

ESG

REPORT 2024

ESG – REPORT 2024

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CEO's vision

01. CEO's vision



The world is becoming increasingly more complex: the geopolitical context confronts us with major challenges, digitization amounts to an unprecedented transformation and humanity is facing the challenge of mitigating its contribution to climate change.

Thus, the moment has come to act and engage with sustainability as a positive evolution on a technological planet, which allows us to have more efficient, prosperous economies.

We have all the necessary tools to transform our environment and we companies have been assigned a key role, which Ayesa undertakes as part of our corporate mission.

We design solutions that drive a new reality: a more digital, more efficient, more human one. This involves responsible resource management, a firm commitment to people and a good governance model based on ethics, risk management and a long-term vision. For example, in 2024 we reduced total energy consumption by 5.4%, managing to obtain 87% of the electricity used from renewable sources. These are tangible advances that show a clear ambition: to lead by example.

We also apply a responsible provider management policy, that includes a rigorous process of homologation and evaluation, guaranteeing compliance with ethical, environmental, data protection and security criteria.

This ESG report is the reflection of the path we are travelling. We have analysed the advances achieved in 2024, a year when we exceeded our expectations, both at corporate as well as organisational level, attaining extraordinary financial results and contracting levels. However, we also recognise that the future must be more sustainable and we undertake new challenges arising from double materiality analysis.

From our two lines of business, technology and engineering, we work to ensure digital transformation and ecological transition go hand in hand. We help our clients to advance toward fairer, more inclusive models, through sustainable mobility projects, net zero or intelligent management of water and energy. Technology, on its part, allows us to be more efficient, to scale solutions and multiply the positive impact without leaving anybody behind.



01. CEO's vision

We accompany this vision with a people centred focus. We now have close to 13,000 professionals and a decisive bid for a *People First* culture. We know that knowledge and talent are our main drivers of growth: in 2024, we taught 277,568 hours of training, 30 % more than the previous year.

In turn, we advance in specific plans for development, wellbeing, equal, diversity and inclusion, knowing there is still a way to go. We aim for flexible, safe, diverse, inclusive environments, where each person may develop their full potential. In recognition of that effort, we have once more been distinguished by *Forbes* as one of the best companies to work at.

We know that artificial intelligence, cybersecurity or quantum computing shall be pillars of the future, and it is key to prepare the coming generations. AI in particular, shall give rise to major challenges, but also an extraordinary window for opportunities.

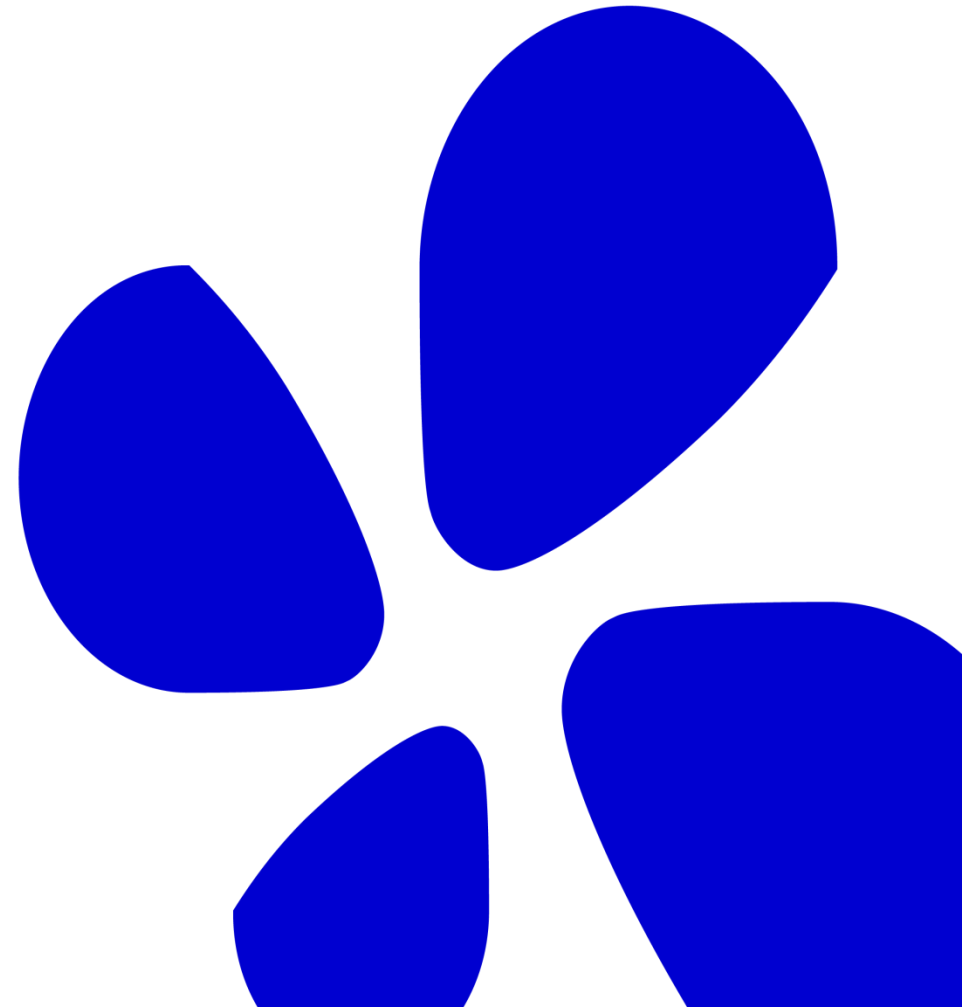
These technological pillars form part of our innovation strategy, to which we assign increasingly more resources. We have more than 50 people assigned exclusively to R&D. It is not just a technological bid, but rather a commitment to sustainability and social progress, executing projects aimed at energy efficiency, reduction of environmental impact and improved living standards. This is the case of *Integria*, *Cogniplant* or *Óptima-Dones*.

True our foundations, we also encourage technological talent at early ages and support responsible use of technology and social inclusion. In 2024, we have taken our programmes *STEM Academy*, *STEM Inclusivo* and *STEM Girl* to more than a thousand boys and girls, and boosting the digital transformation of the third sector through *OntheWave*, with more than 260 member entities.

All this is possible because at Ayesa we believe in a common way to do things, based on ethics and respect. We are present in more than 20 countries, with a diverse staff that represents 44 nationalities. That is our true capital: a global professional team, committed to leaving a sustainable legacy for future generations.

Sincerely,

José Luis Manzanares Abásolo CEO - Ayesa



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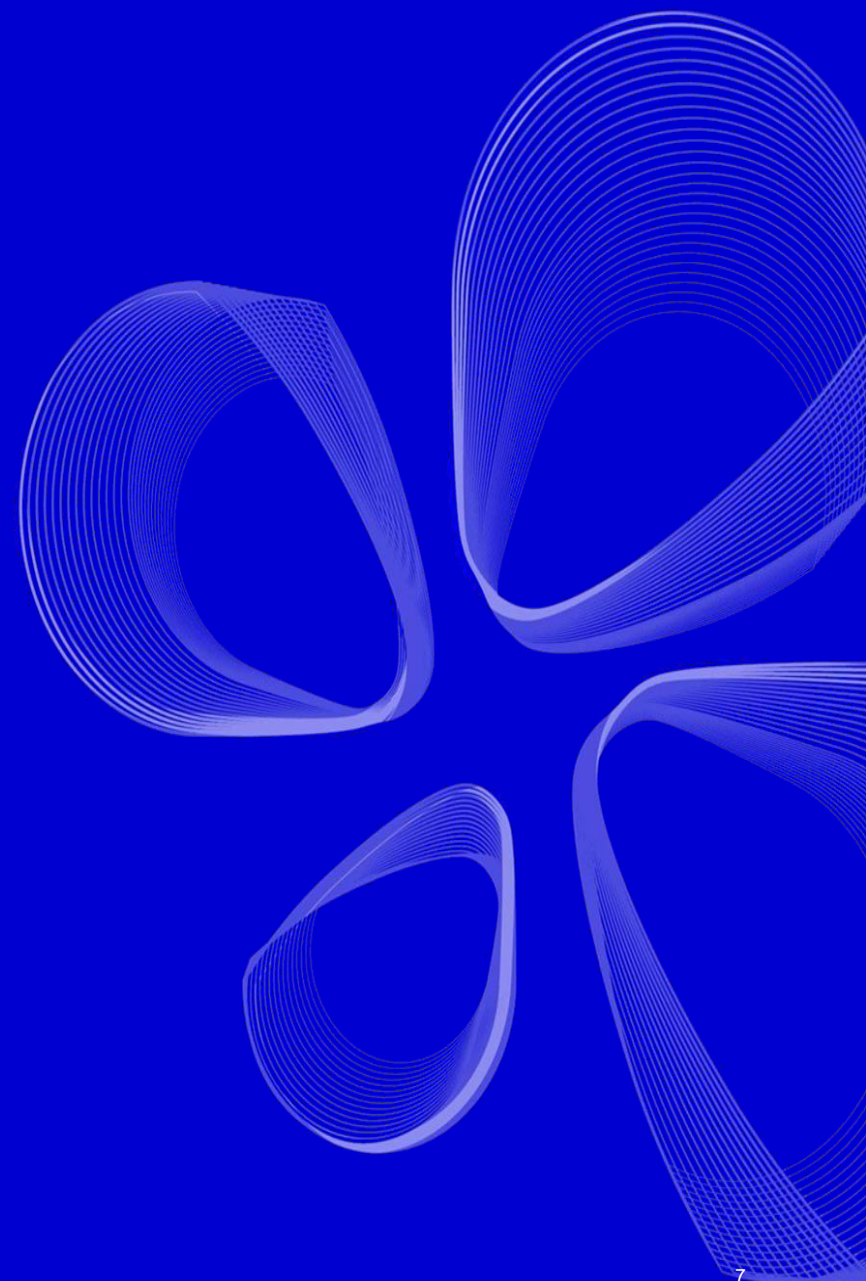
02. Introduction

02. Introduction

02. 1 About this report

This ESG report, which forms part of the consolidated management report of Alia Holdco, S.L., is issued in fulfilment of the terms set forth in Act 11/2018, of 28th December 2018, that requires disclosure of non-financial and diversity information by the parent company of the Ayesa Group.

For the purposes of information, it is stated that Alia Holdco, S.L. (like its direct subsidiary, Alia Bidco, S.L.) is configured as a holding company without operating activity, being solely a stakeholder and creditor to part of the debt related to the acquisition structure for Ayesa sale-purchase by its shareholders. In that context, it is necessary to state that the operating management of the group is assigned to the company Ayesa Inversiones, S.L.U. (the sole shareholder of which is Alia Bidco, S.L. and, thus an indirect subsidiary of Alia Holdco, S.L.), which fully consolidates the operating activities of the consolidated group (along with its subsidiaries Alia Holdco, S.L. and Alia Bidco, S.L., referred to in this report as Ayesa Group or Ayesa). Thus, it is stated that the ESG report of Alia Holdco, S.L. is substantially identical to that issued by Ayesa Inversiones, S.L.U., by virtue of that functional relationship between both companies within the group and to the extent that the companies Alía Bidco, S.L. and Alía Holdco, S.L. do not generate any change in that report. The ESG Report includes information on non-financial performance by Ayesa Group in financial year 2023.



02. Introduction

02.1 About this report

This report provides an overview of the business model, the strategy, evolution, results and situation of Ayesa. Moreover, it includes the impact of its activity on environmental and social matters, as well as those related to personnel, respect for Human Rights and combating corruption and bribery. Its content is identified in Addendum II, Index to content of Act 11/2018.

Ayesa is committed to continual improvement in matters of transparency. The report has been prepared based on indicators selected from the guide for preparation of sustainability reports of the Global Reporting Initiative (GRI), taking into account the principles to define the content of reports (consideration of the interest groups, sustainability context, in addition to dealing with the relevant matters identified by Ayesa in its double materiality analysis carried out in 2023.

Moreover, the Sustainable Development Goals (SDG) of the 2030 Agenda have been taken to show the commitment and contribution by Ayesa to those goals linked to the different GRI, according to the index and chapters reported. This information is included in Addendum III. Index to the GRI content.

This report forms an integral part of the Management Report of Alía Holdco, S.L. and it has been submitted to the same approval, deposit and publication criteria. Moreover, the information it includes, referenced in Addendum II. Index to the content of Act 11/2018, has been checked by an independent third party to standard ISAE 3000 with a limited assurance level, in compliance with the requisites of Act 11/2018 on non-Financial and Diversity Information.

This report refers to the period between 1st January 2024 and 31st December 2024, the date of the last report published being that of April 2024. The information includes all the companies over which Ayesa has financial control. In the event of any information included in this report having a different scope, it is specified in the relevant chapter or in Addendum II, Index of content of Act 11/2018, its specific scope.



03. About us

03. About us

03.1. Who we are

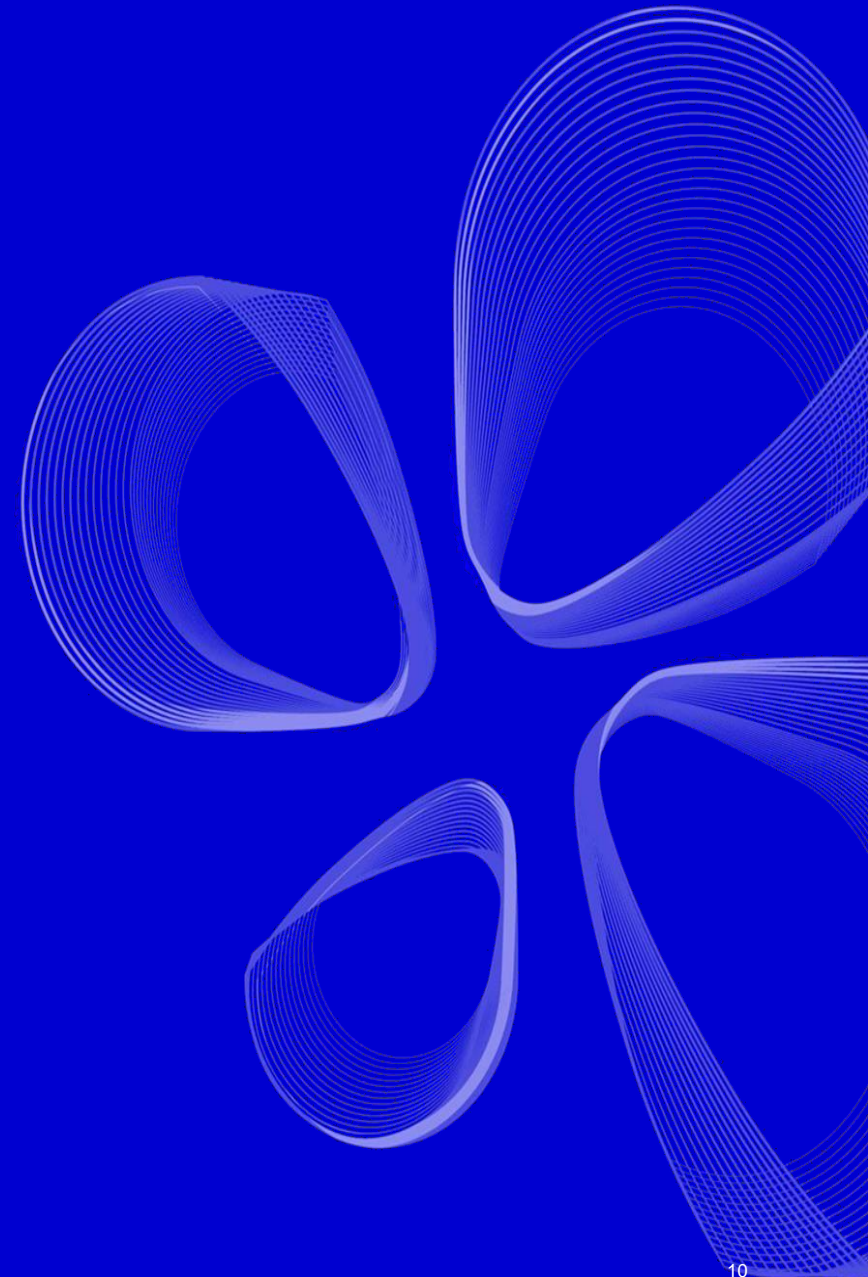
3.1.1. Origin and history

Since 1966, Ayesa has actively contributed to transform the markets where we apply our knowledge and experience in civil, industrial and computer engineering. In that sense, our added value has always lain in sharing success among our professionals and clients, driven by an innovating spirit which has led us to perform our activity in a unique manner.

During these 57 years of life, our multidisciplinary teams have successfully developed thousands of major projects worldwide. Maintaining the principles that have guided us this far, Ayesa is now a global provider of technology and engineering services, specialised in more than 70 disciplines and with a stable presence in 23 countries.

In that regard, some of the most outstanding landmarks over these 57 years of our history have been the following:

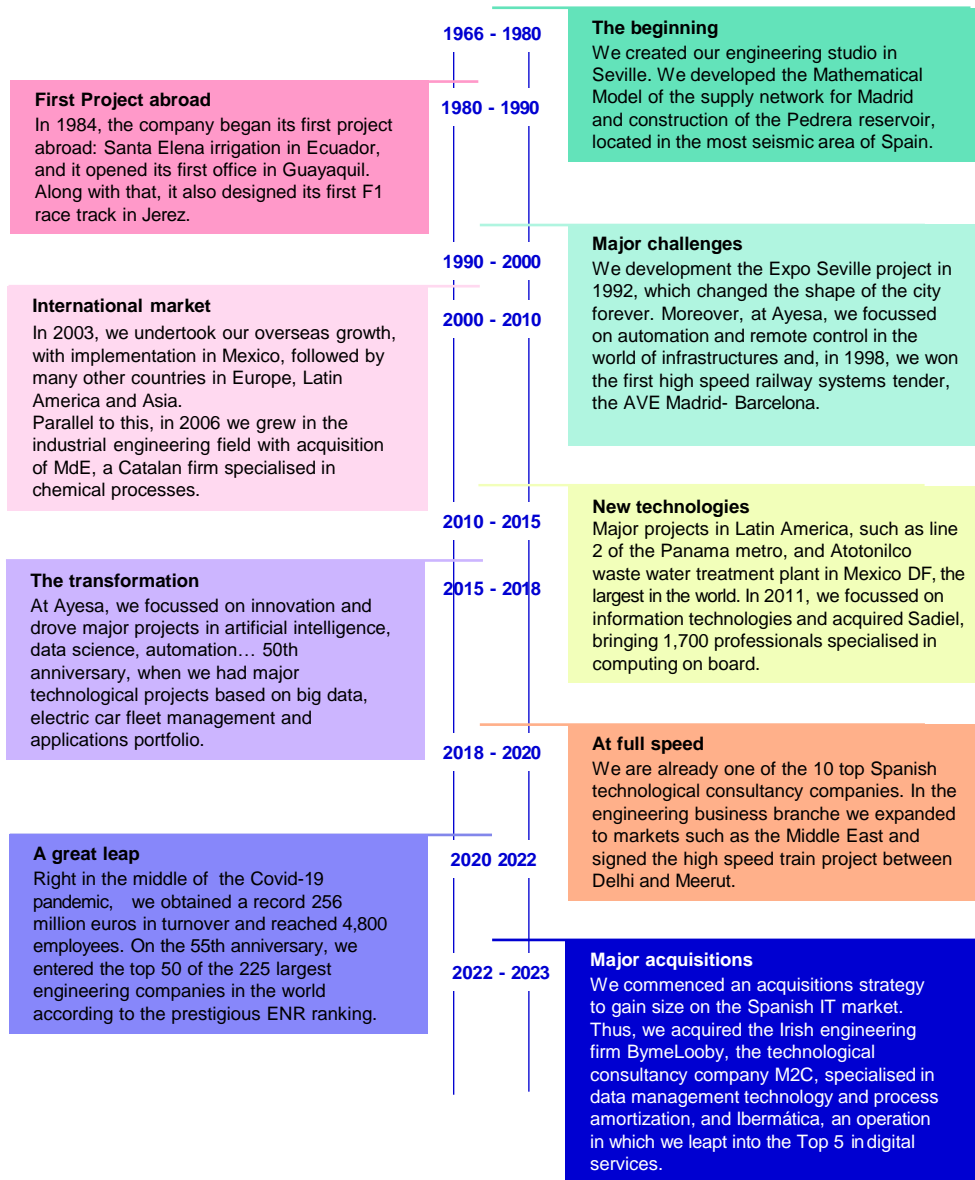
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03. About us



3.1. Who we are



3.1.2 Our presence in the world

Founded in 1966 and with its seat in Seville, Spain, Ayesa has undergone growth over the years and we have become a reference in the sector, being a solid company with a strong commitment in our territories. At present, we have a total of 76 subsidiaries and 26 branches, with a presence covering 23 countries in Europe, America, Asia and Africa. Our diverse team exceeds 11,000 employees, representing 44 different nationalities.



03. About us

3.1. Who we are

3.1.3 Business model

At Ayesa, we stand out as global providers of technological and engineering services. In that sense, we perform development and implementation of digital solutions for both public and private companies. We revolutionise infrastructure design and supervision using the latest technologies.

We also have highly specialised teams in more than 70 areas, certified in leading technologies on the market. These teams work in a variety of sectors, such as digital administration, health, industry, consumption, banking, insurance, telecommunications and media, energy and public services, transport, construction, urban planning, as well as in natural resources and the environment.

Thanks to our dedication to excellence in each area of work, we have managed to become a reference in the industry, structuring our activities in specific areas to offer custom solutions in the fields of Digital IT and Engineering:

Engineering	
Civil engineering design and architecture	We perform consultancy projects, studies, planning and construction projects for civil works and architecture.
Construction consultancy and PMO	We deal with optimised processes to create efficient, sustainable infrastructures as a result of extremely detailed planning and in-depth analysis.
Industrial engineering	We offer consultancy, studies, engineering projects, procurement, construction and start-up for the oil & gas sectors, processing plants, energy, mining, agro-food and manufacturing industry.
Engineering 4.0	We manage different facilities and digitize the infrastructures and processes.

Digital IT	
Consultancy, development and maintenance of applications	We cover the whole life cycle of applications that companies and public administrations use to manage their processes, services and products.
Cloud platforms and hybrid IT	At Ayesa, we offer a fully comprehensive service that includes elements of infrastructure, their coordination and control, and efficient, understandable resource management.
CRM	We digitize communication with your clients.
ERP	We define, implement and maintain the ERP solutions.
ITO for IT operations	We provide management and maintenance teams 24/7 for data centers and network equipment.
IA & data science	At Ayesa, we offer services throughout the data value chain.
Digital solutions	We use technology for the business processes.
Cybersecurity	Our services range from the most primary levels and physical protection to the highest levels of information.
Outsourced business processes	We help to define new models of attention that improve relations with citizens and client loyalty.

03. About us

3.1. Who we are

3.1.4 Value proposal and corporate pillars

At Ayesa, we are committed to building a more efficient, equitable future for all. Our companies concentrate on integrating engineering and technology to create unique solutions to drive a more advanced, modern society. We approach complex issues through these innovative solutions in fields that range from energy to intelligent cities, leading the way toward a promising future. We materialise this commitment through:

- Accompanying our clients end - to end, understanding their business, thinking of solutions and being a true partner who responds when setbacks occur.
- Making progress and talent growth a reality in an inspiring environment, offering opportunities to develop professional careers and fulfilling lives for those who seek greater challenges.
- Making a better, more sustainable and accessible world possible for people, with useful resources in their daily life in fields such as communications, health and energy.

We base this value proposal on the following brand pillars:

RECORD OF GLOBAL SUCCESS

At Ayesa, we have been helping clients in different sectors for more than 50 years on transformation projects, which has allowed us to build up lasting relations based on trust.

Now Ayesa faces the challenges of the future with the guarantee and solvency of a major group.

TECHNOLOGICAL DRIVE

Thanks to evolution of technology, we are now one of the most important players worldwide.

We have technological capacities and innovative profiles that allow us to understand our clients' business, to deal with any challenge, foresee their needs and help them to attain their goals.

HUMAN QUALITY

We believe in a world in which technology links people emotionally. And we know that, with equal capacities, the human factor is fundamental and distinguishing, to generate trust.

We are accessible and close in dealing with clients, for whom we eventually become a true partner.

SUSTAINABLE VISION

We understand technology as an element that boosts sustainability.

At Ayesa, we are a key player in responding to the climate change we are facing as, within the scope of IT or the field of engineering, our company shapes a better world.

3.2 Business perspectives

3.2.1 Main ESG factors and trends

Our sector is immersed in a process of sustainable transformation in all its facets. In that sense, we identify a series of trends that are shaping the course of the industry, and at Ayesa we place ourselves in the avant garde of each of these. Among these trends we emphasise:

Cybersecurity is a fundamental factor for the sector as data analysis is revolutionising decision making and obtaining valuable information. In keeping with the European Green Deal, it is considered crucial to guarantee security of digital infrastructures and systems to preserve data integrity, confidentiality and availability. For these reasons, cybersecurity has become essential importance to maintain confidence in the digital environment.

Sustainable technologies represent a set of tools that may be used to achieve significant advances in sustainability matters. In order to contribute to preservation of resources and improve people's living standards, the sector is immersed in a process of developing sustainable technology and engineering solutions. Among such solutions, one may emphasise:

- **Environmental technologies:** These aim to minimise risks in the rural environment and adaptation to these.
- **Social technologies:** These contribute to advancement of human rights, wellbeing and prosperity.
- **Governance technologies:** These support commercial conduct and increased capacity.



Sustainable and competitive innovation are positioned as one of the most relevant strategic lines in the sector. In that context, innovative solutions are proposed for more efficient management and reduction of negative environmental impact. Implementation of clean and renewable technologies is encouraged through innovation, as well as optimisation of processes, guaranteeing sustainable economic growth and ongoing improvement in living standards in communities.

Within the scope of **circularity**, a trend is observed within the sector two boosting circular economy in electronic waste, emphasising efforts to decrease waste generation, to increase reuse and recycling, and to promote recovery of valuable materials. These efforts are aimed at reducing environmental impact, conserving valuable resources and promoting sustainable product management of electronic products.

03. About us

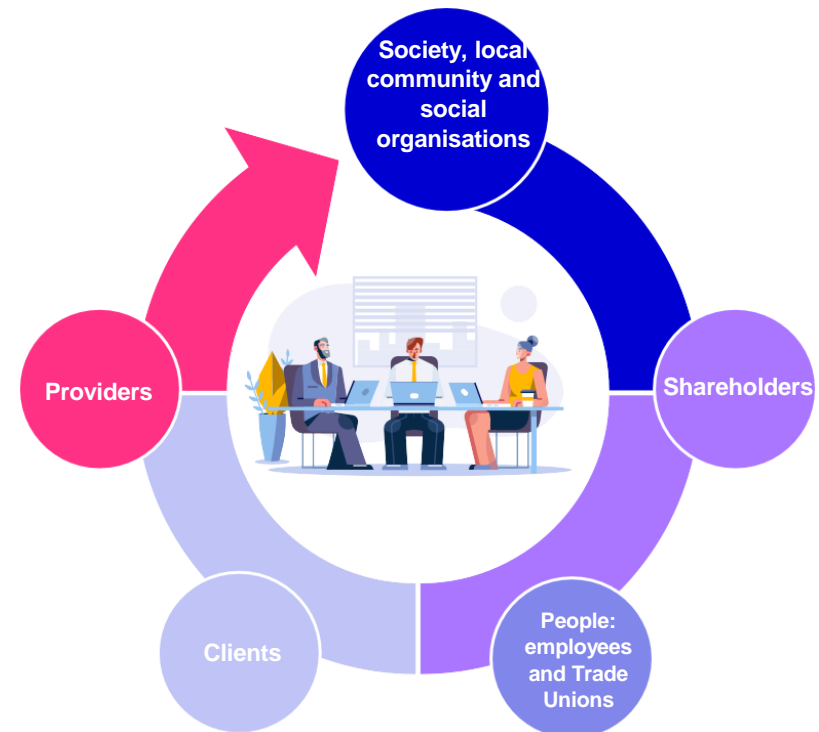
3.2 Business perspectives

Climate change is intensifying its impact on the biosphere which causes an increase in the number of risks to companies as well as to society overall. For that reason, decarbonisation of the economy and achieving the United Nations carbon goal for 2050 has become a crucial aspect to be taken into account in companies' business model, especially in the sector we operate in. This approach is aimed at reducing CO2 emissions in engineering and digital technology processes. Moreover, in keeping with the European Commission guidelines, the need is established to reduce net greenhouse gas emissions at least 55% by 2030, in comparison with the levels in 1990, emphasising the relevance and urgency of this matter.

