

2025

Sustainability Report

ALTIA

Technology for real growth

**REFERENCE
MODEL**

This report has been prepared using the GRI Standards as a reference, and in accordance with the requirements of Law 11/2018, of 28 December, on non-financial information and diversity and EU Delegated Regulation 2021/2178 of 6 July 2021 and subsequent amendments with respect to sustainable economic activities.

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PERIODICITY

Published annually.

VERIFICATION

This 2025 sustainability report and non-financial information report was subject to verification audit carried out by TÜV Rheinland on 18 and 23 March 2026.

The company's accounts are audited by Deloitte, S.L. Grant Thornton performs the internal audit function under the direct supervision of the Audit Committee. In addition, Applus, OCA Global and SGS verify IT environmental, quality and service data and Applus, OCA Global and SGS verify information security data through annual audits for compliance with ISO 9001, ISO 14001, ISO 20000, ISO 27001, ISO 27017, ISO 27018, ISO 22301, GHG Protocol and National Security Scheme.

This document is a translation of the original Spanish. If there are differences between this translation and the original, the Spanish text will be considered the official source.

Technology for real...

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Technology for real growth

1.1 A view of real growth_

1.2 Scope of the report_

01



1.1 A view of real growth

At ALTIA we believe that technology only makes sense when it contributes to generating real growth. That is the principle that has guided our way of working for more than three decades and that sums up the common thread of this report: **Technology for real growth**. A technology at the service of people, organizations and society.

The 2025 financial year has been a significant year for the company. We have begun a new stage with the renewal of our corporate identity, a restyling that reflects the evolution of ALTIA and its growing international projection, keeping intact the values that have accompanied us since our origins: independence, coherence and passion for a job well done.

Today we are a global organization made up of **4,270 professionals from 44 nationalities**, united by the same purpose: to accompany our customers in their digital transformation and contribute to technology translating into tangible value. Our model is based on people, their talent and their ability to face complex challenges with rigour and creativity. In this sense, **98.4% of our workforce has a permanent contract**, a reflection of our commitment to stable employment and long-term professional development.



Attracting, developing and retaining talent is one of our strategic priorities. We work to promote internal leadership and offer our professionals the necessary opportunities to fulfill their full potential. Initiatives such as Leaders of the Future reflect this commitment to professional growth and to the preparation of the next generations of leaders within the organization.

The robustness of this model has also been externally recognized. During 2025 we have once again been among the best companies to work for in the technology sector, with a presence in international rankings such as Computerworld Best Places to Work in IT and with recognitions obtained by NOESIS such as Best Workplace in Portugal and Best Workplaces™ TI in Portugal.

Throughout the year we have also strengthened our capacities in strategic technological areas. The integration of Verne Technology Group's Data and Artificial Intelligence business unit is a significant step towards strengthening our value proposition in advanced analytics and accompanying our clients in one of the technological areas with the greatest impact in the coming years.

This integration has also driven the launch of Naveia, our educational project aimed at developing the skills demanded by today's technology market. Naveia was born with the vocation of promoting continuous learning and strengthening the talent ecosystem we need to face the challenges of the digital future.

The economic performance during 2025 has been positive, contributing to strengthening the solvency and stability of the group. We have recorded growth in the main figures of our income statement and our balance sheet. We continue to build a solid financial foundation that acts as a lever to further develop our growth strategy profitably and sustainably in the coming years.

Our growth is also underpinned by a firm commitment to sustainability and responsible management of technology. We continue to be part of the United Nations Global Compact, reaffirming our adherence to its ten principles on human rights, labor, the environment and anti-corruption, and

maintaining our commitment to transparency through the annual publication of our Progress Report.

We also strengthened our equal opportunities initiatives during the year by adhering to the Women's Empowerment Principles, an international initiative that promotes leadership and the participation of women in the business environment. In a technology sector where female talent is still limited, we believe that it is the responsibility of companies to actively contribute to creating more diverse, inclusive and equitable professional environments.

In an increasingly dynamic and competitive technology market, we remain convinced that sustainable growth does not depend solely on size or investment. It depends, above all, on the way an organization understands its purpose and responsibility.

At ALTIA we aspire to continue growing, maintaining our independence, investing on talent and using technology as a tool to generate real progress. Because, in the end, the true value of technology is not measured by its complexity, but by the positive impact it is capable of generating on people, organizations and society.

Constantino Fernández
Chairman of the Board of Directors

**Technology only makes
sense when it improves
reality**

1.2 Scope of the Report

This Sustainability Report includes ALTIA's environmental, social and governance performance for fiscal year 2025, with a start date of January 1, 2025 and a closing date of December 31, 2025. The reporting period includes all the activities and operations of the Company and its subsidiaries during that year, with the same scope as the financial statements.

The report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and in compliance with the provisions of Law 11/2018, of 28 December, on non-financial information and diversity. It also incorporates the information required by Delegated Regulation (EU) 2021/2178 in relation to the European taxonomy for sustainable economic activities.

ALTIA maintains its commitment to the United Nations Global Compact and reports, through this document and the mechanisms established by the initiative, progress in the implementation of its Ten United Nations Principles, as well as its contribution to the Sustainable Development Goals (SDGs).

This document has been approved by the Board of Directors, as the company's highest governing body, reflecting its commitment to the management, supervision and control of environmental and social aspects and governance relevant to the group's activity.

Although ALTIA is part of a corporate group and is a subsidiary of the head of the group, the data presented in this report relate to its individual activity and that of its subsidiaries.

The annexes include the GRI content index and details of the reported indicator.

Technology for real identity

- 2.1 An evolving identity_
- 2.2 Technology with end-to-end vision_
- 2.3 An ecosystem that multiplies our impact_
- 2.4 Experiences that drive real growth_

02



2.1 An evolving identity

ALTIA Consultores, S.A. is the head of the ALTIA group and operates in the technology sector, as an independent ICT consulting and services company. We design, implement and manage innovative technological solutions that drive the digital transformation of public and private organizations in multiple economic sectors.

Our strategic focus is aimed at large clients with high technological complexity and the ability to implement large-scale technology projects.

We have been listed since December 1, 2010 in the BME Growth segment of BME MTF Equity, making us the longest-listed company in this market, which reinforces our commitment to transparency, professionalization and sustained growth.

A model of independence

While much of the European technology sector has seen the entry of venture capital and investment funds into its shareholding, ALTIA has chosen another path: that of **strategic independence**.

As Constantino Fernández explains it clearly: " Our option is to grow by following our own path. We want to continue being a family-owned Spanish company with increasing relevance in Europe and Latin America".

The company is committed to in-depth integration models in its acquisitions – rather than fragmented ecosystems – because, as it notes, "70% of M&A operations do not add value. The key is not in the purchase price, but in cultural and human integration."

Source: Canal CEO

ALTIA today

GLOBAL DIMENSION

+30 years

Experience in digital transformation

+4,200 professionals |
44 nationalities

Talent and diversity

+30 offices

International customer proximity
network

10 countries |
3 continents

Global capability with local focus

BUSINESS

315.3 €M revenue

+23.3% compared to 2024 Net profit
€21.1 million

Sustained growth of the group

+46% international
business

Consolidation in global markets

BME Growth

15 years as a listed company

25x Share revaluation
since the start
of trading (2010)

Continuous dividend payout

RECOGNITION

Top 50 ICT sector Spain

Ranking Computing Leaders 2025,
as one of the main Spanish private
equity companies in the sector.
ALTIA

#27 Best Places to Work in IT
– Computerworld

International recognition of our talent
management model and corporate culture.
ALTIA

#1 Best Workplace Portugal

First position among companies
with more than 500 professionals.
NOESIS

#1 Best Workplaces™ IT
Portugal 2025

Recognition as the best technology
company to work for.
NOESIS

What moves us

At ALTIA we offer high-value services for the digitalization of organizations around the world, with a way of being based on the following **principles**:



People

Our team is our lifeblood. By encouraging people to grow, we explore new boundaries and increase our capacity.



Sustainability

We offer a long-term commitment to our customers and teams, which is essential to being a solid company with sustainable growth.



Collaboration

It is essential to be close and available to our customers and people, evolving by their side and taking advantage of the opportunities that come their way



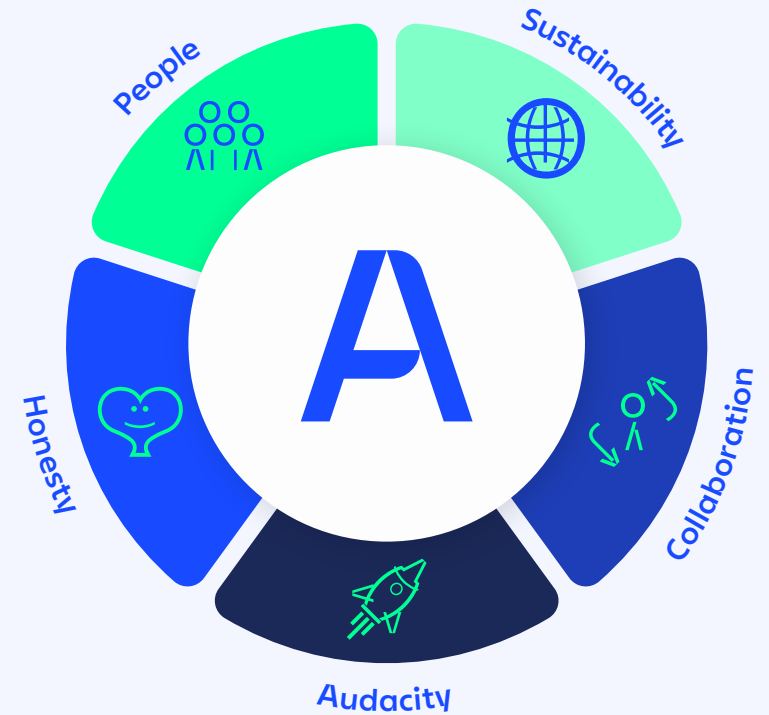
Audacity

We will continue to grow and help others grow. With courage, without fear of daring



Honesty

We build relationships of trust and closeness with our customers and teams by being transparent



An evolving identity

In 2025, ALTIA begins a new stage with the presentation of its new brand identity and the slogan Technology for real growth. This evolution is not a starting point, but the consolidation of more than 30 years of experience in the technology sector.

In 2025, we have taken another step. Not only to keep moving forward, but to reflect who we truly are. This year also marks a moment of self-definition for us, because growing is not just a matter of results, it is a matter of identity.

A system that represents a step forward, that accompanies us in our growth and allows us to adapt to changes quickly and efficiently.

This identity does not only represent a visual change. It establishes a complete, coherent, consistent and efficient system, which serves as the backbone of our activity in the different markets in which we operate. Responding to a great challenge: that of designing a flexible system, capable of adapting itself to different contexts, always maintaining a clear, expert and close voice, something that genuinely differentiates us.

Founded in 1994, ALTIA has grown steadily, combining organic development and the integration of new companies to consolidate its presence in 10 countries and a workforce of over 4,200 people. The renewal of our brand responds to the need to project a more coherent identity and consistent with this business evolution, reflecting a more global, integrated organization prepared to undertake highly complex digital transformation projects.

This brand evolution sets the direction for both visual and verbal identity, incorporating a complete brand system within a monolithic model. The restyling unifies the identity of ALTIA and its main subsidiaries —including NOESIS

An identity
that maintains
our DNA and
becomes
a statement
of intentions

and BILBOMÁTICA— as well as the brand lines, under the same vision and brand culture, reinforcing our independence and our sustainable growth model.

A process resulting from extensive listening efforts involving teams from different areas, backgrounds and markets, representing a diversity of ages and levels of responsibility. We listened to the people who live the brand day by day in order to understand what it truly means to them.

ALTIA's new identity is based on **four axes** that guide our strategy:

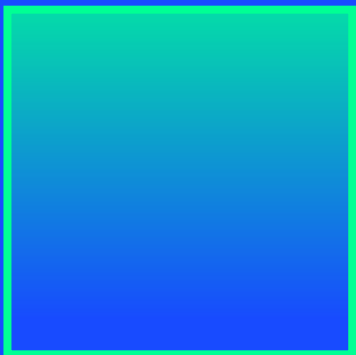
- **Technology**, understood as a lever for responsible transformation and a driver of progress.
- **Evolution**, as the ability to constantly adapt in a dynamic technological environment.
- **People**, placing talent and collaboration at the heart of our value proposition.
- **Impact**, committing to orderly and sustainable growth that generates long-term economic and social value.

This **new identity** will accompany us in every project, in every challenge and in every step we take as a company.

We are an **international company**, with more than 4,200 people spread across different cities and countries.

Our new identity not only reflects who we are, but also who we want to be: **a company that is united, strong and driven by a shared purpose.**

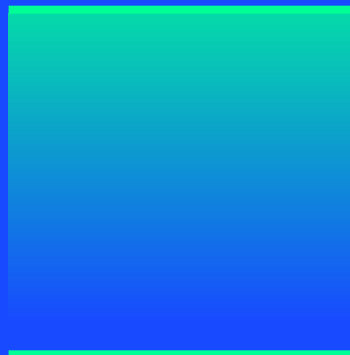
And under the following **pillars**:



SOLIDITY

It is an identity that gives the brand forcefulness, and that transmits confidence and represents what it

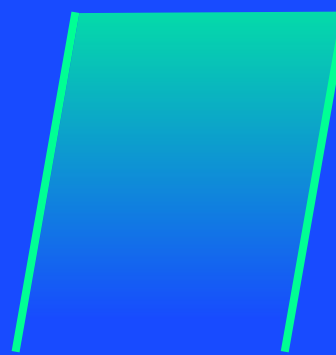
A great company made up of expert people,



CLARITY

In a sector full of empty words, smoke and lack of concreteness, we provide a clear identity, which highlights what is important, without embellishments or excessively abstract discourses.

We are a technology company capable of providing clarity, solving complex problems.



GROWTH

It is an identity that reflects audacity and capacity for growth, thanks to work and by not being afraid to take risks.

An identity capable of transmitting freshness and adaptation, as well as a strong commitment to young talent.



PROXIMITY

An identity that shows that ALTIA is a company made up of committed people.

A technology company that is committed to a human, close and real approach.

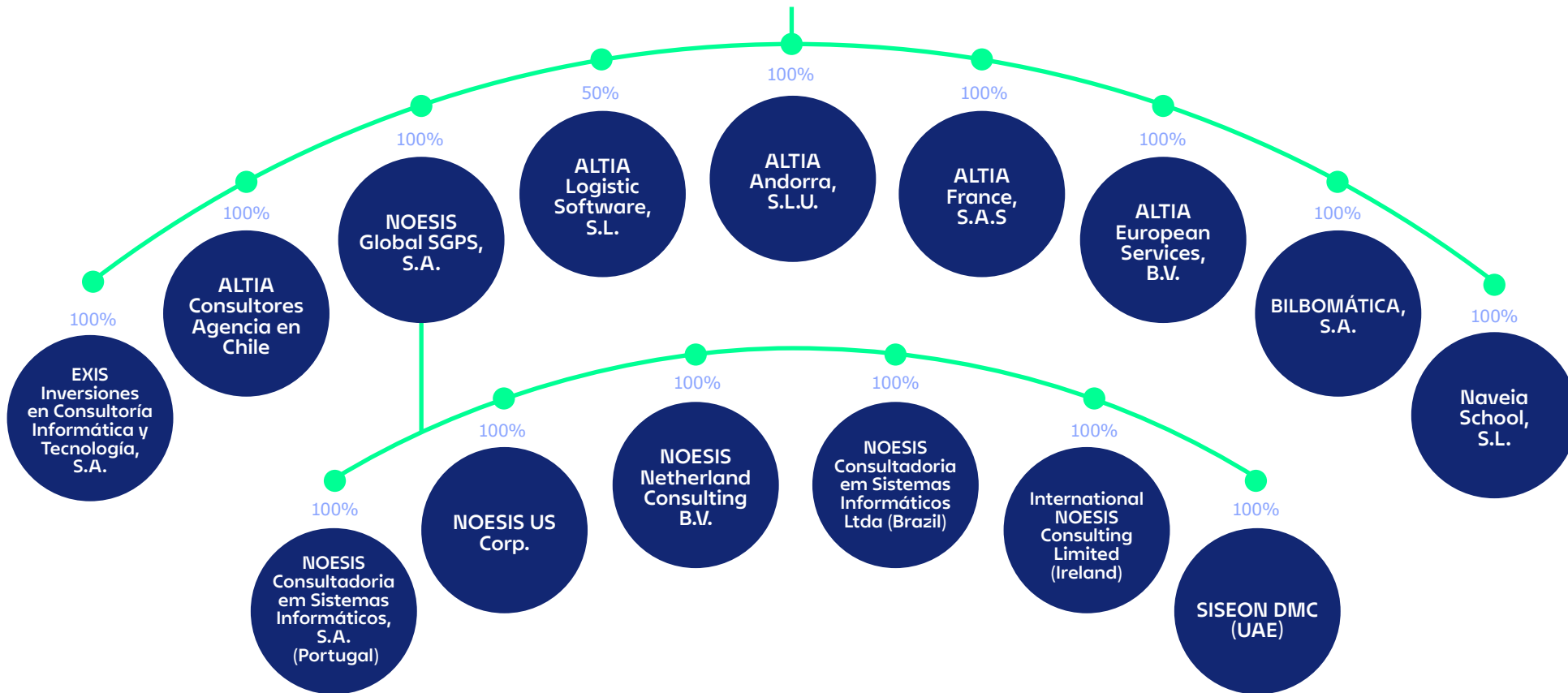
Balance between technology and people



Since 1994, revolutionizing with technology



ALTIA Consultores, S.A.



