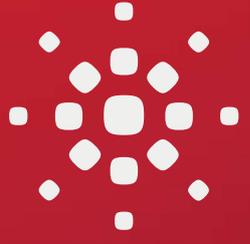


# Sustainability Report 2025



*Our commitment  
to responsible growth*



# *Table of Contents*

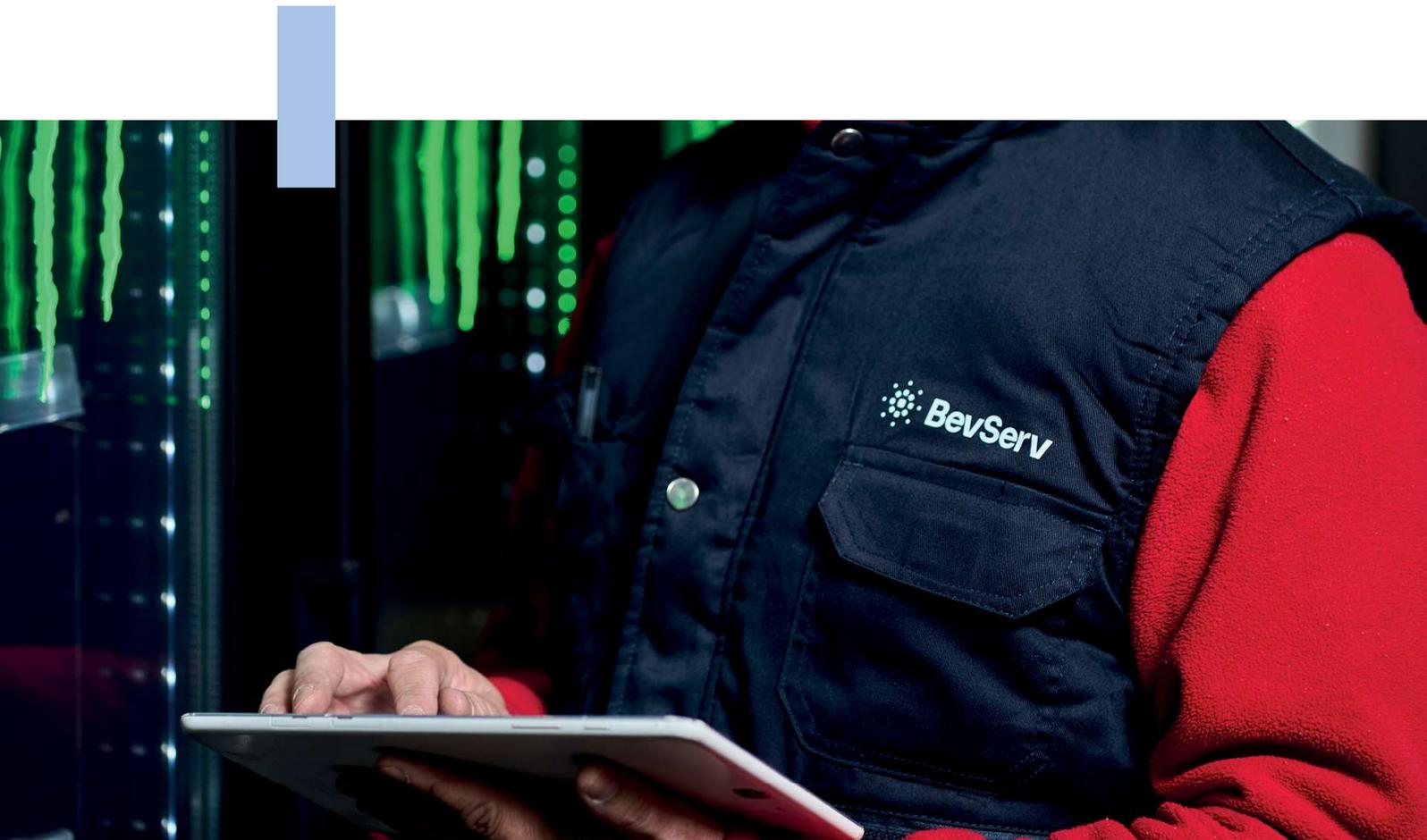
- 01.** Introduction
- 02.** Corporate social responsibility commitment
- 03.** President message
- 04.** About Provisiona Iberia
- 05.** Company Vision & Values
- 06.** Sustainability vision, Governance & Commitments
- 07.** Sustainability policies
- 08.** Four Pillars
- 09.** Risk management
- 10.** Targets & Sustainability Roadmap
- 11.** Transparency Statement



# 01. Introduction

Provisiona Iberia operates in the commercial beverage and HORECA equipment sector, providing sales, distribution, technical service, maintenance, and lifecycle support for professional equipment across the European market. Sustainability is increasingly central to our industry due to rising energy costs, regulatory developments, and customer expectations.

