. of scheduled work hours.

-Missed days rate: Lost days x 10⁵/Total no. of scheduled work hours.

-Absenteeism rate: Number of absenteeism hours x 10²/Total no. of scheduled work hours.

(2) In 2022, no accidents took place leading to injuries.

(3) In 2022, no accidents occurred at the BME Group nor were any training business days lost.

(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

Hours of training by gender and professional category. Average hours of training by gender and professional category.^(*)

EMPLOYEE TRAINING (404-1)

BME Group. ⁽¹⁾ ⁽²⁾

	2021			2022		
	Men	Women	Total	Men	Women	Total
Number of hours of employee training (by professional category)						
Senior management	124	67	190	19	37	55
Middle management	550	426	976	750	441	1,191
Specialized staff	12,025	7,726	19,752	12,242	7,113	19,356
Administrative / Auxiliary / Support	6,163	3,889	10,052	3,346	1,646	4,992
Average hours of employee training (by professional category)						
h/employee - senior management	18	33	21	3	37	8
h/employee - middle management	39	43	41	22	21	22
h/employee - specialized staff	77	64	71	41	36	39
h/employee - administrative / auxiliary	70	64	66	24	25	24

(1) These figures include training derived from training actions generally applicable to BME Group employees (that is, excluding Openfinance), including language training and personalized or specific training.

(2) Average training hours have been calculated based on the number of training hours given to each employee, by professional category.

(*) HR quantitative data does not include employees of foreign REGIS-TR Group companies.

ANNEX II.

Index of Non-Financial Information Contents.

BME has presented the information cited in this GRI content index for the period between January 1, 2022 and December 31, 2022 using the GRI Standards as a reference

Law 11/2018, of December 28, on non-financial information	GRI content index		Description	Headings of this Report / Other reports	Page/s
	GRI 1	Fundamentals 2021			
Business model					
Description of the business model	2-6	Activities, value chain and other business relationships	1		12-13 and 15
Business environment	2-1	Organizational details	Front page		2
	2-1	Organizational details	1		12, 15, 16
Geographical presence and markets in which it operates	2-6	Activities, value chain and other business relationships	1		12
Organization and structure	2-6	Activities, value chain and other business relationships	Financial statements		
			1		13, 15, 49-50
Objectives and strategies	2-22	Sustainable Development Strategy Declaration	Chief Executive Officer's Letter		9-10
Main factors and trends that may affect its future performance	2-22	Sustainable Development Strategy Declaration	1		22
			Letters from the Chairman and Chief Executive Officer		7-10
Group policies and their results					
Description of the policies applied by the Group and their results	2-23	Commitments and policies	2		12, 32
	2-24	Incorporation of commitments and policies	1		12, 32
Short-, medium- and long-term risks					
Short-, medium- and long-term risks	2-25	Processes to remedy negative impacts	Financial statements		
			2.3		36-37
Key non-financial performance indicators (KPIs)					
Key non-financial performance indicators that are relevant to the specific business activity and meet the criteria of comparability, materiality, relevance and reliability	2-23	Commitments and policies	1		12
			2		32

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
I. Information on environmental matters.				
Global Environment				
	3-3	Management of material issues	6.1	59
Resources dedicated to the prevention of environmental risks	308-1	New suppliers that have passed evaluation and selection filters in accordance with environmental criteria	4.2	50
	2-27	Compliance with laws and regulations	6.1	59
Precautionary principle	3-3	Management of material issues	6.1	59
Current and foreseeable effects of the Company's activities on the environment and, where appropriate, health and safety	3-3	Management of material issues	6.1	59
	201-2	Financial consequences and other risks and opportunities for the organization due to climate change	6.2 Financial statements	63
Amount of provisions and guarantees for environmental risks	3-3	Management of material issues	6.1	59
Environmental assessment or certification procedures	3-3	Management of material issues	6.1	59
Pollution				
Atmospheric pollution	3-3	Management of material issues	6.1	59
Light and noise pollution		Non-material indicator for the Group as can be seen from the materiality analysis		
Measures to prevent, reduce or repair carbon emissions	305-5	Reduction of GHG emissions	6.1	59
Circular economy and waste prevention and management				
Prevention measures, recycling, reuse, other forms of recovery and disposal of waste and actions to combat food waste.		Non-material indicator for the Group as can be seen from the materiality analysis		

