ESG
REPORT
2023

ayesa

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01.

CEO's vision

LETTER FROM THE CEO

At Ayesa, we are experiencing a historic moment of change which I am proud to form part of. The latest inclusions in our project have changed the shape of our company forever. It is now a clear reference both in the field of technology as well as engineering.

By presenting this report, we not only fulfil a legal requisite, but also provide a testimonial of our unwavering commitment to transparency, sustainability and corporate responsibility.

The world is in constant evolution, an accelerated evolution in which we face unprecedented challenges that not only require us to remain up to date, but also to lead change. In that context, Ayesa has proven its capacity to adapt, innovate and prosper in an adverse setting.

Financial year 2023 has brought the best out of us, both entrepreneurial as well as organisational terms. The financial results have exceeded our expectations, reaching levels of contracting and projects in portfolio that point to a great future for our company. Our performance is also widely recognised by those who trust our solutions and services, as shown both by the great satisfaction expressed by the clients with our internal measurement of initiatives, as well as those carried out by external analysts, the leadership

obtained being emphasised in the Report on IT Sourcing prepared by Whitelane Research and Eraneos.

With regard to organisation, we have successfully completed integration of all our subsidiaries under a sole brand, Ayesa, rolling out corporate image and renewing our positioning on the market. We are now a larger and more powerful company than ever, that continues to bear very much in mind that its main asset lies in the people who comprise it and which strives to make it a pleasant place to obtain professional development.

Our foundation has embraced the philosophy that entrepreneurial success is not measured in financial terms alone, but rather in terms of social and environmental impact. Every year we reinforce our firm commitment to sustainable development, respect for human rights, promotion of diversity and inclusion, and to combat corruption and bribery. These are not aspirational aims, but rather fundamental values that guide each one of our decisions and actions.

Our concern for sustainability is shown in all areas of our business, from designing engineering projects to our initiatives in social matters, including that inherent to providing services or rationalising energy and water consumption. We continue to implement and conceive measurces to reduce our environmental footprint, to conserve natural resources and mitigate climate change. At the same time, we are strengthening our bonds with the communities where we operate to help to improve their inhabitants' living standards.

I consider it a duty to take advantage of this opportunity to recognise and thank all people at Ayesa for their hard work, generosity and commitment. It is the sum of their talent and passion that makes our success possible, being a source of inspiration to continue advancing toward a promising future. I also include all other people and entities who accompany us on this journey, from the clients themselves to the local communities, also our shareholders, partners, providers and other interest groups.

I fully trust that, together, we shall reach new levels of excellence and achieve an even better impact on the world that surrounds us. We shall continue to work shoulder to shoulder to make our company a place where innovation blooms, people prosper and positive change is a daily reality.

Sincerely,

José Luis Manzanares Abásolo CEO - AYESA

02.

Introduction

02.
Introduction

02. About this report

This ESG report, which forms part of the consolidated management report of Ayesa Inversiones, S.L.U., is issued in fulfilment of the terms set forth in Act 11/2018, of 28th December 2018. On 31st December 2023, Ayesa Inversiones, S.L.U. is owned by its sole shareholder Alía Bidco, S.L., which in turn is 97.49% owned by Alia Holdco, S.L., the parent company of the Ayesa Group. As the sole own activity of the parent company of the Ayesa Group is that of holding stakes in Alía Bidco, S.L., and subsequently in Ayesa Inversiones, S.L.U. and its subsidiaries (referred to in this report as Ayesa Group or Ayesa), this ESG report includes information on non-financial performance by Ayesa Group in financial year 2023.

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

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

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

This report forms an integral part of the Management Report of Ayesa Inversiones, S.L..U. and it has been submitted to the same approval, deposit and publication criteria. Moreover, the information it includes, referenced in Addendum II. Index to the content of Act 11/2018, has been checked by an independent third party to standard ISAE 3000 with a limited assurance level, in compliance with the requisites of Act 11/2018 on non-Financial and Diversity Information. This report refers to the period between 1st January 2023 and 31st December 2023, the date of the last report published being that of March 2023. The information presented includes all the companies over which Ayesa has financial control. In the event of any of the information included in the report having a different scope, the relevant chapter or Addendum II, Index of content of Act 11/2018, states their specific scope.

In the specific case of the company Ibermática, S.A. and subsidiaries, as acquisition and consolidation within the Ayesa Group took place on 29th December 2022, and only included previous financial year in the staff data on 31st December 2022 in that consolidated for the Ayesa Group, thus all the group data related to 2022 has been recalculated when appropriate for this report 2023.

03.
About us

03.1 Who we are

Origin and history

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

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

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

03.
About us

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1966 - 1980

The beginning
We created our engineering studio in Seville. We developed the Mathematical Model of the supply network for Madrid and construction of the Pedrera reservoir, located in the most seismic area of Spain.

First Project abroad
In 1984, the company began its first project abroad: Santa Elena irrigation in Ecuador, and it opened its first office in Guayaquil. Along with that, it also designed its first F1 race track in Jerez.

1980 - 1990

1990 - 2000

Major challenges
We development the Expo Seville project in 1992, which changed the shape of the city forever. Moreover, at Ayesa, we focussed on automation and remote control in the world of infrastructures and, in 1998, we won the first high speed railway systems tender, the AVE Madrid- Barcelona.

International market
In 2003, we undertook our overseas growth, with implementation in Mexico, followed by many other countries in Europe, Latin America and Asia. Parallel to this, in 2006 we grew in the industrial engineering field with acquisition of MdE, a Catalan firm specialised in chemical processes.

2000 - 2010

2010 - 2015

New technologies
Major projects in Latin America, such as line 2 of the Panama metro, and Atotonilco waste water treatment plant in Mexico DF, the largest in the world. In 2011, we focussed on information technologies and acquired Sadiel, bringing 1,700 professionals specialised in computing on board.

The transformation
At Ayesa, we focussed on innovation and drove major projects in artificial intelligence, data science, automation… 50th anniversary, when we had major technological projects based on big data, electric car fleet management and applications portfolio.

2015 - 2018

2018 - 2020

At full speed
We are already one of the 10 top Spanish technological consultancy companies. In the engineering business branche we expanded to markets such as the Middle East and signed the high speed train project between Delhi and Meerut.

A great leap
Right in the middle of the Covid-19 pandemic, we obtained a record 256 million euros in turnover and reached 4,800 employees. On the 55th anniversary, we entered the top 50 of the 225 largest engineering companies in the world according to the prestigious ENR ranking.

2020 2022

2022 - 2023

Major acquisitions
We commenced an acquisitions strategy to gain size on the Spanish IT market. Thus, we acquired the Irish engineering firm BymeLooby, the technological consultancy company M2C, specialised in data management technology and process amortization, and Ibermática, an operation in which we leapt into the Top 5 indigital services.

Our presence in the world

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

M€ 700 Sales	11,000 Employees	23 Head Offices	70 Disciplines	26 Branches	76 Subsidiaries

3.1.3 Business model

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

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

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

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

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

3.1.4 Value proposal and corporate pillars

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

- Accompanying our clients end - to end, understanding their business, thinking of solutions and being a true partner who responds when setbacks occur.

- Making progress and talent growth a reality in an inspiring environment, offering opportunities to develop professional careers and fulfilling lives for those who seek greater challenges.

- Making a better, more sustainable and accessible world possible for people, with useful resources in their daily life in fields such as communications, health and energy.

We base this value proposal on the following brand pillars:

RECORD OF GLOBAL SUCCESS

At Ayesa, we have been helping clients in different sectors for more than 50 years on transformation projects, which has allowed us to build up lasting relations based on trust.
Now Ayesa faces the challenges of the future with the guarantee and solvency of a major group.

TECHNOLOGICAL DRIVE

Thanks to evolution of technology, we are now one of the most important players worldwide. We have technological capacities and innovative profiles that allow us to understand our clients' business, to deal with any challenge, foresee their needs and help them to attain their goals.

HUMAN QUALITY

We believe in a world in which technology links people emotionally. And we know that, with equal capacities, the human factor is fundamental and distinguishing, to generate trust. We are accessible and close in dealing with clients, for whom we eventually become a true partner.

SUSTAINABLE VISION

We understand technology as an element that boosts sustainability. At Ayesa, we are a key player in responding to the climate change we are facing as, within the scope of IT or the field of engineering, our company shapes a better world.

2.   Business perspectives

1.   Main ESG factors and trends

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

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

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

- **Environmental technologies**:   These aim to minimise risks in the rural environment and adaptation to these.

- **Social technologies:** These contribute to advancement of human rights, wellbeing and prosperity.

- **Governance technologies**: These support commercial conduct and increased capacity.

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

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

- **Climate change** is intensifying its impact on the biosphere which causes an increase in the number of risks to companies as well as tno society overall. For that reason, decarbonisation of the economy and achieving the United Nations carbon goal for 2050 has become a crucial aspect to be taken into account in companies' business model, especially in the sector we operate in. This approach is aimed at reducing CO_2 emissions in engineering and digital technology processes. Moreover, in keeping with the European Commission guidelines, the need is established to reduce net greenhouse gas emissions at least 55% by 2030, in comparison with the levels in 1990, emphasising the relevance and urgency of this matter.

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

Relations with interest groups

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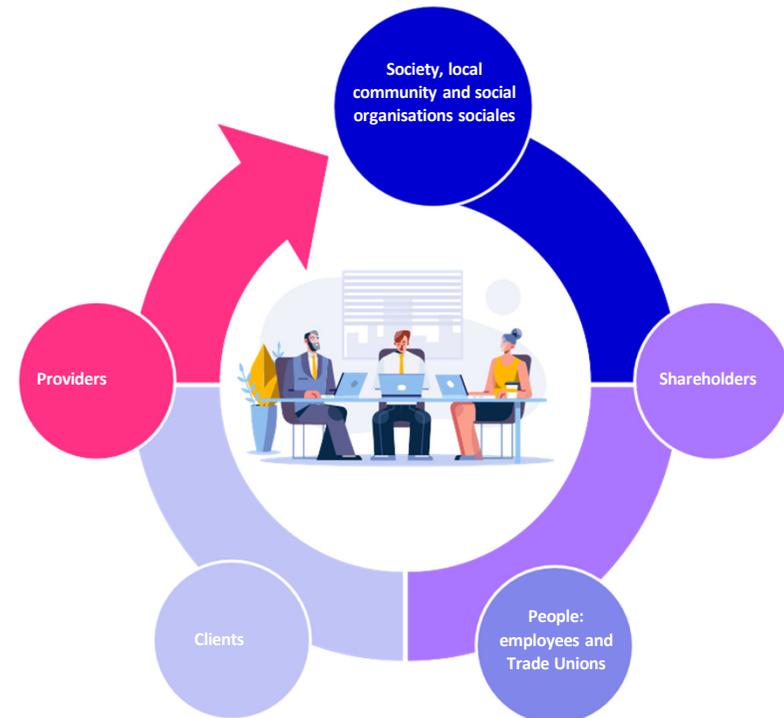
In this regard, the communication channels we use to interact with the diverse interest groups are as follows:

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

Double materiality

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

- Financial Materiality (from outside inward). Aspects of sustainability that involve risks or opportunities for the Company's value due to having a positive or negative influence on the development, financial position, financial performance, cashflows, access to financing and capital cost to the company in the short and medium term.

- Impact Materiality (from inside outward). Impacts, either real or potential, positive or negative, that the Organisation generates in people or the environment, in the short, medium and long term. This includes aspects related to the Company's own internal operations, and with the whole value chain, both upstream as well as downstream, including influence through products and services, as well as our commercial relations.

A. Context analysis

The first phase includes a context analysis of the sector (external) and of the company business model (internal). This analysis provides us with a first vision of matters that are potentially material from the perspertive of comprehensive sustainability.

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

- Trends, challenges and global, sectorial and specific risks of the business model in sustainability matters, by studying sectorial reports and other sources.

- Regulatory framework.

- Benchmarking the materiality matrixes of the main competitors in the sector.

- Analysts' requisites.

- List of ESRS themes and sub-themes.

- Expectations of interest groups through the different communication channels.

- Internal meetings with the Company.

B. Identification of themes, sub-themes and IROs

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

Likewise, we have defined a series of impacts, risks and opportunities linked to each one of the themes and sub-themes identified. The result was a list of 69 impacts, 33 risks and 50 opportunities. This list includes both positive as well as negative impacts, detailing whether they are potential or present ones.

C. Evaluation of potentially material impacts, risks and opportunities

We have carried out evaluation of impacts, risks and opportunities based on quantification of hte metrics required in the regulatory framework, (scale, scope, probability and remediability), evaluating these quantitatively as follows:

- Scale: We evaluate this parameter on the basis of the level of importance assigned to each impact, risk and opportunity by the interest group. We obtain this level of importance based on the queries made through questionnaires to employees, providers, clients, partners and shareholders. We have also taken the opinions of analysts and competing companies into account in this analysis.

- Scope: This metric represents the scope in terms of extent the effect caused by each one of the impacts.

- Probability: This metric represents the probability of previously identified potential impacts, risks and opportunities arising.

- Remediability: Remediability is determined by the extent, in terms of economic time, of action required to remedy the negative impact caused.

-

D. Determination of material matters

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

E. Results

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

Environment	Social	Governance
Combating climate change and environmental management Circular economy and responsible consumption	Talent management Diversity and inclusion Security, health and wellbeing in the workplace Responsible provider management Human rights Social action and generation of employment Quality and client satisfaction	Good governance and risk management Ethics, compliance and transparency Digitization and innovation for sustainability Cybersecurity and data protection

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

AYESA DOUBLE MATERIALITY 2023
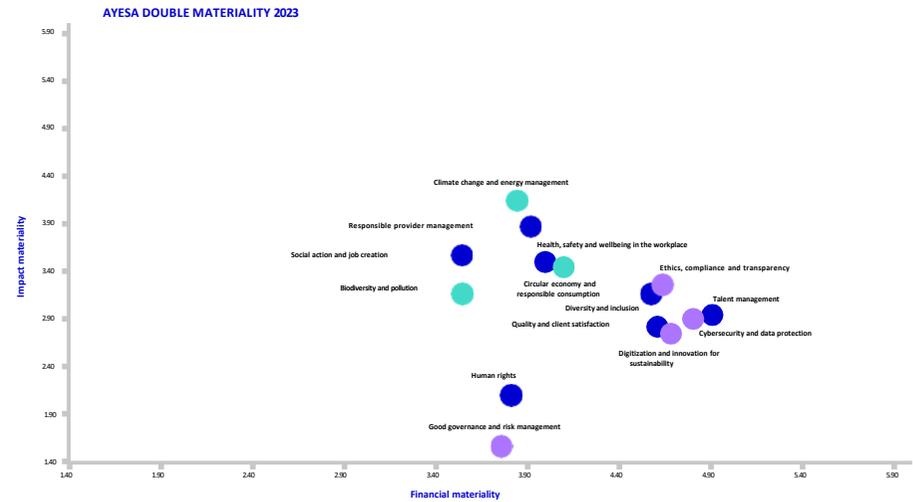
04.
Innovation

04.

Innovation

4. Innovation

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

Our commitment to boost innovation is based on searching for sustainable, competitive innovation: a consolidated process in our organisation that seeks to differentiate us and provide value to our offer and, through it, to our clients and society. From that angle, we have stood out as leaders in providing innovative solutions in Artificial Intelligence, advanced data analysis, cybersecurity, cloud technology and quantum computing.

Our aim is to provide our clients effective responses to present challenges on the market.

M€ 20 annual investment	**80** Research personnel	**320** Projects completed	**248** Research centres	**1,100** Collaborating organisations

ayesa

Areas of activity

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

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

These activities may be set within the following categories:

1 **Needs / Concerns**
We identify the needs and concerns in our sectors.