More than 30 offices in 10 countries allow us to combine close proximity to our clients with international reach

Spain	A Coruña Alicante Barcelona Bilbao Madrid Palma de Mallorca Pamplona Santa Cruz de Tenerife Santiago de Compostela Valencia Valladolid Vigo Vigo - Datacenter Vitoria
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Portugal	Lisbon Castelo Branco Coimbra Covilhã Guarda Porto Proença-a-Nova
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EAU	Dubai
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USA	Raleigh
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Andorra	Andorra la Vella
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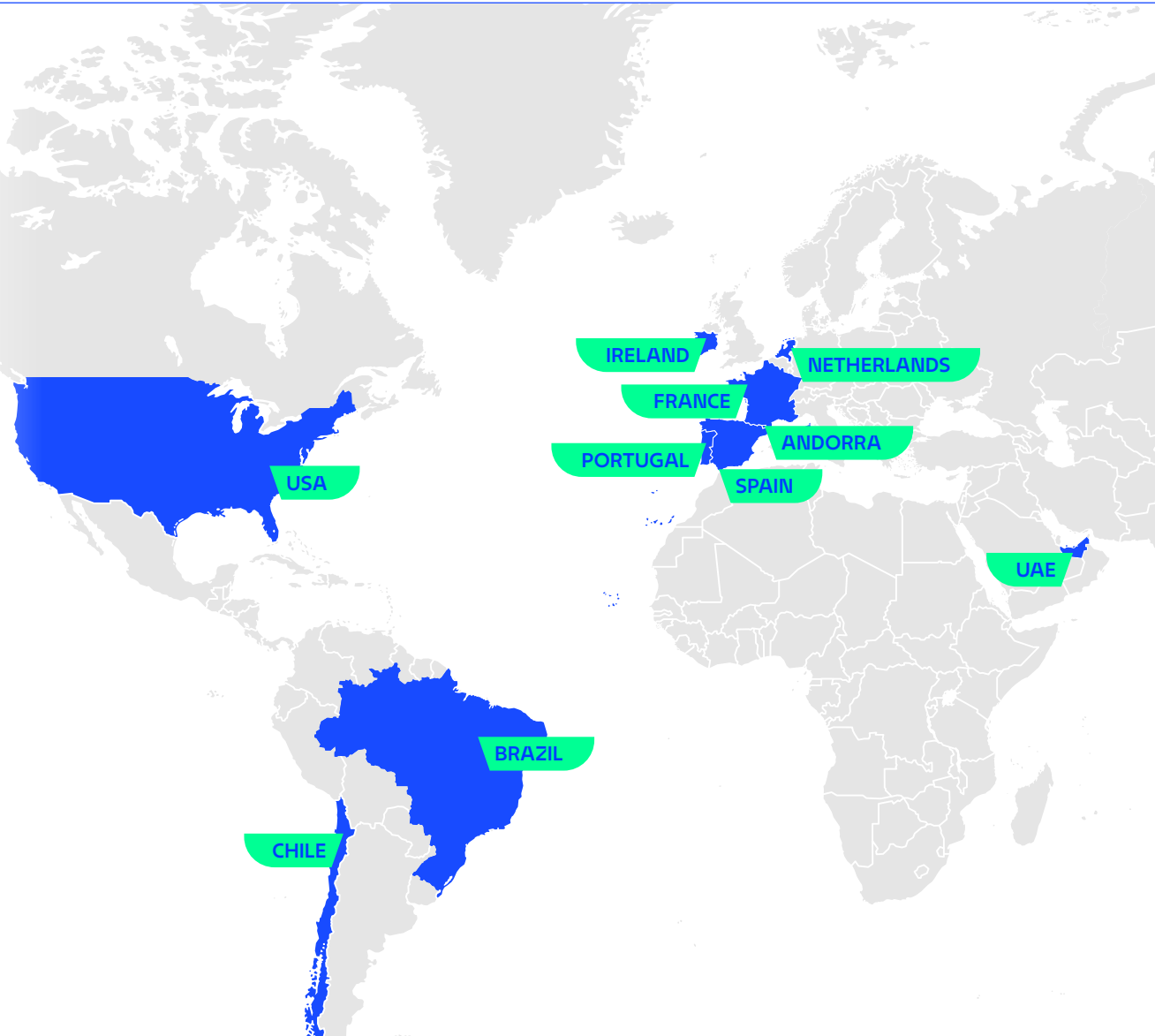
France	Bayonne
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Netherlands	Rotterdam
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Ireland	Dublín Dundalk
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Brazil	Rio de Janeiro
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Chile	Santiago de Chile
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Leadership
and knowledge
transfer

Recognition
and strategic
alliances

Experience
and stability

15 years at BME Growth: a path of success that we have traveled together

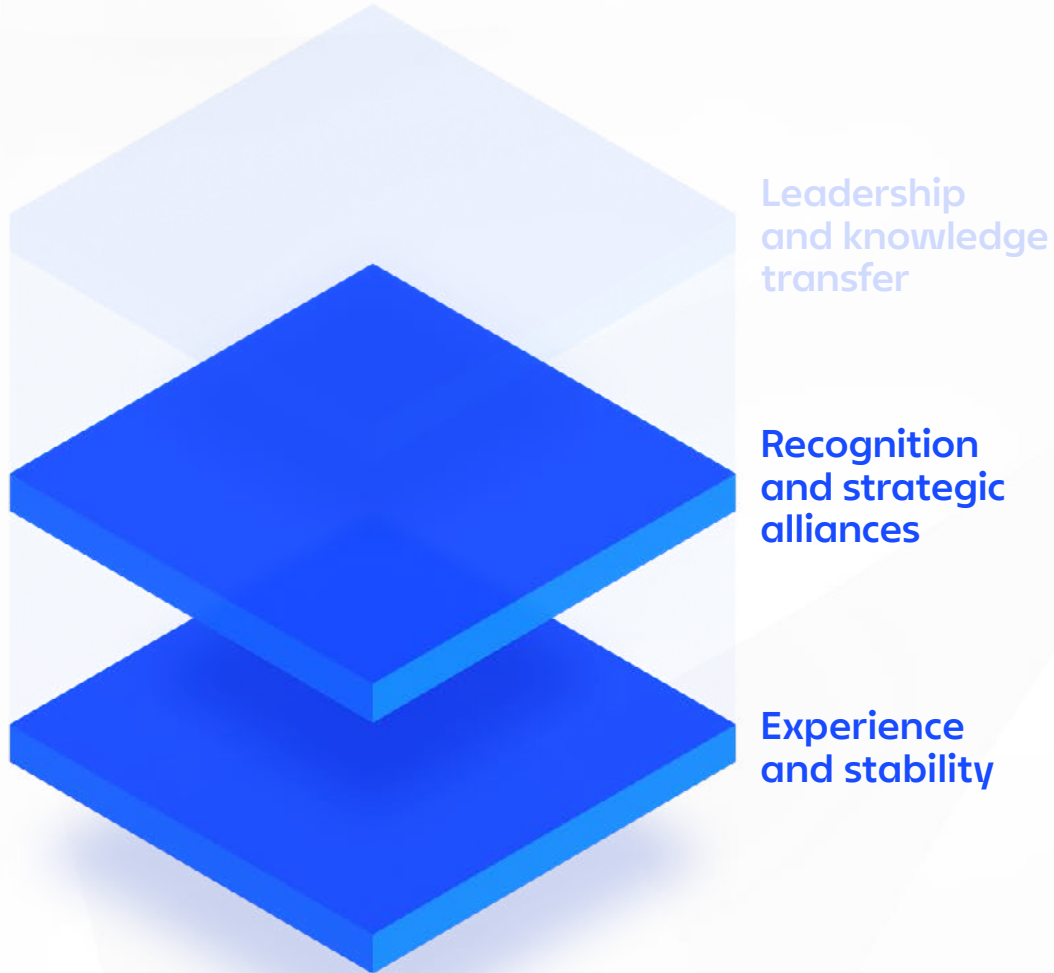
2025 marks 15 years since ALTIA began its journey at BME Growth, consolidating a sustained path of growth, financial discipline and value creation. This stage has reinforced our culture of transparency and our commitment to responsible management, turning our stock market performance into a tangible reflection of a solid and long-term oriented identity.

When in 2010 we became the **tenth Spanish company** to join the market, **and the first Galician**, we assumed a responsibility that went far beyond the financial. We wanted to show that from Galicia, with talent, commitment and vision, we could also build a solid, competitive technology company capable of leading.

During these 15 years we have become the oldest company on BME Growth, being one of the largest capitalization companies with the longest trajectory among the technology companies in the index. And not only that: we were also the **first company in the market to distribute dividends**, a gesture that marked our strong commitment to the people who trusted us from day one.

Entering BME Growth allowed us to accelerate our growth, boosted our internationalization and gave us the necessary visibility to continue evolving. But the most important thing is that it reaffirmed us in an idea that today is stronger than ever: **believing in what we do has an impact.**

15 years in
BME Growth



Rising Star Award in EMEA: strategic momentum in the Low-Code ecosystem

OutSystems recognizes us with the **Rising Star Award** in the **EMEA region**. An accolade that highlights the sustained growth of our AI-powered Low-Code practice. The jury particularly valued our investment in commercial and delivery capabilities, as well as the consolidation of a team of more than 100 certified consultants. Thus, we strengthen our position as a strategic partner in the European ecosystem and as an accelerator of digital innovation

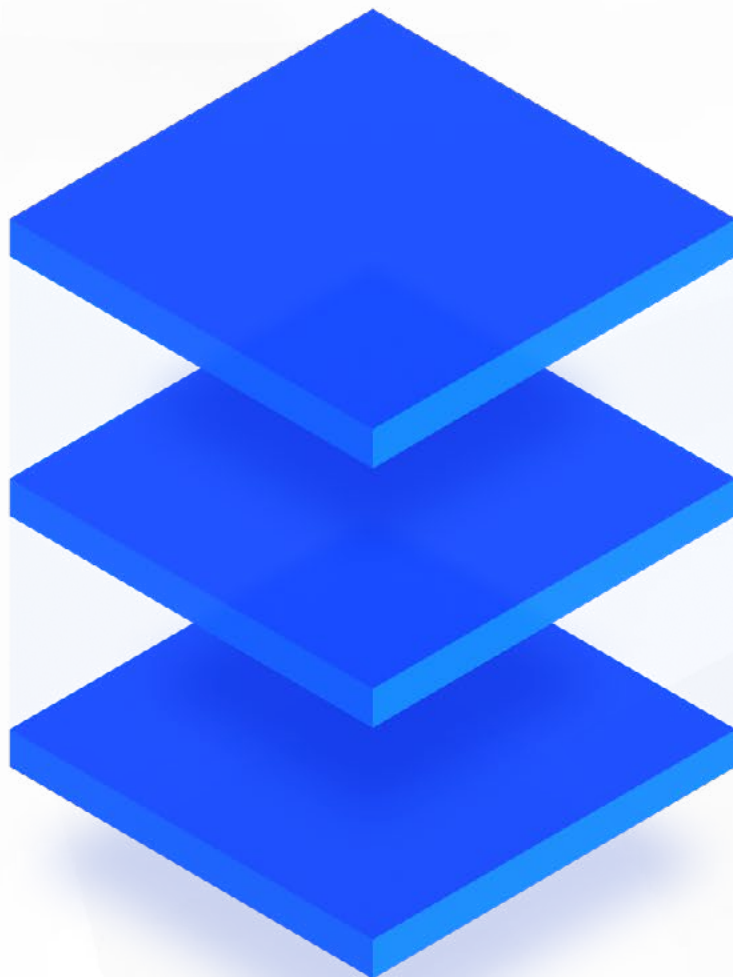
This recognition was given to us during the **Global ONE Conference 2025** in Lisbon, of where NOESIS was a Gold Sponsor, sharing technical knowledge and real cases of AI-guided development as a **Top 5 Global Partner of OutSystems**.

We thus strengthen our position as a strategic partner in the European ecosystem, reinforcing our technical leadership, knowledge transfer and commitment to the evolution of software development in environments driven by intelligent agents.

Strategic alliance with Sitecore and launch of the Iberia Academy

We became, through NOESIS, the **official exclusive distributor of Sitecore in Portugal and Spain**, consolidating a collaboration that began in 2017. This alliance positions the group as a growth engine for DXP, CMS, DAM and personalization solutions in Iberia.

As part of the agreement, we launched the **Sitecore Iberia Academy**, promoting certification and specialized training to strengthen the regional ecosystem of technological talent and democratize access to advanced digital experience capabilities.



**Leadership
and knowledge
transfer**

**Recognition
and strategic
alliances**

**Experience
and stability**

ESG and artificial intelligence: sustainable decisions based on data

NOESIS organized the session "**ESG Insights: Sustainable AI-Based Decisions**" in **Rotterdam**, bringing together business leaders to address the integration of ESG criteria in Procurement and Sourcing process. We examined the impact of CSRD, Scope 3 emissions management, and the use of AI and Process Mining to transform data into strategic decisions. This approach demonstrates how technology can turn sustainability into a measurable and operationally relevant competitive advantage.

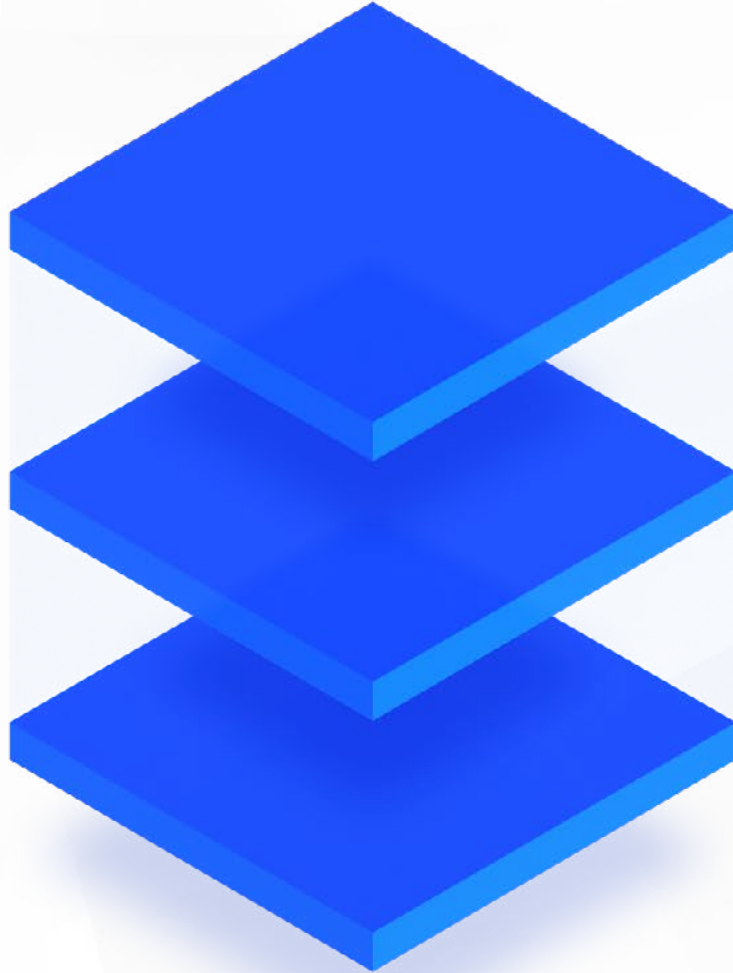
Collaborative innovation in the retail sector

NOESIS participated in **The Retail Hack 2025**, a hackathon that brought together more than 100 participants to design technological solutions applied to retail. We provided expert mentoring in Data Analytics, AI and digital transformation, actively contributing to the development of new ideas and the strengthening of the innovation ecosystem. This involvement reflects a close, collaborative identity committed to promoting emerging talent.

Promoting AI and the business fabric in the Basque Country

In 2025 we participated in **ApplAI**, an **applied AI congress** that seeks to exchange knowledge, trends and experiences in the field of AI, consolidating the Basque Country as a benchmark.

As gold sponsors and members of BAIC (Basque Artificial Intelligence Center), at BILBOMÁTICA we seek to promote the adoption of cutting-edge technologies among the Basque business fabric, enhancing its competitiveness and expansion.



Leadership
and knowledge
transfer

Recognition
and strategic
alliances

Experience
and stability

An
identity that
consolidates
us in the
market

2.2 Technology with end-to-end vision

Our business model is based on an end-to-end approach that ranges from the conceptualization and design of projects to their implementation, maintenance and evolution. We act as a link between the main technology manufacturers and the effective application of solutions, adapting or developing tools that respond to the specific needs of each client.

We operate in different lines of business and key technologies, also developing our own solutions and products, and we accompany organizations in strategic sectors in their digitalization processes.

This comprehensive capability allows us to generate real growth for our customers, based on operational efficiency, technological innovation and the sustainability of the solutions implemented.

The **strengths** of our business model are based on:

- Compliance with objectives of previous Business Plans.
- Results-oriented approach.
- Wide portfolio of products and services.
- Attracting customers with great potential and projects spanning multiple technologies and areas of functional expertise.

- A truly customer-oriented approach.
- Internationalization with a consolidated presence in international markets with high development potential.
- Talent of the professional people who make up our teams.
- Extensive experience of the management team.
- Flexibility and agility in operational decision-making.
- Growth in the value of the share in BME Growth. An equity story of success.
- Transparency as the cornerstone of our culture and governance.
- Increasing recurring sales.
- Lower structural costs and rigorous control of expenses in relation to our competitors.
- The company maintains a solid financial position, thanks to efficient management and planning aimed at stable growth.
- Success in previous integration processes. The organization has demonstrated the ability to effectively unite areas, human teams and systems from acquisitions.

Areas of expertise

A wide range of solutions, services and products.

Across a wide range of services and our own products, we apply our **core capabilities** globally and transversally across our projects. We also add to this our experience and specialization through **focused capabilities**, to respond to the constant reinvention of business. A combination that allows us to provide greater value and competitiveness.

W The key is to identify that intersection between emerging technologies, technologies that can dominate and those that really make sense for our customers. That intersection is the wave that we always try to surf.



Focus capabilities



Data Analytics & AI

We transform **data into knowledge to create value** in business decisions and **adapt AI solutions** to the specific needs of each organization.



Cybersecurity Solutions

360° focus on defensive security services, regulatory compliance, solutions and infrastructures.

From our **SOC** we protect your organization, **adapting to the needs** of each client.



Hyperautomation

Together with leading partners in **Process Mining and RPA**, we provide **solutions for greater productivity and efficiency**.



ECM & CMS

We accompany our clients in the **design, implementation, maintenance and support** of the most appropriate solution in Document Management together with **leading manufacturers**.



Business Applications

We help **implement business applications** that **transform complex processes into agile workflows** for organizations.



Low-Code Solutions

With more than **14 awards for innovation** in Low-Code platforms, **we increase productivity in the application development cycle**, reducing time-to-market and maintenance efforts.



Quality Management

We improve productivity and experience with services in **Quality Assurance, DevOps** and **Test Management**.