As leaders of the new economy, we use technologies such as Artificial Intelligence, Virtual Reality and Analytics to create sustainable cities. Our aim is not limited to protecting our planet, but rather to improve it. At Ayesa, we strive to boost circular economy, to promote energy transition and contribute to digital transformation. We perform all this by leading projects that support our clients in fulfilment of Sustainable Development Goals (SDG) and Corporate Governance and Sustainability (ESG) standards.

3.2.2. Links to interest groups

At Ayesa, we show our commitment to establishing solid and effective relations with our interest groups and to use strategic dialogue in order to improve our operating performance. In that sense, we are able to achieve a balance of interests, both for Ayesa as well as our interest groups, through the strategy we have developed.



03. About us

3.2 Business perspectives

In this regard, the communication channels we use to interact with the diverse interest groups are as follows:

1 Web Updated with news and projects.	6 Ingenuity Quarterly magazine for employees and clients, printed and digital, with news about Ayesa.
2 Social Media Own and sectorial information with more multimedia material.	7 Internal and client newsletter (Fortnightly)
3 Media Press releases for local, national and specialised media.	8 Annual report Preparation of the annual report
4 Events Positioning in forums and conference organisation.	9 Group meeting Six-monthly international meeting
5 Intranet Internal communication channel, tool for employees and knowledge management.	10 Blog Generating content about themes of interest

3.2.3 Double materiality analysis

In 2023, Ayesa carried out a double materiality analysis. The analysis involves identification, evaluation and prioritisation of the mpt caused in the environmental and socio-economic settings, as well as the risks and opportunities that have a financial impact on our Organisation. We categorise these elements according to the three pillars of sustainability (environmental, social and governance), and according to the subjects proposed in the European Sustainability Reporting Standards (ESRS).

- **Financial Materiality** (from outside inward). Aspects of sustainability that involve risks or opportunities for the Company's value due to having a positive or negative influence on the development, financial position, financial performance, cashflows, access to financing and capital cost to the company in the short and medium term.
- **Impact Materiality** (from inside outward). Impacts, either real or potential, positive or negative, that the Organisation generates in people or the environment, in the short, medium and long term. This includes aspects related to the Company's own internal operations, and with the whole value chain, both upstream as well as downstream, including influence through products and services, as well as our commercial relations.

3.2 Business perspectives

A. Context analysis

La primera fase comprende un análisis del contexto del sector (externo) The first phase includes a context analysis of the sector (external) and of the company business model (internal). This analysis provides us with a first vision of matters that are potentially material from the perspective of comprehensive sustainability.

In this context analysis, we have taken the following sources into account:

- Trends, challenges and global, sectorial and specific risks of the business model in sustainability matters, by studying sectorial reports and other sources.
- Regulatory framework.
- Benchmarking the materiality matrixes of the main competitors in the sector.
- Analysts' requisites.
- List of ESRS themes and sub-themes.
- Expectations of interest groups through the different communication channels.
- Internal meetings with the Company.

B. Identification of themes, sub-themes and IROs

Based on the context analysis carried out in the previous phase, we proceed to define a scheme of themes and sub-themes that, in addition to including those required by the regulatory framework, show Ayesa's own case studies. The scheme is subsequently validated for each one of the areas of the company involved in this process.

We have also defined a series of impacts, risks and opportunities linked to each one of the themes and sub-themes identified. The result has been a list of 69 impacts, 33 risks and 50 opportunities. This list includes both positive as well as negative impacts, detailing whether these are potential or present.

C. Evaluation of potentially material impacts, risks and opportunities

- **Scale:** We evaluate this parameter on the basis of the level of importance assigned to each impact, risk and opportunity by the interest group. We obtain this level of importance based on the queries made through questionnaires to employees, providers, clients, partners and shareholders. We have also taken the opinions of analysts and competing companies into account in this analysis.
- **Scope:** This metric represents the scope in terms of extent the effect caused by each one of the impacts.
- **Probability:** This metric represents the probability of previously identified potential impacts, risks and opportunities arising.
- **Remediability:** Remediability is determined by the extent, in terms of economic time, of action required to remedy the negative impact caused.

03. About us

3.2 Business perspectives

D. Determination of material matters

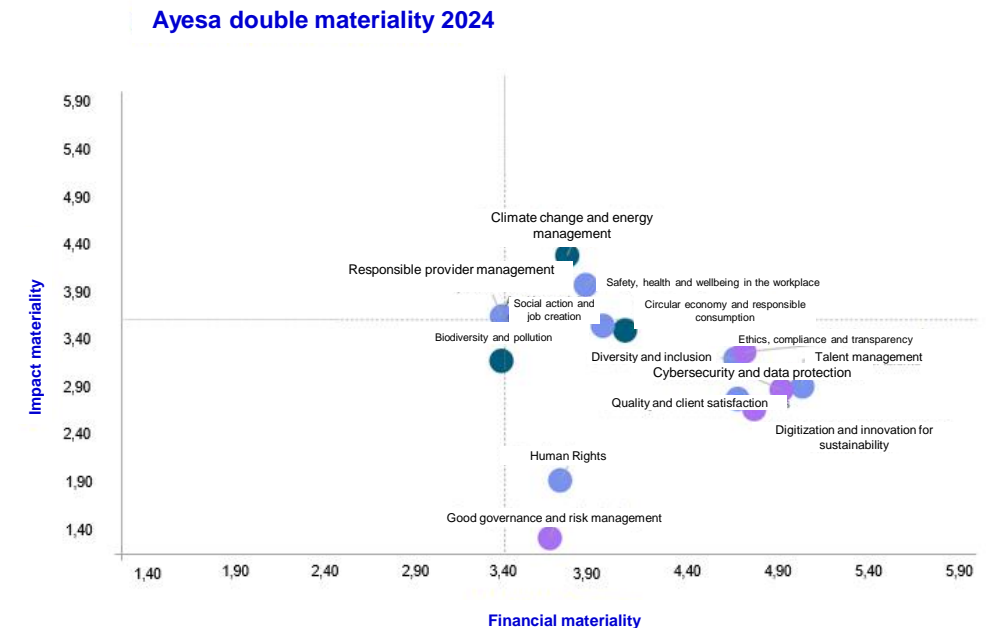
The valuation of each one of the impacts, risks and opportunities identified determines evaluation of the sub-themes linked to these which, in turn, defines the evaluation of the themes linked to these sub-themes and, thus, their materiality. The set of the theme is material if this is from a perspective of impact and/or from a financial perspective.

E. Results

This analysis has carried out identification of 13 material themes, from a total of 14, for the Company, considered from the perspective of impact materiality (impacts) and financial materiality (risks and opportunities). These matters are the following:

Environment	Social	Governance
Combating climate change and environmental management	Talent management	Good governance and risk management
Circular economy and responsible consumption	Diversity and inclusion	Ethics, compliance and transparency.
	Safety, health and occupational wellbeing	Digitization and innovation for sustainability
	Responsible provider management	Cybersecurity and data protection
	Human rights	
	Social action and job creation	
	Quality and client satisfaction	

Lastly, the graphic representation of our double materiality matrix has the following distribution of the material themes:





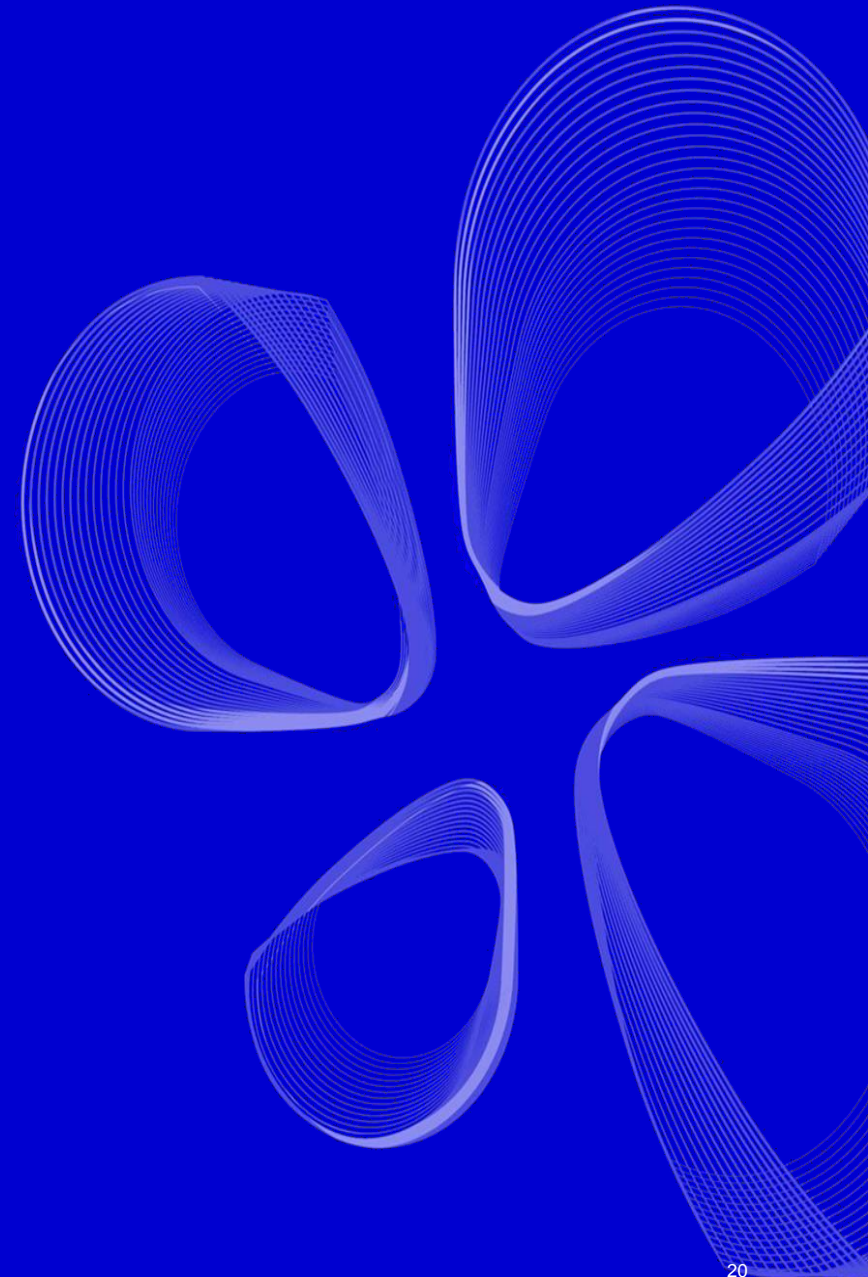
04. Innovation

04. Innovation

At Ayesa, we consider innovation to be a strategic bid by the company, the objective of which is to achieve differentiation on the market and a competitive advantage as a technological service and engineering company.

Our commitment to boost innovation is based on searching for sustainable, competitive innovation: a consolidated process in our organisation that seeks to differentiate us and provide value to our offer and, through it, to our clients and society.

From that angle, we have stood out as leaders in offering innovative solutions in advanced data analysis and Artificial Intelligence, with special emphasis on Generative AI, cybersecurity, cloud technology and quantum computing. Our aim is to provide our clients effective responses to present challenges on the market.



Areas of activity

A series of activities are set within the field of innovation to boost R&D activity by the Group, allowing us to generate knowledge and manage it through the Ibermática Innovation Institute, the unit which centralises R&D activities within the Organisation and which facilitates transfer of that knowledge to the business through new products or services that help us to be more competitive.

This is the area in which we also include activities aimed at managing our innovation ecosystem, which is comprised of different agents, such as technological centres, universities, clusters, companies and associations, among others). This allows outside to deal with innovation as a space open to collaboration.

These activities may be set within the following categories:

- 1 Needs / Concerns**
We identify the needs and concerns in our sectors.
- 2 Strategic lines**
We define the strategic lines for R&D&i
- 3 R&D&i programmes**
We identify programmes with public financing that suit the needs of the sectors and our strategic lines.
- 4 Projects**
We prepare, present, carry out and justify the Ayesa Group products approved.
- 5 Alignment**
We prepare other R&D&i projects aligned with the objectives of the Foundation.
- 6 Support for innovation business**
We purchase innovation publicly through offers and tenders.
- 7 Innovation ecosystem**
We manage our innovation ecosystem, we participate in congresses, talks, conferences...
- 8 R&D&i management**
We manage R&D&i tax deductions and rebates.

04. Innovation



Focus on innovación

At Ayesa, we maintain our unrenounceable focus on R&D&i over time, resulting in increased annual figures in invested in innovative activity.

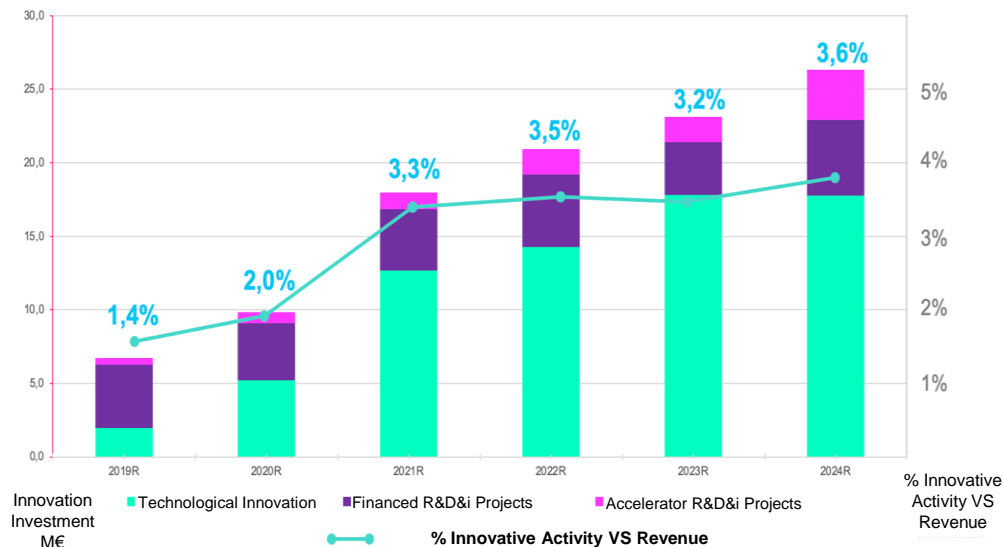
In the following graph, we show the evolution of innovative activity in the last five years, broken down into the categories Technological Innovation, R & D & i projects with external financing and R&D&i projects with internal financing, what we call “Accelerator Projects”.

The three categories comprise “Innovative Activity” by Ayesa, which has tripled in percentage over the last five years compared with the total turnover by the company.

Strategic innovation plan

By defining our objectives and clearly and committedly focusing on innovation, Ayesa has a Strategic Innovation Plan that establishes the company’s priorities within a five year timeframe, with annual reviews.

The main objective of this Strategic Innovation Plan is to integrate the elements with the greatest amount of added value and the most distinctive ones on the market in the Company’s lines of business, guaranteeing the We@26 Corporate Strategic Plan.



Global Committee

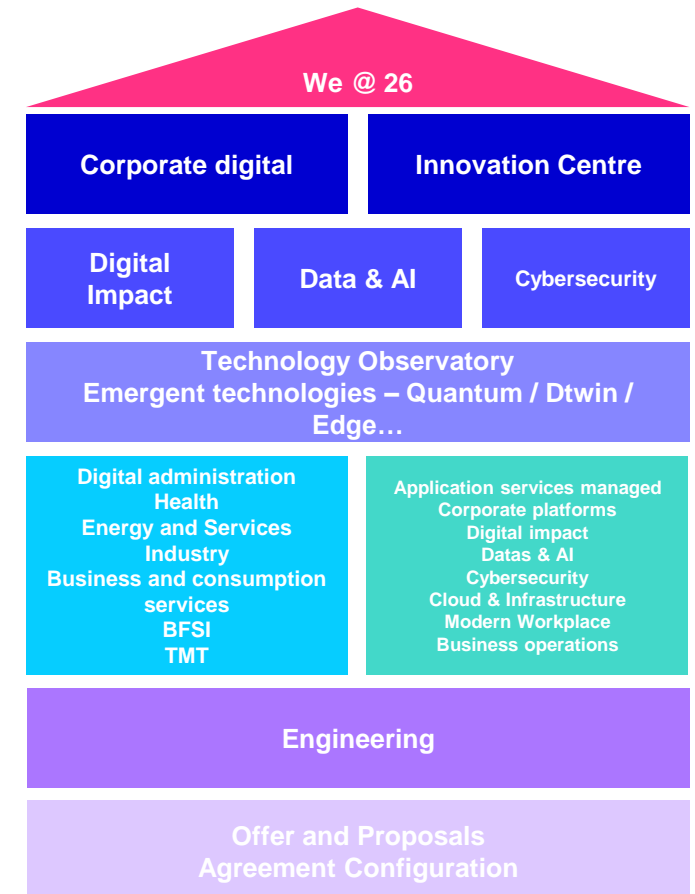
Corporate Digital and Innovation Centre

Tech Value Centre

IT and Service Markets

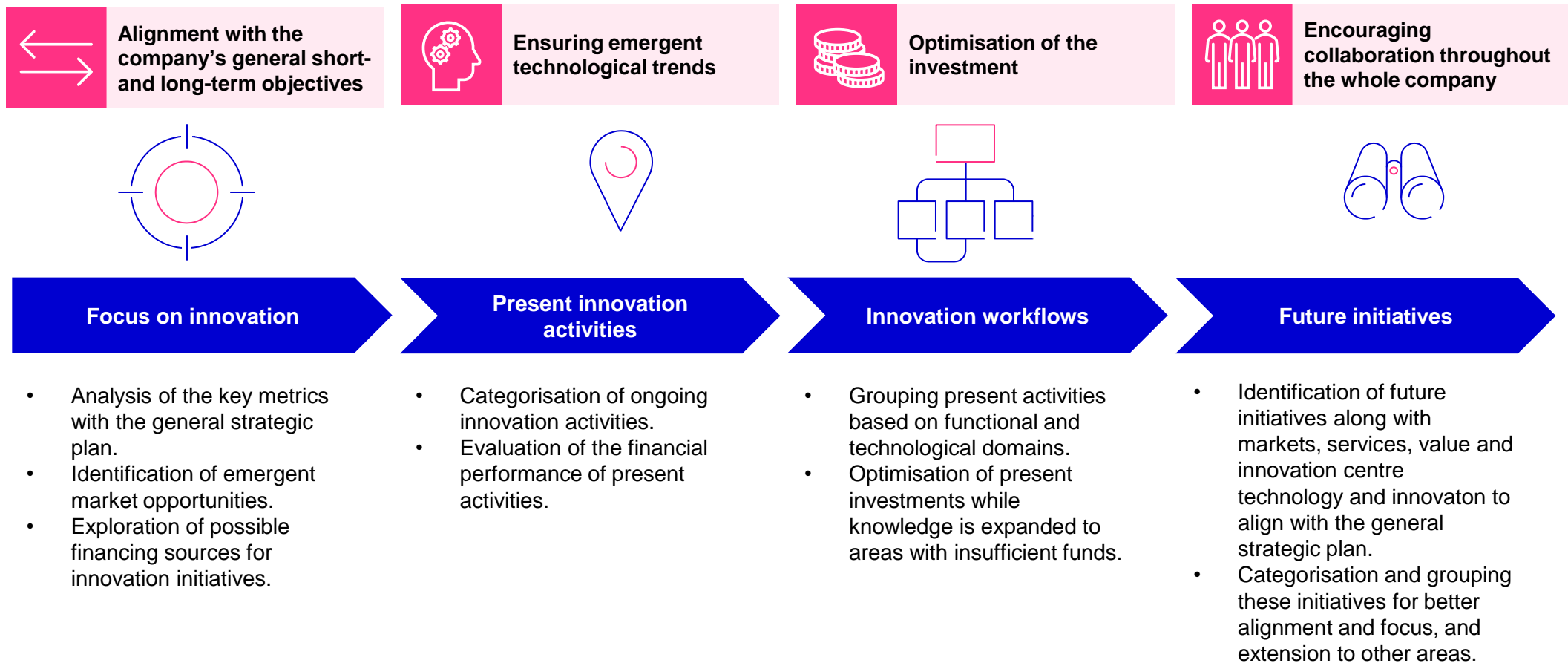
Engineering

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04. Innovation

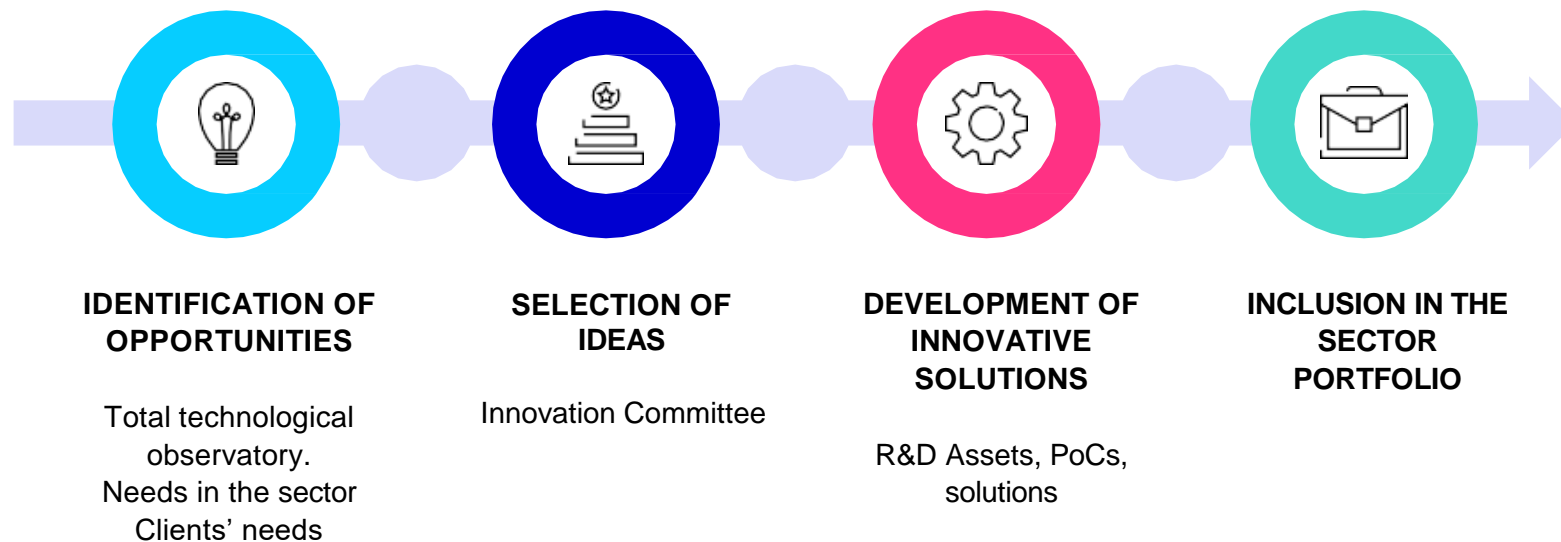
The strategic innovation plan is defined through the following principles, both for the DIGITAL scope as well as that of ENGINEERING:



Innovation model

In order to provide the methodology to carry out the Strategic Plan, the company has developed the Innovation Model, while we have defined a systematic process to create, develop and apply innovative solutions to boost growth and competitiveness within the Ayesa Group.

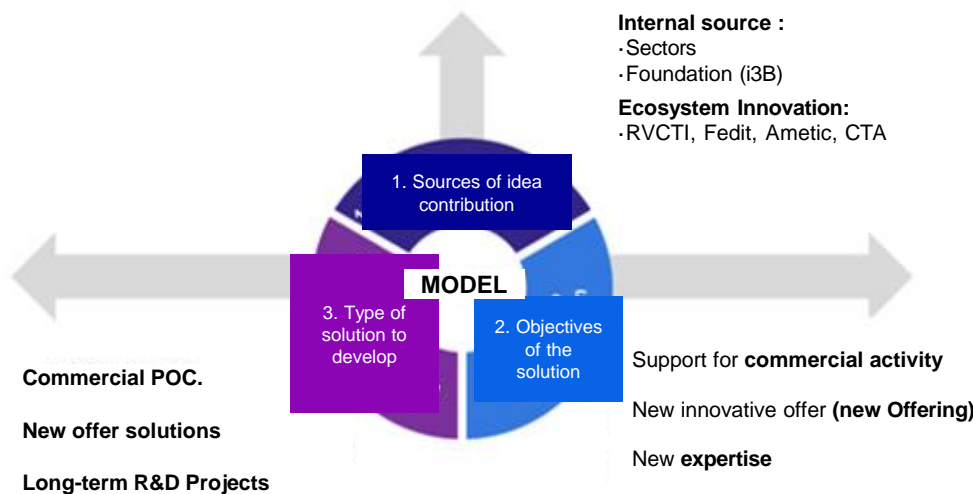
As a result of this methodology, in ultimate instance, the innovation model provides the sectorial management, the service management and the Value Tech Hubs for Data & AI, Cybersecurity and Digital Impact & Cloud the required digital solutions, boosting digital transformation to encourage brand growth and positioning.



04. Innovation

Our Innovation Model is based on 3 clearly differentiated axes:

1. The sources for contribution of ideas, both internal as well as belonging to the innovation ecosystem we form part of. The internal sources may be from Sectorial Managements, ideas from the Foundation, or ideas provided by our professionals. In that sense, the axis belongs to the laboratory setting.
2. The objective of the solution, in which the needs identified may have the purpose of generating commercial support for an identified opportunity with a client, development of new solutions that increase the Company's portfolio, or knowledge development. This axis forms part of our simulation environment.
3. The type of solution to be developed, in order to provide a response to the needs identified, the solutions shall be commercial proofs of concept (POCs), new offer solutions or participation in long-term R&D projects that allow us to take advantage of a sectorial or technological offer. These solutions comprise the axis that defines the real environment.



Process Workflow

In order to implement the Innovation Model, the company has defined a methodology to implement our business activity efficiently. This process is based on holding periodic meetings with the different sectors and markets, during which they inform us of their concerns and needs, both of clients as well as the actual evolution of the market. Moreover, within the scope of R&D, we aim to transfer the technological knowledge acquired and the assets developed, that may become commercial solutions to provide a response to specific needs in the sector or for the relevant client.

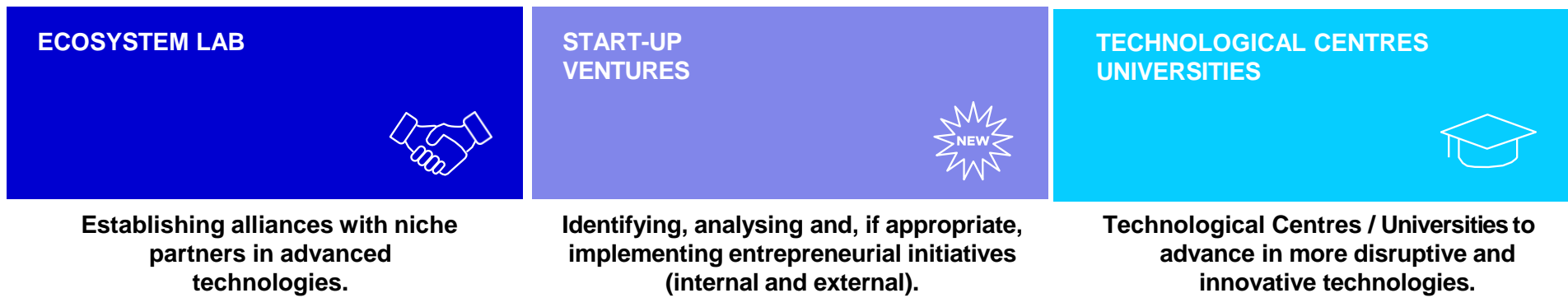
We also promote collaboration with our innovation ecosystem to try to obtain the necessary technological capacities we do not have available and to thus respond to the needs identified.

