CSR PLAN

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1. EXECUTIVE SUMMARY

This Corporate Social Responsibility (CSR) Plan has been drawn up in order to analyze the CSR that is currently being carried out in the company Azuliber SL to subsequently carry out an improvement plan, through objectives and actions specific issues related to the field of CSR.

Azuliber is a company dedicated to the production and commercialization of ceramic products, although its activity also includes atomizing activity. This company is located in the Castellón town of l'Alcora, although it operates both nationally and internationally.

In the external analysis phase, aspects analyzed through PESTEL are shown, which affect nationally (macroenvironment) and, more specifically, companies in the ceramic sector (microenvironment).

In the internal analysis phase, the characteristics of the company are defined and an analysis is carried out, through the VRIO tool. This analysis highlights the actions that Azuliber is carrying out with respect to CSR; Three main areas are distinguished: Quality, Environment and People.

Subsequently, the conclusions of all the analysis carried out in the SWOT are reflected in order, finally, to be able to develop the Improvement Plan in the field of CSR.

In the improvement plan, three CSR objectives are developed that Azuliber could carry out:

1. Increase the number of people with an employment contract in l'Alcora
2. Increase customer loyalty
3. Decrease CO^2 emissions
4. Promote work-life balance
5. Offer opportunities to people with functional diversity.

2. INTRODUCTION

Corporate social responsibility (CSR) is the moral and ethical obligation of companies to act beneficially in their relations with the environment, be it their employees, the environment, the economy as a whole or the competition.
This moral and ethical obligation is seen as a voluntary commitment by the company, which assumes certain rules that are not included in its legal obligations.

This commitment to act properly not only benefits the different areas that may be affected by business activity; It also benefits the company itself through the improvement of its public image and positive recognition by society (Ionos, 2019)

2.1. History and evolution of CSR

The term Social Responsibility emerged in the United States, between the end of the fifties and early sixties. It is then that the idea begins to emerge that private companies, in addition to carrying out their economic activity, must take responsibility and guarantee the safety of their employees. For this reason, in the late 1960s and early 1970s, US companies began to prepare the first Social Balance Sheets, which included information related to their social responsibility. These Social Balance Sheets were directed to the external sphere, mainly to consumers.

This need to demand information related to the Social Responsibility of companies did not take long to move to Europe, but in this case, the demand came from within the companies themselves, that is, by the workers.

Although it was not until the 1970s when interest in Social Responsibility rose, thus giving rise to various initiatives to promote this practice.

During the eighties, social responsibility was left out of the priorities of companies, since economic aspects were given main importance and whose main objective was the rapid maximization of profits.

As of 1990, the concern for social responsibility again gained importance. At this point, the search began for a homogeneous model that all companies could follow.

During these years, the term sustainability emerged, which includes three types of concepts: economic, environmental and social. Currently, what you want to achieve is that companies are responsible in these three areas.

The Social Balance, although it was a document that arose as a result of the demand for information by society, did not follow any established scheme, therefore, each company provided the information according to its own interests (Server and Villalonga, 2005)

In 2000, as a consequence of the lack of rigor in the Social Balance; The Lisbon Summit proposes turning Europe into a competitive economy and, furthermore, capable of doing so through sustainable growth promoting social cohesion.

In order to achieve this objective, it is agreed to initiate a process of dialogue between all the parties involved, both internal and external to the companies. Finally, in 2001, the Green Book was created in order to establish a European framework focused on corporate social responsibility (CSR) of companies.

Therefore, the Green Paper is a European framework created in order to promote the quality and coherence of business practices with corporate social responsibility. As a result, a debate began on how the European Union could promote, through various practices, corporate social responsibility both at European and international level (Commission of European Communities, 2001).

The Green Paper distinguishes between the internal dimension and the external dimension of CSR.

The internal dimension includes responsible practices both socially and environmentally: responsible practices in Human Resources management (non-discriminatory hiring of personnel, correct training of workers ...), practices related to health and safety within the company , adaptation to change through responsible restructuring, and correct management of environmental impact.
The external dimension includes all the practices that affect the stakeholders of the companies (suppliers, clients, public entities, the environment ...) (Server and Villalonga, 2005).

2.2. **Presentation of Azuliber**

The company Azuliber SL was created in 1972 and belongs to the Azuliber Group, which was created from this company.

The Azuliber Group is located mostly in the town of Alcora (Castellón) where the Ceramic Cluster is located. This group is made up of various companies that cover most of the value chain for the production of ceramic tiles and coatings: mines, atomizers, energy production, manufacture of ceramic products and their commercialization.

The three Strategic Business Units (SBU) of the group are:

➔ Mining (SBU 1): this business unit is made up of companies dedicated to the exploitation and extraction of minerals for the production of ceramic products. These companies are: Sociedad Minera de Mat. Cerámicos SL and Todoarcilla SL

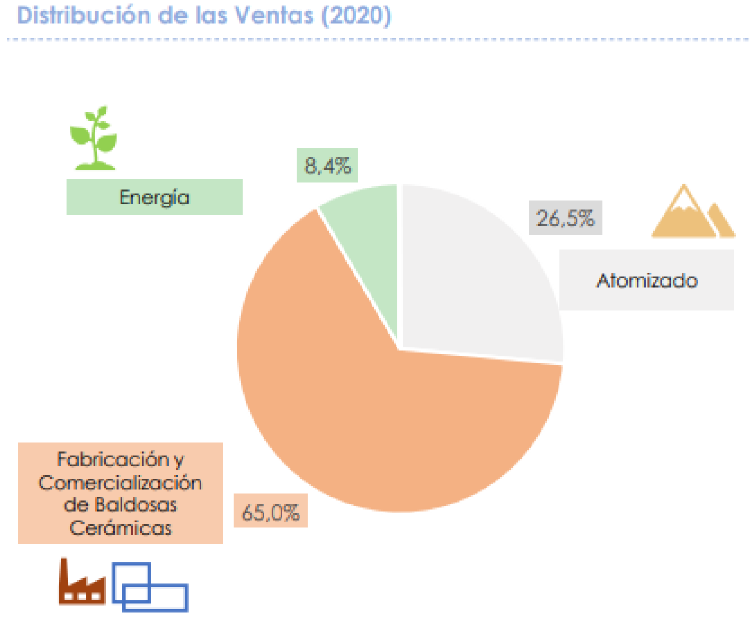
➔ Tierra (UEN 2): this unit is made up of companies designed to atomize materials from the mines and which will later be used in manufacturing. It has 9 Red Paste atomizers and 3 White Paste and porcelain atomizers. This company is called Atomizadas de Alcora SA

➔ Manufacture and Commercialization (UEN 3): this unit is in charge of the production and commercialization of ceramic floor and wall tiles. Azuliber stands out in this business for its innovative design, based on the most advanced and current trends but, at the same time, creating its own and differentiated style. This unit is made up of several companies, among which is Azuliber Cerámica SL

It should be noted that, in addition to these three units, there is a fourth Internal Strategic Unit (UEI), which is a unit for the production of electrical energy by cogeneration with use of the hot air from the atomizer turbines. This unit is made up of four turbines, with a capacity to generate 0.35 TWh.

All these business units use their activity both to supply the group companies and thus save on costs; how to market to external companies and also be a source of income. The distribution of sales for 2020 (Azuliber, 2021) is shown below:

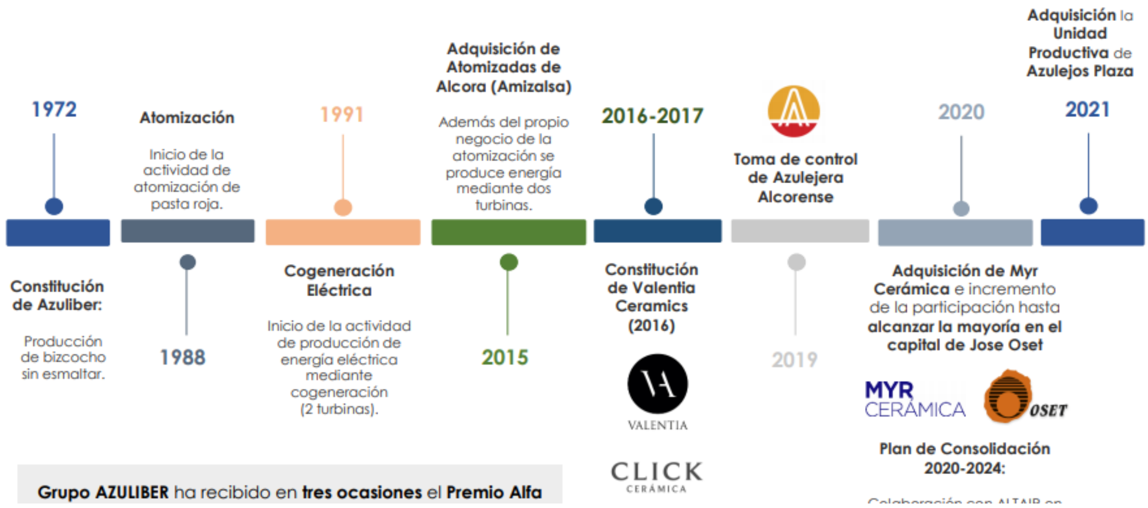
Graph 1. Distribution of the Azuliber Group's sales in 2020.



Source: Azuliber, 2021.

The following timeline shows how the company has been consolidating Grupo Azuliber:

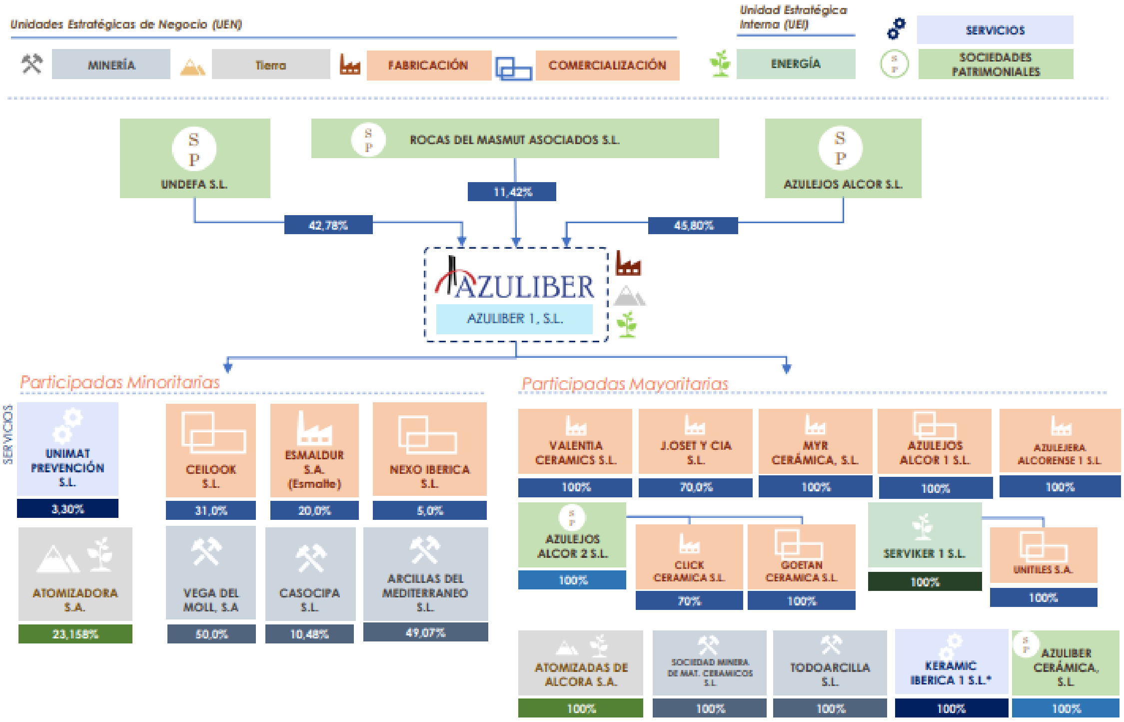
Graph 2. Schedule of Grupo Azuliber.



Source: Azuliber, 2021.

The following diagram shows the different companies that make up the Azuliber Group, their business and their participation:

Graph 3. Businesses and participations of the Azuliber Group.



Source: Azuliber, 2021.

Therefore, the Azuliber Group is a group that was created from the company Azuliber SL and that has been growing since 1972. In addition, the group is made up of three strategic business units, in addition of an internal business unit, which means that the group encompasses the entire production cycle: from land mines, atomizers, production, commercialization and generation of energy from the use of its production (Azuliber, 2021).

3. EXTERNAL ANALYSIS

3.1. Macro-PESTEL

3.1.1. Environment Analysis

To carry out a correct external analysis of the company Azuliber SL, we must take into account all the factors of the macro-environment that can influence the decision-making of the company. To carry out this study, the PESTEL tool will be used, which analyzes political, economic, social, technological, ecological and legal factors.

Politicians (P):

Regarding the political situation in Spain, since June 2018, the current government is formed, for the first time in Spain, by a coalition of parties between PSOE and UP.

Legislature marked by the current COVID-19 pandemic, which has led to the implementation of the longest state of alarm in the history of Spain and the subsequent confinement measures.

The measures and restrictions to combat the COVID-19 pandemic have generated many controversies, due to concerns about the negative effects on the economy. This concern has affected both the tile sector and all other sectors, since the pandemic has affected every country in the world.

Focusing on the prospects for 2021, political uncertainty is the third factor that companies mark as a risk for next year and, therefore, has a very negative impact, as considered by 46% of companies. The two main risks are weak domestic demand (49%) and higher taxes (49%) (KPMG, 2021).

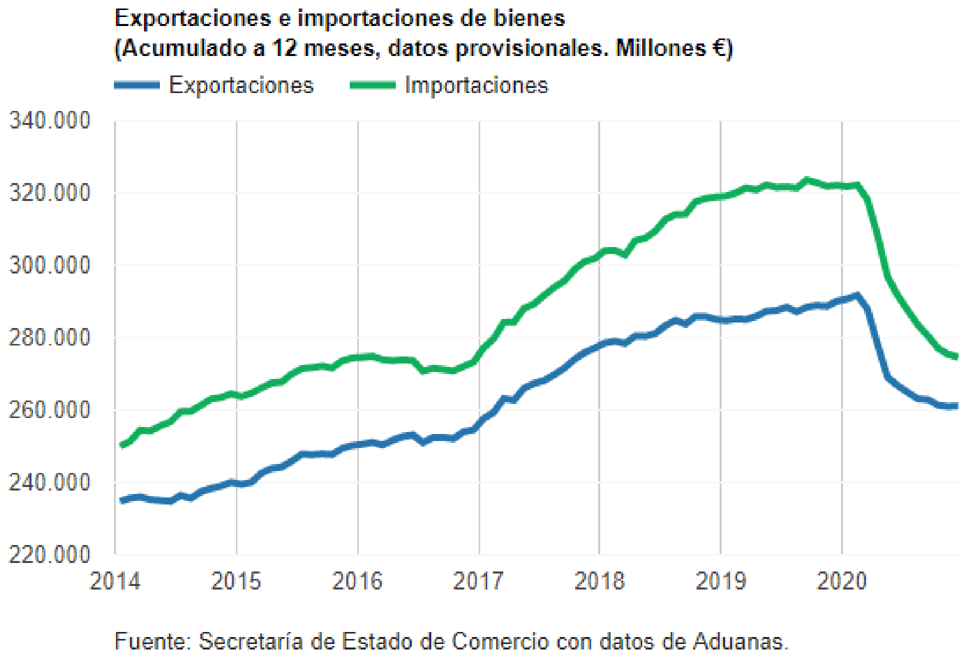
Following this line, 72% of companies consider that in 2021 the current political situation will have a negative impact on their company, because 64% have paralyzed some investment decisions and 60% consider that it has affected the image of the company. country (KPMG, 2021).

Regarding current foreign trade policies, within the European Union, companies can export and import freely at no extra cost and without quantitative restrictions. However, for some products such as those subject to excise duties (alcoholic beverages, tobacco products and energy products and electricity) and chemical products, supplementary rules apply (Your Europe, 2021); This has an indifferent effect on the company, since it has not changed during this year and these taxes do not affect Azuliber to a great extent.

On the other hand, if the products are exported or imported outside the European Union, companies must comply with customs formalities (Your Europe, 2021).

The arrival of COVID-19 has greatly affected foreign trade due to different factors such as the general impact on the economy and mobility restrictions that at certain times and countries have been an impediment to trade (Ministry of Industry, Commerce and Tourism, 2021), this has had a very negative impact on companies in the sector. The following graph shows the drastic drop in both imports and imports in February 2020:

Graph 4. Cumulative exports and imports of goods in Spain.



Economic (E):

The economy has been severely affected by the effects of the pandemic. This is reflected in the GDP of all countries.

In the case of Spain, GDP in 2020 fell by 11% compared to the previous year; compared to 2019 where GDP grew by 2%. This sharp decline is highlighted by the fact that GDP had not fallen that much since data were recorded, since the largest drop recorded was 3.8% in 2009 due to the financial crisis that began in 2007 (DatosMacro.com, 2021). This serious decline in Spain's GDP has had a very negative effect on Azuliber.

Table 1. Evolution of annual GDP in Spain

Evolución: PIB anual España		
Fecha	PIB anual	Var. PIB (%)
2020	1.119.976M.€	-11,0%
2019	1.244.757M.€	2,0%
2018	1.202.193M.€	2,4%
2017	1.161.878M.€	2,9%
2016	1.113.840M.€	3,0%
2015	1.077.590M.€	3,8%
2014	1.032.158M.€	1,4%
2013	1.020.348M.€	-1,4%
2012	1.031.099M.€	-3,0%
2011	1.063.763M.€	-0,8%
2010	1.072.709M.€	0,2%
2009	1.069.323M.€	-3,8%
2008	1.109.541M.€	0,9%
2007	1.075.539M.€	3,6%

Source: DatosMacro.com, 2021

The Euro Zone has also been affected by this drop in GDP, in the following table we can see how the variation was negative during all the quarters of 2020, reaching to its maximum decrease in the second quarter, whose variation was -14.7%. In the Euro Zone, the variation in GDP had been positive since 2013, with its greatest decrease in 2009 with a variation of -4.4% (DatosMacro.com, 2021). This decline in GDP in the Euro Zone has a very negative impact on Azuliber, since most of its production, like the rest of the sector, is destined for foreign trade.

