

ESG

ENVIRONMENTAL | SOCIAL | GOVERNANCE

REPORT 2025



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01 Our Vision



Our Vision

The global context in which we operate remains subject to growing complexity. Geopolitical tensions, accelerated technological evolution and the climate emergency are profoundly redefining development models and society's expectations. In this scenario, sustainability is consolidated not only as an ethical imperative, but rather as an essential vector to build more solid, responsibility organisations which are prepared for the future.

At Ayesa, sustainability is conceived as a strategic lever to boost balanced, lasting growth. We are committed to a model that integrates technological innovation, operating efficiency and social commitment, with the conviction that progress is only legitimate when it generates prosperity without compromising the future. Based on our corporate commitment, we undertake this challenge with responsibility, knowledge and a clear long term vocation.

The activity by Ayesa is aimed at providing a response to the major challenges of our time through solutions that promote a more digital economy, more efficient processes and a positive impact, both on people as well as the environment. This vision leads to responsible resource management, to a culture based on social commitment and a good governance model based on ethics, transparency and creation of sustainable value. During 2025, we advanced determinedly in that line, with a 7.5 % total energy reduction, obtaining 86 % of electricity from renewable sources, goals that show our will to act with coherence and rigor.

This commitment extends throughout the chain of value. Ayesa has a demanding, structured provider management policy, backed by homologation and evaluation processes that guarantee fulfilment of


high ethical, environmental, security and information protection standards.

This ESG report records the main advances achieved in 2025, an especially significant financial year for Ayesa, both due to its solid economic performance as well as growth and strengthening of talent. At the same time, we are fully aware that progress in sustainability matters requires constant review of priorities and inclusion of new challenges arising from double materiality analysis, which guides our decision making.

In the fields of technology and engineering, we work to ensure digital transformation and ecological transition advance in an integrated manner. We accompany our clients in their evolution toward more sustainable, inclusive models through sustainable mobility projects, intelligent water and energy management and strategies aligned with the net zero goal. Technology allows that impact to be increased, to improve efficiency and scale solutions based on a socially responsible vision.

People form the axis on which Ayesa's strategy is articulated. With a staff of nearly 13,500 professionals, we continue to promote a People First culture, as we are convinced that talent and knowledge are the main driving forces of growth. In 2025, investment in professional development was significantly reinforced, reaching 320,612 hours of training administered, which is a 15.5 % increase on the previous year.





Parallel to this, we continue to advance in initiatives aimed at wellbeing, equality, diversity and inclusion. The aim is to consolidate flexible, safe, diverse work environments, where each person may fully develop their potential. Forbes recognition as one of the best companies to work at reinforces that commitment, without forgetting that continual improvement is permanent responsibility.

We look to the future with the conviction that technologies such as artificial intelligence, cybersecurity or quantum computing will be fundamental pillars in the next decade. Preparing the following generations and approaching these advances from an ethical, responsible focus will be essential. In particular, artificial intelligence gives rise to relevant challenges, although it is also an extraordinary opportunity to boost more efficient, sustainable models.

Ayesa's innovation strategy responds to that vision. The company has a large team of professionals exclusively dedicated to R&D activities, who develop projects aimed not only at technological advancement, but also at energy efficiency, reduction of environmental impact and improved

standards of living. Initiatives such as Sofia, Cogniplant or Óptima-Dones are tangible examples of this approach.

The foundations are also used to reinforce social commitment, encouraging technological talent from early ages and promoting inclusive, responsible use of technology. In 2025, more than a thousand boys and girls participated in programmes such as STEM Academy, STEM Inclusive and STEM Girl, and we continue to boost third sector digital transformation through OntheWave, with more than 264 adhered firms.

This is all possible thanks to a shared way of understanding how things are done, based on ethics, respect and vocation to remain. Ayesa is present in more than 24 countries and has a diverse staff formed by professionals of 44 nationalities. That committed, highly qualified global team constitutes the company's main asset and basis on which to build a sustainable legacy for the generations to come.



02 Introduction

About this report

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

The report provides a general vision of the business model, strategy, evolution, the results and situation of Ayesa. Moreover, it includes the impact of its activity on environmental and social matters, as well as those regarding 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.

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

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

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

This Report refers to the period between 1st January 2025 and 31st December 2025. The information presented includes all the companies in which Ayesa has financial control. If any of the information included in the report has a different scope, its specific scope is specified in the relevant chapter or in Addendum II, Index to the content of Act 11/2018.



03 About us



ABOUT US

Origin and history

Since 1966, Ayesa has actively contributed to the transformation of the markets where we apply our knowledge and experience in civil, industrial and computer engineering. In that sense, our added value has always been based on success shared between our professionals and clients, driven by an innovative spirit which has taken us to perform our activity in a unique way.

During these 59 years of life, our multi-disciplinary teams have successfully developed thousands of major projects worldwide. Maintaining the principles which have been guided to this point, Ayesa is now a worldwide technology and engineering service provider specialised in more than 70 disciplines with a stable presence in 24 countries.

In that regard, some of the most outstanding landmarks over these 59 years of history are as follows :

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.

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.

A GREAT LEAP

We are now one of the 10 major Spanish technological consultants. In the engineering branch of business, we are expanding to markets such as the Middle East and we signed the express train Project between Delhi and Meerut.

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 in digital services.

1966

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.

1980

1990

MAJOR CHALLENGES

We developed 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.

2000

2010

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.

2018

2020

UN GRAN SALTO

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.

2022

2025

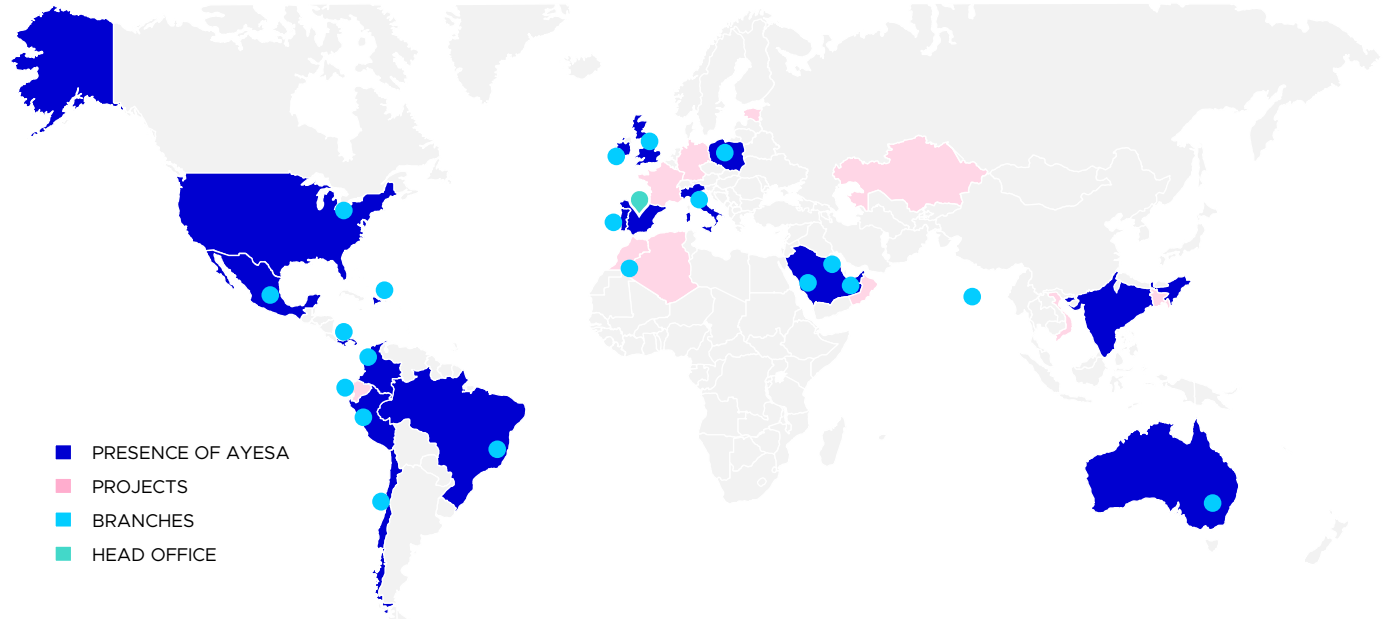
INTERNATIONAL EXPANSION

In 2025, we reinforced our acquisitions strategy with the inclusion of ADP Consulting, an Australian engineering firm specialised in sustainability, which marks the entry to Australia and strengthens presence on international markets.

ABOUT US

Our presence in the world

Founded on 1966 and with its seat in Seville, Spain, Ayesa has consolidated sustained growth which has positioned us as a reference company in our sector, emphasising our solidity and firm commitment to the territories where we operate. Our activity now spans 24 countries in Europe, the Americas, Asia, Africa and Oceania, supported by a diverse team with more than 13,500 professionals of 71 nationalities, which reinforces our global vision and capacity to generate a positive impact in different environments.



88

SUBSIDIARIES



900M€

SALES



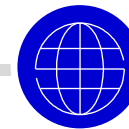
13,5K

EMPLOYEES



23

HEAD OFFICES



26

BRANCHES



+70

DISCIPLINES

WHO WE ARE

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 public companies. We revolutionise infrastructure design and supervision using the latest technologies.

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

services, transport, construction, urban planning, as well as in natural resources and the environment.

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

ENGINEERING		DIGITAL IT	
Civil engineering design and architecture	We perform consultancy projects, studies, planning and construction projects for civil works and architecture.	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.
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.	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.
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.	CRM	We digitize communication with your clients.
Engineering 4.0	We manage different facilities and digitize the infrastructures and processes.	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.
		AI & data science	At Ayesa, we offer services throughout the data value chain.
		Digital solutions	We use technology for the business processes.
		Cybersecurity	Our services range from the most primary levels and physical protection to the highest levels of information.
		Outsourced business processes	We help to define new models of attention that improve relations with citizens and client loyalty.

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 PROPOSALS:

RECORD OF GLOBAL SUCCESS

Ayesa has spent more than 50 years helping clients from different sectors with transformation projects, which has allowed us to establish lasting relations based on confidence.

Ayesa is now facing future challenges 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.

Business perspectives

ENVIRONMENT

Climate change is intensifying its impact on the biosphere, leading to an increased number of risks both to the company as well as society overall. Due to this, decarbonisation of the economy and achieving the United Nations goal of becoming carbon neutral by 2050 has become a crucial impact to be taken into account in companies' business model, especially within the sector we operate in. That approach aims to reduce CO2 emissions in engineering processes and digital technology. Moreover, in keeping with the European Commission, which establishes the need to reduce net greenhouse gas emissions by at least 55% by 2030, in comparison to the 1990 levels, emphasis is placed on the present urgency in this matter.

As leaders of the new economy, we apply technologies such as Artificial Intelligence, Virtual Reality and Analytics to create sustainable cities. Our objective is not limited to protecting our planet, but rather to improve it. Ayesa aims to encourage the circular economy, to promote energy transition and to contribute to digital transformation. We perform all this by leading projects that support our clients in compliance with the Sustainable Development Goals (SDG) and corporate Environmental, Social, Governance (ESG) sustainability standards.

LINKS TO INTEREST GROUPS

Ayesa proves its commitment to establish solid, 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 between the interests of Ayesa and our interest groups through the strategy we have developed.

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

1

Web

Updated with news and projects.

5

Intranet

Internal communication channel, tool for employees and knowledge management.

2

Social Media

Proprietary and sectorial information with more multimedia material.

6

Internal newsletter

(Fortnightly)

3

Media

Press releases for the local, national and specialised media.

7

Annual Report

Preparation of the annual report

4

Events

Positioning in forums and conference organisation.

8

Group meeting

International annual encounter

Business perspectives

Main ESG factors and trends

Our sector is immersed in a sustainable transformation process in all its facets. In that sense, we identify a series of trends that are setting the course of the industry, with Ayesa taking lead in each one of them. 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, to guarantee the security of infrastructures and digital systems, it is considered crucial to preserve the integrity, confidentiality and availability of the data. For those reasons, cybersecurity acquires an 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 preserve resources and improve people's living standards, the sector is immersed in a process of developing technological solutions and sustainable engineering. Among these solutions, one must emphasise:

- **Environmental technologies:** These aim to minimise risks in the rural environment and their adaptation.
- **Social technologies:** These contribute to advancement of human rights, wellbeing and prosperity.

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

Sustainable, competitive **innovation** has become one of the most relevant strategic lines in the sector. In that sector innovative solutions are encouraged for more efficient management and reduction of environmental impact. Such innovation encourages Through the implementation of clean, renewable technologies, as well as process optimisation, guaranteeing sustainable economic development and continuous improvement of living standards in communities.

In the field of **circularity**, a trend is observed in the sector toward boosting the 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 management of electronic products.

Business perspectives

DOUBLE MATERIALITY ANALYSIS

We perform materiality analysis at Ayesa. This analysis implies identification, evaluation and prioritisation of the impacts generated on the environmental and socio-economic environment, 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 themes proposed by the European Sustainability Reporting Standards).

Financial Materiality (from within outward).

Sustainability aspects with risks or opportunities for the value of the Company, by having a positive or negative on the development, financial position, financial yield, cash flows, access to financing access officer cost of the company's capital in the short, medium and long term.

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

A. CONTEXT ANALYSIS

The first phase consists of analysing the context of the sector (external) and the company business model (internal). This analysis provides us a first vision of the potentially material issues from an overall perspective of sustainability.

We have taken the following sources into account in this context analysis:

- Global, sectorial and specific trends, challenges and global risks of the business model in sustainability matters, through study of sectorial reports and other sources.
- Regulatory framework.
- Benchmarking of the materiality matrices of the sector's main competitors.
- Analyst requisites.
- List of ESRS themes and subthemes.
- Interest group expectations through the different communication channels.
- Internal meetings with the Company.

B. IDENTIFICATION OF THEMES, SUB-THEMES AND IDEAS

Based on the context of the analysis carried out in the previous phase, we shall proceed to define a scheme of themes and subthemes that, in addition to including those required in the regulatory framework, reflect the case studies inherent to Ayesa. The scheme is subsequently validated in 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 follow the themes and sub-themes identified. The result has been a list of 69 impacts, 33 risks and 50 opportunities. This list includes both positive as well as negative impacts, detailing whether they are potential or actual ones.

Business perspectives

C. EVALUATION OF POTENTIALLY MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

SCALE

We value this parameter on the basis of the level of importance attributed, by the interest groups, of each impact, risk and opportunity. We obtain this level of importance based on the queries made through questionnaires to the employees, providers, clients, partners and shareholders. We have also taken opinions by analysts and competing companies into account.

SCOPE

This metric represents the scope, in terms of extension, of the effect of 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 length, in terms of economic time, of the action required to remedy the negative impact generated.

D. DETERMINATION OF MATERIAL MATTERS

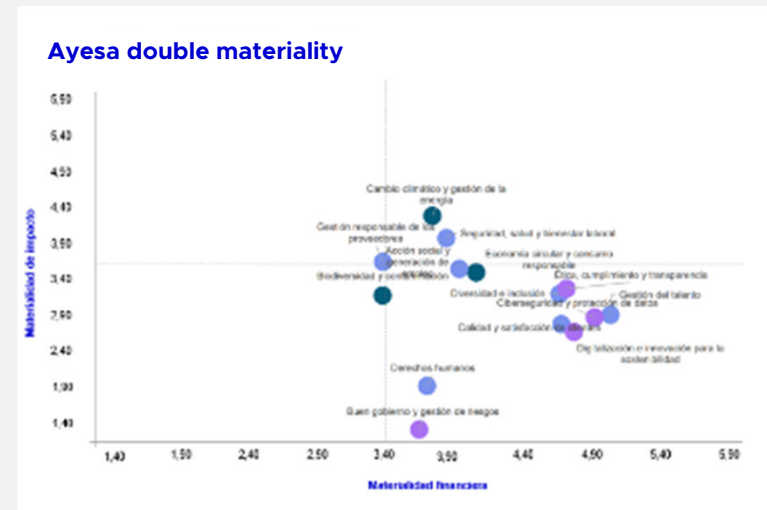
The valuation of each one of the impacts, risks and opportunities identified determines the evaluation of the sub-themes linked to these which, in turn, defines evaluation of the themes linked to these sub-themes and, thus, their materiality. The overall theme is material if this is so from a perspective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

E. RESULTS

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

ENVIRONMENT	SOCIAL	GOVERNANCE
Combating climate change and environmental management	Talent management Diversity and inclusion Health and safety and wellbeing in the workplace	Good governance and risk management Ethics, compliance and transparency
Circular economy and responsibility consumption.	Responsible provider management Human rights Social action and job creation Quality and customer satisfaction	Digitisation and innovation for sustainability Cybersecurity and data protection

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



04 Innovation



Innovation

Ayesa considers innovation as a strategic commitment by the company, the aim of which is to achieve differentiation on the market and a competitive advantage as a technological service and engineering company.

Our mission to encourage innovation is based on the search for sustainable, competitive innovation: a consolidated process in our organisation that seeks to distinguish us and add value to our offer and, through it, to or clients and society.

Our mission to encourage innovation is based on searching for sustainable, competitive innovation

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



Areas of activity

Within the field of innovation, a series of activities are performed aimed at boosting R&D activity by the Group, which allows us to generate and manage knowledge through the Ibermática Innovation Institute. This unit centralises the Organisation's R&D activities and facilitates transfer of that knowledge through new products or services which contribute to improve our competitiveness.

This area also includes activities aimed at managing our innovation ecosystem, comprised of different agents, such as centres, universities, clusters, companies and associations, among others. This allows us to focus on innovation as an open space for collaboration.