Core capabilities

Outsourcing

Consulting

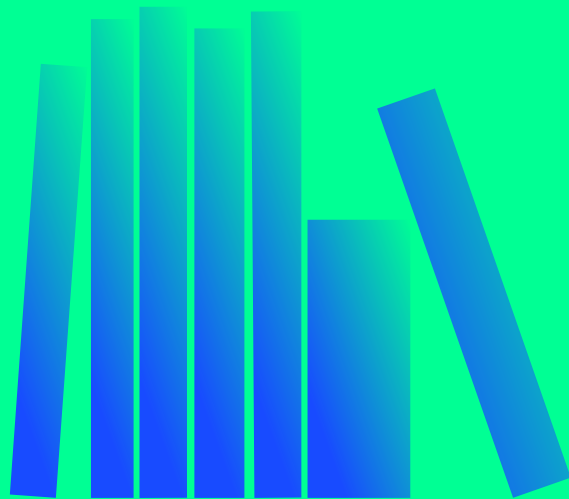
Development & Integration

DataCenter & Cloud

Hardware & Software

What makes us compete at the top level is not size, but how we connect experience, people and knowledge

Technological training that drives people, teams and business



_Naveia, our school specialized in Data and AI with which we seek to support technological growth

More than 20 years of experience training the digital talent that companies need. This experience defines Naveia's role as a strategic partner in technological training and official certification, accompanying organizations and professionals in their technological evolution with a real impact on professional performance and business outcomes.

Naveia designs and delivers tailor-made ICT programmes for companies and administrations, adapted to the sector, the role of each professional and the level of digital maturity of each organization. The objective is not only to train, but to enable people to apply, scale and generate value from day one.

Its proposal combines public and private training formats in face-to-face, virtual and on-demand environments, facilitating flexible access to knowledge and ensuring effective adoption of technology in real work contexts. Corporate data analytics, artificial intelligence, and Microsoft 365 programs enable improved productivity, decision-making and operational efficiency in both IT teams and non-technical corporate teams.

Transversal training in digital skills is especially relevant, aimed at ensuring that all people in the organization – regardless of their technical profile – can incorporate technology responsibly, securely, and in line with business objectives. In addition to this, there are technological awareness and digital literacy projects, conceived as a lever for cultural change and continuous improvement.

During 2025, Naveia has reinforced its commitment to talent sustainability by renewing its ISO 9001 certification, integrating it with ALTIA's corporate processes and deploying programs aligned with the European Artificial

Intelligence Regulation. These initiatives consolidate a training model that is committed to good governance, quality and the preparation of organizations to compete today and tomorrow.

Naveia does not simply teach technology. It supports people and organizations in transforming learning into sustainable results aligned with a responsible growth vision.

Training is a strategic investment when it allows people to apply technology with real impact and is aligned with the objectives of the business

1,597

Students
on campus

797

Student attendees
at free events

100+

Companies who
have trusted Naveia
48 (private training)
+ 64 (public training)

Copilot 365
Power BI
Microsoft Fabric
& Data Science
Machine
Learning

Featured Training
Programs

Our own products

Based on the needs of our customers and the know-how accumulated, the group has developed its own products that combine the **innovative vision** of its teams and **in-depth knowledge** of market needs.

ALTIA CONTROL TOWER®

Global Transportation Management

ALTIA Control Tower® is the Transport Management System that unifies, simplifies and manages all your transport through a single tool. A collaborative logistics network with the broadest integration capabilities and scalability.

PLATAFORMA DE INTEGRACIÓN DE RESERVAS®

Digital catalyst for tourism

The **@Booking Integration Platform** is a SaaS software that allows you to automate manual reservation entry tasks of reservations in the PMS or Reservation Center, totally complementary to a Channel Manager of the client.

MERCURIO®

Electronic Tendering

Mercurio is an Electronic Bidding platform that facilitates the complete management of procurement and purchasing processes, from the publication of the specifications to the signing of the contract. All processes are 100% digital.

CLIVO®

Virtual care services

Clivo is a remote service solution so that people, internal and external to an organization, can communicate in a simple, agile and secure way through a multichannel videoconferencing platform.

eVISITAR+

eTourism Platform

eVisitor offers tourist destinations a complete management system, covering all current needs related to tourism promotion and optimizing management processes.

EMISOR DE CREDENCIALES VERIFICABLES®

With this solution, you can authenticate identities accurately, reduce fraud risks and simplify verification processes, such as recruitment, access to critical systems, and validation of competencies.

Our own products

TURISMO VR®

Virtual Reality Tourist Office

The **Virtual Reality Tourist Office** is the gateway to virtual tours of places of interest, 3D models of heritage elements or journeys to the past (or future) in the future. It includes the 3D recreation of archaeological sites and of environments in different periods.

TESTINGON®

Nursing care

The test automation solution guarantees improved detection, correction and reduction of errors, ensuring the optimized testing time.

STAND VR®

Virtual Reality Stand

Virtual Reality Stand is a 3D environment that allows companies, products and services to be promoted 365 days a year and 24 hours a day.

DESIMS®

Graphical view of the patient process

Management of multidisciplinary breast cancer committees and support in clinical decision-making, providing a graphical view of the patient's process. Collecting the most relevant information of the process.

NAIA HEALTHCARE®

Nursing care

Nursing care management. A system integrated and interoperable with Health Information Systems, based on the Nursing Care Process (PAE), Virginia Henderson and the NANDA/NOC/NIC taxonomies.

Our own products

EUDI WALLET®

Ecosystem with a network of issuers and verifiers that allow the exchange of verifiable credentials instantly.

BUSINESS WALLET®

Store, control, and present information or data converted into verifiable, secure, traceable, and reusable credentials.

VERIFICACIÓN DE CREDENCIALES®

Instantly validate the authenticity of credentials issued by different entities, eliminating manual processes and improving efficiency.

Digital identity

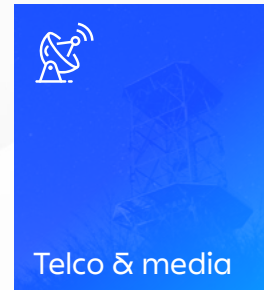
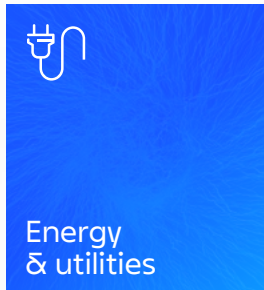
Contributing to Europe's Trust Infrastructure

We are ahead of European regulations, designing Digital Identity products that offer an ecosystem of issuers and verifiers that allows the exchange of verifiable credentials instantly. EUDI and Business Wallet are backed by common standards, frameworks, and platforms, offering a modular SaaS solution focused on interoperability and the digital transformation of organizations.

Reference sectors

We design strategies to generate value faster.

We develop tailor-made solutions based on our experience and knowledge, accompanying our clients, leaders in their sectors, on their path to change.



Commitment to strategic sectors



_Defence, security, aeronautics and space

We bring our experience in different key areas to the sector, including software engineering, cybersecurity, data analytics and artificial intelligence as well as modernization of critical systems.

With a turnover of **more than 20 million euros** in clients such as the **Ministry of Defence, Ministry of the Interior, ISFAS, State Security Forces such as the Civil Guard or the National Police, Navantia, EASA, ESA, SATCEN, AED, FRONTEX**, etc. We contribute to these key sectors for strategic autonomy and European industrial sovereignty with talent, innovation, multisectoral knowledge and the maturity and capability of a Spanish company accustomed to competing internationally.

_Banking & insurances

The transformation of the financial sector requires the creation of a more competitive, secure and innovative banking system within an increasingly demanding regulatory framework. We accompany our clients with an approach that allows them to face this digitalization in a highly competitive way, reducing costs and strengthening the trust and security of their clients.

This revolution does not respond to a sum of isolated technological initiatives, but to the construction of a new trusted infrastructure where instant payments, European digital identity and operational cyber resilience converge under an interoperable and secure architecture. The real competitive advantage is not in speed, but in the ability to evolve without compromising stability or regulatory compliance.

2.3 An ecosystem that multiplies our impact

Technological development is, by definition, a collaborative exercise. At ALTIA we understand that real growth is not built alone, but through a solid ecosystem of strategic alliances.

Our **partnership policy** is based on a shared value model that integrates three dimensions: technological competitiveness, generation of business opportunities and contribution to sustainable impact. This approach allows us to combine the independence of our business model with the strength of the main technology manufacturers and specialized partners in the market.

Through these alliances, we expand our technical capabilities, strengthen our portfolio of solutions and ensure the constant updating of knowledge in an environment of accelerated innovation.

In the same way, we maintain **agreements and collaborations in the institutional and sustainability** field that strengthen our environmental, social and governance commitment, aligning our activity with international standards and good practices.

This ecosystem of strategic relationships is an essential element of our corporate identity and a key enabler of our sustainable growth in the various markets in which we operate.

Our strategic alliances are the driving force behind our competitiveness and global commitment

Technology Partners

ALTIA selects its technology partners through an evaluation process that considers not only the technological potential and innovation capacity of the partners, but also their alignment with the company's values. This approach allows the **creation of synergies that complement ALTIA's internal capabilities**, enhancing the provision of advanced technological services and solutions to its customers

From an economic point of view, alliances with technology partners allow ALTIA to access the latest technologies and specialized knowledge in an efficient way. These partners bring innovation, facilitating the rapid adoption of new technologies, allowing ALTIA to maintain its competitiveness in an ever-evolving market. By sharing resources and knowledge, processes are optimized and economies of scale are achieved that result in improved operational efficiency and cost reduction.

Similarly, collaborations with the partner ecosystem are based on a clear joint commitment to sustainable and responsible practices, aligned with the SDGs.



Cloud & Big Tech



Data & IA



Cybersecurity



Infrastructure



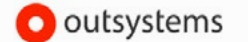
ECM & CMS



Business applications



Low-Code & Automatización



Suppliers

ALTIA has a rigorous process for the comprehensive management of the life cycle of supplies and subcontracts. All the companies of the Group sign a contract that regulates the relationship with all their suppliers, with special attention to those who carry out work for customers. All signed contracts contain the corresponding clauses of confidentiality, anti-corruption, compliance with codes of conduct, human rights, child or forced labor, environmental compliance, etc. ALTIA's subsidiaries incorporate the same clauses into all their contracts after their integration into the Group.

In the ALTIA group, a continuous evaluation and approval of suppliers is carried out. The integrated management system of ALTIA and BILBOMÁTICA in Spain and the quality and information security management system of NOESIS in Portugal include in their documentation the procedure for carrying out the continuous evaluation of suppliers, based on purchase orders and incidents detected in supplies during a given period. The available records are analysed and appropriate decisions are taken

No negative environmental impacts have been identified in the relationship with suppliers during the reporting period.

Likewise, within the risk analysis in terms of Regulatory Compliance, criminal risks and serious offences applicable to the relationship with suppliers are analysed and specific auditable controls have also been designed.



Alliances

On the firm conviction that real and long-term commitment is capable of building sustainable alliances, **ALTIA builds a complete ecosystem of relationships**. An ecosystem capable of structuring the different layers of the company, which

allow us to create scenarios where we can evolve thanks to synergies, serving as catalysts for the competitiveness of our sector and having a positive impact on our ESG priorities.

Corporate and business ecosystem



Vertical ecosystem and technology community



Ecosystem for positive impact

Sustainability Partnerships



Training Partnerships



Alliances for the development of female talent

In support of

**WOMEN'S
EMPOWERMENT
PRINCIPLES**

Established by UN Women and the
UN Global Compact Office

**Niñas en pie
de ciencia**

ALIANZA STEAM POR
TALENTO FEMENINO



Partnerships for Diversity and Inclusion



Environmental commitment partnerships



2.4 Experiences that drive real growth

Enhanced data analytics unit

In 2025 **we integrated the Data Analytics unit of Verne Technology Group**. An operation that has allowed us to add power and value, significantly strengthening our position in the field of data. Based on a team made up of highly qualified professionals, we have achieved a great differentiating capability in an increasingly demanding environment.

With this unit, we drive the transformation of data into strategic decisions that enable innovation and business growth. With more than **120 consultants and 150 certifications**, we cover the entire data lifecycle, from data extraction to strategic exploitation. This allows organizations to have relevant information at the right time to make decisions with positive and sustainable impact.



SIMPLE reinforces logistics digitalisation in Spain

Ministry of Transport and Sustainable Mobility, Adif, and Puertos del Estado

The new contract to expand the SIMPLE (Simplification of Processes for a Logistic Enhancement) technology platform, **awarded to ALTIA for 1.7 million euros**, incorporates new functionalities and reinforces the comprehensive support of the system, allowing it to offer a higher quality of service and improve the user experience for both private operators and the Public Administration.

With this evolution, SIMPLE will become the central node of digital transport documentation in Spain, moving towards an intelligent model capable of integrating port, railway, airport, road and IoT network data. The platform will facilitate the secure exchange of information, anticipate incidents and strengthen the connectivity of the Spanish logistics ecosystem with the European digital environment.

Among the improvements are interoperability with the DGT's TRAZA platform to manage special authorisations and dynamically adjust heavy transport routes according to real traffic conditions. Other relevant functionalities include flexible data logging, the management of successive or combined transport with a single consignment note, the joint signing of documents, the visualization of the location of means of transport and a georeferenced graphic representation of shipment tracking.

We promote a more agile and efficient Big Data model

Iberostar Hotels & Resorts

The hotel chain has redefined its Big Data model through the implementation of Microsoft Fabric, managing to reduce consultation times by up to 90% on more than 50,000 million records. With a high volume of data, the company is committed to a unified, reliable and efficient solution to understand the evolution of the market in each of its destinations and thus identify and design potential commercial strategies that offer value to its different stakeholders. This strategic shift has allowed them to accelerate decision-making, as well as speed up the launch of new services and commercial strategies.

At ALTIA we have identified its challenges, as well as an analysis of the architecture and infrastructure of the existing analytical platform. We have been in charge of designing and implementing the data ingestion and transformation processes in Microsoft Azure and generating a data model that is semantically close to business users. This allows users to easily analyze the information through interactive dashboards and reports provided by Microsoft Power BI. In this way, Iberostar professionals have access to a service adapted to their needs in which they not only consume information independently, but can also share it with other work teams and collaborate with them in a simple way. We also collaborated in the training of the company's human team, whose managers, together with the IT team, defined the progress of the project to respond to the real needs of the business.

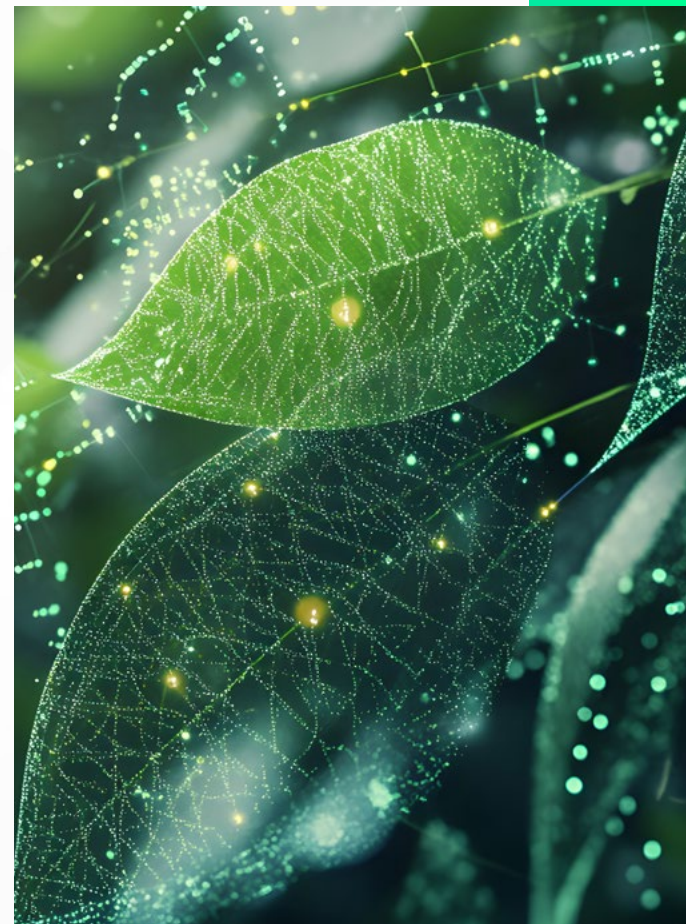
Technology at the service of the environment

European Environment Agency

The European Environment Agency (EEA) and the European Commission's Directorate-General for the Environment (DG Environment) have awarded ALTIA a framework contract for the provision of **IT consulting services aimed at the development of products and applications in the field of data management**. The contract has a **maximum budget of €7 million**.

The EEA is responsible for the development, implementation and operation of more than 100 data streams in different thematic areas. Through these systems, Member States and industry report environmental information related to air quality, water, emissions, climate and biodiversity. Within the framework of this contract, we will collaborate with the Agency in the development of technological solutions that facilitate and validate these reporting processes, an essential activity for its operations.

This award consolidates, for a further four years, a collaboration that ALTIA has maintained with the EEA and DG Environment for almost 20 years, **reinforcing our experience in data management, the environment and reporting processes for European public bodies**.





Boost to AI and advanced analytics

National Commission on Markets and Competition

The National Commission on Markets and Competition (CNMC) has **awarded ALTIA a contract for an amount of 1,790,909 euros for the development and maintenance of its artificial intelligence (AI) and business intelligence (BI) solutions**. The project will strengthen the analytical capacities of the agency and adapt its systems to new regulatory, technical and functional requirements.

In recent years, the CNMC has intensified the use of advanced digital tools to monitor economic activity more effectively. In this context, the modernization of its analysis systems and the incorporation of AI have become strategic elements to fulfill its function with agility and precision.

The scope includes the evolution of existing platforms, the incorporation of new functionalities aimed at process automation, performance improvement and advanced data exploitation, as well as on-demand services. A multidisciplinary team specialized in full-stack development, AI, GIS and business intelligence will guarantee continuous improvement without compromising operational stability.

In addition, specialized training will be provided to CNMC staff to strengthen their digital skills and ensure the sustainability of improvements. With this agreement, the CNMC consolidates its commitment to AI as a lever for efficiency and transparency in market supervision, while **ALTIA reinforces its position as a strategic technological partner of the public sector**.

Process Mining enables end-to-end optimization of the Order-to-Cash cycle

Medinfar

The pharmaceutical company Medinfar has transformed its Order-to-Cash (O2C) process through a Process Intelligence and Process Mining as a Service (PMaaS) approach, evolving from fragmented visibility to fully data-driven management. The integration of information from Salesforce and JD Edwards made it possible to create a digital twin of the O2C process, providing a fully transparent end-to-end view for the first time.

Ongoing analysis identified key inefficiencies, such as redundant order blocks, manual tasks that increased cycle times, and payment delays associated with limited payment options. The implementation of executive and operational dashboards enabled real-time monitoring, while automated action flows facilitated proactive communication with customers and more agile decision-making.

