

ESG Report 2022

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The background is a solid blue color with abstract, flowing, layered shapes that create a sense of depth and movement. The shapes are composed of multiple thin, parallel lines that curve and overlap, giving the impression of a liquid or fabric-like texture. The overall effect is a dynamic and modern aesthetic.

1. Our Background

Us

1.1 About Us

Ayesa is a global provider of technology and engineering services with more than 11,000 employees and a direct presence in 23 countries in Europe, America, Africa, and Asia. The company develops and implements digital solutions for companies and public administrations and applies the latest technologies to the design and supervision of infrastructures.

The company has specialized teams in over 70 disciplines and is certified in leading technologies. These teams operate across various sectors, including e-government, healthcare, industry, consumer goods, banking, insurance, telecommunications and media, energy and utilities, transportation, building and urban development, and resources and environment.

Ayesa is committed to being a global, innovative, technology-driven, and human-centric company that promotes talent through diversity, inclusion, and sustainability as a hallmark and driver of innovation.

Founded in Seville in 1966, Ayesa has become a leader in its industry in Spain and internationally. As part of its mission to be a global, creative, technology-driven, and human-centric company, Ayesa prioritizes attracting and developing diverse and inclusive talent. Ayesa is also committed to fostering sustainability as a fundamental value and a driver for innovation in all its activities.



1.2 Corporate Information

1.2.1 Our business model

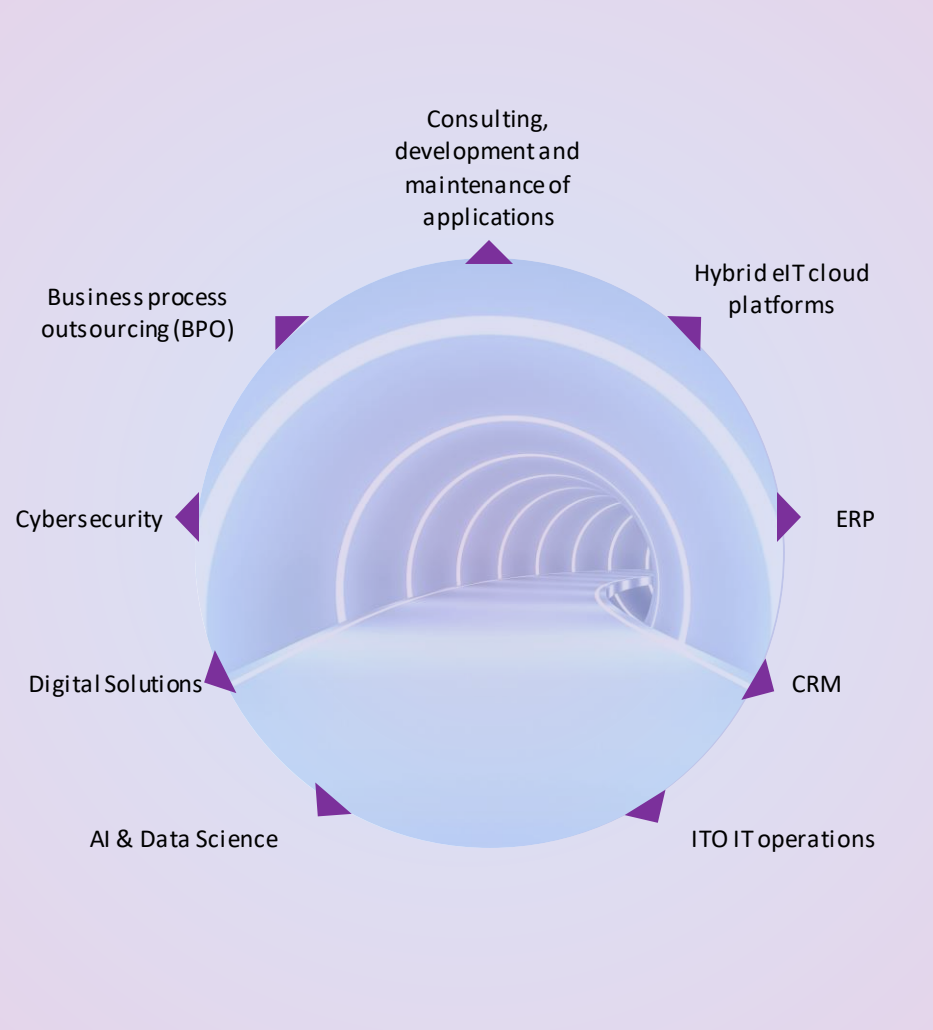
Ayesa is a global company dedicated to delivering innovation to projects that transform both the public and private sectors, revolutionizing the world of engineering and technology.

Due to its multidisciplinary approach, the Group can offer a broad range of services in various markets and sectors where it operates through its independent specialised subsidiaries.

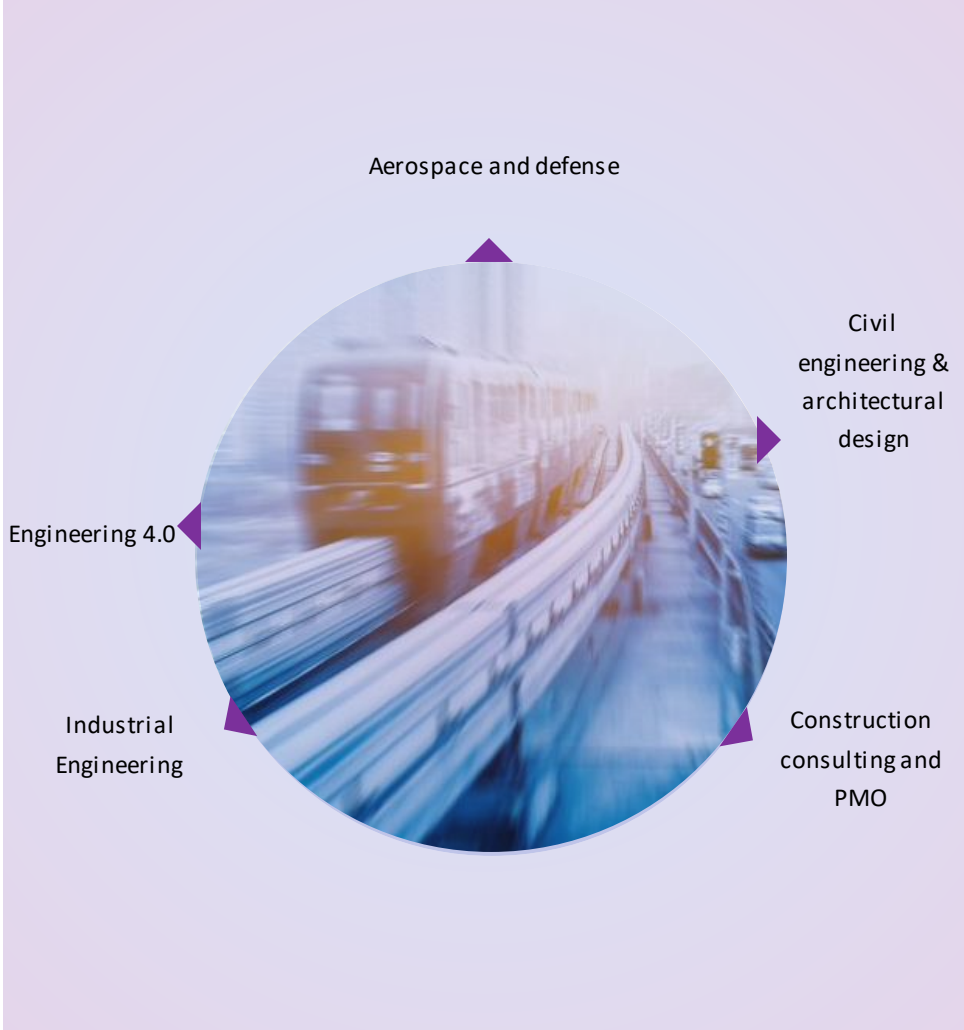
The Group's multidisciplinary approach enables it to offer a wide array of services across diverse markets and sectors where it operates, utilising the expertise of its independent specialised subsidiaries, in each country of operation.



Digital & IT



Engineering



1.2.2 Our value proposition

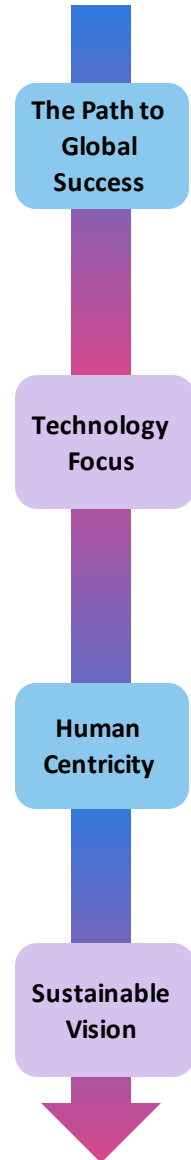
Ayesa is committed to creating a better, more efficient, and equal future for everyone. Its companies strive to integrate engineering and technology, creating unique technological solutions for a more advanced, modern society. Ayesa’s shared vision is the key to its success. Integrating engineering and technology allows it to create a better future, offering innovative solutions that resolve complex issues.

From energy to smart cities, Ayesa assists across many aspects of modern society, paving the way toward a brighter future.

Our strategy is fulfilled through providing value to the following three important elements: clients, talent and delivering positive outcomes.

- **Clients:** The company provides its clients with end-to-end support, understanding their businesses, creating innovative solutions and acting as a true partner who responds whenever difficulties arise..
- **Talent:** Ayesa strives to help talent progress and reach their full potential in an inspiring environment, providing opportunities for professional and personal development to those seeking more significant challenges.
- **Positive Impacts:** We aim to create a better, more sustainable, and more accessible world possible for everyone, offering valuable solutions for everyday life in the field of communications, water, health and energy.

1.2.3 Brand Pillars



With over 57 years of experience in diverse sectors, Ayesa has established long-lasting relationships based on trust by assisting client with transformation projects. The company is now prepared to confront future challenges with the confidence and strength of a robust and strong group of companies.

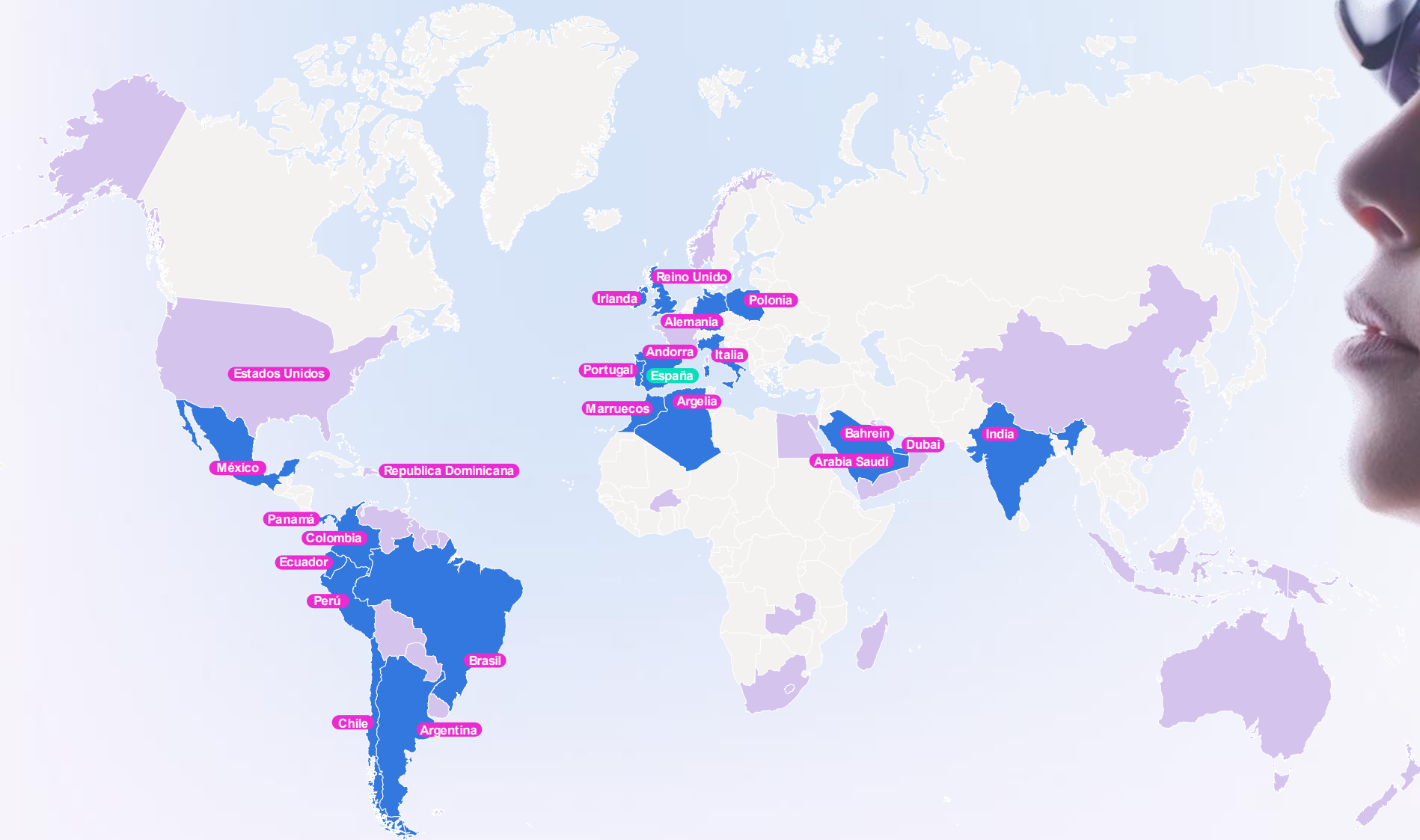
Thanks to technological developments, Ayesa is one of the most significant global players in engineering and technology. Ayesa's technological and engineering capabilities and innovative approach enable it to understand its customers' business activities, face any challenges, anticipate their needs and help them achieve their goals.

The company believes in a world in which technology connects emotionally with people, knowing that, at equal capacities, the human component is fundamental and differential to generate trust. Ayesa is an accessible and close company when it comes to dealing with customers, for whom the Group ends up being a true partner.


Ayesa believes in harnessing the power of technology, specifically in IT and engineering, to develop sustainable solutions and make a positive impact on the world.

1.2.4 Global Presence

Ayesa is a multinational company with branches in 17 countries and projects in more than 40.



Revenue

Turnover (thousands €) 	FY 2021	FY 2020
International	126,497	116,569
Domestic (Spain)	155,150	136,711
Total	281,647	253,280

Key projects carried out recently by Ayesa were as follows:

- Expansion of the transport capacity of Line 1 of the Santo Domingo Metro. Dominican Republic
- New tax management system in La Rioja. Spain
- Flood relief scheme for the town of Cavan. Ireland
- Creation of the electronic Unique Social Archive (“HSU”) for the Department of Equality, Social Policies, and Work/Life Balance of the Autonomous Community Government of Andalusia.

1.2.5 Awards and acknowledgements

Ayesa has received many awards in recognition of its impact in the field of engineering and consulting, which include:



2. Sustainable Vision



Ayesa's environmental commitment is centered on reducing emissions, promoting sustainable resource use, and embracing a circular economy ethos, achieved through measures such as increasing energy efficiency, responsible waste management, and promoting sustainable practices throughout its services, projects, and among its collaborators.

Sustainable Vision

2.1 Protection of the environment

Ayesa directly impacts the environment and society through its use of natural resources and its relationship with its stakeholders. It also has an indirect impact through its services business line on water sustainability, mobility, and energy, as well as through research and innovation projects that significantly affect various environmental aspects.

In 2022, Ayesa participated in many projects centred on renewable energy sources and reducing carbon emissions. One of the most recent significant projects strives to deliver smart, clean, and inclusive mobility, focusing on citizens and meeting globally accepted climate goals.

Throughout the year, Ayesa launched several internal communications campaigns to raise employees' awareness of the importance of reducing the consumption of electricity, paper, and toner and minimizing waste generated from day-to-day activities. Examples include the **PAPERLESS** project, which has been up and running since 2021, and the Environmental Best Practices Guide, in which the Company publicizes action principles for the use of resources. An application is also being designed for the **TLEVO project** (web-based platform and mobile app) to enable car-sharing between employees travelling to work; the application is currently in the design and development stage.

In addition, the Group is involved in various projects such as **ECOLEC's GreenLeague**, and the **Smart Mobility Cartuja** campaigns, thereby confirming its commitment to proper waste management and emissions reduction.



Ayesa has an Integrated Quality, Environmental, and Occupational Health and Safety Management Policy available to its total workforce and any interested third parties.