Table 2. 2020 quarterly GDP in the Euro Zone

PIB Trimestral a precios de mercado 2020			
Fecha	PIB Trimestral	Var. Trim. PIB (%)	Var. anual PIB Trim. (%)
IV Trim 2020		-0,6%	-5,0%
III Trim 2020	2.897.295M.€	12,4%	-4,3%
II Trim 2020	2.598.702M.€	-11,7%	-14,7%
I Trim 2020	2.917.984M.€	-3,7%	-3,2%
< PIB Zona Euro 2019			PIB Zona Euro 2021 >

Source: DatosMacro.com, 2021

In the case of the United States, in 2020 GDP fell by 3.5% compared to 2019. This variation in GDP, as in the euro zone, had been positive since 2009, the year in which GDP fell by 2.5% (DatosMacro.com, 2021). This decline has had a negative effect on Azuliber since it affects the sector as a whole and indirectly Azuliber, but Azuliber does not allocate large volumes of its production to the US.

Table 3. Evolution of the annual GDP in the United States

Evolución: PIB anual Estados Unidos		
Fecha	PIB anual	Var. PIB (%)
2020	18.326.738M.€	-3,5%
2019	19.145.333M.€	2,2%
2018	17.452.921M.€	3,0%
2017	17.299.283M.€	2,3%
2016	16.934.773M.€	1,7%
2015	16.438.306M.€	3,1%
2014	13.193.301M.€	2,5%
2013	12.638.280M.€	1,8%
2012	12.606.631M.€	2,2%
2011	11.165.661M.€	1,6%
2010	11.308.818M.€	2,6%
2009	10.359.120M.€	-2,5%
2008	10.003.264M.€	-0,1%
2007	10.544.984M.€	1,9%

Source: DatosMacro.com, 2021

On the contrary, in China the GDP only decreased in the first quarter of 2020, with a drop of 6.8%; In the following quarters of 2020, the variation in GDP has been positive (DatosMacro.com, 2021). This can have a very positive effect on Azuliber, as it creates the opportunity to exploit the new growing Chinese market.

Table 4. 2020 quarterly GDP in China

PIB Trimestral a precios de mercado 2020		
Fecha	**Var. Trim. PIB (%)**	**Var. anual PIB Trim. (%)**
IV Trim 2020	2,6%	6,5%
III Trim 2020	3,0%	4,9%
II Trim 2020	11,6%	3,2%
I Trim 2020	-9,7%	-6,8%

Source: DatosMacro.com, 2021

As a conclusion, we can highlight that China is the only world power that has had positive GDP during the pandemic crisis, unlike the United States and the Euro Zone, where countries like Spain have been seriously affected.

Despite these bad data during 2020, a progressive recovery is expected to begin in 2021, with an increase in GDP of 9.8%. This increase will be driven by the European Recovery Plan with which it is intended to transform the current production model towards a more resilient, green and digital one (KPMG, 2021).

Social (S):

To understand the social trends of a country, it is important to analyze data such as demographics, educational level, average income level, size and family structures, among others.

Regarding the demography of Spain, on January 1, 2020 the resident population in Spain was 47,329,981 inhabitants, this represents an increase of 392,921 people during 2019, this figure is the highest since 2008. In relative terms, the annual growth rate has gone from being 0.60% in 2018 to being 0.84% in 2019. It is expected that in the coming years, this figure will not vary significantly (National Institute of Statistics, 2020).

This population growth is due to the increase in the foreign population, since in 2019, Spain had a positive migratory balance of 444,587 people. On the contrary, the number of people with Spanish nationality decreased (National Institute of Statistics, 2020). This has an indifferent effect on Azuliber.

Regarding the distribution of income in households, from 2010 to 2018, around 20% of Spanish households have an income of less than 60% of the equivalent median income and, therefore, are at risk of social exclusion. If we compare it with the European Union, this data is around 18% (National Institute of Statistics, 2018).

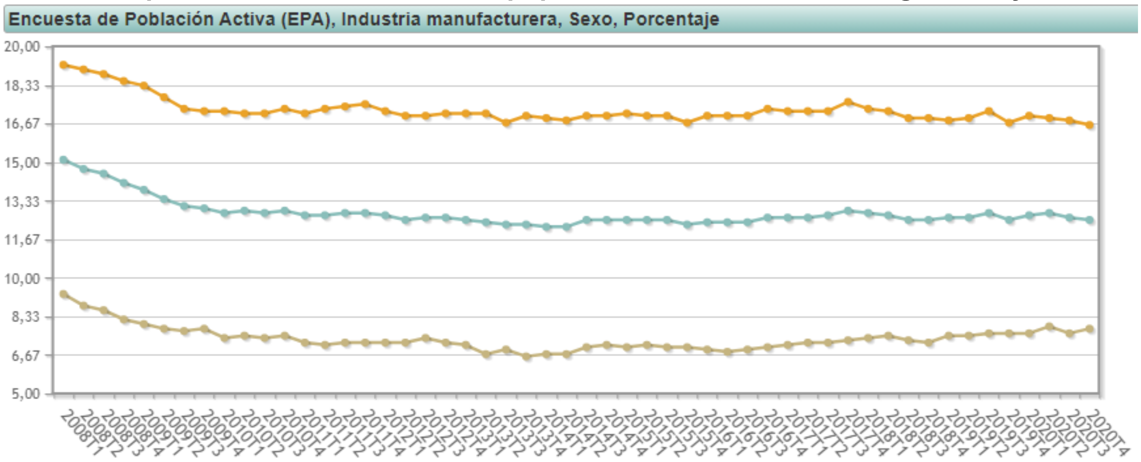
During 2020, due to the COVID-19 crisis, this figure has probably increased as a result of the economic impact it has had on many sectors of great weight in Spain, such as tourism or the hotelier. This has a negative effect on Azuliber, since by lowering household income in Spain, national demand will drop; on the other hand, it does not have a very negative effect since most of the production is destined for export.

Regarding unemployment, in the fourth quarter of 2020 an unemployment rate of 16.13% was registered, the difference between men and women being large, with a rate of 14.17% and 18.33%, respectively. These data were not available since 2018 (National Institute of Statistics, 2020). This has an indifferent effect on Azuliber since these unemployment rates are not reflected in the ceramic sector.

In the fourth quarter of 2020, the manufacturing sector and the wholesale trade sector were the two sectors with the highest occupancy rate, being 12.5% and 15.5% of the total employed belonging to these sectors, respectively (Instituto Nacional of Statistics, 2020).

As can be seen in the following graph, this trend has remained constant since 2008. Therefore, they are two sectors that have remained despite the COVID-19 crisis so far. It is worth highlighting the gap between men and women in terms of occupation (National Institute of Statistics, 2020).

Graph 5. Evolution of the active population in the manufacturing industry.



Source: National Institute of Statistics, 2020

With the arrival of the pandemic, the way of communicating has changed a lot due to social distancing and restrictions, this has also affected the way of working.

Before the state of alarm, that is, in January and February 2020, only 16% of companies in Spain had teleworking implemented and in the industrial sector 15.5%. During the state of alarm, it was implemented by 51.4% of all companies and 60.2% of industrial companies. After the state of alarm, only 43.4% and 47% of the industrial companies maintained it as a form of work (National Institute of Statistics, 2020).

By 2021, 45.5% of total companies planned to use it and 51.1% of industrial companies (National Institute of Statistics, 2020).

The evolution of the industrial sector also stands out, since before the pandemic teleworking in this sector was below the total average, but as a result of this circumstance it remains and plans to increase it above the total average.

Teleworking has had a positive effect on Azuliber since it has allowed the implementation of a system that allows continuing to carry out administrative tasks not only in situations of COVID-19 but also allows flexible schedules but, on the other hand, manufacturing tasks, which are the vast majority, they cannot be done through teleworking.

<u>Technological (T):</u>

Spending on R + D + i in Spain increased in 2019 by 4.2% compared to the previous year, which translates into an expenditure of 15,572 million euros; This contribution represents 1.25% of GDP (Data Agency, 2020). This increase in spending on R & D & i has a very positive effect on Azuliber and on the rest of the sector, since it is a sector that is constantly growing and innovating, both in terms of product, design, procedures and techniques.

If we differentiate this spending by sectors, the business sector represents the highest percentage of investment, with 56.1% (Data Agency, 2020).

Regarding the level of digitization of companies in Spain, the impact of COVID-19 has forced companies to change the way they work and change their production model imminently. For this reason, digital transformation is the top strategic priority for 2021 for 62% of companies; and 24% are committed to innovation and disruptive technology (KPMG, 2021). The digital transformation forecasts have a positive effect on Azuliber since it is an opportunity to continue transforming and advancing in the sector.

In summary, we can say that COVID-19 has prompted companies to invest in technology and R&D to reorient the way they work and produce.

Ecological (E):

Pollution is one of the most worrying aspects today, and which derives from our current development model. Depending on the environment it affects, pollution can be water, atmospheric or soil.

Water pollution is what affects water, this is one of the most important and most polluted resources. This high pollution comes mainly from urban discharges, industrial waste and agricultural fertilizers.

On the other hand, air pollution is caused by emissions of pollutants, such as aerosols, sulfur oxides, carbon monoxide, nitrogen oxides, hydrocarbons, ozone and carbon dioxide (CO_2). This pollution is present, above all, in large cities and in areas with industrial activities and energy production.

Finally, soil contamination has favored erosion, salinization, loss of biodiversity and pollution. This is mainly due to industrial activity and the main pollutants it causes, such as heavy metals, hydrocarbons and mineral oils (National Geographic Institute, 2021).

As a result of this problem, different NGOs have arisen that fight to protect the environment, the continuity of the ecosystem and, therefore, human health. Some of the NGOs recognized in Spain are: Friends of the Earth, Ecologists in Action, SEO / BirdLife and WWF.

Currently, the pollutant of most concern is ozone since it is formed due to solar radiation together with the combination of other pollutants. These pollutants are emitted by transportation, thermoelectric plants, industrial activities or intensive livestock farming. So pollution due to ozone intensifies in summer.

In recent years, ozone pollution increased year after year, but in 2020 due to reduced mobility and the shutdown of many industries due to COVID-19, these levels dropped considerably.

Despite this reduction in the level of air pollution, 76% of the Spanish population breathes air with more ozone than recommended by the WHO. This is because the legal levels allowed by the regulations, both in Spain and in the European Union, are lower than those recommended by the WHO (Ecologistas en Acción, 2020).

This reduction in pollution meant that, during 2020, the frequency in which both legal and WHO standards were exceeded was much lower, reducing by 56% and 41%, respectively. Despite these data, ozone pollution is still very high, in addition, it must be taken into account that this reduction occurred during the months most affected by the pandemic, it is not due to long-term solutions (Ecologistas en Acción, 2020).

Air pollution is not only a problem that affects the environment, it also affects human health and the economy.

Ozone pollution causes between 1,500 and 1,800 deaths a year in Spain. In addition, it causes chronic diseases in people, the most affected being children, the elderly, pregnant women and people suffering from cardiorespiratory diseases; according to the European Environment Agency (Ecologists in Action, 2020).

This, in addition to being a health problem, represents a health and labor cost for the State. In 2013, this cost was 5,000 million euros, that is, 0.33% of GDP. If, in addition, we consider the costs of lower crop production due to the damage that pollution causes in them, the cost would be 800 million euros, which is 3.2% of agricultural GDP

(Ecologistas en Acción, 2020).

As a result of this data, many associations, including Ecologists in Action, denounce the lack of effective regulations that provide long-term solutions; since according to the legislation the autonomous communities are obliged to elaborate the so-called Air Quality Improvement Plans in order to reduce pollution, but ten communities still do not elaborate it. In 2020, the Supreme Court for the first time forced the corresponding administrations to draw up these plans (Ecologistas en Acción, 2020).

Regarding the forecasts for 2021 in Spanish companies, sustainability and energy efficiency are two of the areas where companies plan to invest in this year. 27% plan to invest in driving sustainability, including CSR, and 27% in driving energy efficiency. This percentage of companies is higher than the one that plans to invest in areas such as internationalization, diversification or real estate (KPMG, 2021).

All this concern for the environment in society can have a very positive effect on Azuliber since, although it triggers costly processes both in time and economically to adjust to increasingly demanding regulations, it is an opportunity to stand out from other competitors and create a brand image based on sustainability and concern for the environment.

Legal (L):

Currently, in Spain, there are different types of laws that affect companies and their way of working, among them are:

- Competition Law: it is law 15/2007 of July 3, it establishes the prohibited conduct, the operations control procedure and the institutional scheme. Among the prohibited behaviors are: collusion, refusal to sell, abuse of a dominant position and concentration operations (Nicole Roldán, 2017).

- Antitrust law: it is a law that prohibits anti-competitive behavior with practices such as: agreements that restrict trade, anti-competitive merger, “*tite-in*” agreements and price discrimination (Liberty Law, 2021).

- Consumer Protection Law: it is Royal Legislative Decree 1/2007 of November 16, which is responsible for protecting basic consumer rights, such as protection against health risks, protection of their economic and social interests, compensation for damages, right to correct information about the product or service, among others (Ministry of Health, Consumption and Social Welfare, 2021).

These laws have a positive effect on Azuliber since, although they may seem an impediment for companies, they allow the creation of an economy with guarantees to develop economic activity.

3.2. Microenvironment

3.2.1. Analysis of the current tile sector

Production and GDP

The tile sector is a sector with high productive capacity, since from 2011 to 2018 production has been growing at an average annual rate of 3.4%, reaching a large peak in 2016 when this variation was of 11.8%. In 2018, production remained stagnant and the following years fell, with a variation in 2019 of -3.8% and in 2020 of -4.5% (The 2020 data are according to forecasts of a study carried out by ASCER based on direct consultations with companies sector) (ASCER, 2020a).

This production, although it is mainly concentrated in the Castellón Cluster, greatly influences the national GDP.

According to 2019 data, the value of the production of the ceramic sector is 30% of the value of the industrial production of Castellón, 8% of that of the Valencian Community, 1% of that of Spain and 0.25% of the value of total production of the country.

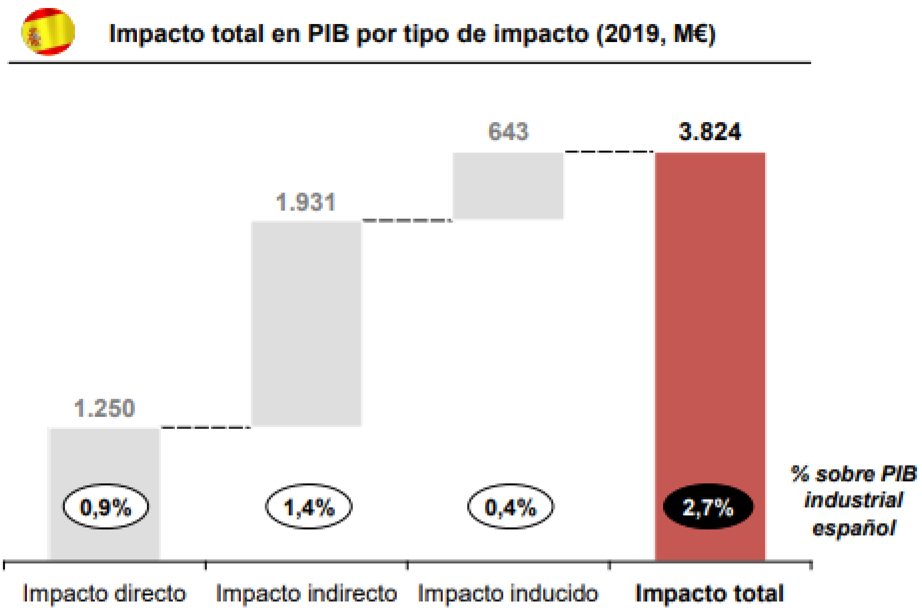
Regarding sales, the tile sector has been increasing its sales at an average annual rate of 5.1% since 2012. Even in 2019 when production decreased by 3.8%, total turnover continued to increase by 4.5% since the value of ceramic product increased.

Therefore, the production and turnover of the tile sector has grown by 26.2% and 42%, respectively, since 2012 (ASCER, 2020b: 6).

These data directly influence GDP, both national and regional. As can be seen in the following graph, in 2019, the ceramic sector had a total impact of 3,824 million euros on

Spain's industrial GDP, which represents an impact of 2.7% of industrial GDP and 0.34% of total Spanish GDP (ASCER, 2020b: 30).

Graph 6. Total impact of the ceramic sector on GDP in 2019.



Source: ASCER, 2020b: 30

These data on the contribution of the tile sector to Spanish GDP can be summarized that for each euro of benefit obtained by the tile sector, generated € 6.6 of GDP in the Spanish economy in 2019.

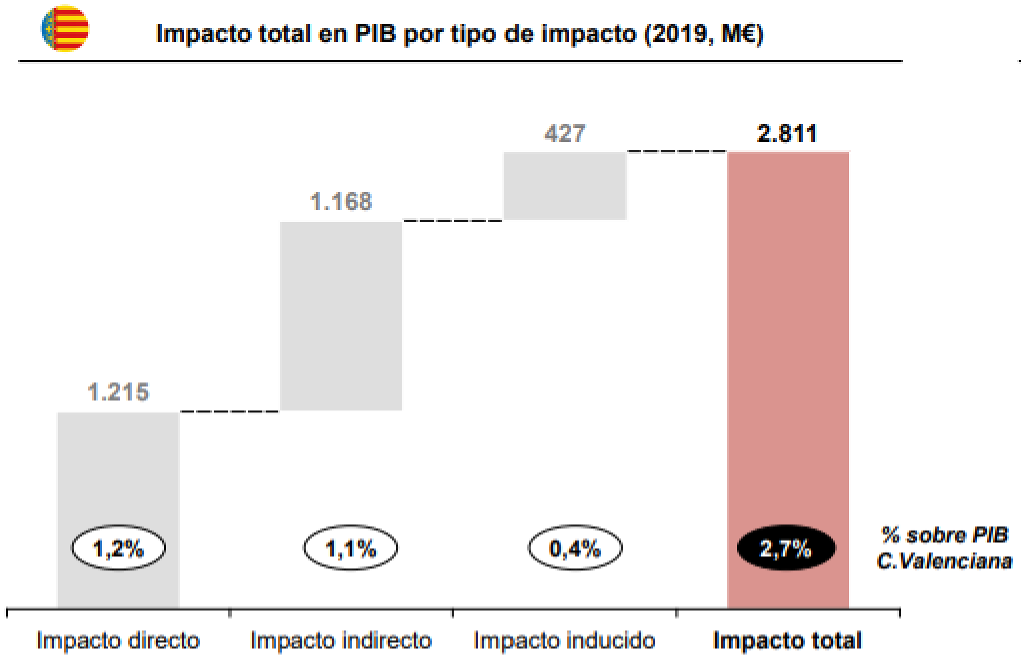
This contribution to total GDP is the sum of direct GDP, indirect GDP and induced GDP. The direct GDP is that generated directly by the tile sector, the indirect GDP is that generated by the sector's suppliers (transport, chemical industry, energy…) and the induced GDP is that generated by the consumption of total employees.