04. Innovation

Innovation ecosystem

Our present innovation ecosystem is comprised of 248 technological research centres and universities, 105 public healthcare administration entities, 94 associations and 685 companies we collaborate with. This allows us to define a space where knowledge, capacity, experience and innovation may be shared, in order to be able to offer technologically advanced products and/or services which complement the existing ones in our Group.

This ecosystem is consolidated around our model, complementing the capacities of the organisation and contributing to development of the portfolio by contributing knowledge, experience and specific solutions.

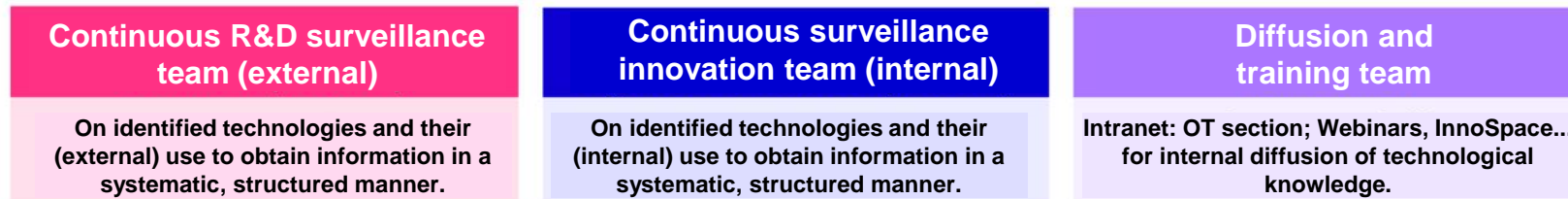


Technological observatory

In order to have a continuous information system regarding the present situation and trends in strategic technologies identified on the market, we have a Technological Observatory within our Innovation Model. This allows our capacities to be complemented to achieve synergies and develop a new offer to boost growth and competitiveness by the company.

The observatory is comprised of two teams: a R&D team in charge of continuous internal and external surveillance to obtain information regarding the technologies identified, and the diffusion and training team in technological knowledge matters. As a result of the observatory operation, we obtain identification and development of projects, both short term, that allow us to prove our commercial capacity, as well as accelerator projects to increase our portfolio.

Technological Observatory operating method:



RESULT

Transfer: Project identification and development: Type 1 (POCs), Type 2 (PACEs) and Type 3 (R&D projects) (R&D&i Team + Business Unit)



Innovation projects

Nearly a hundred projects are being developed jointly with business in the Innovation area, among which there are both R&D projects with external financing as well as Innovation projects with own financing (PACEs = Accelerator Projects).

The following is a list of some of the most relevant projects:

CogniPlant

The CogniPlant project aims to develop an innovative focus for advanced digitisation and intelligent management of process industries. It is a cognitive platform designed to improve performance 360° and sustainability in the European processing industry.

With this, we set the objective of improving operating performance of production plants thanks to real control of the production environment, with 65% improvement in quality control of the end products and 70% response time to uncontrolled incidents.

With implementation of the project, we will provide control and hierarchical supervision that will provide a complete vision of the production performance of the plants, as well as consumption of energy and resources. We shall also prove the positive impact of the project in helping industries to reduce their CO₂ emissions by up to 20%.

Islander

With Islander, we are driving an innovation project to create intelligent, sustainable islands. The islands have become a perfect scenario to test out new technological solutions that help to achieve a digital, intelligent, green, sustainable energy system.

Since it commenced in 2020 and with its completion date foreseen in 2025, we are leading the Islander project, financed by the European Union, in order to implement technologies that allow islands to be decarbonised and operated jointly through the Ayesa intelligent SW management platform. These technologies include design, development and deployment of solutions arising from energy communities, as well as intelligent public lighting, electric vehicle recharging stations, hydrogen based energy storage systems, and demand management through an application, all in order to achieve a digital energy system.

Q4 Real

In 2022, as a result of the effort to accelerate deployment of applications with sustainable impact in the industry from the Group, with an estimated duration of the project of 30 months, we have carried out the Q4Real project, which consists of creation of a platform with spearhead digital capacities for quantum computing, called Quantum Computing for Real Industries.

Thus, the quantum computing capacities will allow initiatives such as exactly adjusting energy production, performing synchronisation of the logistic chains adjusted to the production and supply needs, and to optimise diverse processes with economic, environmental and social impact.

Digichecks

Digital environment to manage permits and regulatory compliance in construction. The DigiChecks aims to establish a digital framework to implement four steps to overcome challenges on construction projects and to level the path toward a more efficient focus to manage and process permits.

OPTIMA - DONES

Maintaining fusion energy facilities is one of the most important challenges fusion technology is facing, mainly due to the large number of prototype systems for which there is no maintenance experience.

Main objective: To develop a cyberphysical system for proactive supervision and maintenance of critical systems in IFMIF - DONES, aligned with the Maintenance 5.0 paradigm, maximising security, availability and the useful life of the critical components.



05. Environmental

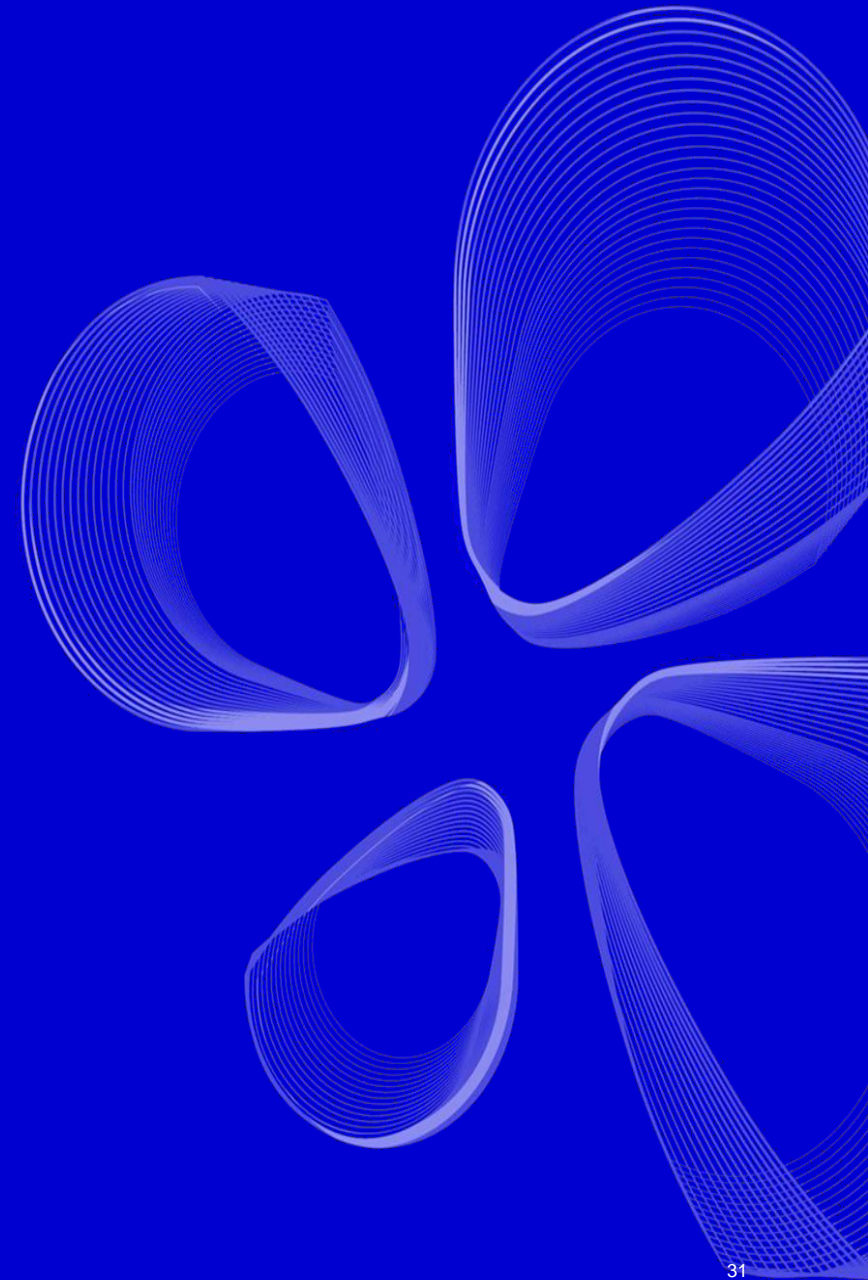
05. Environmental

Our planet

5.1 Environmental strategy and management

Nowadays, climate change and scarceness of resources are two of the largest challenges worldwide. At Ayesa, we deal with these challenges comprehensively, including environmental concern and action in all aspects of our chain of value.

In that context, at Ayesa we have identified short-, medium- and long-term environmental impacts and risk, mainly linked to climate change, energy consumption, waste generation and use of water resources. These risks are assessed periodically within the framework of the environmental management system to standard ISO 14001. In keeping with the principle of precaution, we adopt preventive measures aimed at reducing those risks, such as energy efficiency, process digitization, use of renewable energy and correct waste management.



05. Environmental

5.1. Environmental strategy and management

Moreover, no significant environmental risks have been identified that require constitution of specific provisions or guarantees, according to the criteria established by the regulations in force.

As part of our systematic focus on sustainability, we hold diverse international certifications that endorse our efforts to manage environmental impacts efficiently:

- **ISO 14001:** Environmental management system, that ensures our operations are performed according to the best international practices with regard to impact prevention and continual improvement.
- **ISO 50001:** Energy management system, aimed at improving our energy efficiency, reducing energy consumption and promoting use of renewable energy.
- **EMAS Certification:** European Regulation on Ecomanagement and Auditing, that shows our commitment to sustainability through periodic auditing and continual improvement of our environmental performance.
- **ISO 14064:** Certification of greenhouse gas (GHG) management that guarantees that our measurements, reduction and compensation of CO₂ emissions, are precise and verified.

Within our Management System, all our activities are performed in compliance with our **Integrated Policy for Quality Management, the Environment and Health and Safety in the Workplace**. The Policy, which is accessible to all parties concerned, establishes the most important principles and commitments by the company focusing, among other aspects, on environmental protection by:



05. Environmental

5.1 Environmental strategy and management

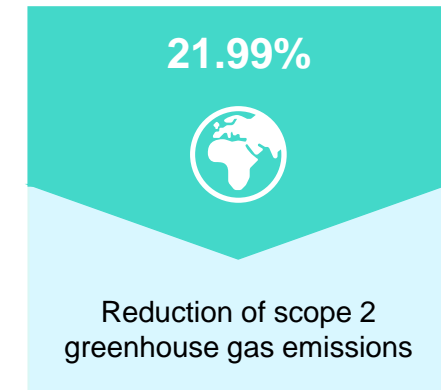
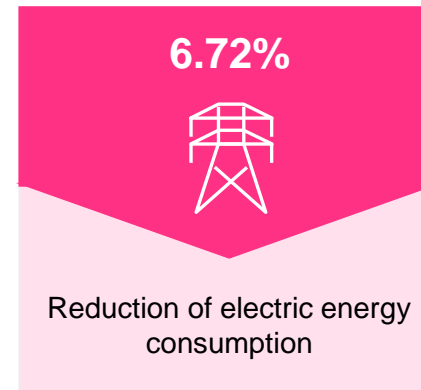
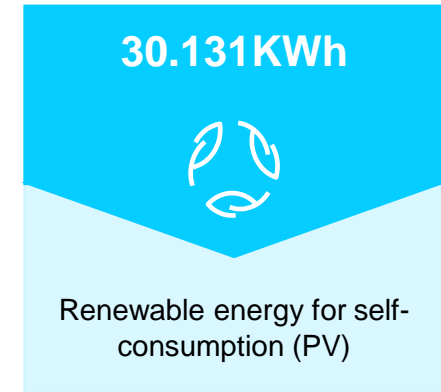
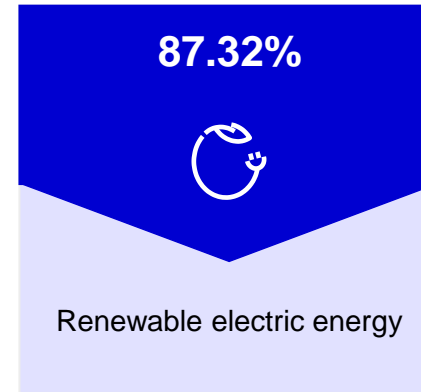
By implementing environmental policies and complying with international regulations, we have managed to integrate sustainable practices in our business model. This report details our actions, results and objectives in environmental matters, aligned with the directives of the Global Reporting Initiative (GRI) and the commitment to continually improve our performance.

In that context, at Ayesa we identify both the direct impact on the environment due to natural resource consumption, as well as the indirect impact arising from our activity in sustainable services for water, mobility and energy, as well as in research and innovation projects that have a significant impact on diverse environmental factors.

On the other hand, in order to be able to efficiently deal with all these elements of environmental management, we have a Management Systems department comprised of twenty-one persons, which provides support in these matters to all companies that hold ISO 14001 certification in addition to ISO 14064, ISO 50001 and the EMAS certificate, among many others.

The company adopts measures to reduce its environmental impact through awareness and good energy practices. Among these, they emphasise the use of efficient equipment, disconnecting devices that are not in use, optimising energy consumption on air conditioning and lighting, and monitoring energy expenditure. It also encourages use of virtual meetings to reduce travel.

In 2024, its data processing centres were optimised, reorganising offices, replacing lamps with LEDs, promoting hybrid work and applying energy efficiency measures pursuant to the law.



05. Environmental

5.1 Environmental strategy and management

Moreover, we have also carried out a large number of awareness and sensitivity campaigns throughout 2024, both at global as well as local level, placing special emphasis on responsible consumption, sustainable mobility, waste management and, thus, in reducing greenhouse gas emissions. The following, among others, may be emphasised:

SUSTAINABLE MOBILITY

- **“Sustainable mobility reward! campaign: Encouraging sustainable transport resources in collaboration with PCT Cartuja.**



RESPONSIBLE CONSUMPTION

- **Development and improvement of corporate applications. Digitization of formalities to reduce paper consumption.**



- **Launching the Mobility Survey. Distributing the Efficient Driving Guide.**

Participa en nuestra Encuesta de Movilidad y ayúdanos a reducir nuestras emisiones

En 2024 tenemos el reto de contribuir a reducir nuestras emisiones con acciones de nuestro día a día, como los desplazamientos de casa a la oficina. Hoy, queremos analizar los resultados para poder seguir mejorando y proponiendo nuevos hábitos para contribuir al cuidado del planeta. ¿Nos ayudas participando en nuestra encuesta?

Participa en la Encuesta de Movilidad de Ayesa y ayúdanos a seguir cuidando del medioambiente.

Encuesta de Movilidad 2024

En Ayesa, tenemos presente la importancia de tu bienestar y todo lo que puedes hacer en tu día a día para cuidar el planeta reduciendo nuestra huella de carbono. Uno de los datos que nos interesa es conocer los hábitos de nuestros desplazamientos diarios, especialmente en lo que respecta a los trayectos de nuestra casa a la oficina.

El transporte por carretera es responsable de un alto porcentaje de emisiones de CO₂, y cambiando pequeños hábitos de nuestro día a día podemos ayudar significativamente a reducir este impacto.

Gracias a nuestro modelo de trabajo híbrido podemos reducir entre desplazamientos semanales y en este sentido, nos gustaría seguir avanzando con nuevas ideas. Queremos invitarte a participar en la Encuesta de Movilidad de Ayesa de 2024. Desde el análisis de los resultados de los desplazamientos nos permitiremos identificar nuevas medidas que nos ayuden a reducir y mantener todo lo posible nuestro impacto ambiental.

Además, nos gustaría recordarte que en la Guía de Conducción Eficiente algunas indicaciones que puedes empezar a implementar en tu día a día, reduciendo con ello el consumo de combustible y, por tanto, las emisiones asociadas.

¡Notada un ahorro importante, tanto en combustible como en el mantenimiento de tu vehículo!

Guía de conducción eficiente

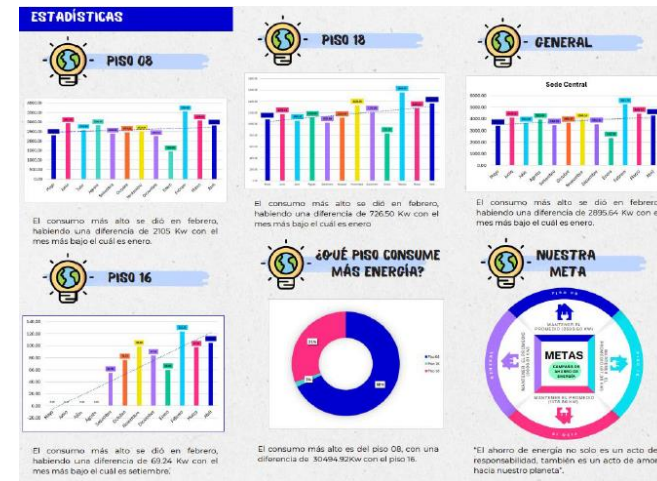
Y si tienes alguna sugerencia o mejora que aportar, alguna idea que pueda repercutir positivamente en el medioambiente, ¡háznosla llegar! Puedes usar el [Canal de WhatsApp de Ayesa](#) o escribirnos a [Sistemas de Gestión de Ayesa](#).

¡Gracias por contribuir a mejorar el medioambiente!



SOSTENIBILIDAD
Participa en nuestra Encuesta de Movilidad y ayúdanos a reducir nuestras emisiones

- **“Save on energy use” campaign: Encouraging good practices to save on energy consumption.**



05. Environmental

5.1 Environmental strategy and management

MINIMISING SOIL AND WATER POLLUTION. ENCOURAGING REUSE AND RECYCLING

- “Conflict Free Technology” and “Mobile devices for the Earth” campaigns.



RECOGIDA DE MÓVILES

Ibermática Fundazioa se suma a la campaña #TecnologíaLibreConflicto de la mano de Alboan

¡Colabora con la campaña #TecnologíaLibreConflicto!

Ya hemos recogido más de 100kg de dispositivos que contribuyen a proyectos de ayuda de personas refugiadas y desplazadas en Colombia y República del Congo.

La campaña impulsa la reutilización y reciclaje de dispositivos para promover un consumo responsable y cuidado del medio ambiente.

Durante los meses de junio y julio, desde Ibermática Fundazioa y Fundación Ayesa hemos participado en la campaña #TecnologíaLibreConflicto, impulsada por la Fundación Alboan, que tiene como objetivo animar a la reutilización y reciclaje de dispositivos y promover el consumo responsable y el cuidado del medio ambiente.

Sólo en este periodo de tiempo se han recogido un total de nueve cajas de dispositivos móviles corporativos, cuyo peso ha superado los 100kg.

¡Un completo éxito que queremos compartir con vosotros!

Los beneficios económicos que se generen con el reciclaje de estos terminales se destinarán a Colombia y a República Democrática del Congo, para contribuir a proyectos de ayuda a personas refugiadas y desplazadas como consecuencia del conflicto armado.

Ahora es tu turno. Muy pronto iniciaremos la recogida de dispositivos móviles particulares. Os animamos a reciclar aquellos móviles que no utilicéis. ¡Cada aportación suma!



¿Tienes teléfonos que ya no usas? Súmate a la campaña #MóvilesporlaTierra

Hemos habilitado puntos de recogida en algunas de nuestras oficinas de España para que deposites tus terminales antiguos y contribuyas así a su reutilización y reciclaje. Nuestro objetivo es promover el consumo responsable y el cuidado medioambiental.



OFICINAS DE ESPAÑA

¿Tienes teléfonos que ya no usas? Súmate a la campaña #MóvilesporlaTierra



Desde Ibermática Fundazioa y Fundación Ayesa nos hemos unido a la iniciativa #MóvilesporlaTierra de la mano de Alboan con el objetivo de recoger móviles para impulsar su reutilización y reciclaje, promover el consumo responsable y el cuidado medioambiental.

En una primera fase de esta campaña, colaboramos con la recogida de dispositivos corporativos (recogimos más de 100kg de móviles). Ahora, toca lanzar la campaña para los móviles particulares, esos que tenemos en casa, abandonados, que nadie utiliza y que nos da pereza llevarlos a los puntos de recogida.

Fundación Alboan nos facilita esta tarea, encargándose de la recogida de estos dispositivos.

Para sumarte a esta iniciativa, sólo tienes que buscar ese teléfono que tienes olvidado en un cajón y entregarlo en la recepción de las siguientes oficinas:

- Derio (Bizkaia). En esta oficina también habrá una caja al lado del ascensor en la planta principal, donde están las cajas de reciclaje
- Milettegi (Donostia-San Sebastián, Gipuzkoa).
- Torre Emperador (Madrid).
- Hormigueras (Madrid).
- Edificio Alia (Sevilla).
- Vega 6 (Sevilla).

El único requisito que tenemos que cumplir es que el dispositivo tiene que estar libre y no conectado a nada (¡OJO! Cuidado con los terminales de Apple). Nos lo han puesto fácil, ¿verdad? 🙌

NEW RECOGNITION AND PROJECTS WITH POSITIVE ENVIRONMENTAL IMPACT

- Drainage, drinking water distribution and consumption optimisation



Conseguimos en Arabia Saudí el mayor contrato hidráulico de nuestra historia, valorado en 95 millones de euros

Aplicaremos las tecnologías más innovadoras para el tratamiento de aguas y medidas para reducir el consumo energético.



SOFTWARE AQUATOOL+

Badajoz desafía la sequía con una ampliación de su red de abastecimiento de agua potable diseñada por Ayesa

- Obtaining Class A Environmental Permit



SOSTENIBILIDAD

Obtenemos la licencia medioambiental Clase A para operar en Arabia Saudí

05. Environmental

5.2 Combating climate change

5.2.1 Energy management (GRI 302-1)

Correct energy management is a fundamental pillar in combating climate change. In order to materialise that commitment, Ayesa has an **Energy Management Policy** that establishes the bases for more efficient, sustainable energy consumption.

Based on that policy, we establish a common reference framework to determine actions and objectives, ensuring that our operations are carried out responsibly from an energy point of view. The commitments included are:

- To promote greater awareness and commitment associated with consumption and energy efficiency.
- To advance in use of energy from renewable sources.
- To improve energy performance in the installations.
- To maintain, apply and periodically review the Energy Management System.

Energy consumption is one of the main indicators of our environmental impact; specifically, electricity consumption for our offices and equipment to operate, as well as the fuel used in our vehicle fleet.

We have implemented measures to favour energy efficiency and transition to renewable energy sources, in order to reduce our CO₂ emissions. Due to this, in 2024, significant advances were observed in optimisation of energy consumption and reduction of dependence on non-renewable sources, which contributes to a more efficient use of resources and reduction of the associated emissions.

Electric energy consumption in fixed installations (kWh)

	2023	2024
Electricity from renewable sources	6,813,996	6,569,241
Electricity from non-renewable sources	1,251,148	954,120
Natural Gas	171,514	270,871
TOTAL	8,236,658	7,794,232

Fuel consumption in fixed installations (litres)

	2023	2024
Diesel / Petrol	3,456	115

Fuel consumption in mobile installations (vehicle fleet) in litres

	2023	2024
Diesel / Petrol	529,856	784,886

05. Environmental

5.2 Combating climate change

a) Reduction of total energy consumption

In 2024, total energy consumption in fixed installations, including electric energy and natural gas, dropped by 442,426 kWh, which is **5.37% reduction** compared with 2023.

With regard to electricity consumption, the specific **reduction** was somewhat greater, about **6.72%**.

That decrease shows implementation of more efficient measures in energy consumption management, promoting more rational electricity use reducing the associated environmental impact.

b) Increased use of renewable sources

One of the most relevant aspects is the decrease in consumption of electricity from renewable sources in absolute terms (-244,755 kWh, 3.59% less). However, that reduction must be contextualised by the greater efficiency obtained in overall energy use. At per capita level, renewable energy consumption has gone from 810.24 kWh per person in 2023 to 663.61 kWh in 2024, which represents an **improvement of 18.10%**. That particular indicates that, although the total consumption has decreased, the use of renewable sources still prevails in the energy matrix, driving improvement.

c) Major reduction in the use of non-renewable energy.

Consumption of electricity from non-renewable sources has decreased by 297,028 kWh, which amounts to a **23.74% reduction**. This decrease is a key factor in the transition to a cleaner, more sustainable energy mode, as it reduces dependence on fossil fuels and the related greenhouse gas emissions.

d) Increased natural gas consumption

Although natural gas consumption has increased by 99,357 kWh (57.93% more than in 2023), that increase is due to improvement in control over the aspect concerned, as well as the acquisition of new offices.



05. Environmental

5.2 Combating climate change

e) The impact of fossil fuel consumption on mobile installations

In 2024, the consumption of fuel in mobile installations underwent a notable increase, reaching 784,886 litres, which amounts to an increase in the energy demand for transport and mobile operations of 30% in litres per person.

Reduction of this consumption is a key challenge for the energy transition as it is directly linked to the activity. Increased use of vehicles and mobile machinery, either due to expansion of activities, greater mobility in operations or increased demand for transport is the main reason.

The data analysed shows a positive effort toward energy efficiency and sustainability. Reducing total energy consumption and, especially, the drastic decrease in electricity from non-renewable sources, show that the policies and strategies implemented in 2024 have been effective. However, increased use of natural gas suggests the need to continue to advance in development and implementation of 100% renewable energy to achieve an even more sustainable energy model in the years to come.

Likewise, the high percentage of consumption of fossil fuels in the vehicle fleet is a decisive future challenge.

Ayesa has implemented diverse measures to reduce its environmental impact, promoting good energy practices such as the use of efficient computer equipment, disconnection of unused devices and optimisation of servers and air conditioning systems. LED lights have also been installed, energy consumption is monitored and virtual meetings are encouraged to avoid travel.

The CPD installations were optimised during 2024, reorganising and virtualising servers, and various offices were closed, relocating the personnel. The hybrid work mode was also maintained and savings and energy efficiency measures were adopted to comply with the laws in force.



05. Environmental

5.2 Combating climate change

5.2.2 Measuring greenhouse gasses (GRI 305-1, GRI 302-2, GRI 305-3)

Ayesa's commitment to sustainability and combating climate change is materialised through efficient management of our greenhouse gas emissions (GHG). Identification, measurement and reduction of our carbon footprint are fundamental aspects in our environmental strategy, aligned with international standards and the best practices in the matter.

In that sense, we implement rigorous control of our emissions, based on carbon footprint calculation pursuant to standard ISO 14064, which allows us to precisely evaluate our main sources of emission and define actions to reduce this. That focus not only optimises the company's operating efficiency, but also contributes to mitigate the environmental impact of our activity. We also have diverse internal management tools which encourage sustainable practices among our staff team. The environmental responsibility culture at Ayesa not only influences daily operation within the company, but also incentivises our personnel to adopt more sustainable habits in their personal environment, thus amplifying the positive impact of our environmental initiatives.



05. Environmental

5.2 Combating climate change

Scope 1

This category includes the direct emissions from consumption of fossil fuels and fluorinated gases used in the cooling and heating systems of our fixed installations. This also includes emissions linked to our company's vehicle fleet.

The following table shows the information on emissions generated during 2023 and 2024:

Emissions generated (kg CO ₂ e)					
Classification	GHG	ISO 14064	Description	2023	2024
Direct greenhouse gas emissions	Scope 1	Category 1	Direct emissions from stationary combustion	39,343	49,299
			Direct greenhouse gas emissions from mobile combustion	1,223,055	1,768,514
			Direct leaked emissions caused by GHG release from manmade systems	14,238	0
Total Scope 1				1,276,363	1,817,813

05. Environmental

5.2 Combating climate change

The main source of direct emissions lies in our car pool, which represents 97% of the total emissions in this category.