Some of the principles of this Policy are defined below:

- To drive, lead, develop, implement, and maintain the integrated management system to ensure ongoing improvement of all the processes at all levels of the organization.
- To systematically reduce the waste produced, encouraging recycling and reuse using the necessary infrastructure, information, and training.
- To control the use of energy and improve energy performance by encouraging the efficient use of energy resources.

- To provide the essential resources to engage business partners, including suppliers and subcontractors, in comprehending and embracing this Policy
- To effectively communicate this policy, the prevention plan, the Code of Ethics, and other relevant documentation regarding management systems to stakeholders, and encourage their compliance with to these guidelines.
- The company Code of Ethics also emphasises the importance of environmental stewardship with the following statement: *"Ayesa prioritises environmental care and responsible use of natural resources. It is our collective responsibility to uphold and promote behaviors within our surroundings that respect the planet."*



Strategic Sustainability Plan: Ayesa is also currently developing a Strategic Sustainability Plan for the future, in which the various areas of the Group can present and analyse various internal projects.

Efficient Driving Guide: In addition, Ayesa has implemented an Efficient Driving Guide, a General Company Travel Policy, and a travel and accommodation management platform for employees to establish strict necessity criteria for travel, as well as to learn about fuel savings and emissions reduction.

Influencing Employee Behaviours: Ayesa equips its personnel with a range of tools to effectively manage their environmental conduct within the organization. This approach also fosters the adoption of sustainable practices in their personal lives, thereby positively influencing behaviors beyond the workplace and contributing to a more sustainable society.

Improving environmental management: Ayesa takes a comprehensive approach to environmental management by identifying and evaluating the environmental impacts of its activities and services throughout its life cycle. This evaluation considers various factors, such as the organization's influence, level of operational control, and the significance of impacts based on magnitude, severity, stakeholder sensitivity, and probability of occurrence. Based on this assessment, Ayesa implements environmental controls for those with significant impacts, serving as a reference for setting environmental objectives, targets, and programs to mitigate adverse environmental impacts and to promote sustainable practices. To ensure effective management of all environmental issues and data covered in this report, Ayesa has established 2022 as the reference point for measuring the progress of actions and initiatives undertaken by the Group to promote sustainability and environmental protection.



Identification and evaluation of environmental aspects according to UNE-EN ISO 14001:2015

2.2 Actions to help the fight in climate change

Ayesa recognizes the potential economic, competitive, and reputational risks associated with the expanding regulatory requirements for global climate change, particularly in the EU, which aims to be the first climate-neutral continent by 2050

As such, the company takes proactive measures to comply with these legal requirements and stay ahead of the curve.

Ayesa places a high priority on measuring the greenhouse gas (GHG) emissions of its companies and developing associated action plans to reduce them, contributing to meeting emission reduction targets and ensuring compliance with legal requirements. These efforts enable the company to meet future customer demands and differentiate itself from competitors. Ayesa also expects its supplier and other stakeholders will meet their expectations for environmental responsibility.

2.2.1 Energy Management

The Group's companies use electricity as an essential natural resource for the performance of its business activities. Electricity is an essential resource for the professional services sector and helps ensure Ayesa can operate offices and facilities: lighting, computers, printers, etc.


As part of its energy policy, Ayesa has set the permanent objective of achieving energy efficiency for all its offices/centers. To achieve this, Ayesa provides a series of recommendations to encourage employees to improve their individual and collective environmental behaviors. Ayesa is implementing several measures to reinforce sustainability, both at the corporate level and among its staff. Some of these measures include


- Organisation of workstations to take advantage of natural light
- Optimisation of HVAC systems: maximising efficiency by limiting maximum and minimum temperatures, taking advantage of the natural regulation of temperatures by opening windows, and turning off HVAC systems in unoccupied rooms.
- Reduction in energy consumption of IT equipment: configuration in energy saving mode, turning off computers at lunchtime and at the end of the working day, and "suspend" screensaver mode.

Ayesa's offices in Torre Sevilla received recognition in 2021 as the most efficient building within the Community of Andalusia. This building's infrastructure is designed to use electricity optimally and reduce its consumption in the most efficient way possible.

In 2022, Ayesa took further steps towards achieving its energy efficiency goals by increasing the use of renewable energy sources. Specifically, it has entered into contracts with electricity suppliers who certify that the energy is derived from renewable sources. Additionally, Ayesa launched the second phase of installing photovoltaic panels on the roof of the Alía Building, which will provide in-house produced renewable energy.

The following tables provide data on the consumption of energy in and outside offices recorded by the Ayesa-owned companies (GRI 302-1).

Energy Consumption Offices 	FY22
Renewable Electricity (kwh)	894,454.92
Non-renewable Electricity (kwh)	2,220,932.85
PV panel production	32,694.26
Natural gas (kWh)	603.72
Fuel (Diesel/Petrol- Kwh)	267.97
Total energy consumption (kwh)	3,148,706.72


Energy consumption outside offices 	FY22
Vehicle fuel (diesel/petrol - litres)	375,914.98

2.2.2 Emissions Measurement

Ayesa uses the Carbon Footprint as the primary metric to evaluate its climate-related performance and establish future reduction targets. This metric is applied to assess and mitigate the impact of Ayesa's operations. The company's business activities contribute to direct emissions (Scope 1), primarily through mobile combustion gases emitted by the vehicles used by its employees during service provision (GRI 305-1).

Additionally, Ayesa reports indirect emissions from imported energy (Scope 2) and transportation-related emissions (Scope 3), which encompass business travel and commuting to and from work (GRI 302-2). Furthermore, indirect emissions stemming from the products utilized by the organization (Scope 4), such as paper, water, IT equipment, and waste generated at each of its centers throughout the reporting year (GRI 305-3), are also accounted for. Please refer to the table below for detailed information.

Categories stipulated in accordance with UNE-EN ISO14064-1:2019

GHG Protocol ³	ISO14064		FY22	
Scope 1-Direct GHG emissions	Category 1: Direct GHG emissions and removals	Direct emissions from the mobile combustion of Ayesa's fleet	846,271.82	
		Scope 2-Indirect GHG emissions	Category 2: Indirect GHG emissions from imported energy	Emissions from the consumption of imported electricity
Scope 3-Other indirect GHG emissions	Category 4: Indirect GHG emissions caused by products used by the organisation	Category 3: Indirect emissions from transport	Emissions as a result of business trips	1,952,655.18
			Emissions from the consumption of materials	75,860.72
			Emissions from stationary combustion	189.29
			Emissions from the disposal of solid waste	301.86
			Fugitive emissions caused by GHG leaks from anthropogenic systems	113,831.00
Total emissions generated (KgCO2 eq)			3,574,461.08	

2.3 2.3. Sustainable use of resources and circularity

Ayesa recognizes the benefits of the circular economy in achieving sustainable growth by using resources more efficiently and reducing indirect carbon emissions from product usage. To address its environmental impact, Ayesa has implemented initiatives to reduce paper and toner consumption and promote recycling. These efforts aim to raise awareness among employees about the importance of sustainable practices.

2.3.1 Responsible water use


Due to the nature of Ayesa's business activities, water is only used within the facilities by its professionals for their work-related needs. This includes employee consumption from provided water fountains, toilet usage, and office cleaning tasks.

Since 2021, Torre Sevilla offices have taken a number of steps to reduce water consumption and its environmental impact. Facilities have replaced water fountains sourced from the supply network with refillable water dispensers, reducing the risk of leaks in the building's installations. Moreover, many of their facilities have installed dual-flush toilet systems.

- Scope 1 includes direct emissions from activities controlled by the organisation.
- Scope 2 are indirect emissions generated by power plants as a result of the organisation's consumption.
- Scope 3 includes other indirect emissions resulting from activities relating to sources that are not owned or controlled by the organisation.

³ Scopes according to the [Green House Gas Protocol \(GHG\)](#):


The water consumption data for the reporting year is detailed below. The water is discharged in its entirety to the public municipal network of the locations in which Ayesa is present (GRI 303-2, GRI 303-3, GRI 303-4):

Water Consumption 	FY22
Water consumption (m3)	8,704.44

2.3.2 Sustainable consumption of materials


Ayesa is actively working towards reducing paper usage at its offices to enhance its environmental footprint. To achieve this, the company introduced the internal “Paperless” initiative in 2021. This initiative includes a range of measures aimed at significantly reducing paper consumption.

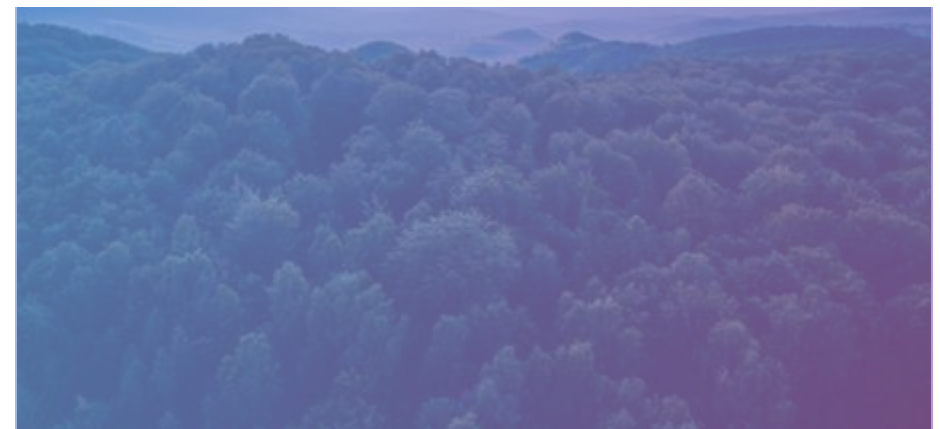
The following table outlines Ayesa's paper consumption for the reporting period, based on stationery purchases. Furthermore, the implementation of the “Paperless” initiative has resulted in actions that have reduced toner consumption.

Paper Use 	FY22
Paper consumption (kg)	17,936.52

Our Paperless initiative has resulted in less toner, fewer printers required, and a reduction in photocopying (which is now outsourced), resulting in energy savings and printing. Another measure introduced includes a digital platform for certificates and electronic signatures, eliminating the need for printer and ink.

Due to the unavailability of emission factors in relation to this matter, it has been omitted from the emissions data due to negligible impact..

Toner consumption 	FY22
Toner consumption (Kg)	219.68




2.3.3 2.3.3. Waste Minimisation and Management

Ayesa keeps a close watch on the release of new regulations related to waste and packaging waste in Spain and adheres to the European Circular Economy Strategy. The company separates and manages its waste in accordance with the applicable environmental management system and legal requirements. However, it also seeks to improve the system and management carried out by authorized agents, with a focus on the 7R principles. The main objective is to reduce the amount of waste generated at the offices (as reported in GRI 306-2).

Ayesa offers its staff recycling areas or systems for disposing of used or unused products such as batteries, obsolete computers, and ink cartridges. It also employs specialized waste management companies for appropriate waste handling

- Hazardous waste arising from Ayesa’s business activities (batteries, obsolete mobile phones, etc.) is transported to treatment and recycling plants, by specialist waste management companies.
- Electrical and electronic appliances that are obsolete (toner, ink cartridges, CDs, fluorescent lights, IT consumables, etc.) are delivered to treatment and recycling plants and whenever possible reused for social purposes.
- Urban waste (paper, plastic, packaging, tins, etc.) is separated into sorted containers for subsequent collection and recycling.

The quantities of waste managed for 2022 are detailed below:

Waste 	FY22
Paper (Kg)	9.018,68
WEEE (Kg)	1.999,50
Batteries (Kg)	217,13
Toner	112,71
Lights	289,35
Packaging	3.015,23
Total waste (Kg)	14.652,60



3. Human Centric



As a human-centric company, Ayesa commits to making positive impacts on its employees, stakeholders, and society. It achieves this by promoting its employees' professional and personal development, providing and promoting equal opportunities, and contributing to the sustainable development of society through its services. Additionally, the company engages in social and collaborative projects to enhance the communities in which it operates.

Human-Centric

Connecting with society with a personal touch



3.1 Team Spirit

Ayesa places great importance on the well-being and growth of its employees, prioritizing their professional and personal development within a safe and healthy work environment. The company is dedicated to promoting equal opportunities and embracing staff diversity as part of its core values.

3.1.1 Building the future – Sourcing talent

Ayesa is committed to helping its employees develop their skills and achieve their full potential in an inspiring and innovative work environment. From the moment an employee joins the organization, Ayesa provides opportunities for professional and personal growth. Ayesa sources talent from various channels, such as educational institutions, business centers, and referrals from employees.

The company is committed to hiring the best talent and employs a fair and transparent selection process that includes merit and ability-based assessments. The assessment procedure is carried out by professionals who are independent and impartial, and it aligns with Ayesa's corporate values, talent attraction management policies, and equality plans.

Ayesa's job opportunities are based on the role's objectives, requirements, and conditions and do not discriminate based on gender or other irrelevant factors.

The company conducts competency-based assessments during personal interviews that are tailored to the roles and responsibilities of the positions.

New hires



3.1.2 A people-first approach to managing talent

Ayesa's commitment to fostering professional and personal growth among its teams is integral to the Group's innovation, growth, and success in what is an increasingly competitive market. In addition to attracting and recruiting top talent, Ayesa creates a supportive work environment that enables employees to reach their full potential. This includes providing training and support to enhance skills and advance careers, as well as a culture of recognition and equitable compensation. Ayesa places a strong emphasis on promoting work-life balance and provides flexible policies to support this, such as the Protocol for Digital Disconnection and the SMARTJOB model. These initiatives enable employees to connect digitally and work from multiple locations, leveraging digital tools and spaces. By adopting this talent management approach, Ayesa ensures its sustained success in the long term.

To enhance the overall well-being of its workforce, Ayesa has implemented a range of initiatives under its "360º Well-Being" programme. This program is designed to improve the physical, emotional, social, and financial well-being of its employees. Ayesa acknowledges the vital role of a healthy and happy workforce in achieving its goals and, as a result, has made the well-being of its professionals a top priority. The company has implemented various measures, including physical exercise programs, emotional support services, social activities, and financial planning assistance to ensure a comprehensive approach to well-being. These initiatives reflect Ayesa's dedication to job quality and employee satisfaction. Furthermore, certification for the BPO business area as a Family-Responsible Company in 2021 serves as another testament to Ayesa's commitment to creating a supportive and fulfilling work environment.

Ayesa has other equality policies in place across the various Group companies.

Ayesa places great importance on social dialogue and understands the significance of encouraging employee participation and open communication channels. To facilitate this, the Spanish Group Companies have introduced several initiatives, such as having workers' representatives, trade union representatives, and risk prevention representatives present at different work centers. Through these measures, Ayesa ensures ongoing communication channels with its employees, actively addresses their concerns and fosters a positive and supportive work environment.

Similarly, Some work centers have committees that ensure the active involvement of legal representatives of the workers

- **Training committee**

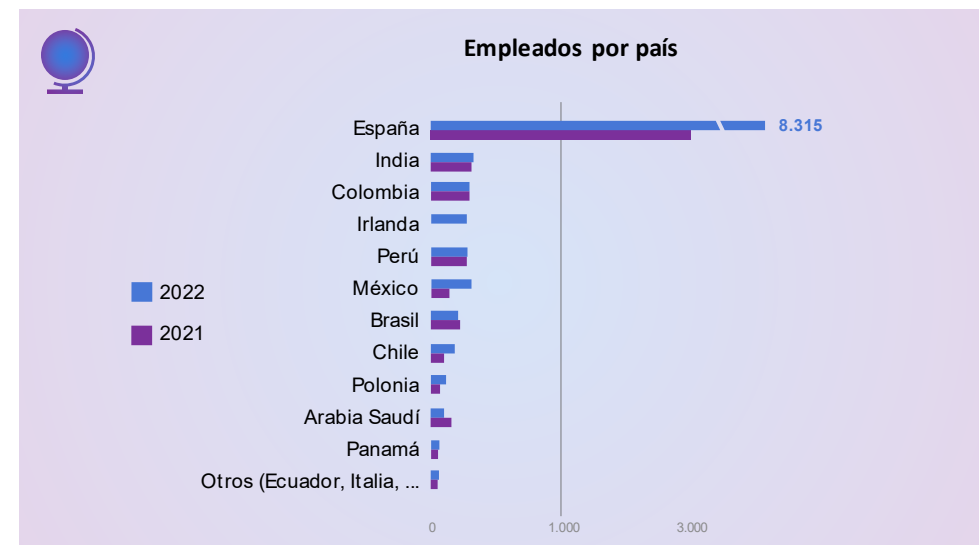
- **Equality Plan Monitoring Committee**

- **Health and Safety Committees:** in accordance with Article 38 of the Spanish Occupational Risk Prevention Law, Ayesa established joint Management-Worker Committees for regular consultation on companies’ risk prevention actions. The committees’ activities and responsibilities include participation in the preparation, implementation, evaluation, and review of risk prevention plans and programmes. They meet on a quarterly basis and decisions are taken by a majority vote.