Therefore, the tile sector also favors other sectors. In 2019, the main beneficiaries of this activity were the electric power, gas and steam sector, and the real estate services sector; due to the impact of both indirect and induced GDP. The first had an impact of 12.1%, mainly due to indirect GDP. The second had an impact of 9.1% due, in large part, to induced GDP; and it is due to the expense made by the total employees generated (ASCER, 2020b: 32).

Regarding its total impact in the Valencian Community, the ceramic sector generated, in 2019, 2,811 million euros; which represents 2.7% of the GDP of the Valencian

Community. If we focus on the total impact on industrial GDP, the ceramic sector represents 14.4% of the industrial GDP of the community and 20.7% of the industrial GDP of the province of Castellón (ASCER, 2020 c).

Graph 7. Total impact of the ceramic sector on the GDP of the Valencian Region in 2019.



Source: ASCER, 2020 c

National sales

Regarding national sales, from 2011 to 2013 they fell significantly, reaching a variation of - 18.7% in 2012. However, as of 2014 they began to increase again, with the highest increase in 2016 with a positive variation of 15.8%, which translates into national sales of 733 million euros. Starting in 2016, domestic sales continued to increase, albeit to a lesser extent. But, according to provisional data obtained from ASCER, in 2020 national sales fell by 4%, reaching 901 million euros. It should be noted that although these sales decreased in relation to 2019, they are still higher than the sales from 2011 to 2018 (ASCER, 2020 a).

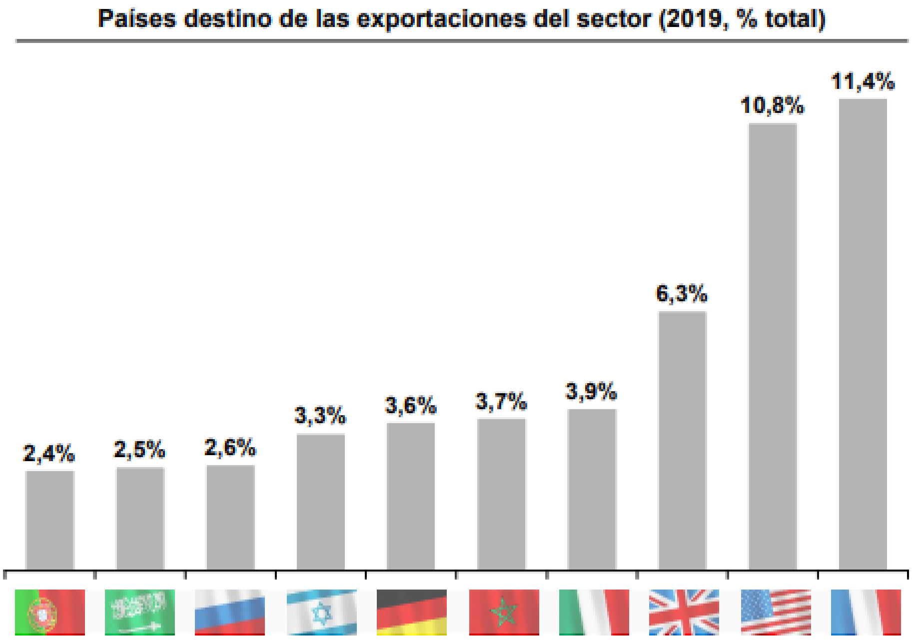
Exports

With regard to foreign trade, the ceramic sector reached an export volume in 2019 of 2,818 million euros (ASCER, 2020b: 51), which represents a variation of 3.4% compared to the previous year (ASCER, 2020 a) .

Of the 2,818 million euros, 49% were sales to European Union countries; highlighting France (11.4%) as the main destination country for exports from the Spanish ceramic sector (ASCER, 2020b: 51).

On the other hand, 51% of the sector's exports are destined for countries outside the European Union. Of which, the United States (10.8%) and the United Kingdom (6.3%) stand out, as can be seen in detail in the following graph (ASCER, 2020b: 51).

Graph 8. Main destination countries for exports of the ceramic sector in 2019.



Source: ASCER, 2020b: 51

The value of all these exports was 2,818 million euros, in 2019 (ASCER, 2020b: 51).

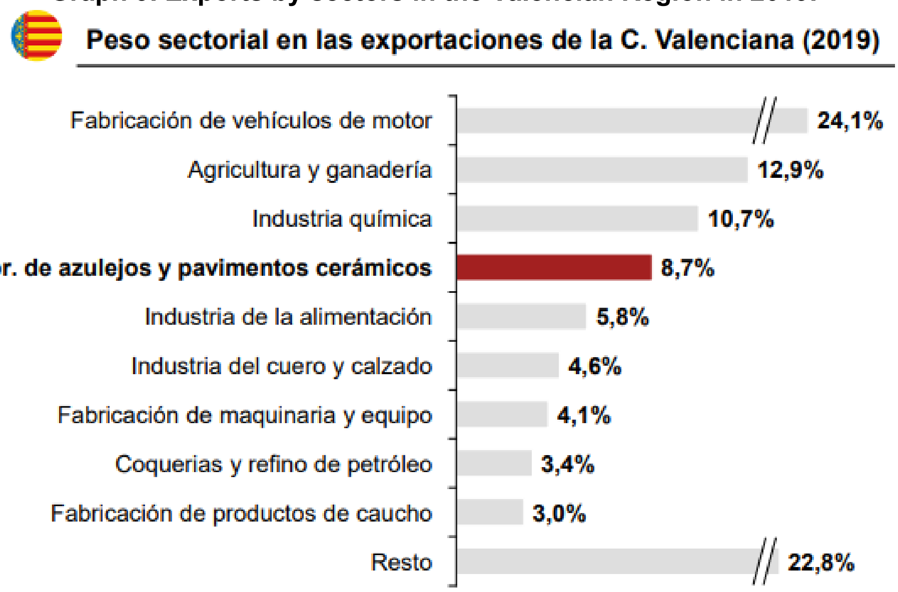
All exports from the tile sector represented 0.9% of Spain's total exports during 2019. This represents a value of exports of 2,818 million euros. This level of exports makes Spain the second largest exporter of ceramic products in the world, with 75% of its production exported (ASCER, 2020b: 52)

It should be noted that exports, although they have always had a positive variation, had a decrease from 2014 to 2018, this year being the year with the lowest volume of exports (1.5%); But during the years 2019 and 2020, exports have increased again, having a variation of 3.4% and 4.4% respectively (ASCER, 2020a)

Most of Spain's total exports, 88%, come from industrial exports. Of these 88% of exports, 1.1% comes from the tile sector; which makes it one of the Spanish sectors with the highest export propensity (ASCER, 2020b: 53).

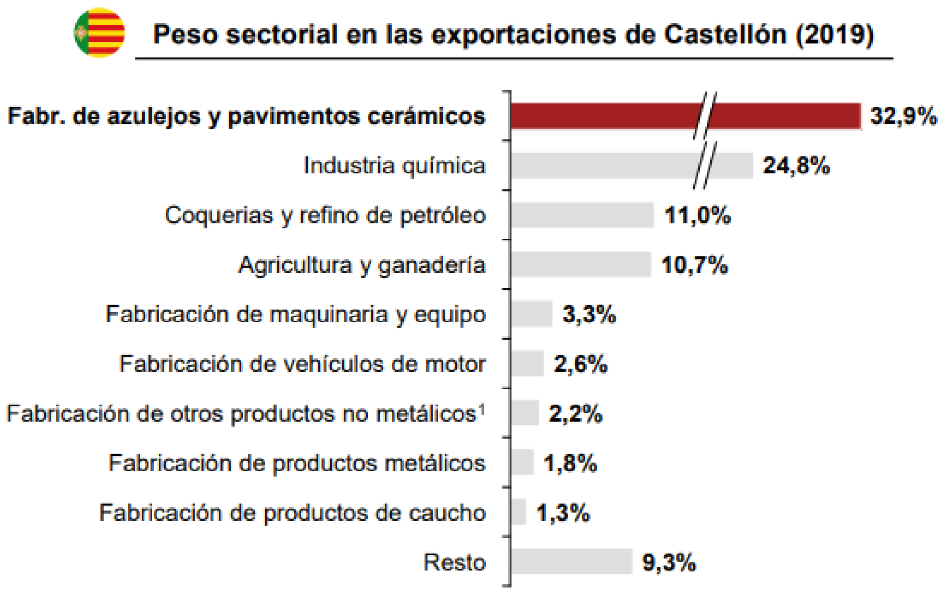
With these data, the ceramic sector was, in 2019, the main export sector in the province of Castellón, with 32.9% of the province's exports. Being the fourth exporter of the Valencian Community, with 8.7% of the exports of the community; according to ASCER report with data from INE and DataComex. This data comparison can be seen in the following graphs (ASCER, 2020b: 54):

Graph 9. Exports by sectors in the Valencian Region in 2019.



Source: ASCER, 2020b: 54

Graph 10. Exports by sectors in Castellón in 2019.



Source: ASCER, 2020b: 54

The high number of exports from the Spanish ceramic sector means that this sector has an export propensity of 75%, much higher than the Spanish average. This export propensity contributes positively to the country's economy, since thanks to the surplus of 2,720 million euros obtained by the ceramic sector in 2019, Spain reduced its trade deficit by 8% (ASCER, 2020c).

The weight of all these exports greatly affects the trade balance of Spain. In 2019, the tile sector obtained a trade surplus of 2,720 million euros, which contributed to reducing the country's trade deficit by 8%, which is -31,980 million euros (ASCER, 2020c)

Employment.

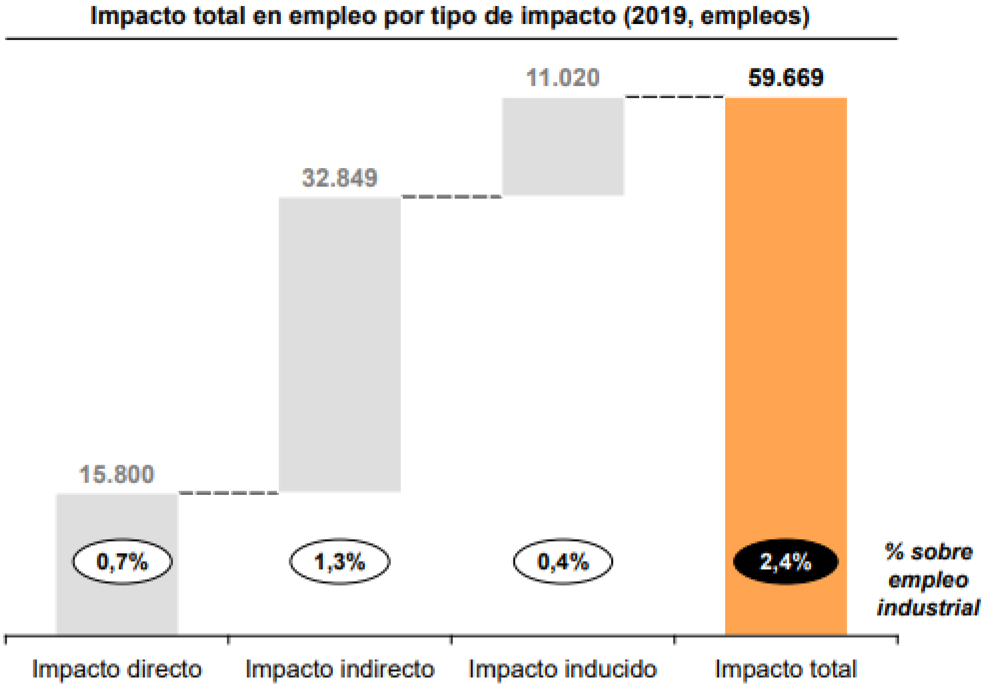
The Spanish tile sector is located mainly in the province of Castellón; specifically in the regions of Plana Alta, Plana Baixa and l'Alcalatén. It is in this province whereis concentrated 94% of national production and where 80% of the companies in the sector are geographically located (ASCER, 2019)

This concentration of companies in the sector has led to the formation of the Cluster of the ceramic sector. This provides great advantages, such as: increased productivity due to specialization and cooperation between companies, greater capacity for innovation, and greater ease for the creation of new companies (ASCER, 2019).

In 2019, the tile sector offered employment to 59,669 people, this is equivalent to 2.4% of industrial employment and 0.3% of total employment in Spain.

As can be seen in the following graph, this total impact comes from the sum of direct employment (0.7%), indirect employment (1.3%) generated by suppliers and the respective supply chains, and induced employment (0.4%) generated. by the consumption of the sector's employees (ASCER, 2020b: 36)

Graph 11. Impact of the ceramic sector on employment in Spain in 2019.



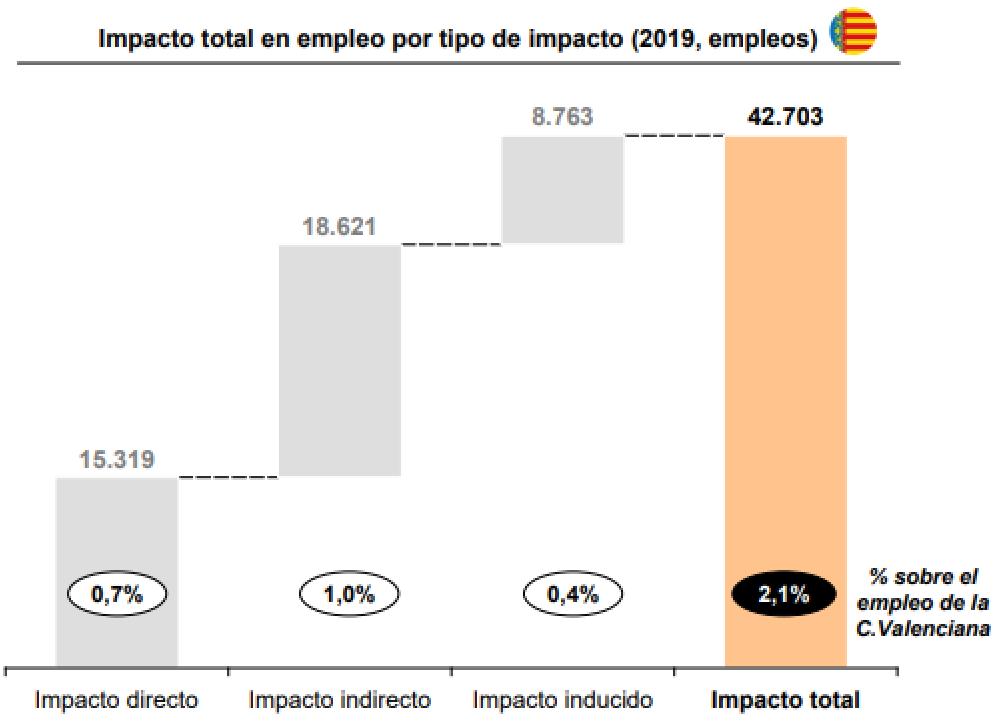
Source: ASCER, 2020b: 36

The impact of the tile sector not only affects this sector It also affects all other sectors. The security, administrative and events services sector (13.7%); and retail trade (10.6%), are the sectors that benefited the most in terms of employment derived from the indirect and induced impact of the tile sector (ASCER, 2020b: 38).

If we analyze it in terms of total employment generated by the ceramic industry in the Valencian Community, this sector generated 42,703 jobs in 2019, which represents 2.1% of total employment in the community. This impact on employment represents 11.6% of industrial employment in the Valencian Community and 17.9% of employment in the province of Castellón (ASCER, 2020b: 43).

As in the employment generated over the total for the country, the total employment generated is the sum of direct, indirect and induced employment. In the case of the Valencian Community, as we can see in the following graph, of 2.1% that supposes the total impact of the employment of the sector in the total employment of the community; 0.7% comes from direct employment, 1% from indirect employment and 0.4% from induced employment (ASCER, 2020b: 43).

Graph 12. Impact of the ceramic sector on employment in the Valencian Community in 2019.



Source: ASCER, 2020b: 43.

If we compare the impact on employment of the tile sector in the Valencian Community and in the whole of Spain, we can conclude that there is little difference in terms of the impact on employment between the two statistics.

On the other hand, if we compare which are the most benefited sectors in terms of GDP and employment due to the activity of the tile sector; we can conclude that there is no correlation between the two. This is due to the fact that the sectors that benefit the most in terms of employment are the most labor-intensive sectors, such as security, administration and events services, and retail trade. On the other hand, the sectors that benefit the most in terms of GDP are less employment-intensive sectors, such as the electricity and gas sectors.

R + D + i

The tile sector is one of the most changing and innovative sectors in Spain and the world, since it is a world leader in terms of technological development, design and product quality.

This positioning in terms of development is due to the fact that R + D + i is present in all stages of the value chain. Thanks to this, the sector obtains main results both in sustainability, emission reduction, digitization, improves competitiveness, improves energy efficiency, optimizes the production process and favors new knowledge in relation to the product.

We can highlight the main advances in the sector thanks to R + D + i: use of natural gas, digital printing technology, adaptation of production processes, new more sustainable uses of ceramics and the implementation of a circular economy.