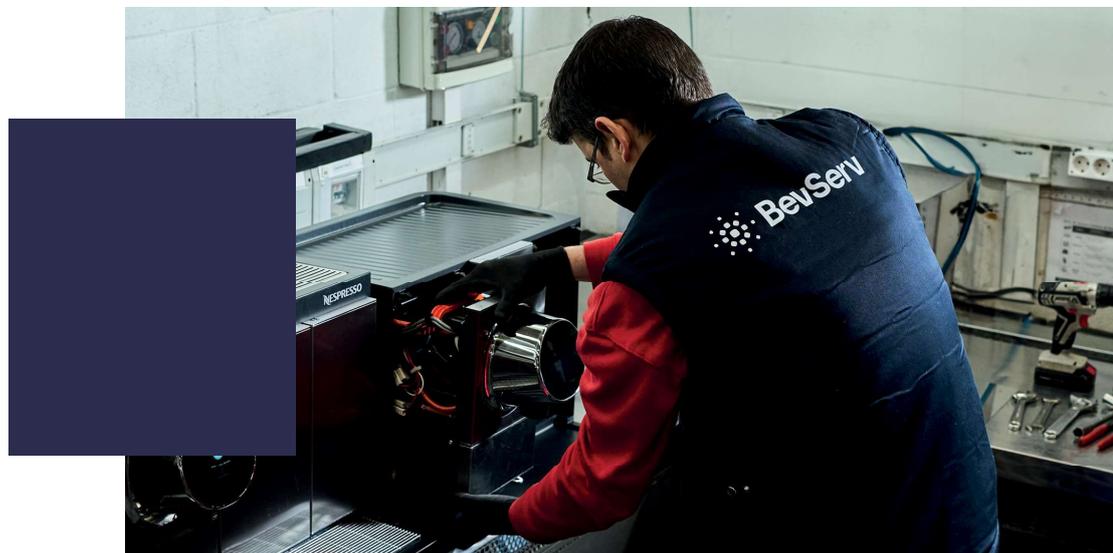
Our sustainability approach is pragmatic and operationally focused. Rather than abstract commitments, we concentrate on areas where we can create measurable impact: energy efficiency, circular economy practices, responsible service delivery, strong governance, and long-term customer partnerships. This report outlines our current practices, priorities, and future direction.



# 02. Corporate Social Responsibility Commitment

We recognize the responsibility to create a positive environmental and social impact and are dedicated to embedding sustainable practices throughout our business. From reducing our carbon footprint and promoting a circular economy to fostering a safe and inclusive work environment, our approach to sustainability is comprehensive and forward-thinking.

Our commitment is demonstrated by the ECOVADIS certification we have achieved and continue to improve upon each year. Our Sustainability Policies outline key areas where we are actively working to drive meaningful change, ensuring that our efforts align with global goals and community needs. Each policy represents a step towards building a more resilient, inclusive, and sustainable future.



# 03. *President Message*



At Provisiona Iberia, we understand that sustainability goes far beyond a management concept. As a company operating in the services sector, we are fully aware of the key role we play in generating economic, social and environmental value. In this context, sustainability is a fundamental pillar for ensuring long-term value creation. For this reason, we are firmly committed to conducting our business responsibly, balancing economic growth with respect for the environment, contributing to social well-being and fostering a strong culture of good corporate governance.

Our environmental responsibility is reflected in the adoption of practices aimed at improving resource efficiency, reducing environmental impacts and engaging all our teams in the ongoing effort to minimize our environmental footprint. We actively promote innovative solutions that support more sustainable development models.