Our Team and Compensation

Ayesa is a globally operating company, spanning over 23 countries, where services are delivered through teams tailored to meet the specific requirements of each project. By the end of the fiscal year 2022, post Ibermática merger, Ayesa's workforce reached a total of 10,261 employees, comprising 66% men and 34% women.


Due to the nature of the services provided by the group's companies, there is a higher representation of male employees, primarily influenced by the educational background and professional growth in engineering and technology fields, which historically attracted a larger number of men. However, at Ayesa, we are actively working towards reducing this gender disparity by implementing measures that promote equality throughout the employee journey, starting from the recruitment process and continuing through their complete professional development. Additionally, we strive to raise awareness about these careers among new students. The Group is committed to creating stable and high-quality employment opportunities, ensuring that all employees have access to professional development that aligns with their expectations. This commitment is reflected in the fact that 94% of contracts within the group are of permanent providing long-term job security and opportunities for growth.



Ayesa's compensation policy is designed to establish appropriate salary ranges that consider both the responsibilities and the diverse talents of its employees, always adhering to the principle of equal pay for equal positions. Additionally, Ayesa professionals benefit from a flexible compensation system that allows them to allocate a portion of their compensation towards products or services that offer price and tax advantages at the time of purchase.

To enhance diversity management within the group, Ayesa actively monitors pay gap data with the aim of identifying factors that contribute to differences in average salaries between genders. One of the factors impacting these averages, as seen in the staff data, is the higher presence of male professionals with greater seniority. However, through development programs and equality policies, Ayesa continues to aim towards reducing these disparities.

Pay Gap Analysis

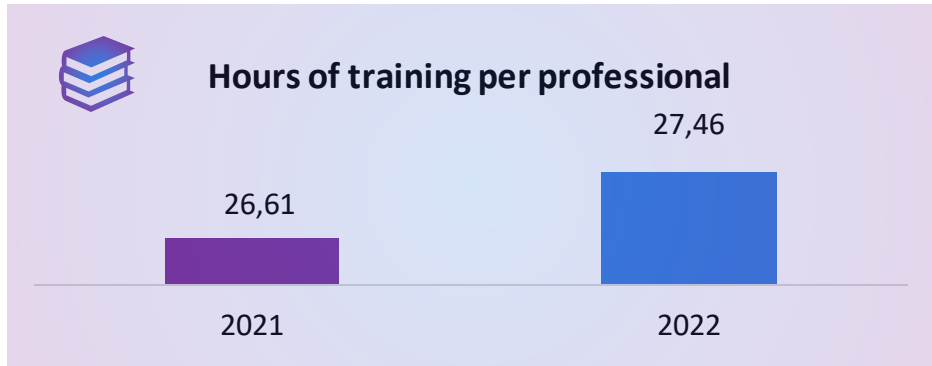
Professional Category 	Advanced Degree Graduates	Mid-Level Graduates	Technicians & Assistants	Currency
Average salary – male employee	42,500.95	22,106.74	20,005.03	EURO
Average salary – female employee	34,180.09	21,078.95	16,384.31	EURO
Pay Gap	20%	5%	18%	

Training and Professional Development

Ayesa’s commitment to employee training and development is evident in the annual increase in investment to support initiatives for our employees across the group. This commitment to training adds value to our services and our clients, through the professional growth of our employees. Through our commitment to the excellence of our professionals, we can offer customers an incremental and innovative service that becomes a competitive advantage.

Ayesa has implemented a comprehensive training policy that facilitates the continuous identification of training and qualifications needed by our professionals. Ayesa's training strategy is built upon a culture of learning driven by the professionals themselves, who are provided with various tools for growth and advancement. Through **Ayesa’s Virtual Campus**, all professionals have access to recommended training itineraries tailored to their roles, as well as supplementary and freely available resources to support their ongoing personal development.

Furthermore, Ayesa establishes and implements an extensive training plan that focuses particularly on the recognized technological certifications for our technology professionals, technical training, skill development, and language proficiency. Additionally, we facilitate cross-functional training across areas such as occupational risk prevention, good labor practices, and anti-corruption.



The total investment in training made in the reporting period in the Group amounts to € 766,876.19, directed to all Ayesa employees in a total of 155,902.40 hours.

Alongside its training initiatives, Ayesa has implemented models that prioritize the personal and professional development of its teams. One such model is "**Desarrollate**," which means "Develop yourself" which aims to empower the individual to grow and progress in their profession. Additionally, the organization has the "**Talento**" program, which further commits to identifying talent in the company and prioritizing appropriate development and mentoring.

3.1.3 Culture of inclusion, diversity and equal opportunity

Ayesa is dedicated to cultivating a workplace culture that embraces diversity and inclusion. To achieve this, the Group has implemented a range of policies and practices that promote equal opportunities for all employees, irrespective of gender, race, sexual orientation, political beliefs, or religious affiliations.

These principles are evident in the Group's unbiased and equitable hiring and promotion processes, which aim to build a team based on excellence while reflecting the diversity of society. These actions broaden perspectives, foster innovation, and attract a wide array of talent, ensuring long-term sustainable growth and continued innovation.

Internal promotion and career development within Ayesa are outlined in the rules of conduct outlined in the Group's Code of Ethics, specifically in the section concerning Personnel Development. It emphasizes that these processes are carried out in an egalitarian manner, placing importance on merit, competence, technical skills, experience, and potential, without regard to gender, race, sexual orientation, political beliefs, or religious affiliations. Additionally, an annual performance evaluation is conducted to recognize and support workers' professional growth.

Notably, in 2022, there were no reported cases of discrimination of any kind within Ayesa, indicating that corrective action was unnecessary.

The company's employees uphold a strong ethical standard, characterized by honesty, dignity, solidarity, coherence, and respect. They prioritize safeguarding the physical and moral well-being of all individuals associated with the company, including employees, collaborators, clients, institutions, and public authorities.

Social integration and accessibility

The Group is dedicated to promoting equal opportunities and comprehensive development for all groups, including people with disabilities and their families. Through the Ayesa Foundation, the Group actively works towards the labor inclusion of these individuals. This is achieved through initiatives such as the Emprendis awards, supporting digital transformation in organizations, and collaborating with various associations. The table below provides information on the number of employees with disabilities who have a disability level of 33% or higher:

	Total 2022	Total 2021
Number of employees with disabilities	54	47

Furthermore, the company has taken steps to ensure that individuals with mobility difficulties can perform their work comfortably. The offices have been modified and made accessible, removing any physical or other obstacles that might hinder access..

Anti-harassment measures

Ayesa condemns and strictly prohibits harassment in its professional environment. Such inappropriate behaviour is considered professional misconduct and may result in legal penalties. The Group has implemented a mandatory corporate **Protocol for the Prevention and Treatment of Sexual and Gender-Based Harassment** to ensure everyone's dignity and freedom are respected and to create and maintain a safe working environment. The Protocol aims to prevent and address sexual and gender-based harassment and protect its employees from such behaviours.

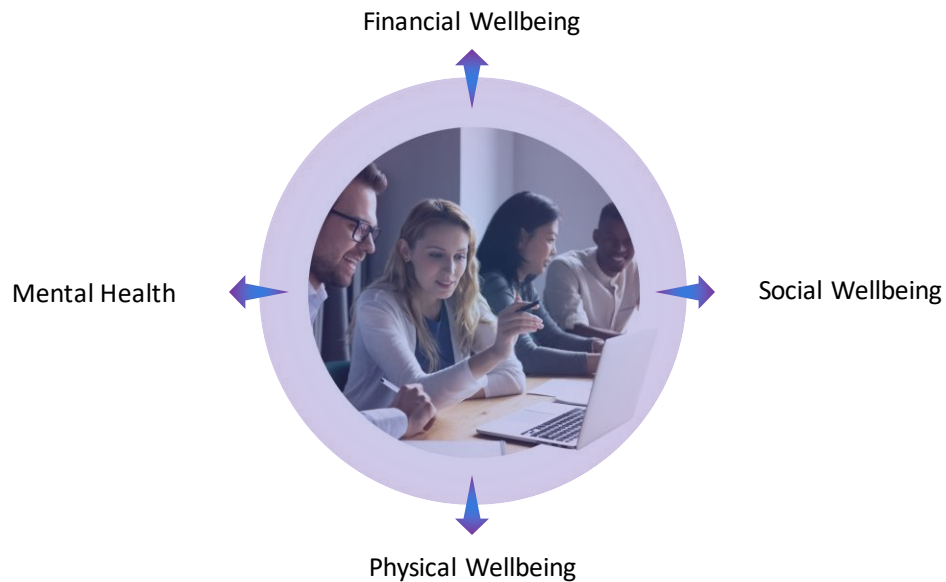
3.1.4 Health and Safety

Ayesa recognizes its responsibility to provide a safe and healthy work environment in compliance with health and safety regulations. The company is fully committed to ensuring the well-being of its employees. To fulfill this commitment, the Group has established a Joint Prevention Service composed of four experienced occupational health and safety technicians who provide support to all companies within the group.

The collective knowledge and collaboration among the various companies in the group, along with their diverse activities, foster continuous improvements in processes and management systems on a daily basis. This commitment to improvement is exemplified by the group's attainment of the ISO 45001 certification.

The implementation of this certification is vital, involving SWOT analyses to identify risks and opportunities. Through a comprehensive internal analysis, annual actions are implemented to enhance efficiency, productivity, and overall improvement on a day-to-day basis.

In 2022, Ayesa took a further step towards enhancing the well-being of its employees by implementing the "Wellbeing 360" project. This project focuses on four fundamental pillars of improvement:



The project is coordinated by the Talent and Corporate Culture, Branding and Events, and Occupational Health and Safety departments. This collaborative approach allows for a comprehensive understanding of the identified needs across different areas and enables the proposal of action plans to address them. The project aims to improve various aspects, such as enhancing the work environment, retaining talent, reducing turnover, providing support for individuals with identified health issues (related to nutrition, overweight, etc.), and improving the outcomes of psychosocial risk assessments, among others

Workplace Health and Safety Management

Ayesa Advanced Technologies and Ayesa Engineering and Architecture have Safety and Health Committees in place. Additionally, those companies within the group that are certified under the ISO 45001 standard for Occupational Health and Safety Management System (AAT, AIA, ACT, Ayesa Air Control, and ATECH BPO) have established Safety and Health Committees. These committees meet on a quarterly basis to discuss matters related to health and safety and other topics, as required by the standards.

In respect of those companies in the group without a Health and Safety Committee or the ISO 45001 certification, Ayesa creates customized awareness-raising campaigns to inform their employees of their consultation and participation rights. These plans also establish an open and transparent channel of communication to address any concerns or suggestions



The responsibilities of the health and safety committees are as follows

01.

Participating in the preparation, implementation, and assessment of the occupational risk prevention plans and programmes at the company

02.

Encouraging initiatives in relation to methods and procedures for effective risk prevention, submitting proposals to management for improving conditions or correcting deficiencies.

03.

Maintaining first-hand knowledge of the risk prevention status in each work centre and conducting the required visits.

04.

To have knowledge of the number of documents and reports related to the working conditions, as well as risk management and prevention activities required to perform their duties effectively.


05.

To understand and analyze the damages caused to the health or physical integrity of workers, in order to assess their causes and propose appropriate preventive measures.



06.

To be aware of and provide information on the annual report and programming of prevention services.

Summary of the meetings of the Safety and Health Committee in 2022.

Frequency of meetings 2022	No. of meetings held in 2022	Issues Addressed	Decision Making Authority	Employee Representatives
 Quarterly	8	Covid-19 measures, teleworking, work/life balance, improvements in facilities, monitoring of accidents, monitoring of prevention activity planning, review of outstanding issues	HR/Business Line/Production	YES

Ayesa's top priority is to annually minimize the impacts on its professionals while continuously striving to prevent and strengthen occupational health and safety management systems.

	Men 	Women 
Frequency rate	3.18	3.96
Severity rate	0.05	0.01

3.2 Supplier relationships

3.2.1 Responsible Management of the supply chain

The Ayesa Group is committed to the responsible management of people and resources, and this commitment also extends to its suppliers. For this reason, suppliers that wish to enter into contracts with Ayesa must complete a certification process by filling out the forms and questionnaires applicable to each type of supplier in order to be registered in the Company's ERP or corporate information system.

Accordingly, they must accept the terms and attach the following required documentation digitally:

- Comply with the legislation and regulations on administrative, technical, employment, social security, occupational risk prevention, tax, civil, and corporate matters, and on combatting bribery and extortion and any other matters related to the established contract
- Assume and accept the ethical principles and lines of action of Ayesa's Code of Ethics
- Adapt to the applicable environmental legislation (at European, state, regional and local levels), and to the safety and environmental policy and regulations. The ISO carbon footprint standard may also be requested

- Have a Third-Party Liability and Occupational Accidents Insurance Policy
- Comply with the data protection legislation backed by a robust security system

Ayesa provides a digital platform where suppliers can upload the requested information. Suppliers are also required to keep this information up to date and renew any expired certificates.

Ayesa currently uses 5,637 suppliers, which include freelancers/self-employed workers, specialised services, supplies, leases, and general services, of which 1,349 exceed a procurement threshold of EUR 5,000. 1,939 of these suppliers are certified.

Due to the nature of the activity in which the Group is engaged, these suppliers are contracted mainly for the following services:

- Temporary Employment Agencies ETT
- Leases
- Travel Providers
- Specialist Services

The Group recognizes its influence on the local area in which it operates, and its social responsibility is reflected in the practice of engaging suppliers that use local resources.

 Total supplier expenditure	Total Local Supplier expenditure	% compras locales	Moneda
241.784.096,40 €	200.666.033,38 €	82,99%	EUROS

3.2.2 Supervision systems and results thereof

The aforementioned comprehensive certification system is the first level of supplier assessment. Ayesa also regularly appraises certified suppliers in compliance with the scope, conditions, and characteristics agreed upon for the product or service. We evaluate the standard and experience of the service/product received over a specified period of time.

In 2022, Ayesa performed 1,374 appraisals of services and products.

The supervision system is currently being transferred to SAP ARIBA, on whose portal any new suppliers wishing to enter into contracts with Ayesa must complete the certification process to enable billing. 50 suppliers have already completed the certification process in this recently established system.

3.3. End to End Partners with our clients

At Ayesa we strive to build a more efficient and fairer world, using engineering and cutting-edge technology in an integrated way. The Ayesa Group provides engineering, consulting, information technology, and outsourcing services in multiple business lines and sectors, such as, design services, back and front office outsourcing services, technological infrastructure installation and support services, and digital services.

Customer satisfaction, the excellence of our projects and services, the protection of the environment, and the commitment to facilitate safe and healthy working conditions for the prevention of work-related injuries and ill health, constitute the strategic cornerstones of Ayesa’s activity. Accordingly, an integrated management system has been implemented in accordance with ISO 9001, ISO 14001, and ISO 45001. By means of this system, the Group undertakes to continue its work to ensure customer satisfaction.

3.3.1 Service Quality

Given the nature of its business, protection of information assets from any internal or external, deliberate or accidental threat that poses a risk to the confidentiality, integrity, and availability of the information is important to Ayesa.

The Group has implemented a series of management systems to ensure appropriate ICT governance and management, the security of corporate and customer information, and the continuity of the services provided.

With the obtainment of ISO 27001, National Security Framework (ENS), ISO 22301 Business Continuity and UK Cyber Essentials certification, as well as the prestigious Spanish IT Governance certificate in accordance with ISO 38500 (held by only 3 companies in Spain), Ayesa has shown its commitment to international information security standards.

Furthermore, Ayesa has adopted a series of measures in order to ensure a greater level of information security for its customers, including most notably the following:

- **Creation of a Security Operations Centre (SOC):** A Security Operations Centre (SOC) is a command centre dedicated to information security and data protection, enabling Ayesa to detect potential threats and vulnerabilities in its network, which allows it to adopt preventive measures to protect the data and information of all its customers.



- **Vulnerability management and cyber threat hunting:** this is a process that enables Ayesa to detect, analyse and correct the vulnerabilities in its infrastructure. This includes the detection of the most vulnerable systems and applications, as well as the analysis of the risks associated with those vulnerabilities and the implementation of measures to correct them.