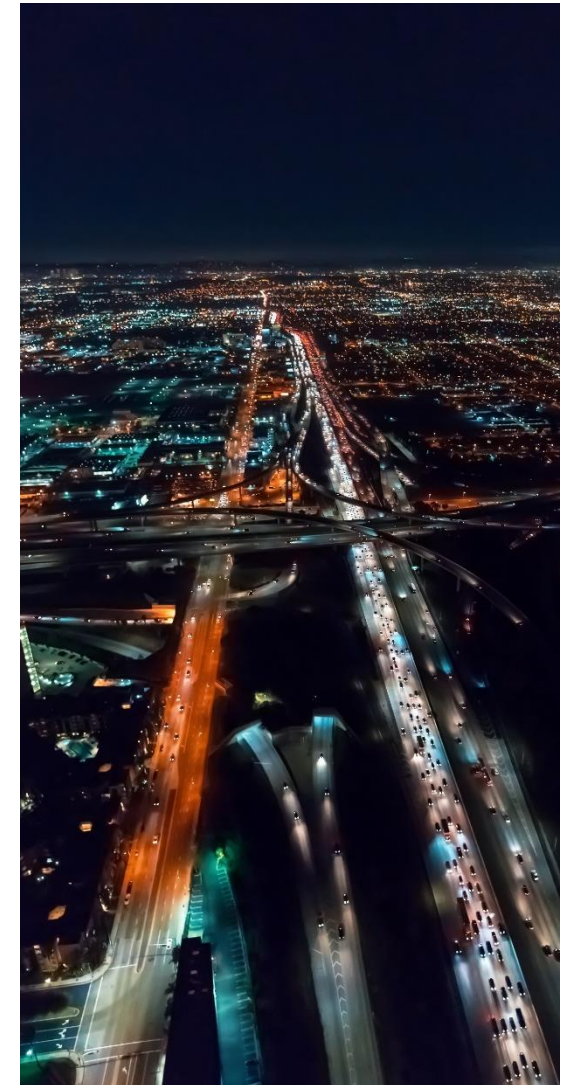
In evaluating greenhouse gas emissions by Ayesa between 2023 and 2024, one observes a significant increase in direct emissions of GHG (Scope 1 - Category 1), going from 1,276,363 kg CO₂e in 2023 to 1,817,813 kg CO₂e in 2024, which represents an increase of 42.39%.

Within this category, the most notable increase lies in emissions from mobile combustion, that is, those linked to the organisation's vehicle fleet. These went from 1,223,055 kg CO₂e in 2023 to 1,768,514 kg CO₂e in 2024, which amounts to a 44.6% increase.

The increase in emissions linked to mobile combustion arises from various factors:

1. Expansion of the company's operations. As Ayesa has undergone major growth, this has given rise to increased use of the mobile fleet for travel related to the corporate activity.
2. New company acquisition.
3. Greater emission recording and control. It is considered that the calculation methodology has improved in 2024, obtaining greater precision regarding the fleet emissions. In previous years, some sources of emission were not recorded with the same level of detail.

In that sense, one must emphasise that we have an **Efficient Driving Guide** which offers recommendations to encourage driving practices among our staff that not only reduce fuel consumption, but also contribute to decrease contaminating emissions and to improve road safety. Moreover, our **General Company Travel Policy** and our travel and accommodation management platform allow the staff to establish strict criteria for travel, as well as becoming aware of fuel saving and emission reduction.



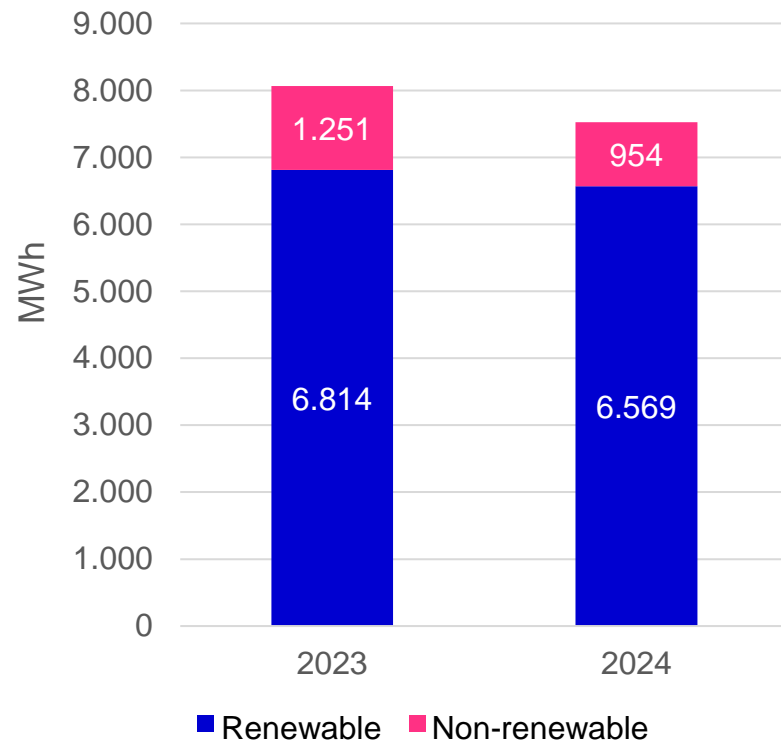
05. Environmental

5.2 Combating climate change

Scope 2

This category includes indirect greenhouse gas emissions from imported energy.

In the last 2 years, Ayesa has concentrated its efforts on reducing emissions linked to this category with actions such as: updating LED bulbs, moving to more efficient offices, closing offices and relocating personnel, eliminating obsolete equipment and reorganising the servers and relevant data processing centres, which have really provided results. However, what Ayesa has really showed its commitment in is **use of renewable energies** which, in 2024, amounted to **87.32%** of the total electric energy consumed.



The following table shows the information on the emissions generated during 2023 and 2024, in which one may appreciate that consumption linked emissions have indeed undergone a **21.99% reduction** compared with 2023.

Emissions generated (kg CO ₂ e)					
Classification	GHG	ISO 14064	Description	2023	2024
Indirect greenhouse emissions	Scope 2	Category 2	Indirect greenhouse emissions due to imported energy	428,173	334,033

05. Environmental

5.2 Combating climate change

Scope 3

This category includes indirect greenhouse emissions caused by transport. More specifically, it includes emissions arising from raw material consumption, that from waste disposal and processing, and emissions caused by business travel, associated above all with fuel consumed in mobile fuel sources.

Emisiones generadas (Kg CO ₂ e)					
Clasificación	GHG	ISO 14064	Description	2023	2024
Other indirect GHG emissions	Scope 3	Category 3	Indirect greenhouse emissions caused by business travel (includes overnight stays in hotels)	2,776,109	2,635,695
		Category 4	Indirect greenhouse emissions from assets purchased by the organisation (water, paper, computer equipment)	67,336	118,130
			Indirect greenhouse emissions from disposal of solid waste	564	221
			Indirect greenhouse emissions from use of assets leased by the organisation: Stationary combustion	1,276	313
			Indirect greenhouse emissions from use of assets leased by the organisation: Leaked emissions caused by release of GHG from manmade systems	3,848	40,068
Total Scope 3				2,849,133	2,794,427

05. Environmental

5.2 Combating climate change

Emissions from business travel represent the largest source of emission in this category. A slight decrease of 5% is detected with regard to 2023.

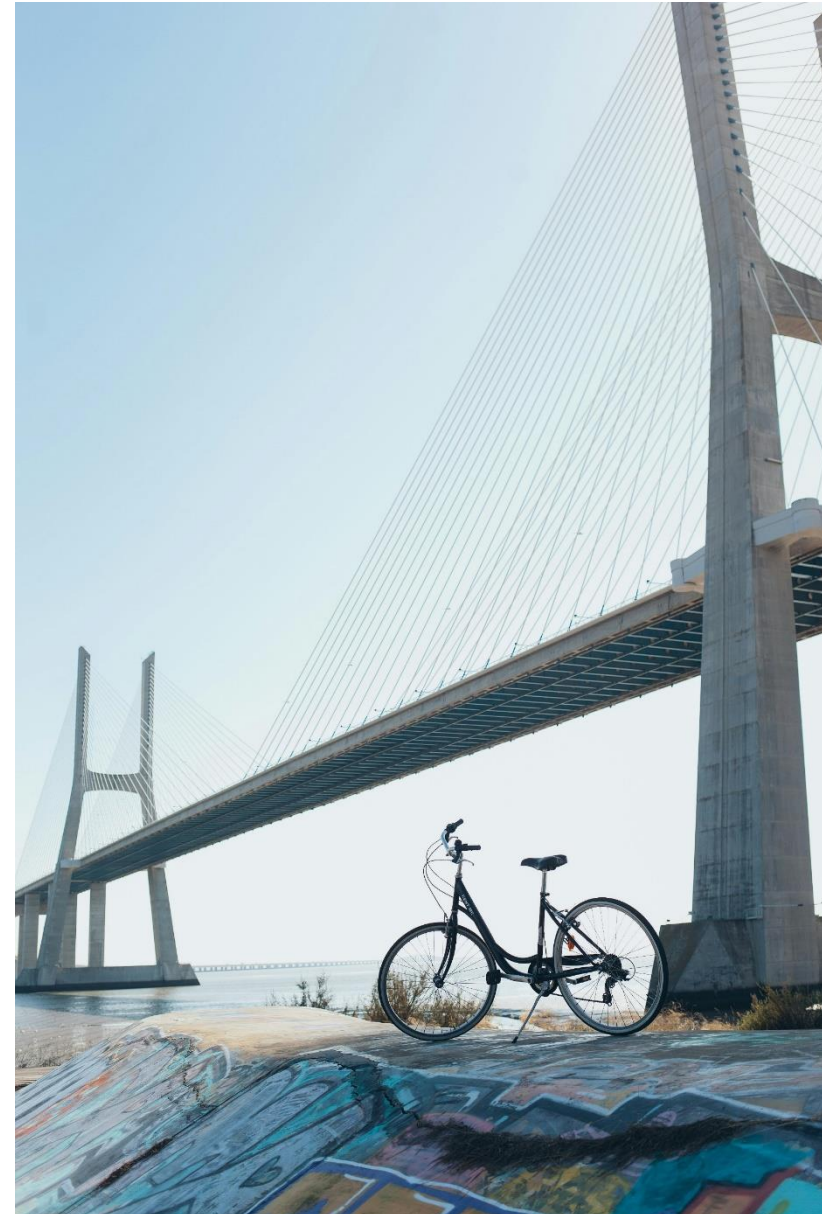
As to raw material consumption, increased emissions, from 67,336 to 118,130 Kg of CO₂ equivalent was noted, which we consider is related to the change in primary data gathering method.

Emissions linked to waste disposal is significantly reduced. In this case, we estimate that the reduction is more related to a change in emission factors than to a real reduction in waste generation.

Definitively, there is a slight reduction in emissions linked to scope 3, of 1.92% compared with 2023.

During this financial year, the indirect emissions associated with travel to the workplace (commuting) have not been included in the GHG emission calculation of Scope 3, due to sufficiently representative data to allow a reliable estimate not being available.

For the purposes of information, in the previous financial year (2023), the total emissions in Scope 3 amounted to 8,161,149 Kg of CO₂ equivalent, including 5,312,016 Kg corresponding to commuting travel. Thus, the interannual comparability is affected by that exclusion.



05. Environmental

5.2 Combating climate change

Total scope

With regard to total emissions, adding up scopes 1, 2 and 3, according to the principles in the preceding sections, the results of Kg of CO₂ equivalent for the years 2024 and 2023 are:

Sum of scopes 1, 2 and 3		
Year	Kg CO ₂ e	Kg CO ₂ e/person
2023	4,553,942	457.50
2024	4,946,272	436.29

One may note that there has been an **increase** in the total emissions (including the three scopes) of **8.62%** compared with 2023 in absolute values.

In this section, we wish to show all the information on the emissions according to the number of employees. This circumstance responds to the need to adapt the analysis to the company's evolution and growth, allowing a more precise and equitable representation of the data within the context of constant changes. Moreover, it is a more rigorous way to compare results with different contexts.

Thus, on referencing the total company personnel data, one observes a **4.63%** reduction compared with 2023.

The following table provides the detail of the data on the per capita emissions by Ayesa, this case including the emissions arising from employee travel from their homes to their posts in 2023 and 2024.

05. Environmental

5.2 Combating climate change

Emissions generated (Kg CO₂e/employee)

GHG	ISO 14064	Description	2023	2024	% variation
Scope 1	Category 1	Direct emissions based on stationary combustion	3.95	4.35	
		Direct greenhouse gas emissions from mobile combustion	122.87	155.99	
		Direct leaked emissions caused by GHG release from manmade systems	1.43	0.00	
Total scope 1			128.25	160.34	25.02%
Total scope 2	Category 2	Indirect greenhouse emissions due to imported energy	43.02	29.46	-31.50%
Total Scope 1 and 2			171.27	189.81	10.82%
Scope 3	Category 3	Indirect greenhouse emissions caused by business travel	278.89	232.49	
		Indirect greenhouse emissions caused by commuting	835.81	898.45	
		Indirect greenhouse emissions from consumption of materials	6.76	10.42	
		Indirect greenhouse emissions from disposal of solid waste	0.06	0.02	
	Category 4	Indirect greenhouse emissions from use of assets leased by the organisation: Stationary combustion	0.13	0.03	
		Indirect greenhouse emissions from use of assets leased by the organisation: Leaked emissions caused by GHG release from manmade systems	0.39	3.53	
Total scope 3			1,122.04	1,144.94	2.04%
Total emissions generated of Kg CO₂e/employee			1,293.31	1,334.74	3.20%

On including travel to the workplace, one may see that, in 2024, the total emissions per employee have **increased** by **3.20%** compared with 2023, going from 1,293.31 kg CO₂e/employee to 1,334.74 kg CO₂e/employee.

This increase is mainly caused by an increase in scopes 1 and 3, while scope 2 has undergone a significant reduction which contributes to the increase in total scope not being as high as might have been expected.

05. Environmental

5.3. Sustainable use of resources and circularity

In line with our commitment to sustainability and the circular economy, we have integrated the recommendations of our Good Practices Guide in our Code of Conduct, based on the 9R Rule. This approach aims to optimise production of goods and services, considering more efficient energy sources and processes to minimise environmental impacts.

We promote a circular economy model that prioritises waste reuse to generate new resources, reducing consumption of materials and waste generation, while reusing and recycling.

In 2024, we reinforced that strategy by donation of more than 700 units of technological equipment which was no longer in use, such as computers and screens. Although the equipment no longer fulfils the operating requisites of our organisation, it is still in a good state and may be used by third parties, thus extending its useful life and reducing the environmental impact. Moreover, a mobile telephone reuse campaign has been promoted among the employees.


5.3.1 Responsible, efficient use of resources

At Ayesa, we are aware of the importance of managing the resources we use in our daily activity efficiently. Optimising materials consumption not only contributes to reducing our environmental impact, but also strengthens our commitment to sustainability and circular economy. Due to this, we have implemented strategies to minimise materials use, to promote their reuse and to boost digitization of our processes.

One of the main objectives is to reduce waste generation and maximise efficiency in use of resources by including recycled materials and implementing technologies that allow us to decrease dependence on physical supplies.

At our offices, in addition to energy consumption linked to computer equipment, paper is one of the main resources used. In that sense, we continue to advance in digital transformation, consolidating PaperLess tools and promoting digitization of documentation, both among our providers (Providers' Portal) as well as with employees (use of Captio faor expenses). We have also strengthened our toner consumption reduction policies by centralising digital certificates and electronic signatures. Implementation of this platform has allowed document printing to be minimised, thus contributing to a lower consumption of printed supplies and reducing associated waste.

The following is the detail of paper and toner consumption data in 2023 and 2024:

Resource consumption (Kg) 	2023	2024
Paper	24,694	20,266
Toner	366	122

The figures show a **17.93% reduction** in paper consumption and an even more significant **drop of 66.63%** in toner consumption. These results show the positive impact of our digitization and efficient document management measure, which bring us nearer to more sustainable operation.

05. Environmental

5.3. Sustainable use of resources and circularity

5.3.2 Responsible water use (GRI 303-2, GRI 303-3, GRI 303-4)

At Ayesa, we are committed to efficient, sustainable use of water, a fundamental resource for our employees' wellbeing and environmental balance.

Our water consumption is used solely for sanitary purposes, without impact on protected habitats. Although its environmental effect is limited, we recognise the importance of responsible management and, due to this, we develop strategies that optimise its consumption and that reinforce our sustainability culture.

As part of our commitment, we have a **Good Practices Guide**, which establishes directives to promote water saving and efficiency, among these: Using water rationally, avoiding its waste and ensuring taps are closed after use. Detecting and immediately reporting any anomaly in the supply, such as leaks or drips, so they may be promptly repaired.

Consumption in the centres is accounted for by direct measurement and records of the bills from the public supply networks:

Water consumption (m ³)	
2023	2024
12,579	17,955

This increase amounts to 42.74% in absolute terms, although when referenced to consumption per employee, the increase is of 25.33%. The increase is mainly due to three key factors:

- The growth of the organisation, with a greater number of employees and facilities in operation.
- Improved consumption control and monitoring, which has allowed more precise accounting.
- Including bottled water in some records, which has extended the measurement base compared with previous years.

5.3.3 Waste management

Correct management of waste generated by our activity is a fundamental pillar of the commitment Ayesa has to sustainability and the circular economy. Our approach concentrates on reduction, reuse and recycling materials, ensuring adequate disposal of waste and minimising the environmental aspect linked to our operations.

In that context, we work actively to optimise waste separation and processing, facilitating its recycling through specific infrastructures and promoting good practices among our employees. We also seek to provide potentially disposable resources a second life by reusing them or assigning them to social uses.

To guarantee adequate waste management, Ayesa has implemented diverse initiatives:

- Selective collection points for all our offices for adequate disposal of waste such as batteries, ink cartridges and electronic appliances.
- Encouraging sustainable alternatives, promoting use of reusable mugs, glasses and bottles, thus reducing generation of single use plastic.
- Collaboration with authorised managers to assure adequate waste management, complying with the regulations in force in environmental matters.

The waste generated on our premises is managed through specialised operators, according to their type:

- Hazardous waste, such as batteries and obsolete electronic devices are sent to certified treatment plants.
- Electrical and Electronic Equipment (EEE) are recycled or, when feasible, assigned to reuse programmes for social purposes.
- Municipal waste, such as paper and packaging, is separated into specific bins for subsequent recycling.

05. Environmental

5.3. Sustainable use of resources and circularity

Moreover, we have compiled a series of guidelines for correct waste management and separation in our **Good Practices Guide**, which reinforces our team's commitment to sustainability.

The following are the waste managed figures for 2023 and 2024:

Quantities of waste (kg) 		
	2023	2024
Paper	19,231	20,904
Electric and electronic waste (EEW)	3,704	11,262
Batteries	145	126
Toner	316	130
Bulbs	48	169
Packaging	3,039	1,958
Total	26,484	34,549

The 30.45% increase in the total amount of waste managed is mainly due to improvement in control and measurement of these aspects, as well as the growth of the organisation and new companies joining the group.

In particular, one may emphasise the significant increase in EEW management (204.07%) and bulbs (250.60%), which shows increased commitment to correct disposal of this waste and implementation of responsible technology renewal policies as, during 2024, major work was carried out to optimise the facilities.

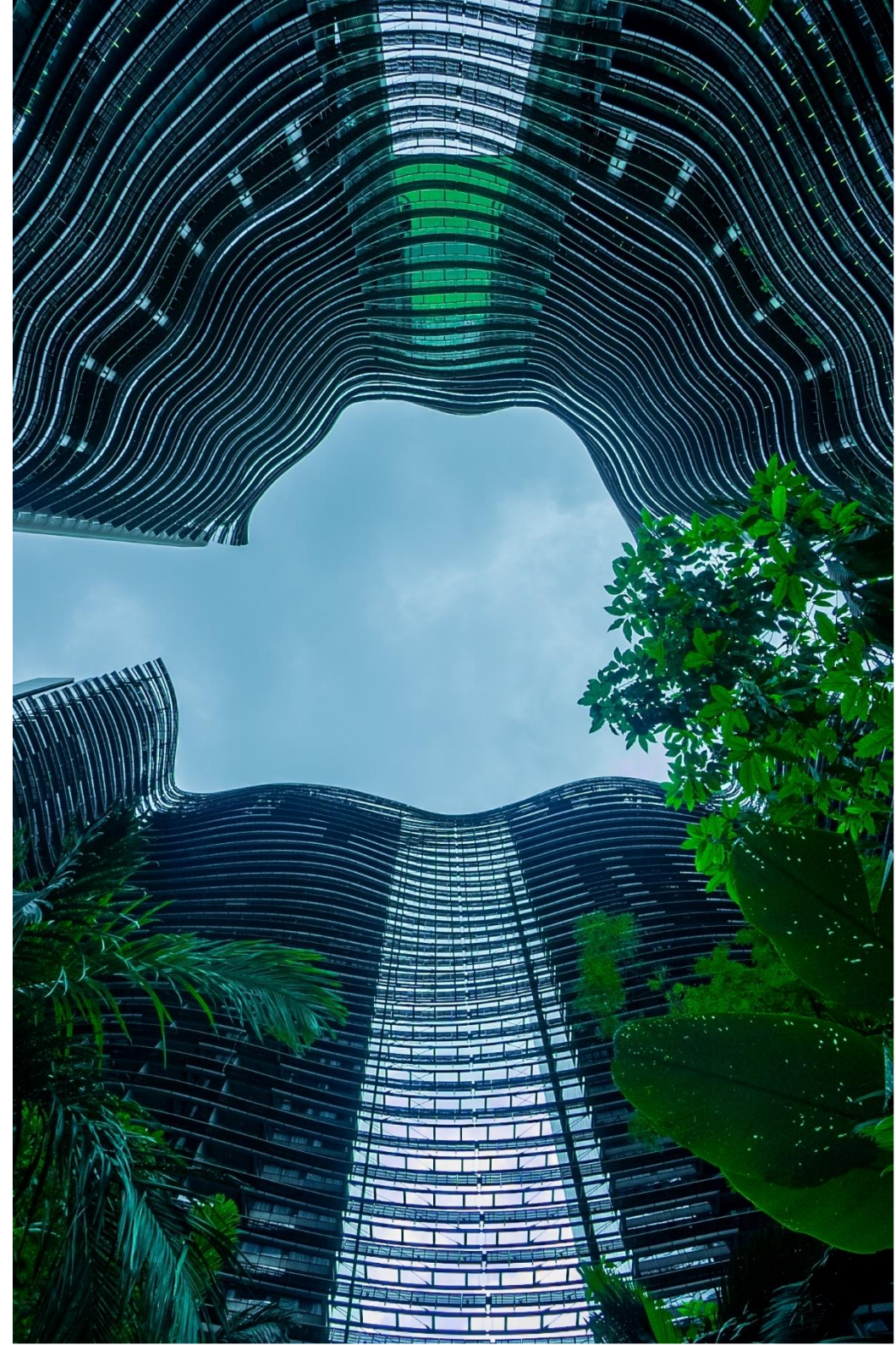
On the other hand, reduction of toner consumption (-58.88%) and of batteries (-13.44%) shows the positive impact of digitization initiatives and use of more sustainable solutions.

These initiatives allow us to continue to reduce the environmental impact of our activity and to advance in our commitment to the circular economy and sustainability..

05. Environmental

5.4 Biodiversity protection

Ayesa does not perform its activities in spaces or territories with a high ecological value or subject to any protection figure at regional, national or European level. In that sense, Ayesa has its head offices on urban sites that are not subject to any Biodiversity related special protection, and we do not generate an impact on biodiversity that may be considered significant.





06. Social

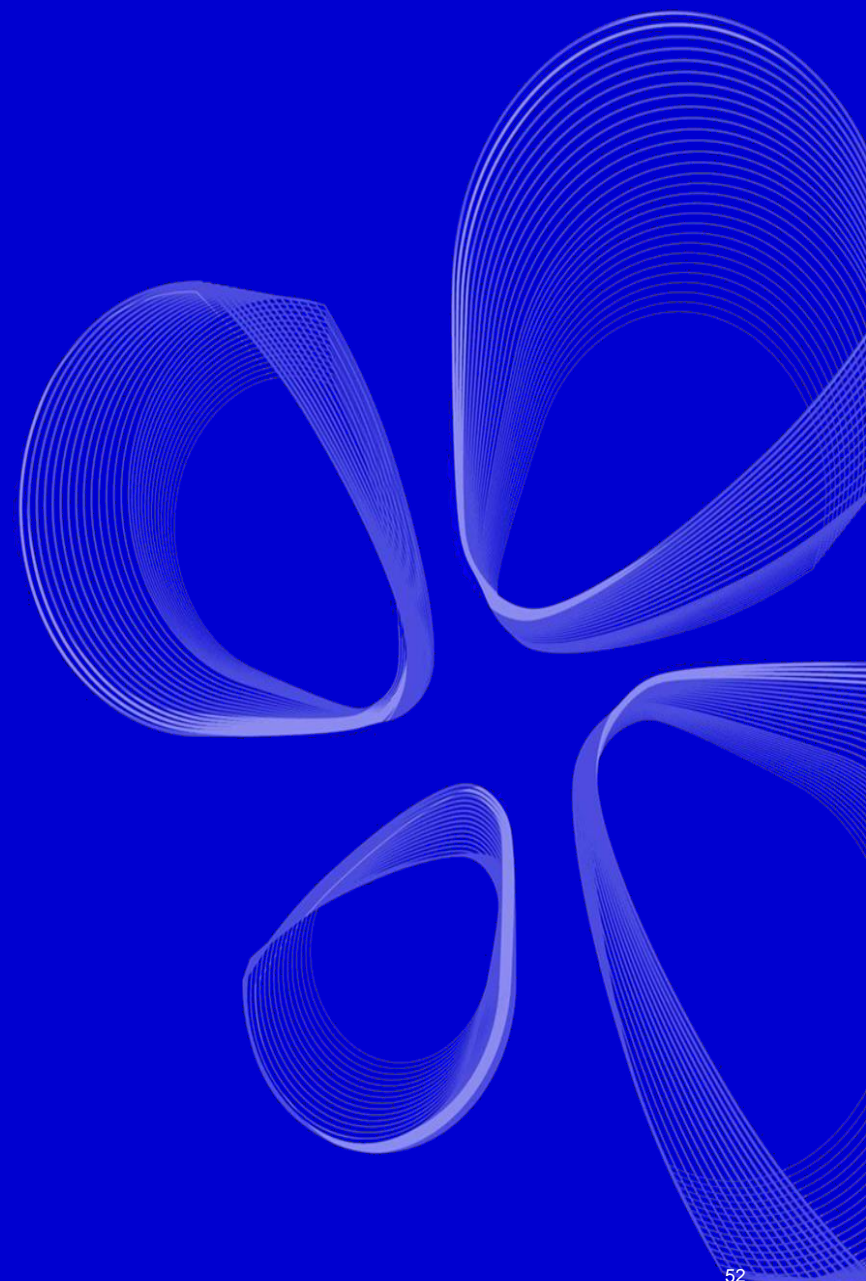
06. Social

6.1 People First Culture

6.1.1 Team distribution

At Ayesa, we consider people to be the greatest asset for our business, so we place our employees at the centre of our decisions. Due to this, we encourage our professionals' growth and provide stable quality employment, knowing that our Company's growth is in keeping with the people forming it. We also guarantee safe, healthy working environments where equal opportunities, conciliation, diversity, multiculturalism and inclusion are increasingly more consolidated within our Organisation.

In that context, the Company is positioned as a global entity, with presence in more than 23 countries, where our staff is distributed to carry out performance of the different lines of business that comprise our activity.