The initiative generated measurable improvements in efficiency, reduced manual effort and increased operational visibility, raising service quality and customer satisfaction, and establishing a scalable foundation for continuous optimization of business performance.

First AI assistant in higher education in Portugal

ISEG – Lisbon School of Economics & Management

NOESIS reaffirms its position at the forefront of technological innovation with the **development and technical implementation of the first chatbot with Generative Artificial Intelligence (GenAI) launched by a higher education institution in Portugal.**

Developed in collaboration with ISEG - Lisbon School of Economics & Management, this initiative aims to significantly improve the experience of students, candidates and employees, by providing instant and personalized answers to questions about admissions, academic programs, tuition fees, scholarships and international mobility.

Built on Microsoft's Azure OpenAI platform, this assistant combines the robustness, scalability, and security of Microsoft's infrastructure with NOESIS' technical expertise, using a knowledge base carefully validated and updated in real time.

NOESIS worked closely with several ISEG departments — including IT, Marketing, and Academic Services — along with students and faculty, to ensure that the solution was deeply aligned with the institution's operational reality and its communication needs.

This project reinforces NOESIS' reputation as a trusted technology partner, capable of delivering high-impact, future-proof solutions, with a constant focus on innovation, excellence and meaningful digital transformation.

Immersive experiences and historical reenactment with AI

Jiloca region. Aragon. Spain

We have developed the Virtual Heritage Interpretation Center of the Jiloca Region, a **tourism digitalisation initiative that integrates virtualisation, advanced audiovisual production and artificial intelligence to bring historical and cultural heritage closer to new audiences**. The platform is accessible from a web browser on PC and mobile, as well as through virtual reality glasses, expanding its reach and enabling multi-device accessibility.

The project combines on-site captures in enclaves of the territory with 360° panoramas, high-definition photography, interactive tours and informative audiovisual content that allow a rigorous and attractive immersive exploration. Among its differential elements are historical recreation videos with a cinematographic finish, developed using CGI and generative AI, and an interactive game in virtual reality with a didactic approach.

The result is a unified digital platform that centralises content, reinforces regional identity, facilitates route planning and promotes a more balanced, innovative and sustainable cultural tourism model.



Development of the monitoring system of the mUEve project for integral urban development

National Union of Local Governments of Costa Rica

We lead, in collaboration with the Costa Rican Arkkosoftware, the development of the monitoring and follow-up system of the project "mUEve – Sustainable Mobility, Urban Planning, Equipment, Valuation of Public Space, and Greening and Equity", aimed at **promoting comprehensive urban development aligned with the 2030 Agenda**.

The project has covered the complete lifecycle of an information system, including analysis, design, development, implementation, training and administration in the AWS cloud. The initiative has been developed between July 2020 and October 2025, covering **15 municipalities in the area of influence of the metropolitan train of the Greater Metropolitan Area of San José de Costa Rica**.

Supported by the National Union of Local Governments (UNGL), VNG International and Fomento de San Sebastián, and funded by the Commission, we have defined a logical framework with 35 indicators distributed in five dimensions, integrated into the Comprehensive Urban Development Index (IDUI) and another key index for the monitoring of the project.

Technological modernization to strengthen the management of Social Rights

General Directorate for Telecommunications and Digitalization (DGTD). Navarre, Spain.

The Government of Navarre, through the Directorate General of Telecommunications and Digitalization (DGTD), has awarded us a **contract for the modernization and maintenance of the information systems of the Department of Social Rights**. This is a strategic project that will support key applications used by internal staff and external agents, guaranteeing the continuity of essential services for citizens.

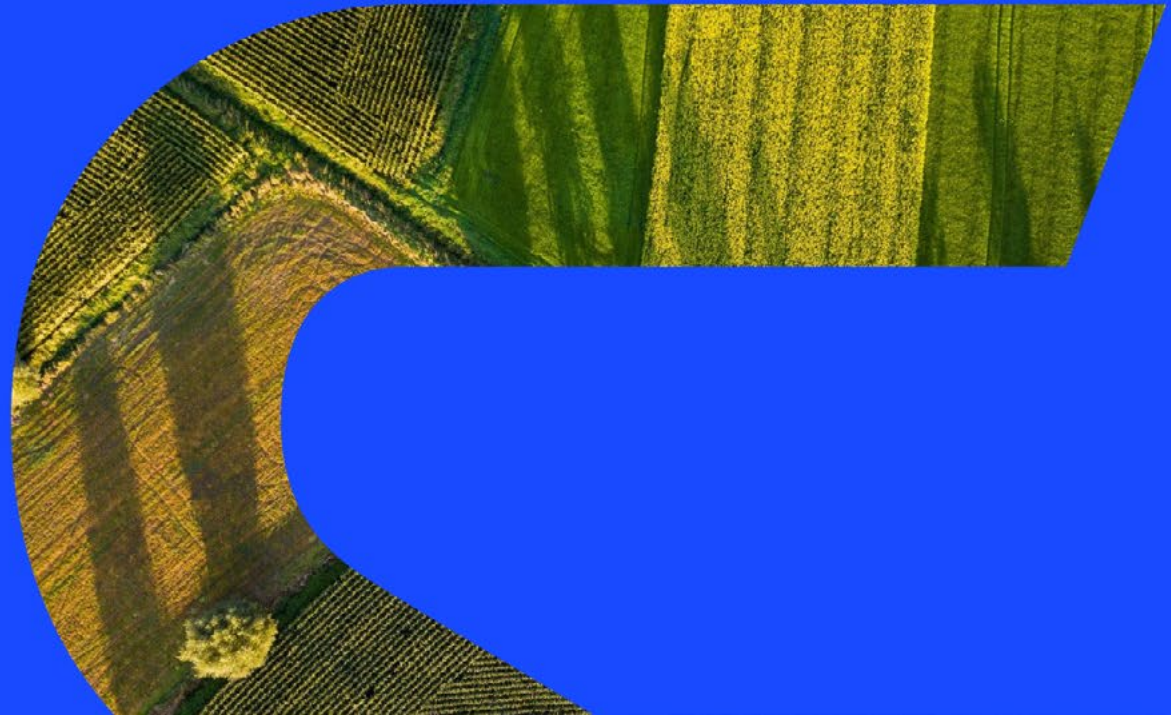
The initiative addresses the evolution of systems that support the daily management of social services in Navarre, with a focus aimed at guaranteeing continuity, stability and constant improvement. The work will be carried out with agile methodologies, applying Scrum within the framework of SAFe scaling, which will allow incremental planning and efficient coordination between teams and continuous adaptation to the needs of the department and users.

The objective is to strengthen operational efficiency, quality of service and transparency in the management of social rights, **promoting a more agile, accessible and results-oriented administration, aligned with the real demands of citizens**.

Technology for real sustainability

- 3.1 Technology as a driver of sustainable impact_
- 3.2 Sustainability plan_
- 3.3 Materiality analysis_
- 3.4 Awards and Recognition_

03



3.1 Technology as a driver of sustainable impact

Increasing regulatory complexity, market developments and customer and investor expectations require sustainability to be a structural part of business strategy.

In our case, this integration takes on a specific dimension: we develop technology that impacts society, the use of resources and the management of critical information. In an environment where digitalization, artificial intelligence and cybersecurity are at the center of the public and regulatory agenda, we understand that technological growth is only sustainable if it is managed responsibly, transparently, and with a long-term vision.

For ALTIA, sustainability is not a dimension parallel to the business. It is a strategic variable that shapes how we develop technology, how we manage risks, how we respond to our clients, and how we build trust in the market.

Meaningful transformation that creates **true impact**



Being
#moresustainable
 as a principle,
 objective
 and purpose

Purpose

To generate long-term value for all our stakeholders, integrating sustainability, innovation and responsibility into every action

Vision

To grow today without compromising tomorrow, integrating sustainable practices and promoting innovation as a driver of change. We leverage talent, technology, and collaboration to develop solutions that contribute to a more equitable, resilient, and sustainable environment.

Values

Integrity



Responsibility



Commitment

This framework guides our decision-making and reinforces the coherence between technological growth, social impact and responsible governance

Key Stakeholders

- Employees
- Shareholders and investors
- Partners, collaborators and suppliers
- Customers
- Authorities and institutions
- Society

3.2 Sustainability plan

In 2025, we have structured the **2026–2027 Sustainability Plan** as a multi-year framework for action fully integrated into business planning.

The Plan aims to systematically incorporate environmental, social and governance criteria into the strategy and management of the business, reinforcing our collaborative culture as a group, promoting talent and its development, improving operational efficiency, reducing our carbon footprint and consolidating agile and transparent governance structures.

It is a natural evolution: we have moved from consolidating commitments and policies to deploying a structured strategy, aligned with the growth of the group and the demands of the environment.

In a technology company like ALTIA, this integration has **specific implications**:

- The technology we develop has a direct social impact.
- Digital infrastructures involve energy consumption and resource use.
- Data management, cybersecurity and artificial intelligence require increasingly demanding ethical and regulatory standards.
- The market is progressively incorporating ESG criteria into its recruitment and evaluation processes.

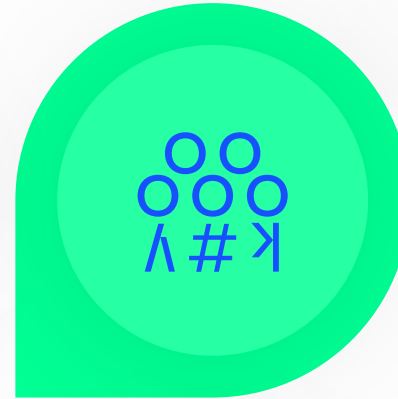


Strategic axes

ENVIRONMENT

Commitment to protecting the environment and transitioning to a sustainable model, reducing impacts and promoting efficiency in all our operations.

- Carbon footprint and energy efficiency
- Waste management
- Environmental awareness



SOCIAL COMMITMENT

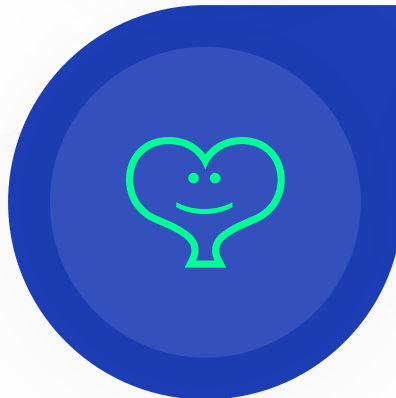
We are committed to people and diversity, promoting an inclusive and supportive culture that drives a positive impact on the communities where we are present.

- Diversity, Equity, and Inclusion (DEI)
- Corporate culture
- Social action

STRONG GOVERNANCE

Guarantee of integrity, ethics and transparency, consolidating a global management framework that reinforces trust and the solidity of our business group.

- Groups ESG policies
- Risks and materiality
- Stakeholders relations



TECHNOLOGY AND INNOVATION

Vocation for responsible innovation, putting technology at the service of sustainable progress and the creation of value for our stakeholders.

- Digital ethics and responsible use of technology
- ESG identification in projects
- Projects / Portfolio with ESG impact

Commitment to the 2030 Agenda

WE SUPPORT



Since 2024 we have been a member of the **United Nations Global Compact**, reinforcing our commitment to its Ten Principles and using the 2030 Agenda as a reference framework for our sustainability strategy.

We maintain our contribution to the **Sustainable Development Goals (SDGs)**, generating impact through:

- our technological solutions and digital transformation projects,
- our internal social and governance policies,
- and the responsible management of our environmental impact.



Although our action is aligned with the **17 SDGs**, due to the nature of our activity we prioritise those eight in which our contribution is more direct and meaningful.



Key Progress 2025



Promotion of equality and female talent

During the 2025 financial year, we have reinforced our commitment to gender equality and diversity through new adhesions to initiatives and strategic alliances.

We have adhered to the **Women's Empowerment Principles (WEPs)**, an initiative promoted by **UN Women and the United Nations Global Compact**, which establishes seven principles to promote gender equality in the business environment.

With this adhesion, we assume the commitment to integrate these principles at all levels of the organization, promoting equal working environments, female leadership and equal opportunities, in coherence with SDG 5.

We have also joined the **STEAM Alliance for female talent of the Ministry of Education, Vocational Training and Sports of Spain**, aimed at promoting scientific and technological vocations among girls and young women.

In a sector where female representation continues to be a challenge, this initiative reinforces our commitment to promoting female talent and building a more diverse, innovative and future-proof technology ecosystem.

**WOMEN'S
EMPOWERMENT
PRINCIPLES**

Established by UN Women and the
UN Global Compact Office

**Niñas en pie
de ciencia**

ALIANZA **STEAM** POR
TALENTO FEMENINO

International recognition in sustainability

In 2025, we have made progress in the independent evaluation of our sustainability performance through **EcoVadis**, one of the international platforms of reference in the ESG rating of companies.

Both NOESIS and ALTIA have obtained the Committed badge, which analyzes performance in the areas of environment, labor practices and human rights, ethics and responsible procurement. This assessment is a tool for continuous improvement that allows us to identify opportunities and continue to raise our level of corporate sustainability.

Obtaining the badge recognizes the progressive consolidation of our ESG strategy and the effective integration of sustainability criteria into business operations.



First Communication on Progress (CoP)

We continue as a company adhering to the United Nations Global Compact, consolidating our alignment with its Ten Principles. In the 2025 financial year, we presented our first Communication on Progress (CoP), strengthening transparency and accountability to our stakeholders.

The report includes the degree of integration of the Ten Principles into our policies, procedures and practices, as well as the main actions carried out in the areas of human rights, labor standards, the environment and the fight against corruption.



Group Human Rights Policy

Approved by the Board of Directors, the Human Rights Policy consolidates the Group's commitment to respect for fundamental rights and establishes a common framework for action for all companies and stakeholders.

This policy is integrated into our corporate governance system and reinforces the framework already defined by the Sustainability & ESG Policy and the Code of Ethics, guaranteeing coherence, risk prevention and corporate responsibility.

It is also complemented by a set of key internal rules that structure our compliance and responsible conduct model, including:

- Stakeholder Management Policy.
- Internal Rules of Conduct.
- Regulations of the Board of Directors.
- Plans and Policies on Equality.
- Protocols and measures for the detection and treatment of gender-based violence.
- Protocols and policies for the prevention of harassment in the workplace, sexual harassment and harassment based on sex, sexual orientation, gender identity or expression.

This comprehensive regulatory framework forms the foundation on which our progress in sustainability and governance is based.



3.3 Analysis of materiality

ALTIA conducts its materiality analysis annually with the aim of identifying the most relevant ESG (environmental, social and governance) issues for the organization and its stakeholders, thus guiding its sustainability strategy and the information reported in this report. The process developed for this analysis follows a structured approach based on corporate risk management and dialogue with stakeholders.

In this regard, ALTIA's materiality analysis is mainly based on the global risk management model, developed by the Global Risk Unit (URG) in accordance with the COSO ERM (Enterprise Risk Management) framework and the Group's Global Risk Management Manual.

This approach allows ESG risks to be integrated into the overall business risk model, ensuring coherence between sustainability management and corporate strategic management.

Integrating ESG aspects into the risk model

During 2025, and in view of the growing relevance of ESG factors, the Sustainability Department and the Global Risks Unit have reinforced the integration of these aspects within the Group's global risk map.

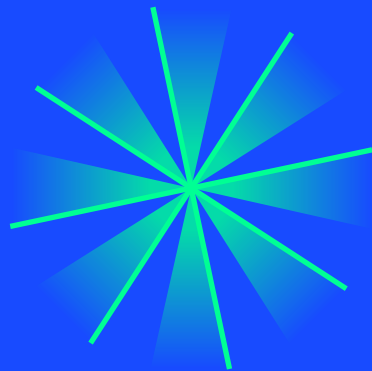
This process has consisted of:

- Identification of relevant ESG risks by the Sustainability Department.
- Analysis of correspondence with existing global risks.
- Integration of social and governance risks within the corporate risks already identified.
- Specific treatment of environmental risks as a differentiated category due to their cross-cutting nature and their greater ease of individualization.

This approach makes it possible to avoid duplication and ensure an integrated view of corporate risk.

Analysis methodology

The process followed for the identification and prioritization of material risks includes the following phases:



RISK IDENTIFICATION

Establishment of an initial list of potentially material issues relevant to ALTIA and its stakeholders.



EVALUATION AND PRIORITIZATION

Assessment of risks based on their financial, organizational and reputational impact, their probability and the control mechanisms in place.



VALIDATION AND REVIEW

List of material aspects validated by the Board of Directors.



Risk Identification

The process is based on the review of the Group's global risk map, based on the risk inventory of the previous year and analysing both internal and external factors that may affect the organization's risk profile.

Among other aspects, the following are considered:

- The evolution of the technology sector and the regulatory environment
- Organizational and strategic changes
- Sustainability trends and emerging risks
- Expectations identified through stakeholder dialogue channels

This exercise allows the catalogue of risks and opportunities to be updated, incorporating those ESG aspects that have become more relevant in the business context.



Risk assessment and prioritization

Once identified, the risks are analyzed according to the corporate methodology based on the evaluation of the quantitative impact (financial materiality) and qualitative impact (actual or potential reputational and organizational impacts) and their probability of occurrence, as well as the consideration of existing control measures.

As a result, risks are represented on a global map that facilitates the identification of the main management priorities and allows efforts to be directed towards the most relevant areas.

The risks identified as the most significant constitute the main basis for the determination of the material topics included in this report.



Validation and review

The result of the analysis is periodically reviewed within the framework of the ALTIA governance model and serves as input information for the strategic planning and risk management processes.

The resulting risk map is reported to the Audit Committee, which supervises the adequacy of the model and the monitoring of the main risks identified.

This analysis is updated at least once a year in order to ensure that it is adapted to the **evolution of the business and the environment**.

Stakeholder identification

ALTIA identifies its main stakeholders in order to understand their expectations and ensure that these are taken into account in decision-making and in the definition of its strategy.

This process is carried out considering the group's activity, its position in the technology sector and its relationship with the different groups with which it interacts in the development of its activity.

The main groups identified are:

- **Customers**
- **Professionals**
- **Suppliers and partners**
- **Shareholders and investors**
- **Authorities and institutional organizations**
- **Society**


Prioritization is made according to:

- **Power**
Ability to influence the organization.
- **Interest**
Level of relationship with the group's strategy.

Knowledge of their expectations is obtained through the usual channels of relationship with these groups, including commercial relations with customers, internal communication channels with professionals, relations with investors or participation in sectoral, institutional and social initiatives.