THESE ACTIVITIES MAY BE INCLUDED IN 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 coincide with the needs of the sectors and our strategical lines.

4

Projects

We prepare, repair, present, implement and document the approved Ayesa Group projects.

5

Alignment

We prepare other R&D&i projects aligned with the objectives of the Ayesa Foundation.

6

Business innovation support

We publicly purchase innovation through offers and tenders.

7

Innovation ecosystem

We manage our innovation ecosystem and participate in seminars, talks and conferences...

8

R&D&i management

We manage tax deductions and rebates for R&D&i.

Commitment to innovation

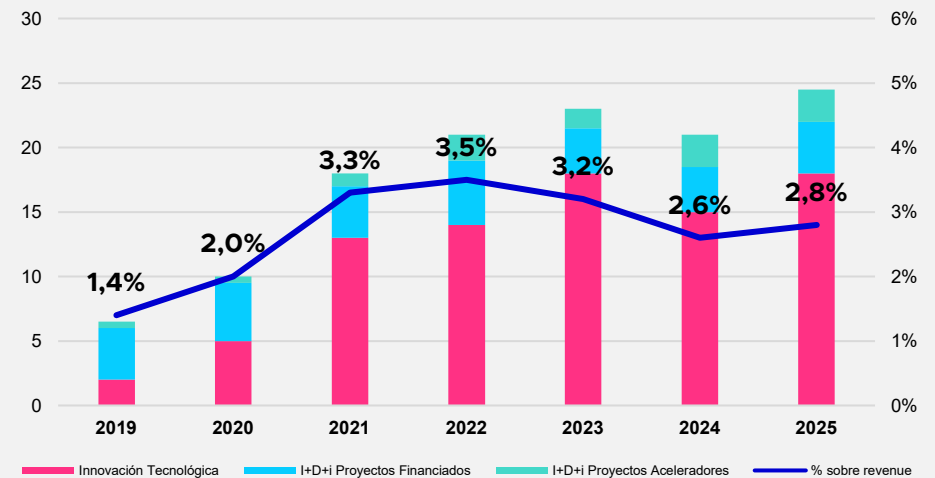


Ayesa has maintained its unrenounceable commitment to R&D&i over time, resulting in significant amounts being invested in innovative activity.

The following graph shows the evolution of innovative activity over the last seven years, broken down into the innovation categories Technological, R&D&i Projects with external financing and R&D&i Projects with internal financing, known as “Accelerator Projects”.

The three categories comprise the “**Innovative Activity**” by Ayesa, which has practically quadrupled its economic volume over the last seven years and, as a percentage compared with the total turnover by the company, it remains about 3%, always aiming to align this with the company’s global growth .

Evolution of innovation activity



Strategic innovation plan

By defining our objectives and with a clear, unrenounceable commitment to innovation Ayesa has a **Strategic Innovation Plan** which sets the company's priorities within a timeframe of five years, with annual reviews.

The main objective of this Strategic Innovation Plan is to integrate the technologies with the highest added value that are most distinctive on the market in the Company's lines of business, guaranteeing and aligning with the Corporate Strategic Plan We@26 and its recent update.

The attached figure presents the company's overall governance model from the offering to the global strategic plan.

Special mention must be made of QUANTUM COMPUTING being implemented in 2025, with a new Value Tech Hub for the company, with a clear bid for the most disruptive innovation that is 100% aligned with our main clients.

GLOBAL COMMITTEE

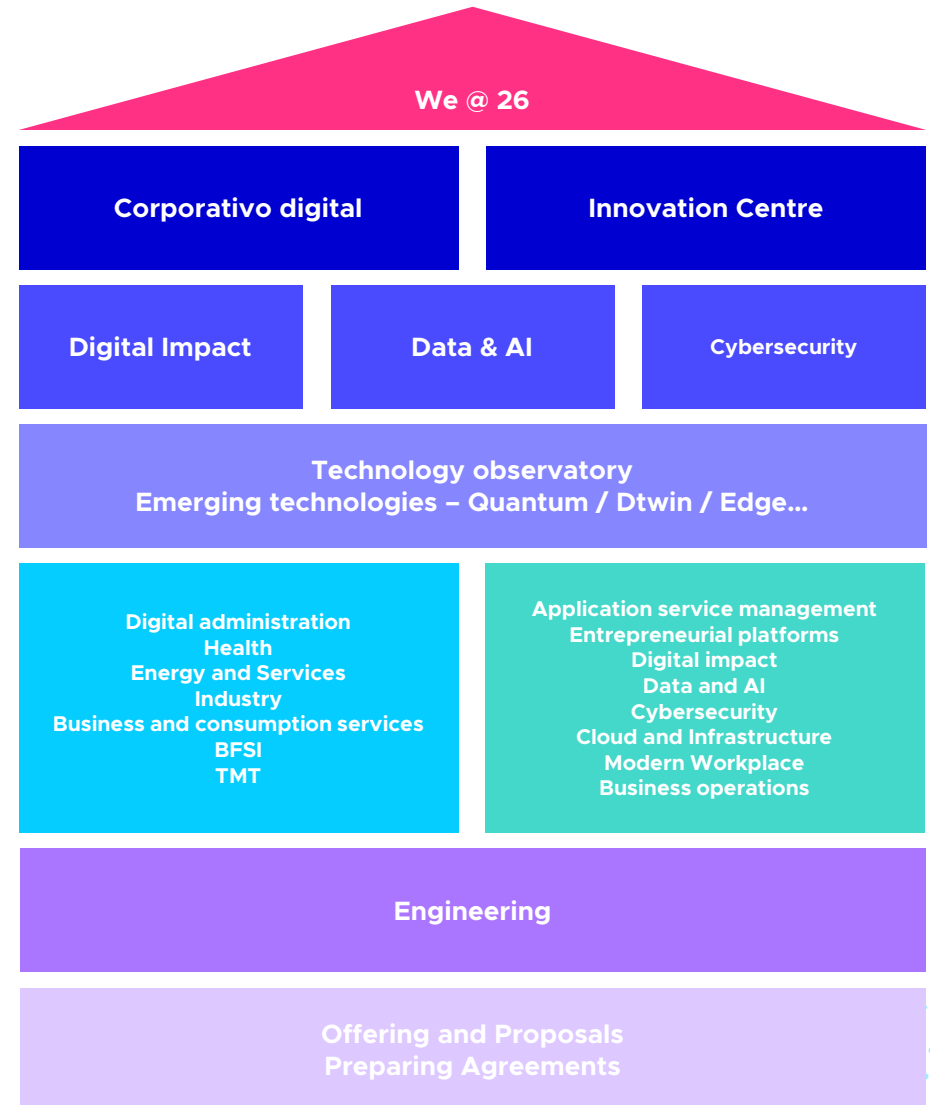
CORPORATE DIGITAL AND INNOVATION CENTRE

TECH VALUE CENTRE

IT AND SERVICE MARKETS

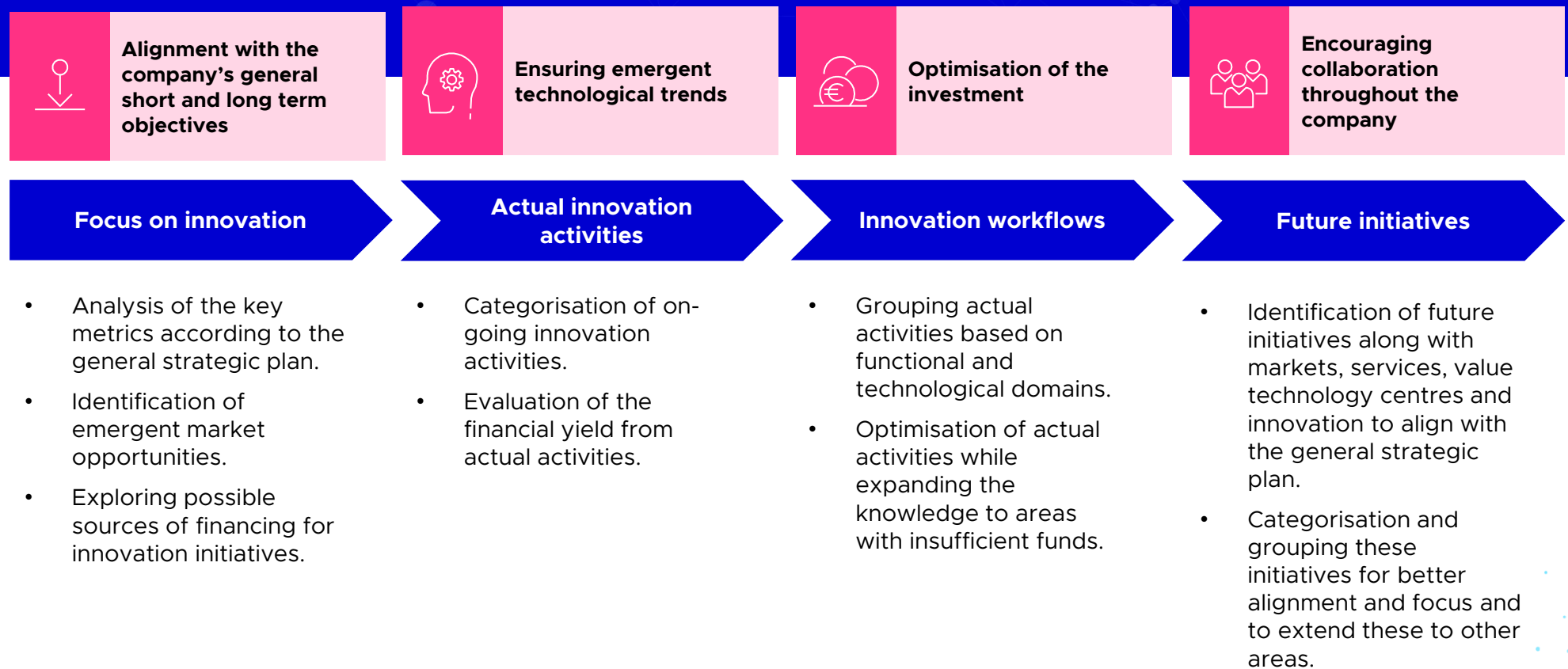
INGENIERÍA

CCO

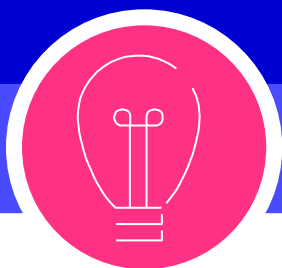


Strategic Innovation Plan

The strategic innovation plan is defined through the following principles both for the DIGITAL as well as ENGINEERING fields :



Innovation Model



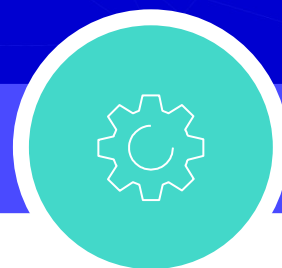
IDENTIFYING OPPORTUNITIES

Technological observatory
Needs in the sector
Clients' needs



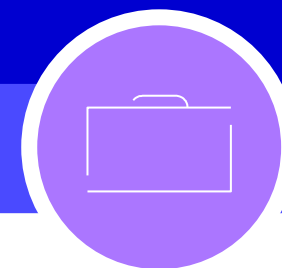
IDEA SELECTION

Innovation committee



DEVELOPING INNOVATIVE SOLUTIONS

R&D Assets, PoCs, solutions



INCLUDING THE SECTOR PORTFOLIO

In order to provide the methodology to implement the Strategic Plan, the company has developed the Innovation Model while defining a **systematic process to create, develop and apply innovative solutions to boost growth and competitiveness by the Ayesa Group.**

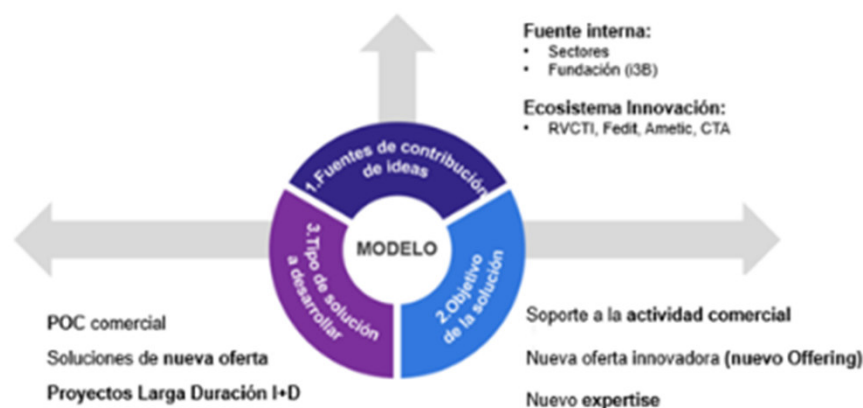
As a result of this methodology, the innovation ultimately provides the sector managements, the service managements and the Value Tech Hubs for Data & AI, Cybersecurity, Digital Impact & Cloud and Quantum Computing the digital

solutions they require, boosting digital transformation to encourage growth and brand positioning.

Innovation model

Our Innovation Model is based on 3 clearly distinct axes:

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



PROCESS WORKFLOW

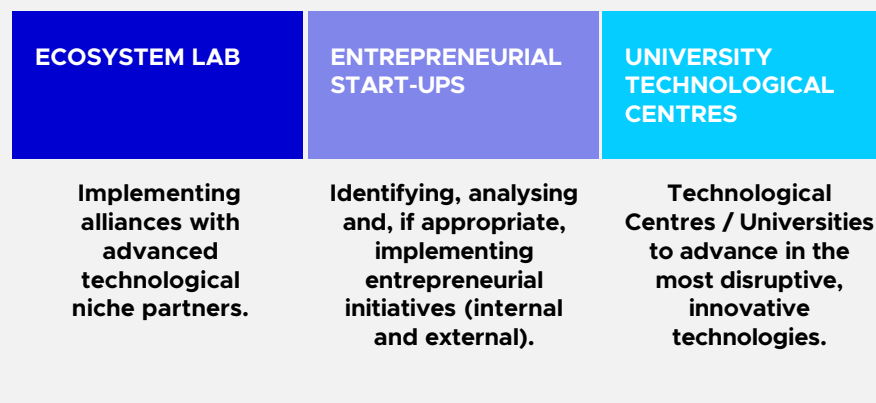
In order to execute the Innovation Model, from the company we have defined a methodology to efficiently execute our business activity. This process is based on holding periodic meetings with the different sectors and markets, during which they will inform us of their concerns and needs, both of clients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

Moreover, we 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 innovation ecosystem is comprised of a large network of technological research and universities, public healthcare administration entities, associations and companies with which we collaborate. This allows us to define a space in which to share knowledge, capacities, experience and innovation, in order to offer technologically advanced services and/or products and those that complement those that already exist in our Group.

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



ISO 56001 Certification



In order to seek for excellence in the field of INNOVATION and guarantee the model to work with the teams over time, Ayesa obtained certification for its company in ISO 56001 – R&D&i Management.

This certification prove the quality and homogeneity of the innovative activity by Ayesa and guarantee this for our clients.

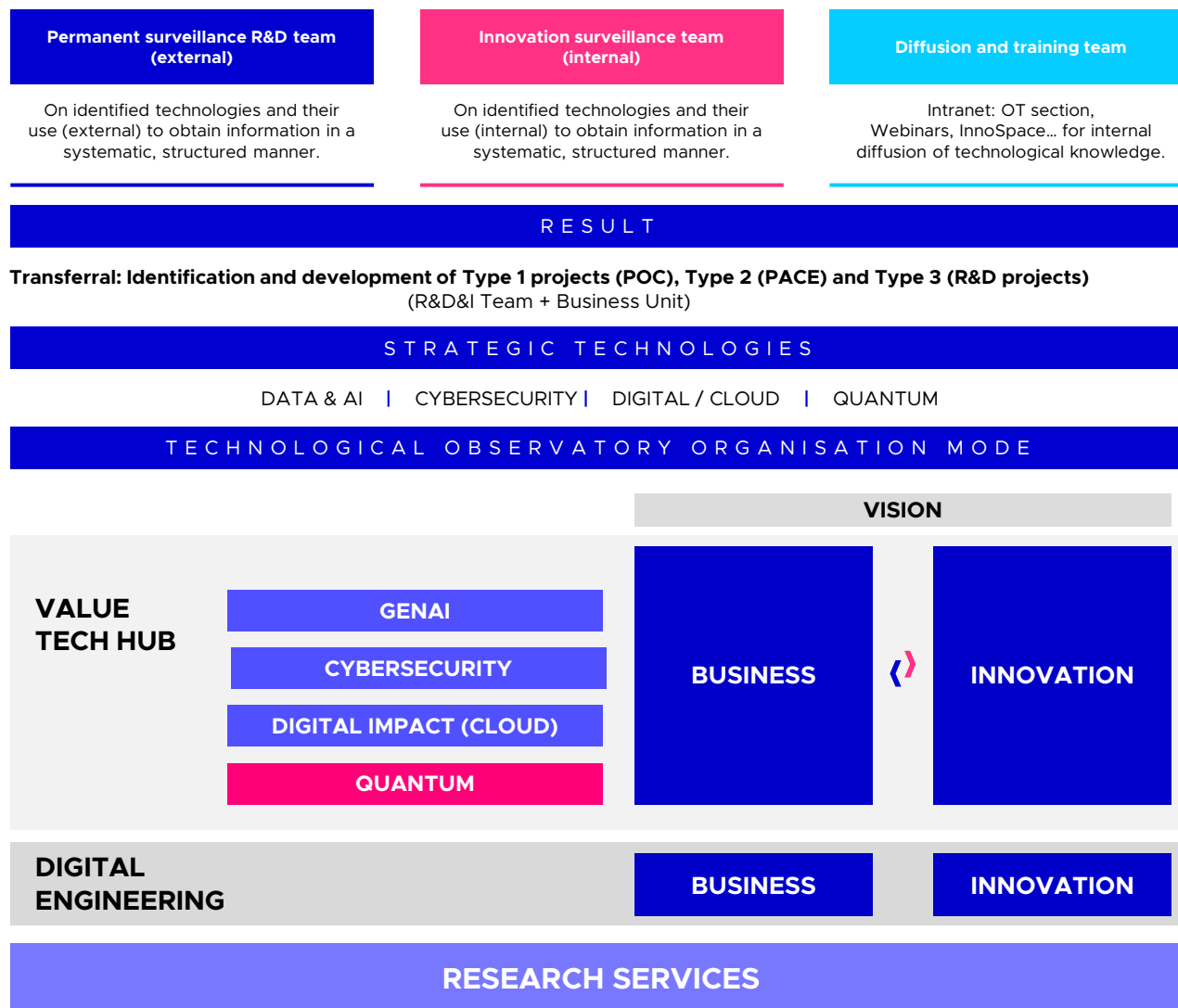
Technological observatory

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

The observatory is comprised of two teams: the R&D team, in charge of continuous internal and external surveillance to obtain information on the technologies identified, and the diffusion and training team on matters of technological knowledge.