Natural gas as fuel began to be used in the tile companies of Castellón at the end of the 1980s.
This technological change allowed the sector to double the rate of growth and, in addition, to start producing new types of ceramics such as glazed stoneware and porcelain.

The main changes derived from the use of natural gas were: the change from double-firing to single-firing production. In double-firing, cooking was carried out in tunnel kilns where the cycles lasted around 12 hours. While in single-firing, currently, it is carried out through roller ovens where the cycles last between 35 and 60 minutes.

Another change derived from the use of natural gas was the implementation of high-efficiency cogeneration turbines as a heat source for the atomizers. These turbines make it possible to reduce CO_2 emissions by between 20% and 35%. This, in addition to being a tool for industrial competitiveness, makes the ceramic sector the industrial sector with greater efficiencies and energy savings (ASCER, 2020b: 65).

Another technological advance is digital printing technology, which appeared around the year 2000 thanks to the collaboration of two Castellón companies; it is currently used throughout the world.

This technology is called *Inkjet,* which allows decorating ceramic pieces before firing, printing high-quality and textured images, imitating natural finishes such as stone or wood; all with greater control of the production line, which saves both space and costs.

Currently, attempts are being made to develop a type of inks *Inkjet* that allows improving printability and the formation of drops (ASCER, 2020b: 66).

Regarding the adaptation of production processes, it consists of adapting the current production model to a low-carbon one. Currently, the tile and ceramic sector is an energy-intensive sector whose consumption of natural gas accounts for 8% of Spain's industrial gas.

Although energy consumption and CO2 emissions have already been significantly reduced over the years, current technology can still reduce further. For this reason, through the Paris Agreement, the European Union has established targets to reduce CO2 emissions, in order to achieve climate neutrality by 2050.

To achieve this, a roadmap must be drawn up with the objective of evaluating the different alternatives to achieve decarbonised production in the future.
The alternatives that are currently being analyzed are: the electrification of processes, the use of clean fuels such as green hydrogen or biofuel, or alternatives for the capture and subsequent use of CO2.

All these alternatives, in addition to being analyzed to be energy viable, must also be economically viable (ASCER, 2020b: 67).

Another notable factor is the innovation in the use of ceramics. Thanks to R + D + i, it has been possible to make a more sustainable use of ceramics, making it sustainable with the environment, reducing the carbon footprint and, in this way, fighting against climate change. In addition, this allows companies to position themselves in new markets. These new uses are:

- Ventilated facades since ceramic is a perfect insulator of water and outside temperature, which means energy savings (this type of façade is widely used in sustainable buildings).
- The active surfaces are self-cleaning surfaces made of ceramic, this favors the saving of water and detergents.

- Radiant ceramic systems are used to air-condition spaces since ceramic, in addition to transforming electrical energy into heat, maintains it and allows saving more than 16% on the electricity bill.
- Tiles of minimum thickness (Slim), advances in production have allowed the tiles to be increasingly thinner, which has allowed a saving of 50% in raw materials, a lower consumption of energy for their manufacture and, therefore , a reduction in CO_2 emissions and a reduction in waste.
- Use in furniture since the reduction in thickness of ceramics and the production of large formats has allowed new uses such as countertops, sinks, washbasins ... (ASCER, 2020b: 69).

The implementation of a circular economy in the sector's manufacturing chain for years has made it possible to reuse almost all of the waste generated in the manufacturing process.

In 2008, a life cycle analysis (LCA) of the ceramic product was carried out to find out what was the impact of the waste generated by the sector. Based on this analysis, environmental DAP (eco-labels) declarations were developed by companies, where they can transparently communicate the impact on the environment of their entire production process.

In 2019, ASCER developed a DAP for the sector as a whole to communicate the impact of the Spanish ceramic sector at an international level. This, in addition to favoring the environment, is also a tool for the competitiveness of companies against competitors from other countries.

Another determining factor for the circular economy is the reuse and recovery of waste. Thanks to the ASCER recovery agreement in 2002, the sector values almost 100% of the waste generated, which has avoided since 2002 the consumption of more than 20 million tons of raw material (ASCER, 2020b: 70)

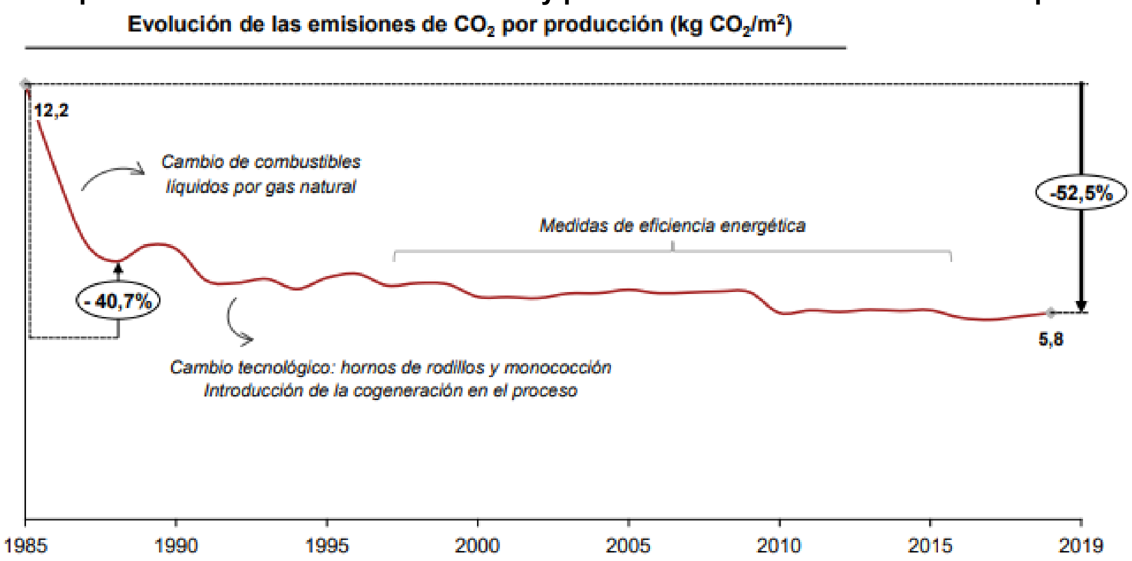
Finally, in 2018 it was demonstrated that the recovery of the fine fraction and iron foundry sands as substitutes for raw materials for the manufacture of ceramic tiles was viable from a technical, economic and environmental point of view. This study concluded that, in this way, up to 8,500 tons of CO_2 can be saved per year (ASCER, 2020b: 71).

Environment

Regarding the analysis of the effects of the tile sector on the environment, since 1985, the sector has reduced its CO2 emissions by 52.5%, going from emitting 12.5 kg of CO2 per m2 produced in 1985 to emitting 5.8 kg in 2019 (ASCER , 2020b: 58).

As can be seen in the following graph, until 1990 there was the greatest reduction in emissions, due to the change from liquid fuels to natural gas. In subsequent years, with the incorporation of new, more efficient technologies such as single-firing with roller kilns, or the introduction of cogeneration in the process. And, as of the year 2000 approximately, the implementation of restrictive measures has meant that CO2 emissions continue to be reduced consecutively (ASCER, 2020b: 58).

Graph 13. Evolution of CO2 emissions by production of the ceramic sector in Spain.

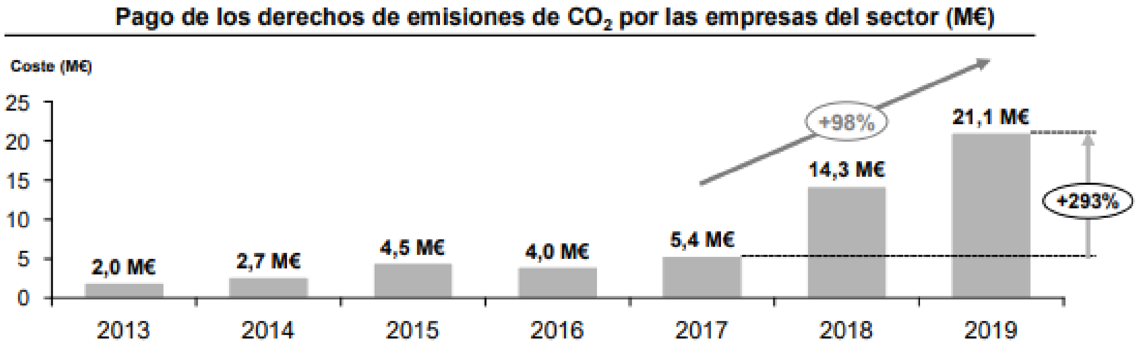


Source: ASCER, 2020b: 58

The latest measure incorporated has been the establishment of new maximum emission limits, which have been further reduced in 2020. Now, the maximum value is 0.05 mg / m3, while in the rest of the European Union is 0.1 mg / m3 (Ceramic Square, 2020).

On the other hand, the payment of CO2 emission rights that industrial companies have to face has tripled since 2017, since in that year the payment of CO2 emission rights was 5.4 million euros, reaching in 2019 of 21.1 million euros. This has meant an increase of 98% in the price in two years. In the following table we can see the comparison of the price of these emission rights since 2013, where until 2017 the variation is relatively little (ASCER, 2020b: 59).

Graph 14. Evolution of the payment of CO2 emission rights in Spain.



Source: ASCER, 2020b: 59

This increase in the payment of CO2 emission rights is due to the rise in the price of a ton of CO2, whose price has increased by 326% from 2017 to 2019; being € 5.83 per ton of CO2 in 2017, reaching € 24.84 in 2019 (ASCER, 2020b: 59).

This price of emission rights has continued to rise since 2019, being currently, April 2021, € 38.40 based on the annual average (SENDECO², 2020).

By way of conclusion on CO2 emissions, the tile sector represents 1.1% of total CO2 emissions in Spain but, on the other hand, it assumes 1.7% of the total payment of the rights of these emissions. This difference between emissions and the high payments of emission rights, affects the profitability of the tile sector and makes it less competitive at an international level, compared to manufacturers in other countries where these costs are lower; but whose emissions are higher (ASCER, 2020c).

3.2.2. Future forecast of the tile sector

The Spanish tile sector has also been affected by the COVID-19 crisis, and not only in the economic sphere, but it has also influenced future challenges and trends. To see these trends, several blocks have been differentiated:

SUSTAINABILITY AND THE ENVIRONMENT

In recent years, concern for the environment has increased in importance, to position itself as a key element in the ceramic sector.

The COVID 19 crisis has caused this concern to increase even more, which has accelerated the change in the way of consuming, more sensitive to the environment, transparency or solidarity. These aspects will significantly affect the purchase process in the coming years.

DECARBONIZATION

This aspect is another of the challenges facing the ceramic sector. This need to reduce the consumption of natural gas is due to the requirements, at both European and Spanish level, to reduce CO2 emissions by 2030 and 2050; with the objective of reaching 2050 with a Europe free of CO2 emissions. To carry out these investigations it is necessary to obtain financing from European Funds (Drafting Interempresas, 2021).

INCREASE IN DEMAND FOR CERTAIN PRODUCTS

The ceramic sector is a sector that is constantly innovating, thanks to new technologies. This favors both the creation of new designs, new materials and new ways of producing. This is why, among the new current trends in the sector, the demand for:

- Vitrified
- tiles 3D
- tiles Eco-friendly tiles
- Introduction of Nanotechnology

BRANDING OF CONTENTS

Advertising and marketing are now more important than ever, since companies have from a wide variety of platforms and media to reach consumers. But a change is essential, since all companies will have to differentiate themselves from the rest, this is what is called Content Branding, and it means to differentiate themselves from the rest with relevant content and in accordance with the company's global strategy.

VIRTUAL SERVICES

In recent years, digitization had become essential for a company to continue growing; But with the COVID-19 crisis, digitization is becoming more important than ever since its evolution has been advanced five years. Therefore, digital campaigns, applications, social networks, online sales or digitized business dealings are some of the trends that have come to stay and to which companies that want to survive must adapt.

TRANSPARENCY AND SOLIDARITY (CSR)

Transparency and solidarity are two aspects that have gained vital importance in just a few years and are expected to continue to grow. For today's consumers, being part of a community or company that acts responsibly builds loyalty. Therefore, companies have an opportunity there to differentiate themselves from the rest.

In conclusion, we can highlight that in recent years and with the arrival of the COVID-19 crisis it has increased even more, there are two clear blocks that influence consumer behavior and, therefore, it is essential that any company that wants to survive adapts, these two blocks are CSR and digitization and innovation.

3.2.3. Analysis of external stakeholders

Clients:

The ceramic products manufactured by the tile sector are distributed to both national and international clients. As already seen in point 3.2.1. (Analysis of the current tile sector), 75% of the sector's production is destined for exports and the remaining 25% is destined for national sales.

Of the 75% of exports, 51% goes to countries outside the European Union, most notably the US, which accounts for 10.8% of these sales, and the United Kingdom, which accounts for 6.3% of these exports.

The remaining 49% corresponds to intra-community exports, mostly destined for France, to which 11.4% of the sales of the European Union are destined; then, 3.9% of these exports go to Italy and 3.7% to Morocco.

This production, both national and international, reaches the customer in various ways. The commercialization process can be carried out directly by the manufacturers if they have their own stores; or by distributors, whether internal or external, these clients are usually other companies that act as clients and later sell the product, department stores such as Leroy Merlin, specialized stores or small distributors. Normally, tile companies do not sell to the end customer, but rather sell to wholesalers who are responsible for marketing their product (ASCER, 2020b: 16).

Finally, more and more, customers have more power over manufacturers since large stores continue to increase, this means that they can impose their conditions on production companies and condition their production (Quintela Cortes, 2012: 3).

As for the end customer, there is no single customer profile since ceramic wall tiles and flooring have a great variety of uses, due to their resistance and variety in both design and texture.

These products are used in areas with a lot of movement of people such as train stations, airports, shopping centers, etc., on facades, swimming pools, or on the floor of homes (Quintela Cortes, 2012: 2).

Regarding its use in homes, the climatic factor influences since being a cold material, it is not so common in countries where low temperatures are reached most of the year, although with the new advances in radiant floors that make Keep warm, its use in these areas is increasing.

Suppliers:

Suppliers are those in charge of supplying raw materials and other materials to companies that manufacture ceramic products for their production.

The raw materials used for the manufacturing process are clays, feldspars, sands, carbonates and kaolins. These materials are extracted from mines or quarries and are transported by road, train or ship to the spray companies, where they are treated for subsequent transformation into tiles and ceramic pavements in tile factories.

In some cases, the tile companies have their own sprayers and carry out the entire manufacturing process.

Therefore, the suppliers of the tile companies are the sprayers, but if they have these, their suppliers are the mines where the raw material comes from.

In addition, companies that supply the chemical products used to treat the earth and produce the colors for subsequent enamelling are also suppliers (ASCER, 2020b: 17-21).

Public

Public administration plays a very important role within the tile sector, as its support greatly favors companies in the sector. One way is to create infrastructures such as the Ceramic Technology Institute (ITC) and make them available to tile companies.

The ITC was created in 1969, through the collaboration agreement between the Ceramic Industries Research Association (AICE) and the Jaume I University (UJI). It was created in order to respond to the needs of the tile sector and, in this way, increase competitiveness through R + D + i and training.

As a result of the ITC, the Ceramic Observatory was created in 2006, which is an intelligence system made up of three specialized platforms: the Market Observatory, the Habitat Trends Observatory and the Technological Observatory.

Therefore, this support from the public Administration is very important, since since the creation of the ITC 1,181 research projects have been developed, of which 60% have been developed with the collaboration of private sector companies. The remaining 40% have been developed solely with the help of the Public Administration, both national, regional and European; mainly with R + D + i financing programs (Alfonso Manzanedo, 2015: 10).

In 2020, due to the COVID-19 crisis, ASCER asked for help precisely from the Public Administration; specifically to the Central Government. For this reason, it has sent the executive a document with 45 measures that must be taken urgently to alleviate the effects of the pandemic in the sector, since in April 2020 the turnover fell by 45% (ASCER, 2020 d).

Social:

organizationsThe most representative organization of the tile sector is ASCER (Spanish Association of Manufacturers of Ceramic Tiles and Pavements), which was created in 1977, with the purpose of representing and favoring the ceramic sector. Currently, ASCER represents 95% of the sector's production.

The functions that ASCER performs in order to support, defend and promote the interests of the sector, can be summarized in these areas of action

- Information on markets, fairs, campaigns, media ...
- Labor and training issues
- Industrial issues, such as energy, environment, quality, standardization ...
- Reports and statistics of the sector
- Publications of interest to the sector
- Legal claims service

- Agreements with suppliers
- Institutional relations
- Databases

3.2.4. Competitor

To analyze the Azuliber Group's competition, we will focus on the production and commercialization business ceramic floor and wall tiles, as it is the group's main business. Despite this, it will also be taken into account if the competitors also have other business units related to the sector, since they can be a source of competitive advantage.

The main competitors of the Azuliber Group are: Pamesa, Porcelanosa, STN, Keraben, Grespania and Baldocer. To analyze them more intuitively, we will use the following table:

Table 5. Comparison of Azuliber's main competitors.