This analysis allows the most relevant needs and expectations to be identified and used as input information in the materiality analysis, together with the corporate risk management model.

In this way, **ALTIA ensures that material topics reflect both the Group's strategic priorities and the most relevant aspects for its stakeholders.**



We integrate
the expectations
of our stakeholders
to strengthen our
sustainability strategy

Materiality Analysis Results

As a result of the analysis process carried out, those aspects that are most relevant both from the perspective of the business and its stakeholders have been identified.

These aspects reflect the areas where ALTIA concentrates its main management efforts and where its activity can generate a greater economic, social or environmental impact.

The material aspects identified are closely linked to the nature of the group's activity as a technology company, as well as to the strategic priorities defined in terms of digital trust, talent management, good governance and sustainable growth.

The main material issues identified are:

Priority material aspects

- Information Security
- Regulatory compliance and governance
- Procurement Challenges
- Global talent shortage

Other relevant aspects

- Dependence on macroeconomic factors
- Risk Management
- Quality and customer satisfaction
- Climate change and energy efficiency
- Occupational health and safety
- Equality and diversity
- Human rights
- Sustainable technological innovation

3.4 Awards and recognition



JANUARY

Los + Ecoístas Award 2025
Piñero Group

Recognition of ALTIA for its performance in environmental sustainability and its commitment to responsible practices in its business activity.

ALTIA

MARCH

Best Workplace in Portugal
Great Place to Work

1st place for NOESIS in the category of companies with more than 500 employees.

NOESIS

MARCH

ASLAN Award 2025

Ministry of Defense

In the "Technology, talent and knowledge" category, for the new corporate virtual campus, the Ministry's first training service hosted in an external public cloud. ALTIA participated as a technology partner in the migration.

ALTIA

APRIL

Computing Leaders Ranking

Computing

ALTIA is ranked 44th in the Top 50 of the 150 leading companies in the ICT sector in Spain.

ALTIA

APRIL

Galician Atlas of the Committed Company

Economía Digital Galicia

ALTIA earns three or more stars in at least three categories (Good Governance, Environment, People and Environment), standing out with 4 stars in Good Governance.

ALTIA

JUNE

Ranking of Companies for Equality

Woman Forward Foundation

ALTIA reaches position 25, consolidating its strategic commitment to gender equality.

ALTIA

JUNE

"Empresa +Impacto Social" Award

Banco Sabadell

Recognition to ALTIA of using technology as a vehicle for social change from the perspective of sustainability and innovation.

ALTIA

JUNE

Best Workplaces™ TI 2025 in Portugal

Great Place to Work

1st place for NOESIS in the category of large companies in the technology sector.

NOESIS

JULY

**"Sello Empresa Mujer"
(Women-Owned Business Seal)**Directorate of Procurement
and Public Procurement

ALTIA Chile is recognized as a female-led provider in the system of public procurement in Chile.

ALTIA CHILE

JULY

40 Hour StampMinistry of Labor
and Social Welfare of Chile

ALTIA Chile obtains this distinction that accredits the adoption of reduced working hours and good labor practices.

ALTIA CHILE

JULY

Sustainable suppliers

Global Compact (UN)

EXIS IT completed the Global Compact (UN) Sustainable Suppliers training program

EXIS IT

OCTOBER

Best Workplaces in Europe™

Great Place to Work

NOESIS is the only company of Portuguese origin included among the top 100 Large Companies, reaching 61st place.

NOESIS

OCTOBER

Best Workplace in Wellbeing™

Great Place to Work

NOESIS recognition for its commitment to a healthy, inclusive work environment focused on holistic well-being

NOESIS

NOVEMBER

**Distinction "Galician company
committed to the detection
of gender-based violence"**

Xunta de Galicia

Recognition of the involvement of ALTIA in early detection and support for victims from the work environment

ALTIA

NOVEMBER

Finalist – Sitecore Digital Impact Awards 2025

Project "State Budget 2025"

for the development of a digital platform together with CEGER that improves transparency and public financial accessibility.

NOESIS

DECEMBER

Ranking Best Places to Work in IT

Foundry / Computerworld

ALTIA is ranked 27th in the category of medium-sized companies (1,000–4,999 employees).

ALTIA

DECEMBER

More Equal Company Badge 2025

Community of Madrid

Recognizes strategic integration of equality, diversity and inclusion in ALTIA's ESG model.

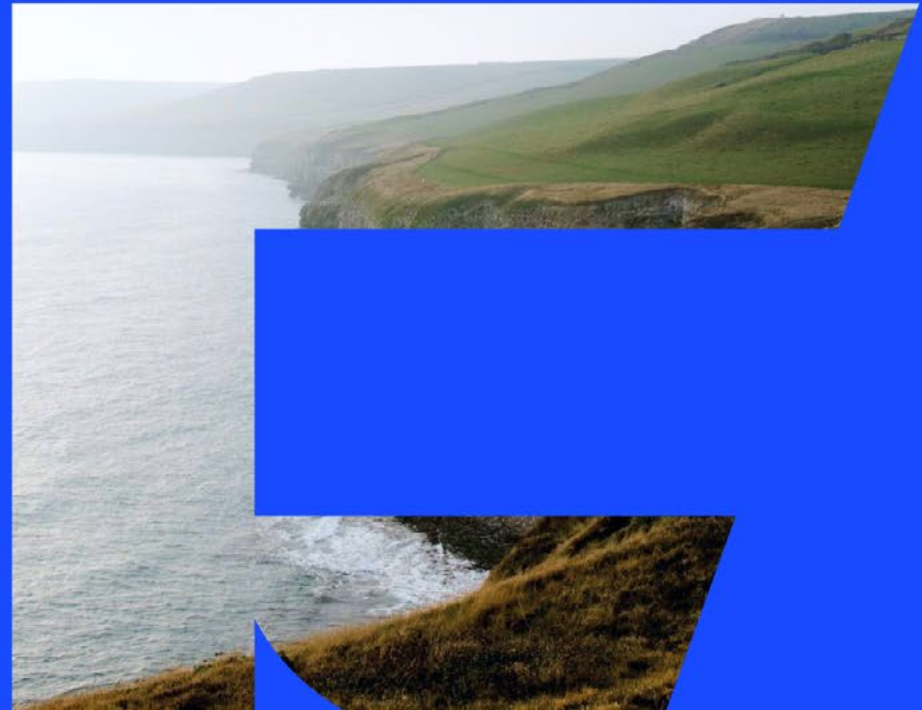
ALTIA

Technology for real environment

4.1 Environmental policy_

4.2 Impacts_

04



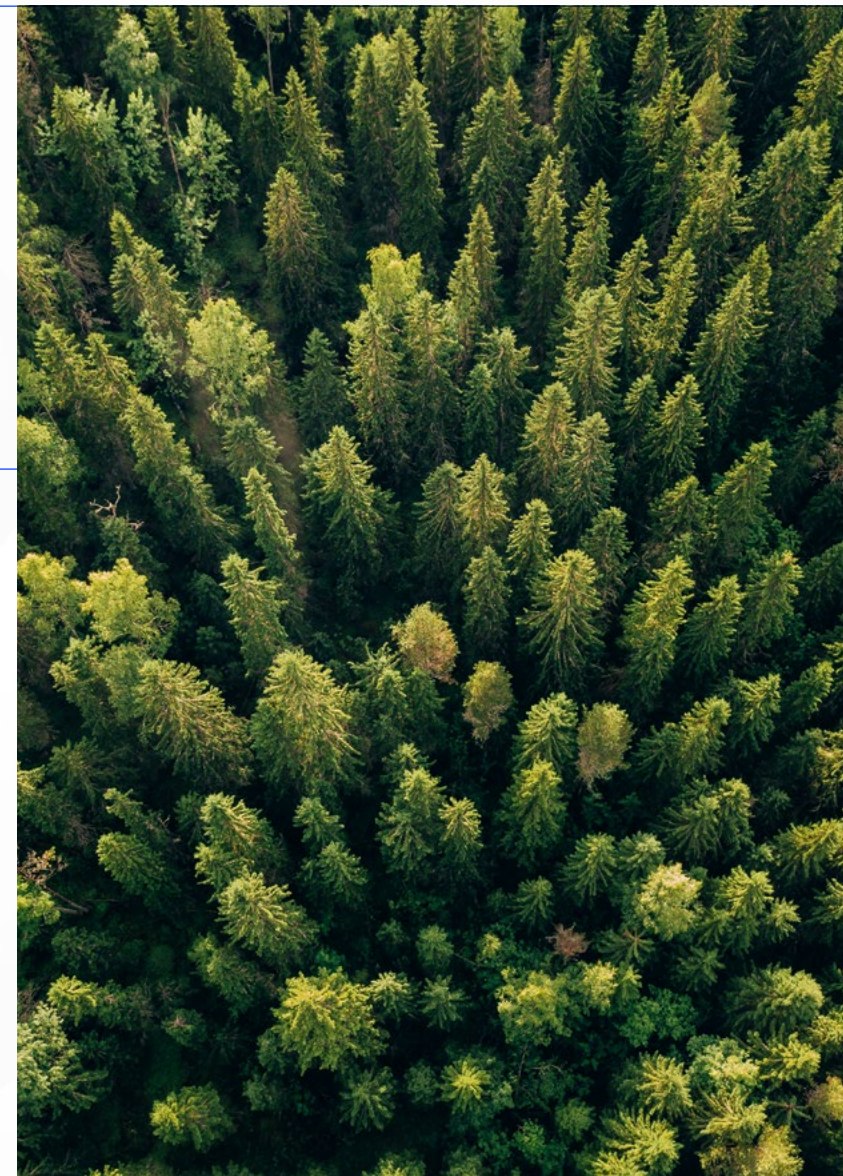
4.1 Environmental policy

The transition to a low-carbon economy is one of the main structural challenges of our time. In this context, the technology sector occupies a strategic position: not only because of its own environmental impact, but also because of its ability to enable solutions that allow other sectors to advance in efficiency, decarbonization and resource optimization.

At ALTIA we understand this responsibility from a **dual perspective**:

- We work on the progressive reduction of the environmental impact derived from our activities, with a special focus on facilities that concentrate the highest energy consumption.
- We develop technological solutions that allow our clients to advance in sustainability, operational efficiency and responsible management of resources.

Our environmental approach is based on three principles: prevention, regulatory compliance and continuous improvement. We integrate environmental management into the structure of the organization, ensuring that sustainability forms part of our operational and strategic decisions.



Principles of Environmental Sustainability

The ALTIA group's principles of environmental sustainability guide our actions, consolidating our commitment to protecting the planet and the well-being of future generations.

- 1** We consider environmental **protection to be a fundamental responsibility**, which involves the adoption of concrete measures and the definition of specific objectives at all levels of our organization.
- 2** We promote the **rational use of natural resources**, as well as the reduction, selection and recycling of waste, as part of our strategy to minimize our environmental impact.
- 3** We **monitor and evaluate** the environmental aspects of our activities, products and services, with the aim of preventing, eliminating or reducing as much as possible any negative impact on the environment.
- 4** We implement **preventive measures to avoid events that may negatively affect the environment**, working closely with public authorities to coordinate protection actions.
- 5** We are committed to **complying with current environmental regulations** and strive to exceed the minimum requirements established, continuously seeking to improve our environmental practices.
- 6** We are committed to **continuously improving** our environmental protection measures, by adopting the latest available technology and innovation in our business practices.
- 7** **We involve all the people of the Group** in our environmental protection efforts, providing them with relevant information on environmental issues and offering them specific training programs.
- 8** **We transparently communicate** our environmental management to employees, customers, subcontractors, suppliers and the community in general, **in line with the standards of the ISO 14001 standard**.

Best Practices

At the ALTIA group, we promote a company culture committed to sustainability and environmental protection. To this end, we propose a Decalogue of Good Environmental Practices among our staff that seeks to integrate responsible habits into the daily routine of our employees.

Among the recommendations included in the decalogue, **we highlight:**

Turn off computers, printers, and other equipment when not in use, as well as lights in the facilities.

Encourage the delivery of documentation in digital format. Whenever possible, we ask our customers to opt for digital formats

Reuse paper whenever possible and deposit the paper that it can no longer be reused in the designated collection points.

Properly manage e-waste. We follow the instructions for the delivery of batteries, printer consumables and electronic components provided by those responsible for their management.

Collaborate in the optimization of journeys. We encourage the rationalisation of journeys in vehicles, contributing to the reduction of emissions.



Management for a **real environmental impact**



Integrated Management System

Rigour, traceability and continuous improvement

Our environmental management is integrated into an Integrated Management System that covers in a coordinated way, the areas of quality, environment, information security and IT service management, implemented in different centers of the group.

The ALTIA group's senior management supports this model by approving **specific policies** adapted to the different companies to ensure compliance with these commitments, ensuring their dissemination among employees, suppliers and other interested parties through the intranet and corporate websites.

- "Integrated Management System Policy" for ALTIA.
- "Quality and Environment Policy" for BILBOMÁTICA.
- "Quality Policy" and "Information Security Policy" for NOESIS.

This framework allows us to structure processes, identify significant environmental aspects, establish measurable objectives and guarantee the continuous monitoring of performance. The integration of these systems reinforces the coherence between operational excellence and environmental responsibility, ensuring systematic control of our most relevant impacts.

_ISO 14001 Certification

Environmental control in the centers of greatest consumption

As part of our environmental management model, we have ISO 14001 certification in the center that concentrates more than 80% of the group's energy consumption. This certification ensures that the most resource-intensive operations are managed in accordance with an international reference standard for environmental control.

The implementation of this system **certifies the existence of structured procedures for the identification, evaluation and monitoring of environmental impacts, as well as the application of preventive measures aimed at minimizing risks and ensuring regulatory compliance.** Beyond formal recognition, certification reinforces operational discipline and a culture of continuous improvement at our most significant facilities.

_Energy audit

Data-driven efficiency

In 2025 we have carried out an energy audit at our Data Center in Vigo and the headquarters in A Coruña, facilities that represent 85.24% of the group's total energy consumption.

The analysis has made it possible to evaluate consumption patterns, validate the performance of our infrastructures and identify opportunities for optimization.

This exercise reinforces a **data-driven energy management approach aimed at continuous improvement**, especially in those facilities that concentrate the greatest environmental impact of our technological activity.



4.2 Impacts



33
offices

4,270
people



1,055.99
tCO₂e generated

0.25
tCO₂e / employee



2,870.59
MWh consumed

0.67
MWh / employee
(0.85 in 2024 | ↓ -21.17%)



2,556.11
m³ water consumption
in 2025

0.60
m³ water consumption
/ employee



ISO 14001
Management System

The nature of our activity, with the exception of the Data Center, has a limited environmental impact in terms of direct emissions or discharges. However, we maintain a system of periodic evaluation of environmental aspects that analyzes production and auxiliary processes, determining their significance through objective technical criteria

GRI sets out five key environmental vectors that we consider when reporting on sustainability.

DISCHARGES

DIRECT ASPECTS

- Consumption of:**
- Wastewater and sewage discharges

EMERGENCY ASPECTS

- Fire:**
- Hazardous waste landfill
- Accidental spillage of diesel, fuel, oil, hazardous waste or similar.**
- Rupture of water and electricity pipes:**
- Water discharge

CONSUMPTION

DIRECT ASPECTS

- Consumption of:**
- Electric power
 - Water
 - Fuel
 - Paper
 - Cleaning products
 - Toner

EMISSIONS

DIRECT ASPECTS

- Consumption of:**
- Electricity
 - Water
 - Fuels
 - Paper
 - Ink / Toner

EMERGENCY ASPECTS

- Fire:**
- Pollutant gas emissions
- Refrigerant gas leaks from HVAC systems**

WASTE

DIRECT ASPECTS

- Generation of hazardous waste:**
- Generation of absorbents and contaminated material
 - Generation of contaminated packaging waste (chemical product packaging, ...)
 - Waste generation of contaminated aerosols
 - Fluorescent and sodium lamp residues
 - Battery waste
 - Waste from used batteries
 - Expired Drug Waste

- Waste generation non-hazardous not assimilable to urban waste:**
- Waste Electrical and Electronic Equipment
 - Toner waste
 - Metal waste
 - Wood waste

- Non-hazardous municipal solid waste (MSW) or equivalent generation:**
- Municipal waste
 - Paper and cardboard waste
 - Plastic waste

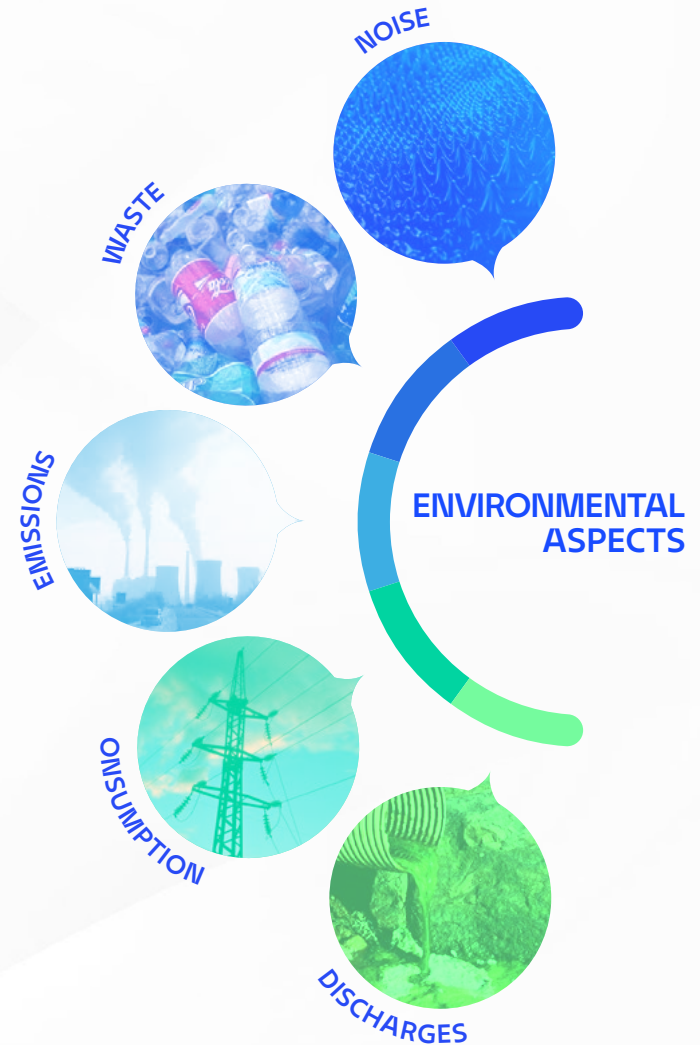
EMERGENCY ASPECTS

- Fire:**
- Burnt waste (wood, plastics, computer equipment...)
- Rupture of water and electricity pipes:**
- Construction and demolition waste (concrete, plastic, metal...)