From a social perspective, our commitment is firmly centered on people. We promote responsible management grounded in respect for human rights, equal opportunities, health and safety, and the professional development of everyone within our organization. At the same time, we seek to strengthen responsible and transparent relationships with our clients, suppliers and the communities in which we operate. We firmly believe that business progress is only meaningful when it generates a positive impact on society.



Our approach to sustainable economic growth is therefore built on a long-term strategy that prioritizes financial soundness, responsible innovation and the creation of shared value. This approach enables us to contribute to economic development while safeguarding resources and opportunities for future generations.

However, meaningful progress requires sustained effort. To meet the ambitious objectives we set year after year, we continuously reinforce our corporate governance framework, based on ethics, transparency, accountability and regulatory compliance. Strong corporate governance is essential to strengthening the trust of our stakeholders and ensuring responsible decision-making aligned with our values.

This Sustainability Report reflects our performance, progress and challenges, as well as our ongoing commitment to continuous improvement. We will continue to act responsibly and with a long-term vision, contributing to a development model that is fairer, more inclusive and more sustainable.

Sincerely,

***Juan del Yerro***





# 04. About Provisiona Iberia

Founded in Spain in 1989, Provisiona Iberia is a global leader in beverage and food supply equipment chain solutions, offering total asset management and SaaS-based applications for the full lifecycle management of HORECA equipment. The large range of services provided to our clients ensure the proper performance of the assets installed in attended and unattended market places, extending and enhancing the functionalities thereof, consolidated in a hub of interconnected equipment with brands, retailers and consumers. Our business model combines equipment sales with technical service, maintenance, refurbishment, and spare parts management.

By supporting the full lifecycle of equipment, Provisiona Iberia helps customers reduce total cost of ownership, extend asset life, and improve operational efficiency. This lifecycle-oriented model forms the foundation of our sustainability strategy.

Provisiona Iberia (Spain) and Serlusa Refrigerantes (Portugal)—both with long-standing expertise in the sector—now form part of a stronger group through their integration into FRIGOGLASS SAIC, creating a powerful platform for expansion across new sectors and geographies.

BevServ is the marketing Brandname to present and promote our services portfolio to the market.





# 05. Company Vision & Values

## Vision

Foster an unmatched business environment that delivers exceptional customer experience and superior equipment performance through innovation.

## Values

**Ethics & Integrity** - Committed to transparency, integrity and responsible practices. Our Governance & Compliance policies ensure that all employees, partners, and third parties adhere to the highest ethical standards, fostering a safe, inclusive and fair work environment.

**Business excellence** – We are focused on customer satisfaction, increased growth and quality in all our activities.

**Innovation** - Growth is more than progress; it's about bold thinking and pioneering solutions that redefine possibilities for our clients. We innovate to drive measurable impact and future-proof results.

**People** - People at the heart of what we do

**Sustainability** – Corporate, Financial, Social and Environmental Sustainability drive our decisions and are at the core of our plans.





# 06. Sustainability Vision, Governance & Commitments

Provisiona Iberia is committed to responsible and sustainable business practices that support long-term value creation for customers, partners, employees, and the wider market. Sustainability oversight is embedded within management responsibilities and operational decision-making.

We operate under internationally recognized management and sustainability standards that support consistent quality, environmental responsibility, and ethical business conduct. The company is certified according to **ISO 9001** (Quality Management) and **ISO 14001** (Environmental Management), ensuring structured processes, regulatory compliance, and continuous improvement.

Provisiona Iberia is also certified under **SA8000**, reflecting its commitment to responsible labor practices, employee rights, health and safety, and ethical working conditions.

In addition, we participate in **EcoVadis** sustainability assessments, supporting transparency and continuous improvement across environmental, social, and governance performance in line with customer and market expectations.

Provisiona Iberia is a **Participant of the United Nations Global Compact (UNGC)**, demonstrating its commitment to responsible business practices aligned with the UNGC's Ten Principles covering human rights, labor standards, environmental responsibility, and anti-corruption. Participation in the UNGC supports the integration of these principles into the company's strategy, operations, and organizational culture.



United Nations  
Global Compact



ecovadis



Management

Key activities

Stock of thousands of articles for reliable equipment support.