Application Security Management: The SOC also offers an application security management service that uses Static Application Security Testing (SAST) and Dynamic Application Security Testing (DAST) tools. These two testing techniques allow Ayesa to provide a complete and effective application security management service, testing application security both during the development and the operating phase with the aim of detecting and responding to any cyber security issues efficiently.

- **User Awareness Campaigns:** Ayesa implements User awareness campaigns to raise awareness of information security risks and how to avoid them. Through these campaigns Ayesa is able to assess its employees' level of awareness with regard to information security, enabling it to identify those areas in which improvements may be made.
- **Social Listening and Analytics:** in 2022 Ayesa conducted Social Listening monitoring campaigns across various channels including; cybercrime forums, the deep web, and telegram channels, to search for and prevent attacks targeting the organization, as well as to detect any sensitive material that may potentially have been leaked.

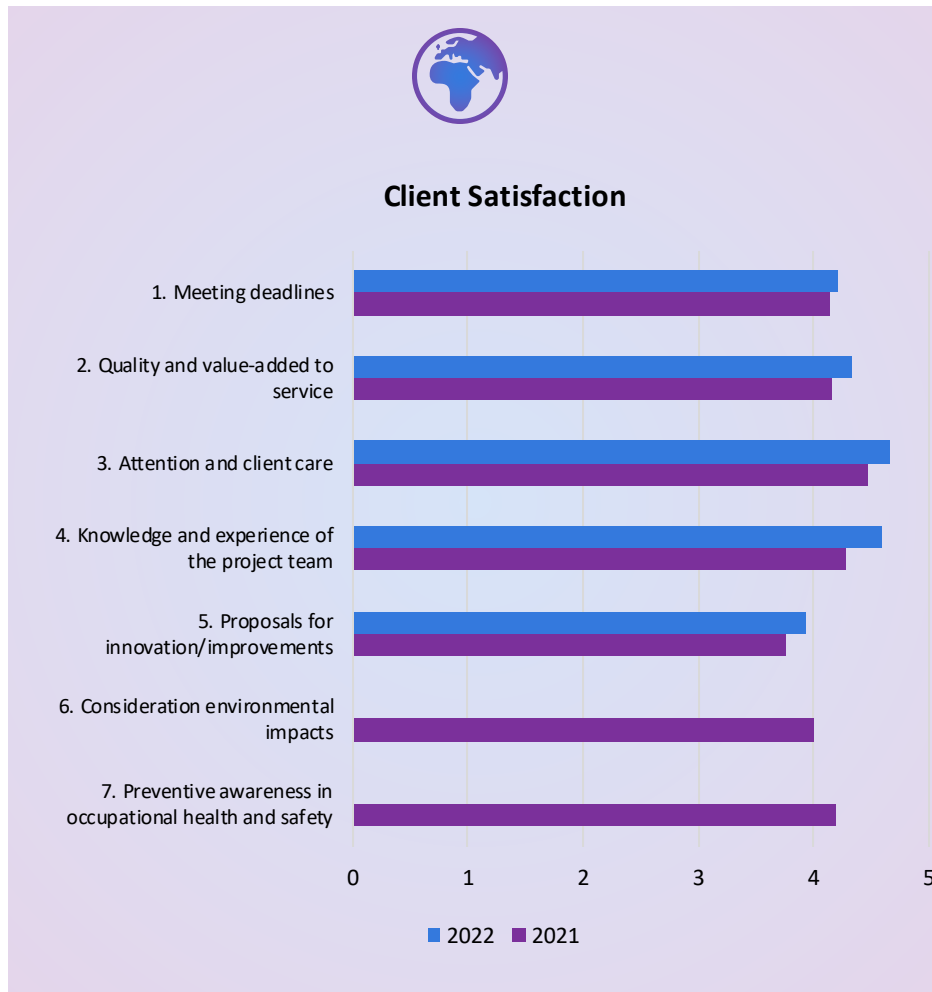
As a result of these measures, Ayesa did not experience any information security incidents or data protection breaches in 2022. This demonstrates the organization's strong commitment to protecting data.

3.2.4 Client Satisfaction

Ayesa considers customer satisfaction a top priority. With the aim of continuously improving and enhancing customer and stakeholder satisfaction, Ayesa regularly monitors key variables to understand their needs and expectations. This involves analyzing indicators such as product conformity, delivery time, client complaints, and client compliments and testimonials.

To assess customer satisfaction with Ayesa's work, an integrated management system was used to launch a customer satisfaction campaign in June, July, October, and November 2022. Some companies conducted a second campaign in December 2022 and January 2023

The chart below presents a comparison of the findings from the 2022 and 2021 satisfaction campaigns:



Participation in the survey reached 31.7%, representing an increase of 8.6 percentage points compared to the previous period. While this is a positive development, Ayesa acknowledges the need for further improvement in future campaigns.

Therefore, the company will explore the possibility of using additional methods to measure satisfaction. On a scale of 1 to 5, the global score for customer satisfaction surveys revealed the following result:



2022	2021
4.30	4.33

The positive evaluation of customer service, as well as the expertise and experience of Ayesa's project team, demonstrates the effectiveness of the company's employee training programs and their dedication to delivering high-quality work.

Ayesa values the close relationships between its professionals and customers, which guides the group's operations and defines the services it provides. Customer loyalty and contract renewals are additional indicators of customer satisfaction that Ayesa uses to gauge the effectiveness of its services.

Grievances and Complaints

Ayesa has established a methodology for addressing and resolving grievances and complaints, which is closely monitored to ensure its effectiveness. The Business area is responsible for documenting and responding to customer and stakeholder grievances. The information collected from grievances and complaints submitted by customers, authorities, suppliers, and other stakeholders serves as an indirect measure of customer satisfaction. In 2022, Ayesa received 14 grievances or complaints, compared to 5 in 2021.

A grievance is defined as a complaint directly communicated by the customer or a survey response with a global score of less than 3 out of 5, or negative feedback that is deemed to be a case of non-performance upon analysis. The main reason for the increase in grievances and complaints was due to the fact we added more companies to the management system.

3.4 3.4. Connecting technology with the individual

Ayesa, through its Code of Ethics, expresses its commitment to promoting the advancement of society through innovation, professional development, and the integration of people with disabilities into the workforce. All social measures and actions taken by the group are supported by this Code and its Mandatory Compliance Standard for Corporate Social Responsibility, which aims to establish a unified mechanism for directing CSR activities on behalf of third parties.

Specifically, this standard has a dual scope: managing assistance in favor of third parties, whether in the form of financial or in-kind support, and managing Ayesa's participation (within governing bodies or as an associate) in social entities.

Within this CSR standard, the Aid Management procedure sets down measures for compliance evaluation to minimize the risks faced by the company. The procedure ensures that donations are directed to the intended beneficiaries and used for the specified purposes, preventing misallocation. Additionally, this procedure mandates the signing of a collaboration agreement that details the participating entities and the designated use of the donation. An explanatory report on the actions carried out with the donation is also required.

Furthermore, Ayesa adheres to the best practices of the **United Nations Global Compact**. This international initiative promotes the implementation of Ten Universally Accepted Principles to foster sustainable development.

This international initiative aims to advance sustainable development through the promotion of Ten Universally Accepted Principles in various areas, including human rights and business, labor standards, environment, and anti-corruption. Ayesa actively contributes to these objectives by integrating these principles into its activities and business strategies. Furthermore, the company fosters these values among its employees, partners, and society at large. A range of campaigns are organized to encourage employees to donate food, toys, and materials for Ukraine. Additionally, Ayesa establishes formal agreements with NGOs and social organizations, with the most significant partnership being with the Ayesa Foundation. Through this foundation, the Ayesa business group extends its sponsorship, support, and assistance to individuals and organizations.

3.4.1 3.4.1. *Our commitment to local development*

In 2022, the Ayesa Group continued its dedication to social work and the development of communities and their local environment through a series of impactful actions. These actions are a testament to Ayesa's commitment to social development and include the following notable initiatives:

Inauguration of technology centres in Jaén and Burgos

Through this initiative, Ayesa is committed to supporting local talent and generating high-quality employment in Spain. The company focuses on engaging with universities and educational institutions in capital cities and medium-sized cities that possess strong digital capabilities.

The objective is for the Jaén headquarters, along with the recently announced Burgos center in March, to become a benchmark in terms of the quality of services offered and applied technologies. It will be integrated into Ayesa's national network and will focus on developing solutions for the digitalization of the public sector and projects derived from the Next Generation funds.

Creation of the Electronic Unique Social Archive (“HSUE”)

This project aims to make the intervention processes of community social services easier for local organizations. It will enable professionals to securely share and access the service users' history, ensuring confidentiality and data protection, which will lead to improved work processes.

Furthermore, users themselves will benefit from this initiative. They will have access to important information, be able to review their administrative records, and obtain certifications such as disability assessment, recognition of vulnerability, or proof of receiving economic benefits.

3.4.2 *Fundación Ayesa*

The Ayesa Foundation is the platform through which Ayesa articulates its contributions at the level of social action and territorial development. The mission of Fundación Ayesa is to promote the advancement of society through innovation and professional development. To this end, it focuses its activity on four areas of action: education, employment, technology and research.

In the field of Education, the objective is to promote scientific and technological vocations in young people. To achieve this, two actions have been developed: STEM Workshops, presence at the Seville Science Fair and delivery of the Awards for Academic Excellence. The STEM (science, technology, engineering and mathematics) workshops carried out were as follows::

- On the occasion of the International Day of Women and Girls in Science, on February 17, a series of talks were organized in three primary and secondary schools to publicize STEM vocations and their female references and at the same time promote the choice of these studies for training and professional development.
- On the occasion of World Space Week, from 4 to 10 October, technological workshops were held for children in 5th and 6th grade. In them they were able to experience some of the technologies used in the space field, such as augmented reality, robotics or sensorization, and their multiple applications in other areas.
- On the occasion of the awards ceremony for academic excellence, "STEM Day" was hosted to enable 40 students of computer training cycles to visit Ayesa's facilities to learn about the company and its information systems.
- In the field of Technology, the objective is to help social entities to offer a better service to their beneficiaries through technological solutions. For this, Webinars have been held.

152 computers have been donated to social entities and the OnTheWave Program on technological developments has been developed in which more than 170 social entities participate.

In the field of employment, the objective is to support initiatives whose priority objective is to bring disabled people closer to employment as a fundamental tool for their social inclusion. It seeks to promote equal opportunities, integral development and improvement of the quality of life of this group and their families.

To achieve this objective, in 2022 the following activities stand out:

Creation of the VII Edition of the Emprendis awards in which 50 thousand euros are allocated to finance ten projects to promote the labor integration of the disabled. In 2022, these 10 projects have generated employment for 26 people with disabilities, and another 271 have improved their conditions to get a job.

- Delivery of the sixth prize for Trajectory in Social Integration, an award that aims to recognize an individual who has dedicated most of his life to helping others. In 2022 this award went to Mercedes Molina, founder and President of the Seville Autism Association, a reference center that has the only specific school for people with autism in Andalusia.
- Development of the **Ayesa Family program**, which funded therapy for 20 children with disabilities from Ayesa employees.

- Donations to entities for the social inclusion and integration into the labor market of people with disabilities, including Apascide and Proyecto Hombre, as well as five grants to university students with disabilities and sponsorship of a table tennis school for people with disabilities
- Development of a basic personal computing course for ten people with brain damage, covering installation, configuration, and maintenance of PC systems, as well as webpage design using WordPress



In the field of research, the objective is to generate and disseminate new knowledge. To this end, in 2022 the following activities have been carried out:

Development of three international research projects: a hydrogen-fuelled vehicle project, a project supporting organic smallholding production in Paraguay using smart IoT devices, and a project on digital skill refresher courses for healthcare workers.

Publication of a monograph entitled "Main requirements for high-speed slab track system".

Membership of the Council of Foundations for Science, an organ of the Ministry of Science and Innovation.

Participation of a doctor from Fundación Ayesa in a presentation on Artificial Intelligence and Machine Learning within the 2022 edition of the Women Tech Talent Sessions.



4. Corporate governance



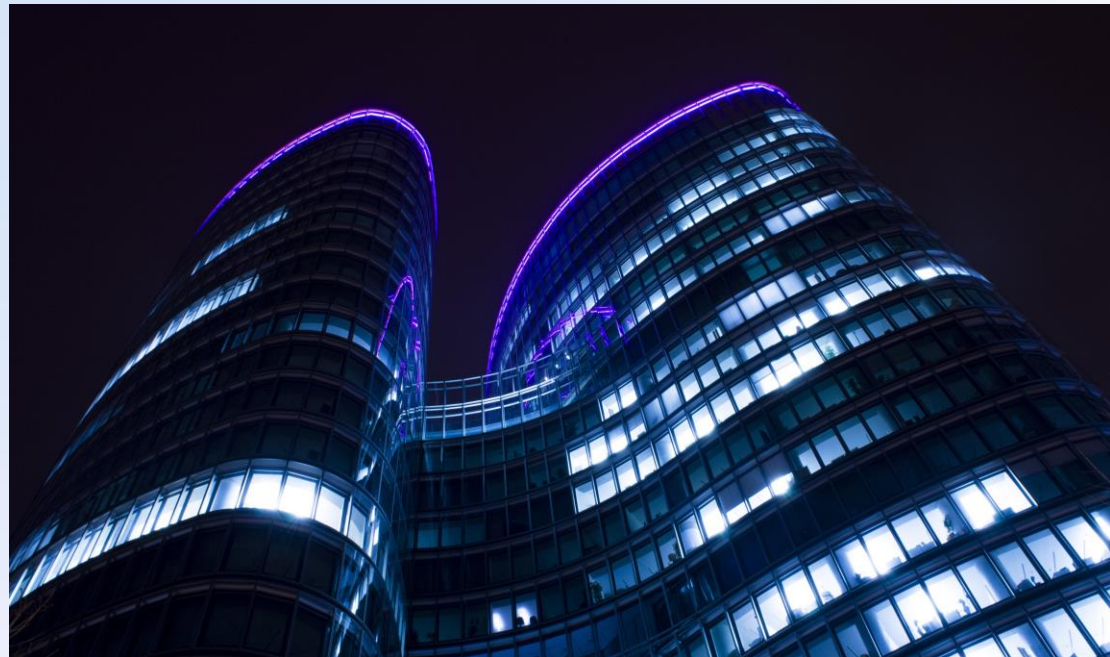
Ayesa has a commitment to its workers and society that focuses on three main aspects: professional and personal development of employees, promotion of equal opportunities, and contribution to the sustainable development of society. The company also participates in social and cooperation projects to contribute to the well-being of the communities in which it operates.

Ayesa's Corporate Governance

4.1 Governance Structure

Ayesa's management model promoted by senior management considers business ethics and effective management as intangible but essential values within the group. There Ayesa has established a governance structure that is capable of implementing and transmitting these values throughout all the companies and subsidiaries that comprise the Ayesa Mercantil Group.

The governance structure of the group is composed of a Board of Directors for the parent company of Ayesa, the body responsible for establishing the strategies and general policies of the Ayesa Commercial Group, and various Management Bodies for the remainder of the companies that make up the Group, which have an autonomous, organizational structure, with teams and independent managers.



- Ayesa's governing body is ultimately responsible for approving the Code of Ethics and adopting the most relevant policies for the company, as well as carrying out the necessary surveillance and control measures for the prevention, detection and management of criminal risks. The governing body periodically supervises the effectiveness of the Regulatory Compliance System, promoting its modification or integration, especially when regulatory, business or any other circumstances require it, in order to continuously improve it.
- In order to guarantee the correct application of the Code of Ethics and the Regulatory Compliance System, Ayesa's governing body has created a Compliance Body that acts autonomously and independently. The tasks of the Compliance Body are delegated to the figure of the Chief Compliance Officer. One of its main objectives is:
 - Promote the dissemination and knowledge of the Code of Ethics by all staff and collaborators of the Commercial Group.
 - Supervise the effectiveness of the internal controls of the Commercial Group and their suitability to ensure compliance with the Code of Ethics.
 - Establish a communication channel to report possible risks and breaches of the Code of Ethics.
 - Prepare annual compliance reports with the Code of Ethics
 - Review and propose updates and modifications that are applicable.
 - Ensure compliance with the Corporate Defense Program.

Likewise, the heads of each area or department are responsible for managing compliance risks in their respective areas of activity, as well as promoting the work of staff and verifying that internal measures, controls and procedures operate correctly.