	GRUPO AZULIBER	PAMESA	PORCELANOSA	STN	KERABEN	GRESPANIA	BALDOCER
Tipo de Soporte y Formatos que ofrece	Formatos medios y medios-grandes en Porcelánico y Pasta Roja	Formatos medios y grandes en todas las pastas	Formatos medios y medios-grandes.	Formatos medios y medios-grandes en todas las pastas	Formatos medios y grandes en todas las pastas. Excepto Gres rojo.	Formatos medios y grandes en todas las pastas. Excepto Gres rojo.	Formatos medios y grandes en todas las pastas. Excepto Gres rojo.
Base del Modelo de Negocio*	A+F+C	A+F+C	F+C	A+F+C	F+C	F+C	F+C
¿Tiene nuestro competidor una dimensión similar a la nuestra?	-	Más Grandes	Mucho Más Grande	Mucho Más Grande	Poco más grande	Poco más grande	Similar
Red Comercial (Propia/Agentes/Mix)	Red Propia y Agentes	Tiendas, Red Propia y Agentes	Tiendas, Red Propia y Agentes	Red Propia (grande) y Agentes	Red Propia y Agentes	Red Propia y Agentes	Red Propia y Agentes
Segmentos de clientes, Canales de Distribución	Todos los canales de distribución ajenos. Constructoras. Fábrica para terceros.	Todos los canales de distribución ajenos. Constructoras. Fábrica para terceros.	Tiendas Propias Todos los canales de distribución ajenos. Prescripción. Constructoras.	Todos los canales de distribución ajenos. Constructoras. Fábrica para terceros.	Todos los canales de distribución ajenos. Prescripción. Constructoras. Fábrica para terceros.	Distribuidor Gran superficie (no prioritario) Canal Contract	Todos los canales de distribución ajenos. Constructoras. Fábrica para terceros.
Esfuerzo en Marketing que realiza	Bajo	Alto	Muy Alto	Bajo	Alto	Alto	Medio
¿En qué se diferencia nuestro competidor? ¿Qué podemos aprender?	-	• Enorme capacidad de venta. • Muy eficiente en fabricación. • Especialización por plantas. • Enorme capacidad financiera. • Alto uso del outsourcing.	• Enorme capacidad de venta. • Muy eficiente en fabricación. • Especialización por plantas. • Enorme capacidad financiera. • Alto uso del outsourcing. • Marca y Reputación	• Enorme capacidad de venta. • Muy eficiente en fabricación. • Especialización por plantas. • Enorme capacidad financiera.	• Enorme capacidad financiera. • Gran claridad estratégica. • Enorme fuerza organizativa.	• Enorme capacidad financiera. • Gran claridad estratégica. • Enorme fuerza organizativa.	• Buen mix calidad precio. • Especialista en fabricación eficiente.
¿En qué somos mejores que la competencia?	-	Diseño un poco mejor por la especialización. Lotes más pequeños. Menos variedad.	Precio mucho más bajo. Especialistas en porosa roja.	Mejor diseño. Mejor calidad. Lotes más pequeños.	Precio mucho más bajo. Especialistas en porosa roja.	Precio más ajustado. Especialistas en porosa roja.	Precio más ajustado. Especialistas en porosa roja.

Fountain. Azuliber, 2021

3.2.4.1. Comparison with respect to the sector

As mentioned above, the tile sector allocates 75% of its production to export. Therefore, at this point we analyze the competitive situation of the Azuliber Group with respect to the sector as a whole in terms of exports.

As can be seen in the following table, in 2019 Azuliber had a positive competitive situation with respect to the sector in sales to France, Morocco and Israel, with a sales percentage of 10.53%, 4.44% and 2.12% respectively.

On the other hand, it should be noted that Azuliber presented a negative competitive situation with respect to the sector in sales to the US and the United Kingdom, with sales of 3.26% and 0.93%, while those of the sector as a whole stood at 10.81% and 6.27 %, respectively.

Table 6. Comparison of Azuliber's competitive situation with the rest of the sector in 2019.

	ASCER 2018	ASCER 2019	Var. % 18/19	ASCER 2019 (% s/ total ASCER)	VENTAS AZULIBER 2019 [*]	AZULIBER 2019 (% s/ total Azuliber) [*]
Francia	297,4	321,6	8,10%	11,41%	8,0	10,53%
Estados Unidos	259,4	304,6	17,40%	10,81%	2,5	3,26%
Reino Unido	166,2	176,7	6,30%	6,27%	0,7	0,93%
Italia	106,7	110,4	3,50%	3,92%	0,8	1,08%
Marruecos	90,7	103,9	14,50%	3,69%	3,4	4,44%
Alemania	103,3	101,1	-2,20%	3,59%	1,0	1,26%
Israel	97,5	93,2	-4,30%	3,31%	1,6	2,12%
Rusia	75,2	72,1	-4,20%	2,56%	0,9	1,23%
Arabia Saudí	88,6	70,4	-20,50%	2,50%	0,9	1,16%
Portugal	62,2	68,4	10,00%	2,43%	0,4	0,58%
TOTAL TOP 10 ASCER	1.347,20	1.422,40	28,6%	50,5%	20,2	26,6%

[*]: Considerando ventas de Myr y Oset en 2019.

Situación Competitiva Positiva respecto al sector.
Situación Competitiva Neutra respecto al sector.
Situación Competitiva Negativa respecto al sector.

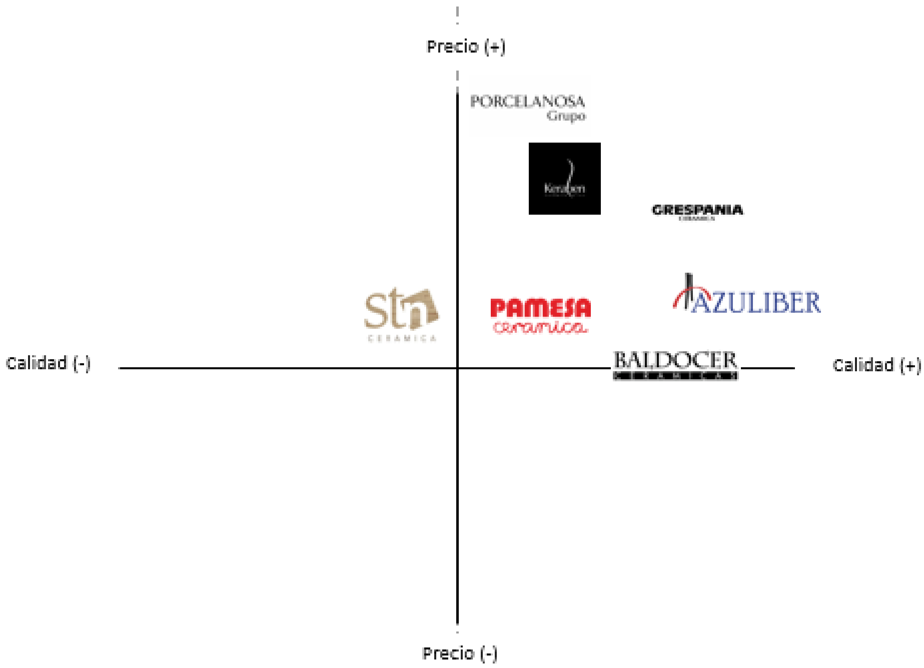
Source: Azuliber, 2021

3.2.4.2. Positioning map

Positioning is the place that a brand occupies in the minds of consumers. In this case, the following positioning map has been made based on the analysis of the competition carried out in point *3.2.4. Competitor analysis.* This positioning map has been made taking into account the price variable and the quality variable. Regarding the quality variable, reference is also made to the level of specialization and the variety of products.

The following graph shows how the Porcelanosa and Grespania brands stand out for their high price compared to Azuliber. While Grespania and Baldocer are similar in terms of quality / specialty / variety, but it is the Baldocer company that has a better quality / price ratio.

Graph 15. Azuliber positioning map.



Source: self made.

In conclusion, Azuliber stands out in quality at a lower price than many of its competitors such as Porcelanosa, Keraben or Grespania. On the other hand, other competitors such as Pamesa or Baldocer offer a lower quality but at a lower price as well, the latter offering a good value for money.

3.2.5. Porter's 5 forces

To carry out a correct analysis of the ceramic sector, we must look at the microenvironment that surrounds the company, in this case Azuliber. To carry out this analysis of the microenvironment, we focus on Porter's 5 competitive forces:

❖ <u>Bargaining power of customers:</u>

Customers have high bargaining power in the tile sector as there are many companies that manufacture ceramics, of many varieties and prices, so that customers have a multitude of options.

The high bargaining power of customers negatively affects Azuliber, for this reason, the company competes based on high quality at competitive prices, thus standing out among the other options.

- Bargainingsuppliers

The bargaining power of suppliers in Azuliber is low since, currently, the Azuliber Group is in an expansion phase with the acquisition of many of the companies in the sector located in the province of Castellón, thus, the suppliers are interested in supplying raw material to Azuliber. In addition, the group has mines and atomizers, with which Azuliber's suppliers are often from the same group.

- Threat of substitute

Ceramic products, and in this case Azuliber, face the threat of various substitute products such as stainless steel sheet products, the use of natural stones, resin-based products, wood or even the carpet in the Nordic countries due to low temperatures.

Therefore, we can say that Azuliber and the ceramic sector in general, face a multitude of substitute products, either due to its price such as sheet steel or for convenience such as wood or carpet.

- Threat from new competitors

This threat is related to the entry barriers that exist in the tile sector for new competitors. Therefore, the larger the business and the more established it is in the sector, the more difficult it will be for new entrants to pose a threat.

For Azuliber, the entry of new competitors does not pose a threat, since it is a consolidated company in full growth phase as a group, which is an advantage since it has solid commercial relationships with suppliers, customers and other companies in the sector.

- Degree of rivalry between competitors

The ceramic sector is a sector that has a multitude of companies, but more and more these companies become part of large groups, among which is the Azuliber Group.

Therefore, there is not only a high level of rivalry between companies but also between groups since the greater the number of competitors, the greater the degree of rivalry, either through prices or quality. In the case of Azuliber, the biggest competitors are Pamesa and Baldocer since, as can be seen in the positioning map, they are the ones that compete like Azuliber, based on a good value for money.

3.2.6. CSR in the tile sector

Corporate social responsibility (CSR) can be implemented in companies in many ways, depending on the company, its size, its future expectations, its objectives or its sector, among others. But there is an agreement on the three areas covered by CSR: social, environmental and economic.

3.2.6.1. Social

The area of CSR includes the consequences of business activity that affect people. They can be the people who work in it, such as the different stakeholders or the communities where it operates. Some measures in the social area can be: promoting equality, diversity, work-life balance, continuous training and the type of employment it generates, for example (Wiki EOI, 2012 a).

In the tile sector we are going to highlight employability and equality.

Employment and its quality is also an important factor when analyzing the social area of CSR, since it can favor the development of the community in which it is located.

As previously mentioned, the tile sector is located mostly in the province of Castellón, specifically 94% of companies in Spain; employing 59,669 people across the country, with 42,703 of them in Valencia, representing 11.6% of the community employment and 17.9% of the use of Castellón, according data from 2019.

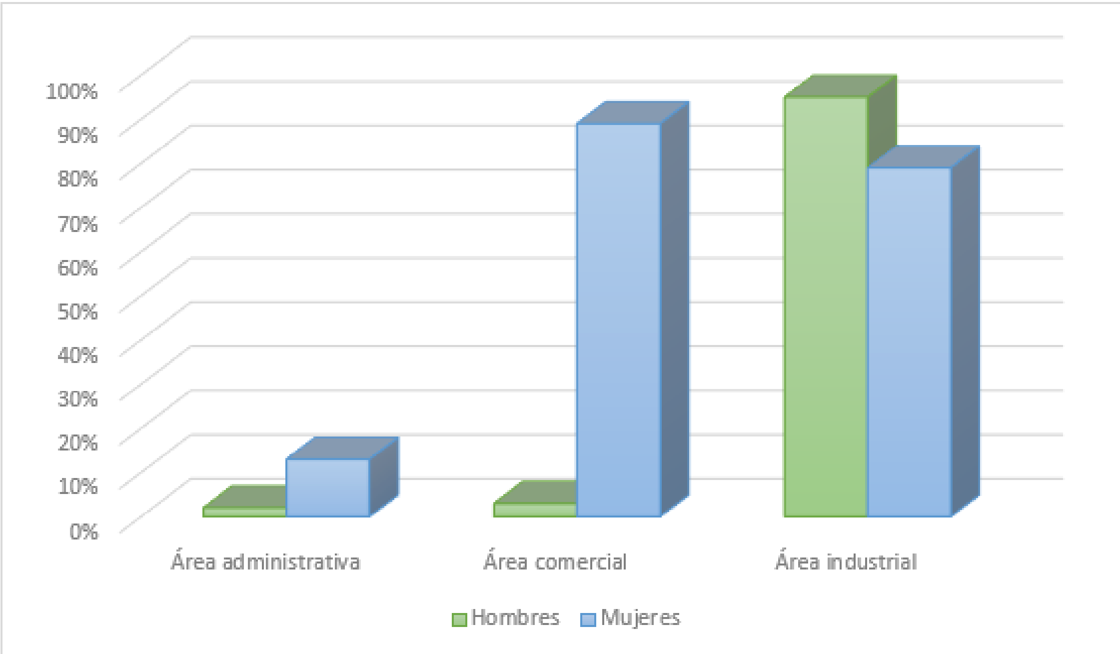
In addition to the high numbers of employment generated by this sector, we must also take into account the quality of this. For decades, temporary employment in the sector has been below 12%, which is half the average rate in Spain, which stood at 24.2% in the third quarter of 2020. Therefore, until 2020 90% of the employment generated by the ceramic sector has been with a permanent contract.

Despite these figures, in recent months, many companies have increased the number of workers linked to temporary work agencies due to specific and unexpected increases in demand, substitutions due to illness, birth leave, etc. In addition, the impact of COVID-19 has caused temporary employment in the sector to continue to increase due to prevention and containment measures in COVID-19 cases and direct contacts.

Regarding equality, a study carried out in 2006 by CCOO analyzed the presence of women in the tile sector, and although exact data are not currently known, it is estimated that it has varied to a small extent.

This study concluded that women occupy fewer jobs in the sector, but those they occupy are more solid. This is due to the fact that where women have more presence compared to men is in administrative and commercial positions, while men have almost all their presence in positions of the production process. This gap between jobs and gender has increased over the years. In the following graph you can see this difference in data:

Graph 16. Comparison of employment between genders in the ceramic sector.



Source: Llorens, D., 2006

Regarding job stability, 95% of men have a permanent contract compared to 88% of women (Llorens, D., 2006).

This difference in terms of employability and job stability between genders can have various causes but, as in most sectors, it is mainly due to the traditional family structure that is still very present in our society. These factors include maternity leave or childcare leave.

In addition, this sector is also influenced by the work shifts used, where many jobs in the production process employ three rotating shifts in the morning, afternoon and night; which makes family conciliation even more difficult.

This may also be a reason why the majority of jobs held by women in this sector are in administrative positions, where working hours are more stable and allow greater work-life balance.

Therefore, in the social area we can highlight that the tile sector is a sector that offers mostly stable work, although in recent years temporary work has increased, which has increased even more with the COVID-19 crisis due to the declines and the instability of the demand.

On the other hand, there is a clear difference between the jobs that women and men occupy, they occupy positions in the production process while women occupy more administrative positions. This is due, among others, to rotating shifts that make family reconciliation difficult, which is an impediment for women.

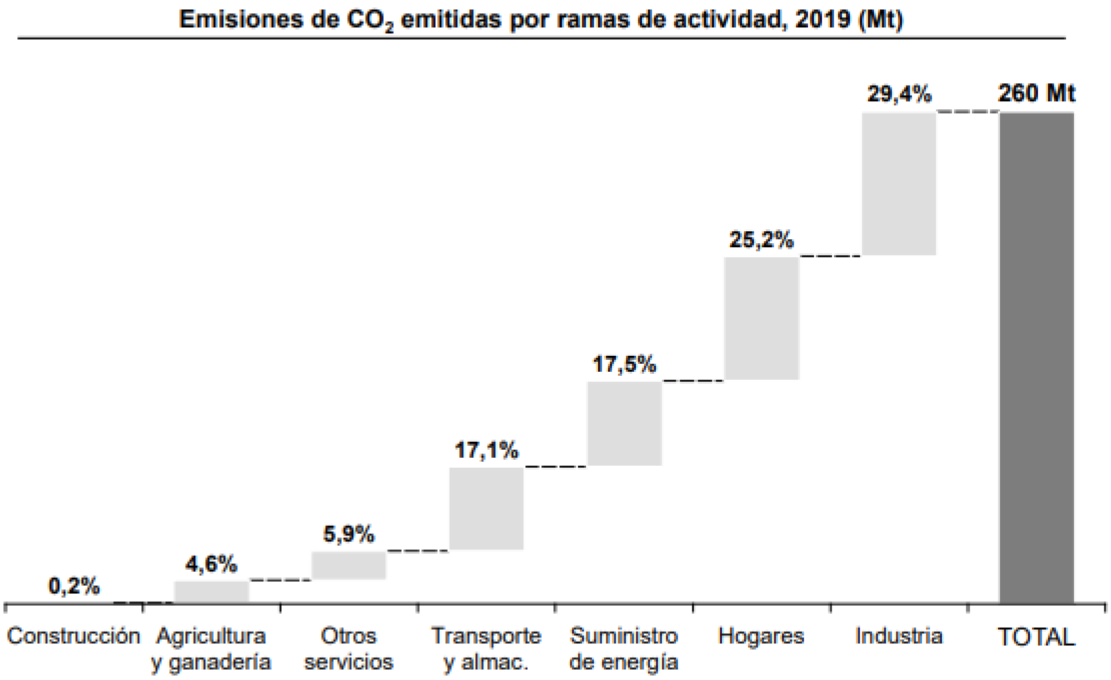
3.2.6.2. Environmental

The area encompasses the entire impact of the company on the environment, it may be the product it markets or the effects generated by its production process. Environmentally responsible companies are concerned with integrating environmental management into company management, eliminating or minimizing negative effects and enhancing positive ones.

Some aspects to be taken into account by the company are: efficient consumption of resources, emissions into the atmosphere, waste management, conservation of biodiversity and natural spaces, eco-design in all stages of the production chain and environmental education (Wiki EOI, 2012 b).

First, in terms of CO2 emissions, it should be noted that the industrial sector is the sector that generates the highest emissions into the atmosphere, in 2019 it emitted around 260 million tons of CO2, which represents 29.4% of the total (ASCER, 2020b: 60).

Graph 17. CO2 emissions by activity branches in Spain in 2019.



Source: ASCER, 2020b: 60

As already mentioned in point *3.2.1. Analysis of the current tile sector,* the tile sector has decreased its CO2 emissions by 52.5% since 1985. In that year 12.5 kg of CO2 / m3 were generated, compared to 2019 when 5.8 kg of CO2 / m3 were generated.