# 07. Sustainability Policies

At the core of our mission is a commitment to sustainability that extends across every facet of our operations. We recognize the responsibility to create a positive environmental and social impact and are dedicated to embedding sustainable practices throughout our business. From reducing our carbon footprint and promoting a circular economy to fostering a safe and inclusive work environment, our approach to sustainability is comprehensive and forward-thinking. Our commitment is demonstrated by the ECOVADIS certification we have achieved and continue to improve upon each year. Our Sustainability Policies outline key areas where we are actively working to drive meaningful change, ensuring that our efforts align with global goals and community needs. Each policy represents a step towards building a more resilient, inclusive, and sustainable future.



## Climate Action & Energy Efficiency

Net Zero emissions by 2040



## Circular Economy

Sustainable resource management



## Work Environment

Diversity and inclusion programs



## Community Support

Empowering and uplifting the community



## Governance

Codes of conduct and anti-corruption and compliance policies.



## Dynamic Conception of Sustainability

A dynamic approach to topics.



## ***Climate Action & Energy Efficiency***

We are actively working toward the ambitious goal of achieving Net Zero emissions by 2040. While this remains a priority, we recognize that reaching this target will depend on various factors beyond our control. However, we are committed to taking every possible measure to significantly reduce our carbon footprint through investments in green technologies, such as solar energy, and by increasing the use of renewable energy sources and improving energy efficiency



## ***Circular Economy***

Our operational focus is on promoting a circular economy by reusing recovered old spare parts to minimize waste. This approach supports sustainable resource management and helps reduce environmental impact.



## ***Work Environment***

We are dedicated to fostering a safe and inclusive work environment through the implementation of diversity and inclusion programs, ensuring equal treatment, and promoting safety and well-being for all employees..



## ***Community Support***

We collaborate with local institutions to support underprivileged groups, particularly young and low-skilled individuals, through educational programs aimed at empowering and uplifting the community.



## ***Governance***

Strong governance policies are in place, including comprehensive codes of conduct and anti-corruption and compliance policies. These measures are designed to prevent corruption, bribery, and unethical business practices, supported by regular compliance training, monitoring, and strong



## ***Dynamic Conception of Sustainability***

We promote a continuous effort to explore and integrate new topics that reinforce sustainability across all company activities. This dynamic approach also aims to raise sustainability awareness among employees, ensuring that we remain adaptable and proactive in addressing future challenges.



# 08. Four Pillars

## Climate Action & Energy Efficiency

Provisiona Iberia contributes to climate action primarily through the promotion of energy-efficient equipment and optimized service practices. While the company's direct operational footprint is limited, it exerts meaningful indirect influence through product selection, maintenance quality, and customer guidance.

Preventive maintenance reduces energy losses caused by poorly functioning equipment, while advisory-driven sales encourage customers to select solutions aligned with their energy and performance needs. Company has set a long-term ambition to contribute to Net Zero emissions by 2040, subject to technological, regulatory, and market conditions beyond its direct control. Environmental practices are supported by ISO 14001 certified environmental management system, which provides a structured framework for identifying, managing, and reducing environmental impacts.

## Responsible Supply Chain

Provisiona Iberia collaborates with suppliers that operate in compliance with applicable EU safety, environmental, and energy-efficiency regulations. Supplier selection prioritizes quality, durability, and long-term reliability.

Participation in EcoVadis assessments supports dialogue with customers and partners and aligns Provisiona Iberia with increasing sustainability expectations in EU procurement and tender processes.

## Social Responsibility & People

We employ skilled technical and commercial professionals whose expertise is central to service quality and safety. The company emphasizes continuous technical training, safe working practices, and ethical conduct.

Social and ethical practices are reinforced through SA8000 certification and alignment with international principles on labor rights and human rights supported by UN Global Compact participation.

### Energy Efficiency

Solar Electric Energy Produced: 27468KW

Total Electrical Energy Consumed: 323158KWh  
Green Energy Ratio: 37%

### Circular Economy

Units recycled: 6893  
Spare Parts recovered: 1590  
Units Refurbished: 11363

### People

Employees: 154  
Training Hours: 1320  
Accidents: 0  
Investement in Solidarity: 21600€

### Procurement

Suppliers accepted our Code of Conduct: 39  
Non conformity incidents detected & resolved: 58

## Economy & Resource Efficiency

Circular economy practices are a core component of Provisiona Iberia's operations. The reuse of recovered spare parts, refurbishment of equipment, and extension of product life cycles reduce material consumption and waste.