4.2 Compliance and Risk Management

As a result of the legislative reforms of recent years, related to the criminal liability of legal persons, and in line with the corporate culture of integrity, respect for current legislation and the values set out in the Code of Ethics, Ayesa has developed a Regulatory Compliance Model. This model has Mandatory Standards and Internal Procedures aimed at the prevention, detection and reaction of the risks of committing crimes or any action contrary to its Code of Ethics.

4.2.1 Code of Ethics and Compliance

Ayesa is committed to offering its customers responsible products and services, through a sustainable business management model, in order to obtain the success of today's society and ensure that of future generations. The group understands its Code of Ethics as a commitment and a tool to build that sustainable society and a way to transmit its corporate culture and values abroad through its employees.

In this sense, the objective of the Code of Ethics is to establish the general principles that define the values, business culture and professional ethics that govern all the companies that make up the Ayesa Mercantile Group.

The principles, values and convictions that govern all actions and decisions of Ayesa, and on which the Code is based are:

- **Integrity and honesty:** Carry out all its functions with honesty, dignity, solidarity, coherence and respect, guaranteeing the physical and moral integrity of its staff and collaborators.
- **Vocation of service:** Seek to solve problems, through empathy, sensitivity and understanding collaborating permanently with others.
- **Customer orientation:** Offer all customers high quality products and services, accompanied by an individualized, professional and close treatment to meet their objectives.
- **Teamwork:** Respect the different points of view and guarantee an equitable treatment to all the people who are part of Ayesa.
- **Innovation, flexibility and adaptation to change:** Encourage the creativity of all the people who make up Ayesa to innovate not only in new products and services, but also in the improvement of the processes that are part of the business.
- **Proactivity:** Work to create value and show the ability to have initiatives that provide long-term solutions.
- **Value of human resources:** Rely on Ayesa's main asset, its employees, and contribute to their personal and professional growth.
- **Quality of services:** Ensure the quality of products and services and customer satisfaction, since it is the basis for the development of other values.
- **Respect for the environment:** Caring for and respecting the environment, making reasonable use of natural resources.
- **Community participation and development:** Contribute permanently to the socioeconomic environment of the company, generating wealth and ensuring the welfare of society.



Respect for Human Rights (DDHH)

Through the Code of Ethics, Ayesa is committed to creating, maintaining and protecting the integrity of the people who are part of or collaborate with the organization. Likewise, the group is committed to the fight against the problem of sexual harassment and harassment based on sex in the workplace.

In addition, Ayesa follows the best practices established in the United Nations Global Compact. This is the largest voluntary corporate social responsibility initiative in the world, which seeks to comply with the 10 principles of business development related to human rights, labor standards, environment and the fight against corruption in the activities and business strategy of companies.

In order to comply with these principles, at Ayesa, all employees sign the Code of Ethics and all suppliers, partners and third parties undertake to comply when collaborating with the Ayesa Mercantile Group. Additionally, there are also anti-harassment protocols in the main operating companies of the group. Likewise, there are criminal compliance policies and internal operating procedures related to the hiring of personnel and their relationship with the company. Irish and UK companies also have Anti-Slavery and Human Trafficking Act compliant policies.

Likewise, Ayesa has an Ethics Channel on its website, through which all interested parties can express their concerns or complaints about any conduct or activity that violates the entity's Code of Ethics.

Anti-bribery and anti-corruption measures


In order to avoid any type of illegal conduct, or that goes against the principles and values of the Code of Ethics, Ayesa has developed the General Anti-Corruption Policy, which guarantees free and fair competition, as well as transparency, commitment and legality in all commercial and professional relationships of the Group.

This policy establishes a series of behaviors that are considered prohibited for the company:

- Improperly obtaining a contract from any member of the entity.
- Offer gifts or other benefits to officials or public entities, which may act in favor of the group.
- Obtain preferential treatment from employees or the public administration.
- Influencing in any way an authority or public official by taking advantage of personal relationships.
- Obtaining property suspected or believed to have a criminal origin.
- Participate in sectoral talks aimed at reaching illegal agreements that endanger the free market and free competition.

Suspicious of any conduct contrary to Ayesa's anti-corruption policy must be reported to the compliance body, which will investigate in a confidential and impartial manner said consultation or reported events.

In order to enhance the knowledge of Ayesa employees of the aforementioned principles of the fight against corruption, specific training sessions are established annually included in the Training Plan, which reinforce Ayesa's commitment to good governance and compliance practices:

	Higher education graduates	Mid level graduates	Other technicians and assistants	Total
Nº people trained in anti-corruption	1.347	1.002	1.089	3.438
Number of hours dedicated to training	1.769	1.671	1.229	4.669

In order to identify, evaluate, control and monitor the risks with the potential to affect the Ayesa commercial group, a map of criminal risks, breaches and illicit acts has been developed according to the activities carried out by the different business areas of the company.

In order to prepare this map we have previously developed an inventory of the risks to which the entity is exposed. This map is updated periodically and whenever there are regulatory or activity changes in the company.

4.3 Fiscal transparency

Ayesa has developed a tax strategy and governance model that promotes ethics, transparency and integrity in its tax activities. The company is committed to the adoption of good tax practices, understanding that its decisions have an impact on the tax field. Therefore, they undertake to comply with their tax obligations and to maintain a prudent and responsible tax policy.

This firm commitment to the adoption of good tax practices extends to all the companies of the group and to all the countries where they have a presence. This responsible taxation includes the actions that the group carries out to manage tax risks and have a joint management of taxation.

In Annex "6.1.4. Fiscal metrics" shows the values of benefits by country, taxes and public subsidies received.



5. About this report

About this report

This ESG Report, which is part of the consolidated management report of Alía Holdco, S.L., is published in compliance with Law 11/2018, of December 28, 2018, which requires the disclosure of non-financial information and diversity. Alía HoldCo, S.L. is as of December 31, 2022 sole shareholder of Alía Bidco, S.L.U., which in turn since January 20, 2022 is sole shareholder of Ayesa Inversiones, S.L.U., parent company of the Ayesa Group. Given that the company's only activity is the holding of shares in Alía Bidco, and subsequently, in Ayesa Inversiones, S.L.U. and its subsidiaries (referred to in this report as Grupo Ayesa or Ayesa), this ESG report includes information on the non-financial performance of the Ayesa Group for the year 2022.

The report provides an overview of the business model, strategy, evolution, results and situation of the company. In addition, it includes the impact of its activity on environmental and social issues, as well as those related to personnel, respect for Human Rights and the fight against corruption and bribery. The contents of the same are identified in Annex, section 6.2 Table of contents of Law 11/2018.

Ayesa is committed to continuous improvement in terms of transparency. The report has been prepared taking as reference the indicators selected from the Global Reporting Initiative (GRI) guide for sustainability reporting, taking into account the principles for defining report content (consideration of stakeholders, sustainability context, materiality and completeness). Additionally, the Sustainable Development Goals (SDGs) of the 2030 Agenda have been taken as a reference to reflect Ayesa's commitment and contribution to these objectives.

This Report is an integral part of the Management Report of Alía Holdco, S.L. and has been subject to the same criteria for approval, deposit and publication. Likewise, the information included therein, referenced in section 6.2 Table of Contents of Law 11/2018, has been verified by an independent third party according to the ISAE 3000 standard with a limited level of assurance, in compliance with the requirements of Law 11/2018 on Non-Financial Information and Diversity.

This report refers to the period from 1 January 2022 to 31 December 2022, with the date of the last report published being March 2022.

The information presented includes all the companies in which Ayesa has financial control. These companies are listed in Section 6.1.1 of the Annex. Business model metrics. In the event that any of the information included in the report presents a different scope, its specific scope is specified in the corresponding chapter or in section 6.2 Table of Contents of Law 11/2018. For the specific case of the company Ibermática, S.A. and subsidiaries, given that the acquisition and consolidation in the Ayesa Group has occurred on December 29, 2022, only the workforce data as of December 31, 2022 have been included in a consolidated manner with the Ayesa Group. The rest of the information on extra-financial performance during the year 2022 included in this ESG report refers to the Ayesa Group, excluding said company as the partial information corresponding to the period in which the information is consolidated is not available. Information on Ibermática's non-financial performance for 2022 can be found in Ibermática's 2022 Non-Financial Information Statement.

5.1 Materiality

For the definition of the contents of Ayesa's ESG Report, the materiality analysis has been revisited in order to comply with the requirements of the regulation in this regard, as well as the requirements of the standards used for the definition of report contents (consideration of stakeholders, context of sustainability, materiality and completeness). In this context, in 2022 Ayesa has used the materiality analysis carried out in 2021 as a reference to update it with the main trends in sustainability, linked to its business model that are more relevant to its stakeholders.

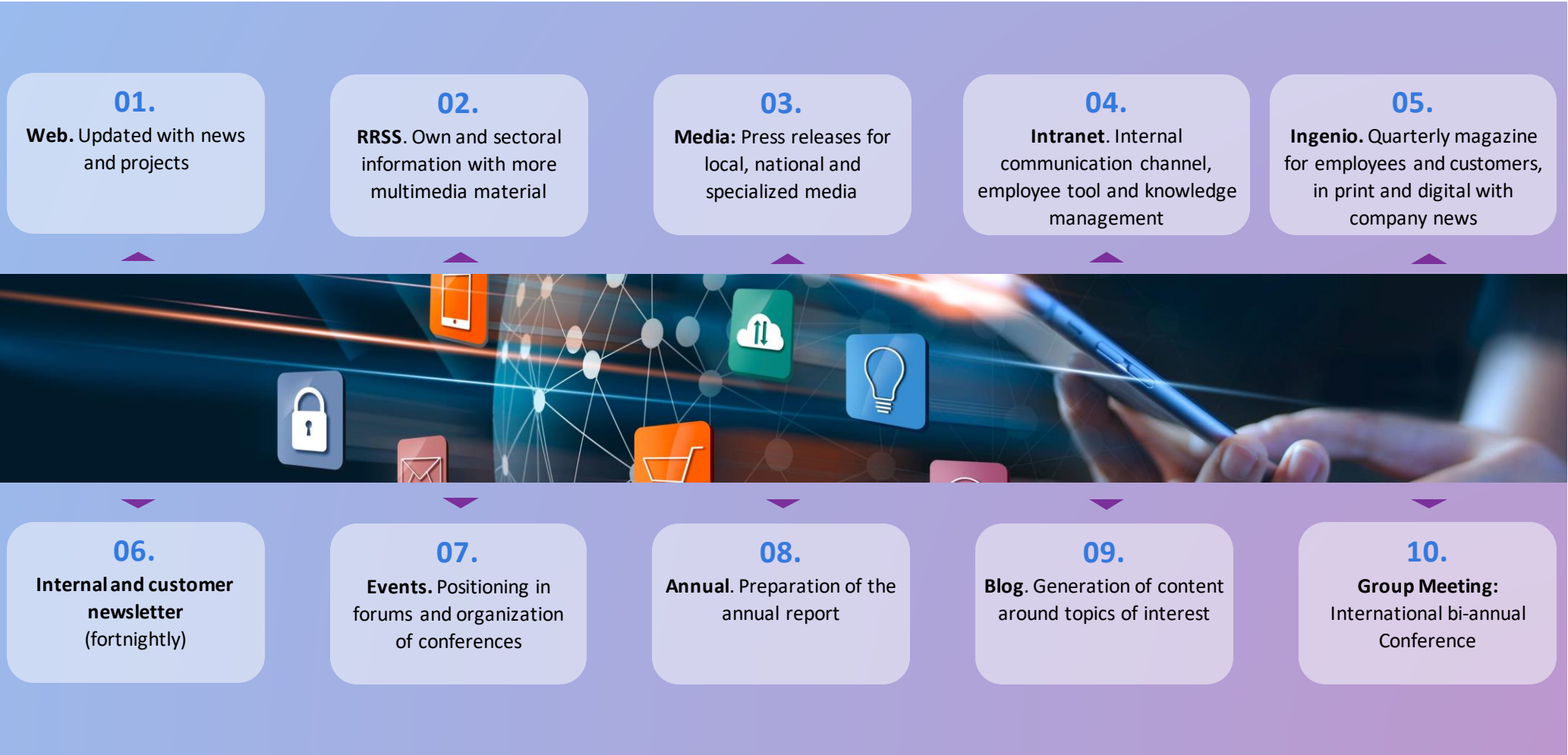
Looking ahead to future years, Ayesa will work on expanding this analysis to fully cover the Dual Materiality approach, which unites both valuation perspectives:

- **Traditional materiality:** Understood as the analysis by importance for the stakeholders of each of the material issues, as well as their perception about the management and performance of these issues by the company and its strategy.
- **Double Materiality:** Union of the materiality perspectives of Impact (evaluation of the real and potential impacts of the company on people or the environment in the short, medium or long term), and Financial materiality (impact from the financial vision that environmental, social and governance aspects have or could have on the value of the company in the short term, medium or long term).

Ayesa has demonstrated its commitment to building effective relationships with its stakeholders and strategic orientation to dialogue to improve its operational performance. To this end, the Group has developed a strategy that takes into account both its interests and those of its stakeholders, achieving an effective balance between both parties.

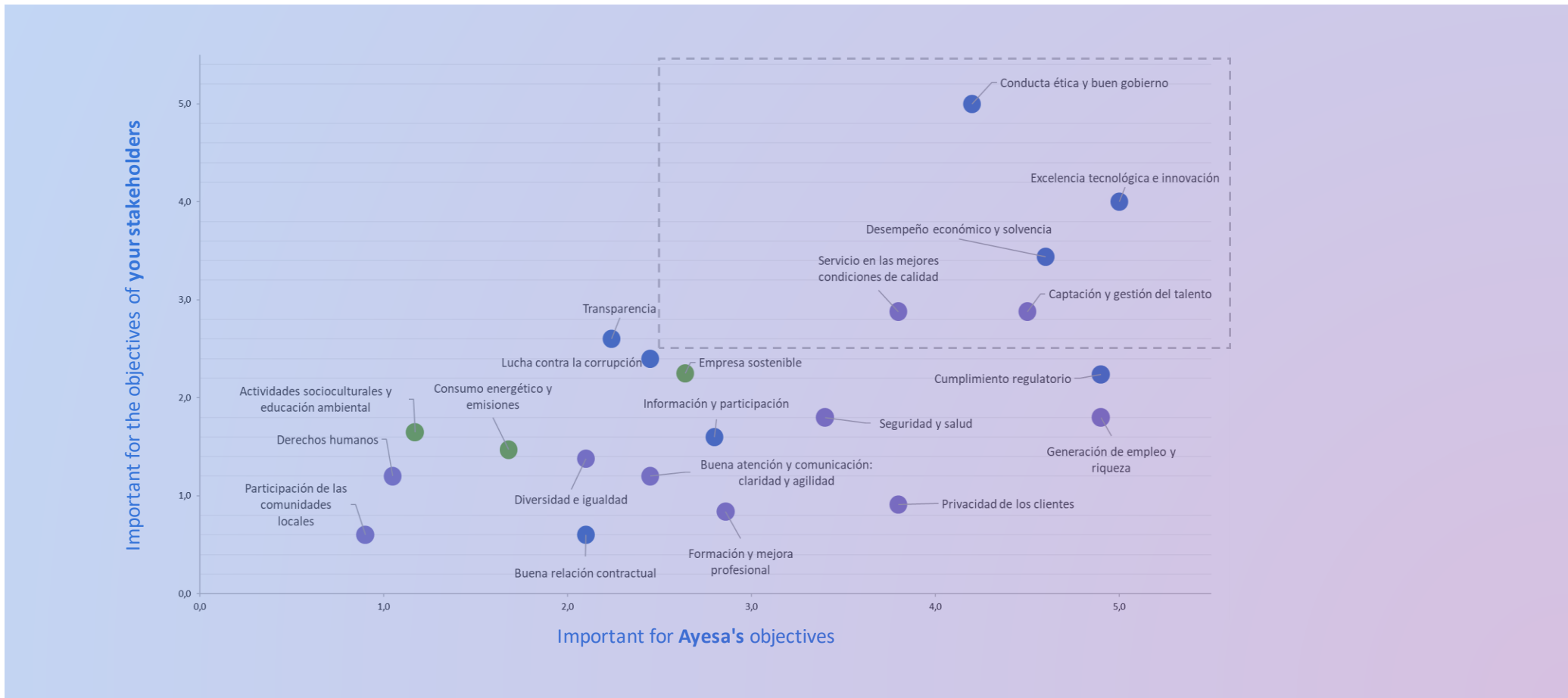


The main communication channels that the company uses to interact with its different stakeholders are described below.



Ayesa's materiality matrix has been prepared in consultation with the heads of the different business areas, with the aim of knowing the concerns of the stakeholders with whom the company interacts; as well as conducting a review of the most up-to-date trends in environmental, social and governance matters both in the environment in which Ayesa operates and in its sector.