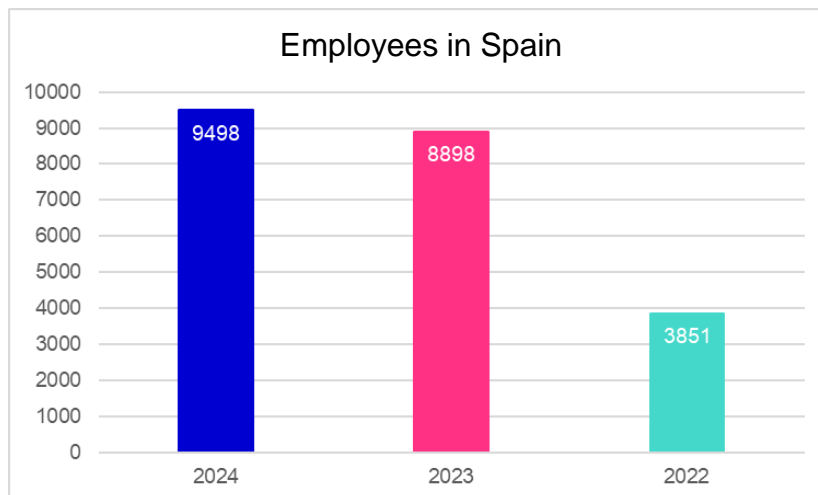
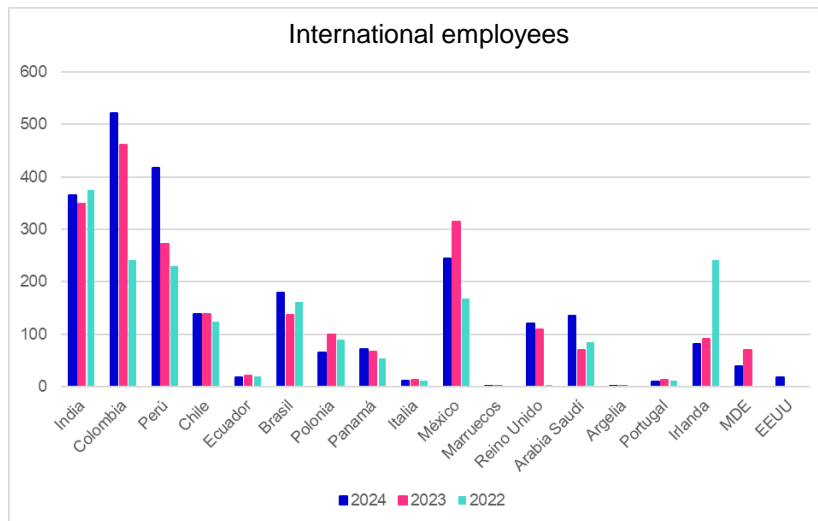


06. Social

6.1 People First Culture

6.1.1 Team distribution

Within this framework, during the reporting period, our staff structure was as follows:



*ASDA and Emerya not included. Both add 639 employees.

6.1.2 Diversity, equality and inclusion

Equal treatment and opportunities are values embedded in our corporate culture, which are a key priority in the Organisation's Strategic Plan. In that sense, we consider it a fundamental principle in our labour relations and in human resources management in Spain.

We materialise this value in the different equality plans the Company has for each one of its companies, in which measures are established and objectives defined to guarantee equal treatment and opportunities in the following areas:

- **Access to the company:** based on transparent selection processes and objectives, related exclusively to valuation of the skills and capacities required for the post.
- **Hiring:** by maintaining equal treatment and opportunities when hiring and increasing the number of hirings from under-represented groups to the extent possible.
- **Promotion:** based on promotions and rises within an objective, non-discriminatory framework.
- **Remuneration:** through maintenance of fair, equitable remuneration, associated exclusively with functions and responsibilities in labour performance.
- **Training:** by training actions that encourage maintenance of a culture based on equal treatment and opportunities.
- **Parenting rights:** by ensuring parenting rights, providing information on these, making them accessible to the whole staff, independent of sex, marital status, seniority at the company or type of contract.

06. Social

6.1 People First Culture

- **Communication and sensitivity:** based on diffusion of a corporate culture that is committed to equality, making all the personnel aware of the need to work together on equal matters.
- **Gender violence:** by diffusion, application and improvement of the legally established rights of women who are victims of gender violence.
- **Sexual and gender-based harassment:** ensuring that all workers enjoy a harassment-free workplace.

We also have a Protocol for Prevention and Treatment of Workplace, Sexual and Gender-based Harassment at each of our companies. This protocol establishes the framework for action in possible cases in such matters and constitutes a key tool to prevent, detect and resolve such.

From this perspective, at Ayesa we undertake to encourage a work environment in which all persons are treated with respect and dignity, not tolerating any kind of discrimination, sexual harassment and/or bodily or denigrating attacks, these being considered unacceptable both in the workplace as well as outside it. In that sense, breach of that principle may give rise to application of disciplinary measures within our Organisation, including fair dismissal. Notwithstanding this, as in the previous periods, we have had no reports of such at Ayesa, so it has not been necessary to apply measures in that regard.

Salary gap

At Ayesa, we monitor salary gap data to identify the most relevant factors that give rise to difference in calculating remunerations by sex. In that context, we shall continue our effort to decrease such gaps by means of the aforementioned equality measures.

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Currency used
Average remuneration of male employees	39,010.63	26,681.31	18,299.70	EURO
Average remuneration of female employees	35,555.79	24,518.55	17,106.69	EURO
Salary gap 2024	9%	8%	7%	

The salary gap has decreased by 1 percentage point during the year reported, in comparison with 2023, in the professional category of graduates. Notwithstanding this, we know that we must continue to work on reducing such differences and, due to that, we shall continue to advance to achieve a greater salary equity at all levels of the company.

In 2024, we have not recorded any case of discrimination of any kind, so it has not been necessary to carry out any corrective action.

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6.1 People First Culture

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Social integration and accessibility

On the other hand, labour inclusion of all groups is one of our priorities and, in that sense, we favour equal opportunities, comprehensive development and improved living standards for people with any kind of disability and that of their relatives. We also facilitate workplace performance for those with any kind of mobility difficulties, by eliminating any physical barrier that may hinder their work.

	2024	2023	2022
Number of employees with disabilities	153	139	54
% of employees with disabilities out of the total staff	1.28%	1.24%	0.53%

6.1.3 Talent development

Learning is a vital tool both for personal as well as professional growth of all the members of the Organisation. Through it, we facilitate adaptation to changes arising from the market demands and new corporate strategies. Due to this, at Ayesa we ensure that professionals acquire the necessary competence and skills to successfully meet the demands of their post and to favour professional development and growth within the organisation.

This commitment to training and development for all the professionals vertebrates our training model and is embodied in our training policy. The model is based on the following three pillars:

- **Strategic:** Necessary strategic training. Such training is defined by the professionals' functions and responsibilities. In that sense, each of the people have necessary training actions identified to grow in performance of their role.
- **Certification:** Training actions arising from a specific need required by the project or client.
- **Inspiring:** Voluntary training, led by the professional themselves. Ayesa provides all people different learning platforms in order for the professionals themselves to trace extended itineraries for their role.

06. Social

6.1 People First Culture

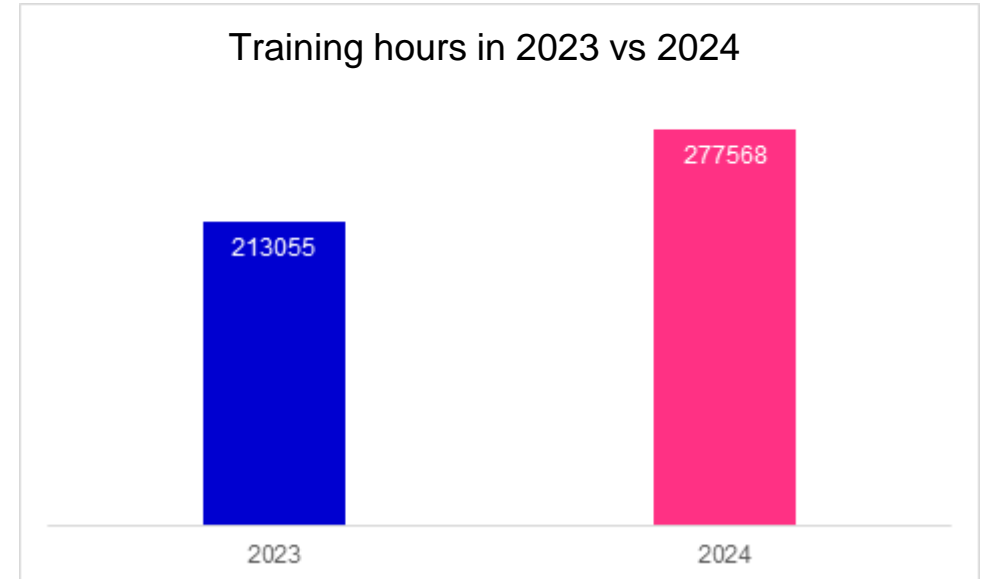
In order to manage training efficiently, Ayesa periodically identifies the training needs in each one of the areas to subsequently prepare a training plan according to the demands of the business. In that sense, in order to identify these training needs, we use different sources or mechanisms, which include:

Annual need detection process.

- Feedback meeting on the performance evaluation process.
- Monitoring meetings of the work teams with their managers.
- Evaluation of fulfilment of the training objectives from the previous year and establishment of the objectives for the year that is beginning.
- Strategic Plan.
- Update plan due to obsolescence of training.

Among the preceding points, emphasis is placed on the performance evaluation process, under the programme called “Develop yourself”. In this programme, a detailed evaluation of the performance of each member of the team is carried out, based on the feedback provided by those who maintain a direct labour relationship with the party evaluated. Thus, each evaluator provides a perspective on how the professional has performed in the corporate skills. Thus, we may identify individual development needs.

Based on all these sources of information, through which we detect the training needs, we create training plans for groups and individuals. These plans differentiate directed (training, that of a strategic nature and those linked to certifications) and voluntary ones (free enrolment programmes linked to the pillar of inspiration).



The total Investment made by the Group in training in 2024 amounts to € 1,324,181.35, specific to all Ayesa employees, over a total of 277,568.32 working hours.

In that regard, during 2024, we increased the number of training hours by 30% (from 213,055 to 277,568) compared with the previous year, establishing a number of training hours for employees of 186,472, 38,467 and 42,117 for the professional categories of graduates, diploma holders and technicians / auxiliaries, respectively. That focus on training our staff amounted to an increase of 73.4% (from € 763,606 to € 1,324,181) in our investment, as well as direct costs, while increasing the number of students by 78% and increasing the total hours taught by 30%.

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6.1 People First Culture

Development Plans

Professional development constitutes a strategic pillar for Ayesa. In that sense, we know that it is increasingly more necessary to have highly qualified, motivated teams who are references to the values of the Organisation. Due to that, in addition to said training plans, we have developed different development plans aimed at different groups (junior, managers, feminine talent, reference leaders, etc.) so as to increase the company's capacity to attract and create loyalty.

The company development plan map is as follows:

Youth Talent programmes

- Junior University: bid for the intake of young professionals (field of IT) who mainly join through grant programmes, who grow, evolve and, if their performance is adequate, become part of the projects.
- Graduate Worldwide: aimed at young engineering graduates who want to have a career with international projection.

Programme to boost Feminine Talent (Empower):

Aimed at boosting, providing visibility and empowerment of feminine talent.



06. Social

6.1 People First Culture

Development Plans

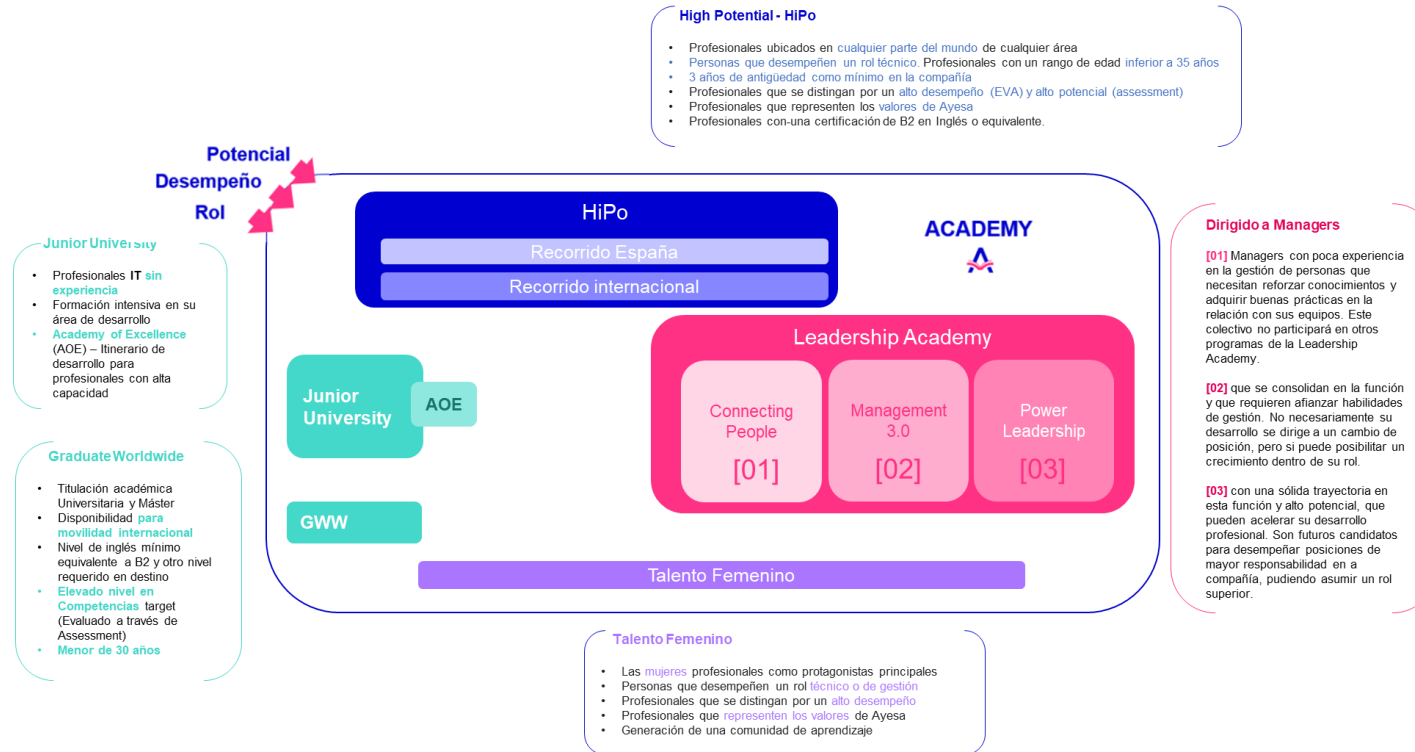
Leadership Academy Programmes:

Various programmes are structured for the different leader profiles

- **Connecting People:** aimed at managers with scarce experience of people management who need to reinforce knowledge and acquire good practices in relation to their teams.
- **Management 3.0:** for managers who are consolidated in the post and who need to obtain management skills that enable growth within their role.
- **PowerLeadership:** for managers with a solid trajectory in that function and high potential, who may accelerate their professional development. They are change drivers in the environment.

Programme for High Potential professionals

Process of identification, evaluation and development of professionals with potential who participate in a skills and knowledge development plan that allows them to accelerate their personal growth.



6.1 People First Culture

6.1.4 Remuneration and social benefit

Our remuneration management is based on permanently listening to the market, which is embodied in our Remuneration and Compensation Policy. We structure this policy according to market trends and evolution through three lines of analysis. Firstly, we carry out salary benchmarking of salaries and other compensation benefits in all the areas of activity by the Group. Secondly, we study each case when somebody voluntarily leaves the company and the underlying reasons and, lastly, we examine all the hiring offers, including those accepted and those rejected. Thus, we are able to continuously check whether our remuneration policy is in line with the market and whether it is sufficiently well valued to be able to attract the best talent available.

In that regard, we offer competitive remunerations, adapted according to the functions and responsibilities of each post. In that sense, the total average remuneration within the organisation is 29,939.66 euros, in comparison to 29,719.51 euros the previous year, showing an increase of approximately 0.74%.

On the other hand, at Ayesa we also distinguish between having a salary policy based on principles that benefit our professionals, in which we offer the employees a wide variety of plans to improve their living standards and those of their families, with the following key factors:

- **Employee tax benefits** managed through a flexible remuneration system, which provides the possibility of subscribing health policies, nursery tickets, transport and restaurant vouchers. This model allows part of the gross annual fixed monetary remuneration to be assigned to acquiring such services. Thus, savings capacity is increased, as the amount assigned to these products is exempt from tax payment.

- **Family Plan** to aid work and social insertion for relatives with disabilities. Its purpose is to help the company staff and their direct relatives with recognised disability to obtain a sufficient degree of personal autonomy.
- **Payment of 100% of salary** from the fourth day in the event of sick leave, as long as the leave exceeds 30 days.
- **100 euros in school materials provided** to employees with children between 3 and 6 years old who receive less than 20,000 euros gross per annum.
- **Offers for collaborators** in diverse fields, such as tourism and banking.
- **Extraordinary gratifications** in cases of employees who have reached the annual targets and had extraordinary performance. The amount of the gratification depends on the year and fulfilment of the Company's objectives.

On the other hand, one must also emphasise that we have worked on improving compensation measures provided within the Equality Plan, for example, we pay moving expenses for change of work centre due to female employees being victims of violence, up to a maximum amount of € 500, or an increase in the value of nursery tickets, among other measures.

In that regard, we firmly believe that such programmes, in addition to improving the workplace environment, contribute to the employees' professional and personal development.

6.1 People First Culture

6.1.5 Organisation of work and conciliation

At Ayesa we value our employees' opinion and, due to this, we conduct climate surveys regularly to understand their needs and expectations. That information allows us to promote initiatives that are in line with their demands, thus contributing to continually improve their experience of work.

In that regard, at Ayesa, we have adopted and implemented a set of measures in our entrepreneurial strategy in order to facilitate and enable conciliation of our employees' personal and professional life. That set of measures responds to our collaborators' needs and goes beyond the legislation in force and collective bargaining agreements.

We classify the measures in five groups in order to support the different societies in their effort to manage conciliation as the main wellbeing strategy. That structuring is organised as follows:

- **Quality employment:** in this group we include measures associated with social benefits provided by the Company, in addition to some leisure initiatives such as, for example, the Christmas drawings competition, and efficient resource management, in which a time limit is set for meetings, until 18:00.
- **Flexible time and space,** among which there are:
 - **Time flexibility** at the beginning of the working day, between 8:00 and 9:00 a.m. The rest break is also taken flexibly, from 14:00 to 16:00.
 - **Weekly flexibility,** with the possibility of this adding up to a total of one hour during the week to bring the Friday exit forward to 14:00.

- **Remote work,** as of implementing different programmes such as “Workplace flexibility or remote work” or “Smart Job”, being able to perform part of the activity at home.
- **Family support:** in this group we include measures to help families in their daily tasks. In that sense, we implement further flexibility measures for entry to their post, which are more ample than the usual ones, during the first week of the school year, for employees with children up to the age of 12 years. We also offer a nursery service at the Company Examples dinner, the Family Plan and bag of school material.
- **Professional and personal development, including:**
 - **Training related time and space flexibility,** offering a training catalogue, both remotely, semi-attended, online or classroom, to facilitate employee training.
 - **Annual photography competition,** as an initiative to favour internal communication and the sense of belonging to Ayesa.
 - **Referral Bonus,** with which we award 1,500 euros to workers who introduce us to professionals in the IT or Engineering sector who join the staff.
- **Equal opportunities,** where measures are found to favour equal treatment and opportunities in the company, such as improved leave for employees who are victims of gender violence, neutrality commitments with temporary employment companies and preparing and publishing a guide on non-sexist language.

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6.1 People First Culture

We also have a Right to Disconnect Protocol by which we implement measures which guarantee professionals the right to rest, as well as respect for their personal privacy, encouraging our employees not to reply to electronic mails, calls, video-calls or messages outside working hours, during their daily or weekly rest periods, paid leave, holidays and sabbaticals.

One must emphasise that, in May 2024, we obtained recognition by FORBES for being one of the 100 best companies to work at in Spain.

On the other hand, management of company employees' working hours is carried out according to the terms set forth in the Workers' Statute and relevant collective bargaining agreements, which may vary according to the different companies in the group. Among these agreements, we may emphasise:

- Collective bargaining agreement of the engineering firms and technical studies sector.
- State collective bargaining agreement of consultancy and market and public opinion firms.



6.1.6 Health, safety and workplace wellbeing

At Ayesa, we recognise the major responsibility we have toward our workers' health, this being one of our main priorities. In that sense, we have a Joint Prevention Service that provides support to all the companies in the Group, which is formed by 5 graduate technicians in labour risk prevention.

We also embody this commitment through our Health and Safety in the Workplace Management System, implemented within the framework of ISO 45001 for the companies Atech Advanced Solutions, Ayesa Ingeniería y Arquitectura, ACT, and ATECH BPO in their different scopes of application, establishing the objective of extending this certification to the rest of companies in the coming years.

Within the framework of this certification, and in that of our Integrated Management Policy, we carry out an exhaustive analysis of risks and opportunities related to health and safety at the company. Based on that detailed analysis, we identify the necessary actions to drive continual improvement in that field, providing safe and healthy work conditions in order to prevent damage and work-related deterioration of health.



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6.1 People First Culture

On the other hand, one must emphasise that we have Health and Safety committees for the companies Atech Advanced Solutions and Ayesa Ingeniería y Arquitectura, which represent and focus on employee participation and consultation for development, application and evaluation of the workplace health and safety system, as well as in information communication processes. Moreover, the companies certified under standard ISO 45001 by the Health and Safety Management System have formed a Management System Committee in which they hold quarterly meetings to deal with points related to Health and Safety within the setting of that certification.

In the rest of our companies, that do not have a Health and Safety Committee, and which are not certified to Standard ISO 45001, we implement awareness plans for the staff to inform them of their consultation and participation rights.

Frequency of meetings in 2024	Meetings held in 2024
Quarterly	32

Moreover, in order to take a step beyond the wellbeing of our employees, we have implemented an initiative called Wellbeing 360, which is designed to promote physical, emotional wellbeing among employees in the workplace. Based on that programme, we offer a wide variety of activities, resources and services which deal with different aspects of wellbeing, such as physical exercise, healthy food, stress management and personal and professional development. Among these activities we may emphasise:

- **Benefit Platform**, from which we centralise diverse benefits and wellbeing programmes for employees, such as health insurance, physical and mental wellbeing programmes, discounts, among others.
- **Quarterly organisation of leisure activities** which include museum visits, cultural and social events, thus encouraging interaction and establishment of bonds among the members of the team.
- **Planning quarterly “full attention” sessions**, to teach stress management techniques to improve emotion management by our team members.
- **Organisation of sports events**, such as padel tournaments, company races, Pilates sessions, informative sessions on ergonomics, among others.

As a result of our management efforts in employee health and safety, we are able to assure safe, healthy working conditions. However, in line with our commitment to continual improvement, we wish to continue to work to reduce our staff’s health and safety risks even more.

Sex	Men	Women
Number of labour accidents with sick leave	25	9
Number of days lost due to accidents with sick leave	1,131	489
Number of real hours worked by the employees	11,846,821	6,113,840
Frequency index	2	1
Severity index	0	0

06. Social

6.2 Our social contribution

Ayesa Foundation

Ayesa articulates its management and contributions to social action and territorial development through the Ayesa Foundation, the mission of which is to favour progress in company through innovation and professional development. Ayesa Foundation promotes education, technology, innovation and support for vulnerable groups to generate positive social impact, promoting talent, digitization and research, aiming at inclusion and equal opportunities.

In 2024, Ayesa Foundation reinforced its **commitment to education, innovation and social inclusion**, promoting key initiatives in diverse areas. In education, we have managed to reach more than 1,000 boys and girls, promoting scientific and technological vocations through programmes such as STEM Academy, STEM Inclusive and STEM Girl.

Within our **technology** activity, we have reached 260 member entities of our Onthewave programme, which may benefit from a multitude of services and technological support in their daily operations. We have also equipped 9 computer laboratories at 9 social entities throughout Spain, by donating 80 sets of computer equipment and 12 switches, and developing custom technological solutions for many of them, thus contributing to their digitisation.

In **innovation**, we have executed 8 R&D projects, applying technology in fields such as precision rehabilitation, artificial intelligence in agriculture and optimisation of processes in key sectors.

In **social inclusion**, we shall continue to support labour integration of persons with disabilities, and to that end, we have held the 9th edition of the Emprendis Prizes, financing 10 labour integration projects for persons with disabilities, and granting the Career Prize to Juan Carlos Unzué for his work in making ALS visible.

We have also promoted **solidarity initiatives** such as the donation platform for those affected by the DANA floods, sponsorship of "A Pulmón" to combat lung cancer, and technology donation to the Sedaví School. The following is the list of achievements by the Ayesa Foundation in 2024, which are proof of our commitment to a more **inclusive, digital and innovative future**.



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6.2 Our social contribution

The Foundation focuses its activity in four fields of action: education, technology, innovation and social inclusion.

In the **field of Education**, we encourage technological vocations among boys, girls and youths through talks, workshops, diffusion and prizes for those with the best grades, and we promote training and talent development, facilitating access to educational opportunities, promoting employability.

With these activities, we see to bring science and technology to boys, girls and adolescents with a responsible, useful, practical approach. By this, the Foundation aims to achieve the following:

- **To increase interest in technology among such people during their education** and thus allow them to decide on a scientific or technological profession when the time comes.
- **To wake vocations** mainly among girls, as well as transmit the great work and achievements obtained by women scientists throughout history, who may serve as successful references for them. We seek to increase the number of girls who decide on STEM professions and thus reduce the gender gap in certain sectors.
- **Allow families to enjoy technology together**, overcoming generation barriers and possible digital gaps, learning together and being aware of how technology used responsibly affects progress and society's path.



06. Social

6.2 Our social contribution

- **Bringing technology and such activities to the rural setting**, a much more limited area for access to such resources, services and activities. Our aim is for boys and girls in rural areas to be able to access technology the same as those who live in urban areas.
- **To achieve real inclusion by people with disabilities in activities in daily life, ordinary environments in general and in actions of a technological nature** in particular.



In order to fulfil these objectives, during 2024, the Foundation has implemented out a total of **37 workshops with diverse themes**, bringing science and technology to students, families and vulnerable groups. It also participated in the **Science Fair**, reinforcing its commitment to diffusion and encouragement of STEM vocations.

In 2024, 1,038 boys and girls, 52 teachers, 19 schools and 3 collaborating entities participated in the Ayesa Foundation STEM programmes.

STEM DAY

Aimed at students in the last stages of education, these workshops present projects in which both Ayesa Foundation as well as Ayesa have participated, showing the professional profiles involved, their roles and training. The objective is to help the students to specifically view how the different professions are materialised and orient them in the **choice of their future career**.

In 2024, 12 schools, 24 teachers and 293 pupils participated, with a total of 12 workshops given.

STEM ACADEMY

Through STEM Academy, we bring technology and science to students through workshops on **robotics, basic programming, applied sciences and innovative technologies**. The activities include deployment of sensors in greenhouses for precision agriculture, virtual and augmented reality, creation of technological prototypes and programming and robotics.

In 2024, 7 schools, 28 teachers and 410 pupils participated, with a total of 16 workshops given.

STEM GIRL

We organised this initiative for the **International Women and Girls in Science Day**, 17th February, to inspire girls to discover female references in the different areas of science, to awake their vocation for science and reduce the gender gap in educational and professional fields.

In 2024, 59 boys and girls between 10 and 14 years old participated in the workshop, organised in collaboration with the Mediterranean Three Cultures Foundation.