As a result of the observatory operation, identification and development of projects, both short duration, which allow us to prove our commercial capacity, as well as accelerator projects to extend our port folio.

Operating method of the Technological Observatory:



Innovation projects

In the field of Innovation, nearly a hundred projects were carried out jointly with business, among which there are both R&D with external financing as well as Innovation projects with own financing (PACE = Accelerator Projects).

The following is a list of the most relevant projects:

Sofia

SOFIA encourages productivity in software development with reliable AI. Advances in cybersecurity and automation by AI in the software industry.

The main objective of the SOFIA project aims at improving productivity in software development in industry by intensive use of reliable Artificial Intelligence throughout the whole of its life cycle.

CONTEXT OF THE PROJECT

Software development is faced with persistent security, efficiency and productivity issues.

Artificial intelligence is considered as a key solution to optimise these processes, but its implementation must comply with the reliability and security standards. SOFIA deals with these challenges through an AI research and innovation ecosystem, participation by companies and universities in order to efficiency, quality and cybersecurity of industrial software.

Q4Real

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

Due to this, quantum computing capacities will allow initiatives to exactly adjust energy production, to perform synchronisation in the logic chains adjusted to the production and supply needs, and to optimise diverse processes with an economic, environmental and social impact.

Digicheks

Digital environment to manage permits and for regulatory fulfilment in construction. The DigiChecks project proposes building a digital framework that implements four steps to overcome the challenges in construction projects and establish the path toward a more efficient approach to manage and process permits.

OPTIMA - DONES

Maintenance of fusion energy installations is one of the most important challenges faced by fusion technology as, fundamentally due to there being a large number of prototype systems for which there is no maintenance experience. Main objective: to develop a cyberphysical system for proactive supervision and maintenance of critical systems in IFMIF-DONES, aligned with the Maintenance 5.0 paradigm, maximising security, availability and the useful life of the critical components.

CogniPlant

The CogniPlant seeks to develop an innovative approach for advanced digitalisation and intelligent management of processing industries. This is a cognitive platform designed to improve 360° performance and sustainability in the European processing industry.

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

With implementation of the project, we shall provide control and hierarchical supervision which shall offer a full vision of the production plant performance, as well as consumption of energy and resources. We shall also prove the positive impact of the project to help industries to reduce their CO2 emissions by 20%.

Islander

With Islander, we implemented the innovation project to create intelligent, sustainable islands. The islands have become the perfect scenario to test new technological solutions which help to achieve an intelligent, green, sustainable digital energy system.

Since it began in 2020, and with a scheduled completion date in 2025, we led the Islander project financed by the European Union, in order to implement technologies that allow islands to be decarbonised and operate them jointly through the Ayesa SW intelligent management platform. Among these technologies there is the design, development and deployment of energy community related solutions, such as intelligent public lighting, charging stations for electric vehicles, hydrogen based energy storage systems, and demand management through an application, all in order to achieve a digital energy system.

05 Environment

Our Planet

Ayesa integrates environmental sustainability as a key element in its ESG strategy, its commitment being shown by a responsible, sustainable development model, aligned with the main regulatory and reference frameworks in environmental matters. This commitment is materialised through the Integrated Management Policy for Quality, Environment and Health and Safety in the Workplace, accessible to all the parties concerned, which establishes the fundamental principles and commitments of the company, aimed, among other aspects, at protection of the environment by:

Encouraging protection of the environment among our staff

Awareness, communication, training and sensitivity

Minimisation of environmental impact in our activity

Responsible consumption, reduction of waste and emissions, environmental good practices

Continual improvement in environmental performance



Establishment of achievements and objectives in environmental matters

Control and use of energy

Search for energy efficiency of our installations and operations

Work which is respectful to the environment

Compliance with the legislation, of any other code subscribed by Ayesa and standard ISO 14001

Environmental strategy and Management

Our environmental management is based on a preventive approach and continual improvement, integrating environmental criteria and making strategic and operating decisions.

Within the framework of our commitment to sustainability, we hold internationally recognised certifications that back the efficiency of our management systems in identification and control of the environmental impacts.

In order to be able to deal with all these environmental management elements efficiently, we have a Management Systems department staffed by twenty-two people providing related support to all the companies which hold certification.

ISO 14001

Environmental management system, that ensures our operations are performed according to the best international practices with regard to impact prevention and continual improvement.

ISO 50001

Energy management system, aimed at improving our energy efficiency, reducing energy consumption and promoting use of renewable energy.

Certificación EMAS

European Regulation on Ecomanagement and Auditing, that shows our commitment to sustainability through periodic auditing and continual improvement of our environmental performance.

ISO 14064

Certification of greenhouse gas (GHG) management that guarantees that our measurements, reduction and compensation of CO₂ emissions, are precise and verified.

Impact identification and management

Based on this management framework, the organisation systematically identifies and evaluates the **environmental aspects** associated with its activity, in order to prevent and minimise these, to optimise the use of natural resources and reduce the emissions generated, especially those linked to energy consumption, mobility and the use of resources in the office environment.

In complementary terms, **active involvement by people who form part of the organisation** is encouraged through awareness and training actions and increasing individual and collective responsibility in environmental matters. These principles are also extended to the whole value chain, including environmental criteria in relations with providers and collaborators.

This integral approach allows one to advance toward a solid environmental performance, in keeping with the principles of sustainability, good governance and long term value creation that sustains the corporate strategy.

In that context, during financial year 2025, short, medium and short term environmental impacts and risks have been identified, mainly associated with climate change, energy consumption, waste management and use of water resources. These risks are periodically evaluated within the framework of the Environmental Management System, pursuant to standard ISO 14001 and, according to the principle of precaution, preventive measures are adopted aimed at their reduction, among which there is improved energy efficiency process digitisation, use of

renewable energies and correct waste management. Diverse actions have also been carried out aimed at improving energy efficiency, among which there is optimisation of data processing centres, office reorganisation, lamp replacement with LED technology, promotion of hybrid work and application of energy efficiency measures in fulfilment of the legislation in force.

Implementation of environmental policies and fulfilment of international standards and regulations have allowed sustainable practices to be integrated in the business model. This report records the main actions, results and objectives in environmental matters, aligned with the directives of the Global Reporting Initiative (GRI) and with the commitment to continual improvement in environmental performance.

The organisation also identifies both direct environmental impacts arising from consumption of natural resources when performing its activity, as well as indirect impacts linked to the services provided in scopes such as water sustainability, mobility and energy, as well as research and innovation projects that contribute positively to different environmental aspects.

In order to reduce its environmental impact, the company promotes adoption of energy good practices and internal awareness actions, such as use of efficient equipment, switching off devices that are not being used, optimisation of energy consumption in air conditioning and lighting, monitoring consumption and encouraging virtual meetings and training to reduce travel.

86.1%

Renewable electric energy

9%

Reduction in fixed installation total energy consumption

19.2%

Reduction in % of scope 1 GHG emissions

7.5%

Reduction of electric energy consumption

29,400 kwh

Renewable energy for self-consumption (PV)

17.7%

Reduction in % of fleet vehicle consumption

Awareness

Our positive impact in 2025

In complementary terms, in 2025, we have generated a positive environmental impact through innovative projects and development both in our field of engineering as well as digital. We have connected with our staff to encourage environmental awareness and we have received recognition to back our efforts.



Our positive environmental impact in 2025

Ayesa Ingeniería supervises construction of one of the largest renewable projects in Europe: Baltica 2

With 107 wind turbines and 1.5 GW power, it will provide clean energy to 2.5 million citizens as of 2027.



Through its R&D, i3B unit, Ayesa Digital participates in the new 'New-Hegaz', on-boarding the most disruptive technologies in the aeronautical industry with the zero emissions plane.



We received the eCity+ recognition for our commitment to sustainability



We held TECHLAB 2025, a competition merging technology, creativity and innovation to promote SDG aligned solutions.



eGridPilot: The app developed by Ayesa that promotes decarbonisation and sustainability at the Seville TechPark

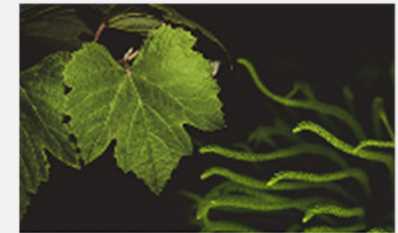


RESIFIELD
Aumentar la eficiencia de la agricultura, reducir el consumo de agua y mejorar el rendimiento de los cultivos mediante el uso de datos y tecnologías avanzadas.

Precision agriculture
Resilience to climate change
Microalgae
Big Data



Microalgae
Precision agriculture
Agricultural sustainability
Digitalisation



ALGAWID
El digitalización del sistema de producción permite mejorar el rendimiento y la sostenibilidad de los cultivos de microalgas, reduciendo el consumo de agua y mejorando la eficiencia de los procesos de cultivo.



We connect with our professionals through campaigns and insights

Canal de mejora

Para ayudarnos a mejorar nuestra organización y nuestros servicios, ponemos a vuestra disposición un buzón de sugerencias, en el que podréis aportarnos las ideas de mejora que se os ocurran en el ámbito de los proyectos/servicios o relacionadas con los SG.

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2 millones de lecturas



Comparte coche para ir al trabajo, ahorra costes y conoce gente: llega eGridPilot al PCT Cartuja de Sevilla

(¡Meneado! ¡Dale a su coche!) ¡Públicalo en la app! ¡No tiene coche propio o se quiere compartir con su familia o amigos? ¡Públicalo en la app! ¡No tiene coche propio o se quiere compartir con su familia o amigos? ¡Públicalo en la app!

We report on advances in the sector

Las renovables conceden una 'segunda vida' a los embalses



Las renovables conceden una 'segunda vida' a los embalses

Las renovables conceden una 'segunda vida' a los embalses

Geotermia: la energía renovable que nace del interior de la Tierra



Geotermia: la energía renovable que nace del interior de la Tierra

Insights | Inma Pascual Peña (Geotecnología Degrener)

Agua y Medio Ambiente

Hacia una planificación hidrológica más inteligente y resiliente

María Elena Parker | Responsable de Proyectos de Planificación Hidrológica

2 millones de lecturas



Energy management (GRI 302-1)

Energy management constitutes a key element in the contribution to **climate change mitigation** by the organisation. Due to this, the company has an **Energy Management Policy** that establishes the principles and directives to advance toward **more efficient, sustainable energy consumption**.

A common framework is defined on the basis of that policy to identify actions and set energy targets, ensuring responsible use of energy. The main commitments are:

- To encourage awareness and commitment in relation to consumption and energy efficiency.
- To advance progressively to use of energy from renewable sources.
- To continue to improve energy performance by the installations.
- To maintain, apply and periodically review the Energy Management System.

Energy consumption is one of the main environmental indicators, emphasising electricity use in offices and by equipment, and fuel for the vehicle fleet.

In that context, measures have been applied to improve energy efficiency and promote renewable energy use, in order to reduce CO₂e emissions. As a result, advancement has been achieved in 2025 to optimise consumption and reduce dependence on non-renewable sources, favouring a more efficient use of resources and less emissions.

Total energy consumption

(9% REDUCTION)

A **significant reduction in consumption** by fixed installations has been observed with regard to the previous year, which indicates improved efficiency. In 2025, total consumption (electricity and natural gas), has undergone a **decrease** of nearly **9%**, with a reduction of 700,693 kWh.

Electric energy consumption

(7.5% REDUCTION)

Electricity consumption was reduced by about **7.5%**, going from 7,523,361 kWh in 2024 to 6,957,548 kWh in 2025.

This decrease shows more efficient management in lighting, air conditioning and IT equipment, reducing the environmental impact.

Non-renewable electric energy

In 2025, there was a slight increase in non-renewable electricity consumption (+1.2%). This variation must be interpreted cautiously, as at sites where there is no broken down information on the origin of the electricity, 100% of the consumption has been assigned to the non-renewable category. That methodological criteria may involve over-estimation of the real consumption of non-renewable energy.

The quality and traceability of energy data shall continue to improve to obtain more precise indicators.

Renewable electric energy

Renewable electricity consumption in 2025 has decreased by 576,935 kWh, which amounts to an 8.8% reduction compared with the previous year. This decrease is due to greater global efficiency. At per capita level, it goes from 579.45 kWh per

person in 2024 at 518.20 kWh in 2025, which amounts to a 10.6 improvement in efficiency. Renewable efficiency continues to be the main source, representing 86.1% of consumption in 2025 compared with 87.3% in 2024, which confirms the commitment to an energy model based on renewable energies.

Energy consumption by fixed installations (kWh)

	2024	2025
Gas natural (kWh)	270,871	135,991
Electricidad de origen renovable	6,569,241	5,992,306
Electricidad de origen no renovable	954,120	965,242
Gas Natural	270,871	135,991
Total	7,794,232	7,093,539

Fuel consumption

FIXED INSTALLATIONS

In 2025, natural gas consumption by fixed installations, for air conditioning and sanitary hot water uses, has been most significantly reduced (-49.8%), going from 23,835 m3 (270,871 kWh) in 2024 to 11,623 m3 (135,991 kWh) in 2025.

Consumption of diesel/petrol by fixed installations is significantly lower in comparison to natural gas, mainly in punctual use by generator equipment. Consumption increased 53.4%, (0.176 m3 in 2025). This increase was mainly concentrated in Spain and responds to starting up exceptional back-up systems during the power outage that affected the country in 2025. It is thus extraordinary, non-structural consumption. In absolute terms, the volume continues to be reduced and its impact on direct emission is limited.

Fuel consumption by fixed installations

	2024	2025
Natural gas (kWh)	270,871	135,991
Diesel (litres)	115	176

MOBILE INSTALLATIONS

In 2025, fuel consumption by mobile installations decreased by 17.7% compared with the previous financial year, going from 784,886.52 litres to 646,263.10 litres, which amounts to an absolute decrease of 138,623 litres. The intensity indicator shows even greater improvement, a 19.3% reduction in litres per person (from 69.23 litres to 54.89 litres), which shows a structural optimisation in mobility management.

As fleet fuel constitutes a relevant source of direct emissions (Scope 1), this reduction has a significant impact on the decarbonisation process of the organisation and represents one of the main advances during the financial year under terms of climate performance.

However, as energy consumption and mobility is directly linked to the nature of the activity performed, continuous improvement in this scope constitutes a structural challenge in the middle and long term.

Fuel consumption by mobil installations (vehicle fleet)

	2024	2025
Petrol / Diesel (litres)	784,886	646,263

ENERGY MANAGEMENT CONCLUSIONS

After analysing the information on energy, we emphasise the following:

- 9% reduction in total energy consumption in fixed installations
- 7.5% reduction in electric energy consumption
- 49.8% reduction in natural gas consumption
- 17.7% reduction in vehicle fleet consumption

Overall, evolution of the energy indicators in 2025 shows a positive advance in efficiency and sustainability matters, shown by reduction of the total energy consumption, significant decrease in the use of natural gas and optimisation of fuel consumption linked to mobility.

These results are set within the measures adopted by the organisation to improve their energy performance, among them, promotion of good practices such as use of efficient computer equipment, disconnection of unused devices, optimisation of installations, servers and air conditioning systems, lamp substitution with LED technology, monitoring energy consumption and encouraging virtual meetings and training to reduce travel.

COMBATING CLIMATE CHANGE

Measuring greenhouse gas emissions

(GRI 305-1, GRI 302-2, GRI 305-3)

The focus Ayesa has in sustainability matters and climate change is articulated through efficient systematic management of greenhouse gas emissions (GHG). Identification, measurement and reduction of emissions linked to our activity are key elements in the company's environmental strategy, aligned with the international standards and the best practices within this scope.

Within that framework, the organisation carries out rigorous control of its GHG emissions by calculating these according to international standard ISO 14064¹ which allows identification of the main sources of emission and defining measures aimed at their reduction. This approach contributes both to improvement of material performance as well as optimisation of operating efficiency.

In complementary terms, the company has internal management tools aimed at promoting responsible practices in environmental matters between people who form part of the organisation. This environmental responsibility culture is integrated in daily operations and favours adopting more sustainable habits, contributing to reinforce the positive impact of the environmental initiatives promoted by the company.