This matrix relates the influence of these groups on valuations and decisions with the importance of the economic, environmental and social impacts of the organization, and their relevance to the vision and strategic priorities of the business. From the analysis of the priority for stakeholders and the relevance in the company's industrial strategy, the following materiality matrix has been obtained, which identifies the most important issues for the company's strategy:





Environmental Issues		Related SDGs – Ayesa's Commitment
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- **Sustainable Company**
- **Energy consumption and emissions**
- **Socio-cultural activities and environmental education**

Ayesa's main commitment to the environment is to improve its contribution to the planet through the projects it develops in relation to natural resources and the environment, and also through the measurement and mitigation of the impacts of its activity. In this sense, Ayesa puts technology at the service of the environment by improving the sustainability of projects, generating more respectful infrastructures and production models; and focuses its efforts on reducing the contribution to Climate Change by working to improve the energy efficiency of its operations and reducing the emissions derived from its activity.





Social Issues



Related SDGs – Ayesa's Commitment

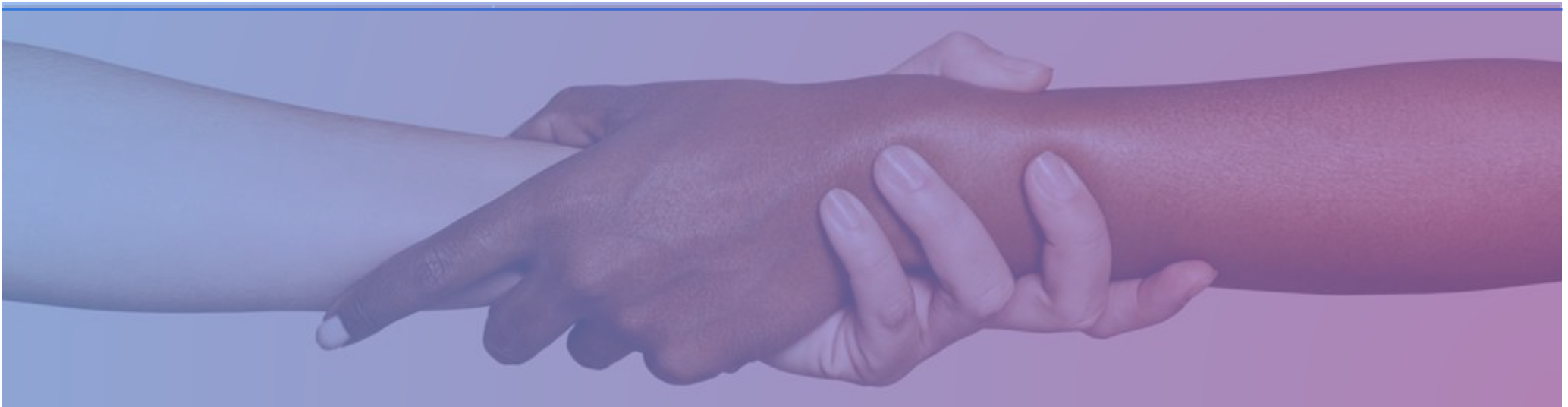
Ayesa has a strong commitment to the correct recruitment and management of talent, as this is one of the cornerstones of its differential service.


- **Fight against corruption**
- **Information and participation**
- **Good contractual relationships**
- **Generation of employment and wealth**

Additionally, the company provides a healthy and safe work environment, with opportunities for development and continuous training for the professionals who form Ayesa.

This commitment is also reflected in Ayesa's creation of sustainable jobs to drive economic growth in the communities where they operate. This includes investing in local development projects, collaborating with other businesses and organisations to support entrepreneurship and business development, and using responsible and sustainable business practices that respect the environment and society as a whole.

Ayesa also strives to maintain a good contractual relationship with its customers, ensuring clear and agile communication, and taking care of the privacy and confidentiality of its customers at all times.



Government Issues  **Ayesa Commitment to related UN SDGs**

- **Ethical conduct and good governance**
- **Technological excellence and innovation**
- **Economic performance and solvency**
- **Compliance & Regulations**
- **Transparency**
- **Fight against corruption**
- **Information and participation**
- **Good contractual relationship**
- **Generation of employment and wealth**

Ayesa has an unwavering commitment to ethical conduct and good governance. The company has a zero-tolerance policy towards any form of corruption or malpractice, and promotes transparency and accountability in all its operations. Ayesa also ensures that it complies with all applicable regulations and laws, as well as promotes the highest standards of ethics in all areas of its business. In addition, the company seeks to foster a culture of innovation and technological excellence, which allows it to remain at the forefront in its field and offer advanced solutions to its customers.

In summary, Ayesa has a comprehensive commitment to excellence, innovation and social responsibility in all areas of its business, which allows it to maintain its leadership in the sector and contribute to the economic and social development of the communities in which it operates.



After conducting the materiality analysis, it was determined that the following issues are the most relevant for Ayesa:

Service in the best quality conditions



Technological excellence and innovation

Recruitment and retention of talent

Economic performance and solvency

6. Appendix

6. Appendix


6.1 6.1. Main Metrics

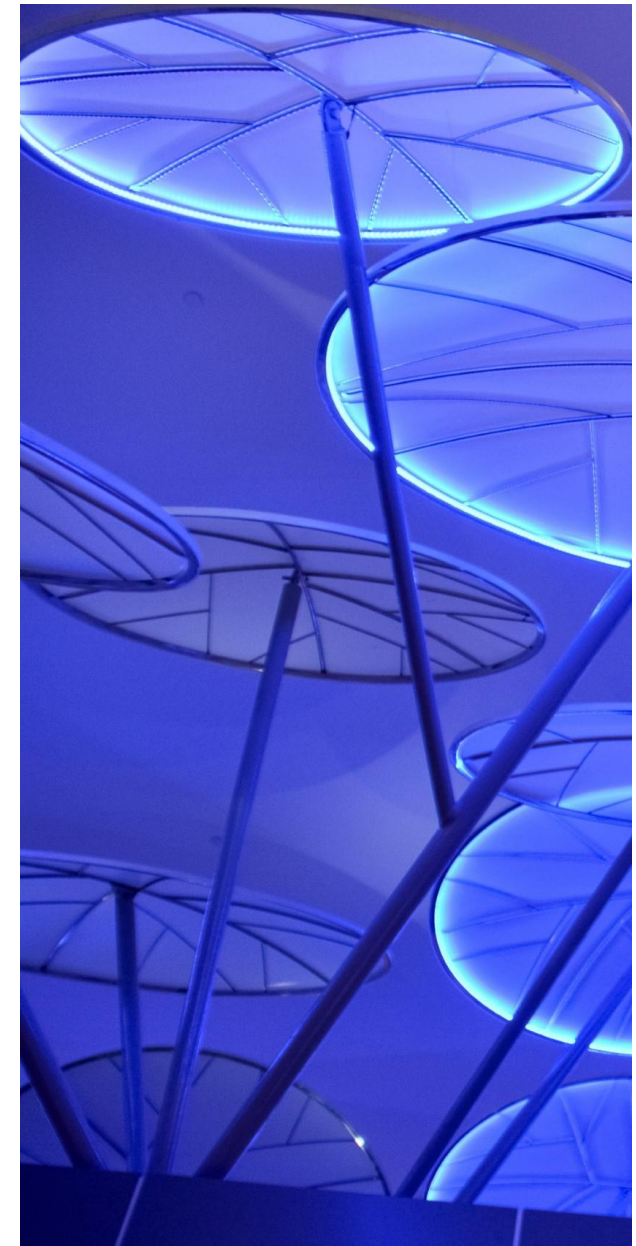
6.1.1 6.1.1. Business model metrics

Below we present the companies that form the Ayesa Group:

Name	Registered office		Activity
Subsidiaries			
Ayesa Engineering, S.A.U.	Spain		Holding company
Ayesa Implementaciones Tecnológicas, S.A.	Spain		Holding company
Aurea Inversiones Fotovoltaicas, S.L.	Spain		Holding company
Ayesa Ipar Ing. Vasca, S.L.	Spain		Technical engineering services
Ayre Energías Renovables, S.L.	Spain		Renewable energies
Insotech International Investment, S.L.	Spain		Technical engineering services
Ayesa New Solution, S.A.U.	Spain		Electronics and IT
Ayesa EPC World, S.A.U.	Spain		Technical engineering services
Ayesa Panamá, S.A.	Panama		Technical engineering services
Unidade Técnica Projetos Industriais LTDA	Brazil		Technical engineering services
Ayesa Soluciones Virtuales, S.L.	Spain		Electronics and IT
Ayesa Advanced Technologies, S.A.	Spain		Electronics and IT
Atech BPO, S.L.U.	Spain		Electronics and IT
Alia Worldwide, S.L.	Spain		Management and administration
ACT Sistemas, S.L.U.	Spain		Electronics and IT
Ayesa Ingeniería y Arquitectura, S.A.U.	Spain		Technical engineering services
Alía Gestión Integral de Servicios, SLU	Spain		Management and administration



Name	Registered office 	Activity
Subsidiaries		
Ayesa Inversiones, S.L.	Spain	Management and administration
Área Promociones Tecnológicas, S.A.U.	Spain	Renewable energies
Ayesa Renovables, S.L.	Spain	Renewable energies
Ayesa International Corporate Development, S.L.U.	Spain	Holding company
Ayesa Maroc S.A R.L	Morocco	Technical engineering services
Ayesa México, S.A. de C.V.	Mexico	Technical engineering services
Atech BPO Marruecos, S.A.R.L.	Morocco	Electronics and IT
Ayesa Polonia.	Poland	Technical engineering services
Ayesa Perú, S.A.	Peru	Technical engineering services
Ingeniería y Proyectos Santo Domingo, S.A. de C.V.	Mexico	Technical engineering services
Ayesa Servicios S.R.L. de C.V.	Mexico	Technical engineering services
Capital Humano KRA, S.A. de C.V.	Mexico	Technical engineering services
SUM Infra-Venture Mexico	Mexico	Technical engineering services
Aynova, S.A.	Spain	Technical engineering services
Ayesa Projetos Industriais e Participações L.T.D.A	Brazil	Technical engineering services
Ayesa Enginyeria i Serveis, S.A.	Spain	Technical engineering services
E&A Renewable Solutions, S.A.,	Spain	Technical engineering services
Sistemas Comerciales de Brasil TI, L.T.D.A.	Brazil	Electronics and IT
Ayesa Advanced Technologies Italia, S.R.L.	Italy	Electronics and IT
Ayesa Colombia Ingeniería y Arquitectura, S.A.S.	Colombia	Technical engineering services
SARL Ayesa Algerie	Algeria	Technical engineering services
Ayesa Colombia SAS	Colombia	Technical engineering services
Consortio Ayesa, S.A.	Panama	Technical engineering services
Ayesa Tecnología Chile SpA	Chile	Electronics and IT
Ayesa India Private Ltd.	India	Technical engineering services
Ayesa de Colombia Advanced Technologies SAS	Colombia	Electronics and IT
Ayesa Tecnología México S.A. de C.V.	Mexico	Electronics and IT
ACTEA Desarrollo de Soluciones CIA LTDA	Ecuador	Electronics and IT
Ayesa Ltd.	United Kingdom	Technical engineering services
Ayesa Architectural Engineering Consultants Company, LLC	Saudi Arabia	Technical engineering services



Name	Registered office 	Activity
Jointly controlled entities		
C7AI Servicios Industriales S.A. de C.V.	Mexico	Electronics and IT
Actica Sistemas de R.L. de C.V.	Mexico	Electronics and IT
Ayesa Air Control Ingeniería Aeronáutica, S.L.	Spain	Technical engineering services
Ayesa Air Control Alemania GMBH	Germany	Technical engineering services
Consortio PM Terminal Tocumen, S.A.	Panama	Technical engineering services
Ayesa Engineering CORP	US	Technical engineering services
Sociedades asociadas		
Supervisión Infraestructura Aeroportuaria S.A. de C.V.	Mexico	Engineering services



6.1.2 Environmental Management Metrics

Energy management



Electricity consumption (kWh) by country	Scope	Renewable	PV panels	Non-renewable	Total FY22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, other offices	894454.92	32,694.26	1,923,851.96	2,851,001.14
Mexico	Mexico City, temporary offices			75,180.00	75,180.00
Brazil	Rua silva			26,837.00	26,837.00
Colombia	Ca lle 126, temporary offices			45,993.52	45,993.52
Panama	Pa na má 55			106,481.00	106,481.00
Peru	Republic of Panama, temporary offices			42,589.37	42,589.37
TOTAL		894454.92	32,694.26	2,220,932.85	3,148,082.04

In the case of Ayesa's offices in Bogota, Colombia, as there are no meters to measure energy consumption, an estimate was made based on the average consumption of other centres included in the integrated management system. Other energy consumption data was obtained from the bills issued by the respective energy suppliers.

PV energy consumption (kWh) by work centre	FY22
Ed. Alía Ayesa – Seville, Spain	32,694.28

Natural gas consumption (kWh) by work centre	FY22
Torre Sevilla – Seville, Spain	603.72

Fuel consumption (diesel/petrol - litres) by work centre	FY22
Ed. Alía Ayesa – Seville, Spain	40.00
Torre Sevilla – Seville, Spain	227.97
TOTAL	267.97

Vehicle fuel consumption by country	Scope	Total evidenced
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, other offices	133,882.29
Mexico	Mexico City, temporary offices	174,689.11
Brazil	Rua Silva	494.20
Colombia	Calle 126, temporary offices	1,704.76
Panama	Panamá 55	46517.55634
Peru	Republic of Panama, temporary offices	18,627.06
TOTAL		375,914.98

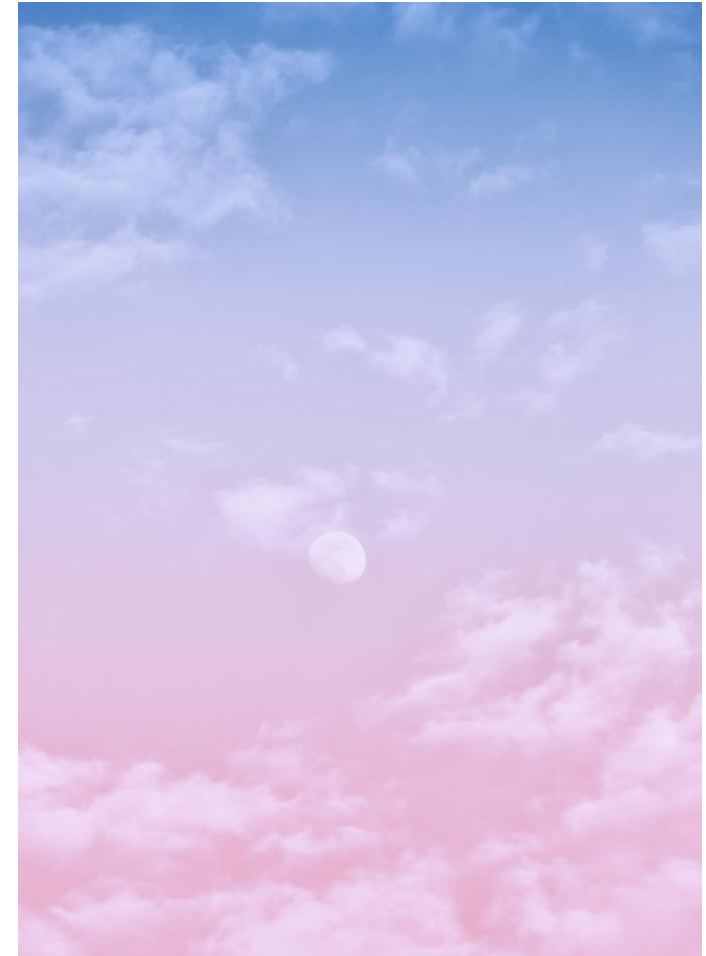


Measurement of Emissions

GHG Protocol ⁴	ISO14064	FY22
Scope 1-Direct GHG Emissions	Category 1: Direct GHG emissions and removals	Direct mobile combustion emissions from Ayesa's fleet 846,271.82
Scope 2-Indirect GHG emissions	Category 2: Indirect GHG emissions from imported energy	Emissions consumption of imported electricity 585,341.65
	Category 3: Indirect emissions from transport	Emissions caused by business travel 1,952,655.18
Scope 3-Other indirect GHG emissions		Emissions from Consumption of Materials 75,860.72
	Category 4: Indirect GHG emissions caused by products used by the organisation	Emissions from stationary combustion 189.29
		Emissions from solid waste disposal 301.86
		Fugitive emissions caused by GHG release in anthropogenic systems 113,831.00
Total Emisiones Generadas (KgCO2 eq)		3,574,461.08

⁴ Scope stipulated according to the Green House Gas Protocol (GHG):

- Scope 1 includes direct emissions from activities controlled by the organization
- Scope 2 is the indirect emissions generated by electricity production plants as a result of the entity's own consumption.
- Scope 3 includes all other indirect emissions from activities that occur from sources that are neither owned nor controlled by the entity.