2 **Strategic lines**
We define the strategic lines for R&D&i

3 **R&D&i programmes**
We identify programmes with public financing that suit the needs of the sectors and our strategic lines.

4 **Projects**
We prepare, present, carry out and justify the Ayesa Group products approved.

5 **Alignment**
We prepare other R&D&i projects aligned with the objectives of the Foundation.

6 **Support for innovation business**
We purchase innovation publicly through offers and tenders.

7 **Innovation ecosystem**
We manage our innovation ecosystem, we participate in congresses, talks, conferences...

8 **R&D&i management**
We manage R&D&i tax deductions and rebates.

Focus on innovation

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

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

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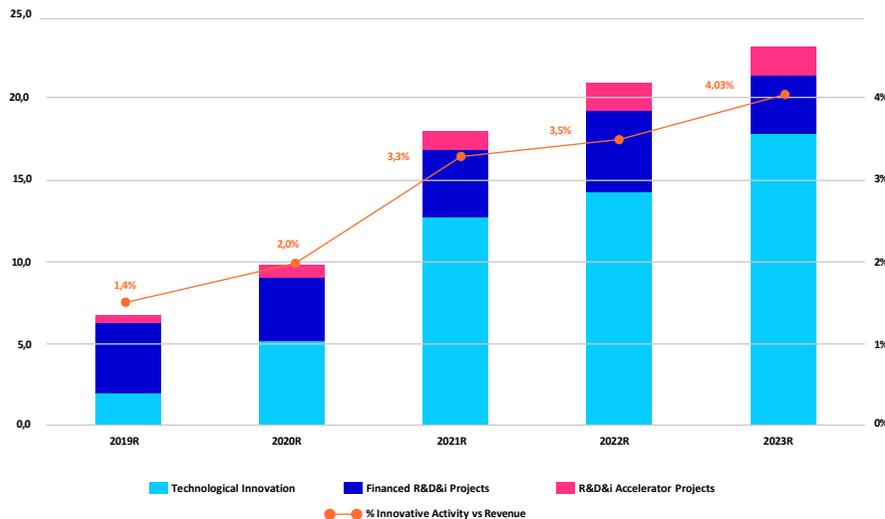
Strategic innovation plan

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

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

EVOLUTION OF INNOVATIVE ACTIVITY

Legend:
- Technological Innovation
- Financed R&D&i Projects
- R&D&i Accelerator Projects
- % Innovative Activity vs Revenue

This plan is structured around five strategic programmes and based on five different disruptive technologies.

| STRATEGIC PROGRAMMES	DISRUPTIVE TECHNOLOGIES
Smart and Green Mobility Associated with use of intelligent, sustainable technologies to improve transport, to reduce carbon emissions and promote more efficient urban mobility which is more environmentally respectful.	**Advanced AI: Generative and Ethics** Related to development and application of advanced artificial intelligence in organisations.
Advanced User Experiences Associated with creation and design of computer interfaces and systems that provide users high quality, intuitive, customised experiences.	**Cyber Security Technologies** Linked to technologies designed to protect information systems and networks from cybernetic threats.
Cutting-edge productivity Linked to the latest technologies, methods or innovative focuses to increase efficiency, effectiveness and production in a labour or entrepreneurial setting.	**Digital Twin** Regarding replication or virtual representation of a physical object, process or system.
Intelligent renewables storage and grids Related to application of advanced technologies and strategies to optimise integration and management of renewable energy sources such as solar and wind within the electric grids.	**Hyper Automation** Associated with the combination of advanced technologies such as artificial intelligence (AI), machine learning, Natural Language Processing (NLP), robotic process automation (RPA), among others, and to significantly improve complex processes.
Secured Infrastructures Associated with infrastructures that have been protected and secured against possible threats, either physical or digital.	**Quantum Technologies** Related to a field of research and development that uses the principles of quantum mechanics to develop advanced technologies.

Likewise, as in the case of the field of innovation, we apply the same criteria and technologies for the corporate scope, defining different data management strategies to guarantee the efficiency of internal processes.

Innovation model

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

As a result of this methodology, in ultimate instance, the innovation model provides the sectorial management and CoEs the digital solutions which are demanded, driving digital transformation to encourage growth and brand positioning.

IDENTIFICATION OF OPPORTUNITIES	SELECTION OF IDEAS	DEVELEPMENT OF INNOVATIVE SOLUTIONS	INCLUSION IN THE SECTOR PORTFOLIO
Technological observatory Needs in the sector Clients' needs	Innovation Committee	R&D Assets, PoCs, solutions	
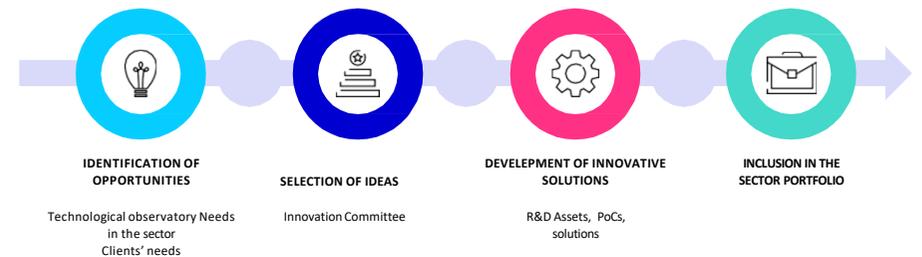
Our Innovation Model is based on 3 clearly differentiated axes:

1.   The sources for contribution of ideas, both internal as well as belonging to the innovation ecosystem we form part of. The internal sources may be from Sectorial Managements, ideas from the Foundation, or ideas provided by our professionals. In that sense, the axis belongs to the laboratory setting.

2.   The objective of the solution, in which the needs identified may have the purpose of generating commercial support for an identified opportunity with a client, development of new solutions that increase the Company's portfolio, or knowledge development. This axis forms part of our simulation environment.

3. The type of solution to be developed, in order to provide a response to the needs identified, the solutions shall be commercial proofs of concept (POCs), new offer solutions or participation in long-term R&D projects that allow us to take advantage of a sectorial or technological offer. These solutions comprise the axis that defines the real environment.

Internal source :
· Sectors
· Foundation (i3B)

Ecosystem Innovation:
· RVCTI, Fedit, Ametic, CTA

MODEL

Commercial **POC. New offer** solutions
Long-term R&D Projects

Support for **commercial activity**
New innovative offer **(new Offering)**
New **expertise**

1. Sources of idea contribution
2. Objectives of the solution
3. Type of solution to develop

Process Workflow

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

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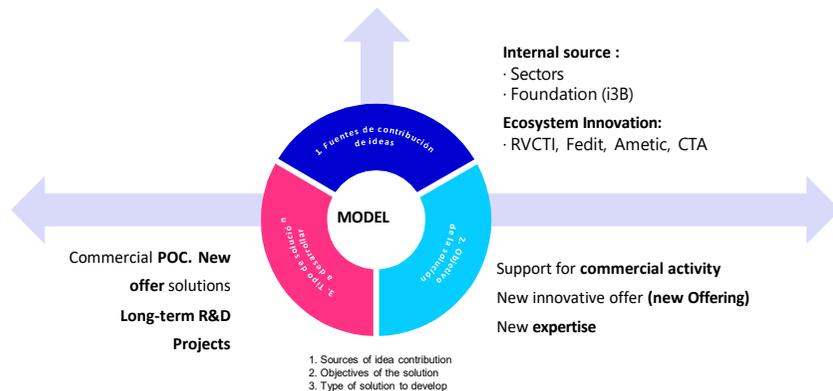
Innovation ecosystem

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

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

ECOSYSTEM LAB	START-UP VENTURES	TECHNOLOGICAL CENTRES UNIVERSITIES
Establishing alliances with niche partners in advanced technologies.	**Identifying, analysing and, if appropriate, implementing entrepreneurial initiatives (internal and external).**	**Technological Centres / Universities to advance in more disruptive and innovative technologies.**

Technological observatory

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

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

The areas where we apply our innovation model are as follows:

Data analysis / AI   **Data space**   **Blockchain**   **Language technologies**   **Cyber security**   **Quantum computing**

Innovation projects

Custom - Art	This project came into being in order to develop the next generation of photovoltaic modules integrated in buildings and products based on totally sustainable and recyclable thin layer technology, aligned with obtaining zero energy use by buildings. With completion of the project in 2024, the result we seek at Ayesa is to improve the efficiency, reliability, reproducibility, stability, size, manufacturing costs, sustainability and recyclability of the new flexible panels produced during the project, allowing future replacement of the passive elements of the architecture and urban fixture with elements able to produce sustainable energy. CUSTOM-ART also proves that the new generation of photovoltaic panels based on CZTS (kesterite) shall become the most robust finest film technology in the EU.
CogniPlant	The CogniPlant project aims to develop an innovative focus for advanced digitisation and intelligent management of process industries. It is a cognitive platform designed to improve performance 360° and sustainability in the European processing industry. With this, we set the objective of improving operating performance of product ion plants thanks to real control of the product ion environment, with 65% improvement in quality control of the end products and 70% response time to uncontrolled incidents. With implementation of the project, we will provide control and heirarchical supervision that will provide a complete vision of the production performance of the plants, as well as consumption of energy and resources. We shall also prove the positive impact of the project in helping industries to reduce their CO_2 emissions by up to 20%.

Islander	**With Islander, we are driving an innovation project to create intelligent, sustainable islands. The islands have become a perfect scenario to test out new technological solutions that help to achieve a digital, intelligent, green, sustainable energy system. Since it commenced in 2020 and with its completion date foreseen in 2025, we are leading the Islander project, financed by the European Union, in order to implement technologies that allow islands to be decarbonised and operated jointly through the Ayesa intelligent SW management platform.** **These technologies include design, development and deployment of solutions arising from energy communities, as well as intelligent public lighting, electric vehicle recharging stations, hydrogen based energy storage systems, and demand management through an application, all in order to achieve a digital energy system.**
Q4Real	**In 2022, as a result of the effort to accelerate deployment of applications with sustainable impact in the industry from the Group, with an estimated duration of the project of 30 months, we have carried out the Q4Real project, which consists of creation of a platform with spearhead digital capacities for quantum computing, called Quantum Computing for Real Industries. Thus, the quantum computing capacities will allow initiatives such as exact ly adjusting energy production, performing syncronisation of the logistic chains adjusted to the production and supply needs, and to optimise diverse processes with economic, environmental and social impact.**

05.
Enviromental

05.
Enviromental

5.1 Environmental strategy and management

Nowadays, climate change and scarceness of resources are two of the largest challenges worldwide. At Ayesa, we deal with these challenges comprehensively, including environmental concern and action in all aspects of our chain of value. That commitment to the environment is embodied in our Integrated Quality, Environment and Health and Safety Management System, pursuant to standards ISO 9001, ISO 14001 and ISO 45001, in which we establish ambitious objectives for environmentally responsible performance, prioritising responsible consumption of resources and minimising our unfavourable environmental impact.

In that regard, our Integrated Management System is certified by EQA (European Quality Assurance Spain) and within the scope of application, it covers engineering services, consultancy and information and communication technologies. It is important to point out that, at present, the majority of companies in the Group have these certifications and, moreover, we aim to extend them during 2024.

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Within our Management System, all our activities are performed in fulfilment of our **Integrated Quality, Environmental and Health and Safety at Work Management Policy.** This Policy, which is accessible to all parties concerned, establishes the most important principles and commitments by the company, focusing, among other aspects, on protection of the environment by:

- Continuous improvement of environmental performance.

- Establishment of achievements and objectives in environmental matters. Work which respects the environment based on compliance with the applicable legislation and regulations, as well as any other code subscribed by the organisation and standard UNE-EN ISO 14001:2015 Environmental Management System.

- Encouraging protection of the environment among the employees, providing them adequate information and training.

- Minimisation of the environmental impact of our entrepreneurial activity, prioritising responsible consumption of resources, reducing waste and emissions, adopting environmental good practices.

- Control of use of energy and search for opportunities to improve energy efficiency on our premises and operations.

Moreover, also within the scope of our Management System, which promotes a framework of procedures and global tools, we identify and evaluate our environmental aspects in order to implement specific measures and actions in our daily activity that minimise the negative impact on the environment associated with each to the extent possible.

To evaluate these aspects and their influence on the environment, we establish parameters that consider the life cycle of the organisation, the operating control, magnitude, severity and sensitivity of the parties concerned, as well as the probability of these ocurring. This allows us to determine their significance and establish plans of action and define objectives for those that have an impact or may eventually have a negative impact.

In this context, at Ayesa we identify both the direct impact our company has on the environment due to consumption of natural resources, as well as the indirect impact arising from our activity in water sustainability services, mobility and energy, as well as in research and innovation projects that have a significant impact on diverse environmental aspects.

On the other hand, in order to be able to efficiently deal with all these elements of environmental management, we have a Management Systems Department within the Organisation, comprised of twenty-one people, which supports the ISO 14001 and ISO 50001 certifications, as well as the EMAS declaration or the ISO 14064 verification.

| **14.54%** Reduction of emissions with scope 1 and 2 | **84.49%** Renewable energy consumed | **31,088 kWh of** Renewable energy for autoconsumption (PV) | **7.33%** Reduction in electric energy consumption |
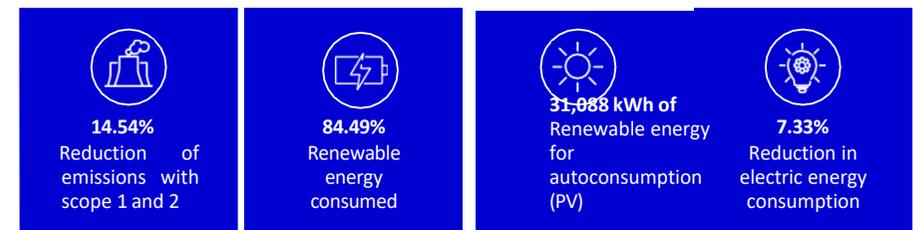
5.2 Combating climate change

5.2.1 Energy management (GRI 302-1)

In our organisation, we recognise that climate change is a worldwide issue which requires urgent, coordinated actions and, due to that, we contribute to that struggle through efficient, responsible energy use. To implement that commitment, we have an Energy Management Policy which establishes the bases for more efficient, sustainable energy consumption, an objective that is applicable on all company premises.

Based on that policy, we establish a common reference framework to establish actions and define objectives, ensuring that our operations are carried out responsibly with regard to energy. To do so, it includes a series of commitments, among which the following are included:

- Promoting greater awareness and commitment linked to energy consumption and efficiency.

- Advancing use of energy from renewable sources.

- Improved energy performance on the premises.

- Maintaining, applying and periodically reviewing the Energy Management System.

Our activity has a representative impact on energy use, mainly through electricity consumption for operation of our offices and equipment, as well as the fuel used by our vehicle fleet. Due to this, these must be the main aspects

on which we must concentrate our efforts to fulfil our objectives and guarantee responsible, efficient use of energy resources.

Whenever possible, the company applies measures to reduce its environmental footprint through awareness and spreading good energy practices such as:

- Acquisition and use of energy efficient computer equipment configured to save energy.

- Disconnection of equipment that is not in use.

- Disconnection of personal computer equipment, printers, photocopiers and rest of technological elements at the end of the working day or after a period of inactivity.

- Optimisation of the number of servers on the network and in offices to minimuse energy expenditure and maintenance of the system.

- Scheduled turning air conditioning and heating systems on and off using a centralised system and heat pumps with various speeds to optimise energy use and adapt it to the occupation level.

  Limitation of the ambient temperature settings.

- Replacing fluorescent lighting with LEDs.

- Monitoring consumption and monitoring energy performance and environmental indicators.

  Commitment to new technologies to favour virtual meetings and avoid

- travel.