The following table shows the CO₂e issued, referenced by employee in 2024 and 2025:

Emissions generated in Kg CO₂e/ employee

GHG	ISO 14064	Description	2024	2025	Variation
Scope 1	Category 1	Direct emissions based on stationary combustion	4.35	2.14	
		Direct GHG emissions arising from mobile combustion	155.99	127.37	
		Direct fugitive emissions caused by GHG release in anthropogenic systems	0,00	0.00	
Total Scope 1			160.34	129.51	-19.2%
Total Scope 2	Category 2	Indirect GHG emissions by imported energy*	29.46	30.65	4.02%
Total Scope 1 and 2	Total Category 1 and 2		189.81	160.15	-15.62%
Scope 3	Category 3	Indirect GHG emissions caused by business travel	232.49	241.28	
		Indirect GHG emissions caused by work-related travel	469.57**	531.55	
	Category 4	Indirect GHG emissions from consumption of materials	10.42	7.72	
		Indirect GHG emissions from disposal of solid waste	0.02	0.01	
		Indirect GHG emissions from use of assets leased by the organisation: Stationary combustion	0.03	0.04	
		Indirect GHG emissions from use of assets leased by the organisation: Fugitive emissions caused by release of GHG in anthropogenic systems	3.53	14.58	
Total Scope 3			716.05	795.18	11.05%
Total CO₂e/person			905.86	955.33	5.46%

(*) Market focus.

(**) Note: correction of the 2024 data corresponding to emissions linked to employee travel to their workplace..

The data on CO₂e emissions allow a slight change after publication of new emissions factors..

Measuring greenhouse gas emissions

(GRI 305-1, GRI 302-2, GRI 305-3)



SCOPE 1

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

In 2025, direct emissions decreased to 129.51 KgCO₂e per employee, which amounts to a **19.23 % reduction** compared with 2024 (160.34 KgCO₂e per employee). The main source continues to be mobile combustion linked to the vehicle fleet, which represents approximately 98% of the total Scope 1 (127.37 KgCO₂e per employee) which was reduced by 18% in line with the decrease in fuel consumption recorded during the financial year.

Moreover, stationary combustion emissions decreased by 51%. Overall, evolution of Scope 1 shows significant improvement in the operating climate-related performance.

SCOPE 2

This category includes indirect greenhouse gas emissions from imported energy.

In 2025, indirect emissions from imported energy consumption (Scope 2) came to 29.84 Kg CO₂e per employee, which is a slight **increase of 4%** compared with 2024 (30.65 Kg CO₂e per employee).

This variation is scarcely significant in absolute terms and arises in a context of total energy consumption reduction. The slight increase may be linked to changes in the proportion of electricity classified as non-renewable at certain offices or to methodological adjustments due to being unable to trace the renewable origin in some countries.

Overall, Scope 2 remains stable and represents a limited proportion of the total emissions, although it continues to be an area for improvement by reinforcing contracts to source electricity from renewable origins and to improve the quality and traceability of the energy data.

SCOPE 3

This category includes indirect greenhouse gas emissions arising from transport (emissions caused by business travel and staying in hotels, as well as workers travelling to their workplaces), in addition to emissions arising from acquisition and consumption of raw materials and those from disposal of waste and its treatment.

In 2025, Scope 3 emissions amounted to 795.18 Kg CO₂e per employee, which represents an **increase of 11%** compared with 2024 (716.05 Kg CO₂e per employee). These emissions constitute the main source of the organisation's carbon footprint, representing approximately 83% of the total emissions.

The increase is mainly due to the increase in emissions linked to employee travel, which grew 13.2% being consolidated as the most relevant category within Scope 3. A slight increase in emissions arising from business travel is also observed (+3.8%).

On the contrary, emissions linked to material consumption decreased 26%, in line with the reduction in paper consumption and IT equipment acquisition. Moreover, emissions linked to waste disposal is maintained at very low, stable levels.

Overall, the evolution of Scope 3 shows that the main challenge of future decarbonisation concentrates on indirect emissions linked to mobility and the chain of value, fields in which the organisation has less direct control and which shall require additional structural measures for their progressive reduction.

TOTAL SCOPE

Emissions evolution in 2025 shows a significant improvement in emissions under direct Scope 1 control and stability in Scope 2, as a result of the energy efficiency measures and operating optimisation implemented by the organisation. However, the increase in Scope 3 emissions, especially those associated with employee mobility, has caused a **total emissions increase of 5.5% compared with 2024**. This evolution shows that,

although the company is advancing in decarbonisation of its operations, the main future challenge is concentrated on managing indirect emissions linked to the value chain and mobility, both key scopes to consolidate a pathway of sustained reduction in the middle and long term.

GHG REDUCTION TARGET

After analysis of greenhouse gas emissions, the organisation establishes a five-year reduction target, which will act as a reference framework to boost improvement actions and advance in decreasing their environmental impact, thus contributing to combating climate change.

14% reduction in CO₂e gases compared with 2020 on a five-year horizon (PRG)



SUSTAINABLE USE OF RESOURCES AND CIRCULARITY

Responsible efficient use of resources

Ayesa adopts an efficient management based approach to the resources used in performing its activity. Optimisation of material use contributes to reducing the related environmental impacts as well as reinforcing the commitment to sustainability and the principles of circular economy. In that sense, strategies have been implemented aimed at minimising consumption of materials, encouraging their reuse and advancing in digitising the processes.

Among the priority objectives, there is reduction of waste generation and improved efficiency in resource use, by progressively including recycled materials and adopting technological solutions that allow dependence on physical media to be decreased.

In the office setting, in addition to energy consumption linked to computer equipment, paper use constitutes one of the main material

consumptions. In order to deal with this aspect, the company continues to advance in its digital transformation process, consolidating tools such as Paperless and promoting digitisation of the documentation, both in relation to the providers, through the Provider Site, as well as in internal processes, with tools such as Captio for expense management, or App2U for administrative and document management by our staff. Toner consumption reduction policies have also been reinforced, which has allowed document printing to be minimised and reduce consumption of printing supplies and the associated waste.

The following are the fungibles consumption data for 2024 and 2025:

Resource consumption in Kg

	2024	2025
Paper	20,266	16,864
Toner	122	135
Computer equipment	3,549	2,554

The figures show a significant reduction in consumption of material resources compared with 2024, emphasising the decrease in paper consumption (-16,8%) and acquisition of computer equipment (-28.0%), with even more acute improvements in terms of intensity per person. These results show the advance in process digitisation, optimisation of technological resources and greater efficiency in use of materials.

SUSTAINABLE RESOURCES AND CIRCULARITY

Responsible use of water

(GRI 303-2, GRI 303-3, GRI 303-4)



The organisation adopts a responsible focus in water management, aimed at guaranteeing efficient, sustainable use of the resource. Water consumption associated with the activity is assigned exclusively to sanitary use in offices and work centres and does not affect protected habitats or environments with special environmental value.

Although the environmental impact of water consumption is limited due to the nature of the activity, the organisation recognises the importance of adequate management of the resource and, due to this, it applies measures aimed at optimising its consumption and reinforcing internal awareness in sustainability matters.

As part of this approach, the company has an Environmental Good Practices Guide which establishes directives aimed at saving and water efficiency, which include rational water use, prevention of unnecessary consumption, and

immediately notifying incidents in the supply, such as leaks or drips, to correct them quickly. Water consumption at the different work centres is recorded by direct measurements and monitoring the utility bills from the local supply grids, which allows reliable information to be obtained for control and analysis.

The interannual comparison shows a positive evolution in 2025, both in absolute as well as relevant terms. Specifically, total water consumption has been reduced by 2,107 m³, which amounts to a drop of 11.7 % compared with 2024. Likewise, the ratio per person has decreased considerably, about 13.5 %. This evolution indicates optimisation in water management and greater operating efficiency, beyond possible variations in the level of activity.

Water consumption (m3)

2024	2025
17,955	15,848

**11.74% reduction
compared with 2024**

Waste management

Adequate waste management arising from our activity constitutes a key element in Ayesa's commitment to sustainability and the principles of circular economy. Our management model prioritises material reuse and recycling in order to minimise the environmental impacts linked to our activity and guarantee their ultimate correct disposal.

Within that framework, the organisation continuously works to improve waste separation and treatment, facilitating upcycling through specific infrastructures and encouraging responsible behavior among the people who form the company. Moreover, reuse is encouraged of resources which may have a second life due to their characteristics, as they may be reused in internal processes or through social initiatives.

In order to assure effective waste management, Ayesa has set up diverse measures, among which there are:

- Implementation of selective collection points in all offices for specific waste such as batteries, toner or ink cartridges and electric and electronic appliances.
- Promotion of sustainable alternatives to use of disposable products, encouraging reusable cups, glasses and bottles, and thus reducing generation of sole use plastic.
- Collaboration with authorised managers, guaranteeing adequate waste processing pursuant to the environmental regulations in force.

Waste generated on the company's premises is managed by specialised operators according to their types:

- Hazardous waste such as batteries and obsolete electronic devices are sent to authorised, certified treatment facilities.
- Electronic and electronic appliances which are obsolete for Ayesa's activity are appraised before being classified as waste (EEA). If they still have a useful life for other groups, they are assigned to recycling processes or, when feasible, to donation programmes, or reuse for social purposes.
- Urban waste, such as paper and cardboard or packaging, is separated in specific bins for subsequent recycling.

To complement this, the Company has prepared a **Guide to Environmental Good Practices**, as reference tools to reinforce awareness among the team and consolidate a sustainability oriented corporate culture. An **Environmental Management Course** has also been prepared.

In 2025, the total volume of waste generated remained stable compared with 2024 (+0.56%), although the indicator per person has improved slightly (-1.41%), which shows greater efficiency in generating waste. Emphasis is placed on a significant reduction in electronic (EEA) and lighting waste, associated with standardisation after renewals and replacing equipment and lighting. A decrease in toner generation is noted, in keeping with the advance in process digitisation.

An aspect to be emphasised is the increase in paper waste which must be partially interpreted in the

context of greater data coverage by estimates at certain offices, as well as emptying the physical paper archives at the offices to give priority to digitised documentation. The organisation shall continue to work on improving information traceability and prevention at origin to advance in integration of the principles of circular economy. The following are the quantities of waste generated during financial years 2024 and 2025:

Quantities of Waste (Kg)

	2024	2025
Paper	20,904	25,277
Electric and Electronic Appliances (EEA)	11,262	7,215
Batteries	126	149
Toner	130	99
Bulbs	169	34
Total	32,591	32,773

Note: the Environment addendum provides environmental information on the company ADP, acquired in February 2025.

Biodiversity protection

Ayesa is aware of the importance of conserving biodiversity and protection ecosystems as key elements of sustainable development. In that sense, it integrates environmental respect criteria to performance of its activity and management of its operations.

No significant impacts on biodiversity and ecosystems have been identified considering the nature of the activity carried out, focused on engineering services and technology, and the eminently urban nature of the sites where the organisation operates. The activity is carried out in offices located in consolidated urban settings, without direct interaction with protected areas, spaces with a high ecological value, or sensitive habitats.

Notwithstanding this, the company maintains a preventive focus for continual improvement, promoting responsible practices in efficient use of resources, correct waste management and reduction of environmental impacts, in order to reinforce its contribution to preserving the natural environment.

One of our companies, ADP Consulting, develops sustainability consultancy projects, actively contributing to improve results in matters of biodiversity due to including ecological value in densely populated urban environments.

The following is a description of some of the projects implemented in 2025.

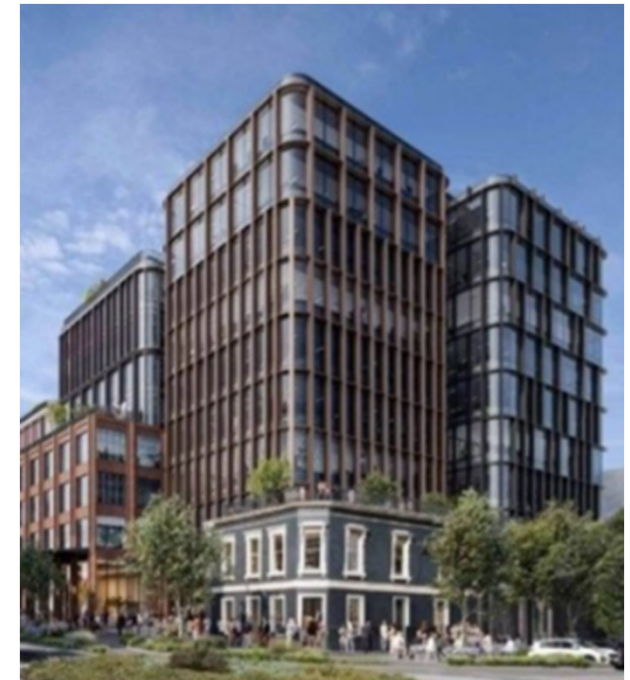
At number 101 Albert Street, in Brisbane, a 40 floor

commercial centre, a specific planting strategy was developed for the site in order to overcome the historic low success of landscaping in the central business district. Based on detailed local data, the landscaping and ecology team designed a highly detailed innovative approach to select plants, specifications and long-term maintenance, which prioritises autochthonous species, plant longevity and climate resistance. This strategy amounts to a radical change in commercial developments at this scale, as it shows how biodiverse landscapes may prosper in difficult urban conditions, while improving the ecological value.



Likewise, 80 Cecil Street integrates biodiversity in the public scope by planting autochthonous coastal species, trees in the streets and vegetation in layers along the four active façades. The garden spaces and rest areas with shadow improve both the ecological function as well as the human experience, while locally sourced materials reinforce a strong sense of belonging to the place. All the plants within

the compound have an efficient drip irrigation system with humidity sensors, designed to supply itself, to the extent possible, from rain water collected on-site. Overall, these initiatives show how a well thought out landscape design may provide biodiversity, climate resilience and improve urban comfort in highly dense areas.



06 Social

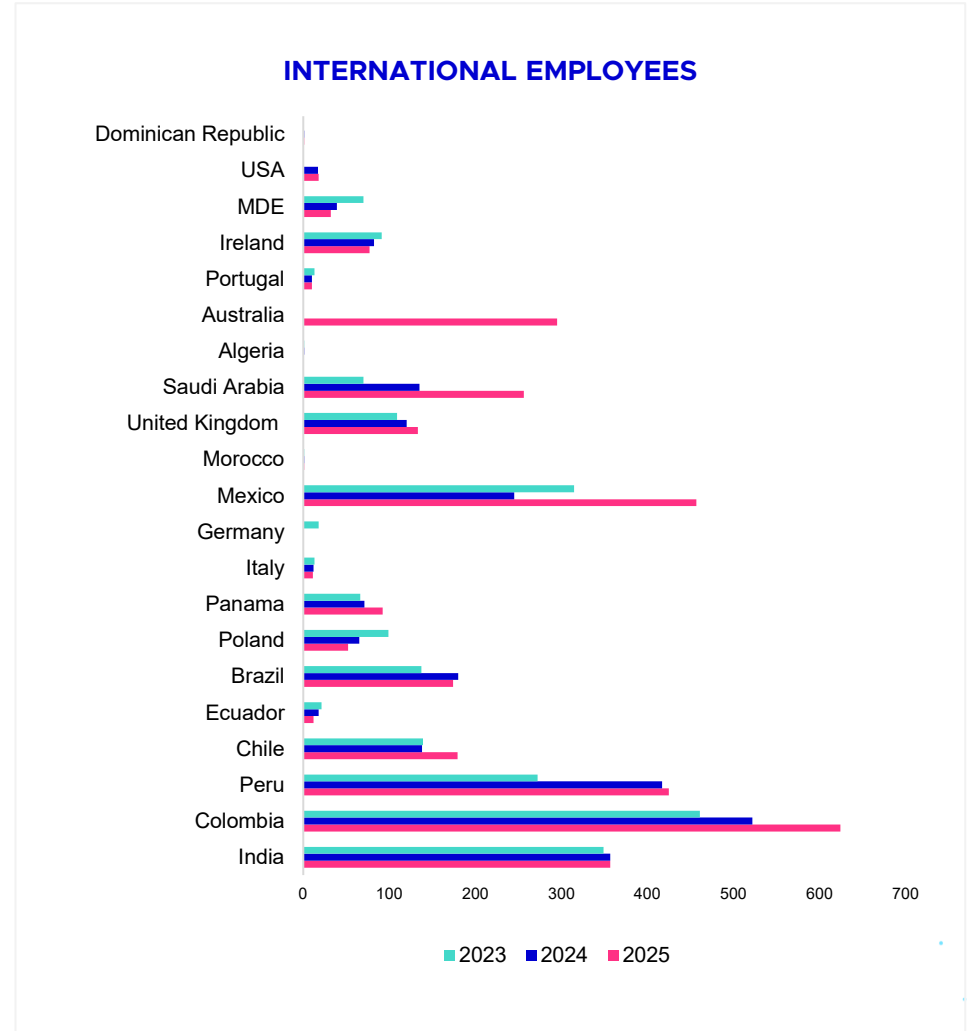


PEOPLE FIRST CULTURE

Team distribution

At Ayesa, we consider people to be the greatest asset in our business, so we place our employees at the centre of our decisions. Due to this, we encourage our professionals growth and provide them stable, quality employment, knowing that the growth of our Company is in keeping with that of the people forming it. Moreover, we guarantee safe, healthy workplaces, where equal opportunities, conciliation, diversity, multi-culturalism and inclusion are increasingly more consolidated within our Organisation.

In that context, the Company is positioned as a global corporation which is present in more than 24 countries, where our staff is distributed to carry out the different lines of business comprising our activity. Within that framework, during the reporting period, the structure of our staff is as follows (See graph).