Responsible Use of Water

Water Consumption by country (m³)	Scope	Water Consumption	Chilled Water	Total FY22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	5,005.12	661	5,666.12
Mexico	Mexico City, Temporary Offices	667.38		667.38
Brazil	Rua Silva	74.18		74.18
Colombia	Calle 126, Temporary offices	703.00		703.00
Panamá	Panamá 55	127.10		127.10
Perú	Republic of Panama, Temporary offices	805.66		805.66
TOTAL		8,043.44	661	8,704.44

In the specific case of the offices of Vega del Rey-Seville, Bogotá-Colombia, Panama City-Panama and Mexico City-Mexico and the temporary offices of Mexico, since there is no exact data, an estimate has been made based on the average consumption of the centers included in the integrated management system. For other data, invoices from the water supplier are available.

Sustainable Consumption of Materials

a. Paper

Paper Consumption (Kg)	Scope	Total F22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	9,638.36
México	Mexico City, Temporary Offices	2488.44
Brazil	Rua silva	356.46
Colombia	Calle 126, Temporary offices	491.48
Panamá	Panamá 55	760.47
Perú	Republic of Panama, Temporary offices	4,201.32
TOTAL		17,936.52

Toner Consumption (Kg)	Scope	Total F22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	167.00
México	Mexico City, Temporary Offices	7.10
Brazil	Rua silva	1.67
Colombia	Calle 126, Temporary offices	0.00
Panamá	Panamá 55	5.00
Perú	Republic of Panama, Temporary offices	38.91
TOTAL		219.68



Waste Minimization and Management

Paper Waste by Country (Kg)	Scope	FY22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	6,597.56
México	Mexico City, Temporary Offices	558.60
Brazil	Rua silva	2.00
Colombia	Calle 126, Temporary offices	283.45
Panamá	Panamá 55	35.79
Perú	Republic of Panama, Temporary offices	1,539.78
TOTAL		9,017.18

WEEE waste by country (Kg)	Scope	FY22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	1,977.00
México	Mexico City, Temporary Offices	0.00
Brazil	Rua silva	0.00
Colombia	Calle 126, Temporary offices	0.00
Panamá	Panamá 55	0.00
Perú	Republic of Panama, Temporary offices	22.50
TOTAL		1,999.50



Waste Batteries by Country (Kg)	Scope	FY22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	104.50
México	Mexico City, Temporary Offices	0.00
Brazil	Rua silva	1.19
Colombia	Calle 126, Temporary offices	0.00
Panamá	Panamá 55	0.00
Perú	Republic of Panama, Temporary offices	95.44
TOTAL		201.13

Toner Waste by Country (Kg)	Scope	FY22
Spain	Alía, Torre Sevilla, Vega del Rey, Barcelona, Madrid, Castellana, Alcalá, Rest offices	97.65
México	Mexico City, Temporary Offices	0.00
Brazil	Rua silva	1.81
Colombia	Calle 126, Temporary offices	0.00
Panamá	Panamá 55	0.00
Perú	Republic of Panama, Temporary offices	13.25
TOTAL		112.71



6.1.3 Social Focus Metrics

2022				Total 2022	Total 2021
Junior (up to 2 years)		Experienced (more than 2 years)			
Men	Women	Men	Women		
349	123	987	508	1,967	1,396

2022 Recruitment by country			Total 2022	Total 2021
Country	Women	Men		
Germany	0	6	6	0
Arabia	0	30	30	47
Brazil	15	22	37	99
Chile	15	78	93	55
Colombia	50	47	97	138
Ecuador	4	3	7	8
Spain	437	836	1273	679
India	8	136	144	128
Italy	0	4	4	2
México	41	77	118	72
Panamá	6	3	9	5
Perú	23	82	105	141
Poland	31	11	42	12
Portugal	1	1	2	9
United Kingdom	0	0	0	1
TOTAL	631	1,336	1,967	1,396



Measures to Promote Recruitment

	Men	Women	Total 2022	Total 2021
Total number of employees entitled to parental leave	124	60	184	174
Total number of employees who have taken parental leave	124	60	184	174
Total number of employees who have returned to work in the reporting period after the end of parental leave	108	58	166	174
Total number of employees who have returned to work after ending parental leave and who were still employed 12 months after returning to work	105	57	162	150
Return-to-work and retention rates of employees taking parental leave	85%	95%	90%	86%



Our team as of December 31, 2022 by country, gender and professional category

Professional category	Higher education graduates		Media graduates		Auxiliary staff		Other technicians and assistants		Total 2022	Total 2021
	Women	Men	Women	Men	Women	Men	Women	Men		
Spain	461	1,072	1,385	3,292	893	650	177	385	8,315	3,002
India	4	105	6	101	13	141		6	376	365
Colombia	30	62	14	25	43	22	26	20	242	240
Perú	13	45	31	59	24	49		8	229	210
Chile	1	15	9	58	9	9	5	14	120	83
Ecuador	3	9	3	1	1	1	1	1	20	15
Brazil		2	10	35	28	64	7	16	162	182
Poland	1	5	11	6	53	11	3		90	68
Panamá	4	12	9	11	14	3			53	46
Italy				5	1	4		2	12	9
Germany		2		5					7	8
México	19	47	28	107	27	49	10	5	292	112
Morocco						1		1	2	4
United Kingdom		2	1						3	4
Arabia Saudí		68		9	1	2		5	85	108
Algeria								1	1	1
Portugal	2	6	1					2	11	8
Ireland	53	133	16	39					241	0
TOTAL	591	1,585	1,524	3,753	1,107	1,006	229	466	10,261	4,465

Our team as of December 31, 2022 by contract type

Sex	Women	Men	Total 2022	Total 2021
Number of employees with permanent contracts	3,279	6,345	9,624	3,664
Number of employees with temporary contracts	172	465	637	801
TOTAL	3,451	6,810	10,261	4,465

Age	<30	30-50	>50	Total 2022	Total 2021
Number of employees with permanent contracts	1,737	6,169	1,718	9,624	3,664
Number of employees with temporary contracts	305	254	78	637	801
TOTAL	2,042	6,423	1,796	10,261	4,465

Professional category	Higher education graduates	Media graduates	Auxiliary staff	Other technicians and assistants	Total 2022	Total 2021
Number of employees with permanent contracts	2,026	5,059	2,001	538	9,624	3,664
Number of employees with temporary contracts	150	218	112	157	637	801
TOTAL	2,176	5,277	2,113	695	10,261	4,465

Our team as of December 31, 2022 by type of working day

Sex	Women	Men	Total 2022	Total 2021
Number of full-time employees	2,921	6,604	9,525	4,362
Number of part-time employees	530	206	736	103
TOTAL	3,451	6,810	10,261	4,465

Age	<30	30-50	>50	Total 2022	Total 2021
Number of full-time employees	1,958	5,898	1,669	9,525	4,362
Number of part-time employees	84	525	127	736	103
TOTAL	2,042	6,423	1,796	10,261	4,465

Professional category	Higher education graduates	Media graduates	Auxiliary Staff	Other technicians and assistants	Total 2022	Total 2021
Number of full-time employees	2,055	4,975	1,846	649	9,525	4,362
Number of part-time employees	121	302	267	46	736	103
TOTAL	2,176	5,277	2,113	695	10,261	4,465

Number of redundancies during the year covered by this report

Sex	Women	Men	Total 2022	Total 2021
Number of dismissals	45	118	163	68

Age	<30	30-50	>50	Total 2022	Total 2021
Number of dismissals	39	85	39	163	68

Professional category	Higher education graduates	Media graduates	Other technicians & assistants	Total 2022	Total 2021
Number of dismissals	71	55	37	163	68

Average remuneration

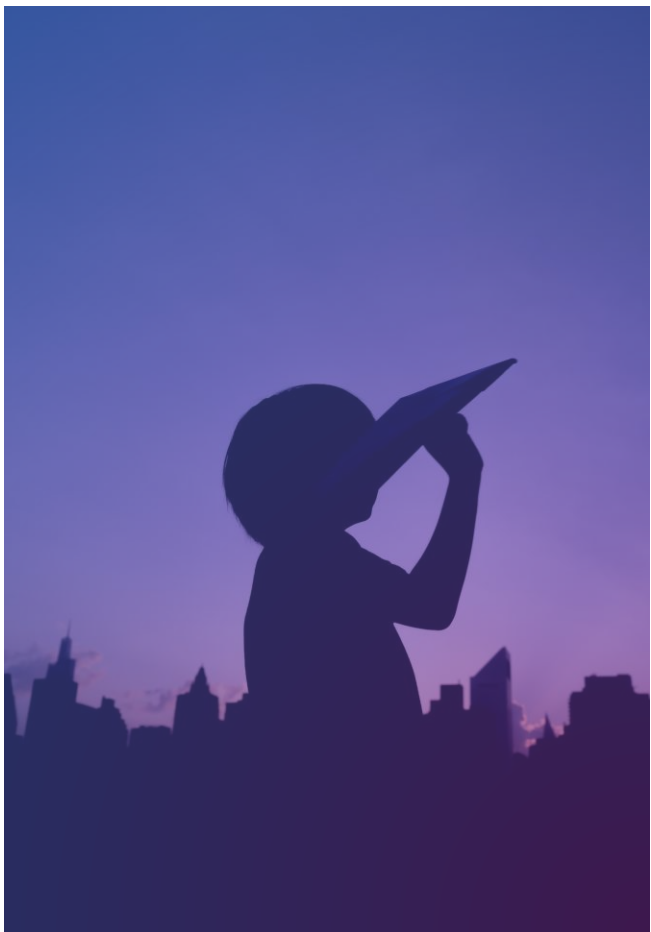
Sex	Women	Men	Currency used
Average remuneration	23,158.85	31,766.38	EURO

Age	<30	30-50	>50	Currency used
Average remuneration	21,247.68	29,095.79	40,719.04	EURO

Professional category	Higher education graduates	Media graduates	Other technicians and assistants	Currency used
Average remuneration	38,240.43	21,769.91	18,134.20	EURO

Ratio of starting wage to local minimum wage

Country	Starting salary	Local minimum wage	Ratio (initial/local)	Currency used
Spain	14,000 €	14,000 €		EURO
India	413,328 INR			INR
Colombia	20,604.204 COP	Según posición		COP
Perú	23,019.96 PEN			PEN
Chile	5,400,000 CLP			CLP
Ecuador	11,834.28 USD			USD
Brazil	39,232.59 BRL	1,302		BRL
Poland	35,160 PLN			PLN
Panamá	11,000 USD	Según posición		USD
Italy	36,101.36 €			EURO
Germany	57,500 €			EURO
México	123,040 MXN	207.44 \$		MXN
Morocco		2917.10 MAD		MAD
United Kingdom	41,000 GBP			GBP
Arabia Saudí	36,000 SAR			SAR
Algeria				



Training hours by professional category

Professional category	Higher education graduates	Media graduates	Other technicians and assistants	Total 2022	Total 2021
Total number of training hours provided in the exercise	74,378.95	52,710.50	28,812.95	155,902.40	118,832
Number of total employees by category	2,363	1,767	1,546		4,465
Average hours of training per employee	31.47	29.83	18.63	27.46	26.61



Accidents at work

Sex	Men	Women
Number of accidents at work with sick leave	14	11
Number of days lost due to accidents at work with sick leave	208	38
Number of actual hours worked by employees	4,404,674.11	2,780,764.89
Frequency rate	3.18	3.96
Severity index	0.05	0.01
Occupational diseases identified	0	0
Number of deaths	0	0



Absenteeism

Country	Number of hours worked	Number of hours lost	Country	Number of hours worked	Number of hours lost
Spain	6,376,887	230,880	Italy	20,288	694
India	715,904	31,856	Germany	19,216	136
Colombia	521,437	7,924	México	580,570	1,480
Perú	496,591	3,372	Morocco	3,540	0
Chile	217,656	11,835	United Kingdom	6,111	0
Ecuador	37,244	592	Arabia Saudí	190,432	3,432
Brazil	337,253	12,668	Algeria	2,008	0
Poland	146,048	3,632	TOTAL	9,771,617	312,145
Panamá	100,432	3,644			

Contribution to foundations and non-profit organizations

Foundation / ONG	Brief description of the collaboration	Contribution made (Monetary- in local currency)
Albasur Association	Creation of a store of ecological and natural sports products, attended by two people with disabilities.	5,000 €
Apadis Association Bay of Algeciras	Social and labour inclusion of intellectual disability through the performing arts.	5,000 €
Association in favor of people with functional diversity of Estepona	Training course in cooking and baking, aimed at people with intellectual and developmental disabilities.	5,000 €
Association for People with Intellectual Disabilities of Motril, the Granada Coast and Alpujarra	Development of a web page through "Easy Reading" for access in terms of physical, sensory and cognitive accessibility of disabled people of the resources they have at their disposal.	5,000 €
Association for people with physical, mental and sensory disabilities	Work preparation of people with disabilities in planting, harvesting, stripping and dehydration of the saffron plant.	5,000 €
Autism Association Cadiz	Creation of an Accessibility portal for employment.	5,000 €
The Association of people with disabilities La Canariega	Cultivation of a vertical garden of organic products.	5,000 €
Cocemfe Federation Seville	MOOC course and personal assistant app for independent living and employability of disabled people living in rural areas.	5,000 €
Valentín de Madariaga y Oya Foundation	Strengthening of knowledge, skills and attitudes of young people with intellectual disabilities for the improvement of their personal autonomy and insertion in society through employment.	5,000 €
Afanas Jerez Association	Accessible Employment and Training Platform and a Virtual Classroom for people with intellectual disabilities	5,000 €

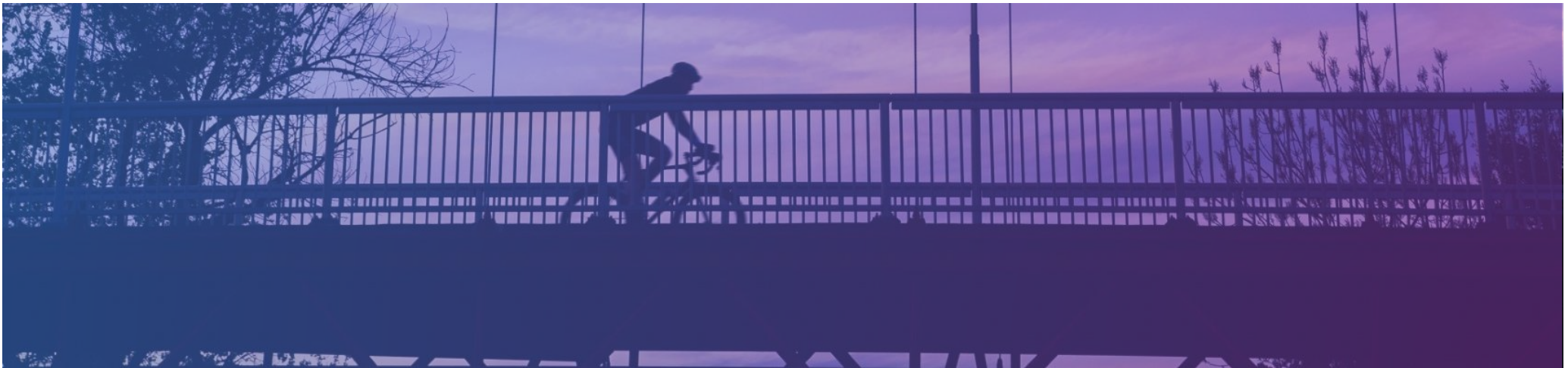
Contribution to foundations and non-profit organizations

Foundation / ONG	Brief description of the collaboration	Contribution made (Monetary- in local currency)
Híspalis Table Tennis Club	Table Tennis Brief for people with disabilities	2,000 €
Brotherhood of Students	Provision of 5 scholarships for university students with disabilities.	2,500 €
Spanish Solidarity Center Foundation - Proyecto Hombre Sevilla	Endowment of scholarship to cover expenses of addiction therapies	3,600 €
Association of the Deafblind Apascide	Support of the only residence in Spain for people with deafblindness	3,000 €
IES Polígono Sur	Awards for Academic Excellence for students of IES Polígono Sur	1,800 €
Andalusian Society for the Dissemination of Science	Science Fair 2022	2,340 €
Total		65,240 €



Association or sponsorship actions in Spain

Association	Description of the association (what it does)	Type of contribution/belonging	Reason for collaborating
Andalusian Associations and Foundations	Instrumentalize the strengthening of non-profit entities through their support, promotion and defense in Andalusia.	Partner and member of the Board of Directors	Networking
Andalusian Foundation for Aerospace Development	Impulse, development and promotion of R + D + i to promote the economic development of the Aerospace sector in Andalusia and promote the generation and exploitation of new knowledge and technologies.	Patron	Innovation
Cajasol Foundation	Promote a Forum for the development of knowledge, creation of new ideas and sharing of opinions aimed at improving the company and the different productive sectors.	Member of the Directors Club	Networking



6.1.4 Fiscal Metrics

Country	Proceeds	Corporate Tax Expense
Spain	-22,815,388 €	5,370,877 €
Poland	524,223 €	-270,491 €
Mexico	1,055,189 €	-388,211 €
Arabia Saudi	1,182,086 €	-236,681 €
India	2,417,063 €	-760,456 €
Colombia	322,820 €	-321,655 €
Panamá	418,643 €	-158,197 €
Brazil	1,229,503 €	-1,512,791 €
Perú	427,615 €	-175,306 €
Chile	-184,056 €	-2,368 €
United Kingdom	27,818 €	0 €
EEUU	-10,317 €	0 €
Algeria	-45,873 €	0 €
Ecuador	16,069 €	-89,952 €
Morocco	3,249 €	0 €
UK	-2,984,707 €	395,407 €
Ireland	759,988 €	-158,043 €
Portugal	19,143 €	-15,131 €
Italy	21,053 €	-19,050 €
Total	- 17,615,879 €	1,657,952 €

Organisation	Total Monetary Value
European Commission	449,185 €
General State Administration	42,250 €
Autonomous Communities	0
Total	491,435 €

*It includes information on profits obtained by country, taxes paid and subsidies received during the year 2022 by the Ayesa group. Ibermática's information is not included when consolidating the information with the group as of December 29, 2022.