In that sense, our energy consumption during the year of the report was as follows:

Consumption of electric energy in fixed installations (kWh)	2022	2023
Electricity from renewable origin	4,619,474	6,813,996
Electricity from non-renewable origin	4,083,986	1,251,148
Natural Gas	201,879	171,514
Total	**8,905,339**	**8,236,658**

Fuel consumption in fixed installations (litres)	2022	2023
Diesel / Petrol	10,134	3,456

In mobile installations (litres)	2022	2023
Diesel / Petrol	460,497	529,856

The percentage of electric energy consumed amounts to the main energy source our organisation has, representing 59.87% of the total energy consumption.

Of the total electricity consumption last year, 2023, 84.49% was from renewable sources. It is important to emphasise that we have increased the proportion of energy consumption from renewable sources by 47.51% in comparison with 2022. This increase is mainly due to increasing guarantee of origin certificates, in collaboration with our electricity supply companies.

As to fuel consumption by our fleet of vehicles, this represents 38.60% of the total energy consumption.

In order to assure efficient consumption by our fleet, we implement strict control which includes periodic verification of the MOT inspections and regular maintenance of the vehicles.

Moreover, our strategy of progressively renewing the fleet allows us to acquire vehicles with better features, thus ensuring that they have the latest technology in terms of fuel cosumption energy efficiency.

Evolution of energy consumption is thus positive, as there has been a reduction of 7.33% in electric energy consumption compared with 2022, and approximately 15% in natural gas consumption.

We must also emphasise that we have an Efficient Driving Guide which offers recommendations to encourage driving practices among our staff that not only

reduce fuel consumption, but also contribute to decreasing polluting emissions and to improve road safety. Moreover, our Company General Travel Policy and our travel and accommodation management platform allow our staff to establish strict criteria for travel, as well as to become aware of fuel saving and emissions reduction.

Other measures implemented during 2023 that have a positive repercussion on energy efficiency, are the following:

- Optimisation of CPD installations: Intensive work has been carried out to suppress obsolete equipment, to reorganise the servers and their content, to virtualise and renew these if necessary.
- Optimisation of office area and floor space (several of our offices have been closed and the personnel relocated).
- Replacement of flourescent lamps with LED in some of our centres.
- Maintenance of the hybrid work mode, combining on-site and remote work.
- Savings measures, energy efficiency and reduction of energy dependency in compliance with the legislation.
- Replacement of diesel boiler with an aerothermal heat pump.

It is important to emphasise the energy produced and placed on the grid by our photovoltaic panel installation:

Photovoltaic panel contribution to the grid (kWh)		
2022	**2023**	**<or>**
9,576	9,321	% -2.66%

Moreover, we have also carried out a large number of awareness and sensivitity campaigns during 2023, placing special emphasis on responsible consumption and reduction of GHG emissions arising from transport. Among others, the following may be emphasised:

Implementation of a pre-Christmas campaign on responsible consumption and sustainable shopping.

Sistemas de Gestión

El Black Friday, la magia de la Navidad... y su impacto en el planeta

We have participated in the Cyclogreen challenge in which our staff managed to cover a route of 7,062 sustainable Km.

Día Mundial del Medio Ambiente 5 de junio

Ahora es ya.

We commemorated the World Environment Day with the aim of raising awareness regarding the need to achieve a planet without plastic pollution.

Sistemas de Gestión

Huella de Carbono

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🚲 Encuesta Movilidad 2023

Ayesa h a s   launched a mobility survey among all the group staff as a way to ascertain the greenhouse gas emissions from travelling to the office from home, in order to thus act on these.

Ahorrar energía o aumentar su eficiencia... ¿y por qué no ambas?

In 2023, w e developed the campaign on efficiency and energy savings, dedicating our efforts to boost our progress in these aspects.

Some of our screen saver reminders of good practices in energy saving and energético responsible waste management:

Ahora es ya

Durante tus descansos, suspende el ordenador y ahorra energía

YES, siempre en modo Sostenibilidad

Ahora es ya

Desenchufa tu cargador cuando la batería esté llena

YES, siempre en modo Sostenibilidad

Ahora es ya

Trabaja en remoto de manera eco-friendly

YES, siempre en modo Sostenibilidad

Ahora es ya

Reduce el consumo de plásticos con envases reutilizables

YES, siempre en modo Sostenibilidad

On the other hand, in addition to our offices at Torre Sevilla (with LEED Gold environmental classification) special attention must be given to the new office acquired in the Torre Emperador building in Madrid, which has double BREEAM certification, a guarantee of sustainable design, which has an efficient energy classification that makes it a reference in low consumption, efficient water management and use through latest generation technologies to guarantee major savings in water consumption, an efficient system for reuse, recycling and responsible waste destruction, as well as constant control of the levels of lighting and noise to guarantee the maximum quality standards.

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

At Ayesa, we control green house gas emissions based on calculating our carbon footprint, pursuant to standard ISO 14064, which allows us to identify our main sources of emission and establish actions to reduce them. Ayesa also has numerous tools for internal staff management which will have a direct

visible effect on individual behaviour among our human resources and that, thus, will have the positive effect of minimising our environmental impact. The people who work at Ayesa may spread the good environmental practices they apply daily in their workplace and travel to their personal environment.

In that regard, the main source of direct emissions **(category 1)** arising from our activity comes from burning of mobile combustion gases, that is, the fleet of vehicles Ayesa uses to perform its activity. We also carry out calculation of indirect emissions arising from electricity consumption **(category 2)**, the indirect emissions caused by transport, specifically transport associated with business travel and travel to and from work **(category 3)**, as well as indirect emissions related to product consumption by the organisation **(category 4)**, such as paper, water, acquisition of information technology equipment and that associated with waste generation in each of the centres during the period the report concerns.

In that sense, the emissions generated by Ayesa in 2023 w e r e a s f o l l o w s :

Emissions generated kg CO$_2$e)					
Classification	**GHG**	**ISO 14064**	**Description**	**2022**	**2023**
Direct greenhouse gas emissions	Scope 1	Category 1	Direct emissions based on stationary combustion	66,152	39,343
			Direct GHG emissions from mobile combustion	945,040	1,223,055
564			Leak emissions caused by GHG release in man-made systems	38,509	14,238
		Total Category 1	Direct leak emissions caused by GHG release from man-made systems	1,049,701	428,173
Indirect greenhouse gas emissions	Scope 2	Category 2	Indirect GHG emissions due to imported energy	1,017,841	428,173
Total category 1 and 2				**2,067,541**	**1,704,809**

Due to the commitment Ayesa has to sustainable development, we may affirm that there has been a major reduction of 17.54% compared with 2022 in emissions within scopes 1 and 2.

Classification	**GHG**	**ISO 14064**	**Description**	**2022**	**2023**
Other indirect GHG emissions	Scope 3	Category 3	Indirect GHG emissions caused by business trips (includes overnight stays in hotels)	1,952,655	2,776,109
			Indirect GHG emissions caused by travel to and from work	0	5,312,016
		Category 4	Indirect GHG emissions from assets purchased by the organisation (water, paper, computer equipment)	75,861	67,336
			Indirect GHG emissions from disposal of solid waste	302	564
			Indirect GHG emissions from use of assets leased by the organisation: Stationary combustion	189	1,276
			Indirect GHG emissions from from use of assets leased by the organisation: Leak emissions caused by GHG release from man-made systems	113,831	3,848
Total				**2,142,838**	**8,161,149**

With regard to scope 3, in absolute values, there has been a major increase compared with 2022. Greater control of the main aspects, as well as constant growth of our organisation lead to that increase. It is necessary to clarify that this comparison is not made under equal conditions as Ibermática did not report on scope 3 emissions in 2022, so we have started with a value of 0 for the year 2022. Until the next financial year, no comparable data under equal conditions will be available. We must also state that in 2023, the mobility survey was launched, which is administered every 2 years and, thus, calculation of the travel emissions is more exact than in 2022. These amount to 53.84% of the total emissions last year.

If we ignore this activity and reference total staff emissions, we may affirm that the values in both years are fairly similar.

5.3 Sustainable use of resources and circularity

In line with our commitment to responsible use of resources and promotion of circular economy, we have integrated a series of recommendations in our Code of Conduct which are included in our Good Practices Guide, which aim to improve individual and collective behaviour in environmental matters. In particular, this set of recommendations, called the 9R Rule, for Circular Economy, promote optimisation of production of goods and services, taking into account the processes and sources of energy to reduce present and future negative impacts. The new guidelines are as follows:

- Reject what we do not need.

- Reduce our consumption.

- Reuse or refuse products in a good condition disposed of by another consumer.

- Repair to lengthen the useful life of a product.

- Restore an old product to modernise it.

- Remanufacture or rebuild what we need, manually or with mechanical means.

- Repurpose with criteria of sustainability and ecological design.

- Recycle raw materials to create new products.

- Recover materials by incineration to generate energy.

The 9R Rule seeks to encourage transition toward the moment of a circular economy model, which concentrates on reusing waste to create new resources. That is why, at Ayesa, we want to promote responsible, efficient use of resources through these recommendations. Thus, we seek to reduce both consumption of resources as well as waste generation, while encouraging reuse and recycling. Due to this, in 2023, this has continued with the project to donate unused technological equipment, providing a second life to 100 desktop and 98 laptop computers and 87 computer screens.

5.3.1 Responsible and efficient use of resources

Due to the type of activity we perform at our Organisation, we consider it fundamental to evaluate the environmental impact generated by consumption of resources. To do so, Ayesa has implemented measures to increase use of recycled materials and reduce the quantities used, thus encouraging responsible, efficient use of resources and contributing to a greater circularity in our business model.

At our offices, in addition to computer equipment, the greatest resource consumption is of paper. We continue to improve PaperLess utilities and establishing digitisation for all documentation, in particular that which is exchanged with all the providers by means of a provider Site that encourages economic profit and environmental impact.

As to toner consumption, we have implemented a platform that centralises management of digital certificates and electronic signature. Thus, we may reduce the use of toner and printing ink to minimum.

In the following table, we detail paper consumption during the year of the report:

Resources consumed (Kg)		
	2022	**2023**
Paper	19,796	24,694
Toner	309	366

There has been an increase in absolute values of 24.74% in poper consumption and 18.34% in the case of toner consumption.

Due to this result, we wish to optimise the use of these resources and continue to promote sustainable practices within our organisation associated with efficient, responsible use of these.

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

At Ayesa, water consumption is limited to direct use by the employees for sanitary use. In that context, water consumption does not constitute a significant factor in environmental impact, notwithstanding which we value the importance of efficient, responsible use of this resource and, to achieve this, we have gathered a series of directives in our Good Practices Guide, which cover:

- Avoiding letting water run unnecessarily, turning on taps only when necessary and turning them off immediately after use.

- If you detect any malfunctioning in the supply points, such as leaks or dripping, immediately report so the necessary measures may be taken.

- Choose half flush on the toilet cistern whenever feasible.

Moreover, as part of our measures to reduce consumption, we modernised our infrastructures and opted to provide them with systems that allow us greater control and to minimise emergencies or leakage risks.

In that context, our water consumption was as follows, 100% of it being provided by the existing local supply network:

Water consumption (m³)	
2022	**2023**
11,054	12,579

There has been a 13.79% increase in absolute values compared with 2022. Growth of the organisation, improved control in environmental aspects, along with the fact that bottled water has just begun to be included in the accounts, justifies that increase.

5.3.3 Waste management

Management of waste generated by our production activity is of major importance to Ayesa, so we pay special attention to its treatment to ensure it is deposited in the right places, thus facilitating its management. We also orient our activities to attempt to reuse the waste generated or resources that may potentially be disposed of by providing them alternative uses.

In response to that criteria, at Ayesa we provide all our team specific places or recycling systems for products consumed, or those that are no longer useful, such as batteries, ink cartridges, among others. We also manage these resources through authorised managers:

- We make sure to send hazardous waste, such as batteries or obsolete mobile telephones, to processing and recycling plants.

- We send electrical and electronic applicances we have renewed due to their obsolescence, as well as toners or ink cartridges, to processing and recycling plants, or we assign them for reuse for social purposes, wherever possible.

    Lastly, we select and selectively deposit municipal waste, such as paper or packaging, in the relevant bins for their subsequent collection and recycling.

-

Moreover, our Good Practices Guide contains a series of guidelines for their correct management and segregation.

We now indicate the amounts of waste managed during 2023:

Amounts of Waste (Kg)	2022	2023
Paper	9,019	19,231
Waste Electrical and Electronic Equipment (WEEE)	1,999	3,704
Batteries	217	145
Toner	113	316
Bulbs	289	48
Packaging	3,015	3,039
Total	**14,652**	**26,483**

This increase in absolute values is mainly caused by improved control and measurement of these aspects, as well as growth and acquisition of new companies by Ayesa (in the case of Ibermática, its waste was not reported in 2022).

5.4 Biodiversity protection

We do not carry out Ayesa's activities in spaces or territories with high ecological value, or subject to any kind of protection at regional, national or European level. In that sense, Ayesa has its offices on urban sites that are not subject to special protection in matters of Biodiversity and we do not generate an impact on biodiversity that may be considered significant.

06.
Social

06.
Social

1.   People First Culture

1.   Distribution of the equipment

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

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

BM0

ayesa

BM0   Nos salen menos, adjuntamos listado

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Within that framework, during the period of the report, the structure of our staff has been as follows:

Employees in Spain

	8.898	8,315	3,002
	2023	2022	2021
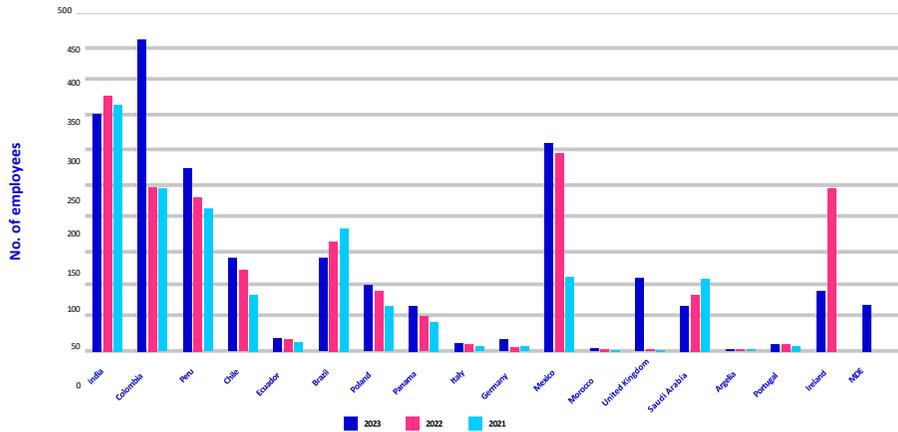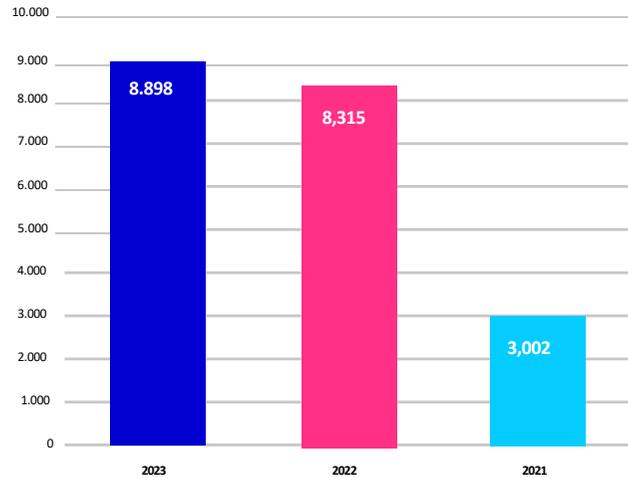
8.45%	**93.97%**	**96.83%**	**€ 29,719.51**	**50.96 hours**
Increase in no. employees	Permanent contracts	Full time contracts	Average total remuneration	Training for 4,117 employees

6.1.2 Diversity, equality and inclusion

Equal treatment and opportunities is a value integrated in our corporate culture, this being an outstanding priority within the Strategic Plan of the Organisation. In that sense, we consider it a fundamental principle in our labour relations and in human resources management at the Company.