06. Social

6.2 Our social contribution

STEM FAMILY	<p>STEM Family is an initiative that promotes joint learning by children and adults through STEM activities designed for families. Interactive experiments, robotics challenges, basic programming workshops and exploring emergent technologies such as augmented and virtual reality are used to encourage scientific and technological curiosity in a participational environment.</p>	<p>In 2024, 56 children from 5 to 9 years old participated, along with 56 relatives, among employees and relatives of Ayesa employees. 4 workshops were given.</p>
SPACE STEM	<p>Within the framework of the Worldwide Space Week, we conduct STEM workshops which approach science from a different perspective, exploring its application to settings in space. Through interactive activities, the participants discover how technology and innovation play a key role in exploring the universe.</p>	<p>In 2024, 104 children between 7 and 9 years old participated in a total of 2 workshops.</p>
STEM RURAL	<p>STEM Rural brings technology to the rural setting, showing its application in key sectors such as agriculture. Through practical workshops, the participants learn about automating irrigation using low cost sensors and water pumps, an essential tool in precision agriculture.</p>	<p>In 2024, 90 children collaborated with the company AlmaNatura, a leader in reactivation of the rural environment in our country.</p>
STEM INCLUSIVE	<p>STEM Inclusive promotes participation by people with disabilities in technological and scientific activities, encouraging their inclusion in daily life and technological environments. The accessible workshops include robotics, adapted programming, interactive scientific experimentation and inclusive technologies, designed to respond to their needs.</p>	<p>In 2024, 26 people with different degrees of intellectual disability participated in a workshop given in collaboration with the ONCE Foundation.</p>

In 2024, we have taken science and technology beyond classrooms, breaking barriers, inspiring minds and building a more inclusive future for all.

06. Social

6.2 Our social contribution



Within the field of Technology, we help social entities in their transformation through digitization and process automation, innovating in service provision to increase their quality and scope through custom solutions that respond to their needs. Thus, the Ayesa Foundation has reaffirmed its commitment to lead transforming initiatives to boost digital inclusion and generate a positive impact on society.

Among the key actions in this field there are **digital and organisational consultancy** for third sector entities, support to **obtain financial resources** for investments in technology, accompanying them in drafting projects, developing custom technological solutions, as well as donating equipment to create ITC classrooms. We also adhere to programmes that provide specialised advice and training in this field.

Through these actions, we aim to **reduce inequality, strengthen the social fabric and facilitate universal access to technology**, reaffirming our commitment to a fairer, more inclusive, sustainable society.

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6.2 Our social contribution

One of the programmes implemented in 2024, consisted of creation of computer laboratories in Third Sector entities through donations of second hand equipment. The donation is performed by a calling by Ayesa Foundation Classrooms, a programme designed to fit out complete computing classrooms and to make them available to social entities. Their objective is to facilitate access to digital tools and contribute to reduction of the digital gap in vulnerable communities. This initiative is aimed at organisations that work with groups at risk of social exclusion, or which lack access to technology, providing them resources to improve education and digital development by their users. During 2024, a total of 9 classrooms were equipped, distributed over different regions of the country. As part of this initiative, 80 sets of computer equipment and 8 switches were donated, which has allowed significant improvement of the technological capacities in these classrooms.

Another programme developed in 2024 was Onthewave, the purpose of which is to aid and accompany third sector entities in their path toward digital transformation. Through that initiative, the Ayesa Foundation provides comprehensive support that not only includes training and advice in technology, but also accompaniment in searching for resources to invest in digital tools and key technology. This focus allows organisations to overcome economic barriers and ensure their sustainability in an increasingly more digitized world. With **more than 250 entities throughout Spain**, the OntheWave programme promotes digital transformation in the third sector, providing tools, training and support for organisations to overcome barriers, innovate and extend their social impact in an increasingly more digital world.

Ayesa Foundation offers **free digital consultancies** to third sector entities who seek to invest in technology or deal with digital needs. This service involves deep analysis of their activity, communication flows and internal processes, identifying their activity, communication flows and internal processes, identifying their priorities and legal requisites. Moreover, it is complemented by a **resource attraction service** in which the foundation identifies opportunities, drafts proposals and manages presentation of public subventions to facilitate investment in technology, all at no cost to the beneficiary entities. This work seeks to **mobilise funds for investment in technology and to advance in digitisation of entities**, in addition to helping them to **finance their activity**, contributing to reduce the financial uncertainty and instability they face in general terms.

In 2024, Ayesa Foundation **carried out 42 free digital consultancies**, boosting digitization of entities in the third sector and helping them to access resources to invest in technology and strengthen their financial sustainability. It also promoted the search for resources through different regional, national and international financing facilities. Among these, there are programmes such as the Biodiversity Foundation Green Infrastructures, Agenda 2030, Social Projects by Fundación La Caixa and Erasmus+, among others, thus facilitating access to funds for digitization and sustainability of entities in the third sector.

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6.2 Our social contribution



During 2024, 56 digitization projects were organised for social entities. These are innovative, custom solutions we use to bring digitization to the social entities, improving their impact, efficiency and sustainability in a world which is increasingly more connected. Within the scope of conventional technology, mobile applications, management systems and other digital solutions for common use have been developed. In the field of **advanced technology**, innovative tools have been applied, such as **artificial vision and artificial intelligence**, focussed on improving the impact and efficiency of the entities in their work with the end users. The most usual developments in 2024 have been:

- **Mobile applications** for communication between entities and families.
- **Monitoring applications** for Supported Employment programmes.
- **Management systems** adapted to different groups.
- **Corporate webs** to strengthen the digital presence of entities.
- **Remote training platforms**, facilitating access to education and online training.

The Ayesa Foundation extrapolates the knowledge acquired over the years of experience on research and innovation to bring technology to the third sector. To that end, in 2024, we have begun to apply advanced technologies and to organise informative and training workshops on artificial intelligence, allowing the social entities to understand their usefulness and to perceive them as an accessible tool that may be applied to their work, beyond the industrial scope. One of the most innovative developments has been pressure rehabilitation, a software based on artificial vision designed to **optimise and expedite rehabilitation treatment for people with acquired brain damage**. This solution represents a significant advance in use of the technology to improve the living standards of the end users.

Ayesa Foundation continues to advance with the Digital Kit, in which we are accredited as a technological agent to implement digital solutions in small and medium sized companies. Thanks to that commitment, we have developed **more than 70 technological solutions**, facilitating digital transformation of the entities and helping them to improve competitiveness in an increasingly more digitized environment.

06. Social

6.2 Our social contribution

Within the field of Innovation, we drive advanced research and knowledge generation to resolve global challenges, contributing to progress in company. Our task concentrates on developing advanced solutions that optimise processes, improve accessibility and boost strategic decision making. To that end, we carry out our research task along four main lines:

- Data analysis
- Artificial vision
- Decision support systems
- Process optimisation

In 2024, we executed eight **innovation projects at regional, national and international level**, with a priority focus on artificial intelligence application to the agro-food sector. These projects are carried out in consortium, collaborating with universities, research centres and spearhead companies, driving avant garde technological solutions and strengthening the link between research and application to the sector. In these, solutions have been developed based on data analysis, artificial vision, predictive models and process optimisation, applying advanced technology to improve accessibility, decision making and operating efficiency in key sectors.

AGRI 4.0	Support for ecological family farm production in Paraguay through a network of intelligent devices based on the Internet of Things (IoT).
AGRI 5.0	Reactivating organic family farm economy in Paraguay through a network of intelligent devices based on the IoT.
AQUACOL	Production of fresh, healthy food for vulnerable families using aquaponic systems for own-consumption, and small sales in the Cauca region of Colombia.
RESIFIELD	Development of an advanced system to support decision making and issue recommendations in the field of agriculture, to dose biostimulants, fertilisers and micro-alga based soil correctors. The approach to this is by data collection in real time, of different figures, through traditional and other sensors, designed and developed within the framework of the project.
ALGAVID	Design of an innovative programme to manage fertilisation and irrigation control based on micro-algae, as a tool to solve environmental and nutritional problems, and biostimulants to grow vines.
HORSEDATA	Design of an innovative integrated control program to monitor horses, to optimise breeding processes and transformation of extensive husbandry operations.
OLIVAR	Development of a low cost automated system to detect and identify pests in olive growes, based on software that detects, presence, movement and even provides a headcount, and that takes the climatic variables of the environment into account.
ONDEHESA	Development of an innovative solution for early prevention and detection of the presence of drying out, based on IoT devices, automatic learning techniques and use of information technologies.

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6.2 Our social contribution

In 2024, the Ayesa Foundation has participated in various sectorial **events and programmes**, contributing to **diffusion and communication** of the projects we work on. We were present at such key events as **Expo Agritech, Vimar and SICAB**, as well as on specialised programmes like **EnRed, Espacio Innovation 7TV Andalucía and Agroesfera RTVE**, strengthening our visibility and commitment to innovation and technological development.



Finally, **within the scope of social inclusion**, we support people and communities in a situation of risk by prizes and initiatives for inclusion, promoting opportunities that improve their quality of infrastructure and encourage equal opportunities.



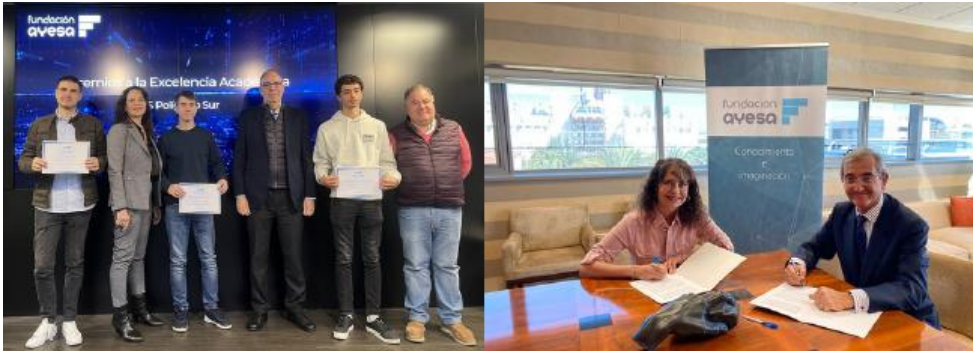
The Ayesa Foundation has entered into a series of collaboration agreements and direct grants aimed at providing a response to diverse issues.

Though these initiatives, we seek to generate a positive impact in key sectors, facilitating access to technology, training and resources to boost education for all, innovation in social entities, among other aspects. Ayesa Foundation has made diverse donations and collaborations in order to encourage social and labour integration of persons with disability. We support Apascode, an organisation which cares for deaf-blind people, and Proyecto Hombre, which works to rehabilitate people with addictions.

We have also granted five scholarships to university students with disabilities, so they may continue their studies, and we have sponsored an adapted table tennis school, promoting inclusion through sport. Moreover, through the Academic Excellence Prizes, we recognise the best performance in academic year 2023-2024 in the technological Training Cycles at the Polígono Sur High School, a reference centre in these disciplines. Our aim in this initiative is to incentivise effort, talent and training in the technological field.

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6.2 Our social contribution



In 2024, the Ayesa Foundation collaborated in the 'Students' programme organised by the Brotherhood of Students and University Cáritas at Seville University. The programme offers a total **95 grants to degree and master students who have financial difficulties**. It is the thirteenth edition of this grant programme, which it is possible to carry out thanks to the generosity and social commitment by the Brotherhood, the SARUS through través University Cáritas, Fundación Persán, Fundación La Caixa, Fundación Caja de Ingenieros and Fundación Ayesa.

We also encourage labour integration of persons with disability to improve their living standards through the Emprendis prizes, promoting digital transformation at entities and collaborating with diverse associations.

The aim of the Emprendis prizes lies in **labour integration of persons with disabilities**. This is an award assigned **50,000 euros to finance ten projects** which have the priority of providing employment for persons with disabilities as a fundamental tool for their social inclusion.

The 9th Edition of these awards was held in 2024, recognising the work by ten **outstanding entities due to their commitment to inclusion**: Apadis Bahía de Algeciras, Apoyo-Dravet, Aprona, Apropadis 2.0, Autismo Córdoba, Autismo Huelva, Asociación Cívite, Fundación Gil Gayarre, Fundación Purísima Concepción and Special Olympics Madrid

In 2024, it also delivered the 8th Edition of the Award for Personal Career in Social Integration. This award is a recognition for people whose life or career has been dedicated to others, contributing significantly to the social good. The awardee was Mr Juan Carlos Unzué, a former footballer, whose fight against amyotrophic lateral sclerosis (ALS) has made him a reference in creating visibility and support for those who suffer that disease.

A donation platform was set up to help those affected by the DANA flooding in the Region of Valencia, aimed at supporting the damaged areas. With that initiative, we provide direct aid to those who need it, promoting reconstruction and wellbeing of the communities affected. We also helped Sedaví school to recover its computer classrooms after these had been lost due to the DANA flooding. By providing various switches, we contributed to the pupils being able to continue to learn in an adequate digital setting.

Lastly, in 2024, we participated in the fight against lung cancer by sponsoring activities organised by the Spanish Association for Lung Cancer Sufferers (AEACaP). The aim of this initiative was to raise awareness of the disease and encourage mountain sports among oncological patients, thus promoting their physical and emotional wellbeing.



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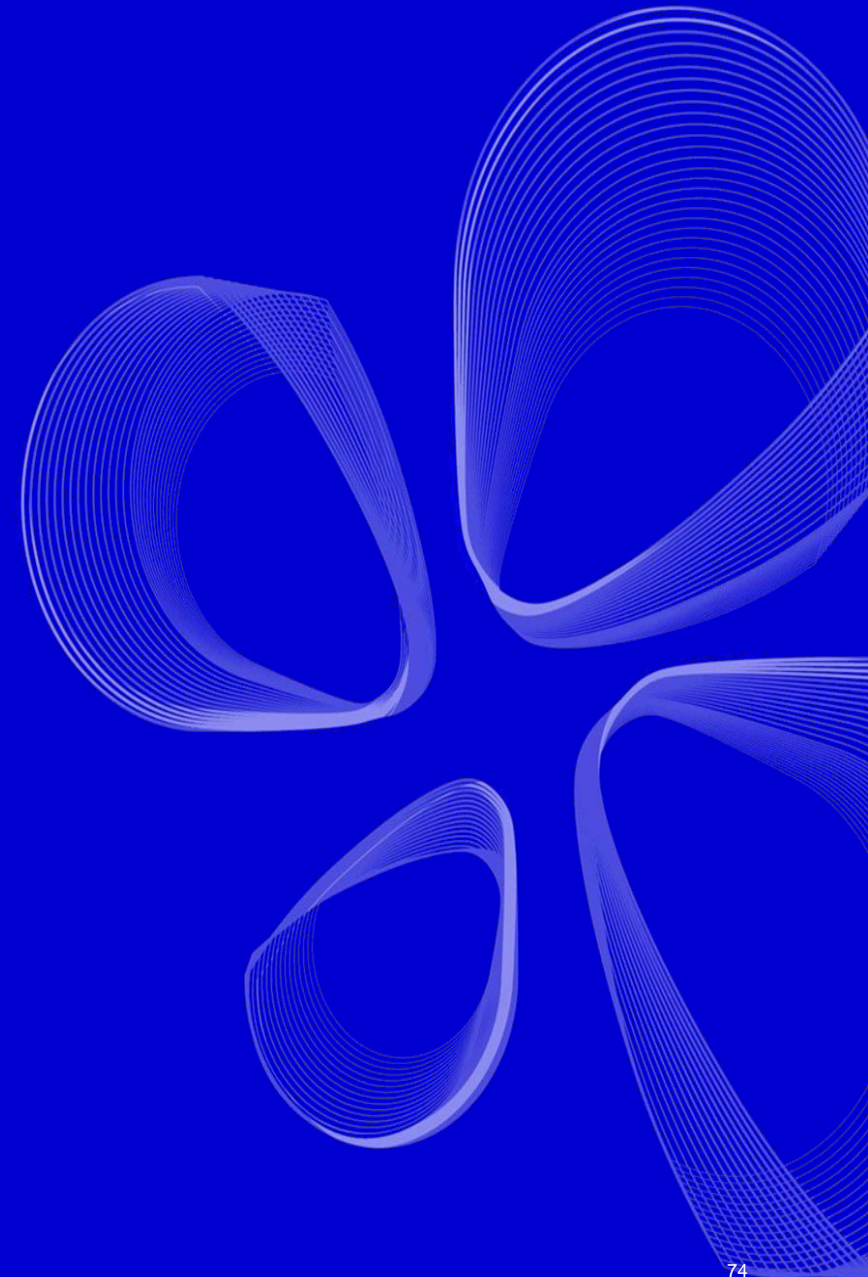
7.1 Governance of the regulatory framework

At Ayesa, we consider it essential to carry out our activities from commitment to the highest aesthetic standards, as well as transparency and integrity. Thus, we seek to achieve the business objectives maintaining efficient management and assuring quality in all our operations.

The governance structure, committed to achieving these objectives, is comprised of a Board of Directors of the Parent Company of Ayesa, a functional body in charge of establishing the general strategies and policies of the Ayesa group. It also includes the respective Governing Bodies of the Companies in the Ayesa corporate group.

At Ayesa, we recognise that bad practices involve significant risks, that may cause loss of reputation, clients and investors, as well as administrative penalties. Thus, we make an effort to implement control systems that guarantee compliance with the regulations and act as an internal framework for action. That internal framework for action, which forms the Regulatory Compliance Model, is articulated based on diverse mechanisms, among which we may emphasise:

- Code of Ethics.
- Regulations of the Regulatory Compliance Body.
- Regulatory Compliance System Manual.
- General Anti-corruption Policy.
- General Criminal Compliance Policy.
- Policy for Governance and Management of Information Technologies.
- General Infringement Notification Policy.



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7.1 Governance of the regulatory framework

Moreover, at Ayesa we have corporate regulations and internal procedures, accessible for all our employees, which establish the legal framework for compliance with the set of legal matters and obligations related to the activities by the Organisation.

On the other hand, Ayesa has a Regulatory Compliance Body that ensures correct functioning and compliance of the Criminal Compliance System. Due to its supervisory function, it performs periodic review of the effectiveness and compliance with policies and procedures by evaluating the controls linked to each of these, in order to verify their effectiveness or, if appropriate, establish the necessary plan of action to mitigate the risk associated with deficient control. Moreover, we may also emphasise the following responsibilities undertaken by that governing body:

- To promote diffusion of the Code of Ethics among all the staff and collaborators of the corporate Group.
- To establish a communication system to report possible risks and breaches of the Code of Ethics.
- To prepare annual compliance reports on the Code of Ethics.
- To review and propose the applicable updates and amendments.

7.1.1 Code of Ethics

At Ayesa, we have a Code of Ethics approved by the Board of Directors, that constitutes the main management framework. The code establish the fundamental principles and rules of conduct to guide performance of activities by the teams and managers forming the Group.

The Code of Ethics is a formal, transparent document in which we implement our commitment to conduct business responsibly, following a sustainable corporate management model that strives to achieve success in present day and intergenerational society. To achieve these aims, the regulations are based on three basic considerations:

- Codes of ethics require a commitment by the Corporate Governance of the group and the Administrators and Management of each one of the companies in the group, because these establish the cultural model and corporate policies.
- Ethical culture requires a certain behaviour in the field of human resources: adequate labour conditions, avoiding and punishing abuse of authority, an ethical attitude to select, hire and promote staff, adopting measures to favour conciliation of personal, family and professional life, etc.
- The need to have a formal, transparent, clear document to establish the company's values and ethical rules its staff and collaborators are expected to follow.

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7.1 Governance of the regulatory framework

In that regard, the Ayesa’s Code of Ethics applies to all the members of the organisation and the following general ethical principles of behaviour are established:

Integrity and honesty	Valuing service	Client orientation	Team work	Innovation, flexibility, and adaptation to change	Proactivity	Valuing human resources	Quality of the services	Commitment to society
<p>Performing our function with honesty, dignity, solidarity, coherence and respect.</p> <p>Guaranteeing the physical and moral integrity of our professionals and collaborators</p>	<p>Permanent attitude of collaboration, showing empathy, sensitivity and understanding, and thus facilitating problem solving.</p>	<p>Offering our clients high quality products and services and confidence that they stand out from competitors as well as accompanying them in the process to fulfil their objectives.</p>	<p>Respecting the diverse points of view, both of the people we train at Ayesa, as well as our collaborators. We also participate in achieving the group’s objectives.</p>	<p>Boosting creativity among all our professionals in order not only to innovate in our produces, services and patents, but also te improve our daily processes and those of our clients.</p>	<p>Creating value and being able to have initiatives to foresee problems and thus achieve long-term results.</p>	<p>To contribute to personal and professional growth of our employees as they are our main asset.</p>	<p>The quality of our services and client satisfaction are crucial to be able to develop the rest of our values.</p>	<p>To prioritise both care for the environment and natural resources as well as development of our socio-economic environment, generating wealth and contributing to wellbeing in society.</p>

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7.1 Governance of the regulatory framework

In that regard, the Code of Ethics of Ayesa is applicable to all members of the organisation and establishes the following general ethical principles of behaviour:

Moreover, the Code of Ethics Code of Ethics defines rules for ethical professional conduct that provide an overview of the Company's commitment to act with integrity and the highest credit in all its commercial practices. Moreover, it establishes the mechanisms for implementation, communication and monitoring the Code itself, as a system to control compliance, as well as for permanent improvement and extension.

On the other hand, Ayesa has a Whistleblower Channel available to all our employees and all interested parties as a mechanism to notify, know, investigate, process and resolve infringements. In that sense, through that channel, which is available on our web page, one may safely and confidentially notify all kinds of irregularities and queries regarding an action involving breach of the principles recorded in our Code of Ethics and/or in our internal regulations. Operation of this Channel is regulated in the General Infringement Notification Policy.

In that sense, receipt and management of notifications received through that channel shall be the remit of the Compliance Body. At Ayesa, we prove our commitment not to take any kind of reprisals against those who act in good faith to notify the company of a supposed irregularity or infringement.

Two notifications were received through the Whistleblower Channel during the period reported, concerning possible conflicts of interest, in which, after investigation, the conclusion was reached that no such conflict and thus infringement existed.

7.1.2. Compliance policies and regulations

In addition to the Code of Ethics, we have a series of related policies that, along with the internal regulations and procedures, form the Company's regulatory framework. Among these policies, we emphasise those related to prevention of corruption, criminal compliance and notification of infringements, among others.

General Anti-corruption Policy

The objective of this policy is to prevent corruption or any sign of this within our organisation. Due to this, we establish a series of requisites in it regarding corporate conduct that define guidelines for action when situations arise which may involve such potential cases.

The policy is implemented as a means to guarantee free and fair competition, as well as transparency, commitment and the legality of commercial and professional relations, with the following objective:

- To develop and reaffirm the basic values and principles of Ayesa.
- To describe conducts that may be liable to cause corrupt, thus prohibited, conduct.
- To protect the company and our employees, directors and management from situations that may be considered corrupt.

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7.1 Governance of the regulatory framework

By implementing the General Anti-corruption Policy, Ayesa assures adequate monitoring and control of our staff. This reinforces our commitment to zero tolerance of corruption, while promoting adoption of good practices and ethical principles in performing our activities. Our aim is to prevent any conduct that is against the law.

This policy establishes a series of behaviours that are considered prohibited by the company:

- For any member of the company to obtain a contract improperly.
- Offering gifts or other benefits to civil servants or public entities, that may act in favour of the group.
- Obtaining preferential treatment from employees or the public administration.
- Having any kind of influence on an authority or public officer, taking advantage of personal relations.
- Obtaining assets regarding which there is suspicion or belief that they are the proceeds of crime.
- Participating in sectorial conversations aimed at achieving illegal agreements, that endanger the free market and free competition.

In that regard, suspicion of any conduct that is contrary to this policy must be reported to the Compliance Body, which will investigate the facts reported in an absolutely confidential, impartial manner.

Moreover, any member of the staff who infringes this policy will face significant consequences, that may include dismissal, the possibility of facing criminal charges or the liability to compensate damages and losses.

General Criminal Compliance Policy:

This policy establishes a framework for definition, review and achievement of the criminal compliance objectives, according to which processes are established to identify, analyse and evaluate the criminal risks we are exposed to as a company.

Likewise, that policy contributes to promote an ethical culture within our company, of respect for the law based on zero tolerance for conducts that infringe the internal and external regulations, especially those of a criminal nature, encouraging the self-control process and making decisions that focus on the regulatory risks among the executives, directors, employees and partners in the business, in order to minimise the Company's exposure to such.

General Infringement Notification Policy:

The General Infringement Notification Policy has the main objective of regulating operation of the aforementioned Whistleblower Channel, as stated above. This policy also establishes the principles and guarantees for action by Ayesa with regard to notification of infringements and, specifically, in order to protect the person notifying the infringement and the one concerned.

In that regard, this policy provides a response regarding:

- Who may notify an infringement.
- What matters should be notified.
- What must be done to notify an infringement and how Ayesa will deal with such notifications.
- What principles vertebrate the internal information system of the Whistleblower Channel, with special attention to protection measures.

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7.1 Governance of the regulatory framework

Regulations for Obligatory Compliance (ROC)

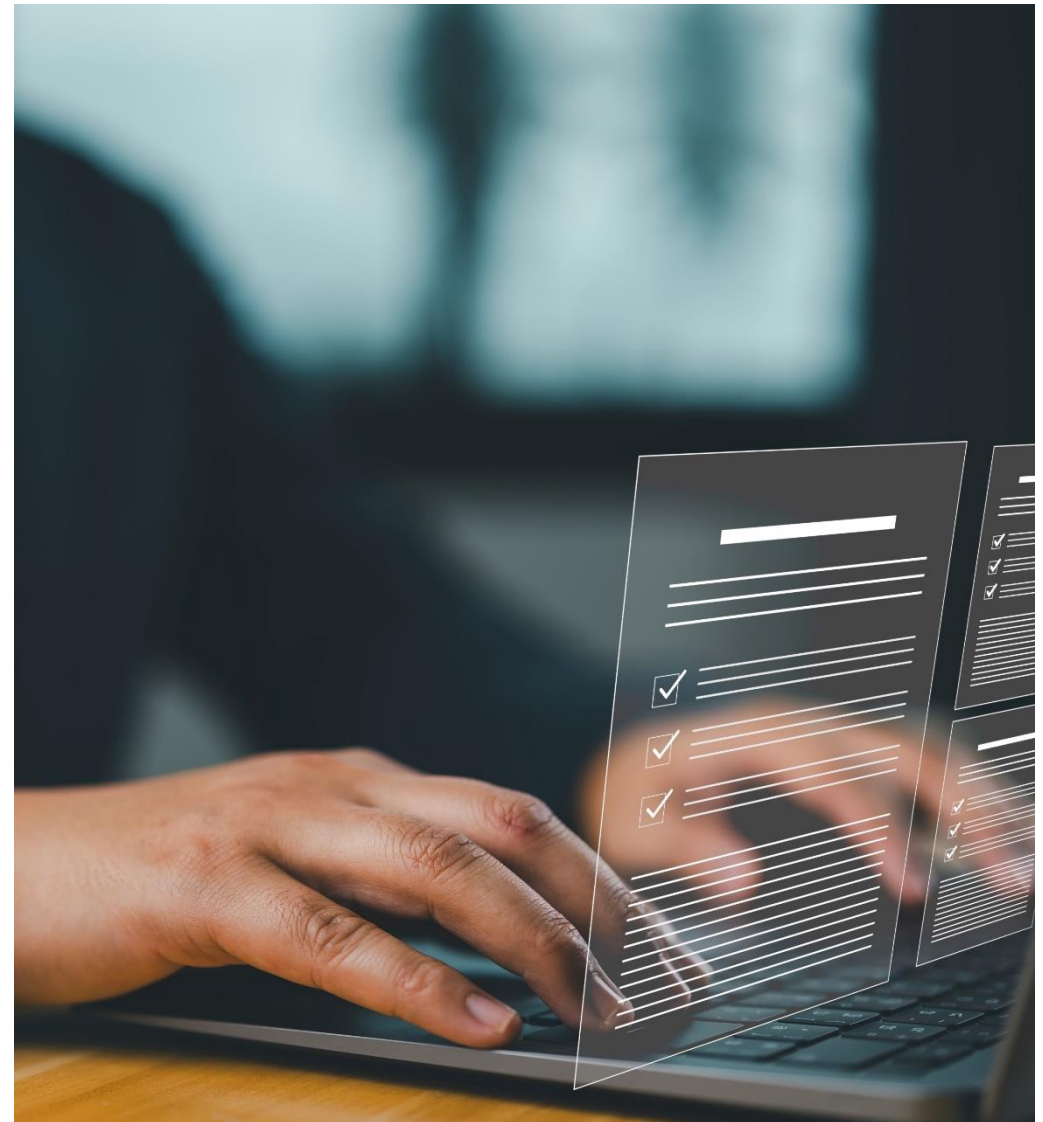
We also have a total of 24 Rules for Obligatory Compliance (ROC) aim at prevention, detection and reaction to the risks of offences being committed, or any action that is contrary to our Code of Ethics. Among these we emphasise:

- **Management of the regulatory framework (ROC 00):** Details the composition of all the Regulations for Obligatory Compliance required of each of the companies, subsidiaries and/or branches in our Group.
- **Information systems (ROC 02):** Emphasises the importance of the equipment, systems and communications networks, as well as Internet and Intranet access or monitoring computer services to ensure their correct use.