6.2 Table of contents of law 11/2018

Contents of Law 11/2018 INF		Referenced GRI standard	Reference in Report
Business model	Brief description of the group's business model, which will include its business environment, its organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution.	GRI 2-1 Organizational Details	
		GRI 2-2 Entities included in sustainability reporting	1.1. About Ayesa 1.2. Corporate Information
		GRI 2-6 Activities, value chain and others	
		GRI 2-7 Employees	
Information on environmental issues	Policies	GRI 2-23 Commitments and policies GRI 3-3 Management of material issues	2.1. Environmental protection 2.2. Key actions against the Climate Challenge 2.3. Sustainable use of resources and circularity
	Main risks	GRI 3-3 Management of material issues GRI 2-12 Role of the highest governance body in the review of impact management	2.1. Environmental protection 2.2. Key actions against the Climate Challenge 2.3. Sustainable use of resources and circularity

Contents of the Law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information on environmental issues	General	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety	GRI 3-3 Management of material issues GRI 201-2 Financial implications and other risks and opportunities arising from climate change	2.1. Environmental protection 2.2. Key actions against the Climate Challenge 2.3. Sustainable use of resources and circularity
		Environmental assessment or certification procedures	GRI 3-3 Management of material issues	2.1. Environmental protection
		Resources dedicated to the prevention of environmental risks		2.1. Environmental protection
		Application of the precautionary principle		2.1. Environmental protection
		Provisions and guarantees for environmental risks		2.1. Environmental protection
	Contamination	Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment, taking into account any form of air pollution specific to an activity, including noise and light pollution	GRI 3-3 Management Approach (with a view to GRI 302 and 305)	2.1. Environmental protection 2.2. Key actions against the Climate Challenge
	Circular economy and waste prevention and management	Measures of prevention, recycling, reuse, other forms of recovery and disposal of waste. Actions to combat food waste	GRI 3-3 Management Approach (Effluents and Waste)	2.3. Sustainable use of resources and circularity

Contents of the Law 11/2018 INF		Referenced GRI Standards	Reference in Report	
Information on environmental issues	Water consumption and water supply according to local constraints	GRI 303-1 Water withdrawal by source	2.3. Sustainable use of resources and circularity 6.1.2 Environmental Management Metrics	
	Sustainable use of resources	Consumption of raw materials and measures taken to improve the efficiency of their use	GRI 3-3 Management Approach (Environment) GRI 301-1 Materials used by weight and volume	2.3. Sustainable use of resources and circularity
		Energy: Consumption, direct and indirect; Measures taken to improve energy efficiency, Use of renewable energies	GRI 102-2 Management approach (Energy) GRI 302-1 Energy consumption within the organization (energy from renewable and non-renewable sources))	2.2. Key actions against the Climate Challenge 6.1.2 Environmental Management Metrics
	Climate change	Greenhouse Gas Emissions		2.2. Key actions against the Climate Challenge 6.1.2 Environmental Management Metrics
		Measures taken to adapt to the consequences of Climate Change	GRI 3-3 Management Approach (Reduction of GHG Emissions)	2.2. Key actions against the Climate Challenge
		Reduction targets established voluntarily in the medium and long term to reduce GHG emissions and means implemented for this purpose		2.2. Key actions against the Climate Challenge
	Protection of biodiversity	Measures taken to preserve or restore biodiversity		No material
		Impacts caused by activities or operations in protected areas		No material

Contents of the Law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information on social and personnel issues	Policies	Policies applied by the group, including the due diligence procedures applied for the identification, evaluation, prevention and mitigation of risks and significant impacts, and verification and control, as well as the measures that have been adopted	GRI 3-3 The management approach and its components	3.1. Team spirit 6.1.3. Social Focus Metrics
			GRI 3-3 Evaluation of the management approach	
			GRI 2-19 Remuneration policies	
	Main risks	Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international reference frameworks for each subject. Information should be included on the impacts identified, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	GRI 3-3 Gestión de los temas materiales	3.1. Team spirit 6.1.3. Social Focus Metrics
			GRI 2-11 Role of the highest governance body in the review of impact management	
	Employment	Total number and distribution of employees by sex, age, country and occupational classification	GRI 2-7 Information about employees and other workers	3.1.2. People first – Our talent management 6.1.3. Social Focus Metrics
		Total number and distribution of employment contract modalities	GRI 2-7 Information about employees and other workers	3.1.2. People first – Our talent management 6.1.3. Social Focus Metrics
		Annual average of permanent, temporary and part-time contracts by sex, age and occupational classification	GRI 2-7 Information about employees and other workers	3.1.2. People first – Our talent management 6.1.3. Social Focus Metrics
		Number of dismissals by sex, age and occupational classification	GRI 2-7 Information about employees and other workers	3.1.2. People first – Our talent management 6.1.3. Social Focus Metrics

Contents of the law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information on social and personnel issues	Employment	Average earnings and their evolution disaggregated by sex, age and occupational classification or equal value	GRI 2-20 Process for determining remuneration	3.1.2. People first – Our talent management 6.1.3. Métricas de Enfoque Social
		Wage gap	GRI 2-20 Process for determining remuneration	3.1.2. People first – Our talent management 6.1.3. Métricas de Enfoque Social
		Remuneration of equal or average jobs in society	GRI 201-3 Information on the average remuneration of directors and officers	3.1.2. People first – Our talent management 6.1.3. Social Focus Metrics
		The average remuneration of directors and managers, including variable remuneration, allowances, indemnities, payment to long-term savings pension systems and any other perception disaggregated by sex		Note 18 of the consolidated Financial Statements of Alía Holdco, S.L. for the year ended December 31, 2022
		Implementation of labor disconnection measures	GRI 3-3 Management Approach (disconnection from work)	3.1. Team spirit
		Employees with disabilities		3.1.2. People first – Our talent management 6.1.3. Social Focus Metrics
		Organization of working time	GRI 3-3 Management Approach (Organization of Work)	3.1.2. People first – Our talent management
	Organization of work	Number of hours of absenteeism	GRI 403-2 Types of accidents and ratios of occupational accidents, occupational diseases, days lost, and absenteeism, and number of related deaths (section a)	3.1.2. People first – Our talent management
		Measures to facilitate the enjoyment of conciliation and to encourage the exercise of conciliation by both parents	GRI 401-3 Parental leave	3.1.2. People first – Our talent management

Contens of the Law 11/2018 INF		GRI Standard Reference	Reference in Report
Information on social and personnel issues	Occupational health and safety conditions	GRI 3-3 Management Approach (Health and Safety)	3.1.4. Health & Safety
	Occupational accidents (frequency and severity) disaggregated by sex		3.1.4. Health & Safety 6.1.3. Social Focus Metrics
	Occupational diseases (frequency and severity) disaggregated by sex	GRI 403-2 Types of accidents and ratios of occupational accidents, occupational diseases, lost days, and absenteeism, and number of related deaths	3.1.4. Health & Safety 6.1.3. Social Focus Metrics
	Organisation of social dialogue, including procedures for informing, consulting and negotiating with staff	GRI 2-29 Approach to stakeholder participation (on trade unions and collective bargaining)	3.4. Connecting technology with people
	Percentage of employees covered by collective agreement by country	GRI 2-30 Collective Bargaining Agreements	6.1.3. Social Focus Metrics
	Assessment of collective agreements, particularly in the field of health and safety at work		3.1.4. Health & Safety
	Mechanisms and procedures that the company has to promote the involvement of workers in the management of the company, in terms of information, consultation and participation.	GRI 2-29 Approach to stakeholder participation (on trade unions and collective bargaining) GRI 2-30 Collective Bargaining Agreements	3.1.2. People first – Our talent management

Contents of the Law 11/2018 INF		Referenced GRI Standard	Reference in Report
Information on social and personnel issues	Formation	Policies implemented in the field of training	GRI 3-3 Management Approach (Training and teaching) 3.1.2. People first – Our talent management
			GRI 404-2 Employee Skills Enhancement Programs and Programs
		Total number of training hours by professional category	GRI 404-1 Average annual training hours per employee 6.1.3. Social Focus Metrics
	Accessibility	Universal accessibility for persons with disabilities	GRI 3-3 Management Approach (Diversity and equal opportunities and Non-discrimination) 6.1.3. Social Focus Metrics
	Equality	Measures taken to promote equal treatment and opportunities for men and women	GRI 3-3 Management Approach (Diversity and Equal Opportunities) 3.1.3. Culture of inclusion, diversity and equal opportunities
		Equality plans	GRI 3-3 Management Approach (Diversity and equal opportunities and Non-discrimination) 3.1.3. Culture of inclusion, diversity and equal opportunities
		Measures taken to promote employment	GRI 3-3 Management Approach (Employment) 3.1.3. Culture of inclusion, diversity and equal opportunities
		Protocols against sexual and gender-based harassment	GRI 3-3 Management Approach (Diversity and equal opportunities and Non-discrimination) 3.1.3. Culture of inclusion, diversity and equal opportunities
		Universal integration and accessibility of persons with disabilities	GRI 3-3 Management Approach (Diversity and equal opportunities and Non-discrimination) 3.1.3. Culture of inclusion, diversity and equal opportunities
		Policy against all types of discrimination and, where appropriate, diversity management	GRI 3-3 Management Approach (Diversity and equal opportunities and Non-discrimination) 3.1.3. Culture of inclusion, diversity and equal opportunities

Contents of Law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information on respect for human rights	Policies	<p>Policies applied by the group, including the due diligence procedures applied for the identification, evaluation, prevention and mitigation of risks and significant impacts, and verification and control, as well as the measures that have been adopted</p>	<p>GRI 3-3 The management approach and its components</p> <hr/> <p>GRI 3-3 Evaluation of the management approach</p>	4.2. Compliance and risk management
	Main risks	<p>Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international reference frameworks for each subject. Information should be included on the impacts identified, providing a breakdown of them, in particular on the main risks in the short, medium and long term.</p>	<p>GRI 3-3 Management of material issues</p> <hr/> <p>GRI 2-11 Role of the highest governance body in the review of impact management</p>	4.2. Compliance and risk management
	Human rights	Application of human rights due diligence procedures	GRI 2-25 Processes to remedy negative impacts	4.2. Compliance and risk management
		Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed	GRI 3-3 Management Approach (Human Rights Assessment)	4.2. Compliance and risk management
		Complaints of human rights violations	GRI 3-3 Management Approach (Human Rights Assessment)	4.2. Compliance and risk management
		Promotion of and enforcement of the provisions of fundamental ILO Conventions relating to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labour and the effective abolition of child labour	GRI 3-3 Management Approach (Non-discrimination; Freedom of association and collective bargaining; Child labour; Forced or Compulsory Labour and Human Rights)	4.2. Compliance and risk management

Contents of Law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information relating to the fight against corruption and bribery	Policies	<p>Policies applied by the group, including the due diligence procedures applied for the identification, evaluation, prevention and mitigation of risks and significant impacts, and verification and control, as well as the measures that have been adopted</p>	<p>GRI 3-3 The management approach and its components</p> <p>GRI 3-3 Evaluation of the management approach</p>	4.2. Compliance and risk management
	Main risks	<p>Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international reference frameworks for each subject. Information should be included on the impacts identified, providing a breakdown of them, in particular on the main risks in the short, medium and long term.</p>	<p>GRI 3-3 Management of material issues</p> <p>GRI 2-11 Role of the highest governance body in the review of impact management</p>	4.2. Compliance and risk management
	Corruption and bribery	Measures taken to prevent corruption and bribery	GRI 3-3 Management Approach (with a view to GRI 205 Anticorruption)	4.2. Compliance and risk management
		Measures to combat money laundering	GRI 3-3 Management Approach (Anti-Corruption)	4.2. Compliance and risk management
		Contributions to foundations and non-profit organizations	GRI 3-3 Management Approach (Anti-Corruption)	4.2. Compliance and risk management 6.1.3 Social focus metrics

Contents of Law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information about the company	Policies	<p>Policies applied by the group, including the due diligence procedures applied for the identification, evaluation, prevention and mitigation of risks and significant impacts, and verification and control, as well as the measures that have been adopted</p>	<p>GRI 3-3 The management approach and its components</p> <p>GRI 3-3 Evaluation of the management approach</p>	3.4 Connecting technology with people
	Main risks	<p>Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international reference frameworks for each subject. Information should be included on the impacts identified, providing a breakdown of them, in particular on the main risks in the short, medium and long term.</p>	<p>GRI 3-3 Management of material issues</p> <p>GRI 2-11 Role of the highest governance body in the review of impact management</p>	3.4 Connecting technology with people
	The company's commitments to sustainable development	Impact of societal activity on employment and local development	GRI 3-3 The management approach and its components	3.4 Connecting technology with people
		Impact of society's activity on local populations and territory	GRI 3-3 The management approach and its components	3.4 Connecting technology with people
		Relations with local community actors and the modalities of dialogue with them	GRI 3-3 The management approach and its components	3.4 Connecting technology with people
		Partnership or sponsorship actions	GRI 2-28 Affiliation to associations	1.2 Corporate information 3.4 Connecting technology with people

Contents of Law 11/2018 INF		Referenced GRI Standard	Reference in Report	
Information about the company	Inclusion of social, gender equality and environmental issues in procurement policy	GRI 3-3 Management Approach (Environmental and Social Assessment of Suppliers)	3.2 Relationship with suppliers	
	Subcontracting and suppliers	Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	GRI 3-3 Management Approach (Environmental and Social Assessment of Suppliers)	3.2 Relationship with suppliers
	Monitoring and audit systems and their results		3.2 Relationship with suppliers	
	Clients	Measures for the health and safety of consumers	GRI 3-3 Management Approach (Customer Health and Safety)	3.3 Accompanying our customers end-to-end
		Complaint systems, complaints received and resolution thereof	GRI 2-26 Advisory mechanisms and ethical concerns (complaints received and resolution) GRI 3-3 Management Approach (Customer Health and Safety)	3.3 Accompanying our customers end-to-end
	Tax information	Benefits obtained by country		4.3 Fiscal transparency 6.1.4 Fiscal metrics
		Taxes on profits paid	GRI 201-1 Tax on profits paid	4.3 Fiscal transparency 6.1.4 Fiscal metrics
		Public subsidies received		4.3 Fiscal transparency 6.1.4 Fiscal metrics

The Ayesa logo is rendered in a bold, white, lowercase sans-serif font. The letters are closely spaced, with the 'y' and 'e' being particularly prominent. The background is a solid blue with abstract, flowing white and light blue shapes that create a sense of movement and depth.

ayesa

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