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

- **Access to the company:** based on transparent, objective selection processes, related exclusively to evaluating the skills and capacities required for the post.

- **Hiring**: through maintenance of equal treatment and opportunities in hiring and increasing the number of contracts for under-represented groups, to the extent possible.

- **Promotion**: based on promotions and rises within an objective, non-discriminatory framework.

- **Remuneration**: by maintaining fair, equitable remunerations, associated exclusively with functions and responsibilities for performance in the workplace.

- **Training**: by training actions that encourage maintenance of a culture based on equal treatment and opportunities.

- **Conciliation**: by assuring conciliation rights, providing information about these and making them accessible to the whole staff, independent of their sex, marital status, seniority in the company or type of contract.

- **Communication and awareness**: based on diffusion of a corporate culture committed to equality, making all the staff aware of the need to act and work together in equality related matters.

- **Gender violence**: by diffusion, application and improvement of the rights legally established for women who are victims of gender violence.

- **Sexual and/or gender based harassment**: ensuring that all employees enjoy a working environment free of situations of harassment.

Moreover, we have a Protocol to Prevent and Manage Workplace, Sexual and Gender Based Harassment at each of our companies. The protocol establishes a framework for action in possible cases in such matters and constitutes a key tool to prevent, detect and resolve such.

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

Salary gap

At Ayesa, we monitor the salary gap data in order to identify the most relevant aspects that lead to differences in calculating remuneration by sex. In that context, we continue our effort to decrease those differences through the equality measures stated above.

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total 2023	Total 2022
Average remuneration of male employees 2023	39,837.52	22,233.81	20,606.03	EURO	9,525
Average remuneration of female employees 2023	35,842.12	21,772.83	19,732.24	EURO	736
Salary gap 2023	10%	2%	4%	%	9,525
Salary gap 2022	20%	5%	18%	%	9,525

In the year of the report, the salary gap has decreased by 10, 3 and 14 percentage points, in comparison to 2022, for the professional categories of graduates, diploma holders and technicians / auxiliaries, respectively. However, we know we must continue to work on reducing these differences and, due to this, we shall continue to advance toward achieving greater salary equality at all levels of the company.

In 2023, we have not recorded any cases of discrimination of any kind, so it has not been necessary to carry out any kind of corrective action.

Social integration and accessibility

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

	Total 2023	Total 2022
Number of employees with disabilities	139	119
% of employees with disabilities out of the total staff	1.24%	1.17%

It is important to emphasise that the number of people with disabilities at our company has increased 6% compared with 2022. In that sense, the proportion of employees with disabilities has grown in Spain, amounting to 1.24% in 2023, compared with 1.17% in 2022. This increase is mainly due to the commitmement Ayesa has to encourage integration and inclusion of that group in the workplace.

6.1.3 Talent development

Training constitutues a vital tools for both personal and professional growth for all members of the Organisation. Through this we facilitate adaptation to changes arising from market demands and new entrepreneurial strategies. Due to this, at Ayesa we ensure our professionals acquire the necessary skills and abilities to successfully perform the requisites of their post and favour professional development and growth within the organisation.

Our commitment to skills and development of professionals vertebrates our training model and is embodied in our policy.[1]

This Policy is based on the following three pillars:

- **Strategic**: Necessary and strategic training. These trainings types are defined by the functions and responsibilities of the professionals. In that sense, each one of the persons have the necessary training activities activities to grow in development of their role.

- **Certification**: Training actions resulting in a specific need demanded by the project or client.

- **Inspirational**: Voluntary training, led by the professional themself. Ayesa provides all people different learning platforms in order for it to be the professionals themselves who trace the pathways expanded for their role.

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

- Annual need detecting process.

- Feedback meeting for the performance evaluation process.

- Meetings with the managers to monitor their work teams

- Evaluation of fulfilment of the training objectives from the previous year and establishment of the objectives for the year beginning.

- Strategic Plan.

- Updating plan as a consequence of obsolescence of the training programmes.

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[1] Training Policy applicable to all the companies that form the Group, except for Ibermática, which had its own Training Policy up to 2023.

Among the preceding points, emphasis is placed on the performance evaluation process, within the programme called "Develop yourself". On that programme, detailed evaluation is carried out of the performance of each member of the team, based on the feedback provided by those who maintain a direct labour relationship with the person evaluated. Thus, the evaluator provides his viewpoint on performance by the professional in the ten corporate skills. Thus, we may identify individual development needs.

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

On the other hand, the company Ibermática has an autonomous training plan, which shall be maintained until it is integrated in the training policy at Group level in 2024. At this company, we request the directors of each business area to identify the necessary training actions to be included in the training plan. These training actions are organised throughout the year, are differentiated by the type of skills required by our professionals, in which sense they identify training actions by abilities and techniques.

The total investment made by the Group in 2023 amounts to € 1,320,236.40, implemented in a total of 251,162 hours worked by the professionals.

Hours of Training

2022: 204,904

2023: 251,162
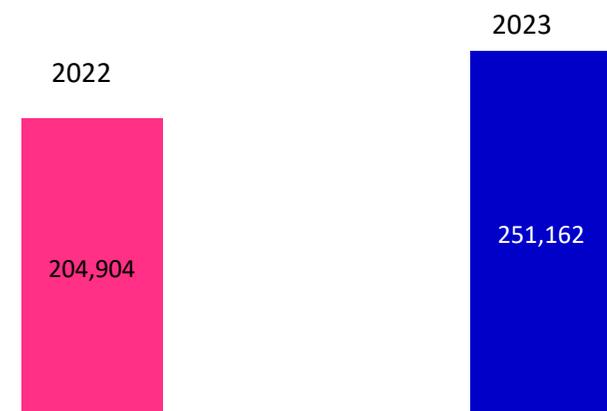
In that regard, during 2023, we have increased the number of training hours by 22.5 % compared with the previous year. This focus on training has amounted to an increase, compared with last financial year, of 51.4% in the number of courses taught and an increase of 6.5% in participants.

During 2023, use of self-enrolment based learning platforms has been added to the portfolio of training tools at Ayesa, favouring access by all the professionals in the 23 countries in which Ayesa is present.

Guidance in training during the financial year has focused on encouraging learning in AI, certifications and training for the Sales Force, specialisation in JAVA and agile methodologies for the technology sector. In Engineering, emphasis has been placed on increasing training in BIM, Autocad, Digital Twins, drone piloting, process automation and QGIS.

Training in languages continues to be a priority at Ayesa.

Development Plans

Professional development is a strategic pillar at Ayesa. In that sense, we know that it is increasingly more necessary to have highly qualified, motivated teams who are a reference in the Organisation's values. Thus, in addition to the aforementioned training plans, we have developed various development plans aimed at different groups, which include:

Aimed at onboarding junior professionals: Junior University and Graduate Worldwide	Aimed at developing Internal Talent: Talent
Developing a structure to attract junior talent from an early stage, in order to take in professionals who may accelerate their learning process and have a professional career at Ayesa . With the Graduate Worldwide Programme, professionals have the experience of performing their role at an international destination.	Based on the principle that all professionals at Ayesa have talent, the programmes seek to develop and train small fast-track groups to perform posts of greater responsibility in order to behave as talent accelerators.
Aimed at Transformation: Transforma Programme	Aimed at Talented Women
The aim is to structure the necessary cultural transformation by means of a shared vision and boosting change. The aim is to raise awareness of performing versatile skills among our professionals for their personal performance. Moreover, the aim is to identify and recognise internal leaders to channel and promote the leadership model and change in the company.	Aimed at: • Promoting a corporate culture that integrates inclusion and diversity as part of the company values. • Ensuring visibility for good management practices by professionals at Ayesa. • Providing tools for women to boost their professional career.

6.1.4 Remuneration and social benefits

Our remuneration management is based on permanently listening to the market, which is embodied in our Remuneration and Compensation Policy. This policy structures the market trends and evolution through three lines of analysis. First, we perform benchmarking of salaries and other compensation benefits for all the areas of activity by the Group. Second, we study each voluntary resignation from the company and its underlying reasons and, last, we examine all the hiring offers, including those accepted and rejected. Thus, we may continuously check whether our remuneration policy is aligned with the market and whether it is sufficiently well appreciated in order to capture the best talent available.

In that regard, we offer competitive remunerations, adapted according to the functions and responsibilities of each post. In that sense, the total mean remuneration in the organisation is xx euros, in comparisno with xx euros in the previous year, amounting to an increase of approximately xx%.

On analysing the data by sex, this shows an increase of xx% in mean remuneration of men and of xx% for women. This has contributed to a reduction in the salary gap of xx percentage points, this now amounting to xx%. On the other hand, Ayesa is also differentiated due to having a salary policy based on principles that benefit our professionals, in which we offer employees a wide range of plans to improve their living standards and that of their families, key elements of which are:

- **Tax benefits for workers** managed through a flexible remuneration system, which offers the possibility of taking health policies, nursery, transport and restaurant tickets.

- This model allows part of the fixed gross annual monetary remuneration to be assigned to acquiring these services. This increases saving capacity, due to the amount spent on these products being tax-exempt.

- **Family Plan** to help labour and social insertion of relatives with disabilities. Their purpose is to help the company staff and their direct relatives with any kind of recognised disability to obtain a sufficient degree of personal autonomy.

- **Offers for collaborators** in diverse areas, for example, tourism and banking.

- **Extraordinary gratifications** in cases in which employees who have achieved annual targets and have had extraordinary performance. The amount of the gratification depends on the year and fulfilment of the Company's targets.

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On the other hand, one must emphasise that we have worked to improve compensation measures within the setting of the Equality Plan. For example, we have undertaken to bear moving expenses due to having to change work centre due to gender violence for employee victims, up to a maximum amount of € 500, or by increasing the amount of nursery tickets, among other measures.

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

6.1.5 Organisation of work and conciliation

At Ayesa, we value our employees' opinions and, thus, we regularly conduct climate surveys to understand their needs and expectations. That information allows us to establish initiatives aligned with their demands, thus contributing to continually improve their experience at work.
In that regard, Ayesa has adopted and implemented a set of measures within our corporate structure, in order to facilitate and enable work-life for our employees. That set of measures responds to our collaborators' needs and goes beyond the laws and collective bargaining agreements in force.
We classify the measures in five groups in order to support the different companies in their effort to manage conciliation as the main wellbeing strategy. That structuring is organised as follows:

- **Quality employment**: measures associated with social benefits provided by the Company are included in this group, in addition to some leisure initiatives such as, for example, the Christmas drawing competition and efficient meeting management, in which a time limit is established to prevent meetings after 18:00 h.

  Time and space flexibilty, among which there are:

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  - **- Weekly flexibility,** with the possibility of working an extra hour per day during the week to be able to leave at 14:00 h. on Friday.

  - Remote working, after having implemented different programmes such as the "Workplace flexibility or remote working programme" or "Smart Job", so a certain amount of the activity may be carried out at home.

- **Family support**: in this group of activities we include measures to help families in their daily tasks. In that sense, we implement more flexibility measures to arrive at work, which are more ample than the usual ones during the first week of the school year for employees with children up to 12 years old.

- **Professional and personal development, including**

- **Time and space flexibility associated with training**, offering a training catalogue, both in telematic, semi-attendance, online or attended formats to facilitate employee training.

- **Equal opportunities**, where measures are found to favour equal treatment and opportunities in the company, as well as improved leave for employees who are victims of gender violence, neutrality commitments with temporary employment firms and preparation and publication of a non-sexist language guide.

We also have a Digital Disconnection Protocol by which we implement measures to guarantee the right for professionals to have time to rest, as well as respecting their personal privacy, calling on our employees not to reply to electronic mails, telephone calls, video-calls or messages outside working hours, during their daily and weekly breaks, time off or leaves of absence, holidays and sabbaticals.

One must point out that during May 2023, we obtained recognition by FORBES for being one of the 100 best companies to work at in Spain. Moreover, that same year, we also obtained Family Responsible Company certification. On the other hand, management of the company employees' working hours is carried out according to the terms set forth in the Workers' Statute and the relevant collective bargaining agreements, which may vary according to the different companies within the group. The following may be pointed out among those collective agreements:

- Collective bargaining agreement of the engineering companies and technical studio office sector.

- State collective bargaining agreement of consultancy companies and market studies and public opinion.

6.1.6 Health safety and wellbeing at work

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

Moreover, that commitment is also embodied within our Health and Safety at Work Management System, implemented within to standard ISO 45001 for the companies Ayesa Advanced Technologies, Ayesa Ingeniería y Arquitectura, ACT, Ayesa Air Control and ATECH BPO, in their different scopes of application, setting us the objective of extending this certification to the rest of companies in the coming years.

Integrated Management, we carry out an exahustive analysis of the risks and opportunities related to health and safety at the company. Based on that detailed analysis, we identify the necessary actions to implement ongoing improvement in that field, providing safe, healthy working conditions in order to prevent harm and deterioration of health due to working activities.

On the other hand, one must emphasise that we have Health and Safety committees at the companies Ayesa Advanced Technologies and Ayesa Ingeniería y Arquitectura, which represent and focus participation and consultation for employees in development, application and evaluation of the health and safety at work management system, as well as the processes to communicate information. Moreover, the certificates certified to standard ISO 45001 for the Health and Safety System Management have a Management System Committee established, which holds quarterly meetings to discuss Health and Safety related matters within the framework of the certification.

At the rest of our companies which do not have a Health and Safety Committee and are not certified to Standard ISO 45001 either, we implement awareness plans aimed at the staff to provide them knowledge of their right to consultation and participation.

Company	Meetings held in 2023
Ayesa Ingeniería y Arquitectura	8
Ayesa Advanced Technologies	4
Ibermática SA	20
ATECH BPO (compound of 09.2023)	1
SG SST Commission (for companies without Trade Union representation but with ISO 45001 certification)	2

Moreover, to take a step beyond wellbeing for our employees, we implement an initiative called Wellbeing 360, which is designed to promote physical, emotional and social wellbeing among employees in the workplace. Based on that programme, we offer an ample range of activities, resources and services that cover different aspects of wellbeing, such as physical exercise, nutrition, health, stress management and personal and professional development. Among these activities we may emphasise:

- **Benefit Platform**,   from which we centralise diverse benefits and wellbeing programmes for employees, such as health insurance, physical and mental wellbeing programmes, and discounts, among others.

- **Quarterly organisation of play activities** that include visits to museums, cultural and social events, thus encouraging interaction and establishment of bonds among the members of the team.

- **Planning quarterly "full attention" sessions**, in which stress management techniques are taught to improve emotion management quality within our teams.

- **Sports event organisation**, such as paddel tournaments, company races, Pilates sessions, informative talks on ergonomics, among others.

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Moreover, in 2023 we have encouraged other kinds of initiatives aimed at the development, efficiency and wellbeing of our employees:

- **Embracing happiness**: Programme designed to encourage happiness, creativity and a wellbeing culture, in order to involve the employees and motivate them to improve their performance, their attraction to the company and loyalty to Ayesa.

As a result of our health and safety management efforts, we may ensure safe, healthy working conditions. However, in line with our commitment to continuous improvement, we wish to continue working on reducing the health and safety risks of our staff even more.

	Men	Women
Frequency index	1.03	0.66
Severity index	0.02	0.01

6.2 Our social contribution

6.2.1 Impact on society

At Ayesa, w e recognise that our operations have an indirect impact on the environment where we operate. Due to this, we undertake to develop products including sustainability and generation of positive impact on the communities where we are present.