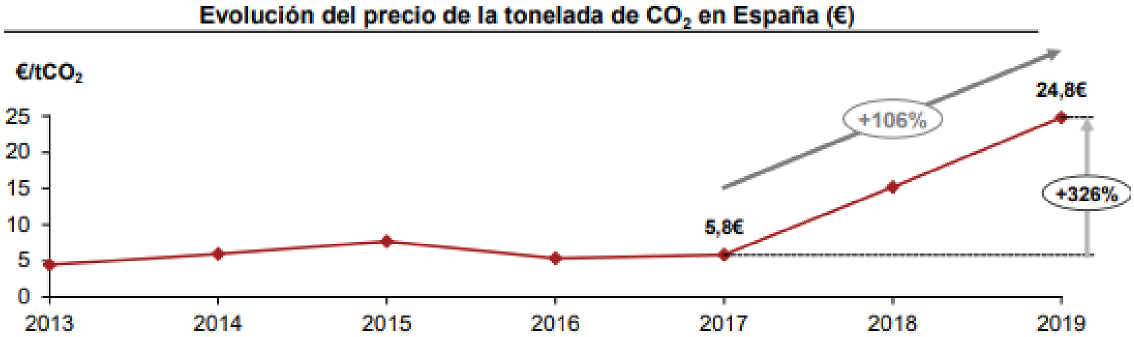
This reduction in emissions in the sector is mainly due to three factors:

- The change from liquid fuels to natural gas in the production process.
- The incorporation of new more efficient technologies such as single-firing or cogeneration, in addition to facilitating and streamlining the production process, have contributed to this reduction in CO2 emissions.
- To the implementation of restrictive measures from the year 2000.

Focusing on this last factor, these measures have been modified and are increasingly restrictive. The last modification was in 2020, with the maximum allowed value of 0.05 mg / m3 in Spain, while the maximum value allowed by the European Union is 0.1 mg / m3.

Along the same lines, the payment of the rights of these emissions has also contributed to this reduction since their price has increased greatly since 2017. In 2013 the price per ton was around € 5 / tCO2, which was maintained moderately constant until 2017 From that year on, there was a strong rise, with its price in 2019 being € 24.8 / tCO2; which represents an increase in the price of 106% from 2017 to 2019 (ASCER, 2020b: 59).

Graph 18. Evolution of the price per ton of CO2 in Spain.



Source: ASCER, 2020b: 59

As an objective, the ceramic sector aims to continue developing new technologies and fuels to reduce the consumption of natural gas. With this change, it is intended to contribute to a sustainable production, respectful with the environment and efficient, both at a productive and economic level.

This will be economically beneficial for companies in the sector since restrictions and the price of emission rights will continue to increase, because both Spain and the European Union have proposed to reach 2050 with a Europe free of CO2 emissions, with the help of research financed by European Funds (Drafting Interempresas, 2021)

On the other hand, the management of waste generated throughout the production chain must be taken into account. Currently, it is mandatory that all products used for the manufacture of ceramic products have a LER code (European List of Waste) assigned, this code allows companies to know what type of waste management corresponds to them; this is established by Decision 2000/532 / EC.
In addition, they differentiate between non-hazardous waste and hazardous waste.

On the one hand, non-hazardous waste is generated by bricks, tiles and other ceramic materials. These wastes, as they are not dangerous, are easily recyclable and have various uses, such as: filling material and road stabilization, aggregates for concrete and mortars, clay on tennis courts, and even as a substrate for plants.

The following table shows the LER codes corresponding to non-hazardous waste generated by ceramic materials (Hispalyt, nd):

Table 7. Types of ceramic materials and their LER codes.

Materiales	Código LER
Residuos de construcción y demolición / Hormigón, ladrillos, tejas y materiales cerámicos / **Ladrillos**	17 01 02
Residuos de construcción y demolición / Hormigón, ladrillos, tejas y materiales cerámicos / **Tejas y materiales cerámicos**	17 01 03

Source: Hispalyt, nd

It should be noted that many materials such as exposed bricks, paving stones and tiles, most of the time do not become waste since when they are removed from one site, they are reused in another construction.

On the other hand, hazardous waste is governed by Directive 67/548 / EEC. Typically, these wastes come from mixtures of different wastes. In this case, the company that owns this waste must keep it in adequate hygiene and safety conditions, avoiding its mixture with other materials or waste.

In addition, every company must have the production data of each process it performs. Thus, it is possible to know the volumes of waste for the different phases of the production process, their cost and the destination of each one of them. (Hispalyt, nd)

Finally, companies in the ceramic sector must respect the European IPPC directive (Integrated Pollution Prevention and Control) and Spanish Law 16/2002. These two regulations are the basis of current environmental legislation, which seek to minimize the impact of this industry on the environment.

The IPPC requires compliance with the BAT's (Best Available Techniques) of the ceramic sector, which are (Cerem Comunicación, 2016):

- Avoid the emission of diffuse dust particles.
- Reduce polluting gases.
- Reduce energy consumption.
- Avoid excessive noise level

As a conclusion, it can be noted that the ceramic sector is a sector with more and more regulations whose purpose is to minimize the negative impact of its activity on the environment. In addition to these regulations, there are many companies that carry out their own techniques to be more respectful of the environment. This also favors them in terms of reputation, competitiveness or can even help them reduce costs.

3.2.6.3. Economic area

When it comes to CSR, more importance is given to social and environmental aspects, but good economic practices also exist and should be carried out. These good practices often yield long-term results and their benefits are often difficult to identify and measure; Therefore, a general analysis of the ceramic sector cannot be carried out since each company applies its own procedures and standards.

The economic area is closely connected with the social and environmental areas, since on many occasions, the main motivation of the other two is to obtain economic benefits, through a good image towards the outside.

Good economic practices are related to the benefits and advantages that the different stakeholders of the company can obtain, such as suppliers, shareholders or customers. These good practices can be included in three different blocks: capital cost reduction, revenue increase and cost reduction.

The reduction of the cost of capital influences the partners / shareholders or any person or entity that finances the company. Good practices lead to risk reduction for those who finance the company.

The increase in income is related to customers, since an increase in their satisfaction leads to an increase in the competitiveness of the company.
This satisfaction is achieved by offering quality, safe products and services that meet customer expectations. Without forgetting, carry out responsible advertising actions, the elimination of any deceptive practice, offer a good after-sales service and correctly manage claims.

Finally, cost reduction refers to how carrying out good practices can entail an additional cost for the company at a certain point, but in the long run it will bring numerous benefits. Some of these benefits can be (Wiki EOI, 2012 c):

- Increased good reputation and reduced costs derived from it.
- Improvement in the quality of the supply chain, making it more qualified and efficient.
- Establishment of lasting relationships with stakeholders, based on trust and loyalty.

In conclusion, the three areas of CSR are closely interrelated as some actions directly or indirectly affect others. For this reason, sometimes the application of some good CSR practices aims to obtain financial benefits.

As for the ceramic sector, it is a sector that complies with numerous regulations to alleviate the environmental impact of its production activity, in addition to this, more and more companies are applying their own actions that respect the environment.

With regard to the social sphere, the ceramic sector is characterized by being a stable sector and by being the main engine in the province of Castellón. Although there are still gender differences in employability.

4. INTERNAL ANALYSIS

4.1. Mission, vision and values

❖ **Mission**

The Azuliber Group is positioned as a highly integrated group in the value chain of the ceramic sector, offering the market the widest range of formats and finishes in red body, white body and porcelain, also based on its successful cost competitiveness and high service to the distributor through a highly professional team.

❖ **Vision**

The Azuliber Group aspires to be one of the five most important ceramic groups in Spain in the next four years, covering all market segments and becoming the European leader in Red Paste.

❖ **Values**

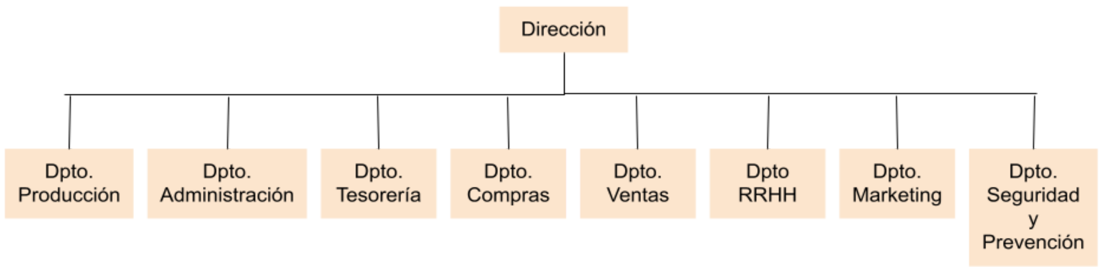
- Effort
- Commitment
- Ethics and honesty
- Transparency
- Problem solving
- Cooperation
- Biodiversity
- Excellent in manufacturing

(Azuliber, 2021)

4.2. General organization chart

Below is the general organization chart of the company Azuliber with its corresponding departments:

Graph 19. General organization chart of Azuliber



Source : Own elaboration

As can be seen, Azuliber presents a functional organization chart where the departments are distributed by functions, but in which there are few levels.

4.3. Resources and capabilities.

The analysis of Azuliber's resources and capabilities allows us to identify the strengths and weaknesses of the company, which will later be addressed in the SWOT analysis (strengths and weaknesses). In other words, it is about identifying those aspects in which Azuliber stands out and which are difficult for its competitors to imitate and which, therefore, generate a competitive advantage.

RESOURCES

Resources are those factors available to the company for its production process. These resources can be tangible or intangible:

➔ Tangible resources: They are easy to identify factors and include physical and financial assets:

Azuliber has 3 covered warehouses to receive raw materials and, later, formulate the five formulas that are made in the company: porcelain white, white porous, white porcelain, red porous and azulengobe. In addition, it has three types of atomizers: 7 SACMI 90 atomizers, 2 SACMI 180 atomizers and 1 SACMI 36 atomizer.

In the pressing section, Azuliber has 4 SACMI presses (one of 3500 Tn, two of 2000 Tn and one of 1200 Tn). This latest 1200 Tn press is currently not suitable for any of the formats manufactured in the company, therefore, it is proposed to replace it with a 5000 Tn one, since the 1200 Tn press is limited to the maximum force of the press. that is available.

In the drying section, Azuliber has 4 vertical dryers (2 EVA993 and 2 EVA902).

In the section for enamelling and decorating pieces, Azuliber has three enamelling lines capable of enamelling all the production from the presses. All the enamelling lines have KERAJET digital printers to decorate all the pieces.

The firing section has two Sacmi KMS 2400 single-layer ceramic kilns.

Finally, the sorting and packaging section has 3 sorting machines, where they are automatically stacked according to their quality and, finally, they are boxed and palletized by a robot.

Regarding warehouses, Azuliber has two warehouses, one next to the factory in the town of Alcora and the other in the town of Onda next to the trading company.

Finally, it is worth highlighting the financial resources available to Azuliber, which allow it to continue investing in making the Group grow and continuing to improve existing companies, both with the latest technology and with raw materials.

- ➔ Intangible resources: They are more difficult to identify, since they are formed by knowledge. They are made up of three groups:
  - Human capital: Azuliber tries to keep its employees over time and involves them in company decisions; In this way, in addition to having first-hand information on the needs of employees, customers and suppliers, a sense of belonging is created, with which employees see Azuliber as something more than their job.

  - Reputation: Regarding the image of its customers, Azuliber is positioned in the mind of the consumer as a consolidated company with very good quality in its products at a price that conforms to this quality.
    Regarding suppliers, Azuliber is seen as a consolidated and respected company due to the long time it has been operating and the growth it has experienced in recent years.

  - Technological skills: Azuliber allocates significant resources to R + D + i, especially in the production section, where it can be seen that it has the latest technologies to automate and thus facilitate the work of plant employees.

CAPACITIES

Capabilities are the skills that the company has to transform the above resources into a competitive advantage. Capabilities are characterized by their interdependence with resources, their close relationship between efficiency and flexibility, by being developed with experience and by being interrelated with other capabilities.

- ➔ Relationship with suppliers and customers

Thanks to experience, it has been creating lasting relationships with both suppliers and customers, which gives it stability in terms of purchasing raw materials and secure sales that are maintained over time.

- ➔ Strategic alliances

The Azuliber Group has various strategic alliances with other companies in the sector to guarantee the continuity and success of the business. The most important alliance is with Pamesa, this alliance corresponds to the Red Pasta business and represents a great positive impact for both, as it provides a great negotiating capacity.

- ➔ Integration in the value chain

The Azuliber Group integrates companies from various activities: mining, atomization, manufacturing, marketing and energy. This integration means that you have control over the entire production process, save on costs and have a higher growth rate. This represents a competitive advantage since, together with the Pamesa Group, they are the only two groups in the sector that make up a large part of the value chain.

- ➔ Atomizadora activity

The land business is key for any company in the sector, for this reason the Azuliber Group has 100% of the shares of the atomizadora Atomizadas de Alcora SA, with 23% of shares in Atomizadora SA and, in addition, It has the alliance in Pasta Roja with Pamesa; which means that the Azuliber and Pamesa groups are in a Duopoly situation in the land business.

- ➔ Specialization in media and formats

The Azuliber Group has a high degree of specialization in media and formats, which gives it a competitive advantage due to its high degree of specialization.

- ➔ Mix factories vs. Trading companies

Almost all the trading companies in the group have a factory associated with it. This business mix means that there is greater specialization in sales and cost savings.

- ➔ Ability to anticipate

The ceramic sector is a highly competitive sector, for this reason the Azuliber Group has been developing a high capacity to anticipate the situation in the sector, which has allowed it to articulate a successful business model (Azuliber, 2021).

- ➔ HR Management

At Azuliber, the low level of temporary employment of its workers stands out, since they are committed to experience and a sense of belonging to the company. In this way, to achieve this durability in its workers, Azuliber offers flexibility in terms of schedules, allows its workers to develop their own way of working, and gives importance to the proposals of the workers since they are the ones who know the job first. hand. All this set of factors creates an optimal work environment and that workers are motivated.

4.3.1. VRIO

VRIO analysis helps distinguish which internal resources and capabilities of the company give it a competitive advantage and which do not. Each resource and capacity of those analyzed above must be known if it is Valuable, Rare, Inimitable and if the Organization is capable of exploiting it (VRIO).

Below is the table with the VRIO analysis of Azuliber's resources and capabilities:

Table 8. Azuliber's VRIO analysis.

	V	R	I	O
Recurso	**Valioso**	**Raro**	**Inimitable**	**Organización**
Tecnología	○	○	⊘	
Recursos financieros	○	⊘		
Instalaciones	○	⊘		
Alianzas estratégicas	○	○	⊘	
Cadena de valor	○	○	○	○
Actividad atomizadora	○	○	⊘	
Especialización	○	⊘		
Capacidad de anticipación	○	⊘		
Capital humano y gestión de RRHH	○	○	⊘	
Reputación	○	○	○	○
Relación con proveedores y clientes	○	⊘		

Source: Own elaboration

With the previous VRIO analysis we can conclude that the financial resources, the facilities, the specialization in supports and formats, the anticipation capacity and the relationship with Azuliber's suppliers and clients are a Competitive Parity since they are valuable but not rare .

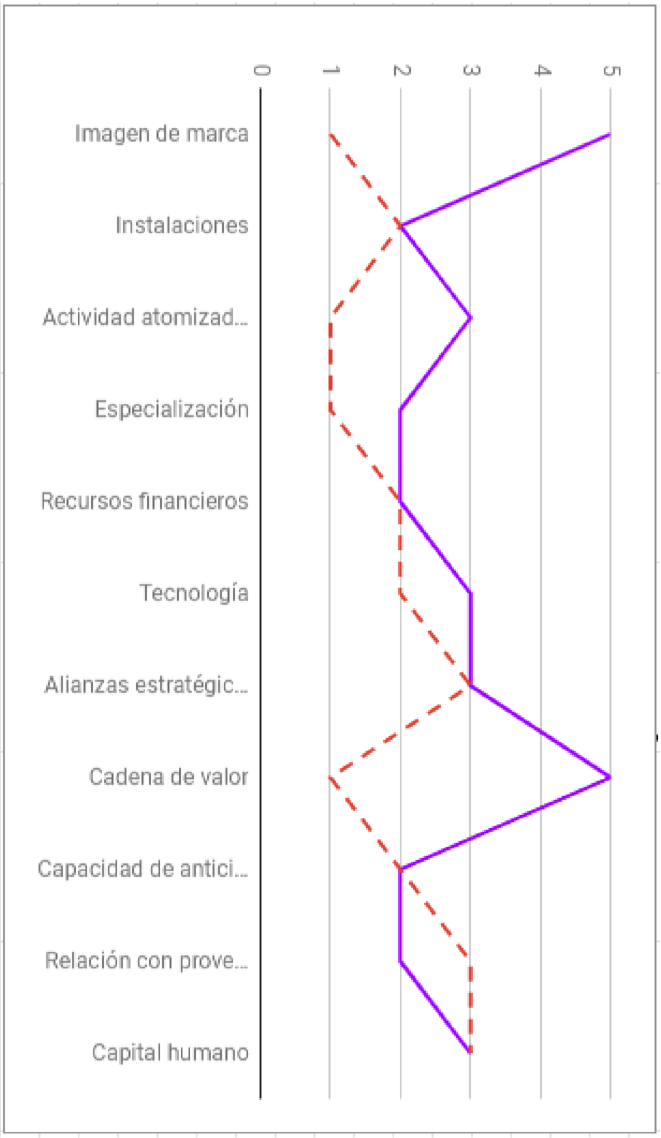
On the other hand, Azuliber's technology, strategic alliances, atomizing activity and human capital are a competitive advantage but temporarily since they are valuable and rare but not inimitable resources and capabilities.

Finally, the integration of the entire value chain and the reputation or brand image are sustained competitive advantages, since they are valuable, rare elements, difficult to imitate by the competition and the organization is capable of exploiting these advantages.

4.3.2. Strategic

profile The Profile allows us to identify, based on the VRIO analysis, which resources and capacities represent a strength or a weakness for the company. The following graph shows the capabilities and resources of Azuliber (purple line) and those of the competition in general (red line).

Graph 20. Azuliber's strategic profile.



Source: self made.

In the previous strategic profile, it can be seen that the brand image, the value chain, specialization and technology are a strength for the company.

4.4. Target Audience

The target audience is the group of people with common characteristics to whom the company is mainly directed. In this way, the company designs and manufactures its products with the tastes and needs of this group of people in mind.