NOISE

DIRECT ASPECTS

- Facilities in normal condition
- Minor works
- Major works



Waste

Waste management is one of the priority areas of our environmental performance.

For each type of waste generated, specific control, storage and management procedures have been defined. The waste is segregated at source and deposited in clearly identified containers, guaranteeing its correct traceability and subsequent treatment in accordance with the applicable legal requirements.

The final management is carried out through authorised waste managers to carry out the reuse or recovery operations, where applicable.

Our goal is to maximize recycling and reduce the environmental impact derived from waste generation.

In addition, we promote the refurbishment and reuse of technological equipment that has been left unused in the projects, but which is still useful for office use through donations to third sector entities, promoting a culture of repair, restoration and reuse that contributes to a circular economy model within the group.

96.15% Waste delivered for reuse/recovery.
3.85% Waste removed

Carbon footprint

ALTIA has consistently strengthened its commitment to transparency and its advocacy for a sustainable growth model that respects the environment. In line with this ongoing commitment, ALTIA has presented its Greenhouse Gas Emissions Report covering all its national and international operations.

In this regard, the ALTIA Group carries out its activity in Spain through the offices it maintains in the Autonomous Communities of Galicia, Madrid, Castile and León, the Basque Country, Valencia and Navarre, through the companies in which it participates, as well as through participation in certain Temporary Joint Ventures. In its international activity, it is present in Chile, through an agency, France and Andorra and in Portugal, Brazil, Holland, Ireland, and the United States, mainly through the Portuguese subgroup NOESIS, which it fully controls.

It is important to note that the nature of our operations, with the exception of the Datacenter, has a minimal environmental impact.

-39.1% of GHG emissions in relative terms (tCO₂eq/thousands) in the period 2022–2024

ALTIA verifies the inventory of Greenhouse Gases in order to transparently inform its stakeholders of the Company's emissions, in accordance with the commitments made in the Integrated Management System Policy and this Sustainability Report.

The Greenhouse Gas (GHG) inventory for the **year 2024** is included with the following **considerations**:

- It includes the emissions of the ALTIA group's activities for the 2024 financial year. The 2025 data will be validated by mid-2026 and incorporated into the 2026 Sustainability Report.
- The consolidation of GHG emissions is addressed using the operational control approach.

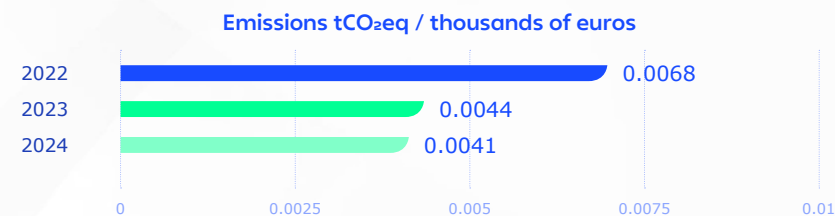
The calculation was performed in accordance with the requirements established in the **Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard (GHG Protocol)**.

EMISSIONS 2024	tCO ₂	tCO ₂	kgN ₂ O	tCO ₂ eq	tCO ₂ eq
				Market focus	Location focus
Direct					
Scope 1	265.01	0.10	3.94	266.09	266.09
Indirect					
Scope 2				789.90	244.24
Total Range 1 +2				1,055.99	510.33

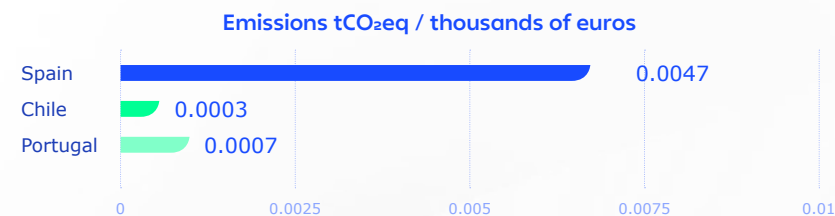
The data in the carbon footprint are specified below and refer to a calendar year, specifically 2024.

Emissions in relative terms for the year **2024** have been **0.00413 tCO₂eq / thousand euros**.

The evolution of the last three years in graphical terms is:



In relative terms by country (2024):



Environmental objectives and actions

A programme of environmental objectives for the year 2025 has been proposed in the significant offices certified under ISO 14001.

In this case, it has been proposed for the Vigo Datacenter, the most significant facility in environmental terms, the objective has been to minimize electricity consumption, measured through PUE to below 1.80 (PUE < 1.80) (an indicator that measures efficiency based on total energy consumption relative to IT consumption).

In 2025, the expected value has been reached, achieving a reduction in PUE from 2.1 (final figure for 2024) to 1.70 at the end of 2025.

Likewise, by 2025, the global objective is to achieve a reduction in scope 1 and 2 emissions of at least 40% for the period 2022-2025 in relative terms.

The scope 1 and 2 carbon footprint is measured for the entire period 2024 at a global level, resulting in Scope 1=266.09 and Scope 2=789.89: with a total of 1,055.99 t CO₂eq. In relative terms, a value of 0.00413 tCO₂eq/thousand euros is achieved.

At present, the objective has been achieved. If the trend continues, the carbon footprint is expected to decrease over the period 2022-2025.

1.7

Data Center Energy Efficiency (PUE)

↓ 7.4% vs 2024

Target <1.80 achieved



Technology for real people

- 5.1 Social model_
- 5.2 Professionals_
- 5.3 Customers_
- 5.4 Community_

05



5.1 Social model

The **social axis** is not an isolated dimension within the ESG framework. It is an element that connects talent, business and community, reinforcing the coherence between corporate culture, technological development and real impact.

Technology only generates real impact when it improves people's lives. That is why, within our ESG strategy, the social axis is not limited to talent management: it is a structural pillar of our growth model.

In a context of integration and evolution of the group, we reinforce a common identity that transcends brands and geographies, consolidating a shared project. This evolution responds to a clear conviction: growing sustainably means growing with people and for people.

We keep intact the principles that have defined our history: integrity, responsibility and commitment, and we project them in a culture that places people, collaboration and trust at the heart of the strategy.

Our social approach is articulated in three complementary dimensions: "People who grow, customers who trust, communities who thrive."

1

The people who build ALTIA

Our team is the group's main strategic asset. We are committed to work environments that combine professional excellence and well-being, promoting the coexistence of young talent and senior experience, equal opportunities and continuous development.

Organizational flexibility, lifelong learning and job security are part of a model that seeks not only to attract talent in a highly competitive sector, but also to retain it in the long term.

2

The customers we develop technology for

Our clients rely on us to tackle critical digital transformation processes. The quality, ethics and responsibility with which we develop our solutions have a direct impact on their competitiveness and the trust they place in our technology.

The social dimension of our activity is also expressed in how we design and deploy solutions: prioritizing security, data protection, accessibility and the generation of sustainable value.

3

The community in which we operate

We understand our business as part of a broader ecosystem. We contribute to social development through initiatives that promote education, inclusion and access to technological knowledge, especially in the environments where we are present.

Our social commitment extends beyond the organization, aligning business growth with a positive impact on society.



5.2 Professionals



4,270

professionals

Global team specialized in technology and consulting



1,338

new hires

A reflection of sustained growth and talent attraction



98.41%

permanent contracts

A stable employment model and a commitment to long-term employment



44

nationalities

Cultural diversity that boosts our international capacity

92.69%

Europe

6.74%

America

0.35%

Africa

0.21%

Asia



11.76%

turnover rate

Lower than the IT industry average



NOESIS

✦ Best Workplace in Portugal
1ST PLACE

✦ Best Workplaces™ TI 2025
in Portugal
1ST PLACE

✦ Best Workplace in Wellbeing™

✦ Best Workplaces in Europe™
6¹ST PLACE

ALTIA

✦ Ranking Best Places to Work in IT™
27TH PLACE

&

Top 10 Companies en IT Growth
6TH PLACE

by FOUNDRY / COMPUTERWORLD

Committed to talent and well-being

We have been recognized for our commitment to people, talent and the creation of quality work environments through different awards and leading positions in industry rankings.

These recognitions reflect a continuous commitment to a corporate culture focused on people and their professional development.

Value proposition and professional experience

Remuneration and benefits

We value the talent and effort of our professionals with a competitive remuneration system, which recognises performance and supports professional growth. We offer progressive increases, variable compensation, and benefits tailored to individual needs.

In **Spain, ALTIA** offers the following employee benefits:

- Flexible remuneration plan
 - Health Insurance
 - Restaurant vouchers
 - Nursery voucher
 - Club Benefits: a platform with discounts on technology, leisure, restaurant, home or travel.
- Health Insurance
- Pension plan contributions
- Life Insurance
- Financial aid for workers with a disability level equal to or greater than 33%. This measure applies to ALTIA team and their children with disabilities greater than or equal to 33%.

In **France, ALTIA** as the following social benefits:

- Restaurant vouchers

At **BILBOMÁTICA** they have the following social benefits:

- Flexible remuneration plan
 - Health Insurance
 - Restaurant vouchers
 - Nursery voucher

In **Portugal, NOESIS** offers the following social benefits:

- Health insurance for the entire workforce. It covers the purchase of glasses, dentist and psychology. Free teleconsultations are available.
- Life insurance for the entire workforce.
- Membership of the +Fertility Movement, offering NOESIS people a 20% discount on the ovarian reserve and a discount at the Portuguese Fertility Association.
- Curative medicine service: every week, a general practitioner conducts a teleconsultation for employees who have booked an appointment (available via teleconsultation or face-to-face)
- Discount protocols for gyms, pharmacies and healthy eating, available on the corporate intranet and published monthly in the internal newsletter.
- Travel insurance, which covers medical expenses, death, disability, as well as repatriation.
- Financial aid per child up to the age of 18, which is doubled in the event of special needs of the minor.

In **Ireland**, **NOESIS** offers the following social benefits:

- Health insurance (includes dental coverage) for all employees.
- Pension plan of up to 5% available to the employee after 6 months with the company.

In **Brazil**, **NOESIS** has the following social benefits:

- Health plan (includes free consultations) and a dental agreement (dentist).

In the **United States**, **NOESIS** includes the following social benefits:

- Medical, dental, and vision insurance from day one.
- Flexible Spending Account (FSA).
- Retirement savings plan, which allows employees to put a portion of their salary into a tax-advantaged retirement account.

In line with our commitment to equality, we guarantee pay equity, ensuring that there are no gender gaps in pay for equivalent roles and similar experience. In each country, we adjust our policies to collective agreements and current legislation, ensuring fair conditions and aligned with the best market practices.

Through this strategy, we seek not only to attract and retain talent, but also to foster a culture of recognition and well-being that motivates our professionals and reinforces their commitment to the company's values and objectives.

Work model

In a sector where talent is the main strategic asset, the way of working is a differentiating element. At ALTIA we have consolidated a hybrid and flexible work model that combines face-to-face and remote work, adapting to the needs of projects, teams and people.

Our approach is based on trust, autonomy and shared responsibility. Organizational flexibility makes it possible to balance professional and personal objectives, favouring work-life balance and reinforcing commitment to results. Its implementation is adapted to the regulations and organizational particularities of each country in which we operate, guaranteeing global coherence and a locally adapted implementation.

In addition to promoting work-life balance, this way of working contributes to optimising travel and resources, reinforcing operational efficiency and reducing the impacts associated with mobility.

_A people-centered model

Our hybrid model balances the individual needs of our workforce with the company's strategic objectives, promoting a more inclusive, sustainable and healthy environment.

Open Culture: Equality, Inclusion, and Collaboration

ALTIA

- Remote work and hybrid face-to-face teleworking.
- 100% remote work during school vacation periods.
- 100% remote work from the 28th week of pregnancy and for people with disabilities equal to or greater than 33% (reduced mobility cases). 100% remote work in cases of hospitalization of more than 5 days of direct family members.
- 80% remote work for mothers and fathers during the breastfeeding period.
- Remote work from a second home other than the usual one. This measure allows people to work remotely from a location other than their usual home.
- Remote work from European Union countries.



BILBOMÁTICA

- Remote work: Flexible model. one day per week of on-site work
- Remote work from a second home other than the usual one. This measure allows people to work remotely from a location other than their usual home.
- Financial compensation for expenses derived from remote work.

Complementary measures for greater flexibility

ALTIA

- Continuous working day with a maximum duration of seven (7) hours without a lunch break for legal guardianship and/or care of family members.
- Bank of 40 non-recoverable hours for childcare.
- Geographical mobility, allowing workers the possibility of requesting a change of office due to proximity to the family home.
- Flexible hours, with flexible entry and exit time slots and reduced lunch break time.
- Intensive working day on Fridays all year round.
- Intensive working day in the months of July and August.
- Distribution of the reduction of the working day, the reduction of the working day not being mandatory on all days of the week.
- Recoverable paid absences. Recoverable Permissions for accompaniment to medical consultations of elderly people, dependents or minor children.
- Flexible holidays, with the possibility of distributing the days of rest throughout the year.
- Training during working hours, preferably in virtual classroom mode and held in morning hours
- Cafeteria space available in the company's work centers.

BILBOMÁTICA

- Flexible hours, with entry and exit slots, reduction of lunch time.
- Intensive working day on Fridays all year round.
- Intensive working day from 1 June to 27 September, both inclusive.
- All the days prior to a weekday holiday are 7-hour intensive working days.
- Flexible holidays, with the possibility of distributing the days of rest throughout the year.
- Distribution of the reduction of the working day, the reduction of the working day not being mandatory on all days of the week.
- Unpaid leave for a maximum of 21 calendar days per year. This leave may be divided into a maximum of two periods, with the minimum duration of one of the periods being 7 calendar days.
- Training during working hours, preferably in virtual classroom mode and held in morning hours.
- Cafeteria space available in the company's work centers.

Digital disconnection policy

As part of our commitment to work-life balance, we have a Digital Disconnection Policy which guarantees the effective right to rest and personal life, regardless of the type of work.

The policy establishes that, once the working day is over, there is no obligation to attend professional communications and promotes that meetings and training sessions take place within working hours. In this way, we reinforce a respectful organization of time with protected rest periods.

We also guarantee privacy in the use of professional digital devices and provide mechanisms that allow us to exercise control over the personal data, in compliance with current regulations.

With this framework, we ensure that technology is used responsibly, without overstepping the boundaries necessary to preserve health and well-being in professional performance.



Well-being and emotional health

In a highly demanding technological environment, protecting mental health is part of our responsibility as an organization and part of our value proposition. We understand emotional well-being as a key element for professional performance, quality of work and team cohesion.

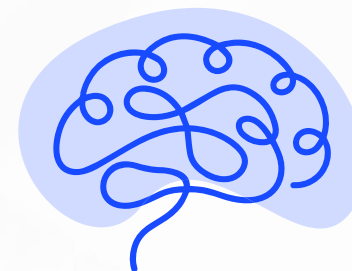
The actions developed reflect a progressive approach towards the comprehensive care of people, beyond technical or professional development.

ALTIA/BILBOMÁTICA

During the month of October we promoted a cycle of internal online talks open to the entire workforce, generating a space for conversation aimed at raising awareness and eliminating stigma associated with mental health.

In 2025, two specific sessions for technical teams were held, focusing on:

- Identification of signs of stress and burnout.
- Practical strategies for individual and collective care.
- Understanding the impact of stress on the brain.
- Improved focus, communication, and coordination in high-performing teams.



NOESIS

The NOESIS Academy expanded its focus on wellbeing with three specialized webinars focused on the well-being of employees as a whole: mental health, financial education and digital well-being.

- **Anxiety Prevention**, with practical tools such as mindfulness, conscious breathing and emotional management strategies.
- **Personal Finance, Credits and Investments**, aimed at strengthening financial stability as a factor of well-being.
- **Disconnect to Connect**, focused on digital wellness, healthy boundaries in the use of technology and digital detox practices in hybrid and remote environments.

Attracting talent

In an environment marked by technological acceleration and the high demand for specialized profiles, we are consolidating a strategy aimed at attracting, developing and retaining highly qualified talent.

Our activity, focused on advanced technological solutions, requires profiles with a solid base in STEAM disciplines (Science, Technology, Engineering, Arts and Mathematics), which are essential to tackle projects in areas such as software development, data analytics, cybersecurity or artificial intelligence. These capabilities are at the core of our value proposition and the engine of our competitiveness.

The talent that joins the company comes mainly from technical and specialized university degrees, complemented by profiles from professional training, including the dual modality, whose contribution is key to strengthening the ICT ecosystem.

The combination of university and non-university degrees evidences a diverse talent model that integrates profiles from both the university field and technical vocational training.

We actively collaborate with universities and vocational training centers, providing practical experiences that allow future professionals to integrate into real projects, acquire advanced technical skills and accelerate their incorporation into the labor market.

This approach allows us not only to attract talent, but also to build sustainable career paths in a sector in permanent transformation, reinforcing our capacity for innovation and response to the needs of our clients.

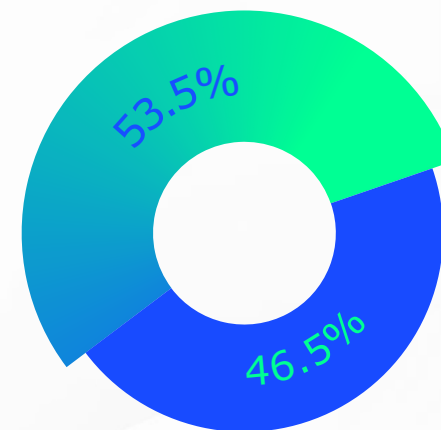
1,338

new hires

68.9%

of the workforce has STEAM training

Qualifications



● University | ● Other

_Dual vocational training

Tech talent from the ground up

Dual Vocational Training is a strategic way to integrate training and real technology. At ALTIA and BILBOMÁTICA we participate in programs that combine academic learning and practical experience in real projects, facilitating job placement and generating a talent pool aligned with the needs of the ICT sector.

The model allows students to acquire professional experience while completing their studies, work with technologies and methodologies from the professional environment and integrate into specialized technical teams under a structured tutoring system.

Intensive Dual Vocational Training in Web Application Development

In 2025 we renew our commitment to young talent through the third edition of the Intensive Dual Vocational Training cycle in Web Application Development, developed in collaboration with the IES Fernando Wirtz.

The program, with 15 places, combines theoretical training with internships at our facilities, where students participate in real projects within specialized teams.