In that sense, and as part of our commitment in ESG matters, we prioritise responsible management of the supply change, promoting local purchases whereever possible. This strategy not only contributes to economic development of local communities, but also encourages more solid, collaborative relations with our providers.

Likewise, at Ayesa we express our commitment to socio-economic development, contributing to wealth creation and wellbeing of the company in different scopes of action. Thus, we firmly promote incorporation of new companies and job creation, while we implement numerous actions to defend our values, which go beyond entrepreneurial activity, promoting the culture, wellbeing and development of the company.

The positive impact we generate at Ayesa, linked to implementation of such actions, not only contributes to the environment we operate in, but rather also promotes these values among people at Ayesa, collaborators and society at large.

All the social measures and actions by the Group are based on two fundamental regulations, the Code of Ethics and **Rules for Obligatory Compliance in Corporate Social Responsibility**.

In the Code of Ethics, we break down actions for positive actions on society into values which promote each one of these, determining four contributing aspects: scientific and technical research; training and integration in the labour market; development of social interest, promoting culture, art and education; and actions aimed at cooperation for development.

In turn, the Rules for Obligatory Compliance in Corporate Social Responsibility has the objective of establishing a sole mechanism to channel actions in matters of Social Responsibility in favour of third parties. Thus, it establish the processes to manage aid, developing measures to evaluate compliance, in order to minimise the risks to which a company is exposed in management and participation in social entities.

On one hand, the Aid Management Procedure establishes the measures to ensure that donations are used for appropriate ends. Moreover, this procedure requires a collaboration agreement to be signed that specifies the entities intervening and the intended use of the donation, along with a memorandum to explain the action and donation made.

Likewise, the Procedure to take Stakes in Corporate Entities manages reception of applications to form part of another company and taking initiatives to form part of an entity with social status.

On the other hand, since 2011 we have adhered to the UN Global Compact, an initiative that promotes corporate sustainability through the voluntary commitment of companies and organisations of all kinds at world level, encouraging compliance with its Ten Principles in matters of environmental protection, labour regulations, human rights and anti-corruption.

It is important to also emphasise that, through the Ayesa Foundation, we provide support and assistance to entities and individuals who require this. That commitment to solidarity forms part of our corporate philosophy and reflects our commitment to sustainability and Social Responsibility.

Moreover, at Ayesa we boost development of local communities, generating a positive impact on the economy of the areas where we perform our business activity by contracting with local providers, which have concentrated 80.69% of the total purchases, thus reaching more than 177 million euros in contracts.

Finally, it is important to point out that, through the Ayesa Foundation, we provide support and assistance to entities and individuals who need such. This commitment to solidarity forms part of our entrepreneurial philosophy and reflects our commitment to sustainability and Social Responsibility.

Ayesa Foundation

Ayesa articulates its management and contribution to social action and territorial development through the Ayesa Foundation. Its mission is to favour progress by the company through innovation and professional development.

To that end, it focuses its activity on four scopes of action:

- Education.
- Employment.
- Technology.
- Research.

30,861€ Contribution to non-profit entities	**174,186,9€** Ayesa Foundation	**3,214 horas** Spent on social projects	**80.69%** Purchases from local providers

During financial year 2023, we carried out the following actions:

At FIBES- Trade Fair of Seville, **Urban Mobility Days 2023** were held (from 4 to 16 October), where we were provided the opportunity to establish contacts, debate matters and exchange ideas regarding emergent transport technologies, as well as to present the latest advances in sustainable urban mobility.

During those days, Rebeca Gutiérrez (Innovation Manager at Ayesa) presented the SCALE-UP project along with the other partners involved. This project has the main objective of improving urban mobility.

Within the scope of Education, at Ayesa we encourage scientific-technological Vocations in children and youths through the "STEM study" programme, through talks and diffusion workshops. Moreover, we grant prizes to the best proceedings.

In 2023, the activity called "**STEM Day**" was carried out, in which high school and training cycle students visited our premises and had the opportunity to meet technology professionals. We also have the "STEM Academy", in which we have offered workshops on robotics, drones, programming and augmented reality, among others, focused on rousing interest among students between 10 and 14 years old in new technologies.

At the **World Space Week,** technological workshops were held on 10th October 2023 on "Space STEM", aimed at 45 children and focusing on them establishing contact with diverse technologies and, moreover, to promote their interest in space, technology and to encourage scientific vocations.

On the other hand, Workplace Training agreements have been agreed for internships by 4 students in training cycles for Web Application Development and and Multiplatform Application Development.

Likewise, every year we award prizes for academic excellence to the students with the best academic record in the South Estate High School. Likewise, we encourage the fight against school truancy by helping the Parents' Association at that High School.

With regard to the scope of Technology, another of the initiaties we promote through the Ayesa Foundation is donation of electronic equipment. In 2023, we donated a total of 196 computers, 29% more than in 2022. We also donated 85 screens to social entities.

At Ayesa, we consider ourselves innovators. Thus, in that context, we provide our clients technological strategies based on resolving the major challenges met on the market. Thus, through the Foundation, we help to satisfy that need for small companies that cannot afford the costs of digital renovation through the "Onthewave" social programme, developing innovative technological solutions aimed at social entities to perfect the services they provide their beneficiaries.

Proof of our focus and drive toward technology is provided in the IT 2003 report[1] which recognised Ayesa as a national leader in all technological areas, with specific emphasis on digital transformation, application services, cloud and infrastructures, workplace maintenance and cybersecurity.

With regard to Employment, we encourage labour integration of persons with diverse capacities to increase their quality of life and that of their environment, and to boost equal opportunities. During financial year 2023, we have supported these integration by persons at risk of social exclusion through diverse initiatives:

- Development of the 8th Edition of the Emprendis Prizes, that aim to incentivise workplace integration of people with different capabilities. In 2023, 68 social entities from 11 Autonomous Communities presented their proposals.

- Delivery of the 7th Personal Trajectory in Social Integration Prize, which has the aim of recognising the labour of persons who have characteristically dedicated their life to the more disadvantages. In 2023, Mr Manuel Pérez Fernández received the prize, having strived to improve quality of life for patients and relatives affected by rare diseases, by creating the Orphan Drugs and Rare Diseases Foundation.

- Development of the Ayesa Family Programme, that consists of management, monitoring and payment of therapies for the children of our employees with different capabilities. In 2023, a total 20 people benefited from this.

Lastly, as to the field of Research, in 2023, we participate in the Integria project in order to extend the useful life of floating offshore wind farms using Artificial Intelligence. This project, lasting 3 years, will develop a single digital model to manage the structural integration of floating air turbines.

All these initiatives are reflected by the total investment the Ayesa Foundation has made in 2023, with 174,186.9 euros and an equivalence of 3,214 hours spent on executing projects. This figure shows the ongoing commitment by the Ayesa foundation with the mission of encouraging progress and positive impact on company.

Likewise, as a leading provider of digital and engineering services, we are aligned with the U.N. Agenda 2030 and its Sustainable Development Goals (SDG). Thus, we work with our clients to facilitate access to potable water, clean energy, efficient industries, innovation and resilient infrastructures.

Among our areas of action, there is contribution to an efficient, equal society through technological solutions and sustainable engineering. We encourage innovation by adopting spearhead technology.

6.2.2 Committed to our clients

At Ayesa, we confirm our will to develop along a line of continuous improvement to provide more precise responses each day to fully satisfy our clients' needs. Such continuous improvement is established not only in the projects or services we implement, but also in our own operations.

In that regard, the majority of our companies have a Quality Management System certified to standard ISO 9001. Through that system, we implement operating procedures and controls aimed at compliance with the requisites of the market and of our clients. Thus, we guarantee provision of our services in keeping with the highest quality standards demanded.

As recorded in our Code of Ethics, we are committed to providing quality services and products, with the most competitive lead times and prices, in order to meet our clients' demands. In that sense, the Management of each of the operating companies in the Group undertakes the responsibility to maintain and improve the Quality Management System.

Likewise, all the workers at the Organisation undertake the commitment as to the quality of the products and services provided, according to the directives recorded in the different quality regulations provided for all the entities that form part of the Group, that include:

- Each and every one of the persons in the organisation is responsible for the task of improving quality.
- We understand quality improvement as a continuous process.
- We must know, apply and provide awareness of these quality regulations in a comprehensible manner.
- We must participate in improvement programmes, that are managed by the relevant quality managers.

Client satisfaction

At Ayesa, we periodically analyse our clients' satisfaction. To do so, we have a system that allows us to collect and document their perception and level of satisfaction with the services and projects provided.

Within that setting, we gather our clients' opinions through satisfaction surveys. The surveys are distributed as part of our global evaluation campaigns during execution of the service and/or project, or on conclusion of each contract. Moreover, along with other information related to the service, such as client complaints, requesting corrective actions, or congratulations, we guarantee constant detailed feedback regarding that group's experience.

In that regard, during 2023, we carried out a couple of campaigns to evaluate the level of satisfaction. Their result during this year was similar to that the previous year as to number of replies and ratings, obtaining an index of replies to the surveys of 31.7%, and a global rating of 4.3 out of 5. The following graph shows the results in the last two years.

	2022	2023
1. Meeting deadlines	4.14	4.11
2. Quality and added value of the service	4.16	4.20
3. Attention received	4.48	4.54
4. Knowledge and experience of the work team	4.28	4.28
5. Proposals for innovation and improvement	3.76	3.83
6. Consideration of environmental aspects	4.01	3.97
7. Prevention awareness in workplace health and safety	4.20	4.16
GLOBAL EVALUATION	4.28	4.33
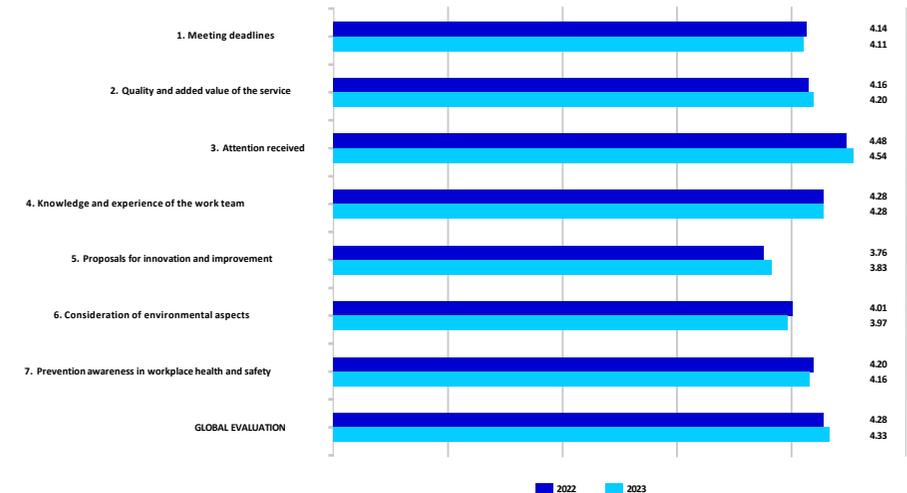
As in previous years, the attention received and knowledge and experience of the work team are once more the factors our clients value most, which proves our staff's service vocation and the training received to perform their work, to guarantee client satisfaction.

On the other hand, one must point out that, once more, we have earned consideration as the best IT service provider on the Spanish market, according to the recognition granted by the prestigious study Sourcing IT 2023, p r e p a r e d by Eraneos y Whitelane Research with information provided by 285 clients in the public and private sector.

This report values the IT services provided by the 25 largest providers in the country and by other firms specialised in cutting-edge technologies, only taking into account the classification by each client regarding the services provided by their suppliers.

Specifically, this year, Ayesa has reached a rating of 84% in the satisfaction index, the highest in the table, which amounts to an increase of three points compared with the previous year, which proves the high standard of service and growith commitment to quality in our Organisation. Thus, this year we are recorded as the best IT firm in digital transformation, applications services, cloud and infrastructures, workplace and cybersecurity.

Moreover, we have additionally been above mean on the market in the rest of the indicators analysed: quality of the service, sustainability, client management, price level and transformational innovation.

Claims or complaints

On the other hand, in our aim to continually improve, Ayesa has a claims and complaints management procedure. To that end, we study all complaints or formal claims from clients, whatever their reason, and if appropriate, deal with them.

We have specialised complaints and claims software, which allows us to efficiently monitor each case, from it initially being recorded, and solution until implementation of corrective actions and closure. In order to proceed to the last step, it is necessary to previously close all the corrections and corrective actions, evaluating their effectiveness.

With regard to the number of claims recorded in 2023, 1 2 have been concluded compared with 14 claims or complaints in the previous year, a fact that provides us valuable information to identify areas for improvement and to take corrective measures to guarantee client satisfaction.

07.

Governance

07.

Governance

7.1 Governance of the regulatory framework

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

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

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

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

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

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

- To promote diffusion of the Code of Ethics among all the staff and collaborators of the corporate Group.

- To establish a communication system to report possible risks and breaches of the Code of Ethics.

- To prepare annual compliance reports on the Code of Ethics.

- To review and propose the applicable updates and amendments.

7.1.1 Code of Ethics

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

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

- Codes of ethics require a commitment by the Corporate Governance of the group and the Administrators and Management of each one of the companies in the group, because these establish the cultural model and corporate policies.

- Ethical culture requires a certain behaviour in the field of human resources: adequate labour conditions, avoiding and punishing abuse of authority, an ethical attitude to select, hire and promote staff, adopting measures to favour conciliation of personal, family and professional life, etc.

  The need to have a formal, transparent, clear document to establish the company's values and ethical rules its staff and collaborators are expected

- to follow.

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

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

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

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

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

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

7.1.2 Compliance policies and regulations

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

General Anti-corruption Policy:

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

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

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

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

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

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

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

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

General Criminal Compliance Policy:

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

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

General Infringement Notification Policy:

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

In that regard, this policy provides a response regarding:

- Who may notify an infringement.

- What matters should be notified.

- What must be done to notify an infringement and how Ayesa will deal with such notifications.

- What principles vertebrate the internal information system of the Whistleblower Channel, with special attention to protection measures.

Regulations for Obligatory Compliance (ROC)

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

- **Management of the regulatory framework (ROC 00)**: Details the composition of all the Regulations for Obligatory Compliance required of each of the companies, subsidiaries and/or branches in our Group.

- **Information systems (ROC 02)**: Emphasises the importance of the equipment, systems and communications networks, as well as Internet and Intranet access or monitoring computer services to ensure their correct use.

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

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

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

7.2 Respect for Human Rights

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

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

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

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

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

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

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

7.3 Data Protection and Cybersecurity

At Ayesa, we strive to contribute to building a more efficient, equitable world by integration of spearhead engineering and technology. Due to this, the Management of Ayesa recognises and understands the importance of Information Technologies for effective management of internal processes and achieving the strategic objectives of the Business.

For that reason, we have developed the Information Technologies Governance and Management Policy as the framework for our responsibility to implement, maintain and continually improve information technology (IT) governance practices, following these principles:

- Responsibility.
- Strategy.
- Acquisition.
- Performance.
- Compliance.
- Human factor.

On the other hand, the information technology management system we developed at Ayesa is based on recognised standards such as ISO 27001 and ENS (National Security Scheme) on Information Security, ISO 20000-1 on IT Service Management, CMMI (Capability Maturity Model Integration) for Software Development and ISO 22301 for Business Continuity Management. We also take guidance from the ISO 27002 standards for

Information Security control, with its ISO 27018 extensions for Personal Data Protection in the Cloud, and ISO 27701 as a reference for compliance with the General Data Protection Regulations (GDPR).

Moreover, in order to guarantee compliance with the requisites and encourage continual improvement, the management at Ayesa undertakes diverse commitments related to Information Security, continuity of the business, IT services and software development.

These commitments include aspects such as protection and security for people, satisfying clients' and users' needs and expectations, information security, even guaranteeing access, integrity, confidentiality, availability, authenticity, information traceability and ongoing provision of services.