Human Resources (ROC 12): Deals with matters related to personnel management as well as recruitment, hiring, onboarding or health and safety, among others.

Corporate Social Responsibility (NOC 23): Implements a sole mechanism to channel Social Responsibility related actions to benefit third parties.

Each of the Regulations for Obligatory Compliance at Ayesa have an internal manager in charge of guaranteeing compliance with the procedures associated with the regulation. That includes diffusion, updating and amendment when necessary, as well as custody of the proof of compliance generated. Moreover, the manager takes charge of analysis and reporting the compliance indicators related to each procedure.



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7.2 Respect for Human Rights

By means of the Code of Ethics, Ayesa undertakes to establish, preserve and safeguard the integrity of all persons who form part of or collaborate with the organisation. We undertake to create and maintain a working environment where the dignity and liberty of all persons working within our organisation is maintained, using all the resources available to us to guarantee this.

The Company is also committed to combating sexual and gender-based harassment in the workplace, implementing a procedure to swiftly prevent and resolve complaints related to such issues. Some companies in the group have a “Protocol for Prevention and Treatment of Workplace Harassment”, the purpose of which is to avoid harassment in the workplace and, if this arises, to ensure it is promptly attended to and to avoid it recurring.

On the other hand, Ayesa, we strive to maintain a discrimination free workplace where all our staff and collaborators receive a fair, respectful treatment. We also consider modern slavery and forced labour to be crimes and violations of human rights. Thus, we undertake to act in an ethical manner both in our commercial operations as well as in our relations with clients and other interested parties.

Moreover, at Ayesa we follow the best practices established in the UN Global Compact, the best voluntary corporate social responsibility initiative in the world. The compact seeks to fulfil 10 principles related with human rights, labour regulations, the environment and combating corruption in companies activities and commercial strategies.

With regard to evaluation of criminal risks, we have identified certain risks related with hiring personnel and their relations with the company. Thus, Ayesa has implemented a series of measures and actions to prevent and mitigate risks related to workers’ human rights and moral integrity.

One must emphasise that our employees and interested third parties may communicate with us through the aforementioned Whistleblower Channel to notify offences related to human rights matters, and thus be able to have an effective channel for communication when there are associated irregularities.

Likewise, during the period reported, there have been no reported cases of infringement of human rights within our Organisation.

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7.3 Cybersecurity

7.3.1. Cybersecurity

In an increasingly more digitized world, cybersecurity has become a fundamental pillar for the continuity and protection of organisations. Ayesa, in its commitment to information security, has evolved significantly in its strategies and technologies to deal with the threats that arise and guarantee protection of its systems, data and users.

During 2024, we implemented a set of advanced measures that consolidate our security posture, aligning us with reference standards and regulations such as ISO 27001 and Directive NIS2. These initiatives have reinforced our detection and response capacities, toughening up our controls and ensuring the resilience of our digital infrastructure.



7.3.2. Cybersecurity measures implemented in 2024

In 2024, Ayesa implemented a strategic cybersecurity plan with specific measures that are already operative, strengthening protection of our organisation against present and future threats.

7.3.2. 1. Reinforcement of Remote Access and the Zero Trust Model

Due to the increase in remote work and distributed corporate access, Ayesa has implemented a Zero Trust Network Access (ZTNA) model using Fortinet technology. This model is already in operation and is based on:

Device-based authentication: Only authorised devices may access the corporate network, reducing the risk of unauthorised access.

Conditional dynamic access: The devices are required to comply with strict updating and security requisites before they are granted access.

Secure browsing in non-corporate environments: Implementation of deep package inspection (DPI) and content filtering to protect access from external networks.

Elimination of traditional VPNs: Migration to a segmented access system that allows more secure, granular connection to the organisation's resources.

7.3 Cybersecurity

7.3.2. 1. 2. Mobile Device Management and Advanced Protection

In order to mitigate the risks linked to use of mobile devices within the organisation, we have implemented Mobile Device Management (MDM) ex-Knox by Samsung and Mobile Threat Defense (MTD) with CrowdStrike. These solutions allow:

- Centralised device management: Automatic application of security and control policies to corporate devices.
- Real time monitoring: Identification of suspicious activities and immediate response to attempted attacks.
- Advanced protection against mobile threats: Prevention of attacks aimed at devices by proactive detection.
- Forced encryption application: Ensuring that all the data stored on mobile devices is protected.
- Context based access policies: Restrictions on access to corporate applications according to the location, security level of the device and user profile.

7.3.2. 1. 3. Security in Identity and Access Management

Credential and access protection is a key factor to reduce the surface exposed to attack. In 2024, we have implemented:

- Zero Trust Model for identity and access: Limiting privileges and continually verifying the access context.
- Reduction of the number of domain administrators: Privileges have been restricted to essential users, minimising risks.

- Golden Ticket in Kerberos: A reinforced authentication model to protect critical credentials.
- Integration with Identity Threat Detection & Response (ITDR): Implementation of tools which allow detection and mitigation of attacks aimed at corporate identities.
- Improved multi-factor authentication: Combining biometric methods and physical tokens to reinforce security in critical access.

7.3.2. 1. 4. Incident Monitoring and Response

Ayesa has taken a step forward in incident supervision and response by implementation of IBM QRadar and response automation. The improvements include:

- Advanced correlation of events with artificial intelligence: to more swiftly identify attack patterns.
- Automation of responses to attacks: immediate containment flows have been defined should incidents be detected.
- Toughening CrowdStrike XDR: advanced configuration to prevent deactivation attempts and improve the visibility of threats.
- Implementation of SOAR (Security Orchestration, Automation and Response): advanced automation of incident response processes, reducing mitigation and contention times.
- Supervision 24/7 through a Security Operations Centre (SOC): Immediate response capacity when faced with any threat detected in the corporate network.

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7.3 Cybersecurity

7.3.2. 1. 5. Infrastructure and Cyberresilience

In addition to guarantee continuity of the business and effective recovery from incidents, in 2024 we implemented:

- Reinforced immutable storage: Two new storage cabins that guarantee data integrity and availability.
- Advanced backup policy: Implementation of immutable backup copies to prevent manipulation and guarantee their availability in the event of attack.
- Systems and Security Plan: A strategic IT plan that improves the scalability and robustness of our digital infrastructure.
- Segmentation of critical networks: Application of microsegmentation policies to prevent attack propagation within Ayesa's infrastructure.
- Attack simulations and Network Teaming: Periodic evaluations to validate the efficiency of our defences and improve capacity to respond to incidents.

7.3.3. Compliance with ISO 27001 and NIS2

Ayesa continues to reinforce its alignment with the main security regulations:

- ISO 27001: All our policies and procedures follow the information security management principles required by this standard.
- NIS2 Directive: We have adapted our cybersecurity strategies to the requisites of the new European regulations, reinforcing critical infrastructure structures and assuring operating continuity.
- Compliance with additional regulatory frameworks: Evaluation and adaptation to data protection and cybersecurity protection regulations such as the National Security Framework (ENS) and the General Data Protection Regulations (GDPR).

Ayesa took a qualitative leap forward in cybersecurity in 2024 by implementing advanced solutions in monitoring, identity management, mobile device and remote access security. These measures are fully operational and show us to be an organisation with a robust security strategy, in line with the best international practices and reference regulations.

With that proactive approach, we continue to advance in protecting our infrastructure, improving digital resilience and guaranteeing the continuity of our operations in an increasingly more challenging environment. Reinforcing our measures allows us not only to respond to present threats, but also to remain ahead of future risks, consolidating Ayesa as a reference in corporate cybersecurity.

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7.4 Data protection

During 2024, the Data Protection Office at Ayesa (hereinafter “DPO”) has dealt with major challenges and reinforced the data protection and privacy measures within the company. The efforts made in this field are fundamental to maintain confidence among our stakeholders and clients, as well as to guarantee fulfilment of the General Data Protection Regulations (GDPR) and other relevant privacy regulations.

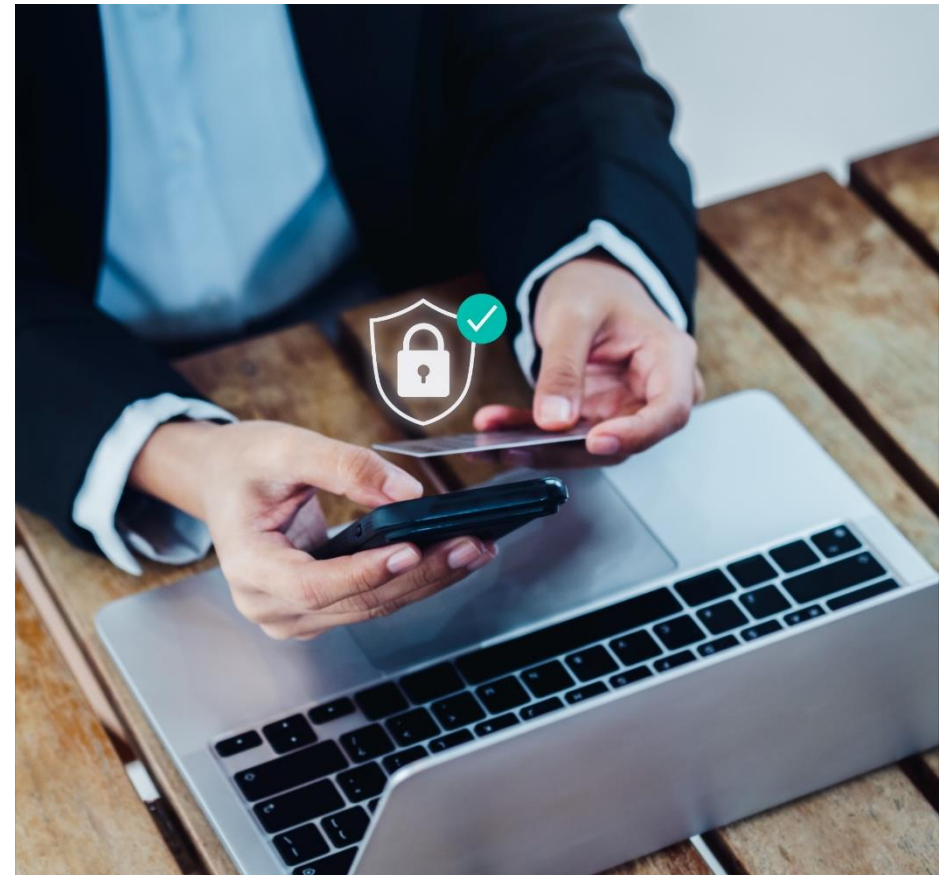
The most outstanding actions carried out during the year include:

- 1. Participation in client audits and ISO 27001 audit.** Participation in key client audits took place, such as that carried out by ENDESA through Deloitte for the Admiral and Back Office projects. The DPO also actively collaborated in the ISO 27001 certification audit, ensuring compliance with the information security standards.
- 2. Plan of action for privacy and security of the Grid Pilot platform, Phase1.** Grid Pilot is a service in SaaS mode fully developed by Ayesa to manage electric vehicle recharging points. In this first phase, which exclusively covers the recharging service, a plan of action has been designed with the necessary measures and documentation to guarantee an adequate level of privacy and security in the service.
- 3. Management of the Black Basta security breach.** The DPO provided advice on management of this security breach from the offset, guiding the actions to be taken according to the internal procedures and regulations in force. It also prepared a detailed report for the Spanish Data Protection Agency (AEPD) after the incident was resolved. In this process, the Data Protection Officer liaised with the clients, parties affected, Security Forces and Corps, and the Controlling Authorities. During the security breach, advice was obtained from prestigious international firms such as Bird & Bird and CMS, as well as expert consultancy by PWC to prepare the final report.
- 4. Attending to the demand by the AEPD to Ayesa Ingeniería y Arquitectura as data processor for ADIF.** Due to the security breach, there was a leak of personal data from projects in which ADIF is a client, specifically management of forced expropriation proceedings. The AEPD requested detailed information on the incident and the plan of action adopted before and after the breach. Advice was obtained from PWC to respond to the demand.
- 5. Attending to the demand by the AEPD to Fundación Ayesa as data controller.** Likewise, personal data was leaked from projects in which Fundación Ayesa acts as the data controller. The DPO provided advice to the Foundation Management to respond to the demand by the AEPD, obtaining support from PWC.

07. Governance

7.4 Data protection

- 6. Attending to the demand by the AEPD to ALIA Gestión Integral de Servicios (hereinafter “ALIA”), representing the Ayesa Group.** The majority of the data leaked in the security breach in April were from internal services, all managed by the corporate service company ALIA, mainly affecting employees of the Ayesa Group, and to a lesser extent the candidates, clients and providers. The response to this demand, like the previous ones, obtained advice by PWC. To date, no further demands have been received from the AEPD, nor from any other Controlling Bodies.
- 7. Privacy integration between the companies Ayesa and Ibermática.** Integration of the privacy procedures between both companies has been completed. The documentation submitted for the Information Security and Privacy Management System audit (SGSPI) ISO 27001 and ISO 27701 corresponding to 2025 already shows a unified framework of controls and documents.
- 8. Participation in the legal audit to acquire CORE.** The DPO intervened in the legal audit process related to acquisition of the company CORE, checking compliance with the data protection regulations.
- 9. Unification of Data Protection training courses for companies in the Ayesa Group.** The data protection training courses have been unified for all the companies in the Ayesa Group. These courses are available for all employees and are compulsory for companies that frequently participate in projects with personal data processing.
- 10. Collaboration with the Data Protection Officer at Emergya and Proxya (ASDA).** Within the framework to integrate both companies in the Ayesa Group, joint work has been carried out to gather documentation and proof to guarantee compliance with the data protection regulations. The integration process shall continue during 2025.



7.5 Extension of sustainability to our providers

7.5.1 Responsible management of the supply chain

Responsible management of the chain of value is a fundamental commitment for our Group, embodied in its daily actions and decisions. This involves careful selection of providers for them to share the values and ethical standards of the Group, ensuring that all the parties involved in the chain of supply operate in an ethical manner, ensuring that all the parties involved in the supply chain operate in an ethical, responsible, sustainable manner.

In that sense, all providers who wish to collaborate with the Company must undergo an approval process. The procedure is regulated by the Provider Homologation, Evaluation and Registration Procedure. Its aim is to establish the documentary requisites the provider must fulfil and define the corporate operations each provider is allowed according to the state and currency of their homologation. Moreover, this procedure defines the responsibilities of each participant involved in the process.

In fulfilment of that aim, we request the providers to fill in and, if appropriate, provide documentary proof for, a homologation form comprised of 4 sections: administrative, compliance, data protection and information security, applicable according to the provider type. It is also necessary for them to accept the General Contracting Conditions that establish the rights and obligations of the Parties. Overall, the following sections are emphasised:

- Identifying data and certificates.
- Compliance with the applicable standards and regulations in administrative, technical, labour, social security, labour risk prevention, taxes, civil and mercantile areas, combating corruption and any other regulations related to the contract established.
- Acceptance and commitment to the ethical principles and those of action established in the Code of Ethics of Ayesa.
- Compliance with the applicable environmental regulations at European, national, regional and local levels, as well as adhering to the security and environmental policy and regulations. Carbon footprint related ISO certification may be required.
- Having an Insurance Policy to cover Civil Liability and Labour Accidents.
- Complying with the data protection regulations and having a robust security system to guarantee full compliance with the homologation and in line with the directive to use the aforementioned tool at the Company.

7.5 Extension of sustainability to our providers

The majority of our active providers manage the information and documentation required themselves through the SAP Ariba platform, both for initial homologation, as well as to remain homologated with the Company. The main features of the tool are as follows:

- Control of processes for homologation, registration and evaluation of providers according to type.
- Document self-management by the providers through the Ariba Network portal interface.
- Multi-language tool based on segmented digital forms with approval workflows.
- Documentation manager with active control of document expiry and sending advance notification to the provider.

We now have a major historic register of local and international providers in SAP. However, this includes both sporadic providers as well as usual, active ones, according to the supply or service provided to the Company. These include Specialised Services, General Services, Supplies, Lessors, Services by Freelancers / Self-employed workers, among others. There are 2,680 (1,488 in Spain) providers who are active, 2,532 of whom exceeded a procurement/service threshold of € 5,000 per annum, or the equivalent in local currency, in 2024.

One must point out that at least 1,715 providers registered in SAP Ariba that year, complying with the full homologation procedure and in line with the directive to be used in the aforementioned with the Company.

On the other hand, migration commenced of the providers to the company Ayesa Ibermática S.A.U. to the SAP Ariba platform subscribed by the Company, managing the relevant invitations to these providers could proceed with the information and documentation requirements they must fulfil through that tool.

7.5.2 Supervision systems and their results

We emphasise that, through SAP Ariba and the Company's Provider homologation, evaluation and registration procedure, exhaustive, rigorous control of provider homologation and evaluation is carried out.

Moreover, on one hand the homologated providers undergo periodic evaluation to ensure compliance with the procedure pursuant to the established criteria; on the other hand, the products and/or services received are analysed for a specific period to assure the expectations to the entire satisfaction of the Company.

In that regard, during 2024, the Company has carried out 10 thousand evaluations of products and/or services from providers.

Thus, we may guarantee that are providers not only comply with the homologation standards, but also that they maintain the required quality and performance levels over time, thus contributing positively to the added value to the supply and service chain, favouring the Company's positioning and growth on the local and international market.

07. Governance

7.6 Tax transparency

At Ayesa, we inspired a new fiscal approach in compliance with our ethical principles and good corporate governance.

Within the elements inspiring the fiscal approach, we find commitment to company at large and excellence. At the company, we work to maximise financial profitability, without reducing our commitment to compliance with tax obligations to any extent, and we understand that financial profitability arises from the social contribution we make by paying taxes.

The procedures implemented by Ayesa in tax matters ensure:

- Rigorous compliance with its tax obligations in term and manner.
- Cautious respect and application of the tax regulations.
- Operation abroad through subsidiaries and/or permanent establishments to the extent that these are required by a structure and the regulations establish such.
- Use of tax conventions to the extent that the companies have a genuine right to apply these and they are real business operations.

These procedures are applicable to all companies within the Group, both national as well as international, and they are applicable to correct fulfilment of the tax obligations and correctly dealing with tax implications.



07. Governance

7.7 Criminal risk management

Ayesa manages the risks of breaching regulatory compliance through two main tools:

- **The Regulatory Compliance Model** in which we include the Regulations for Obligatory Compliance and the Internal Procedures aimed at prevention, detection and reaction to the risks of offences being committed or any action contrary to its Code of Ethics, policies, procedures and internal regulations.
- **The Criminal Risk Map**, which we have developed in order to identify, evaluate, control and monitor risks that may potentially affect the Company. In this map we include non-compliances and illicit acts according to the activities carried out by the different business areas of the Organisation.

To prepare the criminal risk management map, we have developed an inventory of the risks the company is exposed to, including their influence on our Group according to the nature of the operations carried out, the sector where performed, the specific circumstances of that activity and the context in which the activity is carried out.

The criminal risk evaluation methodology is based on the best practices and present principal standards in the sector, including ISO 19601 on Criminal Compliance Management Systems, among others.

This map is updated periodically and every time there are changes in the regulations or activity by the Company.

Moreover, we implement both preventive as well as corrective controls and measures. Among these, we emphasise supervision of compliance and functioning of the Regulatory Compliance Model by the Compliance Body, notification and training in compliance matters, creation of communication channels to report doubts, queries or irregularities, and establishment of a disciplinary system to deal with non-compliances.

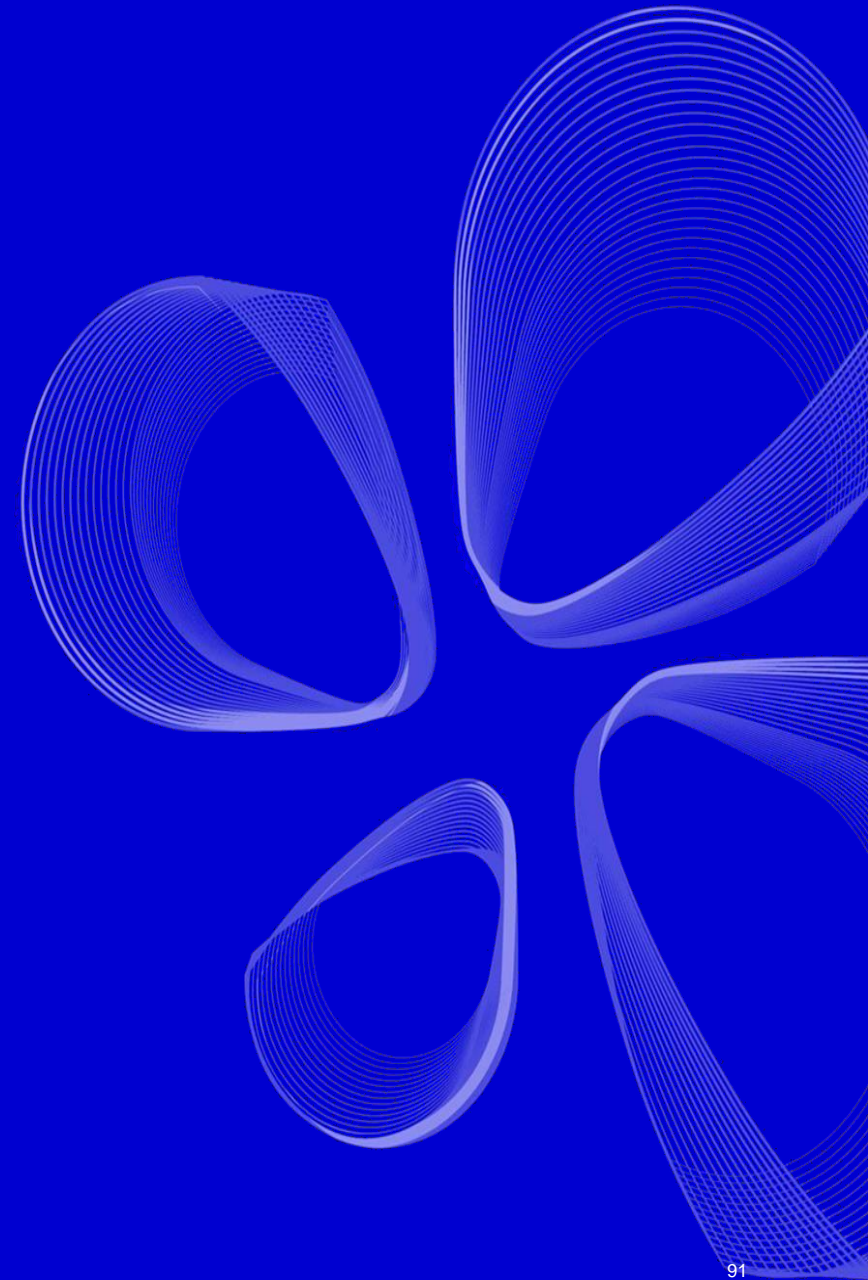
One must emphasise the effort made to gradually extend the regulatory compliance system to the companies acquired that did not have a criminal risk prevention system. This integration is carried out by gradual deployment of policies and controls, adapting this to the characteristics and risks of the new company.

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08. Sustainable Development Goals

08. SDG

Ayesa has a commitment based on compliance and promotion of Sustainable Development Goals and with Agenda 2030. In that sense, we establish plans of action and define objectives to manage the material affairs of the Company, thus contributing to achieving the different Sustainable Development Goals (SDG) of the United Nations in the environmental, social and governance fields.



08. Sustainable Development Goals

8.1 Our contribution to SDG through material matters of environmental management.

At Ayesa, we work on improving energy efficiency and implementation of renewable energy solutions in our projects, as well as consumption of energy from renewable sources.

We thus encourage and collaborate in achieving various specific goals in SDG 7, such as:

- **Goal 7.2.** From now to 2030, to considerably increase the proportion of renewable energy through the set of energy sources.
- **Goal 7.3.** From now to 2030, to double the world rate of improved energy efficiency.

In that regard, in line with our commitment to contribute to these goals, during 2024 we reduced our electricity consumption by 7.62%.



Likewise, at Ayesa we commit to continuing to innovation in this field to continue gradual progress toward a more sustainable, equitable future in energy terms.

At the same time, we are aware of the importance of our environmental performance, as well as responsible management of the water resources linked to our business model, as we develop solutions related to drinking water supply systems for efficient water management.

At Ayesa, we aspire to comply with the goals established around SDG 6, linked to clean water and drainage affected by our economic activity:

Goal 6.4. From now to 2030, to considerably increase efficient use of water resources in all sectors and assure the sustainability of extraction and supply of fresh water to deal with the scarcity of water and considerably reduce the number of people who suffer from lack of water.



08. Sustainable Development Goals

8.1 Our contribution to SDG through material matters of environmental management.

Under our principle of achieving more sustainable cities and communities, we are committed to developed of sustainable innovation, aiming our efforts at searching for new models of technology and infrastructures that enable a structural change in cities. Due to this, on adopting a focus that concentrates on innovation and sustainability, we are helping to build a more prosperous, equitable future for the present and future generations.

All our action in this field is directly related to support for SDG 11, associated with sustainable cities and communities and their goals:

- **Goal 11.6.** From now to 2030, to reduce the per capita negative impact of cities.



Sustainable use of resources and circularity that we promote at Ayesa is totally aligned with SDG 12. Our commitment to responsible use of resources is integrated in our internal regulations, as well as the code of conduct and through our good practices guide, which aim to improve individual and collective behaviours in environmental matters, specifically by promoting optimisation in production of goods and services.

In that sense, the Company emphasises the following goals of this sustainable development goal:

- **Goal 12.2.** From now to 2030, to achieve sustainable management and efficient use of natural resources.
- **Goal 12.5.** From now to 2030, to considerably reduce waste generation by prevention, reduction, recycling and reuse activities.
- **Goal 12.6.** To encourage companies, especially large companies and transnational companies, to adopt sustainable practices and include information on sustainability in their reporting cycle.



08. Sustainable Development Goals

8.1 Our contribution to SDG through material matters of environmental management.

At Ayesa, we have advanced in these aspects, increasing control and measurement of the amounts of waste managed throughout 2023, as well as implementing new recycling systems.

According to the terms established in SDG 13 on Climate Action, climate change will affect all people in all the countries on all the continents in some way or another. Aligned with that principle, at Ayesa we carry out greenhouse gas emission control based on calculation of our carbon footprint, pursuant to standard ISO 14064.

We have increased control over the main environmental aspects included in the emissions covered, aimed at:

- **Goal 13.1.** To strengthen resilience and capacity to adapt to climate related risks and natural disasters in all countries.
- **Goal 13.2.** To include measures related to climate change in strategic policies and national plans.

All progress achieved in this field is based on the internal regulations, policies and integrated management system of the Company.



08. Sustainable Development Goals

8.2 Our contribution to SDG through material matters in the social scope

Ayesa is aware of the importance proper functioning of the Company itself has for people. Due to this, we strive to offer a healthy, safe working environment, where our professionals have access to opportunities for development and ongoing training.

In that sense, we work to forward the following SDG directly related to social matters:

- Quality education
- Gender equality
- Decent work and economic growth
- Reduction of inequality

Our effort to promote health and safety in all our activities includes implementing prevention measures in the workplaces where we operate, as well as developing technologies and solutions to improve people's quality of life. We also consider decent work a crucial factor as it guarantees both equal opportunities as well as job security.