Recovered components are evaluated for technical suitability before reuse. Refurbishment decisions balance safety, performance, and efficiency considerations. These practices support both environmental objectives and customer cost efficiency.



# 09. Risk Management

Provisiona Iberia operates in an evolving regulatory and market environment. Key risks include energy price volatility, regulatory change, labor availability, technology advancement and supply chain disruption.

By focusing on efficiency, durability, compliance, and strong governance frameworks, we mitigate operational and commercial risks while supporting customers in meeting their own sustainability objectives.





# Risk Management

Category	Risk	Level Risk	Description	Mitigation measures
External factors/ Legislation/Group /Generic Environment	Change in environmental regulations	Lower	New or updated environmental laws and regulations can require modifications in processes, equipment or reporting. Non-compliance may result legal issues, or reputational damage	Technical update, legal advice, gradual replacement
External factors/ Legislation/Group /Generic Environment	Inflation or increase in energy/logistics costs	Lower	Affects profitability of fixed contracts.	Review of rates, adjustment clauses, financial planning,
External factors/ Legislation/Group /Generic Environment	Operational reporting is manual because of ERP technical limitations	Medium	The company's ERP system does not fully support automated operational report, as a result, reports are generated manually, wich increases the risk of errors, delays and inconsistent information	Assess ERP configuration and customization to enable automated reporting, gradually integrate data sources to reduce manual inputs, schedule regular reconciliations between manual reports and ERP data
External factors/ Legislation/Group /Generic Environment	Comply with group policies and listed company requirements	Lower	As a part of a listed group, the company must comply with corporate policies, reporting standards, and regulatory obligations. Non-compliance could lead to reputational damage, regulatory penalties or restrictions on operations	Implement group aligned policies and procedures across all operations, conduct regular internal audits and monitoring, maintain documentation and records to demonstrate adherence to regulations
External factors/ Legislation/Group /Generic Environment	Waste management and low circular economy performance	Lower	It may lead to regulatory penalties, negative environmental impact, and lower Ecovadis sustainability ratings	Track and report waste disposal and recycling metrics, ensure compliance with local environmental regulations, develop supplier and client circular economy initiatives, continous improvement in resource efficiency to boost Ecovadis score
External factors/ Legislation/Group /Generic Environment	Greenhouse gas emissions from	Lower	Non compliance with emissions regulations or poor management can harm the environment, lead to fines, and negatively impact sustainability ratings	Ensure compliance with environmental regulations and industry standards. Implement carbon reduction initiatives
Marketplace/Customers/ Suppliers/Competitors	Control or availability of spare parts	Meidum	Complexity in managing the inventory of the spare parts and component.	Maintain a minimum critical stock of high rotation parts, conduct regular physical vs digital inventory checks, assign a warehouse or spare parts control manager. Implement a WMS.
Marketplace/Customers/ Suppliers/Competitors	Spare Parts delays or failures by suppliers.	Lower	Lack of spare parts affects service.	Diversify suppliers, framework agreements, minimum inventory.
Marketplace/Customers/ Suppliers/Competitors	Excessive dependence on the main customer (90%)	High	Loss of customer would affect business continuity.	Commercial diversification, long-term agreements, renewal clauses.
Marketplace/Customers/ Suppliers/Competitors	Control supplier prices increases	Lower	Unexpected or frequent price increases from key suppliers can reduce profit margins and impact contract profitability, especially in long-term fixed-price agreements.	Negotiate framework or long-term supply agreements with fixed or indexed prices, include price adjustment clauses in clients contracts, monitor market prices regularly to anticipate increases