We include these requisites and commitments in the Information Technologies Management Policy, which is available to our staff on the intranet and compliance with it is obligatory for all our employees, as well as for third parties who supply goods or services to Ayesa.

Moreover, at Ayesa we have implemented measures to guarantee greater information security for our clients. Some of the measures implemented are described below.

- **Creation of a Security Operation Center (SOC)**

Centre where possible threats and vulnerabilities on the network are detected, thus this place is dedicated to information security and data protection. This allows us to perform preventive measures to protect the data and information for all clients.

Vulnerability Management and Threat Hunting

- The SOC also offers an application security management service that uses SAST and DAST techniques. These two security techniques allow the security of applications to be evaluated both in the development as well as production phase, ensuring that Ayesa provides a complete, effective application security management service. This allows security issues to be identified and dealt with efficiently.

User awareness campaigns

- Designed to raise users' awareness regarding information security risks and how to prevent these. Through these initiatives, at Ayesa we evaluate the level of employees' awareness regarding information security, which allows it to identify areas for improvement.

7.4 Extension of sustainability to our providers

Responsible management of the supply chain

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

In that sense, all providers who wish to collaborate with the Company must undergo an approval process. The procedure is regulated by the Provider Homologation, Evaluation and Registration Procedure. Its aim is to establish the documentary requisites the provider must fulfil and define the corporate operations each provider is allowed according to the state and currency of their homologation. Moreover, this procedure defines the responsibilities of each participant involved in the process. Thanks to this, we are able to distinguish between two types of homologated providers: preferential ones, who are those we work with on a priority basis, and non-preferential ones, which include the rest of the approved providers.

First, we request the providers to fill in a homologation form and different applicable questionnaires, according to the provider type, in order for these to be registered and proceed to register them in the Organisation's information system. It is also necessary to provide acceptance and fill out the following information in digital format, attaching the relevant documentation for verification:

- Compliance with the applicable standards and regulations in administrative, technical, labour, social security, labour risk prevention, taxes, civil and mercantile areas, combating corruption and any other regulations related to the contract established.

- Acceptance and commitment to the ethical principles and those of action established in the Code of Ethics of Ayesa.

- Compliance with the applicable environmental regulations at European, national, regional and local levels, as well as adhering to the security and environmental policy and regulations. Carbon footprint related ISO certification may be required.

- Having an Insurance Policy to cover Civil Liability and Labour Accidents.

- Complying with the data protection regulations and having a robust security system to guarantee compliance.

-

Our providers have the facility to upload the required information to a platform we provide them. They are also responsible for maintaining that information up to date each time one of the certificates presented expires. At present, we have a total 36,400 providers, ranging from freelancers /self-employed contractors, to specialised services, supplies, leases and general services. Of these, 1,693 exceed a procurement threshold of 5,000 euros in 2023. Likewise, in 2023, we approved a total of 3,473 providers.

The new provider control system is now managed using the SAP ARIBA tool, in which all new providers who are to contract with Ayesa m u s t go through the homologation process on the site to be able to bill. Thanks to the control established by this tool, we have been to account for at least 517 providers, since the tool was established by the company, with a complete homologation process.

On the other hand, providers to Ayesa Ibermática S.A.U, both natural as well as legal persons, are independent entities or organisations that play an active role in their own value chain. Due to that, the procurement process encourages adoption of specific behaviour guidelines for the providers.

In that sense, we consider that our providers must adhere to the following minimum behavioural guidelines to guarantee adequate performance of their activity when collaborating with Ayesa Ibermática S.A.U.:

- Complying with the applicable legislation in the countries in which they operate.
- Respecting internationally recognised human rights as set forth in the "International Charter of Human Rights".
- Complying with the fundamental rights at work.
- Performing their activities in a manner that prevents negative environmental impacts.
- Respecting the principles of confidentiality.
- Performing their professional activity while respecting third-party property rights.
- Complying with provider responsibility.

The provider homologation and evaluation process is also performed following the procedure established by the Supplies Division of Ayesa Ibermática S.A.U. This division is responsible for establishing selection criteria to guarantee a solvent, reliable, competitive set of providers.

Finally, through the Responsible Procurement Policy at Ayesa Ibermática S.A.U., we guarantee that provider selection and hiring complies with the internal regulations of the Procurement Procedure Manual. Likewise, that policy must comply with the commitment the Group has to sustainability.

Supervision systems and their results.

The aforementioned exhaustive system to homologate and evaluate providers establishes a rigorous process to select and monitor our providers.

After the initial homologation, providers are subject to periodic evaluations to ensure they continue to comply with the criteria established. Moreover, we analyse the general experience with products and/or services received during a specific period.

In that regard, during 2023, at Ayesa we carried out 10,941 evaluations of our products and/or services.

Likewise, we may guarantee that our providers not only comply with the initial standards, but also that they maintain a high level of quality and performance over time, which contributes positively to growth of the Company.

On the other hand, the Procurement Manager will conduct an annual review of the content of the collaboration agreement with the preferential providers, and incidents arising with non-preferential ones, to adapt this to the needs of the organisation. Eventually, this manager may proceed to extraordinary review of the approved providers due to extraordinary situations related to the supply provided by IT wholesalers, or with subcontracting professional services.

7.5 Tax transparency

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

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

The procedures implemented by Ayesa in tax matters ensure:

- Rigorous compliance with its tax obligations in term and manner.

- Cautious respect and application of the tax regulations.

- Operation abroad through subsidiaries and/or permanent establishments to the extent that these are required by a structure and the regulations establish such.

- Use of tax conventions to the extent that the companies have a genuine right to apply these and they are real business operations.

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

7.6 Criminal risk management

The risks of breach of legislation are managed at Ayesa through two main tools:

- The Regulatory Compliance Model in which we include the Regulations for Obligatory Compliance and the Internal Procedures aimed at prevention, detection and reaction to the risks of offences being comitted or any action contrary to its Code of Ethics, policies, procedures and internal regulations.

- The Criminal Risk Map, which we have developed in order to identify, evaluate, control and monitor risks that may potentially affect the Company. In this map we include non-compliances and illicit acts according to the activities carried out by the different business areas of the Organisation.

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

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

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

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

08.

Sustainable Development Goals

08. Sustainable Development Goals

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

08.
Sustainable Development Goals
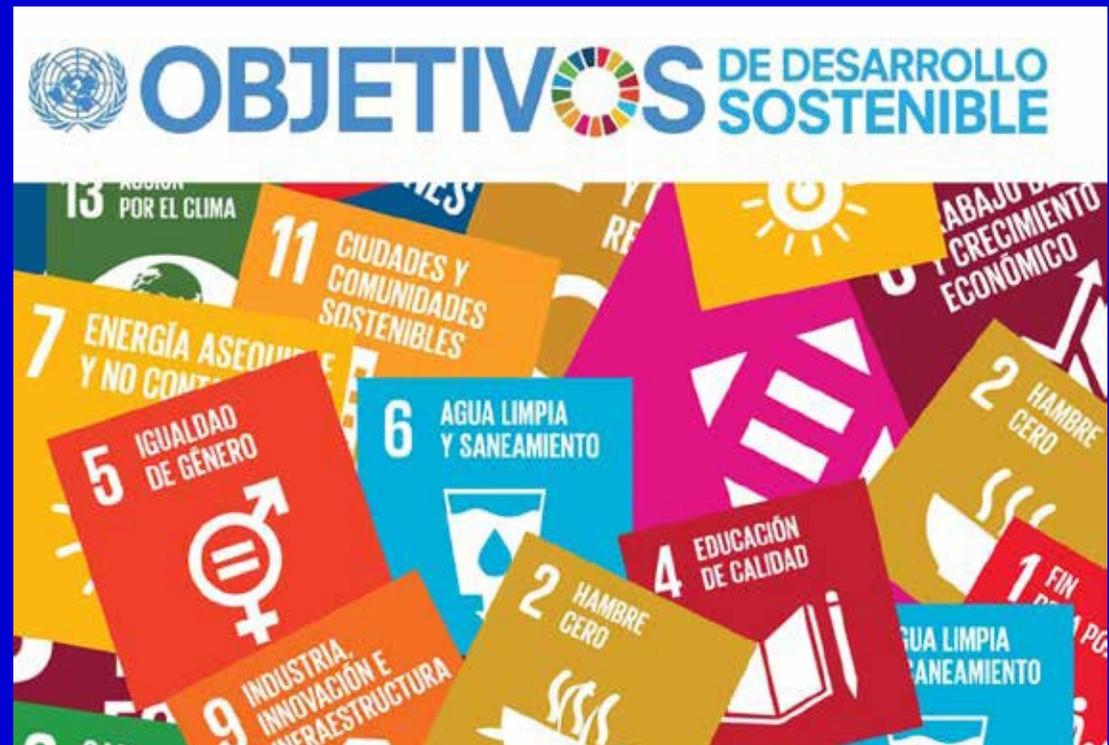
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Our contribution to SDG through material matters of environmental management.

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

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

- Goal 7.2 From now to 2030, to considerable increase the proportion of renewable energy through the set of energy sources.

- Goal 7.3 From now to 2030, to double the world rate of improved energy efficiency.

In that regard, in line with our commitment to contribute to these goals, during 2023, we have increased our electric energy consumption from renewable sources by more than 47%. Simultaneously, we have managed to maintain generation of more than 9,000 kWh of energy through solar panels.

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

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

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

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

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

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

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

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

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

- Goal 12.2 From now to 2030, to achieve sustainable management and efficient use of natural resources.

- Goal 12.5 From now to 2030, to considerably reduce waste generation by prevention, reduction, recycling and reuse activities.

Goal 12.6 To encourage companies, especially large companies and transnational companies, to adopt sustainable practices and include information on sustainability in their reporting cycle.

At Ayesa, we have advanced in these aspects, increasing control and measurement of the amounts of waste managed throughout 2023, as well as implementing new recycling systems. According to the terms established in SDG 13 on Climate Action, climate change will affect all people in all the countries on all the continents in some way or another. Aligned with that principle, at Ayesa we carry out green house gas emission control based on calculation of our carbon footprint, pursuant to standard ISO 14064.

Proving our progress with regard to greenhouse gas emissions, in 2023, we reduced our scope 1 and 2 emissions by 17.54% at the same time as we increased control of the main environmental aspects, including scope 3 emissions, thus contributing to acheiving the following climate action goals:

- Goal 13.1 To strengthen resilience and capacity to adapt to climate related risks and natural disasters in all countries.

Goal 13.2 To include measures related to climate change in strategic policies and national plans.

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

Our contribution to SDG through tangible social matters.

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

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

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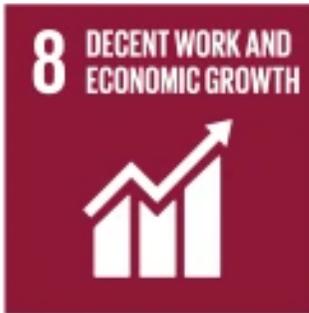
Our effort to promote health and safety in all our activities includes implementing prevention measures in the workplaces where we operate, as well as developing technologies and solutions to improve people's quality of life. We also consider decent work a crucial factor as it guarantees both equal opportunities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

Thus, we emphasise the effort to achieve the following aims linked to this sustainable development goal:

- Goal 8.5 Achieving full employment and decent work for all men and women, including youths and persons with disabilities, as well as equality and equal remuneration for work with equal value.

- Goal 8.7 Adopting immediate effective measures to eradicate forced labour, ending forms of modern slavery and people trafficking, and ensuring elemination of the worst forms of child labour, including recruitment and use of child soldiers, and from now to 2025, to end all kinds of child labour.

- Goal 8.8 To protect labour rights and promote a safe working environment without risks to all workers.

It has been possible to consolidated this through hiring 3475 professionals in 2023.

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

- Goal 4.5 From now to 2030, to eliminate gender gaps in education and assure equal access to all levels of education and vocational training for vulnerable groups.

- Goal 4.7 From now to 2030, to encourage global information for Sustainable Development.

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

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

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

- Goal 5.1 To put an end to all kinds of discrimination against all women and girls worldwide.
- Goal 5.5 To ensure full and effective participation by women and equal leadership opportunities at all decision making levels.

- Goal 10.3 To guarantee equal opportunities and reduce inequality in results, eliminating discriminatory laws, policies and practices and encouraging adequate legislation, policies and measures in that regard.

- Goal 10.4 To adopt policies, specifically in fiscal and salary matters and social protection, and to progressively achieve greater equality.

Striving to achieve these goals is shown by reduction of the salary gap in all professional categories, attaining the following reductions: Graduates, a 10% reduction, Diploma holders, a 3% reduction, and 18% reduction in the category of other technicians and auxiliaries.

In turn, the number of persons with disabilities hired has risen, with a 157% increase.

Our contribution to SDG through tangible governance matters.

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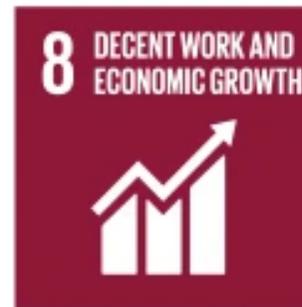
the engineering and consultancy sector, valuing diversity and equal opportunities in the workplace and encouraging an inclusive, respectful labour environment. It is due to this that we seek to achieve the following goals, among others:

- Goal 8.2 To achieve higher levels of economic productivity through diversification, technological modernisation and innovation, among other matters, by concentrating on sectors with major added value and intensive use of labour.

- Goal 8.4 From now to 2030, to progressively improve in efficient production and consumption of worldwide resources and ensure economic growth is unlinked from degradation of the environment, pursuant to the Decennial Programme Framework on types of Sustainable Consumption and Production, starting with developed countries.

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

- Goal 9.2 To promote inclusive, sustainable industrialisation and, from now to 2030, to significantly increase the contribution of industry to imployment and the gross domestic product, according to the national circumstances, and to double that contribution in less advanced countries.

- Goal 9.5 To increase society research and improve technological capacity in industrial sectors in all countries, in particular developing countries, among other things, by encouraging innovation and considerably increasing, from now to 2030, the number of people who work in research and development per million inhabitants, and the public and private sector expenditure on research and development.

At Ayesa, we promote peaceful, inclusive companies, as well as effective, responsible institutions. Proof of that is the contribution to SDG 16 as follows:
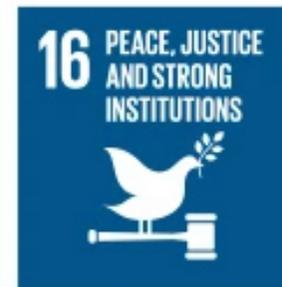
- Respect for Human Rights, Transparency and
- Good Governance. Transparency and Good
- Governance.
  Support for Justice and Conflict Resolution.
- Promoting citizens' participation.

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

- Goal 17.7 To promote development of ecologically rational technologies and their transfer, divulgation and diffusion to developing countries under favourable conditions, even under concessionary and preferential conditions, as established by mutual agreement.

- Goal 17.10 To promote a universal multilateral commerce system, based on the regulations, open, non-discriminatory and equitable within the framework of the World Trade Organisation, including by conclusion of negotiations within the Doha Development Programme.

- Goal 17.13 To increase world macroeconomic stability, including by coordination and coherence of the policies.

- Goal 17.15 To respect the regulatory framework and leadership in each country to establish and apply policies to eradicate poverty and for sustainable development.

09.
Addenda

Addendum I. Complementary information

A) Complementary information for people.