Azuliber's target audience is people, both women and men, between 30 and 65 years old, since in this age range, generally, there is a good economic level to carry out a new work or a reform (either indoors of a house, swimming pools, facades ...). In addition, they are people who are looking for the latest trends in terms of design and materials; and that, in turn, seek the highest quality even at a significantly higher price than other brands.

4.5. Current CSR analysis at Azuliber

4.5.1. Quality

➢ **ISO 9001: 2015**

One of Azuliber's key success factors is the quality of its products, which are adapted to quality standards and established legal requirements.
For this reason, a quality and safety system has been defined and implemented based on the indications of the ISO 9001: 2015 standard, for Quality Management Systems, which guarantees its customers that they are consuming a product in accordance with the regulations. and that it meets the specifications.

Specifically, the ISO 9001: 2015 certificate renewed by Azuliber in April 2021 and valid until April 2024, certifies that Azuliber complies with the requirements of this standard in the following activities:

- Design and manufacture of atomized clays and ceramic flooring
- Manufacture and sale of micronized raw materials for the ceramic sector.
- Commercialization of complementary ceramic and cladding pieces.

Image 1: Azuliber ISO 9001: 2015 certificate.

Certificado ES06/2697

El sistema de gestión de

AZULIBER 1, S.L.

Camino Prats, s/n
12110 Alcora (Castellón)

ha sido evaluado y certificado en cuanto al cumplimiento de los requisitos de

ISO 9001:2015

Para las siguientes actividades

- ✓ Diseño, fabricación y venta de arcillas atomizadas y pavimento cerámico.
- ✓ Fabricación y venta de materias primas micronizadas para el sector cerámico.
- ✓ Comercialización de piezas complementarias cerámicas y revestimiento.

en/desde los siguientes emplazamientos

Centro Productivo: Camino Prats, s/n - 12110 Alcora
Centro Logístico 3 (Almacén): CV, 20 Km 9 - 12200 Onda
Oficinas Comerciales: Avenida Mediterráneo, 122 - 12200 Onda

Este certificado es válido desde
23 de abril de 2021 hasta 23 de abril de 2024.
Edición 7. Certificada con SGS desde junio de 2006.

Autorizado por

Dirección de Certificación

SGS INTERNATIONAL CERTIFICATION SERVICES IBERICA, S.A.U.
C/Trespaderne, 29. 28042 Madrid. España.
t 34 91 313 8115 www.sgs.com

Página 1 de 1

Source: Azuliber, 2021

➢ **Procedure PI 06: Complaints, Non-conformities and Corrective Actions**

In addition, Azuliber has implemented Procedure PI 06: Complaints, Non-Conformities and Corrective Actions in order to serve and manage all stakeholders. This procedure follows 6 steps:

1. Detect Nonconformity (NC).

The NC is any legal breach and three types of NC can occur:

- Customer
- complaints Complaints to suppliers
- Internal non-conformities

2. Registration of the NC.

In this phase, where the NC occurred and who will be in charge of monitoring it is recorded. Depending on where it has been produced, it will be recorded in one way or another, which is available to anyone who requests them.

3. Decide and solve.

Those responsible for the areas involved will decide which solution to implement immediately, giving notice to those responsible for area two who have been assigned to record it in the corresponding document.

4. Close NC / Claim.

The NC or Claim will only be closed when it is solved and will be closed by the person responsible for registering it.

5. Analyze the causes.

It will be analyzed and it will be determined if the NC or Claims are repetitive or very serious or, if instead they are specific or potential. In the first case, Corrective Actions (AACC) will be applied; in the second, Improvement Actions (AAMM) will be applied to prevent future NC.

6. Follow-up and closure of the AACC.

The person in charge will monitor the actions taken before the NC to verify that they are effective. If the NC has been resolved, the AACC / AAMM will be closed; On the other hand, if it has not been solved, return to point 5 to re-analyze the causes. Everything will be recorded in the file.

In addition, after performing these steps to deal with NCs, management will be informed every six months of all NCs detected during that period.

Image 2: Procedure PI 06 of Azuliber.

AZULIBER	PROCEDIMIENTO PI 06: RECLAMACIONES, NO CONFORMIDADES,Y ACCIONES CORRECTIVAS	Edición:04 Fecha: 23/03/2020 Elaborado por: Beatriz Garcia Seva Aprobado por: Virgilio Ruiz Moreno

Descripción del procedimiento

1.Detectar No Conformidad:

Cualquier operario podrá detectar una No Conformidad (en adelante NC).

Una No Conformidad será un producto no conforme, el incumplimiento de algún requisito legal, reglamentario, del cliente, proveedor o de la propia organización (calidad y medio ambiente). En este punto es necesario determinar si se trata de una No conformidad real o potencial, es decir, si el incumplimiento ya ha ocurrido o se prevé que pueda ocurrir.

Se pueden producir tres tipos de no conformidades:

- Reclamaciones de clientes
- Reclamaciones a proveedores
- No conformidades internas.

2. *Registro* de la No Conformidad:

Plantas de atomizado y micronizado:

- Se registran los tres tipos de reclamaciones en hojas excel que se encuentran en los ordenadores de los laboratorios de la empresa

Planta de pavimento:

- La no conformidades internas de pavimento se encuentran en el ordenador del laboratorio de pavimento.
- Las reclamaciones de clientes de pavimento que recogen los comerciales se registran en soporte papel ya que tienen que adjuntar hojas de pedidos, notas de cargas, fotos de las incidencias etc....Una vez cerradas serán pasadas a la responsable de Calidad y Medioambiente para que lleve un registro informático de las mismas.
- La no conformidades del almacén se registran en el ordenador de oficinas de carga.

¿Quiénes son los encargados de documentar y realizar el seguimiento de las NC, así como acciones correctivas?

- Las NC y AACC relacionadas con producción de atomizado y micronizado: Belén Tena
- Las reclamaciones de clientes de atomizado/micronizado: Laura Real /Eliseo Fabregat
- Las reclamaciones de clientes de pavimento: Los comerciales/administrativos que las reciben.
- Las NC de producción de la planta de pavimento: Mª Carmen Porras ó Manolo Pintor.
- Las relacionadas con el medio ambiente y requisitos legales: Beatriz Garcia.

Se dispondrá de un formato individual de cada tipo de no conformidad para el caso de que tenga que ser presentado ante un proveedor, cliente o interese disponer de ella individualmente.

3. Decidir y dar solución:

La RSIG y los responsables de las áreas implicadas podrá decidir la solución inmediata para solucionar la NC interna o de Proveedor dando aviso a los responsables indicados en el punto 2 para que lo registren en el apartado correspondiente del archivo de NC y AACC.

Todas las acciones antes de ser tomadas serán comunicadas a los responsables de cada una de las plantas.
Cada reclamación de cliente de pavimento debe ser firmada por el responsable del departamento comercial, quien firmará como que está de acuerdo con la decisión tomada.

4. Cerrar No Conformidad/Reclamación :

La NC/Reclamación será cerrada por el Responsable del registro (pto 2) o persona en la que delegue después de asegurarse de que el problema se ha solucionado.

5. Analizar causas y establecer NC ,AACC:

Si las NC/Reclamaciones son repetitivas ó muy graves, se aplicarán Acciones Correctivas (en adelante AACC).
Si las NC encontradas son de carácter potencial se establecerán Acciones de mejora (en adelante AAMM), con el fin de prevenir una futura NC.

La RSIG y los responsables de las áreas implicadas, analizarán las causas de las NC reales ó preventivas para poder averiguar el problema de raiz y establecerán acciones a emprender, para solucionar las No Conformidades detectadas y se registrarán en el archivo de NC y AACC.
Todas las acciones antes de ser tomadas serán comunicadas a los responsables de cada una de las plantas si les afecta.

6. Seguimiento y cierre de la AACC:

La RSIG realizará un seguimiento de las acciones tomadas, para verificar la eficacia de las acciones emprendidas. Si el problema de raiz ha sido subsanado, se cierra la AACC/AAMM. Si se detecta que el problema no ha sido subsanado se volverá al punto 5 para analizar las causas, hasta su cierre. Quedándose registrado en el formato archivo de NC y AACC .

Semestralmente se informará a gerencia de las no conformidades detectadas en ese periodo.

Nombre del documento	Responsable	Lugar de archivo	Retención mínima
Informe Reclamación de producto acabado Excel NC/AACC	RSIG	Departamento comercial Laboratorios y dep Q y MA	5 años

Source: Azuliber, 2021

4.5.2. Environment

4.5.3. jswiwkkw

Azuliber is fully committed to the environment and, for this reason, carries out responsible environmental management by integrating it into its production process, so that its economic activity has the least negative impact on the natural environment.

➢ **ISO 14001: 2015**

First of all, Azuliber has the ISO 14001: 2015 certificate, which was renewed in April 2021 and is valid until April 2024.

This certificate verifies that Azuliber meets the minimum requirements to implement an environmental management system in order to respect the environment.

Azuliber has the ISO 14001: 2015 certificate in the following activities:

- Manufacture and sale of atomized clays
- Manufacture and sale of raw materials for the ceramic sector
- Commercialization of ceramic pieces and coatings
- Management of hazardous and non-hazardous waste
- Generation of electrical energy through cogeneration

Image 3 ISO 14001: 2015 certificate by Azuliber


SGS

Certificado ES08/4933

El sistema de gestión de

AZULIBER 1, S.L.

Camino Prats, s/n
12110 Alcora (Castellón)

ha sido evaluado y certificado en cuanto al cumplimiento de los requisitos de

ISO 14001:2015

Para las siguientes actividades

✓ Fabricación y venta de arcillas atomizadas y pavimento cerámico.
✓ Fabricación y venta de materias primas micronizadas para el sector cerámico.
✓ Comercialización de piezas complementarias cerámicas y revestimientos.
✓ Gestión de residuos peligrosos y no peligrosos generados en el sector cerámico (según sus autorizaciones legales como gestor vigente en cada momento).
✓ Generación de energía eléctrica mediante cogeneración.

en/desde los siguientes emplazamientos

Centro Productivo: Camino Prats, s/n - 12110 Alcora
Centro Logístico 3 (Almacén): CV, 20 Km 9 - 12200 Onda
Oficinas Comerciales: Avenida Mediterráneo, 122 - 12200 Onda

Este certificado es válido desde
23 de abril de 2021 hasta 23 de abril de 2024.
Edición 6. Certificada con SGS desde enero 2008.

Autorizado por

Dirección de Certificación

SGS INTERNATIONAL CERTIFICATION SERVICES IBERICA, S.A.U.
C/Trespaderne, 29. 28042 Madrid. España.
t 34 91 313 8115 www.sgs.com

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Source: Azuliber, 2021

➢ **Environmental self-of the product**

declarationThis declaration consists of preparing the materials for the manufacture of ceramic products in the most respectful way possible with the environment. The resources and the amount used will depend on the type of material:

- White porcelain:

The composition of white porcelain stoneware contains 34% recycled material. The following table shows its composition:

Table 9. Recycled content in white porcelain

PRODUCTO	Porcelánico blanco
Contenido total de agua (kg)	408
Contenido total de sólidos (kg)	935
Contenido agua nueva (kg)	0
Contenido agua residual reciclada (kg)	408
Contenido materia sólida virgen (kg)	875
Contenido materia sólida reciclada de pre-consumo (kg)	60
CONTENIDO DE RECICLADO (%) [X=A/P·100]	**34**

Source: Azuliber, 2021

Of the resources used for its production, 6% of the materials, 100% of the water and 24% of the necessary energy are recycled. Water and energy are of internal origin and recycled materials are both internal and external to the company.

- Stoneware

Stoneware is made up of 38% recycled material. The following table shows its composition:

Table 10. Recycled content in Stoneware

PRODUCTO	GRES
Contenido total de agua (kg)	483
Contenido total de sólidos (kg)	940
Contenido agua nueva (kg)	0
Contenido agua residual reciclada (kg)	483
Contenido materia sólida virgen (kg)	880
Contenido materia sólida reciclada de pre-consumo (kg)	59
CONTENIDO DE RECICLADO (%) [X=A/P·100]	**38**

Source: Azuliber, 2021

Of all the resources used to make stoneware, 6% of the materials, 100% of the water and 22% of the energy are recycled .

- Red porcelain

Like stoneware, the red porcelain manufactured in Azuliber is made up of 38% recycled material. Its composition is shown in the following table:

Table 11. Recycled content in red porcelain

PRODUCTO	P.R.
Contenido total de agua (kg)	483
Contenido total de sólidos (kg)	940
Contenido agua nueva (kg)	0
Contenido agua residual reciclada (kg)	483
Contenido materia sólida virgen (kg)	880
Contenido materia sólida reciclada de pre-consumo (kg)	59
CONTENIDO DE RECICLADO (%) [X=A/P·100]	**38**

Source: Azuliber, 2021

Of the resources used, like stoneware, 6% of the materials are recycled, 100% of the water and 22 % energy.

- White porous

For its part, white porous is made up of 37% recycled material. The following table shows its composition:

Table 12. Recycled content in white porous

PRODUCTO	POROSA BLANCA
Contenido total de agua (kg)	459
Contenido total de sólidos (kg)	932
Contenido agua nueva (kg)	0
Contenido agua residual reciclada (kg)	459
Contenido materia sólida virgen (kg)	874
Contenido materia sólida reciclada de pre-consumo (kg)	58
CONTENIDO DE RECICLADO (%) [X=A/P·100]	**37**

Source: Azuliber, 2021

Of all its composition, 6% of the materials, 100% of the water and 24% of the energy used are recycled.

- Porous

Finally, porous is the material with the highest percentage of recycled materials and resources, specifically 40% of these. The following table shows its complete composition:

Table 13. Recycled content in Porous

PRODUCTO	POROSA
Contenido total de agua (kg)	445
Contenido total de sólidos (kg)	940
Contenido agua nueva (kg)	0
Contenido agua residual reciclada (kg)	445
Contenido materia sólida virgen (kg)	827
Contenido materia sólida reciclada de pre-consumo (kg)	112
CONTENIDO DE RECICLADO (%) [X=A/P·100]	**40**

Source: Azuliber, 2021

Porous is made up of 24% recycled material, 100% water and 22% energy.

➢ **Emission-free vehicles**

Another measure that has recently been adopted to reduce the environmental impact is to change motorcycles for internal mobility within the company for 100% electric motorcycles.

In addition, a vehicle charger has been installed in the parking area at a cost of 0, available to all company personnel. With this, in addition to reducing emissions from fuels into the atmosphere, the company also encourages the purchase of these vehicles. In the future, it is planned to install more chargers if necessary.

4.5.4. People

EMPLOYEES

At Azuliber, through different actions, we seek to achieve the highest quality of working life for all staff, while integrating the workforce with the values of the company.

➢ **Health and Safety Policy**

Since 2019, Azuliber has implemented a Health and Safety Policy, in order to guarantee optimal working conditions. This policy encourages all staff at any level of the company to participate and give their opinion or advice on all issues that affect the Prevention of Occupational Risks, since it is the only way to achieve continuous improvement.

In this policy, Azuliber undertakes to: Continuously

- reduce occupational risks
- Comply with and enforce current regulations
- Encourage participation at all levels
- Adapt work to the personal circumstances of each worker
- Present Prevention issues in a clear and transparent
- Continuously analyze the occupational risks that may arise
- Ensure that all personnel are aware of this policy

➢ **Equality Plan 2020 - 2023**

In 2020, Azuliber created an Equality Plan to carry out until 2023, this plan includes actions to be taken in different areas of the company, in order to guarantee equal treatment and equal opportunities to all staff, regardless of gender.

The Operational Control Panel (CMO) prepared by Azuliber (Annex 1) shows the equality objectives proposed in each area, the measures and actions to carry them out, those responsible for ensuring that these objectives are met, the people to whom that each measure and action is directed at, the indicators established to measure the impact and the time foreseen to implement them.

In the CMO of the Azuliber Equality Plan, two main aspects stand out. The first is that the objectives and their corresponding actions and measures involve all areas of the company: recruitment, work-life balance, training and / or promotion, remuneration, occupational health and the promotion of non-sexist communication.

The second aspect to highlight is the internal communication of the company, which extends in the same way to all departments and hierarchical levels of the company. This communication of the measures adopted is made through the E-Portem.

The E-Portem is an internal communication system available to all company employees and through which they receive information of all kinds: payroll, available vacancies in case a worker wishes to change jobs, plans or actions implemented , as is the case of the Equality Plan, etc.

In the case of the Equality Plan, as in others, not only is the plan reported, but it is also reported that any worker can voluntarily sign up to be part of the plan's development.

SOCIEDAD

Azuliber is also committed to generating a positive impact on society, thus seeking to generate added value in different areas in a responsible and sustainable manner.

➢ **Asociaciones**

Azuliber collaborates with various associations that work so that the ceramic sector continues to grow and develop through innovation, which is positive for companies, workers, the environment and society in general. These ceramic associations are:

- ASCER
- ATC (Spanish Association of Ceramic Technicians)
- ITC (Technological Institute of Ceramics)
- Club for Ceramic Quality
- Sebastian Carpi Laboratory
- ACOGEN
- Ecoembalajes Spain
- Association for a Competitive Industrial Gas
- FUE (UJI)

➢ **Collaborations**

In turn, Azuliber also sponsors and collaborates with different clubs, events and athletes in the Castellón area, in order to promote culture, sports and employment in the area.

Some of these collaborations are:

- Sponsorship of Jordi Xammar in the 2020 Olympics, in the sailing category
- Club Club Deportivo Castellón
- Villarreal CF
- Alcora Futbol Sala
- Gigante de Piedra
- Club Deportivo Alcora
- Runners Home
- Timing and Organization of Events
- Ceramic Mural Contest de l'Alcora

- International Ceramic Competition of l'Alcora

By way of conclusion, it can be said that Azuliber adopts different measures associated with CSR, which cover all areas of the company: quality in its products, responsibility with the environment and commitment to society in general.

Senior management is involved in all these CSR actions, since as can be seen in all the attached documents, the management department or, where appropriate, the manager supervises and approves all the decisions that are made.

In addition, these CSR actions have a permanent vacation since it is planned that in addition to continuing with the actions taken, it is planned to carry out new ones, such as the Workplace Harassment Prevention Plan that is currently under development and is expected to be implemented in the coming months.