_Internship program

First contact with real technology

ALTIA Digital Hub is our academic internship program aimed at students in the technological field. It acts as a structured way of attracting talent, connecting the educational environment with real projects and strengthening our employer brand.

The program allows people who are studying and recent graduates to progressively incorporate themselves into the professional environment, through a practical immersion in technological projects, combining continuous training and expert accompaniment.

Keys to the program:

- Integration into technical teams and participation in real projects.
- Technical tutoring and individualized accompaniment.
- Flexible schedules adapted to the academic calendar.
- Continuous feedback for the development of technical competences and transversal skills.

Complementary actions:

- LinkUp: 360º sessions on technology and trends with people from ALTIA.
- Mentoring: individual guidance with ALTIA professionals.
- TFG/TFM: possibility of doing it at ALTIA with expert tutoring.

_ALTIA staging

University talent connected to real technological challenges

ALTIA Staging is ALTIA's programme aimed at tutoring Bachelor's Degree Final Projects (TFG) and Master's Degree Final Projects (TFM) in the technological field. Through this initiative, we make available to university students a catalogue of projects designed by professionals from the company, with a practical approach and aligned with emerging technologies.

The program allows students to work on real challenges of the sector, with the guidance of an ALTIA tutor throughout the process. In addition to providing technological resources and specialized technical support, the program includes an internal presentation prior to the academic defense, which allows students to receive professional feedback on both content and project presentation.

_Databoost program

New internship program to boost talent in data governance

We have launched the Databoost Program, which is developed from the ALTIA Alicante office and aims to create a data hub that continues to consolidate us as a benchmark company in this field.

The Databoost Program combines specialized technical training and hands-on experience in real-world projects, allowing our boosters to learn while actively contributing to the development of data-driven solutions.

During the program, you work with market-leading technologies such as Azure, Microsoft Fabric, Databricks, SQL Server, Python, PostgreSQL, and Azure DevOps, while acquiring key competencies in teamwork and collaborative methodologies.

The first edition has completed the initial training phase, incorporating participants into ongoing projects within our data teams.

_Onboarding

Activating talent from day one

Joining the company is an essential part of the professional experience. Our onboarding process is designed to ensure inclusive, connected integration aligned with our values, combining accompaniment, connection and early activation of talent.

Within this shared framework, each company in the group deploys initiatives adapted to its organizational reality.

ALTIA: Progressive integration and close accompaniment

At ALTIA, the onboarding process takes place during the first months and includes phases of reception, training, presentation to teams and follow-up. The model ensures a homogeneous and coordinated incorporation between the talent, systems and business areas.

Among the **highlighted actions** are:

- Monthly online sessions with the new hires and the Talent team, which facilitate mutual knowledge and the resolution of doubts in a close environment.
- Welcome Day, a meeting space designed to share, connect and reinforce the sense of belonging from the beginning.
- Network of Welcomers, reference professionals who accompany each new employee during their first months.

59
welcomers
giving
support

NOESIS: Culture, leadership and belonging from day one

At NOESIS, **Welcome Day** is the central axis of the process of incorporation. This monthly program, held online, puts culture and values at the heart of the welcome experience.

- With the participation of members of leadership and different corporate areas, the conference addresses the cultural pillars of the organization, its commitments in terms of innovation, social impact and well-being, as well as key aspects related to security, cybersecurity and internal functioning.
- The session incorporates interactive dynamics that favour the immediate connection between new hires, reinforcing the sense of belonging and cultural alignment from day one.

Talent development and growth

Training

At ALTIA we understand learning as a key vector to maintain innovation, guarantee technical excellence and anticipate market transformations.

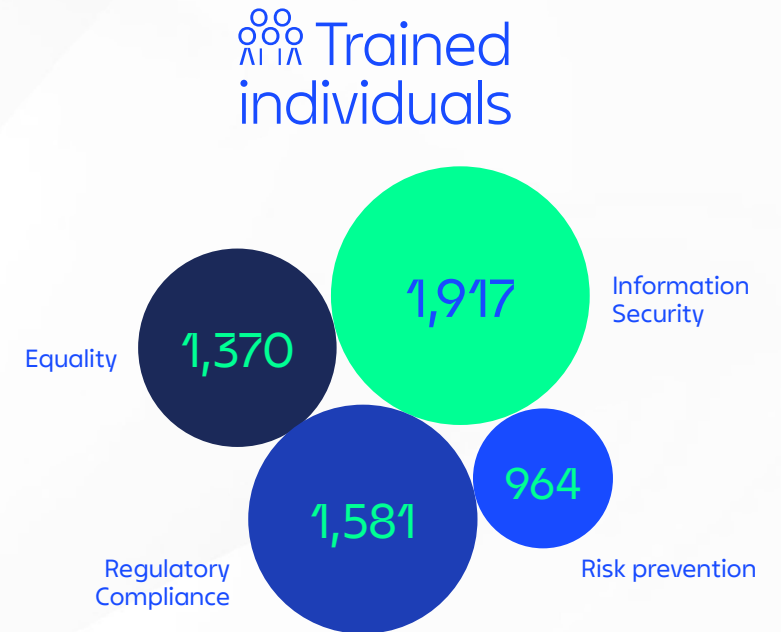
Our training model is aligned with the group's strategic priorities and combines the development of technical capabilities with the strengthening of management and leadership skills. Each year we define a Strategic Training Plan in which priority areas of training are identified, with the aim of preparing our professionals to face increasingly complex projects in constantly evolving technological and regulatory environments.

Continuous learning is a structural part of our professional development model, integrating specialized training, mentoring and knowledge exchange dynamics.

In line with this approach, NOESIS promotes a continuous training strategy aimed at the professional and personal development of its workforce, based on equal opportunities. This model supports individuals from the moment they join through onboarding programs and mandatory training in key areas such as information security, data protection, and occupational health and safety. Furthermore, initiatives in technical development, languages, leadership, and interpersonal skills are promoted, alongside training in equality, diversity, and harassment prevention, reinforcing the commitment to an inclusive and socially responsible work environment.

133,646
training hours
32,929 of ESG training

3.4/4
satisfaction
with training



Leaders of the Future

In 2025 we launched **Leaders of the Future**, the group's first cross-cutting program to identify and develop the next generation of leaders. In its first edition, 63 professionals from ALTIA, NOESIS and BILBOMÁTICA participated, selected for their potential and strategic vision.

The initiative, promoted by the Board of Directors, aims to strengthen the leadership skills necessary to execute the group's strategic plans and preserve its culture, values and purpose. This program marks the beginning of a long-term development line aimed at consolidating a solid and aligned leadership chain.

At the same time, NOESIS reinforced its commitment to leadership development with structured programs for the Board of Directors, senior management teams, managers and high-potential talent. The **Board and Senior Leadership Program** trained leaders in conscious management, collaboration, and strategic vision. In addition, nearly 100 managers and senior managers participated in leadership training.

Taken together, these actions reflect a systematic commitment to the development of technical and leadership capabilities, ensuring continuity, strategic vision and cultural alignment in a group that places technology and talent as axes of sustainable growth.



Professional career

Talent development requires clear frameworks for progression and growth. For this reason, we have a structured career model that defines professional itineraries, levels of responsibility and competencies associated with each role, providing transparency and predictability in professional development.

ALTIA Career Map covers all the positions of the organization and establishes both vertical and transversal development paths, facilitating technical specialization, the assumption of new responsibilities or mobility towards other business areas.

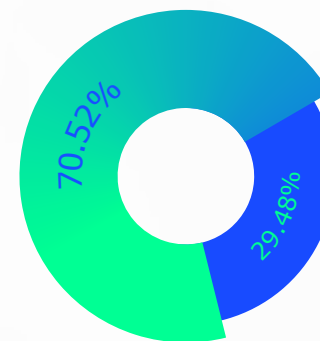
The model integrates the definition of roles, the competency requirements and expected performance levels, aligning individual growth with the strategic needs of the business and with the applicable regulatory framework.

In this way, we promote a culture of continuous development based on merit, training and the diversity of professional trajectories, reinforcing internal employability and talent retention in a technological environment in constant transformation.

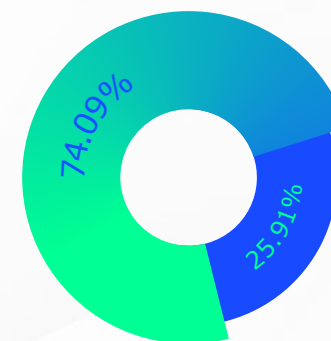
Directive



Leaders



Team



● Men | ● Women

Remote Work Program from the European Union

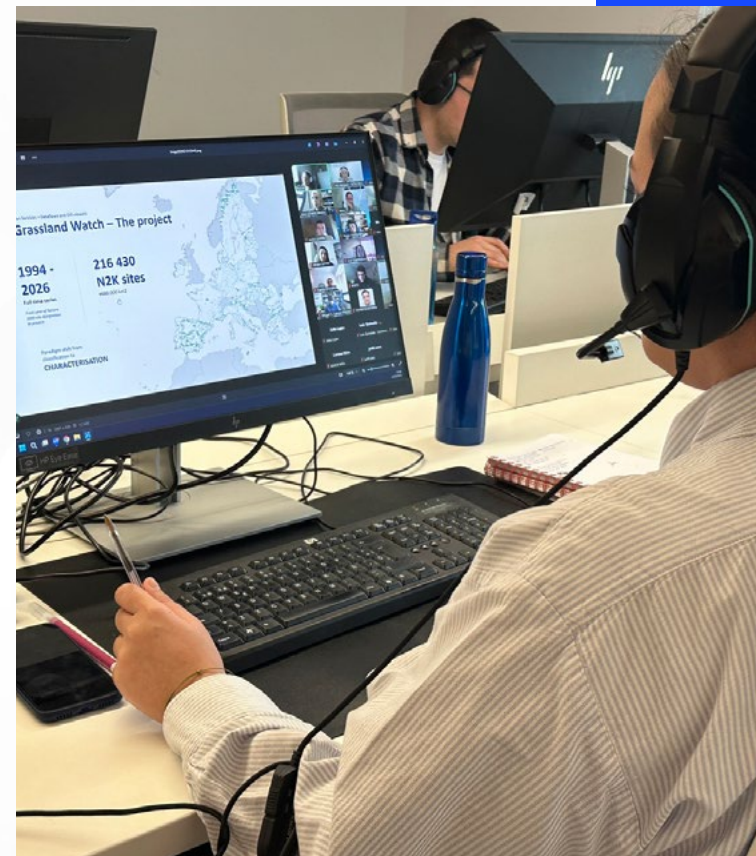
In 2025 we launched the Remote Work Program from countries of the European Union. An initiative that allows ALTIA Spain professionals to carry out their activity from any Member State of the European Union for a period of between 10 and 12 weeks per year.

The program aims to enrich the professional experience through immersion in international environments, maintaining the link with the project and the original team.

This initiative contributes to:

- Strengthening linguistic and intercultural competences.
- Promoting the international experience of internal talent.
- Broadening global perspectives and adaptability to multicultural environments.

With this measure, we are moving towards a more flexible, international career model adapted to the reality of a globalised technology sector.



Occupational health and safety

Safe and inclusive environ

We guarantee the health and safety of our staff through active and preventive management. Although our activities do not entail significant risks, we identify and assess possible threats in each workplace, adopting the corresponding preventive measures.

ALTIA aims to involve the entire human team that makes up the organization, as well as suppliers, customers and the company's corporate image by virtue of its commitment to the prevention of occupational risks. To this end, prevention is incorporated into all the organization's processes through the intervention of the prevention service.

Management is coordinated through the occupational risk prevention department. It is currently made up of Occupational Risk Prevention technicians at higher and intermediate levels, supporting the needs and improvements of ALTIA and the human resources that make it up.

This department ensures ALTIA's commitment to the group's occupational risk prevention and health surveillance policies. The head of Occupational Risk Prevention leads the work team, establishing objectives, accompanying them in achieving them and evaluating them.

Below is a non-exhaustive list of the most common functions within the department:

- Dialogue with prevention services and workplaces in the different specialties.
- ORP document management for each company and each workplace.

- Coordinate and plan, in terms of OR, the incorporation of new people into the company, guaranteeing prevention coverage of risks corresponding to the beginning of the employment relationship.
- Development of ORP training according to job position.
- Support and technical advice to the health and safety committee.
- Coordination of the initial and periodic health surveillance of workers.
- Study, elaboration and dialogue for protocols.
- Responsibility for the coordination of internal and external business activities.

Participation and representation in risk prevention

The involvement of workers is key to our health and safety policy. In Spain, ALTIA and BILBOMÁTICA have trade union representation in some workplaces, such as Santiago de Compostela, Data Centers in Vigo, Bilbao and Madrid. In the case of the workplaces in Santiago de Compostela and Bilbao, both Safety and Health Committees have been set up. For the rest of the workplaces and companies in the group, the workers have not exercised the right to elect representatives and to participate in matters of health and safety at work.

Currently, 17.70% of the total workforce is represented through these bodies.

Health surveillance

We offer all our staff in Spain, Portugal and Brazil general and specific annual medical examinations according to the risks of the position. In Chile, the USA and the Netherlands, health coverage is managed through private health insurance or social security at their expense.

Investments in safety and health

ALTIA allocates resources to the prevention of occupational risks, maintaining our commitment to continuous improvement in this area. In 2025, the investment was €657,767.53, aimed at:

- Health insurance.
- Prevention services.
- Technical documentation.
- Provision of material means of safety and first aid, as well as their maintenance in each work center.
- Health surveillance.
- Training in occupational risk prevention (ORP).
- Measuring equipment in the field of industrial hygiene.

A further step in security and the well-being of our community

Our Milladoiro office, in A Coruña, has a defibrillator, installed in compliance with Decree 38/2017, which regulates its use outside the health field. This device, officially registered, is part of the Galician network of Semi-Automatic External Defibrillators (AED), facilitating access in case of emergency for people who may require its use in bordering areas.

Their presence not only reinforces safety in our workplace, but also represents a social improvement for the community. In addition, our team has received training in Basic Life Support (BLS) and the use of the AED, guaranteeing a quick and effective response to emergencies.

Universal accessibility

By 2025, all ALTIA group offices will have universal accessibility systems for workers with disabilities. In general, all offices have a lift and adapted access in the work rooms.

In the same way, universal accessibility is taken into account in the opening of the new offices.

Diversity, Equity, and Inclusion

In a global and constantly changing technological environment, diversity is not only an ethical principle, but also a structural factor of competitiveness. We believe that innovation with real impact requires diverse teams, inclusive environments, and systems that ensure equity in access to opportunities

We work to consolidate a culture in which all people can develop on equal terms, bring different perspectives and actively participate in the construction of responsible technological solutions.

Our commitment to **Diversity, Equity and Inclusion** (DEI) is articulated through equality plans, monitoring committees and internal policies that integrate these principles into talent management, career advancement and decision-making.



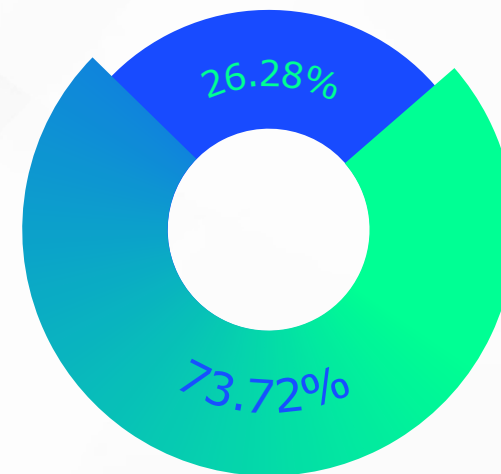
Gender equity

We are aware of the structural gap that characterizes the ICT sector in terms of female representation. At the end of 2025, the group's workforce was made up of 3,148 men and 1,122 women, reflecting a sectoral reality that requires sustained actions over time.

In Spain, ALTIA, EXIS IT and BILBOMÁTICA have **Equality Plans** aimed at guaranteeing equal treatment and opportunities between women and men, integrating the gender perspective in talent management and professional development processes.

Our approach is not limited to regulatory compliance, but seeks to progressively move towards greater representativeness and balance at all levels of the organization.

● Men | ● Women



Women

26.28%

On the staff

29.48%

Leaders

20.27%

Directives

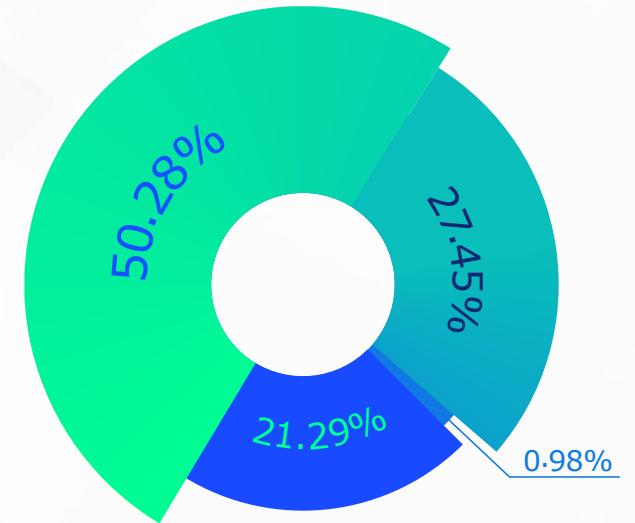
27.27%

Boards of Directos

Generational diversity

The **combination of young talent and senior experience** is one of our main assets. We foster environments of intergenerational collaboration where mutual learning and knowledge transfer strengthen our teams and projects.

We reject any form of ageism and promote equal opportunities regardless of age, convinced that generational diversity improves resilience and adaptability in a constantly evolving technological context.



Men | Women

63% | 37%

● Generation Z
(1997-2012)

60% | 40%

● Millenials
(1981-1996)

61% | 39%

● Generation X
(1965-1980)

62% | 38%

● Baby boomers
(1946-1964)

Active commitment against gender-based violence

Real equality requires concrete measures of protection. We are firmly committed to combating gender-based violence and are proactive in supporting victims.

ALTIA adheres to the *Protocol for the Detection and Treatment of the Company of situations of Gender Violence occurring inside and outside the workplace*, promoted by the Observatory against Domestic and Gender Violence, integrated in the General Council of the Judicial Branch.

In addition to the formal framework, we implement **specific protection and support measures** including:

- Immediate change of workplace with reservation of the position.
- Time adaptation to guarantee protection and comprehensive assistance.
- Salary supplement in situations of reduced working hours.
- Extension of the reservation of the position in cases of suspension of the contract.
- Compensation improvement in cases of extinction linked to this cause.