PEOPLE FIRST CULTURE

Diversity, equality and inclusion

Equal treatment and opportunities is a value integrated in our corporate culture, which is a key priority of the Organisation's Strategic Plan. In that sense, we consider it a fundamental principle in our labour relations and in managing the Company's human resources.

We materialise this value in the different equality plans the Company has for each of its firms, which establish measures and define objectives to guarantee equal treatment and opportunities in the following environments:

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

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

Promotion : based on promotions and raises within a framework of objectivity and non-discrimination.

Remuneration: through maintaining fair, equitable remunerations, linked exclusively to the functions and responsibilities in labour performance.

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

Conciliation: by assurance of conciliation rights, reporting on these and making them available to the whole staff, independent of sex, marital status, seniority in the company or type of contract.

Communication and awareness: based on diffusion of a corporate culture committed to equality, ensuring all the staff are aware of the need to act and work together in equal matters.

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

Sexual and/or gender-based harassment : to ensure that all workers enjoy a harassment free working environment.

We also have a Protocol to Prevent and Treat Workplace, Sexual and Gender-based Harassment at each of our firms. The protocol establishes the framework for action in the possibility of such cases and constitutes a key tool to prevent, detect and resolve these.

From that perspective, Ayesa undertakes 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, considering these unacceptable both in the workplace as well as outside it. In that sense, breach of this principle may give rise to application of disciplinary measures by our Organisation, including fair dismissal. Notwithstanding this, as in previous periods, Ayesa no has not registered any reports in such matters, so it has not been necessary to apply measures in that regard.



Diversity, equality and inclusion

SALARY GAP



At Ayesa, we monitor salary gap data in order to identify the most relevant factors that lead to difference in calculation of remunerations by sex. In that context, we continue to strive to decrease such differences by implementing the aforementioned equality measures.

The salary gap has increased 3 percentage points in the year reported, compared with 2024, in the professional category of graduates.

Notwithstanding this, we know we must continue to work on reducing those differences and, for that reason, we shall continue to advance to achieve greater salary equality at all levels of the company.

In 2025, we have not recorded any case of discrimination of any kind, so it has not been necessary to carry out any corrective action.

PROFESSIONAL CATEGORY	GRADUATES	DIPLOMA HOLDERS	OTHER TECHNICIANS AND AUXILIARIES	CURRENCY USED
Average remuneration of male employees	39,531.85	29,052.70	21,811.81	EURO
Average remuneration of female employees	34,754.30	26,071.38	17,911.24	EURO
Salary gap 2025	12%	10%	18%	

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, full development and improved living standards for people with any kind of disability

and that of their families. We also facilitate performance in the workplace follow those with mobility difficulties by eliminating any physical barrier that may hinder their work.

	2025	2024	2023
Number of employees with disabilities	188	153	139
% of employees with disabilities out of the whole staff	1.82%	1.28%	1.24%

Talent development

Learning is a vital tool for personal and professional growth of all members of the Organisation. Through it, we facilitate adaptation to changes arising from the market demands and new corporate strategies. Due to this, Ayesa ensures that professionals acquire the necessary competences and skills to successfully perform the requisites of their post and favour vocational development and growth within the organisation.

This commitment to training and joint development of key professionals through our training model is implemented in our training policy. The model is based on the following four pillars:

STRATEGIC

Necessary strategic training to provide a competitive advantage. This is defined by the business approach, the professional's role and career.

CORE

Key training to guarantee continuity and efficiency of the present operations, supporting day-to-day activities (BAU) by the company.

BY PROJECT

Necessary training due to a tacit project demand (certification, accreditations ...). The needs are recorded according to the demands set by the clients and tender sheets.

SELF-LED

Voluntary training led by the actual professional. Access to open training in which the professionals may access knowledge outside their professional career or role.

In order to effectively manage the training, Ayesa periodically identifies training needs in each one of the areas to later prepare a training plan according to the demands of the business. In that sense, we use different sources or mechanisms to identify such training needs, among which there are:

- Strategic training plan (strategic skills).
- Annual needs detection process (operating skills).
- Skills evaluation meeting by the professional to establish a plan of action.
- Evaluation of compliance of the training objectives in the previous year.
- Annual report on training activity.

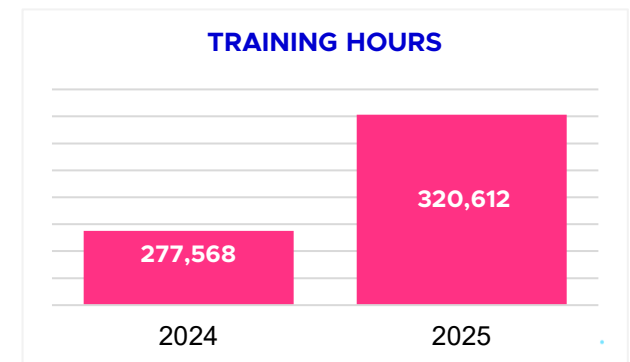
On the basis of all these sources of information, through which we detect the training needs, we create training plans for groups and individuals.

These plans distinguish guided training (those of a strategic nature, core and project linked ones) and voluntary ones (free enrolment programmes, or those self-led by the professional). The total investment in training in 2025 by the Group amounted to € 1,437,575.31, specific for all Ayesa employees with a total 320,612.3 working hours.

In that regard, during 2025, we increased the number of training hours by 15.51% (from 277,568 h to 320,612 h) compared with the previous year,

establishing a number of training hours for employees of 222,204.65 h, 41,044.25 h and 57,363.40 h for the professional categories of graduates, diploma holders and technicians / auxiliaries, respectively. That commitment to training our staff has led to an 8.56% increase (from € 1,324,181 to € 1,437,575.31) in our investment, as well as direct costs, also increasing the number of students by 63.48%.

Another point to emphasise is the performance management process, within the “Develop yourself” programme. The programme implements a detailed appraisal of each team member’s skills and performance based on feedback provided by those who maintain a direct labour relationship with the professional. Thus, each manager offers their perspective regarding the professional’s skill level and performance to maintain their skills portfolio up to date and maintain sustainable development.



Talent development

DEVELOPMENT PROGRAMMES

Professional development is a key strategic pillar at Ayesa. In that sense, we know that it is increasingly more necessary to have highly qualified, motivated teams as a reference for the Organisation's values. Thus, in addition to those training plans, we have developed different development plans aimed at different groups (junior, managers, feminine talent, reference leaders, etc.) in order to increase attraction to the company and loyalty.

The company development programme map is as follows:

YOUTH TALENT

Junior University

Commitment to the pool of young professionals (IT field) who mainly join through grant programmes, to grow, evolve and, if their performance is adequate, to become project members.

NextGEN

Career acceleration programme for high-potential profiles to occupy leadership posts in the company (IT field).

Graduate World Wide

Aimed at young engineers worldwide with professional projection internationally (Engineering field).

ENCOURAGING FEMININE TALENT (EMPOWHER)

Aimed at boosting, making visible and valuing feminine talent within the company, both in the digital and engineering fields.

LEADERSHIP ACADEMY

Several programmes are structured for the different leadership profiles:

Connecting People

Aimed at managers with little people management experience who need to reinforce knowledge and acquire good practices in relation to their teams.

Management 3.0

For managers who are consolidated in the role and need to consolidate management skills, enabling growth within their role.

PowerLeadership

For managers with a solid trajectory in that role and high potential, which may accelerate their professional development. They are drivers of change in the environment.

LEVEL OF SATISFACTION

8.71 / 10

8.77 / 10

8.8 / 10

8.75 / 10

8.62 / 10

9.16 / 10

Remuneration and social benefits



Our remuneration management is based on permanently listening to the market. We structure by market trends and evolution by three lines of analysis. Firstly, we carry out benchmarking of salaries and other compensation benefits in all areas of activity by the Group. Secondly, we examine all the hiring offers, including those accepted and rejected. Thus, we are able to continually check whether our remuneration policy is aligned with the market and whether it is sufficiently well valued to attract the best talent available.

In this regard, we offer competitive remunerations, adapted according to the functionalities and responsibilities of each post. In that sense, the total average remuneration in the organisation is 32,803.05 euros, in comparison with the 29,939.66 euros the previous year, an increase of approximately 9.56%.

On the other hand, Ayesa also distinguishes itself by having a salary policy based on principles that benefit our professionals, in which we offer the employees a wide variety of plans to improve their living standards and those of their families, which include:

Tax benefits for workers managed through the flexible remuneration system, which offers the possibility of taking health policies, kindergarten tickets, transport and restaurant coupons. This

model allows part of the annual fixed gross monetary remuneration to be assigned to acquiring these services. This increases saving capacity, as the amount assigned to these products is exempt from tax payment.

Family Plan to aid labour and social insertion of relatives with disabilities. The aim is to help the company staff and their direct relatives with any recognised disability to obtain a sufficient degree of personal autonomy.

Payment of 100% of salary from the fourth day in the case of sick leave, as long as the leave does not exceed 30 days.

School material grant of 100 euros for workers with children between 3 and 6 years of age, who receive a salary of less than 20,000 euros gross per annum.

Offers for collaborators in diverse fields such as, for example, tourism and banking.

Extraordinary bonuses in cases of workers who have achieved the annual targets and when their performance has been extraordinary. The amount of the gratification depends on the year and fulfilment of the Company's objectives.

On the other hand, one must also emphasise that

we have worked to improve compensation measures within the framework of the Equality Plan, for example, bearing moving expenses when moving work centre for employees who are victims of gender violence, up to a maximum amount of € 500, or an increase in the value of kindergarten tickets, among other measures.

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

Organisation of work and conciliation

Ayesa appreciates our employees' opinion and, due to that, we conduct climate questionnaires regularly to understand their needs and expectations. This information allows us to promote initiatives that are aligned by their demands, contributing to continuously improve their workplace experience.

In that regard, within the framework of the Ayesa strategy, we have adopted and implemented a set of measures in order to facilitate and enable conciliation of personal and professional lives of our workers. This set of measures responds to the needs of our collaborators and goes beyond the laws in force and collective bargaining agreements.

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. This structuring is organised as follows:

Quality employment: This group is where we include the measures associated with social benefits provided by the Company, in addition to some playful initiatives such as the Christmas drawing competition and efficient meeting management, which establishes a time limit to hold meetings up to 18:00.

Time and space flexibility, which include:

Flexitime at the beginning of the working day, between 8:00 and 9:00 a.m. The rest period is also flexible, from 14:00 to 16:00.

Weekly flexibility, with the possibility of working an total extra hour during the week to advance the leaving time on Friday to 14:00.

Remote work, after setting up different programmes such as "Workplace flexibility programme or remote work" or "Smart Job", being able to carry out a certain part of the activity at home.

Support for the family: This group includes measures to help families in their daily tasks. In that sense, we implement flexibility measures to arrive at the beginning of the working day, with more leeway than usual, during the first week of the school term for workers with children up to 12 years old. We also offer a kindergarten service during the Company Christmas lunch, the Family Plan and the school material grant.

Professional and personal development, including:

Flexible time and space for training, offering a training catalogue both in telematic format, semi-attendance, online or face-to-face, to facilitate employee training.

Annual photography competition, as an initiative to favour internal communication and a feeling of belonging to Ayesa.

Referral Bonus, in which a 1,500 euro bonus is given to workers who refer professionals from the IT or Engineering sector who join the staff.

Equal opportunities: This includes measures to favour equal treatment and opportunities in the company, such as improved leave for workers who are victims of gender violence, neutrality commitments with temporary employment companies and preparation and publication of a non-sexist language guide.

We also have a Digital Disconnection Protocol to implement measures to guarantee professionals the right to rest time, as well as respect for their personal privacy, encouraging our employees not to reply to electronic mails, calls, video-calls or messages outside their working hours, during their daily and weekly rest time, when on leave, absence, holidays and sabbaticals.

One must emphasise that in June 2025, we received recognition by FORBES as one of the 100 best companies to work at in Spain.

On the other hand, managing 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 in the group.

Among these agreements, we may emphasise;

- Collective agreement for engineering companies and technical studies offices.
- State collective agreement for consultancy, market and public opinion study companies.

PEOPLE FIRST CULTURE

Health, safety and occupational wellbeing

Ayesa recognises its major responsibility for worker health, this being one of our main priorities. In that sense, we have a Concurrent Prevention Service which provides support for all the companies in the Group, this being formed by 4 graduate technicians in labour risk prevention.

We also materialise this commitment in our Workplace Health and Safety Management System, implemented within the framework of ISO 45001 for the companies Ayesa Advanced Solutions, Ayesa Ingeniería y Arquitectura, Ayesa Ingeniería I Serveis, and ATECH BPO, in their different fields of application, setting the objective of extending that certification to the rest of the companies in the coming years.

Within the framework of this certification, and in our Integrated Management Policy, we perform an exhaustive analysis of the risks and opportunities related to health and safety in the company. Based on that detailed analysis, we identify the actions required to promote continual improvement in that field, providing safe, healthy working conditions in order to avoid work-related harm and deterioration of health.

On the other hand, there are Health and Safety Committees at the companies Ayesa Advanced Technologies, Atech BPO and Ayesa Ingeniería y Arquitectura, which represent and focus participation and consultation among the workers for development, application and evaluation of the workplace health and safety management system, as well as the processes to notify information. Moreover, the companies certified to Norm ISO 45001 for the Health and Safety Management System have established a System Management Committee which holds quarterly meetings to discuss matters related to Health and Safety within

the framework of that certification. At the rest of our companies where there is no Health and Safety Committee, nor Certification to the Norm ISO 45001 standard, we implement awareness plans aimed at the staff to inform them of their right to consultation and participation.

Frequency of meetings in 2025	Meeting held in 2025
Quarterly	36

Moreover, in order to go further with our workers' wellbeing, we have implemented an initiative called Wellbeing 360, which is designed to promote physical, emotional and social wellbeing for the employees in the workplace. Through this programme we offer a wide variety of activities, resources and services which cover different aspects of wellbeing, such as physical exercise, healthy nutrition, stress management and personal and professional development. These activities include:

Benefit Platform, through which we centralise diverse benefits and wellbeing programmes for the employees, such as health insurance, physical and mental wellbeing programmes, discounts, and others.

Quarterly organisation of leisure activities which include museum visits, cultural and social events, thus encouraging interaction and establishment of bonds between the members of the team.

Scheduling quarterly "full awareness" sessions, in which stress management techniques are taught to

improve the quality of emotional management in our teams.

Organisation of sports events, such as padel tournaments, company races, Pilates sessions, ergonomics informative sessions, among others.

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

Sex	Men	Women
Number of labour accidents with sick leave	8	5
Number of days lost due to labour accidents with sick leave	244	250
Number of real hours worked by the employees	15,420,338	7,590,185
Frequency index	0.28	1.31
Severity index	0.00	0.01
Vocational illnesses	0	0

Our Social Contribution

The mission of the **Ayesa Foundation** is to favour society's progress through innovation. To achieve this, it concentrates its activity in four areas of action:

- Education
- Technology
- Research
- Social inclusion

EDUCATION

In the field of education, the aim is to encourage youths to take up scientific and technological vocations. Three actions have been developed to achieve this:

- STEM workshops
- Prizes
- Science fair

STEM WORKSHOPS

During 2025, 44 STEM workshops were held, with participation by 28 schools, 72 teachers and 1,189 young students between 10 and 17 years old.

STEM WORKSHOPS			
ACTION	DESCRIPTION	No. of WORKSHOPS	No. OF YOUTHS
STEM DAY	These workshops aimed at students in the last stages of education present projects in which both the Ayesa Foundation and Ayesa have worked, showing the professional profiles involved, their roles and training. The objective is to help the students to correctly visualise how the different professions are materialised and orient them in the choice of their future career.	9	249
STEM ACADEMY	This consists of bringing science to students through robotics workshops, basic programming, applied sciences and innovative technologies. The activities include deploying sensors in greenhouses for precision agriculture, virtual and augmented reality, creation of technological prototypes, programming and robotics.	26	694
STEM GIRL	To celebrate the International Day of Women and Girls in Science on 17 th February, we organised this initiative to inspire girls to discover female references in the different scientific fields, to awaken their scientific vocation and reduce the gender gap in education and the professions.	2	48
STEM FAMILY	STEM Family is an initiative which promotes joint learning by children and adults through STEM activities designed for families, through interactive experiments, robotics challenges, basic programming workshops and exploration of emerging technologies.	4	85
SPACE STEM	These workshops are held within the setting of the World Space Week, and they approach science from a different perspective, exploring its application to the field of space.	2	82
STEM INCLUSIVE	This workshop promotes participation by people with disabilities in technological and scientific activities, encouraging their inclusion in daily life and technological environments. It is an accessible workshop that includes robotics, adapted programming, interactive scientific experimentation and inclusive technologies, designed to respond to their needs.	1	31

Our Social Contribution

PRIZES

The first edition of the TechLab Prizes was held during 2025, an innovative project competition with participants from 17 schools. The Academic Excellence prize was also organised. The set of both actions were carried out with grants amounting to 8,700 euros.

SCIENCE FAIR

In 2025, the Ayesa Foundation continued to participate in the Science Fair of Seville, reinforcing its commitment to scientific and technological dissemination. This participation contributed to development and visibility of educational activities by the Foundation in Seville and other provinces, bringing science and technology to students and families and promoting STEM vocations in different territories. The Ayesa Foundation was visited by 9,000 students over the three days of the fair.