Number of workers by sex and experience

2023				Total 2023	Total 2022
Junior (up to 2 years seniority)		With experience (more than 2 years seniority)			
Men	Women	Men	Women		
1,314	2,952	2,543	4,319	11,128	10,261

Hiring by sex and country

Country	Men	Women	2023	2022
Germany	4	11	15	6
Saudi Arabia	1	28	29	30
Brazil	16	25	41	37
Chile	25	65	90	93
Colombia	211	203	414	97
Ecuador	8	1	9	7
Spain	753	1,624	2,377	1,273
India	8	94	102	144
Ireland	9	15	24	-
Italy	1	1	2	4
Mexico	34	77	111	118
Panama	10	10	20	9
Peru	32	108	140	105
Poland	21	9	30	42
Portugal	2	3	5	2
United Kingdom	10	29	39	0
MDE	3	6	9	-
TOTAL	**1,148**	**2,309**	**3,457**	**1,967**

Number of employees per country

Professional category	Graduates		Diploma holders		Other technician and auxiliaries		2023	2022
	Women	Men	Women	Men	Women	Men		
Spain	1,970	4,326	425	790	769	618	8,898	8,315
India	17	223	3	40	7	59	349	376
Colombia	18	46	43	81	155	117	460	242
Peru	44	116	21	43	12	36	272	229
Chile	15	39	12	54	7	12	139	120
Ecuador	7	5	3	1	4	0	20	20
Brazil	22	51	12	40	7	5	137	162
Poland	13	15	41	12	17	0	98	90
Panama	13	21	6	5	13	8	66	53
Italy	1	8	1	1	0	2	13	12
Germany	2	14	2	0	0	0	18	7
Mexico	72	191	5	11	13	14	306	292
Morocco	0	0	0	1	0	0	1	2
U.K.	32	77	0	0	0	0	109	3
Saudi Arabia	1	50	0	14	1	4	70	85
Argelia	0	0	0	0	0	1	1	1
Portugal	3	6	1	2	0	0	12	11
Ireland	24	66	0	0	0	0	90	241
MDE	23	46	0	0	0	0	69	-
TOTAL	**2,277**	**5,300**	**575**	**1,095**	**1,005**	**876**	**11,128**	**10,261**

Number of workers by sex

Sex	Women	Men	Total 2023	Total 2022
Number of employees by sex	3,857	7,271	11,128	10,261

Number of workers by age

Age	<30	30-50	>50	Total 2023	Total 2022
Number of employees by age	2,121	7,018	1,989	11,128	10,261

Number of workers by professional category

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Total 2023	Total 2022
Number of employees by professional category	7,591	1,661	1,876	11,128	10,261

Number of contract modes by sex

Sex	Women	Men	Total 2023	Total 2022
Number of employees with permanent contract	3,633	6,824	10,457	9,624
Number of employees with temporary contract	224	447	671	637
TOTAL	3,857	7,271	11,128	10,261

Number of contract modes by age

Age	<30	30-50	>50	Total 2023	Total 2022
No. of employees with permanent contract	1,889	6,674	1,894	10,457	9,624
No. of employees with with temporary contract	232	344	95	671	637
TOTAL	2,121	7,018	1,989	11,128	10,261

Number of contract modes by professional category

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Total 2023	Total 2022
No. of employees on permanent contract	7,184	1,498	1,775	10,457	9,624
No. of employees on temporary contract	407	163	101	671	637
TOTAL	7,591	1,661	1,876	11,128	10,261

Number of contract modes by working day and sex

Sex	Women	Men	Total 2023	Total 2022
No. of employees full time	3,594	7,181	10,775	9,525
No. of employees part time	263	90	353	736
TOTAL	3,857	7,271	11,128	10,261

Number of labour contract modes by working day and age

Age	<30	30-50	>50	Total 2023	Total 2022
No. of employees full time	2,064	6,797	1,914	10,775	9,525
No. of employees part time	57	221	75	353	736
TOTAL	2,121	7,018	1,989	11,128	10,261

Number of work contract modes by working day and professional category

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Total 2023	Total 2022
No. of employees full time	7,506	1,637	1,632	10,775	9,525
No. of employees on part time	85	24	244	353	736
TOTAL	7,591	1,661	1,876	11,128	10,261

Annual mean of employees by contract type and sex

Sex	Women	Men	Total 2023
Annual employees on permanent contract	3,412	6,508	9,920
Annual employees on temporary contract	219	479	698
TOTAL	**3,631**	**6,987**	**10,618**

Annual mean of employees by contract type and age

Age	<30	30-50	>50	Total 2023
Annual employees on permanent contract	1,706	6,492	1,722	9,920
Annual employees on temporary contract	271	334	93	698
TOTAL	**1,977**	**6,826**	**1,815**	**10,618**

Annual mean of employees by contract type and professional category

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Total 2023
Annual employees on permanent contract	7,135	1,307	1,478	9,920
Annual employees on temporary contract	441	175	82	698
TOTAL	**7,576**	**1,482**	**1,560**	**10,618**

Annual mean of employees by working day type and sex

Sex	Women	Men	Total 2023
Annual employees full time	3,418	6,901	10,319
Annual employees part time	213	86	299
TOTAL	**3,631**	**6,987**	**10,618**

Annual mean of employees by working day type and age

Age	<30	30-50	>50	Total 2023
Annual employees full time	1,922	6,644	1,753	10,319
Annual employees part time	55	182	62	299
TOTAL	**1,977**	**6,826**	**1,815**	**10,618**

Annual mean of employees by type of working day and professional category

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Total 2023
Annual employees full time	7,507	1,448	1,364	10,319
Annual employees part time	71	32	196	299
TOTAL	**7,576**	**1,482**	**1,560**	**10,618**

Average remuneration by sex (€)

Sex	Women	Men	Currency used
Average remuneration	28,293.97	30,475.71	EURO

Average remuneration by age (€)

Age	<30	30-50	>50	Currency used
Average remuneration	21,916.94	29,468.56	40,338.52	EURO

Average remuneration by professional category (€)

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Currency used
Average remuneration	39,538.60	22,419.47	18,673.68	EURO

Number of dismissals by sex

Sex	Women	Men	Total 2023	Total 2022
Number of dismissals	136	460	596	163

Number of dismissals by age

Age	<30	30-50	>50	Total 2023	Total 2022
Number of dismissals	173	319	104	596	163

Number of dismissals by professional category

Professional category	Graduates	Diploma holders	Other technicians & auxiliaries	Total 2023	Total 2022
Number of dismissals	219	222	155	596	163

Hours of training by professional category

Professional category	Total 2023	Total 2022
Total no. of hours of training during the financial year	251,161.90	204,903.61
No. of workers	11,128	10,261
Average hours training per employee	20	22.6

Workplace accidents, in particular their frequency and severity, as well as work-related illness: brokend down by sex

Sex	Women	Men
Number of labour accidents with sick leave	4	13
Number of days lost due to work accidents with sick leave	77	261
Number of real hours worked by the employees	6,018,977	12,582,888
Frequency index	0.66	1.03
Severity index	0.1	0.02
Work-related diseases identified	0	0
Number of deaths	0	0

Number of hours of abseenteeism per country

Country	Hours worked	Hours lost
Spain	6,158.294.22	262,546.07
India	713,512.00	32,144.00
Colombia	736,180.00	15,337.50
Peru	591,151.00	5,462.50
Chile	306,387.00	13,689.00
Ecuador	40,080.00	296.00
Brazil	271,943.00	14,280.00
Poland	142,416.00	3,632.00
Panama	115,392.00	4,228.00
Italy	25,408.00	463.00
Germany	28,992.00	16.00
Mexico	626,289.00	1,013.00
Morocco	0.00	0.00
United Kingdom	8,216.50	0.00
Saudi Arabia	147,184.00	0.00
Argelia	2,024.00	0.00
TOTAL	**9,935,044.72**	**353,107.07**

Measures aimed at facilitating enjoyment of conciliation and encouraging co-responsible exercise of such by both parents

	Women	Men	Total 2023	Total 2022
Total number of employees who were entitled to parental leave	116	59	175	184
Total number of employees who have taken parental leave	116	59	175	184
Total number of employees who have returned to work within the target period reported after concluding parental leave	105	42	147	166
Total number of employees who have returned to work after concluding parental leave and who have remained employed 12 months after returning to work	110	55	165	162
Rates of return to work and employee retention among those who took parental leave	95%	93%	94%	90%

B) Complementary information for social contribution.

Contribution to foundations and non profit organisations

Foundation / NGO	Brief description of the collaboration	Contribution made (local currency)
Albasur Association	Creation of a shop for ecological and natural sports products attended by persons with disabilities.	5,000
Apadis Bahía Association Algeciras	Social and labour inclusion of persons with intellectual disability through the scenic arts.	5,000
Association for persons with functional diversity of Estepona	Training course in cooking an confectionery, for persons with intellectual and development disabilities.	5,000
Association for persons people with intellectual disabilities of Motril, Coastal Granada and Alpujarra	Development of an "Easy to read" web page for access in accessibility matters in physical, sensorial and cognitive terms for persons disabilities using resources available to them.	5,000
Association for persons with mental and physical and sensorial disability	Labour preparation for persons with disabilities in sowing, harvesting stripping and dehydrating saffron plants.	5.000
Autism Association Cadiz	Creation of an accessibility site for employment.	5,000
La Canariega association for persons with disabilities	Growing a vertical garden with ecological products.	5,000

Cocemfe Federation Seville	MOOC course and personal assistant for independent living and employability for persons with disabilities who live in rural areas.	5,000
Valentín de Madariaga y Oya Foundation	Strengthening knowledge, skills and attitudes among youths with intellectual disabilities to improve their autonomy and insertion in society through employment.	5,000
Afanas Jerez Association	Accessible employment and training platform and a virtual classroom for persons with intellectual disabilities	5,000
Table Tennis Club Híspalis	Table Tennis School for persons with disabilities	2,000
Students' Association	Endowing 5 study grants for university students with disabilities.	2,500
Spanish Solidarity Centre – Proyecto Hombre, Seville	Grant endowment for expenses of addiction therapies	3,600
Deaf-Blind Association Apascide	Maintaining the only residence in Spain for deaf-blind persons	3,000
IES Polígono Sur	Academic excellence prizes for students at Polígono Sur High School	1,800
Andalucian Society for Diffusion of Science	Science fair 2022	2,340
Ayuda efectiva (Effective Help)	Entity that manages projects with a high return on life in especially vulnerable communities, such as vaccination against malaria.	750
Cancer Association	Solidarity challenge	300
Rubinstein-Taybi Syndrome Association	Support for visibility of the entity	600
FEKOOR: Federation for coordination of persons with physical disabilities	Support for visibility of the entity	600
Crohn and Ulcerous Colitis Sufferers' Association	Support for visibility of the entity	600
University of Extremadura	Grants: Extremadura is future	7,711
TOTAL		**75,801**

Association and sponsorship actions

Association	Description of the association (what it does)	Type of contribution / membership	Reason for collaboration
Andalucian Associations and Foundations	Instrumentalising strengthening non-profit entities through support, promotion and defence in Andalucia.	Member and on Board of Governors	Networking
Andalucian Foundation for Aerospace Development	Encouraging development and promotion of R&D&i to promote economic development in the Aerospace sector in Andalucia and promote generation and expoitation of new knowledge and technologies.	Patron	Innovation
Cajasol Foundation	Promoting a forum to develop knowledge, create new ideas and provide a common pool of opinions aimed at improving companies in different production sectors.	Member of Directors' Club	Networking

C) Complementary tax information

ALIA HOLDCO AND SUBSIDIARIES			
Country	Profit (Thousands of €)	Expense of Tax on profit (thousands of €)	Subventions assigned to result (thousands of €)
Germany	18	-3	
Argentina	-145	-7	
Brazil	151	-461	
Chile	253	-73	
Colombia	131	-1,157	
Ecuador	69	-17	
USA	234	-70	
Spain	-23,647	7,198	3,487
India	899	-234	
Ireland	1,034	-129	
Italy	60	-17	
K.S.A	782	-156	
Morocco	-31	0	
Mexico	3,831	-1,307	
Panama	914	-289	
Peru	1,103	-399	
Poland	787	-150	
Portugal	212	-41	
Dominican Republic	1	0	
United Kingdom	337	-64	
	-13,007	2,624	3,487

D) Complementary information on the environment

Scope 1 and 2 emissions generated

Emissions generated (kg CO2e)					
Classification	**GHG**	**ISO 14064**	**Description**	**2022**	**163**
Direct Greenhouse Gas Emissions	**Scope 1**	**Category 1**	Direct emissions based on stationary combustion	66,152	39,343
			Direct GHG emissions from mobile combustion	945,040	1,223,055
			Direct leak emissions caused by GHG release from man-made systems	38,509	14,238
	Total Category 1			1,049,701	1,276,363
Indirect Greenhouse Gas Emissions	**Scope 2**	**Category 2**	Indirect GHG emissions due to imported energy	1,017,841	428,173
Total categories 1 and 2				**2,067,541**	**1,704,809**

Scope 3 emissions generated

Emisiones generadas (Kg CO2e)					
Classification	**GHG**	**ISO 14064**	**Description**	**2022**	**163**
Other indirect GHG emissions	**Scope 3**	**Category 3**	Indirect GHG emissions caused by business travel (including overnight stays in hotels)	1,952,655	2,776,109
			Indirect GHG emissions caused by travel to and from work	0	5,312,016
		Category 4	Indirect GHG emissions from assets purchased by the Organisation (water, paper, computer equipment)	75,861	67,336
			Indirect GHG emissions from disposal of solid waste	302	564
			Indirect GHG emissions from use of assets leased by the Organisation: stationary combustion	189	1,276
			Indirect GHG emissions from use of assets leased by the Organisation: Emission leaks caused by GHG being released from man-made systems.	113,831	3,848
Total				**2,142,838**	**8,161,149**

D) Complementary environmental information

ENERGY MANAGEMENT

Electricity consumption by country

Electricity consumption (kWh) by country	Renewable energy	Photovoltaic production	Non-renewable energy	Total consumption kWh
Brazil			27,869	27,869
Colombia			114,528	114,528
Arab Emirates			12,185	12,185
Spain	6,664,477	31,088	597,257	7,292,822
Ireland	72,104		29,247	101,351
Bahrain			20,174	20,174
Mexico			64,180	64,180
Panama			256,577	256,577
Peru			56,801	56,801
United Kingdom	46,326		72,331	118,657
Total	**6,782,907**	**31,088**	**1,251,149**	**8,065,144**

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

Energy placed on the grid

Country	Production placed on the grid
Spain	9,321

Natural gas consumption by country

Natural gas consumption by country	kWh
Spain	171,514

Fuel consumption by fixed installations by country

Fuel consumption by fixed installations	Litres
Spain	3,456

Fuel consumption by the vehicle fleet by country

Vehicle fuel consumption by country	Litres
Brazil	
Colombia	2,126
Arab Emirates	
Spain	246,148
Ireland	
Bahrain	
Mexico	205,178
Panama	44,562
Peru	31,843
United Kingdom	
Total	**529,857**

D) Complementary information on the environment

Responsible water use

Water consumption (m3) by country	Sanitary water	Cooling water	Others (bottled...)	Total consumption m3
Brazil	88			88
Colombia	801			801
Arab Emirates	2			2
Spain	7,085	596	11	7,692
Ireland	204			204
Bahrain	905			905
Mexico	662			662
Panama	459		2	461
Peru	1,141		22	1,163
United Kingdom	601			601
Total	**11,948**	**596**	**35**	**12,579**

Sustainable materials consumption

Consumables by country	Paper consumption (Kg)	Toner consumption (Kg)
Brazil	240	1
Colombia	279	
Arab Emirates	25	
Spain	15,073	278
Ireland	321	
Bahrain	100	
Mexico	3,308	18
Panama	706	
Peru	4,475	69
United Kingdom	168	
Total	**24,695**	**366**