# Risk Management

Category	Risk	Level Risk	Description	Mitigation measures
Marketplace/Customers/S uppliers/Competitors	Price pressure or competition in Brewery sector.	Lower	Competitors offer lower prices.	Emphasize quality, certifications, maintenance contracts.
Marketplace/Customers/S uppliers/Competitors	Sales of equipment with very low margin.	Medium	Equipment is sold to the clients at minimal or near zero profit margin in order to maintain the business relationship or secure service contracts. This practice reduces overall profitability and may create financial vulnerability if costs increase or service volumes decline.	Review pricing strategy to ensure minimum acceptable margins, focus on higher margin services, negotiate with the client for balanced terms, conduct regular profitability analysis by product and client.
Marketplace/Customers/S uppliers/Competitors	Use of multiple unintegrated information systems.	Medium	The company uses several different softwares systems managing operation. This lack of integration can cause error, inefficiencies and communication gaps between teams	Standardize processes across departments and use only one system to managing operations
Workplace/Employees	Existence of multiple labour agreements across different regions.	Lower	The company operates in several regions governed by different labour agreements or collective frameworks. Variations in wages, working hours, and benefits may lead to administrative complexity, unequal conditions among employees, and potential non compliance and disputes	Standardize internal policies where possible to reduce discrepancies, regularly review legal changes and coordinate with local advisors, train managers on regional labor obligations.
Workplace/Employees	Difficulty retaining key technical staff.	Lower	Loss of experienced technicians can disrupt service quality, delay interventions, and negatively impact the relationship with the main client	Implement training and career development programs, offer performance incentives and recognition, improve environment and team engagement.
Workplace/Employees	Staff health leave and people retention.	Lower	Temporary or permanent loss of specialized technicians due to illness, work fatigue, or job change. This can affect response times, service quality, and the relationship with the main client.	Implement ongoing training and job rotation plans to avoid dependence on a single person, increase incentive programs, improve the work environment, and establish rapid replacement protocols or a pool of substitute technicians. Implement health program for managers
Workplace/Employees	Training of technical staff	Lower	Insufficiency of training for technician can lead to errors, accidents, inefficient service or non compliance with legal and client requirement	Implement continuous technical training programs for all staff, conduct certification courses for handling refrigerants and safety



# 10. Targets & Sustainability Roadmap

Provisiona Iberia adopts a phased approach to sustainability improvement.

Short-term priorities include improving data availability, strengthening internal awareness, and maintaining certification standards.

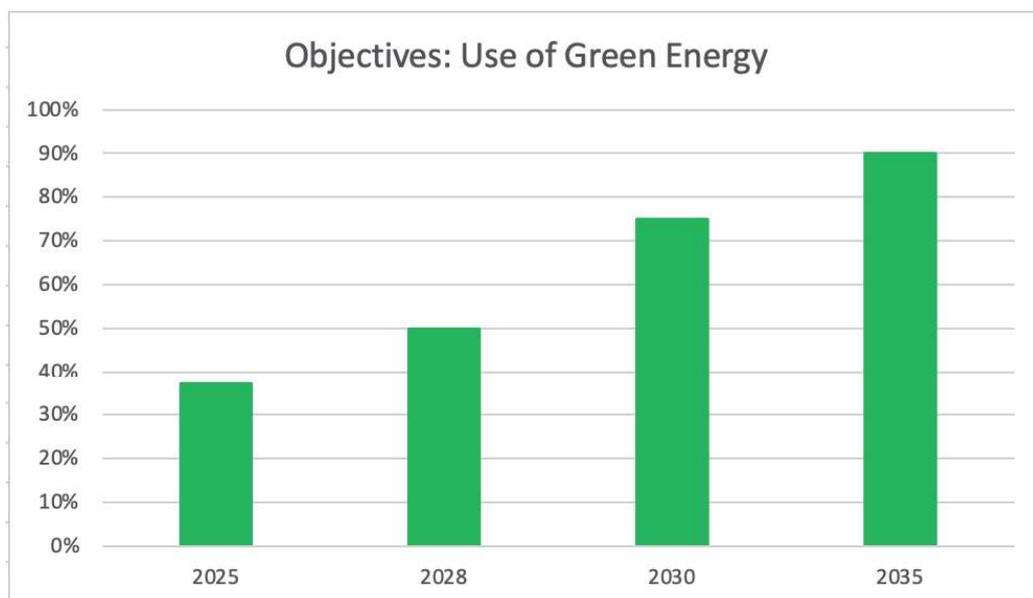
Medium-term priorities focus on expanding circular practices, supplier engagement, and service-led efficiency solutions.

Long-term objectives align with broader decarbonization and lifecycle efficiency goals, including the company's Net Zero ambition.