PREMIOS			
ACTION	DESCRIPTION	No. of WORKSHOPS	No. of YOUTHS
1ST TECHLAB PRIZES	This is an initiative by the Ayesa Foundation aimed at Year 3 and 4 Obligatory Secondary Education students at schools nationwide. The aim is to promote STEM vocations by developing technological projects aimed at providing a response to the Sustainable Development Goals (SDG), encouraging critical thought, innovation, team work and social commitment among youths.	€ 6,000	70
PRIZE FOR ACADEMIC EXCELLENCE	The aim of this initiative is to encourage Academic Excellence among high school students in the Vocational Training Cycles at IES Polígono Sur, a school located in the neighbourhood with the lowest average net annual income per inhabitant in Spain.	€ 2,700	5

Our Social Contribution

TECHNOLOGY

The aim of this area is to help social entities to be able to offer their beneficiaries a better service through technology. Free technological consultancies have been carried out for that purpose. Computer laboratories have been equipped by donation of computer equipment, continuing to implement the On-the-Wave Programme, executing digital transformation projects of social entities.

RESEARCH

Diverse innovation projects were executed in 2025 at regional, national and international level, with a priority focus on application of artificial intelligence in the agro-food sector. These projects were developed in consortium, collaborating with universities, research centres and spearhead companies, encouraging avant garde technological solutions and strengthening the link between research and application in the sector.

RELEVANT DATA

- 5 R&D projects executed
- 4 new R&D projects achieved
- 4 events to disseminate the knowledge generated

TECHNOLOGY		
ACTION	DESCRIPTION	DATA
DIGITAL CONSULTANCIES	The Ayesa Foundation offers free digital consultancies to third sector companies which seek to invest in technology or face digital needs. This service involves a profound analysis of its activity, communication flows and internal processes, identifying their priorities and legal requisites. Moreover, this is complemented by a sourcing service for resources in which the Foundation identifies opportunities, drafts proposals and manages presentation of public subsidies to facilitate investment in technology, all at no cost to the beneficiary entities.	28 free consultancies
COMPUTER LABORATORIES	Creation of computer laboratories for Third Sector entities by donations of second hand equipment. Donation of computer equipment is arranged by appeal through Ayesa Foundation Classrooms, a programme designed to equip full computer classrooms and make them available to social entities. Its objective is to facilitate access to digital tools and contribute to reducing the digital gap in vulnerable communities. This initiative is aimed at organisations which work with groups at risk of social exclusion or who lack access to technology, providing them resources to improve their users' education and digital development.	22 labs 219 equipment donations
ONTHEWAVE	The OntheWave programme arose in order to aid and accompany third sector entities in the path to digital transformation. Through that initiative, the Ayesa Foundation provides full support which not only includes training and advice on technology, but also accompanying them in the search for resources to invest in digital tools and key technology.	264 adhered entities
ADVANCED TECHNOLOGY	Development of the ArtiVisión-REHAB project to create a tool based on artificial vision to perform objective motor evaluations and personalised treatments in neuro-rehabilitation, making this more effective.	70 beneficiaries

Our Social Contribution

PROJECTS EXECUTED	DESCRIPTION
ALGAVID	The project 'Digitisation of the effect produced by micro-algae soil biostimulants and bioregenerators, produced in the farmer's own facility for vine cultivation', studies the feasibility of bioproducts prepared from micro-algae for grape growing in Andalucía, Aragón and Castilla-La Mancha.
RESIFIELD	The aim of the project is to increase agricultural resilience to climate change, promoting new ways of contributing nutrients and improve cultivation of agricultural soil. Bio-fertilisation methods using algae have been studied and these have been compared with present systems to evaluate soil improvement to generate information by Big Data analysis and artificial intelligence.
OLIVAR	The aim of the project is to develop a low cost automated system to detect and identify pests in olive groves, based on a software that detects the presence, movement, performs a count, and considers the climate variables of the area.
ONDEHESA	This project is presented as an innovative solution for prevention and early detection of the presence of root rot (a disease that causes decline and death of trees) based on IoT devices, automatic learning techniques and use of information technologies.
HORSEDATA	Project for digital monitoring of semi-free horses to optimise breeding processes and transformation of extensive husbandry operations.

PROJECTS OBTAINED	DESCRIPTION
PINEA	Project that contributes to environmental improvement in husbandry and forestry for sustainable territorial development in the catchment area of the Doñana Nature Park.
TTS – IA	Encouraging remote detection by satellite and advanced data analysis by artificial intelligence as a key technology in the agro-forestry sector of the Catchment Area of the Doñana Nature Park.
NETZERO	European project that aims to promote women's inclusion in the green technologies sector.
PATHFINDER	The purpose of the project is to provide women with technical skills and empower them to join the world of technology with confidence.

DISSEMINATION EVENT	DESCRIPTION
Expoliva 2025	One of the most outstanding international events in the olive oil sector. During the event, the technical scientific symposium was explained and the Olive Grove project presentation given, explaining its main objectives and advances, to professionals and experts from the sector.
MUNDOLIVAR, Congreso Mundial de Olivicultura y Elaiotecnia	Attendance at the MUNDOLIVAR congress, a key event in the olive oil sector, with presentations and the final conference by the Operating Group oliVAR, led by the Ayesa Foundation. The event hosted a debate of the 2 nd Edition of "AN OLIVE GROVE IN CHANGE", a space intended to encourage dialogue and exchange of experiences within the scope of innovation applied to the olive groves of Andalucía.
Andalucía TRADE GLOBAL 2025	Presentation of the work by the Ayesa Foundation at Andalucía TRADE Global 2025, an event that brought together most of the entrepreneurs in Andalucía.
CAP Network - Ministry of Agriculture, Fishery and Food	Participation in the event "Experience sharing between operating groups and innovative projects: Sustainable management of natural resources in agricultural practices" organised by the CAP Network of the Ministry of Agriculture, Fishery and Food.

Our Social Contribution

The Ayesa Foundation belongs to the Council for Science Foundations, of the Spanish Foundation for Science and Technology (FECYT), assigned to the Ministry of Science, Innovation and Universities, the objective of which is to encourage private foundations to increase their investment in scientific research and dissemination by promoting good practices, cooperation and joint implementation of projects that favour the advancement of science.

SOCIAL INCLUSION

The Ayesa Foundation Campus was rolled out in 2025 with the main mission of providing technological and transversal training to third sector professionals, promoting their digital training and adaptation to use of emerging technologies.

It also launched the EducaTec programme, aimed at offering technological training to citizens in general, and it created the InnovaTec programme to award grants to students who aim to be future professionals in the third sector.

It also set up the Third Sector Training Platform, in which there are 30 transversal training units available to contribute to professionalising the third sector.

It also hosted the first edition of the Transformation Prizes, the 10th Edition of the Emprendis Prizes, as well as other actions with diverse social entities, reaching more than 500 people and 187,980 euros in donations and aid.

SOCIAL INCLUSION		
ACTION	DESCRIPTION	BENEFICIARIES
AYESA FOUNDATION CAMPUS	Administering the course "AI applied to Strategic Management of Social Projects", 275 hours of training, the aim of which is to achieve use and adaptation of new technologies by the third sector.	28 social entities
EDUCATEC	This is a technological training service for the citizenship service on emerging technologies, applicability and contemporary challenges.	70 people
INNOVATEC SOCIAL	Grant programme for training in Artificial Intelligence aimed at recently graduated students who are willing to join third sector entities.	15 people
ACTION	DESCRIPTION	AYUDAS
TRANSFORMATION PRIZES	Initiative aimed at encouraging digital transformation of social entities by financing projects based on use of technology. These prizes are intended for foundations and associations which seek to include technology to improve attention and services for persons with disabilities.	€ 50,000
EMPRENDIS PRIZES	The aim of these prizes is to enable labour integration of people with disabilities. It is a calling to finance ten projects which have the priority of placing people with disabilities on the path to employment as a fundamental tool for their social inclusion.	€ 50,000
AYESA FAMILY	This is a programme to support persons with disabilities which finances therapies and medical expenses.	€ 78,580
PROYECTO HOMBRE GRANTS	The "Proyecto Hombre Sevilla" grant project finances the annual cost of treating people without resources to support their rehabilitation and social reinsertion.	€ 3,600
SOR ÁNGELA DE LA CRUZ CENTRE	The Sor Ángela de la Cruz Centre run by APASCIDE offers comprehensive care, education and specialised residential facilities for deaf-blind persons, facilitating communication, autonomy and personal development through individualised support and totally adapted environments.	€ 3,000
STUDENT PROGRAMME	The 'Students' programme offers financial aid to university students who have socio-economic difficulties, to avoid them quitting their studies, through different grants aimed at maintenance, transport, materials, accommodation and other basic needs.	€ 2,500
AUTISM	Autismo Sevilla accompanies people with ASD and their families throughout their life, offering specialised support, training, educational services, resources and community programmes to improve their autonomy, inclusion and quality of life.	€300

Our Social Contribution

Lastly, the Ayesa Foundation was awarded recognition by the Royal Sciences Academy of Seville for on-going collaboration by the Foundation with the academic institution and its firm commitment to promoting knowledge, science and technology in the service of society.

OTHER SOCIAL ACTIONS	
ACTION	DESCRIPTION
9th CAREER PRIZE	The 9th Personal Career Prize in Social Integration was awarded to Mr Juan Luis Muñoz Escassi, promotor of the "RetoPichón" solidarity movement. The aim of these annual prizes is to recognise the work by a person who has spent part of their life to helping others.
FOOD BANK	Collaboration and aid in communication and diffusion actions for campaigns to collect food for the Food Bank Foundation of Seville.
CHRISTMAS HERALD	Visit by the Royal Herald to Ayesa's premises. Conducting activities with boys, girls and relatives.

07 Governance

Governance of the regulatory framework

At Ayesa, we consider it essential to conduct our activities with commitment to the highest ethical standards, as well as transparency and integrity. Thus, we seek to achieve these business objectives maintaining effective management and ensuring quality in all our operations.

The governance structure, committed to achieving these objectives, is comprised of the 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 trading group.

Ayesa recognises that bad practices involve significant risks which may lead to a loss of reputation, clients and investors, as well as to administrative penalties. Thus, we strive to implement control systems that guarantee regulatory compliance and act as an internal framework for action. This internal framework for action, pursuant to the Regulatory Compliance Model, is articulated based on diverse mechanisms, among which one may emphasise:

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

Ayesa also has corporate regulations and internal proceedings for all our employees, which establish the legal framework for fulfilment of the set of legal matters and obligations related to the Organisation's activities.

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

- Promoting diffusion of the Code of Ethics among all the staff and collaborators of the trading group.
- Establishing a communication system to report on possible risks and breaches of the Code of Ethics.
- Preparing annual compliance reports of the Code of Ethics.
- Reviewing and proposing the applicable actions and modifications.



Code of Ethics

At Ayesa, we have a Code of Ethics approved by the Board of Directors, which constitutes the main management framework. This code establishes the fundamental principles and rules of conduct guiding performance of activities by the teams and managers forming the Group.

The Code of Ethics is a transparent formal document in which we explain our commitment to conduct business responsibly, according to a sustainable entrepreneurial management model that promotes wellbeing in present day society and for future generations. To achieve these objectives, the Code is based on three basic principles:

- Codes of ethics require commitment by the Corporate Governance of the group and the Administration and Management of each one of the companies in the group, because this establishes the cultural model and policies of the company.
- Ethical culture requires a specific behaviour in the field of human resources: adequate working conditions, avoiding and punishing abuse of authority, an ethical attitude to personnel selection, hiring and promotion, adopting measures to favour conciliation of personal, family and professional life, etc.
- The need to have a formal, transparent, clear

document that establishes the company's values and ethical rules its staff and collaborators are expected to follow.

In that regard, the Code of Ethics of Ayesa, which is applicable to all the members of the organisation, establishes the general ethical principles of behaviour (see page 62).

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

On the other hand, Ayesa has a Whistleblower Channel available to our employees and to all parties concerned as a mechanism to notify, know, investigate, process and settle infringements. In that sense, the channel, available on our web site, may be used to provide secure, confidential notification of all kinds of irregularities and queries regarding an action involving breach of the principles set forth in our Code of Ethics and/or in our internal regulations. Operation of the Channel is regulated in the General

Policy to Notify Infringements.

In that sense, the Compliance Body shall be responsible for reception and management of the notifications received through the channel. Ayesa shows its commitment not to adopt any kind of reprisal against those who, acting in good faith, inform the company of a supposed irregularity or infringement.

No notifications from the Whistleblower Channel have been received during the period reported.

Code of Ethics

<p>Integrity and honesty</p>	<p>Service vocation</p>	<p>Client orientation</p>	<p>Team work</p>	<p>Innovation, flexibility and adaptation to change</p>
<p>To perform our function with honesty, dignity, solidarity, coherence and respect, guaranteeing the physical and moral integrity of our professionals and collaborators.</p>	<p>Permanent attitude of collaboration, showing empathy, sensitivity and understanding, thus facilitating problem solving.</p>	<p>Offering our clients high quality products and services and confidence that they will stand out from competitors, as well as accompanying them in their process so they fulfil their objectives.</p>	<p>Respecting diverse points of view, both of the people trained by Ayesa as well as by our collaborators. We also participate in achieving the group's objectives.</p>	<p>Encouraging 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.</p>
<p>Proactivity</p>	<p>Value of human resources</p>	<p>Quality of the services</p>	<p>Commitment to society</p>	
<p>Creating value and being able to provide initiatives to advance with problems and thus achieve long-term results.</p>	<p>Contributing to our employees' personal and professional growth, as they are our main asset.</p>	<p>The quality of our services and client satisfaction are crucial in order for these to be able to develop the rest of our values.</p>	<p>Prioritising both care for the environment and natural resources as well as developing our socio-economic environment, generating wealth and contributing to wellbeing in society.</p>	

GOVERNANCE OF THE REGULATORY FRAMEWORK

Compliance policies and rules

In addition to the Code of Ethics, we have a series of policies linked to it which, along with the internal rules and procedures, form the Company's regulatory framework. These policies especially contain those related to preventing 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 corporate conduct requisites that define the guidelines for action in situations that may involve potential cases of this kind.

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

- To develop and reaffirm Ayesa's basic values and principles.
- To describe conduct that may be liable to cause corrupt conduct and which is thus prohibited.
- To protect the company and our employees, executives and directors from situations which may be considered corrupt.

By implementing the General Anti-corruption Policy, Ayesa ensures 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 to carry out our activity. Our objective is to prevent any conduct which is against the law.

This policy establishes a series of conducts that are

considered prohibited for the company:

- For any member of the company to unduly obtain a contract.
- Offering gifts or other benefits to civil servants or public entities who may act in favour of the group.
- Obtaining preferential treatment by employees or public authorities.
- In any way influencing a public authority or officer based on personal relations.
- Obtaining assets which are suspected or believed to be the proceeds of crime.
- Participating in sectorial conversations aimed at obtaining illegal agreements that endanger the free market and free competition.

In that regard, suspicion of any conduct contrary to this policy must be reported to the Compliance Body, which will investigate the matter reported with absolute confidentiality and impartiality.

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

GENERAL CRIMINAL COMPLIANCE POLICY

This policy establishes the framework for definition, review and achievement of the criminal compliance objectives, as well as the processes for

identification, analysis and evaluation of the criminal risks we are exposed to as a company.

The policy also contributes to promoting a corporate ethics culture and one of respect for the law, based on the principle of zero tolerance for conduct contrary to the internal and external regulations, especially those of a criminal nature. In that sense, it encourages self-control and decision making aimed at adequate management of regulatory risks by the management, directors, employees and business partners, in order to minimise the company's exposure to such risks.

GOVERNANCE OF THE REGULATORY FRAMEWORK

Compliance policies and rules

GENERAL TO NOTIFY INFRINGEMENTS

The main aim of the General Policy to Notify Infringements is to regulate operation of the aforementioned Whistleblower Channel. The policy also establishes the principles and guarantees for action by Ayesa in relation to notification of infringements and, specifically, in order to protect the person reporting and party affected.

In that regard, the policy provides a response to:

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

POLICY ON RESPONSIBLE USE OF AI

The Policy on Responsible use of Artificial Intelligence was approved this year, which establishes the principles and directives for design, development and use of Artificial Intelligence (AI) systems in the Ayesa Group, ensuring their integration provides value to clients, employees, shareholders and the company, always according to ethical and legal criteria and respect for fundamental rights. These are based on principles such as respect for human rights, legality, innovation, privacy protection, traceability, transparency, human supervision, technological security and on-going training.

MANDATORY RULES (MR)

We also have a total 24 Mandatory Rules (MR) aimed at prevention, detection and reaction to risks of offences being committed, or any action which is contrary to our Code of Ethics.

These include:

Regulatory framework management (MR 00)

Details the composition of all the Mandatory Rules required at each of the companies, subsidiaries and/or branches in our Group.

Information systems (MR 02)

This emphasises the importance of the equipment, systems and communications networks, as well as access to Internet and Intranet or monitoring computer systems, ensuring their correct use.

Human Resources (MR 12)

This concerns matters related to personnel management such as selection, hiring, onboarding or their health and safety, among others.

Corporate Social Responsibility (MR 23)

This implements a unique mechanism to channel actions in Social Responsibility matters for third parties.

Each one of the Mandatory Rules at Ayesa has an internal owner in charge of guaranteeing compliance with the procedures related to that rule. This includes diffusion, updating and amendment when necessary, as well as custody of the proof of compliance generated. The owner is also in charge of analysis and reporting the compliance indicators related to each procedure.

Respect for Human Rights

Ayesa's Code of Ethics is its commitment to establishing, preserving and safeguarding the integrity of all people who form part of or collaborate with the organisation, as well as to create and maintain a work environment where the dignity and freedom of all people who work there is respected, using all the resources available to it to guarantee this.