5. SWOT ANALYSIS

To analyze Azuliber's current situation, a SWOT analysis has been carried out, taking into account the company's internal situation (Strengths and Weaknesses) and the surrounding situation (Threats and Opportunities).

The following table shows the main aspects of Azuliber's SWOT analysis, carried out based on the conclusions of sections *3. External analysis* and *4. Internal analysis:*

Table 14. Azuliber SWOT analysis

WEAKNESSES	STRENGTHS
- High competition - Environmental pressure - Sector with high gender gap	- Facilities - Technology (Machinery) - Financial resources - Human capital - Complete value chain in the group - Atomising activity - Brand image - Specialisation in media and formats - Environmental certification (ISO 14001:2015) - Quality certificate (ISO 9001:2015) - Product made with recycled materials and resources - PI 06 Procedure (Complaints) - Health and safety policy - Equality plan - Collaborations and contributions to associations
THREATS	**OPPORTUNITIES**
- Political instability - Mobility restrictions (COVID-19) - Customs duties - ↓ GDP Spain - ↓GDP Euro Area - ↑Price of CO^2 emission allowances	- ↑ GDP China (New market) - Positive forecast for Spanish GDP - Sector with high employment rate - Implementation of teleworking - ↑ Spending on R&D&I - Digitalisation - ↓ Pollution of the sector - Multitude of uses of the ceramic product - Creation of a brand image based on sustainability.

Source: Own elaboration.

WEAKNESSES:

The great competition is considered a weakness because the Azuliber company is in the middle of the Ceramic Cluster, which is an advantage in terms of interacting with suppliers and customers but it is also a disadvantage since there are many competitors operating in the same place.

The increase in environmental awareness by society is considered a weakness in terms of the company's image, because it is a company with several activities that were previously very polluting.

The gender gap in the sector is a weakness for Azuliber since it is also a participant in this gap, which is a weakness in terms of CSR.

THREATS:

The main current threats are as a consequence of the COVID-19 pandemic, which has created a climate of political instability, as well as economic consequences that have caused the GDP of both Spain and the Euro Zone to decline.

Another threat is the customs fees that have a high impact on the ceramic sector, since 75% of its production is destined for foreign trade.

Finally, the increase in the price of CO^2 emission rights poses a serious threat since it greatly increases the cost of production, which makes Spanish companies less competitive compared to those of other countries.

STRENGTHS

The facilities are a strength of Azuliber since it has large spaces to carry out all its activities (spraying and production).

Azuliber's value chain is a strength with respect to the competition since it is one of the few companies that carry out the entire production process, from the atomizers to the commercialization of the product.

Along the same lines, the atomizing activity, in addition to supplying Azuliber and saving costs, also sells to external companies, which is another source of income.

Human capital is considered a strength of Azulieber since the company is characterized by a low temporality of employees, therefore, this makes employees adopt a sense of belonging and commitment to the company, in addition to gaining experience in the company.

Another strength is that the product that Azuliber makes is made largely from recycled materials and resources, this improves its image since society is increasingly concerned with the environment.

The ISO certificates that the company possesses are a strength since it is a way of certifying that the required standards and specifications are being met.

Commitment to employees is a key factor since it is a company that integrates employees of all levels in decision-making.

Finally, the brand image is one of the greatest strengths of Azuliber, this is due to all the years of experience of the company that have favored creating a quality product, and its commitment to both employees and society in general.

OPPORTUNITIES:

The increase in China's GDP represents an opportunity since it is the only GDP that has increased during the COVID-19 crisis, this creates the opportunity to act in this new market that is expanding.

The positive forecast for Spanish GDP also represents an opportunity to increase national sales.

The introduction of teleworking is an opportunity for Azuliber since many commercial and administrative tasks can continue to be carried out from anywhere.

Increased spending on R & D & I and digitization are two opportunities for the sector in general, since it is a sector that is constantly changing and needs to adapt to new trends, this is an opportunity that Azuliber could take advantage of.

The ceramic product has a multitude of uses, which creates an opportunity for Azuliber since it has more possibilities for innovation and to position itself among the competition.

Finally, concern for the environment can also be an opportunity since Azuliber could work to create an image of sustainability.

6. CSR IMPROVEMENT PLAN AT AZULIBER

After conducting the internal and external analysis and translating it into the SWOT analysis, objectives and their corresponding actions can be developed to achieve them in order to cover Azuliber's weaknesses or take advantage of opportunities.

First, the generic CSR objectives are defined, which include the three fundamental pillars of CSR (economic, environmental and social):

1. Guarantee the commitment and well-being of employees
2. Minimize the environmental impact
3. Improve the relationship with customers
4. Foster the social and economic development of the town of l'Alcora

Once the generic CSR objectives in Azuliber have been defined, the specific objectives to be carried out are defined. The following Balanced Scorecard (BSC) shows these objectives, their perspective within the company, the indicators to know if the objectives are being met, the goal and the actions to be carried out to achieve them:

Table 15: Azuliber Balanced Scorecard (BSC)by the authors

MAPA ESTRATÉGICO		CUADRO DE MANDO INTEGRAL (CMI)			
		OBJETIVO	INDICADOR	META	PLANES DE ACTUACIÓN
Financial Perspective	**Promoting the social and economic development of l'Alcora**	Increase the number of people with employment contracts in this area.	Number of employed persons/ Number of job seekers	↑ 2%	– Collaborate with the Alcora town hall to draw up a plan to promote the economic development of the area.
Customer Perspective	**Mejorar la relación con los clientes**	Increasing customer loyalty	Number of customers over 2 years in the company / Total number of customers	↑ 5%	– Conduct regular surveys on customer satisfaction and needs.
Perspective Internal processes	**Minimising environmental impact**	CO^2 emissions reduction	Fuel expenditure year 2019 - Fuel expenditure year 2022 (in transport vehicles)	– ↓ 90%	– Transport optimisation
			Spending on electricity year 2019 - Spending on electricity year 2022	– ↓ 10%	– Switching to LED – Installation of solar panels
HR Perspective	**Stability in the workforce**	Promoting work-life balance	Number of hours used for own affairs 2019 / Number of hours used in 2022	– ↓ 5% work absenteeism	– Summer campus –Grants for nursery schools – Possibility of intensive working hours
		Offering job opportunities to people with functional diversity	Number of employees with functional diversity in 2019 / Number of employees with functional diversity in 2022	– ↑ 5%	– Reserve 5% of jobs for people with functional diversity.

Source: Prepared

The actions of the aforementioned action plan are specified below to carry out the CSR objectives proposed for Azuliber:

1. **Objective 1. Increase the number of people with an employment contract in the company. 'Alcora:** This objective is part of the economic perspective and consists of developing a project together with the local council to create jobs in different areas. In this project Azuliber would also collaborate economically to guarantee these jobs.

2. **Objective 2. Increase customer loyalty:** This objective is part of the customer perspective and is intended to be achieved with the periodic conduct of customer surveys, in addition to detecting non-conformities, it is also intended to detect strengths and carry out actions improvement and capture customer needs and act on them.

3. **Objective 3. Reduction of CO^2 emissions:** This objective covers the weakness that the company has due to the increase in concern for the environment on the part of society in general. It occupies the perspective of internal processes and is expected to be carried out through three actions:

   - Change from traditional bulbs to LED throughout the factory.
   - Transport optimization, this is achieved by changing the current vehicles of the company destined for daily trips, for 100% electric vehicles. On the other hand, change vehicles for commercial use for hybrid vehicles, since they make longer journeys and there is still not enough infrastructure for fully electric vehicles in all places.
   - Installation of solar panels in the production plant since Azuliber is located in an area where the sun is abundant most of the year and we can take advantage of solar energy.

In order to know if this objective is carried out, two indicators are established: the first is a 10% decrease in energy consumption as a result of the switch to LED and the installation and use of solar panels. The second indicator is the 90% drop in fuel costs for vehicles since only hybrid commercial vehicles will use fuel, as long as there is no possibility of recharging during the trip.

4. **Objective 4. Promotion of work-life balance:** this objective attempts to alleviate the weakness of the gender gap that affects the tile sector and, therefore, Azuliber. This objective occupies the perspective of HR and is intended to be achieved with the following actions:

- Realization of a summer campus with cost 0 for children of employees between 3 and 16 years of age, during the summer vacation period.
- Financial aid for day care centers throughout the year for children without school age, and for children of school age during the hours between the end of school hours and the parents' working hours.
- Possibility of intensive work throughout the year or during the summer months, depending on the job.

The indicator to know if the objective is being achieved is a 5% decrease in absenteeism due to problems derived from work-life balance.

5. **Objective 5. Offer job opportunities to people with functional diversity**: this objective occupies the perspective of HR and is intended to be carried out by reserving 5% of the jobs for people with functional diversity, adapting each job position to the needs specific to each person. The indicator is the 5% increase in employees with functional diversity in the company.

7. CONCLUSIONS

To finalize the Azuliber CSR Plan, we can highlight that the ceramic sector is a sector with a low level of CSR but that is increasingly aware of aspects such as respect for the environment, concern for its workers and the contribution to society in general. This is partly due to social pressure and increasingly restrictive measures, especially in terms of the environment.

As for Azuliber, it is a company with a good level of CSR since, in terms of the environment, it manufactures its products with a large part of recycled resources and materials, it is also taking measures such as the acquisition of electric company vehicles, which makes it more environmentally friendly.

As for employees, it has several plans to protect them, in addition, it collaborates with various associations in the area in which it operates.

In the future, Azuliber should continue to develop and implement measures, among them, it would be convenient to draw up a CSR Plan to continue favoring both the company and its stakeholders.

With the implementation of measures related to CSR, Azuliber would obtain different benefits, among them: improving the image of the company, creating a good working environment, which would make workers last longer in the company and increase productivity, in addition to foster innovation. All these benefits translate into an increase in economic benefits at Azuliber.

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ANEXO 1

O DE MANDO OPERATIVO (CMO) PARA LA GESTION DEL PLAN DE IGUALDAD DE AZULIBER 2020-2023

OBJETIVOS	MEDIDAS	ACCIONES	RESPONSABLES	PERSONAS DESTINATARIAS	INDICADORES	EMPORALIZACIÓN	
ÁREA PRIMERA. ACCESO AL EMPLEO						PREVISTA	REAL
Facilitar y visibilizar los canales de reclutamiento, así como los procesos con los que obtener candidaturas bajo criterios y procesos igualitarios no discriminatorios.	MEDIDA 1. Crear unos procedimientos claros de selección asegurando que se obtiene candidaturas de ambos sexos	Acción 1. Establecer un protocolo interno para la cobertura de nuevos puestos	RR.HH.	TODA LA PLANTILLA Y GRUPOS DE INTERÉS	Canales de información existentes, visibilización web y archivo ofertas de	sept-20	
	MEDIDA 2. Incorporar un lenguaje inclusivo en la publicación de posibles candidaturas de los puestos de trabajo para garantizar procesos de selección igualitarios	Acción 1. Revisar la redacción de las comunicaciones de nuevos puestos de trabajo de forma inclusiva.	RR.HH.	TODA LA PLANTILLA Y GRUPOS DE INTERÉS	Publicaciones "E Portem" y tablón de anuncios.	sept-20	
		Acción 2. Diseñar ofertas de trabajo inclusivas en los procesos de selección.	RR.HH.	TODA LA PLANTILLA	Publicaciones "E Portem" y tablón de anuncios.	sept-20	
ÁREA SEGUNDA. CONCILIACIÓN							
Informar y garantizar a toda la plantilla información en materia de reducciones de jornada, excedencias por cuidado de personas dependientes, permisos, etc, sensibilizando en el reparto de responsabilidades entre mujeres y hombres.	MEDIDA 1. Informar a la plantilla de trabajo sobre las novedades legislativas existentes en la materia.	Acción 1. Aprovechar los canales de comunicación internos para difundir información en materia de conciliación.	RR.HH.	TODA LA PLANTILLA	Publicaciones "E Portem" y tablón de anuncios.	oct-20	7/10/2020
	MEDIDA 2. Realizar campañas de sensibilización en materia de reparto de responsabilidades entre mujeres y hombres.	Acción 1. Diseñar infografías relacionadas con la materia.	RR.HH.	TODA LA PLANTILLA	Listado acciones formativas. Listado de asistentes.	nov-20	9/12/2020

ÁREA TERCERA. CLASIFICACIÓN PROFESIONAL, PROMOCIÓN Y							
Crear grupos profesionales inclusivos y desarrollar un sistema de formación que tenga en cuenta las necesidades técnicas y para la futura promoción del personal de la empresa, sin que exista ningún tipo de sesgo de género.	MEDIDA 1. Definir los grupos profesionales en que se engloban los distintos puestos de forma neutra y con independencia del género.	Acción 1. Analizar la información existente.	CALIDAD Y FORMACIÓN	TODA LA PLANTILLA	Tabla de grupos profesionales revisada y justificante comunicado interno.	ene-21	0/11/202
		Acción 2. Facilitar el adecuado tratamiento empleando criterios de lenguaje inclusivo.	CALIDAD Y FORMACIÓN	TODA LA PLANTILLA	Tabla de grupos profesionales revisada y justificante comunicado interno.	ene-21	0/11/202
	MEDIDA 2. Comunicar a toda la plantilla mediante distintos medios de comunicación interna, el contenido del Plan Anual de Formación, para que llegue de forma clara y accesible a todo el personal.	Acción 1. Realizar un diagnóstico de las necesidades formativas existentes.	CALIDAD Y FORMACIÓN	TODA LA PLANTILLA	Plan anual de formación y registro del comunicado interno.	feb-21	16/2/2021
		Acción 2. Elaborar un plan de formación que favorezca el desarrollo garantizando la igualdad de	CALIDAD Y FORMACIÓN	TODA LA PLANTILLA	Plan anual de formación y registro del comunicado interno.	feb-21	
		Acción 3. Comunicarlo oficialmente de modo que cualquier persona de la organización tenga acceso.	CALIDAD Y FORMACIÓN	TODA LA PLANTILLA	Plan anual de formación y registro del comunicado interno.	feb-21	
OBJETIVOS	**MEDIDAS**	**ACCIONES**	**RESPONSABLES**	**PERSONAS DESTINATARIAS**	**INDICADORES**	**EMPORALIZACIÓN**	
ÁREA CUARTA. RETRIBUCIÓN							

Establecer un sistema de revisión de salarios e incentivos de mujeres y hombres con el fin de corregir o reparar posibles deficiencias, implicando además a las diferentes áreas de la empresa en la implantación de los principios, medidas y acciones para garantizar la igualdad de oportunidades.	MEDIDA 1. Establecer un sistema de revisión de salarios e incentivos de mujeres y hombres con el fin de corregir o reparar paulatinamente posibles deficiencias.	Acción 1. Revisar anualmente y analizar las diferencias salariales existentes entre mujeres y hombres según funciones, definiendo acciones que las neutralicen progresivamente en el tiempo.	RR.HH.	TODA LA PLANTILLA Y GRUPOS DE INTERÉS	Documento firmado por la RLT en los Paneles de Comunicación Interna.	may-21	
	MEDIDA 2. Implicar a las diferentes áreas de la empresa en la implantación de los principios y acciones para la igualdad de oportunidades en los diferentes puestos y funciones.	Acción 1. Formación a los responsables de departamentos en los principios básicos de igualdad de la empresa.	RR.HH.	TODA LA PLANTILLA Y GRUPOS DE INTERÉS	Plan de formación y listado de las personas asistentes.	oct-20	24-25/11/2020
ÁREA QUINTA. SALUD LABORAL							
Establecer mecanismos que favorezcan el bienestar y la salud personal en el trabajo para ambos sexos.	MEDIDA 1. Mantener, estimular y promover una cultura de prevención del acoso y respeto en el lugar de trabajo a nivel horizontal, ascendente y descendente.	Acción 1. Formación en prevención del acoso.	RR.HH.	TODA LA PLANTILLA	Acciones formativas. Lista de asistentes. Manual de prevención del acoso.	oct-20	
		Acción 2. Redacción de un manual para la prevención del acoso.	RR.HH.	TODA LA PLANTILLA	Acciones formativas. Lista de asistentes. Manual de	oct-20	
	MEDIDA 2. Garantizar la confidencialidad del proceso de arbitraje en situaciones de acoso para reforzar el clima de respeto y la evitación de cualquier tipo de represalia.	Acción 1. Establecer un protocolo de gestión de incidentes críticos.	RR.HH.	DIRECCIÓN, RESPONSABLES AREAS, EQUIPOS DE TRABAJO	Manual de Acoso. Procedimiento de Actuación.	nov-20	
OBJETIVOS	**MEDIDAS**	**ACCIONES**	**RESPONSABLES**	**PERSONAS DESTINATARIAS**	**INDICADORES**	**EMPORALIZACIÓI**	
ÁREA SEXTA. COMUNICACIÓN Y LENGUAJE NO SEXISTA							

Potenciar en la plantilla el conocimiento necesario para aprender a utilizar un lenguaje no sexista, con todas las implicaciones de crecimiento personal y cambio de mentalidad que conlleva.	MEDIDA 1. Logro un uso del lenguaje inclusivo por parte de las personas que integran la organización.	Acción 1. Formación en comunicación y lenguaje inclusivo.	RR.HH.	TODA LA PLANTILLA	Manual de lenguaje inclusivo. Listado acciones formativas y asistentes.	oct-20	
		Acción 2. Redacción del manual de comunicación y lenguaje inclusivo.	RR.HH.	TODA LA PLANTILLA	Manual de lenguaje inclusivo. Listado acciones formativas y asistentes.	oct-20	
	MEDIDA 2. Adaptación de la web, medios gráficos, documentos redactados y carteles existentes al lenguaje no sexista.	Acción 1. Incorporar dentro del plan el manual interno de lenguaje inclusivo.	Marketing	TODA LA PLANTILLA	Listado de acciones de revisión realizadas	nov-20	
		Acción 2. Revisar los canales, comunicados, publicidad, documentos corporativos (programas, etc) del año anterior, siguiendo el manual de lenguaje inclusivo para incorporar las mejoras necesarias.	Marketing	TODA LA PLANTILLA	Listado de acciones de revisión realizadas	nov-20	