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Sustainable use of resources				
Water consumption		Non-material indicator for the Group as can be seen from the materiality analysis		
Raw material consumption		Non-material indicator for the Group as can be seen from the materiality analysis		
	3-3	Management of material issues	6.1	59
	302-1	Internal energy consumption	6.2	60
Direct and indirect energy consumption and measures taken to improve efficiency and use of renewable energy	302-2	External energy consumption	BME has not calculated the organization's external energy consumption.	
	302-3	Energy intensity	6.2	60, 62
	302-5	Reduction of the energy requirements of products and services	6.1	59
Climate change				
	3-3	Management of material issues	6.1	59
	305-1	Direct GHG emissions (scope 1)	6.2	62-63
	305-2	Indirect GHG emissions when generating energy (scope 2).	6.2	62-63
Emissions of greenhouse gases	305-3	Other indirect GHG emissions (scope 3)	6.2	62-63
	305-4	GHG emissions intensity	6.2	62
	305-5	Reduction of GHG emissions	6.1	59
Measures to adapt to the consequences of climate change	201-2	Financial consequences and other risks and opportunities for the organization due to climate change	6.2	63
	305-5	Reduction of GHG emissions	6.1	59
Reduction goals established voluntarily in the medium and long term to reduce greenhouse gas emissions	3-3	Management of material issues	1	23
Biodiversity protection		Non-material indicator for the Group as can be seen from the materiality analysis		

Law 11/2018, of December 28, on non-financial information	GRI content index		Description	Headings of this Report / Other reports	Page/s
II. Information on social and personnel issues.					
Employment					
Total number and distribution of employees by gender, age, country and professional classification	2-7	Employees	Annex I	70-72	
	2-8	Non-employee workers	3	39	
			Annex I	72	
			3.1	39	
	405-1	Diversity in governance bodies and employees	Annex I	70, 72	
			2.1	27	
Total number and distribution of employment contract modalities	2-7	Employees	Annex I	70-72	
Annual average contracts by contract type, broken down by gender, age and professional classification	2-7	Employees	Annex I	70-72	
Employees with disabilities	405-1	Diversity in governance bodies and employees	Annex I	72	
Number of dismissals by gender, age and professional classification	401-1	New employee hires and staff turnover	3.2	41	
			Annex I	72, 75	
The average remuneration of directors and managers including variable remuneration, per diems, indemnities, payment to long-term savings pension systems and any other benefit, broken down by gender	2-19	Remuneration policies	Directors' remuneration policy		
			2.1	30	
	2-20	Processes to determine remuneration	Directors' remuneration policy		
			2.1	30	
			3.2	41	
Average remuneration and its variations, broken down by gender, age and professional classification or equal value	405-2	Ratio of basic salary and remuneration of women compared to men	3.1	40	
Wage gap			Annex I	75	
Labor disconnection policies	3-3	Management of material issues	3.2	42	

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Work organization				
Organization of working time and measures aimed at facilitating the enjoyment of a work-life balance	3-3	Management of material issues	3.2	42
	401-2	Fringe benefits for full-time employees that are not offered to temporary or part-time employees	3.2	42
Number of hours of absenteeism	403-9	Work accident injuries	Annex I	76
Health and security				
Health and safety conditions at work	3-3	Management of material issues	3.3	43
	403-1	Occupational health and safety management system	3.3	43
	403-2	Hazard identification, risk assessment and accident investigation	3.3	43
	403-3	Occupational health services	3.3	43
	403-5	Training of workers on health and safety at work	3.3	44
	403-6	Promotion of occupational health	3.3	43
	403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked through business relationships	3.3	43
Occupational accidents by gender and frequency and severity rates by gender	403-9	Work accident injuries	Annex I	76
Occupational diseases by gender	403-10	Occupational illnesses and diseases	The professions carried out by BME workers do not have a high incidence or risk of disease	
			3.3	43