The Company is also committed to combating sexual and gender-based harassment in the workplace, implementing a procedure to prevent and swiftly resolve related complaints. Some firms in the group have a "Workplace Harassment Prevention and Treatment Protocol" which aims to prevent harassment in the workplace and, should it rise, ensure prompt attention and prevent repetition.

On the other hand, Ayesa works to maintain a discrimination-free working environment, where all the staff and collaborators receive fair, respectful

treatment. It also considers modern slavery and forced work to be crimes and violations of human rights. Thus, it undertakes to act ethically both in its commercial operations as well as in its relations with clients and other parties concerned.

Moreover, Ayesa applies the best practices established in the United Nations Global Compact, the largest voluntary corporate social responsibility initiative in the world. This pact seeks compliance with 10 human rights related principles, labour regulations, environmental and to combat corruption in commercial activities and strategies by companies.

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

One must point out that our employees and concerned third parties may communicate with us through the aforementioned Whistleblower Channel to notify irregularities in the field of human rights, and thus are able to have an effective channel for communication when there are related irregularities.

Likewise, no reports have been submitted during the period regarding cases involving breach of human rights within our Organisation.

Cybersecurity



EVOLUTION 2025 – CONTINUITY AND MATURITY TOWARD ENS HIGH LEVEL

Following the Cybersecurity Report presented in 2024, AYESA maintains its commitment to on-going improvement of information security, evolving its capacities to provide a response in the setting of increasingly more sophisticated threats and an increasingly more demanding regulatory framework.

The year 2024 was one of technical consolidation and alignment with standards such as ISO 27001, NIS2 and the principles of the National Security Scheme (ENS); 2025 represents a natural step toward operating maturity, reinforced control and traceability, with a clear focus on the requisites linked to ENS High Level.

This document does not substitute the previous

report, but rather complements it, reflecting the logical, progressive evolution of the measures already implemented..

SECURITY GOVERNANCE AND REGULATORY FRAMEWORK

During 2024, AYESA established a solid security framework, with policies, procedures and controls aligned with ISO 27001 and NIS2. In 2025, this framework evolved, reinforcing governance, traceability and progressive alignment with the requisites of high level ENS.

IDENTITY, ACCESSES AND ZERO TRUST MODEL

In 2025, identity security was reinforced by implementing the CrowdStrike solution to protect the Active Directory, allowing detection of

credential abuse, lateral movements and advanced attacks against Kerberos.

SECURE ACCESS WITH FORTINET

The Fortinet ecosystem was consolidated by multi-factor authentication, advanced conditional access and fully operative ZTNA, eliminating use of traditional VPNs and applying the minimum privilege principle.

CONCLUSION

Cybersecurity evolution in 2025 consolidates the path commenced in 2024, reinforcing the maturity, control and alignment with ENS High Level.

Data protection

During 2025, the office of the Data Protection Officer at Ayesa (hereinafter “DPO”) faced major challenges and has reinforced the data protection and privacy measures within the company.

The efforts made in this field are fundamental to maintain our stakeholders and clients’ confidence, as well as to guarantee compliance with the General Data Protection Regulations (GDPR) and other relevant privacy regulations. The most outstanding actions carried out through the year include:

Completing Integration of Ayesa Ibermática and other Ayesa companies

The landmark was completed in Integration of Ayesa Ibermática in the corporate privacy framework, consolidating procedures, roles, controls and operating proof aligned with the Privacy Information Management System. The measures and controls integrated were part of the scope audited and certified to ISO/IEC 27701, reinforcing the consistency of the privacy compliance and governance model within the group. This goal marks completion of the privacy measure integration process for various companies including Atech Advanced Solutions, ALIA, Ayesa Ibermática and M2C.

Participation in the Working Party for Artificial Intelligence Policy

Active participation in the corporate working party to develop the Artificial Intelligence Policy, contributing from the privacy perspective (GDPR), data governance, confidentiality and security. Control criteria were provided for use of AI tools, risk evaluation, mitigation measures aligned with

minimisation principles, purpose limitation and protection by design.

Training plans and pills

Design and execution of training and awareness actions (“pills”) aimed at reinforcing an early halt to security incidents and breaches which affect personal data. Emphasis is placed on an internal campaign on how to identify and report breaches according to the corporate procedure (channel, terms, minimum information and scaling). Integration and privacy for the companies ASDA and Emergya. Execution of actions to include ASDA and Emergya in the corporate Privacy System, focusing on homogenising processes and ensuring an equivalent level of control to the rest of companies: treatment inventory, contractual adaptation to third parties, rights procedures, incident management, and adoption of corporate policies.

Appointment as Data Protection Officer of ITS

Formalisation and notification of appointment as Data Protection Officer of ITS included activation of channels for contact, internal communication and, as appropriate, external communication according to the applicable procedures. The intervention framework for the DPO at ITS was defined (advice, supervision, DPIA, breaches, rights and relations with internal managers). **Attending DEDPO DPO 2025 conference in Brussels, an international forum held for data protection professionals.**

Participation allowed it to update good practices and trends criteria (DPO operations, emergent risks, enforcement, and focuses on auditing and accountability) , as well as identifying lines of improvement applicable to the internal programme.

Actions and advances in compliance with the Personal Data Conservation, Blocking and Destruction Policy

Actions were implemented to advance in compliance with the Personal Data Conservation, Blocking and Destruction Policy, aimed at converting the corporate requires to applicable operating methods in the different environments and companies. In that context, specific protocols have been proposed (practical procedures and criteria) to:

- Define conservation terms by type of information and purpose.
- Enable blocking mechanisms (limiting access and use) when appropriate due to legal obligations or complaint related defense.
- Establish a traceable process for destruction / anonymisation, with proof control.

The necessary actions, resources and requires to achieve the compliance objectives were presented to the Information Security Committee in order to ensure alignment between privacy, security, IT, business and systems managers.

Responsible management of the chain of supply

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

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

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

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

The majority of our active providers self-manage the information and documentation required through the SAP Ariba platform, both to initially be approved, as well as to maintain homologation with the Company. The main characteristics of the tool are as follows :

- Control of provider homologation, registration and evaluation process according to typology..
- Document self-management by the providers through the Ariba Network interface.

- Multi-language tool based on digital forms broken down into approval workflows.
- Document manager with active control of document expiry and sending advance notification to the provider.

We now have a relevant historic record of local and international providers in SAP; which includes both sporadic as well as recurrent and active providers, according to the supply or service provided to the Company. Among others, these cover specialised services, general services, supplies, leasing companies, freelance / self-employed services.

There are now 4,701 active providers (2,358 in Spain), 2,326 of which passed the purchase / service threshold of € 5,000 per annum, or its equivalent in local currency during financial year 2025.

One must emphasise that, during the same period, at least 2,533 providers were registered through SAP Ariba, complying with the full homologation procedure and in line with the directive for use of corporate tools.

On the other hand, it began provider migration from the company Ayesa Ibermática S.A.U. to the SAP Ariba platform contracted by the Company, managing the relevant invitations for these providers to proceed with the information and documentation requirements that must be fulfilled through this tool.

EXTENSION OF SUSTAINABILITY TO OUR PROVIDERS

Supervision and results systems

We emphasise that through SAP Ariba and the Company’s Homologation Evaluation and Registration Procedure, exhaustive, rigorous control of provider homologation and evaluation is carried out.

Likewise, approved providers are evaluated periodically on one hand to ensure compliance by the procedure according to the established criteria; on the other hand, the products and/or services received during a specific period are analysed to ensure expectations to the full satisfaction of the Company.

In that regard, during 2025, the Company has performed more than ten thousand product evaluations of the products and/or services supplied by the providers.

Thus, we are able to guarantee that our providers not only comply with the homologation standards, and also that they maintain the required quality standards and performance and as expected over time, thus positively contributing to the added value generated in the supply and service chain, favouring the Company’s positioning and growth on the local and international markets.



Tax transparency

Ayesa's tax policy is based on fulfilment of our ethical and corporate good governance principles.

Among the elements that inspire our tax approach, there is the commitment to society at large and excellence. The company strives to maximise financial profitability, without this in any way detracting from our commitment to comply with its tax obligations, and we understand that financial profitability gives rise to the social contribution we make by paying taxes.

The procedures implemented by Ayesa in tax matters ensure that:

- Rigorous, timely and compliant fulfilment of its tax obligations.
- Respect and cautious application of the tax regulations.

- Operating abroad through subsidiaries and/or permanent establishments to the extent by which a structure is required and the regulations establish this.
- Use of tax conventions to the extent that the companies are genuinely entitled to apply these and when it is a real business operation.

These procedures are applicable to all companies in the Group, both national as well as international, and they are applied for correct fulfilment of the tax obligations and for correct treatment of the tax implications.



Criminal risk management

Regulatory non-compliance risk management carried out at Ayesa is articulated through two main tools:

Regulatory Compliance Model, in which we include the Rules for Mandatory Compliance and the internal procedures aimed at prevention, detection and reaction to the risks of offences being committed, or any action contrary to our Code of Ethics, policies, procedures and internal rules.

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

In order to prepare the risk map, we have developed an inventory of the risks to which the company is exposed, including its influence on our Group according to the nature of the operations carried out, the sector in which this is performed, the specific circumstances of that activity and the context in which it performs its activity.

The methodology to appraise criminal compliance is based on the best practices and the main standards now in force in the sector, including ISO 19601 for Criminal Compliance Management, among others.

This map is periodically updated and each time there are regulatory changes or activity in the Company.

Moreover, we implement preventive controls and measures. Among these, emphasis is placed on supervising compliance and operation of the Regulatory Compliance Model by the Compliance Body, communication and training in compliance matters, creating communication channels to report doubts, queries or irregularities, and establishment of a disciplinary system to deal with infringements.

One must emphasise the effort made to gradually extend the regulatory compliance system to the adhered companies which did not have a criminal risk prevention system. This integration is performed by gradually rolling out policies and controls, adapting these to the characteristics and risks of the new company.




08 Sustainable Development Goals

Our contribution to SDG through material matters of environmental management

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

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



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


In that regard, in line with our commitment to contribute to these goals, during 2024 we reduced our electricity consumption by 7.5%.

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 sustainability, we are helping to build a more prosperous, equitable future for the present and future generations.

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



Goal 11.6. From now to 2030, to reduce the negative environmental impact per capita in cities.



Our contribution to SDG through material matters of environmental management

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.

increasing control and measurement of the amounts of waste managed throughout 2025, as well as implementing new recycling systems.

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

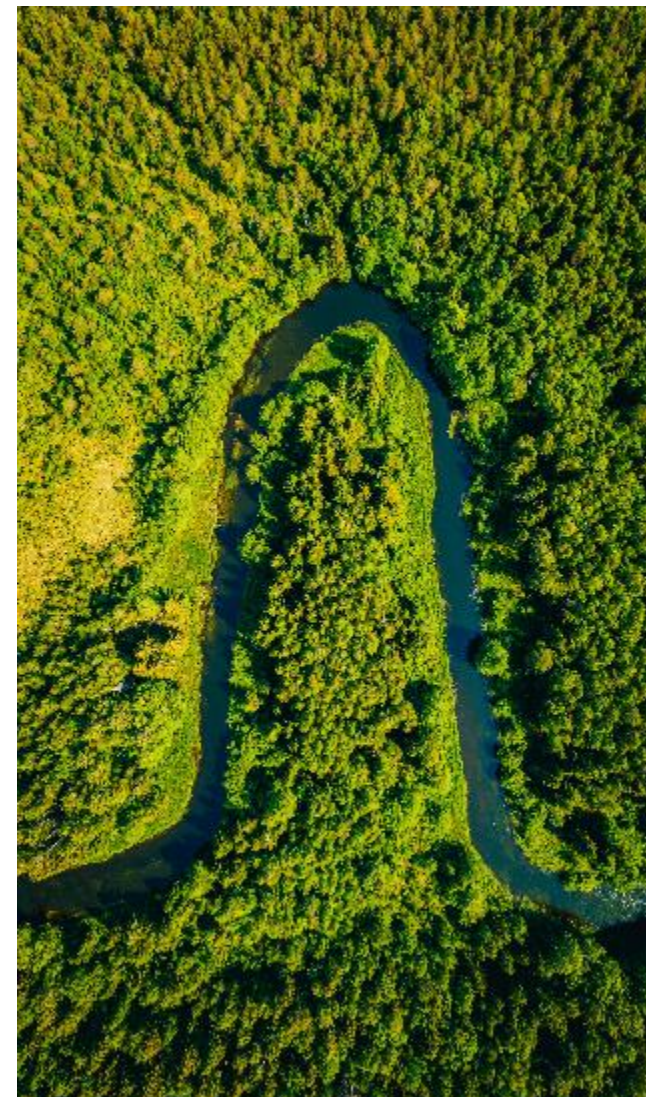
We have increased control over the main environmental aspects included in the emissions covered. aimed at:



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

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

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



At Ayesa, we have advanced in these aspects,

Our contribution to SDG through material matters in the social scope

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

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

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

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

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



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



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

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

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



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

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



Our contribution to SDG through material matters in the social scope

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.

In financial year 2025, the salary gap indicators by professional category amount to 12% Graduates and 10% Diploma holders



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.

and 18% in the category of other technicians and auxiliaries.

In line with the commitments undertaken in matters of equal and non-discrimination, the organisation continues to develop initiatives aimed at favouring equity in people management processes. During 2025, it recorded increased hiring of women in the different professional categories, reaching 18% Graduates, 3% Diploma holders and 7% other technicians and auxiliaries.

Moreover, actions aimed at labour inclusion have been maintained, increasing representation of persons with disability, up to 1.82% of the staff.

The company shall continue to promote specific measures related to remuneration review, vocational development and internal promotion, in order to advance progressively in reducing the salary gap and equal opportunities.



Our contribution to SDG through material matters of governance

We promote decent work and economic growth by creating quality job opportunities in the engineering and consultancy sector, valuing diversity and equal opportunities in the workplace and encouraging an inclusive, respective working environment. This is why 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 infrastructure are highly relevant, as we concentrate on development of sustainable infrastructures in promotion of innovation in the engineering sector. Proof of this lies in innovation being a material matter in our business model, aligning with achievement of this SDG and in achieving many of

the goals proposed by the United Nations, such as the case of those presented below :



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

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



Our contribution to SDG through material matters of governance

At Ayesa, we promote peaceful, inclusive companies, as well as efficient, responsible institutions. The proof of this is how SDG 16 contributes the following way:

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

Lastly, Ayesa establishes strategic alliances with other companies, organisations, governments and local communities, and we develop project collaboration to jointly deal with social, economic and environmental challenges; promoting dialogue and cooperation. Moreover, some of the goals we align with are as follows:



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.



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.



09 Addenda





Environment

Environment

ADP Consulting data

The following addendum includes the environmental information for **Ayesa ADP**, a company acquired in February 2025. This information is presented in a differentiated, non-consolidated manner, as it was not part of the organisation perimeter during the whole period reported, so it is not directly comparable to the rest of the data. The data corresponds to the whole of the calendar year.

ENERGY MANAGEMENT (GRI 302-1)

Total energy consumption in fixed installations

The following are the fixed installations energy consumption figures, broken down by type of energy source, distinguishing between electricity with a renewable origin, electricity with non-renewable origin and natural gas. This analysis allows one to visualise distribution of the consumption and relative weight of each source within the total.

Electric energy consumption by fixed installations	
Electricity of renewable origin	80,015.73
Electricity of non-renewable origin	48,041.46
Natural Gas	27,434.56
Total	155,491.74

The total energy consumption by fixed installations amounts to 155,491.74, electricity of sourced from renewable origin representing approximately 51 % of the total. Electricity from non-renewable sources represents 31 % and natural gas 18 %. Although mainly renewable energy sources are used, there is a margin for improvement by reduction of non-renewable energy consumption and natural gas.

Consumption of electric energy

With regard to electric energy, 62.5 % is from renewable sources (80,015.73), compared with 37.5 % of non-renewable origin (48,041.46), which proves a favourable position in terms of energy

sustainability.

Energy consumption in mobile installations

Fuel consumption in mobile installations (vehicle fleet)

Petrol / Diesel (litres) 4,477

Fuel consumption in mobile installations, corresponding to the vehicle fleet, amounts to 4,477 litres of petrol / diesel. That consumption is linked to the necessary travel activities for operations by the organisation.

GREENHOUSE GAS EMISSION MEASUREMENT (GRI 305-1; GRI 302-2; GRI 305-3)

The following are the figures of CO2 emissions from our activity:

Summary of emissions	EMISSIONS (tCO ₂ -e)				
	Scope 1	Scope 2	Scope 3	Total sum	%
Accommodation and installations	0.00	0.00	8.59	8.59	0.51%
Electricity	0.00	68.32	9.09	77.41	4.63%
Food	0.00	0.00	114.68	114.68	6.85%
Horticulture and agriculture	0.00	0.00	0.00	0.00	0.00%
ITC services and equipment	0.00	0.00	186.92	186.92	11.17%
Machinery and vehicles	0.00	0.00	1.15	1.15	0.07%
Office equipment and supplies	0.00	0.00	9.00	9.00	0.54%
Mail, couriers and goods transport	0.00	0.00	4.77	4.77	0.28%
Professional services	0.00	0.00	903.91	903.91	54.02%
Stationary energy (gas fuels)	0.00	0.00	7.20	7.20	0.43%
Transport (air)	0.00	0.00	123.99	123.99	7.41%
Transport (land and sea)	0.00	0.00	89.10	89.10	5.33%
Waste	0.00	0.00	112.56	112.56	6.73%
Water	0.00	0.00	10.18	10.18	0.61%
Working from home	0.00	0.00	23.71	23.71	1.42%
Total	0.00	68.32	1,604.83	1,673.15	100%

Environment

ADP Consulting Data

The total emissions amount to 1,673.5 t CO₂e with a clear concentration in scope 3, more than 95% of the total, while emissions are not recorded in Scope 1, which suggests low dependence on direct fuel. With regard to Scope 2, the emissions arising from electricity consumption represent 4.1% of the total, which is in keeping with an energy model with renewable energy presence.