In that sense, the Company emphasises the following goals of this sustainable development goal:

- **Goal 8.5.** Achieving full employment and decent work for all men and women, including youths and persons with disabilities, as well as equality and equal remuneration for work with equal value.
- **Goal 8.7.** Adopting immediate effective measures to eradicate forced labour, ending forms of modern slavery and people trafficking, and ensuring elimination of the worst forms of child labour, including recruitment and use of child soldiers, and from now to 2025, to end all kinds of child labour.
- **Goal 8.8.** To protect labour rights and promote a safe working environment without risks to all workers.



08. Sustainable Development Goals

8.2 Our contribution to SDG through material matters in the social scope

Thus, we emphasise the drive to achieve the following goals linked to this sustainable development objective:

- **Goal 8.5.** Achieving full employment and decent work for all men and women, including youths and persons with disabilities, as well as equality and equal remuneration for work with equal value.
- **Goal 8.7.** Adopting immediate effective measures to eradicate forced labour, ending forms of modern slavery and people trafficking, and ensuring elimination of the worst forms of child labour, including recruitment and use of child soldiers, and from now to 2025, to end all kinds of child labour.
- **Goal 8.8.** To protect labour rights and promote a safe working environment without risks to all workers.

At Ayesa, we recognise the importance of education as a key driving force in sustainable development, so we collaborate with educational institutions and programmes to improve the quality of education and promote educational inclusion. Due to this, we emphasise achievement of certain goals:

- **Goal 4.5** From now to 2030, to eliminate gender gaps in education and assure equal access to all levels of education and vocational training for vulnerable groups.
- **Goal 4.7** From now to 2030, to encourage global information for Sustainable Development.

On the other hand, we consider both gender equality as well as reducing inequality to be extremely important, as equal treatment and opportunities is a priority in the Strategic Plan of the Organisation. We also have certain measures to favour equal treatment and opportunities in the Company, such as improving leave for employees who are victims of gender violence, commitments to neutrality with temporary employment firms and in preparing and publishing a non-sexist language guide.



08. Sustainable Development Goals

8.2 Our contribution to SDG through material matters in the social scope

At Ayesa, we have different equality plans for each one of our companies, in which we establish measures and define objectives to guarantee equal treatment and opportunities in areas such as hiring, promotion or conciliation, among others.

Due to this, we seek to achieve the following aims in relation to these sustainable development goals:

- **Goal 5.1** To put an end to all kinds of discrimination against all women and girls worldwide.
- **Goal 5.5** To ensure full and effective participation by women and equal leadership opportunities at all decision making levels.
- **Goal 10.3** To guarantee equal opportunities and reduce inequality in results, eliminating discriminatory laws, policies and practices and encouraging adequate legislation, policies and measures in that regard.
- **Goal 10.4** To adopt policies, specifically in fiscal and salary matters and social protection, and to progressively achieve greater equality.

Striving to achieve these goals is shown by reduction of the salary gap in all professional categories, attaining the following reductions: Graduates, a 9% reduction, Diploma holders, a 8% reduction, and 7% reduction in the category of other technicians and auxiliaries.



In turn, the number of persons with disabilities hired has risen, with a 1.28% increase on the staff.



08. Sustainable Development Goals

8.3 Our contribution to SDG through material matters of governance.

We promote decent work and economic growth by creating quality employment opportunities in the engineering and consultancy sector, valuing diversity and equal opportunities in the workplace and encouraging an inclusive, respectful labour environment. It is due to this that we seek to achieve the following goals, among others:

- **Goal 8.2** To achieve higher levels of economic productivity through diversification, technological modernisation and innovation, among other matters, by concentrating on sectors with major added value and intensive use of labour.
- **Goal 8.4** From now to 2030, to progressively improve in efficient production and consumption of worldwide resources and ensure economic growth is unlinked from degradation of the environment, pursuant to the Decennial Programme Framework on types of Sustainable Consumption and Production, starting with developed countries.



Moreover, industry, innovation and infrastructures are highly relevant, as we concentrate on developed of sustainable infrastructures and on promoting innovation in the engineering sector. Proof of this lies in innovation being a material matter in our business model, aligning us with the achievement of that SDG and in achieving many of the goals proposed by the United Nations, such as the case of those presented below:

- **Goal 9.2** To promote inclusive, sustainable industrialisation and, from now to 2030, to significantly increase the contribution of industry to employment and the gross domestic product, according to the national circumstances, and to double that contribution in less advanced countries
- **Goal 9.5** To increase society research and improve technological capacity in industrial sectors in all countries, in particular developing countries, among other things, by encouraging innovation and considerably increasing, from now to 2030, the number of people who work in research and development per million inhabitants, and the public and private sector expenditure on research and development.



08. Sustainable Development Goals

8.3 Our contribution to SDG through material matters of governance.

At Ayesa, we promote peaceful, inclusive companies, as well as effective, responsible institutions. Proof of that is the contribution to SDG 16 as follows:

- Respect for Human Rights, Transparency and Good Governance.
- Transparency and Good Governance.
- Support for Justice and Conflict Resolution.
- Promoting citizens' participation.

Last, at Ayesa we establish strategic alliances with other companies, organisations, governments and local communities, and we perform collaboration in projects to jointly deal with social and environmental challenges, promoting dialogue and cooperation. Moreover, some of the goals are the following:

- **Goal 17.7** To promote development of ecologically rational technologies and their transfer, divulgation and diffusion to developing countries under favourable conditions, even under concessionary and preferential conditions, as established by mutual agreement.
- **Goal 17.10** To promote a universal multilateral commerce system, based on the regulations, open, non-discriminatory and equitable within the framework of the World Trade Organisation, including by conclusion of negotiations within the Doha Development Programme.



- **Goal 17.13** To increase world macroeconomic stability, including by coordination and coherence of the policies.
- **Goal 17.15** To respect the regulatory framework and leadership in each country to establish and apply policies to eradicate poverty and for sustainable development.

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09. Addenda

09. Addenda

A) Complementary information on people

Breakdown of the total staff at the financial year end (31st December), structured by sex, age, country and professional classification

Professional category	Graduates		Diploma holders		Other technicians and auxiliaries		Total
	Women	Men	Women	Men	Women	Men	
Spain	1,907	4,360	317	887	1,050	977	9,498
India	17	222	2	53	10	61	365
Colombia	39	71	33	34	209	136	522
Peru	73	214	31	81	8	10	417
Chile	19	49	12	48	3	7	138
Ecuador	7	4	1	2	3	1	18
Brazil	22	53	4	40	9	52	180
Poland	6	8	30	7	13	1	65
Panama	11	21	6	4	18	11	71
Italy	0	7	1	2	0	2	12
Mexico	70	152	5	11	5	2	245
Morocco	0	0	0	1	0	0	1
United Kingdom	31	71	2	12	3	1	120
Saudi Arabia	2	115	1	6	2	9	135
Algeria	0	0	0	0	0	1	1
Portugal	1	5	2	2	0	0	10
Ireland	21	51	3	5	1	1	82
MDE	11	25	1	2	0	0	39
USA	1	16	0	0	0	0	17
TOTAL	2,238	5,444	451	1,197	1,334	1,272	11,936 (*)

*ASDA and Emergya not included. Both add 812 employees.

09. Addenda

A) Complementary information on people

Employees by contract type*

Sex	Women	Men	Total
Number of employees with permanent contract	3,832	7,505	11,337
Number of employees with temporary contract	191	408	599
TOTAL	4,023	7,913	11,936

Age	<30	30-50	>50	Total
Number of employees with permanent contract	2,175	6,990	2,172	11,337
Number of employees with temporary contract	210	308	81	599
TOTAL	2,385	7,298	2,253	11,936

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of employees with permanent contract	7.287	1.529	2.521	11.337
Number of employees with temporary contract	395	119	85	599
TOTAL	7.682	1.648	2.606	11.936

*ASDA and Emerya not included. Both add 812 employees.

09. Addenda

A) Complementary information on people

Average employees by contract type*

Sex	Women	Men	Total
Number of employees with permanent contract	3,551.92	6,815.75	10,367.67
Number of employees with temporary contract	315.25	582.58	897.83
TOTAL	3,867.17	7,398.33	11,265.5

Age	<30	30-50	>50	Total
Number of employees with permanent contract	1,934.75	5,303.25	3,129.67	10,367.67
Number of employees with temporary contract	258.33	396.76	242.75	897.83
TOTAL	2,193.08	5,700	3,372.42	11,265.5

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of employees with permanent contract	6,837.50	1,434.68	2,365.49	10,637
Number of employees with temporary contract	592.06	178.37	127.40	897.83
TOTAL	7,250.47	1,555.42	2,459.61	11,265.5

*ASDA and Emergya not included. Both add 639 employees.

09. Addenda

A) Complementary information on people

Average employees by working day type

Sex	Women	Men	Total
Number of full time employees	3,199.25	7,000.58	10,199.83
Number of part time employees	667.92	397.75	1,065.67
TOTAL	3,867.17	7,398.33	11,265.5

Age	<30	30-50	>50	Total
Number of full time employees	2,045.58	5,123.08	3,031.17	10,199.83
Number of part time employees	147.5	576.92	341.25	1,065.67
TOTAL	2,193.08	5,700	3,372.42	11,265.5

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of full time employees	7,013.95	1,509.05	1,676.83	10,199.83
Number of part time employees	320.17	65.13	680.37	1,065.67
TOTAL	7,250.47	1,555.42	2,459.61	11,265.5

*ASDA and Emerya not included. Both add 639 employees.

09. Addenda

A) Complementary information on people

Number of dismissals throughout the financial year

Sex	Women	Men	Total
Number of dismissals	198	561	759

Age	<30	30-50	>50	Total
Number of dismissals	220	427	112	759

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of dismissals	333	284	142	759

Average remunerations

Sex	Women	Men	Currency used
Average remuneration	26,731.75	33,147.56	EURO

Age	<30	30-50	>50	Currency used
Average remuneration	20,412.91	30,801.09	42,699.32	EURO

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Currency used
Average remuneration	37,539.84	24,343.87	15,890.34	EURO

09. Addenda

A) Complementary information on people

Salary gap

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Currency used
Average remuneration of male employees	39,010.63	26,681.31	18,299.70	EURO
Average remuneration of female employees	35,555.79	24,518.55	17,106.69	EURO
Salary gap	9%	8%	7%	

Employees with disabilities

	2024
Number of employees with disabilities	153

09. Addenda

A) Complementary information on people

Measures aimed at facilitating parental leave and encouraging coresponsible exercise of this by both parents

Sex	Men	Women
Total number of employees who have been entitled to parental leave	186	116
Total number of employees who have taken parental leave	186	116
Total number of employees who have returned to work during the period the report covers after concluding their parental leave	173	106
Total number of employees who have returned to work after concluding parental leave and who are still employed 12 months after returning to work	173	106
Rates of return to work and retention of employees who took parental leave	93%	91%

Hours of training by professional category

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Total number of training hours taught during the financial year	186,472.25	38,467.90	42,117.05	267,057.20
Total number of employees per category	7,178	1,500	2,449	11,127
Average training hours per employee	25.98	25.65	17.20	24.00

09. Addenda

A) Complementary information on people

Number of hours of absenteeism by country

Country	Number of hours worked	Number of hours lost
Spain	16,763,676	877,192
Colombia	671,891	22,160
Peru	402,836	4,724
Chile	83,020	374
Ecuador	1,267	
Brazil	245,540	1,258
Panama	12,138	
Italy	14,017	170
Mexico	7,914	
TOTAL	18,202,297	905,877

Number of hours of absenteeism by country

Sex	Men	Women
Number of labour accidents with sick leave	25	9
Number of days lost due to labour accidents with sick leave	1,131	489
Number of real hours worked by the employees	11,846,821	6,113,840
Frequency index	2	1
Severity index	0	0

09. Addenda

B) Complementary tax information

Country	Profit (thousands of €)	Tax on profit expense (thousands of €)	Subventions assigned to result (thousands of €)
Algeria	83	0	
Brazil	-98	294	
Colombia	673	3,115	
Spain	-4	-5,511	3,903
India	1,129	596	
Ireland	41	5	
Morocco	-100	0	
Mexico	6,689	1,704	
Panama	1,513	379	
Peru	1,284	156	
Poland	977	339	
Ecuador	174	188	
Chile	-328	38	
United Kingdom	218	0	
Italy	-70	-17	
Saudi Arabia	2,010	396	
Portugal	123	26	
United States	-11	0	
Dominican Republic	77	21	
	14,481	1,728	3,903

09. Addenda

C) Environmental complementary information

Electricity consumption (kWh)

Country	Non-renewable energy	Renewable energy	Photovoltaic energy (production)	Total consumption kWh
Colombia	58,597	0	0	58,597
Arab Emirates	12,099	0	0	12,099
Spain	434,363	6,419,660	30,131	6,884,154
Ireland	5,980	97,105	0	103,085
Kingdom of Bahrain	20,715	0	0	20,715
Mexico	119,100	0	0	119,100
Panama	175,361	0	0	175,361
Peru	69,289	0	0	69,289
United Kingdom	58,617	22,344	0	80,962
Total	954,120	6,539,109	30,131	7,523,361

Natural gas consumption (kWh)

Country	kWh
Colombia	0
Arab Emirates	0
Spain	229,028
Ireland	0
Kingdom of Bahrain	0
Mexico	0
Panama	0
Peru	0
United Kingdom	41,843
Total	270,871

- In cases in which there is no information on the percentage of renewable energy, the worst possible scenario has been taken, that is, 100% non-renewable energy.

09. Addenda

C) Environmental complementary information

Fixed installations consumption (litres)

Country	Litres
Colombia	0
Arab Emirates	0
Spain	115
Ireland	0
Kingdom of Bahrain	0
Mexico	0
Panama	0
Peru	0
United Kingdom	0
Total	115

Vehicle fleet fuel consumption (litres)

Country	Litres
Arab Emirates	4,328
Spain	0
Ireland	338,503
Kingdom of Bahrain	113,707
Mexico	0
Panama	154,690
Peru	59,662
United Kingdom	105,452
Arab Emirates	8,545
Total	784,887

Fuel by country (kg)

Country	Paper consumption	Toner consumption	Equipment acquired
Colombia	77	0	596
Arab Emirates	0		
Spain	8,980	107	2,700
Ireland	452	0	
Kingdom of Bahrain	50		
Mexico	5,952	6	
Panama	696	0	
Peru	3,930	9	253
United Kingdom	129	0	
Total	20,266	122	3,549

09. Addenda

C) Environmental complementary information

Water consumption by country (m³)

Country	m ³
Colombia	1,334
Arab Emirates	2
Spain	12,447
Ireland	140
Kingdom of Bahrain	1,076
Mexico	726
Panama	634
Peru	1,300
United Kingdom	295
Total	17,955

Waste by country (kg)

Country	Paper	Electrical appliances	Toner	Batteries	Bulbs
Colombia	284	0	0	2	0
Arab Emirates	49	0	0	0	0
Spain	14,056	10,891	127	120	169
Ireland	2,285	0	0	2	0
Kingdom of Bahrain	56	0	0	0	0
Mexico	742	300	0	0	0
Panama	14	10	0	0	0
Peru	990	61	3	0	0
United Kingdom	2,429	0	0	3	0
Total	20,904	11,262	130	126	169

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Index of content required by Act 11/2018			
Information required by Act 11/2018	Section of the report providing the answer	Reporting criteria: GRI chosen	Remarks
GENERAL INFORMATION			
A brief description of the business model which includes its entrepreneurial environment, its organisation and structure	03 About us 3.1.2 Organisation and structure 3.1.3 Business model.	GRI 2-6 (2021)	
Markets it operates on	03 About us 3.1.3 Business model	GRI 2-1 (2021) GRI 2-6 (2021)	
The organisation's objectives and strategy	01 Letter from the CEO 3.1.4 Value proposal and corporate pillars	GRI 2-1 (2021)	
Main factors and trends that may affect its future evolution	03 About us 3.2.1 Environment 3.2.2 Main ESG factors and trends	GRI 3-3 (2021)	
Reporting framework used	02. About this report	GRI 1 (2021)	
Principle of materiality	03 About us 3.2.4 Double materiality	GRI 3-1 (2021) GRI 3-2 (2021)	

Addendum II. Index of content of Act 11/2018

ENVIRONMENTAL MATTERS

Management focus: description and results of the policies related to these matters, as well as the main requisites related to these matters linked to the group's activities	05. Our planet	
	5.1 Environmental strategy and management	GRI 3-3 (2021)
	Addendum I. Complementary environmental information	

Detailed general information

Detailed information on the present and foreseeable effects of activities by the company on the environment and, if appropriate, on health and safety	05. Our planet	
	5.1 Environmental strategy and management	GRI 3-3 (2021)
Environmental evaluation or certification procedures		GRI 3-3 (2021)
Resources assigned to environmental risk prevention	05. Our planet	
	5.1 Environmental strategy and management	GRI 3-3 (2021)
Application of the principle of caution	Addendum I. Complementary environmental information	GRI 2-23 (2021)
Amount of provisions and guarantees for environmental risks		GRI 3-3 (2021)

Pollution

Measures to prevent, reduce or repair emissions that severely affect the environment; taking into account any kind of atmospheric pollution specific to an activity, including noise and light pollution	05. Our planet	
	5.2 Combating climate change 5.3 Sustainable use of resources and circularity	GRI 3-3 (2021)
	Addendum I. Complementary environmental information	

Addendum II. Index of content of Act 11/2018

ENVIRONMENTAL MATTERS			
Circular economy and waste prevention and management			
Measures for prevention, recycling, reuse, other forms of recovery and elimination of waste	05. Our planet		
	5.3 Sustainable use of resources and circularity		GRI 306-1
	Addendum I. Complementary environmental information		GRI 306-2
Actions to combat food waste	As set forth in section 5.3. Sustainable use of resources and circularity, food waste has not been considered material		GRI 3-3 (2021)
Due to the nature of our operations, after the double materiality analysis carried out, we have determined that the information related to "food waste" is not considered relevant for inclusion in the report.			
Sustainable use of resources			
Water consumption and water supply according to the limit limitations	05. Our planet		
	5.3 Sustainable use of resources and circularity		GRI 303-5
Consumption of raw materials and measures adopted to improve the efficiency of their use	05. Our planet		
	5.3 Sustainable use of resources and circularity		GRI 301-1
Direct and indirect energy consumption			GRI 302-1
Measures taken to improve energy efficiency	05. Our planet		
	5.2 Combating climate change		GRI 3-3 (2021)
Use of renewable energy			GRI 302-1

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ENVIRONMENTAL MATTERS		
Climate change		
Greenhouse gas emissions generated due to activities by the company, including use of the goods and services it produces	05. Our planet 5.2 Combating climate change Addendum I. Complementary environmental information	GRI 305-1 GRI 305-2
Measures adopted to adapt to the consequences of climate change	05. Our planet	GRI 3-3 (2021)
Reduction goals established voluntarily medium- and long-term to reduce greenhouse gas emissions and the resources implemented for that purpose	5.2 Combating climate change Addendum I. Complementary environmental information	GRI 3-3 (2021)
Biodiversity protection		
Measures taken to preserve or restore biodiversity	05. Our planet 5.4 Biodiversity protection	GRI 3-3 (2021)
Impact caused by activities or operations in protected areas	05. Our planet 5.4 Biodiversity protection	GRI 3-3 (2021)

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SOCIAL AND PERSONNEL RELATED MATTERS

Management focus: description and results of the policies related to these matters, as well as the main requisites related to these matters linked to the group's activities

6.1 People First Culture

GRI 3-3 (2021)

Employment

Total number and distribution of employees by country, sex, age and professional classification

GRI 405-1

Total number and distribution of labour contract modes and annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional classification.

6.1 People First Culture

6.1.1 Team distribution

Addendum I. Información complementaria

GRI 2-7 (2021)

Number of dismissals by sex, age and professional classification.

GRI 3-3 (2021)

Average remunerations and their evolution broken down by sex, age and professional classification or equal value

6.1 People First Culture

6.1.2 Diversity, equality and inclusion

6.1.4 Remunerations and social benefits

GRI 3-3 (2021)

Salary gap, remuneration of equal posts or company average

Addendum I. Complementary information.

GRI 3-3 (2021)

Average remuneration of directors and executives, including variable remuneration, per diems, compensations, payment into long-term savings schemes and any other receipts broken down by sex

N/A

GRI 3-3 (2021)

Ayesa directors are not remunerated for performing their duties.

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SOCIAL AND PERSONNEL RELATED MATTERS

Implementing right to disconnect policies	6.1 People First Culture	GRI 3-3 (2021)
	6.1.5 Organisation of work and conciliation	

Number of employees with disabilities	6.1 People First Culture	GRI 3-3 (2021)
	6.1.2 Diversity, equality and inclusion	

Work organisation

Organisation of work time	6.1 People First Culture	GRI 3-3 (2021)
	6.1.5 Organisation of work and conciliation	

Number of absenteeism hours	Addendum I. Complementary information	GRI 3-3 (2021)
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Measures aimed at facilitating enjoyment of parental leave and encouraging coresponsible exercise of this by both parents	6.1 People First Culture	GRI 3-3 (2021)
	6.1.5 Organisation of work and conciliation	

Health and safety

Health and safety conditions at work	6.1 People First Culture	GRI 3-3 (2021)
	6.1.6 Health, safety and workplace wellbeing	

Labour accidents, in particular their frequency and severity, as well as vocational diseases, broken down by sex	6.1 People First Culture	GRI 403-9 GRI 403-10
	6.1.6 Health, safety and workplace wellbeing	
	Addendum I. Complementary information	

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SOCIAL AND PERSONNEL RELATED MATTERS

Social relations

Organisation of social dialogue, including procedures to inform and consult personnel and negotiate with them	3.2 Business perspectives	GRI 3-3 (2021)
	3.2.3 Links to interest groups	
	6.1 People First Culture	
	6.2.1 Impact on society	

Mechanisms and procedures the company has to promote worker involvement in management of the company, under terms of information, consultation and participation	6.1 People First Culture	GRI 3-3 (2021)
	6.1.6 Health, safety and workplace wellbeing	

Percentage of employees covered by collective bargaining agreement by country	6.1 People First Culture	GRI 2-30 (2021)
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Balance of collective bargaining agreements, particularly in the field of health and safety in the workplace	6.1.5 Organisation of work and conciliation	GRI 3-3 (2021)
	Addendum I. Complementary information	

Training

Policies implemented in the field of training	6.1 People First Culture	GRI 404-2
	6.1.3 Talent development	

Total amount of hours of training by professional category	6.1 People First Culture	GRI 3-3 (2021)
	6.1.3 Talent development	
	Addendum I. Complementary information	

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SOCIAL AND PERSONNEL RELATED MATTERS

Universal accessibility

Universal accessibility for persons with disabilities	6.1 People First Culture	GRI 3-3 (2021)
	6.1.2 Diversity, equality and inclusion	

Equality

Measures adopted to promote equal treatment and opportunities between women and men	6.1 People First Culture	GRI 3-3 (2021)
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Equality plans, measures adopted to promote employment, anti-sexual and gender-based harassment protocol	6.1.2 Diversity, equality and inclusion	GRI 3-3 (2021)
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Policy against all kinds of discrimination and, if appropriate, diversity management		GRI 3-3 (2021)
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RESPECT FOR HUMAN RIGHTS

Management focus: description and results of the policies related to these matters, as well as the main requisites related to these matters linked to the group's activities	07 Governance	GRI 3-3 (2021)
	7.1 Governance of the regulatory framework	

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SOCIAL AND PERSONNEL RELATED MATTERS

Application of due diligence procedures

<p>Application of due diligence procedures in human rights matters and prevention of risks of breach of human rights and, if appropriate, measures to mitigate, manage and repair possible abuses committed.</p>		<p>GRI 2-23 (2021) GRI 2-26 (2021)</p>
<p>Reports of cases of breaches of human rights</p>	<p>07 Governance</p>	<p>GRI 3-3 (2021) GRI 406-1 (2016)</p>
<p>Measures implemented for promotion and compliance of the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or obligatory work; effective abolition of child labour.</p>	<p>7.2 Respect for Human Rights</p>	<p>GRI 3-3 (2021)</p>

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COMBATING CORRUPTION AND BRIBERY

Management focus: description and results of the policies related to these matters, as well as the main requisites related to these matters linked to the group's activities

07 Governance

GRI 3-3 (2021)

7.1 Governance of the regulatory framework

Measures adopted to prevent corruption and bribery

07 Governance

GRI 3-3 (2021)

7.1 Governance of the regulatory framework

GRI 2-23 (2021)
GRI 2-26 (2021)

Measures to combat money laundering

07 Governance

GRI 3-3 (2021)

7.1 Governance of the regulatory framework

GRI 2-23 (2021)
GRI 2-26 (2021)

Contributions to foundations and non-profit entities

6.1 People First Culture

GRI 2-28 (2021)

6.2.1 Impact on society

INFORMATION ON THE COMPANY

Management focus: description and results of the policies related to these matters, as well as the main requisites related to these matters linked to the group's activities

6.1 People First Culture

GRI 3-3 (2021)

6.2.1 Impact on society

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INFORMATION ON SOCIETY

The company's commitments to sustainable development

The impact of the company's activity on employment and local development	6.1 People First Culture	GRI 3-3 (2021)
The impact of the company's activity on the local towns and the territory	6.2.1 Impact on society	GRI 3-3 (2021)
Relations maintained with partners in local communities and modes of dialogue with these	6.1 People First Culture 6.2.1 Impact on society	GRI 2-29 (2021)
Association or sponsorship actions	Addendum I. Complementary information	GRI 3-3 (2021)

Subcontracting action and providers

Inclusion of social, equality and environmental matters in the procurement policy.	07 Governance 7.4 Extension of sustainability to our providers	GRI 3-3 (2021)
Consideration of providers' social and environmental responsibility in relations with them	07 Governance 7.4 Extension of sustainability to our providers	GRI 2-6 (2021)
Supervision and auditing systems and their results		GRI 2-6 (2021)














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Consumers		
Measures for consumer health and safety	6.2 Our social contribution 6.2.2 Committed to our clients	GRI 3-3 (2021)
Complaint systems, complaints received and their resolution	6.2 Our social contribution 6.2.2 Committed to our clients	GRI 3-3 (2021)
Tax information		
Profit obtained country by country	07 Governance	GRI 3-3 (2021)
Tax on profit paid	7.5 Tax transparency	GRI 3-3 (2021)
Public subventions received	Addendum I. Complementary information	GRI 201-4

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GRI 2-1 Organisational details	-	-	02. Introduction, methodology and scope
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GRI 2-1 Organisational details			
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GRI 2-1 Organisational details	-	3.1.3 Business model	03. About us
GRI 2-1 Organisational details			
GRI 2-6 Activities, chain of value and other commercial relations	-	3.1.4 Value proposal and corporate pillars	03. About us
GRI 3-3 Management of material matters	-	3.2.1 Environment	03. About us
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GRI 3-1 Process to determine material matters	 	3.2.4 Double materiality	03. About us
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GRI 3-3 Management of material matters	 		
GRI 3-3 Management of material matters			
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GRI 3-2 List of material matters			
GRI 3-3 Management of material matters			
GRI 2-23 Commitments and policies	 	5.1 Strategy and environmental management	05. Environmental
GRI 3-3 Management of material matters	 		

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GRI 306-2 Waste by disposal type and method			
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GRI 303-5 Water consumption			
GRI 304: Biodiversity		5.4 Biodiversity protection	05. Environmental
GRI 3-3 Management of material matters	-	6.1.1 Team distribution	06. Social
GRI 3-3 Management of material matters		6.1.2 Diversity, equality and inclusion	06. Social

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GRI 3-3 Management of material matters		6.1.5 Organisation of work and conciliation	06. Social
GRI 3-3 Management of material matters		6.1.6 Social relations	06. Social
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GRI 3-3 Management of material matters		6.1.7 Safety, health and occupational wellbeing	06. Social
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GRI 403-10 Vocational pain and diseases			
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GRI 3-3 Management of material matters			
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