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Corporate relationships				
Organization of social dialogue, including procedures for informing, consulting and negotiating with staff	3-3	Management of material issues	BME guarantees all its workers the right to belong to labor unions freely for the promotion and defense of their economic and corporate interests. The union representative bodies of the workers and the technical committees derived from the Collective Bargaining Agreement in which the employees participate constitute a channel of constant dialogue between the Company and the employees, aimed not only at collective bargaining but also at the resolution of possible conflicts. that may arise.	
	407-1	Operations and suppliers whose right to freedom of association and collective bargaining could be at risk	There are no significant centers or suppliers with a risk of infringement or threat to freedom of association and the right to benefit from collective bargaining agreements.	
			4.2	50
Employees covered by collective bargaining agreements	2-30	Collective bargaining agreements	3.4	44
Balance of collective bargaining agreements, in particular, in the field of health and safety at work	403-4	Worker participation, consultation and communication on health and safety at work	BME discusses at the Health and Safety Committees listed in section 3.3 of this report all the issues that it considers to be of significance in this area: among others, social security, occupational risk prevention, security measures and conducting drills.	
Mechanisms and procedures that the Company has to promote the involvement of workers in the management of the Company, in terms of information, consultation and participation	2-30		3.4	44
Training				
Policies implemented	3-3	Management of material issues	3.2	41
	404-2	Programs to improve employee skills and transition assistance programs	3.2	41
Total number of training hours by professional category	404-1	Average hours of training per year per employee	3.2	41, 43
			Annex I	77
Universal accessibility for people with disabilities				
Universal accessibility for people with disabilities	3-3	Management of material issues	3.1	40
Equality				
Equality policy and plans and measures adopted	3-3	Management of material issues	3.1	39-40

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
III. Information on respect for human rights.				
Prevention of risks of breaching human rights and, where appropriate, measures to mitigate, manage and repair possible abuses committed	As established in its code of ethics, BME respects internationally recognized human rights and supports their compliance and encourages respect for these vital rights throughout its entire value creation chain. Likewise, the corporate risk management framework is presented as the Company's essential tool to prevent any risks in terms of human rights.			
Elimination of forced or compulsory labor	Non-material indicator for the Group as can be seen from the materiality analysis			
Effective abolition of child labor	Non-material indicator for the Group as can be seen from the materiality analysis			
Elimination of discrimination in employment and occupation	3-3	Management of material issues	3.1	30-40
	406-1	Cases of discrimination and corrective actions taken	3.1	40
Complaints arising from violations of human rights	406-1	Cases of discrimination and corrective actions taken	3.1	40
Promotion and compliance with the provisions of the essential Conventions of the International Labor Organization	407-1	Operations and suppliers whose right to freedom of association and collective bargaining could be at risk	There are no significant centers or suppliers with a risk of infringement or threat to freedom of association and the right to benefit from collective bargaining agreements.	
			4.2	50
Due diligence procedures	2-23	Commitments and policies	2.2	32
	2-26	Mechanisms for seeking advice and raising concerns	2.2	32-33

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
IV. Information related to the fight against corruption and bribery				
Measures adopted to prevent the fight against corruption and bribery	205-2	Communication and training on anti-corruption policies and procedures	2.1	29
	205-3	Confirmed cases of corruption and measures taken	2.2	32
Measures to combat money laundering	205-2	Communication and training on anti-corruption policies and procedures	2.1	29
Contributions to foundations and non-profit entities	413-1	Operations with local community participation, impact assessments and development programs	The percentage of operations is not reported as it is not available	
			5.3	56
V. Information about the Company.				
Company commitment to sustainable development				
Impact on employment and local development	3-3	Management of material issues	5	52
	203-1	Investments in infrastructures and supported services.	5.2	55
	203-2	Significant indirect economic impacts	5.2	55
	204-1	Proportion of spending on local suppliers	4.2	49
	413-1	Operations with local community participation, impact assessments and development programs	The percentage of operations is not reported as it is not available	
			5.3	56

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Impact on local populations and the territory	413-1	Operations with local community participation, impact assessments and development programs	5.3	56
	413-2	Operations with significant actual and potential negative impacts on society	5	51
Relations with society players	2-29	Approach to stakeholder engagement	BME bases the frequency of its relationship with its main stakeholders according to the needs of the business. With regard to the preparation of the report, BME has taken into account the main expectations mentioned by these stakeholders. For this, information and opinions have been requested from those responsible for the Company with whom work has been performed to define the contents of the report.	
			1	20
Association or sponsorship actions	2-28	Association membership	1	22
			5.4	57
Subcontracting and suppliers				
Inclusion in the purchasing policy of social, gender equality and environmental issues	3-3	Management of material issues	4	45
	3-3	Management of material issues		
Supervision and audits	308-1	New suppliers that have passed evaluation and selection filters in accordance with environmental criteria	4.2	50
	3-3	Management of material issues	4	45
Consideration in relations with suppliers and subcontractors regarding their social and environmental responsibility	414-1	New suppliers that have passed selection filters according to social criteria	4.2	50
	414-2	New suppliers that have passed selection filters according to social criteria	4.2	50