## Increase of Green Electrical Energy Objective

In line with our commitment to achieving Net Zero emissions by 2040, we are actively transforming our electricity consumption towards renewable sources. Our objective is to reach 90% green electricity consumption by 2035, significantly reducing our carbon footprint and supporting the transition to a low-carbon energy system.

Objetivos Uso de Energia Verde	
Year	% Verde
2025	37%
2028	50%
2030	75%
2035	90%





### Production of Green Electrical Energy Objective

In our Net Zero journey the company has invested in 2024 and will invest in the future to produce more Green Electrical Energy.

#### **Solar electrical energy produced in PROVISIONA IBERIA**

##### **Year 2024**

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total KW
KW	0	0	0	0	0	3860	3990	4090	3360	1701	672	398	18071

##### **Year 2025**

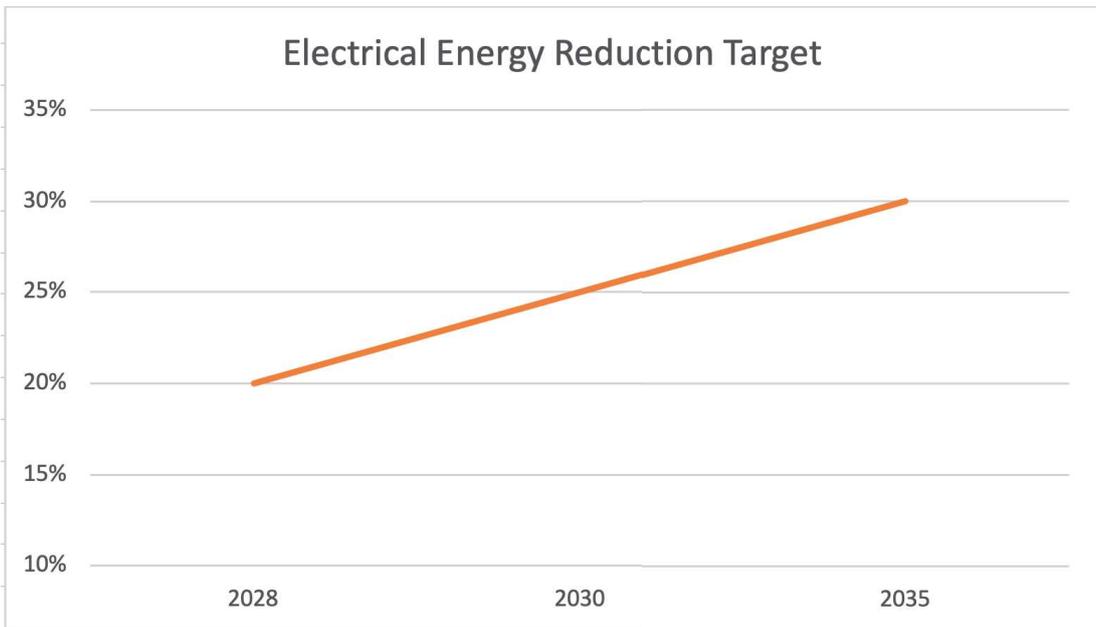
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total KW
KW	503	822	1111	2995	4943	3706	3843	4026	2496	1621	892	510	27468

### Reduce Electrical Energy Consumption Objective

We have established an action plan to reduce our electrical energy consumption through the adoption of new technologies and energy-efficient solutions. This approach supports continuous improvement in operational efficiency while contributing to the reduction of our overall environmental footprint.

#### **ACTIONS**

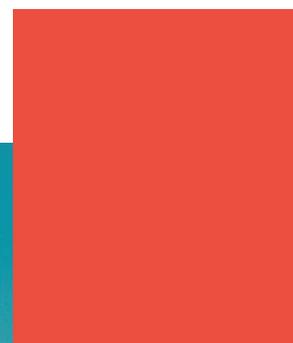
1. Replacement with LED lighting
2. Temperature control (Air Conditioning)
3. Lighting control (Sensors)
4. More efficient heating and air conditioning systems





# *11. Transparency Statement*

This Sustainability Report reflects Provisiona Iberia's current practices and strategic direction. The company is committed to transparency, learning, and continuous improvement and intends to review and update this report periodically.





# Sustainability Report 2025

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