Scope 3 most significantly emphasises the category of professional services, which concentrate 54.02%, constituting the main focus of impact, followed by ITC, transport, food and waste.

REDUCTION MEASURES DURING 2025

- New electricity supply contract for the Melbourne office due to its carbon neutral commitment.
- All the office lighting is controlled by timers.
- The building managers have been encouraged, collaborating with them to implement sustainable waste management strategies and additional waste flows. Aluminium can and plastic bottle collection has been implemented at the Melbourne office for recycling.
- Education campaigns have been carried out aimed at all the office staff to encourage correct use of the bins.
- An approval process has been implemented for business travel to guarantee that only those considered necessary are approved, in order to reduce emissions from national and international travel.
- All the offices were guaranteed access to “End of Trip” facilities to encourage sustainable work travel methods.

REDUCTION MEASURES FOR THE NEXT FINANCIAL YEAR

- To continue to aim, whenever possible, to use 100% renewable electricity in our offices at the end of 2026.
- To commit to only occupy assets with net zero carbon emissions in operation by 2030.
- To reduce emissions intensity by 30% by 2030 compared with our base year 2023-24 (1726 tCO₂-e/ equivalent full time).
- To reduce emissions intensity by 70% by 2040 compared with our base year 2023-24 (1726 tCO₂-e/ equivalent full time).
- To continue to reduce travel by the staff by an approval process which includes evaluation of the need to travel (if the work can be performed by virtual methods), guaranteeing selection of a sustainable accommodation option, coordinating this with other meetings that may also require travel, to minimise the total number of journeys in 2026.
- To continue to implement initiatives and communications to educate the staff regarding waste separation in 2026.

Responsible, efficient use of resources (GRI 303-2, GRI 303-3, GRI 303-4)

The following figures are the consumption of resources linked to the activity, including use of paper, toner and water. These indicators allow evaluation of materials and natural resources, as well as identification of opportunities to improve management and efficiency of their consumption.

Consumption of resources

Paper (kg)	1,859.7
Water (m ³)	5,041

Waste management

The following are the quantities of waste generated, broken down by type, which allows one to evaluate the volume of waste linked to the activity.

Quantities of waste (Kg)

Paper	1,700
Electric and Electronic Appliances (EEA)	300

The organisation has correctly identified bins to separate waste, which allows adequate separation at origin. That practice facilitates correct management and subsequent processing, ensuring compliance with the waste management regulations in force.

Environment

Energy management

Electricity consumption by country (kWh)

Electricity consumption (kWh) by country	Non-renewable energy	Energía Renovable	Energía fotovoltaica (producción)
Colombia	76,934	0	0
Arab Emirates	11,567	0	0
Spain	376,070	5,855,103	29,400
Ireland	7,029	86,982	0
Kingdom of Bahrain	20,730	0	0
Mexico	153,412	0	0
Panama	147,630	0	0
Peru	106,491	0	0
United Kingdom	65,380	20,821	0
Total	965,242	5,962,906	29,400

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

Natural gas consumption by country

Natural gas consumption by country	kWh
Colombia	0
Arab Emirates	0
Spain	94,932
Ireland	0
Kingdom of Bahrain	0
Mexico	0
Panama	0
Peru	0
United Kingdom	41,060
Total	135,991

Fixed installation fuel consumption

Fixed installations consumption by country	Litres
Colombia	0
Arab Emirates	0
Spain	139
Ireland	0
Kingdom of Bahrain	0
Mexico	0
Panama	0
Peru	38
United Kingdom Unido	0
Total	177

Fuel consumption by the mobile vehicle fleet by country

Fuel consumption by vehicle fleet by country	Litres
Colombia	5,227
Arab Emirates	0
Spain	361,723
Ireland	13,161
Kingdom of Bahrain	0
Mexico	136,129
Panama	60,630
Peru	53,938
United Kingdom	15,446
Total	646,263

Environment

Responsible use of water

Water consumption by country	m3
Colombia	1,163
Arab Emirates	2
Spain	11,452
Ireland	165
Kingdom of Bahrain	1,039
Mexico	716
Panama	329
Peru	686
United Kingdom Unido	295
Total	15,848

In cases in which there is no information available, the average value has been calculated (UAE just bottled water).

Waste minimisation and management

Waste per country in kg	Paper	Electrical appliances	Toner	Batteries
Colombia	230	81	0	2
Arab Emirates	104	0	0	0
Spain	18.313	6.078	82	125
Ireland	2.080	512	0	2
Kingdom of Bahrain	109	22	0	0
Mexico	778	0	13	0
Panama	111	39	0	0
Peru	502	340	4	18
United Kingdom	3.049	144	0	2
Total	25.277	7.215	99	149

These are not accounted for in all the cases.

Consumo sostenible de materiales

Consumables per country in kg	Paper consumption	Toner consumption	Equipment acquisition
Colombia	111	0	241
Arab Emirates	12		
Spain	10,391	115	1,867
Ireland	359	0	
Kingdom of Bahrain	12	0	
Mexico	2,383	10	
Panama	1,003	0	
Peru	2,470	9	446
United Kingdom	123	0	
Total	16,864	135	2,554



Social

Social

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

Professional category	Graduates		Diploma holders		Other technicians and auxiliaries		Total
	Women	Men	Women	Men	Women	Men	
Spain	2,076	4,743	345	965	1,093	1,111	10,333
India	17	217	2	52	10	59	357
Colombia	47	85	39	37	229	187	624
Peru	74	219	32	81	10	9	425
Chile	25	64	16	56	11	7	179
Ecuador	5	3	1	1	2	0	12
Brazil	21	51	4	39	13	46	174
Poland	5	6	24	6	6	5	52
Panama	14	27	8	5	24	14	92
Italy	0	7	1	2	0	1	11
Mexico	129	288	8	10	19	3	457
Morocco	0	0	0	1	0	0	1
United Kingdom	34	79	2	14	3	1	133
Saudi Arabia	4	224	0	12	2	14	256
Australia	54	132	11	28	19	51	295
Portugal	2	4	2	2	0	0	10
Ireland	20	47	3	3	3	1	77
MDE	10	19	1	2	0	0	32
USA	0	18	0	0	0	0	18
Dominican Rep.	0	1	0	0	0	0	1
TOTAL	2,537	6,234	499	1,316	1,444	1,509	13,539

Employees by contract type

Sex	Women	Men	Total
Number of employees with permanent contract	4,281	8,593	12,874
Number of employees with temporary contract	199	466	665
TOTAL	4,480	9,059	13,539

Age	<30	30-50	>50	Total
Number of employees with permanent contract	2,489	7,842	2,543	12,874
Number of employees with temporary contract	208	324	133	665
TOTAL	2,697	8,166	2,676	13,539

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of employees with permanent contract	8,305	1,696	2,873	12,874
Number of employees with temporary contract	466	119	80	665
TOTAL	8,771	1,815	2,953	13,539

Social

Employees by working day type

Sex	Women	Men	Total
Number of full-time employees	3,714	8,626	12,340
Number of part-time employees	766	433	1,199
TOTAL	4,480	9,059	13,539

Age	<30	30-50	>50	Total
Number of full-time employees	2,526	7,388	2,426	12,340
Number of part-time employees	171	778	250	1,199
TOTAL	2,697	8,166	2,675	13,539

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of full-time employees	8,283	1,752	2,305	12,340
Number of part-time employees	487	63	649	1,199
TOTAL	8,770	1,815	2,954	13,539

Number of dismissals during the financial year

Sex	Women	Men	Total
Number of dismissals	199	579	778

Age	<30	30-50	>50	Total
Number of dismissals	192	460	126	778

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Number of dismissals	318	142	318	778

Social

Average remunerations

Sex	Women	Men	Currency used
Average remuneration	28,329.06	35,021.38	EURO

Age	<30	30-50	>50	Currency used
Average remuneration	22,664.05	32,825.15	42,905.40	EURO

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Currency used
Average remuneration	38,147.41	28,232.14	19,906.42	EURO

Salary gap

Professional category	Graduates	Diploma holders	Other technicians and auxiliaries	Total
Average remuneration of male employees	39,531.85	29,052.70	21,811.81	EURO
Average remuneration of female employees	34,754.30	26,071.38	17,911.24	EURO
Salary gap	12%	10%	18%	

Employees with disabilities

	2025
Number of employees with disabilities	188

Sex	Men	Women
Total number of employees who were entitled to parental leave	263	139
Total number of employees who took parental leave	263	139
Total number of employees who who have returned to work within the period covered by the report after concluding their parental leave	239	122
Total number of employees who have returned to work after concluding their parental leave and who are still employed 12 months after returning to work	239	122
Rates of return to work and retention of employees who took parental leave	91%	88%

Number of hours of absenteeism by country

Country	Number of hours worked	Number of hours lost
Spain	19,156,177	1,019,781
India	706,496	35,272
Colombia	1,009,486	39,166
Peru	627,457	11,066
Chile	258,407	8,114
Ecuador	25,888	360
Brazil	219,812	4,551
Poland		
Panama	129,248	
Italy	19,680	754
Ireland	151,461	3,105
Mexico	349,766	2,640
Morocco		
United Kingdom	216,231	5,379
Saudi Arabia	269,744	544
Algeria		
Portugal	2,320	
MDE	79,586	1,654
TOTAL	23,221,758	1,130,731



Governance

Governance

Country	Before tax result (thousands of €)	Tax on profit expense (thousands of €)	Subventions assigned to results (thousands of €)
Spain	-88,876	11,176	4,920
Saudi Arabia	4,856	-999	
Mexico	5,525	-1,612	
Peru	1,459	-464	
Ecuador	184	-454	
UK	96	-20	
Italy	56	-24	
USA	540	-139	
Colombia	1,570	-995	
India	115	29	
Brazil	200	-309	
Dominican Republic	13	-4	
Panama	4,309	-1,077	
Morocco	-109	0	
Algeria	0	0	
Australia	-549	-755	
Ireland	-253	32	
Andorra	129	0	
Poland	950	-185	
Chile	180	3	
Portugal	419	-87	
	-69,186	4,116	4,920



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Index of content required by Act 11/2018			
Information required by Act 11/2018	Section of the report providing the answer	Reporting criteria: GRI chosen	Remarks
GENERAL INFORMATION			
A brief description of the business model which includes its entrepreneurial environment, its organisation and structure	03 About us		
	Our presence in the world Business model	GRI 2-6 (2021)	
Markets it operates on	03 About us		
	Business model	GRI 2-1 (2021) GRI 2-6 (2021)	
The organisation's objectives and strategy	01 Our vision		
	Value proposal and corporate pillars	GRI 2-1 (2021)	
Main factors and trends that may affect its future evolution	03 About us		
	Environment 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		
	Double materiality	GRI 3-1 (2021) GRI 3-2 (2021)	

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ENVIRONMENTAL MATTERS

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

Detailed general information

Detailed information on the present and foreseeable effects of activities by the company on the environment and, if appropriate, on health and safety	05. Environment	
	Environmental strategy and management	GRI 3-3 (2021)

Environmental evaluation or certification procedures		GRI 3-3 (2021)
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Resources assigned to environmental risk prevention	05. Environment	
	Environmental strategy and management	GRI 3-3 (2021)

Application of the principle of caution	Addenda. Complementary environmental information	GRI 2-23 (2021)
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Amount of provisions and guarantees for environmental risks		GRI 3-3 (2021)
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Pollution

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

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ENVIRONMENTAL MATTERS

Circular economy and waste prevention and management

Measures for prevention, recycling, reuse, other forms of recovery and elimination of waste	05. Environment		
	Sustainable use of resources and circularity	GRI 306-1	
	Addenda. Complementary environmental information	GRI 306-2	
Actions to combat food waste	As set forth in section Sustainable use of resources and circularity , food waste has not been considered material	GRI 3-3 (2021)	Due to the nature of our operations, after the double materiality analysis carried out, we have determined that the information related to "food waste" is not considered relevant for inclusion in the report.

Sustainable use of resources

Water consumption and water supply according to the limit limitations	05. Environment		
	Sustainable use of resources and circularity	GRI 303-5	
Consumption of raw materials and measures adopted to improve the efficiency of their use	05. Environment		
	Sustainable use of resources and circularity	GRI 301-1	
Direct and indirect energy consumption		GRI 302-1	
Measures taken to improve energy efficiency	05. Environment		
	Combating climate change	GRI 3-3 (2021)	
Use of renewable energy		GRI 302-1	

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ENVIRONMENTAL MATTERS

Climate change

Greenhouse gas emissions generated due to activities by the company, including use of the goods and services it produces	05. Environment Combating climate change Addenda. Complementary environmental information	GRI 305-1 GRI 305-2
Measures adopted to adapt to the consequences of climate change	05. Environment	GRI 3-3 (2021)
Reduction goals established voluntarily medium-and long-term to reduce greenhouse gas emissions and the resources implemented for that purpose	Combating climate change Addenda. Complementary environmental information	GRI 3-3 (2021)

Biodiversity protection

Measures taken to preserve or restore biodiversity	05. Environment Biodiversity protection	GRI 3-3 (2021)
Impact caused by activities or operations in protected areas	05. Environment Biodiversity protection	GRI 3-3 (2021)

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SOCIAL AND PERSONNEL RELATED MATTERS

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

People First Culture

GRI 3-3 (2021)

Employment

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

GRI 405-1

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

People First Culture

Team distribution

Addenda. 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.

People First Culture

Diversity, equality and inclusion
Remunerations and social benefits

GRI 3-3 (2021)

Salary gap, remuneration of equal posts or company average.

Addenda. Complementary information

GRI 3-3 (2021)

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

N/A

GRI 3-3 (2021)

Ayesa directors are not remunerated for performing their duties.

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SOCIAL AND PERSONNEL RELATED MATTERS

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

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

Work organisation

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

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

Health and safety

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

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

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SOCIAL AND PERSONNEL RELATED MATTERS

Social relations

<p>Organisation of social dialogue, including procedures to inform and consult personnel and negotiate with them</p>	Business perspectives	GRI 3-3 (2021)
	Links to interest groups	
	People First Culture	
	Environment	
<p>Mechanisms and procedures the company has to promote worker involvement in management of the company, under terms of information, consultation and participation</p>	People First Culture	GRI 3-3 (2021)
	Health, safety and workplace wellbeing	
<p>Percentage of employees covered by collective bargaining agreement by country</p>	People First Culture	GRI 2-30 (2021)
<p>Balance of collective bargaining agreements, particularly in the field of health and safety in the workplace</p>	Organisation of work and conciliation	GRI 3-3 (2021)
	Addenda. Complementary information	

Training

<p>Policies implemented in the field of training</p>	People First Culture	GRI 404-2
	Talent development	
<p>Total amount of hours of training by professional category</p>	People First Culture	GRI 3-3 (2021)
	Talent development	
	Addenda. Complementary information	

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SOCIAL AND PERSONNEL RELATED MATTERS

Universal accessibility

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

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

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

Application of due diligence procedures

Application of due diligence procedures in human rights matters and prevention of risks of breach of human rights and, if appropriate, measures to mitigate, manage and repair possible abuses committed.

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

Reports of cases of breaches of Human Rights.

07 Governance

GRI 3-3 (2021)
GRI 406-1 (2016)

Measures implemented for promotion and compliance of the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or obligatory work; effective abolition of child labour

Respect for Human Rights

GRI 3-3 (2021)

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COMBATING CORRUPTION AND BRIBERY

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

07 Governance

Governance of the regulatory framework

GRI 3-3 (2021)

Measures adopted to prevent corruption and bribery

07 Governance

Governance of the regulatory framework

GRI 3-3 (2021)
GRI 2-23 (2021)
GRI 2-26 (2021)

Measures to combat money laundering

07 Governance

Governance of the regulatory framework

GRI 3-3 (2021)
GRI 2-23 (2021)
GRI 2-26 (2021)

Contributions to foundations and non-profit entities

06 Social

Our social contribution

GRI 2-28 (2021)

INFORMATION ON THE COMPANY

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

06 Social

Our social contribution

GRI 3-3 (2021)

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INFORMATION ON SOCIETY		
Compromisos de la empresa con el desarrollo sostenible		
The impact of the company's activity on employment and local development	06 Social	GRI 3-3 (2021)
The impact of the company's activity on the local towns and the territory	Our social contribution	GRI 3-3 (2021)
Relations maintained with partners in local communities and modes of dialogue with these	06 Social Our social contribution	GRI 2-29 (2021)
Association or sponsorship actions	Addenda. Complementary information	GRI 3-3 (2021)
Subcontracting action and providers		
Inclusion of social, equality and environmental matters in the procurement policy.	07 Governance Extension of sustainability to our providers	GRI 3-3 (2021)
Consideration of providers' social and environmental responsibility in relations with them	07 Governance Extension of sustainability to our providers	GRI 2-6 (2021)
Supervision and auditing systems and their results		GRI 2-6 (2021)

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INFORMATION ON SOCIETY		
Consumers		
Measures for consumer health and safety	06 Social Our social contribution	GRI 3-3 (2021)
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