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Consumers				
Measures for the health and safety of consumers	3-3	Management of material issues	4.1	47
Complaint systems, complaints received and their resolution	3-3	Management of material issues		
Tax information				
Profits obtained country by country and income tax	207-1	Tax approach	2.2	33
	207-2	Fiscal governance, control and risk management	2.2	33
			Financial statements	
	207-3	Participation of stakeholders and management of tax concerns	The contents of the report respond to the concerns, opinions and concerns in relation to taxation expressed by BME's stakeholders on the occasion of BME's materiality analysis that has been expressed through the compliance of the BME Group companies with the Code of Best Tax Practices that entails the defense of public policies in tax matters	
	207-4	Presentation of country-by-country reports	2.2	33
	201-1	Direct economic value generated and distributed	Financial statements 1	18
Public subsidies received	201-4	Financial aid received from governments	2.2	35

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Other significant information.				
Other information about the Company				
Other information about the Company profile	3-3	Management of material issues	2.2	32-35
	206-1	Legal actions related to unfair competition and monopolistic practices and against free competition	No lawsuits were filed for unfair competition, monopolistic practices or against free competition.	
			2.2	33
	415-1	Contributions to political parties/representatives	2.2	35
	418-1	Substantiated complaints regarding breaches of clients' privacy and the loss of client data	There have been no complaints regarding respect for privacy and the leakage of personal customer data.	
	2-27	Compliance with laws and regulations	Financial statements	
			2.2	32
			3	39

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Corporate governance				
	2-9	Governance structure and composition	2.1	27
	2-13	Delegation of responsibility for managing impacts	2.2	27, 29
			2.3	36
	2-9	Governance structure and composition	2.1	27
	2-11	Chairman of the highest governance body	2.1	27
	2-10	Appointment and selection of the highest governance body		
Corporate governance	2-15	Conflicts of interest	Articles of association and internal enactment regulations	
	2-12	Role of the highest governance body in overseeing the management of impacts		
	2-17	Collective knowledge of the highest governance body	The directors of BME have received training in economic, social and environmental matters in the exercise of the functions that are theirs in the holding of the meetings of the Board of Directors and the Audit and Risk Committee on the occasion of the last materiality analysis of the 2022 carried out and the approval of this report.	
	2-18	Evaluation of the performance of the highest governance body	The Board of Directors annually evaluates the efficiency of its operations and the quality of its work and that of its delegated committees in relation to the powers that constitute the scope of its action.	

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Corporate governance	2-12	Role of the highest governance body in overseeing impact management	2.2	32
			2.3	36
			The Board of Directors and the Audit and Risk Committee evaluate, at least annually, the economic, environmental and social aspects and their impacts, risks and opportunities.	
	2-14	Role of the highest governance body in the preparation of sustainability reports	The Board of Directors is the body that approves the Non-Financial Information Statement	
	2-16	Communication of critical concerns	1	20
			2.3	37
	2-2	Entities included in the presentation of sustainability reports	Financial statements	
			7	68
			1	15

Law 11/2018, of December 28, on non-financial information	GRI content index	Description	Headings of this Report / Other reports	Page/s
Participation of stakeholders				
Participation of stakeholders	2-12	Role of the highest governance body in overseeing impact management	The Board of Directors, through its Audit and Risk Committee, is informed of all relevant economic, environmental and social issues that have arisen in the Company's dialogue with its stakeholders and the areas, units and departments involved in their relationship with them.	
	2-29	Approach to stakeholder engagement	Stakeholders have been selected based on the criteria of their relevance to the Company and its activities.	
			1	20
Other useful information on the preparation of the document				
Other useful information on the preparation of the document	3-3	Management of material issues	7	65
	3-1	Process for determining material issues	7	65
	3-2	List of material topics	7	67
	2-4	Update of information	6.2	62
	2-3	Reporting period, frequency and point of contact	2022	
			Annual	
			7	68
	2-5	External verification	The Company requested an independent review of the consolidated non-financial information statement	

(*) GRI content index

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