Waste minimisation and management

Waste by country (kg)	Paper	WEEE	Bulbs	Batteries	Toner	Packaging
Brazil			12	1	1	156
Colombia	445					
Arab Emirates	105	4				
Spain	13,941	3,030	30	143	282	2,672
Ireland	177	3				
Bahrain	50	60				
Mexico	595					
Panama	76	187				6
Peru	886	421	6	2	34	206
United Kingdom	2,956					
Total	**19,231**	**3,705**	**48**	**146**	**317**	**3,040**

Addendum II. Index of content pursuant to Act 11/2018

Index of content required by Act 11/2018			
Information required by Act 11/2018	**Report section with the answer**	**Reporting criteria: GRI selected**	**Remarks**
GENERAL INFORMATION			

A brief description of the business model which includes its corporate environment, its organisation and structure	03. About us
	  2. Organisation and structure
	  3. Business model.
		GRI 2-6 (2021)	

Markets it operates on	03. About us 3.1.3 Business model	GRI 2-1 (2021) GRI 2-6 (2021)	
Objective s and strategies of the organisation	03. Letter from the CEO 3.1.4 Value proposal and corporate pillars	GRI 2-1 (2021)	

Main factors and trends that may affect its future evolution	03. About us
	  1. Environment
	  2. Main ESG factors and trends
		GRI 3-3 (2021)	

Reporting framework used	02. About this report	GRI 1 (2021)	
Principle of materiality	03. About us 3.2.4 Double materiality	GRI 3-1 (2021) GRI 3-2 (2021)	
ENVIRONMENTAL MATTERS			
Management focus: description and results of the policies related to these matters, as well as main risks related with these matters linked to the group's activities	05. Our planet 5.1 Strategy and environmental management Addendum I. Complementary environmental information	GRI 3-3 (2021)	
Detailed general information			
Detailed information on the present and foreseeable effects of activities by the company on the environment and, if appropriate, health and safety.	05. Our planet 5.1 Strategy and environmental management	GRI 3-3 (2021)	
Procedures for environmental evaluation or certification	05. Our planet 5.1 Strategy and environmental management Addendum I. Complementary environmental information	GRI 3-3 (2021)	
Resources dedicated to prevention of environmental risks		GRI 3-3 (2021)	
Application of the principle of precaution		GRI 2-23 (2021)	
Amount for provisions and environment al risk guarantees		GRI 3-3 (2021)	
Pollution			
Measures to prevent, reduce or repair emissions that severely affect the environment, taking into account any measures to prevent, reduce, or	05. Our planet	GRI 3-3 (2021)	

Index of content required by Act 11/2018			
Information required by Act 11/2018	**Report section with the answer**	**Reporting criteria: GRI selected**	**Remarks**
Contaminación			
Repair emissions that severely affect the environment; taking into account any kind of specific atmospheric pollution from an activity including noise and light pollution.	05. Our planet 5.3 Sustainable use of resources and circularity Addendum I. Complementary environmental information	GRI 3-3 (2021)	
Circular economy and waste prevention and management			

Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste	05. Our planet
	  5.2 Combating climate charge
	  5.3 Sustainable use of resources and circularity
	
	Addendum I. Complementary environmental information
		GRI 306-1
		GRI 306-2	

Actions to combat food waste	As shown in section 5.3 Sustainable use of resources and circularity, food waste has not been considered tangible	GRI 3-3 (2021)	Due to the nature of our operations, after double materiality analysis performed, we have determined that the information related to 'food waste' is not considered relevant for inclusion in the report.
Sustainable use of resources			
Water consumption and water supply according to the local limitations	05. Our planet 5.3 Sustainable use of resources and circularity	GRI 303-5	
Consumption of raw materials and measures adopted to improve their efficient use	05. Our planet 5.3 Sustainable use of resources and circularity	GRI 301-1	
Direct and indirect energy consumption	05. Our planet 5.2 Combating climate charge	GRI 302-1	
Measures taken to improve energy efficiency		GRI 3-3 (2021)	
Renewable energy use		GRI 302-1	

Index of content required by Act 11/2018

Information required by Act 11/2018	Report section with the answer	Reporting criteria: GRI selected	Remarks
Climate change			
Greenhouse gases generated due to activities by the company, including use of the assets and services produced.	05. Our planet 5.2 Combating climate charge Addendum I. Complementary environmental information	GRI 305-1 GRI 305-2	
Measures taken to adapt to the consquences of climate change	05. Our planet 5.2 Combating climate charge Addendum I. Complementary environmental information	GRI 3-3 (2021)	
Reduction targets established voluntary in medium- and long-term to reduce greenhouse gas emissions and the means implemented for that purpose	05. Our planet 5.4 Biodiversity protection	GRI 3-3 (2021)	
Biodiversity protection			
Measures taken to preserve and restore biodiversity	05. Our planet 5.4 Biodiversity protection	GRI 3-3 (2021)	
Impacts caused by activities or operations in protected areas	05. Our planet 5.4 Biodiversity protection	GRI 3-3 (2021)	
SOCIAL MATTERS AND THOSE RELATED TO PERSONNEL			
Management focus: description and results of the policies related to these matters, as well as the main risks related to these matters linked to the group's activities	6.1 People First Culture	GRI 3-3 (2021)	
Employment			
Total number and distribution of employees by country, sex, age and professional classification		GRI 405-1	
Total number and distribution of modes of labour contract and average mean permanent contracts, temporary contracts, by sex, age and professional classification	1. People First Culture 1. Distribution of the equipment Addendum I. Complementary information	GRI 2-7 (2021)	
Number of dismissals by sex, age and professional classification		GRI 3-3 (2021)	
Average remunerations and their evolution, broken down by sex, age and professional classification or equal value	6.1 People First Culture	GRI 3-3 (2021)	

Index of content required by Act 11/2018

Information required by Act 11/2018	Report section with the answer	Reporting criteria: GRI selected	Remarks
Employment			

Salary gap, remuneration of equal posts or average in the company	6.1 People First Culture
	    6.1.2 Diversity, equality and inclusion
	    6.1.4 Remunerations and social benefits
	Addendum I. Complementary information
		GRI 3-3 (2021)	

Average remuneration of directors and executives, including variable remuneration, per diems, payment of long-termm savings provision systems and any other receipt broken down by sex	N/A	GRI 3-3 (2021)	Ayesa's directors do not receive remuneration for performing their duties
Implementation of disconnection from work policies	6.1 People First Culture 6.1.5 Organisation of work and conciliation	GRI 3-3 (2021)	
No. of employees with disabilities	6.1 People First Culture 6.1.2 Diversity, equality and inclusion	GRI 3-3 (2021)	
Organisation of the work			
Organisation of work time	6.1 People First Culture 6.1.5 Organisation of work and conciliation	GRI 3-3 (2021)	
Number of hours of absenteeism	Addendum I. Complementary information	GRI 3-3 (2021)	
Measures intended to facilitate enjoyment of conciliation and encourage responsible exercise of this by both parents	6.1 People First Culture 6.1.5 Organisation of work and conciliation	GRI 3-3 (2021)	
Health and safety			
Health and safety at work conditions	6.1 People First Culture 6.1.6 Health, Safety and wellbeing at work	GRI 3-3 (2021)	
Labour accidents, in particular their frequency and severity, as well as work-related illnesses, broken down by sex	6.1 People First Culture 6.1.6 Health, Safety and wellbeing at work Addendum I. Complementary information	GRI 403-9 GRI 403-10	

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Information required by Act 11/2018	Report section with the answer	Reporting criteria: GRI selected	Remarks
Social relations			

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

Mechanisms and procedures the company has to promote involvement of workers in management of the company, in terms of information, consultation and participation	6.1 People First Culture 6.1.6 Health, Safety and wellbeing at work	GRI 3-3 (2021)	
Percentage of employees covered by collective bargaining by country	6.1 People First Culture	GRI 2-30 (2021)	
Balance of collective agreements, especially in the field of health and safety at work	6.1.5 Organisation of work and conciliation Addendum I. Complementary information	GRI 3-3 (2021)	
Training			
Policies implemented in the field of training	6.1 People First Culture 6.1.3 Talent development Addendum I. Complementary information	GRI 404-2	
Total quantity of hours of training by professional category	6.1 People First Culture 6.1.3 Talent development Addendum I. Complementary information	GRI 3-3 (2021)	
Accessibility			
Universal accessibility for persons with disabilities	6.1 People First Culture 6.1.2 Diversity, equality and inclusion	GRI 3-3 (2021)	
Equality			
Measures adopted to promote equal treatment and opportunities between men and women		GRI 3-3 (2021)	
Equality plans, measures adopted to promote employment, protocols against sexual and gender based harassment.	6.1 People First Culture 6.1.2 Diversity, equality and inclusion	GRI 3-3 (2021)	
Policy against all kinds of discrimination and, if appropriate, diversity management		GRI 3-3 (2021)	

Index of content required by Act 11/2018

Information required by Act 11/2018	Report section with the answer	Reporting criteria: GRI selected	Remarks
RESPECT FOR HUMAN RIGHTS			
Management focus: description and results of policies related to such matters, as well as the main risks related with activities by the group	07 Governance 7.1 Regulatory framework governance	GRI 3-3 (2021)	
Application of due diligence procedures			
Application of due diligence procedures in matters of human rights and prevention of the risks of breaching human rights and, if appropriate, measures to mitigate, manage and repair possible abuses committed		GRI 2-23 (2021) GRI 2-26 (2021)	
Cases of breaches of human rights reported	07 Governance 7.1 Regulatory framework governance	GRI 3-3 (2021) GRI 406-1 (2016)	
Measures implemented to promote and comply with the provisions of fundamental WTO conventions related to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or obligatory work; effective abolition of child labour		GRI 3-3 (2021)	
COMBATING CORRUPTION AND BRIBERY			
Focus on management: description and results of policies related to such matters, as well as the main risks related to activities by the group	07 Governance 7.1 Regulatory framework governance	GRI 3-3 (2021)	
Measures adopted to prevent corruption and bribery	07 Governance 7.1 Regulatory framework governance	GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021)	
Measures to combat money laundering	07 Governance 7.1 Regulatory framework governance	GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021)	
Contributions to foundations and non-profit entities.	6.1 People First Culture 6.2.1 Impact on society	GRI 2-28 (2021)	

Index of content required by Act 11/2018			
Information requested in Act 11/2018	**Section of the report which provides the answer**	**Reporting criteria : GRI**	**Remarks**
Management focus: description and results of policies related to such matters, as well as the main risks related with those issues related to activities by the group	6.1 People First Culture 6.2.1 Impact on society	GRI 3-3 (2021)	
The company's commitments to sustainable development			
The impact the company has on local employment and development	6.1 People First Culture 6.2.1 Impact on society	GRI 3-3 (2021)	
The impact the company has on local populations and the territory		GRI 3-3 (2021)	
Relations with the members of local communities and ways to conduct dialogue with them	6.1 People First Culture 6.2.1 Impact on society	GRI 2-29 (2021)	
Association or sponsorship actions	Addendum I. Complementary information	GRI 3-3 (2021)	
Subcontratacting and providers			
Inclusion of social, gender equality and environmental issues in the procurement policy	07 Governance 7.4 Extension of sustainability to our providers	GRI 3-3 (2021)	
Consideration of providers' and subcontractors' social and environmental responsibility in relations with them		GRI 2-6 (2021)	
Systems to supervise audits and their results		GRI 2-6 (2021)	
Consumers			
Measures for consumer health and safety	6.2 Our social contribution 6.2.2 Committed to our clients	GRI 3-3 (2021)	
Claim systems, complaints received and their settlement	6.2 Our social contribution 6.2.2 Committed to our clients	GRI 3-3 (2021)	
Tax information			
Profit obtained country by country	07 Governance 7.5 Tax transparency Addendum I. Complementary information	GRI 3-3 (2021)	
Tax on profit paid		GRI 3-3 (2021)	
Public subventions received		GRI 201-4	

Addendum III. Index of GRI and UN Agenda 2030 content

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GENERAL INFORMATION			
GRI 2-1 Organisational details GRI 2-6 Activities, chain of value and other commercial relations	-	-	01. Letter from the CEO
GRI 2-1 Organisational details	-	-	02. Introduction, methodology and scope
GRI 2-1 Organisational details	-	3.1.1 Origin and history	03. About us
GRI 2-1 Organisational details GRI 2-6 Activities, chain of value and other commercial relations	-	3.1.2 Organisation and structure	03. About us
GRI 2-1 Organisational details	-	3.1.3 Business model	03. About us
GRI 2-1 Organisational details GRI 2-6 Activities, chain of value and other commercial relations	-	3.1.4 Value proposal and corporate pillars	03. About us
GRI 3-3 Management of material topics	-	3.2.1 Environment	03. About us
GRI 3-3 Management of material topics	-	3.2.2 Main ESG factors and trends	03. About us
GRI 3-3 Management of material topics 413-1 Operations with programmes to participate in the local community, evaluations of impact and development	-	3.2.3 Relations with interest groups	03. About us
GRI 3-1 Process to determine material topics GRI 3-2 List of material topics GRI 3-3 Management of material topics		3.2.4 Double materiality	03. About us
GRI 2-23 Commitments and policies GRI 3-2 List of material topics GRI 3-3 Management of material topics		-	04. Innovation
GRI 2-23 Commitments and policies GRI 3-3 Management of material topics		5.1 Environmental strategy and management	05. Our planet
GRI 3-3 Management of material topics GRI 305-1 Direct GHG emissions (scope 1) GRI 305-2 Indirect GHG emissions associated with energy (scope 2) GRI 306-2 Waste by type and disposal method		5.2 Combating climate charge	05. Our planet

GRI content index

GRI Universal Standards 2021	ODS	Section	Chapter of the report that provides the answer
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GRI 2-23 Commitments and policies GRI 3-3 Management of material topics GRI 303-5 Water consumption			01. Letter from the CEO
GRI 304: Biodiversity		GRI 2-23 Commitments and policies	02. Introduction, methodology and scope
GRI 3-3 Management of material topics	-		03. About us
GRI 3-3 Management of material topics		GRI 3-3 Management of material topics	03. About us
GRI 404-2 Programmes to develop employee skills and programmes to aid transition GRI 3-3 Management of material topics			03. About us
GRI 3-3 Management of material topics	-	GRI 303-5 Water consumption	03. About us
GRI 3-3 Management of material topics		6.1.5 Organisation of work and conciliation	06. Social
GRI 3-3 Management of material topics GRI 2-30 Collective bargaining agreements		6.1.6 Social relations	06. Social
GRI 3-3 Management of material topics GRI 403-9 Injuries due to labour accidents GRI 403-10 Work-related conditions and illnesses		6.1.7 Safety, health and occupational wellbeing	06. Social
GRI 2-29 Focus for participation in interest groups GRI 413-1 Operations with programmes to participate in the local community, impact and development evaluations		6.2.1 Impact on society	06. Social
GRI 3-3 Management of material topics	-	6.2.2 Consumer protection	06. Social
GRI 3-3 Management of material topics GRI 2-1 Organisational details GRI 2-23 Commitments and policies		7.1 Regulatory framework governance	07. Governance
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GENERAL INFORMATION			
GRI 2-6 Activities, change of value and other commercial relations GRI 3-3 Management of material topics	-	7.4 Extension of sustainability of our materials providers	07. Governance
GRI 3-3 Management of material topics GRI 201-1 Direct economic value generated and distributed GRI 207-1 Tax approach	-	7.5 Tax transparency	07. Governance
GRI 2-26 Mechanisms to request advice and raise concerns GRI 406-1 Cases of discrimination and corrective actions undertaken	-	7.6 Management of criminal risks	07. Governance
GRI 3-3 Management of material topics		-	08. Sustainable Development Goals
GRI 3-3 Management of material topics GRI 301-1 Materials used by weight or volume GRI 302-1 Energy consumption within the organisation GRI 303-5 Water consumption		-	Addenda I. Complementary information