These actions reflect a clear desire for effective accompaniment and the construction of a safe and respectful work environment.

Inclusion of people with disabilities

Effective inclusion is part of our commitment to an organization that is open to talent in all its dimensions. In 2025, the group had 52 people with a degree of disability equal to or greater than 33%, maintaining a positive evolution compared to previous years.

We continue to **make progress in removing barriers and creating accessible work environments**, making it easier for all people to develop their potential on equal terms.

Culture and internal cohesion

Spaces for meeting and recognition are a key dimension of internal social impact. We promote a culture based on collaboration, closeness and a sense of belonging, reinforcing spaces for connection between teams and promoting a shared identity beyond the organizational structure.

Our strategy combines structured internal communication, corporate meetings and participatory dynamics that favor:

- Alignment with the group's strategy and values.
- The transversal connection between areas and geographies.
- The generation of solid professional links.
- The reinforcement of the pride of belonging.

We are committed to clear and transparent communication that allows people to understand the common purpose and their contribution to it.

Internal events, corporate meetings and meeting spaces are not only social moments, but strategic tools to consolidate our organizational culture, share learning and celebrate collective achievements.

Real growth is helping those around you grow: customers, people, shareholders, and the environment. That's what gives meaning to technology and to our work.

Identity restyling

The group's restyling project was designed from the prism of corporate culture. Understood as a robust system that allows it to easily scale the principles, purpose and key messages to all markets and layers of the company.

A visual and verbal identity that facilitates the transfer of that DNA that must remain so as not to lose its roots, but at the same time, to be a system capable of adapting to the evolution and growth of the business. A restyling process that aims to integrate the different areas, brands, markets and to renew the brand's energy.

A system reformulated thanks to listening to the people who make up the group, what our customers value about us and the real impact we are able to have on our ecosystem.

The new brand positioning not only unifies the group's image, but reinforces the culture of shared values. Where each person feels part of and lives a culture based on real, transversal and global growth.

The selected claim **"Technology for real growth"** synthesizes a clear purpose: to create technology at the service of tangible progress.

_Garage

Garage is the group's corporate innovation platform, designed to generate synergies between people, regardless of their geographical location, role or technological profile.

Its objective is to facilitate the adoption of new technologies, enhance collective knowledge and act as an internal laboratory of ideas with the potential to become new products, services or organizational improvements.

Through Garage we have created a structured environment where anyone can:

- Propose ideas, technological challenges or problems to be solved.
- Explore new tools and emerging trends.
- Collaborate with other professionals interested in developing solutions.
- Participate in cross-cutting initiatives beyond their usual project

Garage embodies a strategic conviction: good ideas can come from anywhere in the organization. For this reason, we promote an ecosystem where curiosity, initiative and innovative spirit find a real space to develop.

_Inspiring Technology by Hunters

The Hunters, hunters of technological holdings at ALTIA, periodically write articles to show the team findings and new keys to take into account in the world of technology.

In our internal newsletters they have a fixed section in which they tell us about news and use cases, the result of their research, putting themselves at the service of the rest of the people in the group so that they can expand their technological knowledge.

Moments of connection on and offline

Connecting spaces are a key dimension of internal social impact. During 2025, initiatives aimed at strengthening cohesion, recognition and a sense of belonging were promoted, consolidating active professional communities aligned with the corporate strategy.

The **streaming event presenting the corporate restyling** was held simultaneously in different offices of ALTIA, NOESIS and BILBOMÁTICA, with more than 20 simultaneous face-to-face events and online connection. This format made it possible to share the evolution of the corporate identity as a collective process, reinforcing brand coherence and integration between geographically distributed teams.

The traditional summer events and Christmas celebrations were organized in Spain and Chile, face-to-face spaces aimed at reinforcing coexistence, informal interaction and shared culture among professionals.

At ALTIA and NOESIS we also organise **internal recognition initiatives** aimed at people who reach **significant milestones of permanence in the company**. These initiatives value professional careers, loyalty and long-term commitment, reinforcing talent retention as a structural element of the organizational model.

The **celebration of NOESIS's Best Workplace Wellbeing**, awarded by Great Place To Work Portugal, materialized in a simultaneous multi-regional event in five offices in Portugal that brought together 300 employees. Beyond making visible an external achievement, the meeting reaffirmed well-being as a cultural pillar and transmitted an explicit message from the leadership about the strategic importance of people.

In addition, digital formats such as **Digital Talks** and **All Hands** consolidate periodic spaces for transparency, exchange of knowledge and direct communication with management, strengthening organizational alignment and the transfer of information between teams.



NOESIS strengthens your internal culture

NOESIS strengthened its internal culture through three key initiatives aimed at reinforcing proximity and a sense of community among all teams:

Come ON Board

The Come ON Board program consolidated its role as a key mechanism of internal strategic communication. After the annual Kick-Off, held in Cascais, the contents on results, strategic priorities and technological roadmap were shared with the entire organization in a hybrid format. The session provided direct insight into strategic information, reinforcing transparency, alignment and a shared sense of purpose. This dynamic consolidates an organizational culture based on the openness of information and the connection between leadership and teams.

#teamnoesis Days

Outdoor team building initiatives aimed at strengthening interpersonal relationships and promoting well-being in natural environments.

The activities included a via ferrata day in the Serra do Moradal, a day dedicated to photography in Lisbon with in-house training and practice in emblematic spaces and a hiking route through the Serra de Sintra with team dynamics.

These experiences reinforce the balance between professional and personal life, promote transversal collaboration and consolidate bonds in spaces that favor connection and teamwork in a different context to the usual work environment.



HC on the Road

HC on the Road is the Human Resources team's territorial presence program, designed to reinforce proximity to regional offices and strengthen the sense of organizational belonging.

In 2025, five editions were held in Portugal. Two of them coincided with the inauguration of new offices in Covilhã and Castelo Branco, incorporating formal sessions with the participation of regional leaders and institutional representatives. The remaining editions (Porto, Coimbra and Lisbon) were held in a more informal format, promoting direct interaction with local teams.

The Lisbon edition adopted the theme of the Popular Saints, transforming the office into a space for cultural celebration with traditional elements and recreational activities.

This initiative consolidates a decentralized cultural model, guaranteeing direct connection between the organization and all teams, regardless of their geographical location.

5.3 Customers

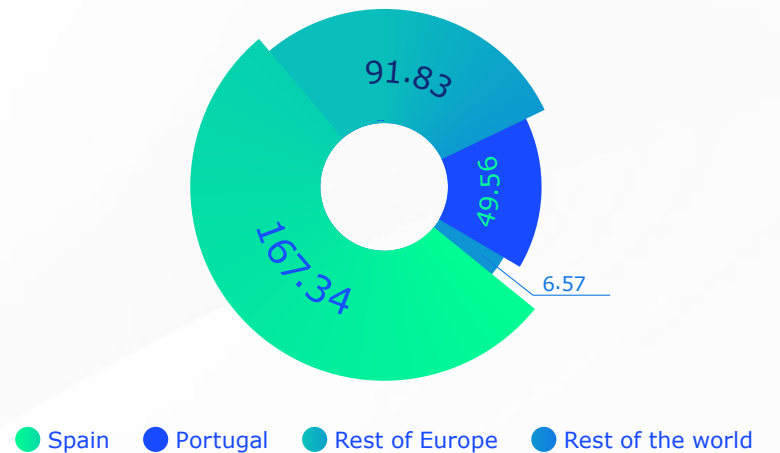
Our clients are not only recipients of solutions, but strategic partners with whom we share vision, challenges and transformation objectives. For us, technology only makes a real impact when it's built collaboratively.

We operate in a global and multi-sector environment, combining technological knowledge, sector specialization and the ability to adapt in order to respond to complex customer needs. The trust they place in us is the result of a model based on quality, proximity and continuous improvement.

Our approach integrates innovation, methodological rigor and active listening, ensuring that each project contributes to strengthening the competitiveness, efficiency and sustainability of the organizations we work with.

Because reinventing businesses is not just about implementing technology: it is about accompanying our customers in processes of change that generate long-term value.

Turnover (€M)



Quality Management

The ALTIA group's quality management system is intrinsically linked to the **satisfaction of our customers**. The system is based on robust principles and processes that seek to ensure that the services offered are not only meet, but exceed customer expectations and needs.

Below, we highlight the **pillars** that guide our quality management:

1

Customer Orientation

Our strategy is focused on thoroughly understanding our customers, both current and potential (internal and external) and orienting every aspect of our work towards the resolution and satisfaction of their needs and expectations. This is achieved through a deep knowledge of their requirements and the proactive identification of business opportunities, with the primary objective of providing them with greater added value and ensuring the continuous improvement of our services.

4

Customer service and satisfaction

We consider it essential to constantly pay attention to the users of our services and to measure their satisfaction. We are committed to effectively solving your requirements, which implies responding reactively or proactively to the demands or problems raised, always maintaining an attitude of availability and attention.

2

Commitment to continuous improvement

Continuous improvement is a primary goal of the quality management system. It involves not only meeting established requirements, but also constantly looking for ways to optimize our processes and services to exceed the expectations of customers.

5

Incident management and corrective actions

Incidents are properly recorded and documented to ensure traceability and facilitate future audits or reviews. The results of corrective and preventive actions are analyzed to identify areas for improvement and establish effective strategies to prevent the recurrence of similar situations.

3

Communication and collaboration

We encourage open communication channels with our clients so that they can send us any queries or suggestions. This active collaboration helps us to exceed expectations in the perception of our services.

6

Certifications and regulations

The companies of the ALTIA group are certified under the **ISO 9001** Standard. This international certification not only validates that our quality management processes comply with the highest globally recognized standards, but is also a key tool to accredit the level of institutionalization of our processes and to continuously identify new areas for improvement.

Channels of dialogue

At ALTIA we establish and maintain contact with customers through various channels of communication, participation and dialogue. These include:

- **Own media:** We have a website, social media profiles and external newsletters, where we communicate corporate and financial information, projects, certifications and other relevant updates
- **Third-party media:** We collaborate with national and regional media by sending press releases, articles, dossiers, etc.
- **BME Growth:** We communicate all relevant information to the market.
- **Own and third-party events:** We connect with clients and collaborators in events of different types, organized by ALTIA or in sponsorship format.

In addition, we also communicate relevant environmental information to all stakeholders and the general public. The planning of communication with key stakeholders is reflected in a Communication Matrix that is reviewed at least biennially.



Customer satisfaction

Customer satisfaction is a fundamental pillar in the quality of the services we provide. At least once a year, **the satisfaction of our customers for the services contracted is measured** by the staff responsible for this purpose. The analysis of these results is systematically integrated into the corresponding service monitoring report.

Customer satisfaction assessment is done for both specific projects and contracted services.

- **Common goal.**
Both evaluations pursue a primary objective: to measure the client's satisfaction with respect to the services provided, identifying strengths and areas of opportunity.
- **Responsibility for analysis.**
The Quality Committee assumes the responsibility of analysing in depth the results of all the reviews carried out, ensuring strategic supervision.
- **Continuous improvement process.**
The results obtained are actively used to identify specific areas for improvement and to establish concrete strategies that allow us to continuously increase our customers' satisfaction.
- **Use of questionnaires.**
Specific questionnaires are used to collect the opinion of customers on various aspects of the service received.
- **Documentation and evidence.**
The documentation and evidence of the evaluation process are properly stored in both cases, guaranteeing traceability and transparency.

These practices allow ALTIA to maintain a high level of quality in its services and projects, meeting the needs and expectations of its clients effectively and proactively.

Customers and third parties are increasingly aware of their right to complain and are more demanding with the quality of the service and work provided.

The ALTIA group encourages customers to submit their complaints and suggestions by telephone, e-mail, letter and through the website, in order to know their opinion and receive suggestions for the improvement of the service or work carried out. Since October 2017, the Ethics Channel has also been available for complaints, doubts and suggestions related to the content of the Code of Ethics.

During 2025, no complaints have been received arising from any project.

Although this is a positive fact, it reinforces awareness among all staff of the importance of their collaboration in the communication and resolution of incidents and complaints that may go unnoticed, so that the efficiency of services and work can be improved.

4.7/5
customer satisfaction

4.9/5
satisfaction with **compliance with agreed delivery deadlines**

5.4 Community

Real growth is only sustainable when it generates opportunities beyond the organization. We understand our activity as part of a broader social and environmental ecosystem.

Our social action is aimed at expanding access to technological knowledge, reducing gaps, strengthening communities and contributing to collective well-being, aligning our impact with the SDGs.

+100

Volunteers

24

Social **initiatives**

65

Organizations
we collaborate with

30.8k

€ allocated to social
collaboration actions

Real growth, shared impact



Agreement with AMICOS

Alliance for Inclusion and Sustainability

In 2025, ALTIA has formalised a collaboration agreement with Amicos, an association dedicated to the inclusion of people with disabilities, consolidating **a strategic alliance aimed at generating social and environmental impact** in the territories where we operate.

This collaboration reinforces a responsible and collaborative development model, actively involving ALTIA professionals in projects that connect talent, inclusion and environmental conservation.

The agreement establishes a basis for joint work to **promote projects that integrate innovation, inclusion and conservation of the environment**, reinforcing our model of responsible and collaborative development.

UPNDO

Well-being that is transformed into social impact

UPNDO is an annual program that converts the physical activity of NOESIS people into donations for social causes, integrating individual well-being and collective impact.

Through a digital platform, NOESIS professionals actively participate by accumulating "Energy Points", which are transformed into economic support for initiatives related to diversity, environmental sustainability and mental health.

The program demonstrates how an internal wellness initiative can extend its impact beyond the organization, connecting healthy habits with social contribution.

ALTIA in_Action

ALTIA in_Action is the framework that articulates and channels our social initiatives, promoting the active involvement of our people in projects with a real impact on society.

It constitutes a space for connection between corporate purpose and individual commitment, facilitating participation in educational, solidarity and environmental initiatives aligned with our values and the SDGs.

By 2025, this framework has been structured around **four priority areas of impact**, defined on the basis of the areas where our activity, our partnerships and the involvement of our staff have generated the greatest social contribution.





1 Talent development and connection with the educational ecosystem

We promote STEM vocations and strengthen the link between the educational field and the professional environment, bringing technological reality closer to students at different educational stages and facilitating their career guidance.

_ALTIA Premia

Initiative developed together with the Higher Technical School of Engineering (ETSE) of the University of Santiago de Compostela to recognize excellence in Final Degree Projects in the technological field and strengthen the connection between university and business.

In its sixth edition, the award has distinguished the project Mis Pictocuentos, a web application aimed at facilitating communication and learning for children with difficulties in oral communication, such as those with Autism Spectrum Disorder (ASD), through the use of pictograms and interactive content.

Impact 2025

- **1,500€** for the best TFG

_ALTIA Tech_Day

Annual programme of face-to-face workshops aimed at Vocational Training students and universities, whose objective is to bring the most demanded technologies on the market closer to the educational environment.

In collaboration with different training centers, ALTIA professionals give practical sessions focused on real projects and tools used on a day-to-day basis, addressing areas such as artificial intelligence, data engineering, cybersecurity or software architecture.

Impact 2025

- **12 talks** given by ALTIA professionals
- **268 participating students**
- **14 volunteers. 28.6% of speakers are women**, reinforcing the visibility of female role models in technology
- **Presence in 6 provinces:**
A Coruña, Pontevedra, Barcelona, Alicante, Vizcaya and Madrid



_GenTech

Initiative aimed at promoting STEM vocations among secondary and baccalaureate students, bringing the technology sector closer to the classroom through talks given by company professionals. The programme promotes dialogue between students and professionals on the opportunities of technological careers, the digital skills of the future and the reality of the ICT sector.

In its sixth edition, GenTech expanded its territorial reach, reinforcing the group's commitment to promoting young talent and promoting technological education.

Impact 2025

- **17 talks** held in educational centers
- **More than 900 participating students**
- **19 professional volunteers** of ALTIA and BILBOMÁTICA
- Presence in **A Coruña, Ourense, Pontevedra, Madrid and Bilbao**

_TecStorm

NOESIS participated as a collaborating company in TecS-torm, the largest university hackathon in Portugal, an event that brings together students from all over the country to develop technological solutions aimed at solving real social challenges.

During the 9th edition, held at the Technical Innovation Center, our professionals accompanied the participating teams through technical and strategic mentoring sessions, contributing to the development of projects in areas such as digital inclusion, smart mobility and sustainability.

Impact 2025

- **8 volunteers**
- **2 mentored teams** were recognized at the hackathon
 - Solar Farm (More Sustainable Project, mentored by Márcio Carvalho)
 - ShopWise (first prize in the category of Healthy and Green Living, mentored by Abel Espírito Santo)



Tecnólog@ for a day (11th, 12th and 13th editions)

Initiative promoted by the Xunta de Galicia within the framework of the DigiTalent 2030 Plan that allows students from 12 to 17 years old to share a working day with ALTIA professionals, discovering how technological projects are developed, what professional profiles are involved and what opportunities the ICT sector offers.

The activity seeks to bring the reality of the technological environment closer to the new generations, promote STEM vocations and contribute to breaking down stereotypes associated with these professions, especially in relation to gender.

Impact 2025

- **3 editions** of the program
- **46 participating students**
- **22 professional volunteers**
- Conferences held in **4 offices in Galicia**

4th ESO + Business

Program promoted by the Community of Madrid that allows Secondary Education students to approach the professional environment through short training stays in companies.

Within the framework of this programme, ALTIA has welcomed secondary school students to its Madrid office, offering them an experience of direct observation of work in the technology sector and the development of digital projects. During the stay, participants learn about different professional profiles, work methodologies and technologies used in the company's day-to-day work.

Impact 2025

- **3 days of training stay**
- **11 professional volunteers**



2 Boosting female talent and reducing digital divides

We promote the presence of women in the STEM field, encouraging technological vocations from an early age and promoting role models, mentoring and support spaces that contribute to reducing the gender gap in the digital sector.

_Inspire STEAM

BILBOMÁTICA actively participates in the programme promoted by the University of Deusto that seeks to promote scientific-technological vocations among secondary school students, with a special focus on promoting female talent in STEAM disciplines.

Through awareness and guidance sessions given by company professionals, the programme brings real references in the technology sector to the classroom, helping to break down gender stereotypes and to awaken interest in technological careers among students from 11 to 13 years old.

Impact 2025

- **4 participating schools**
- **More than 70 students** reached
- **6 volunteers**

_EmpowHER 2025

NOESIS participated in EmpowHER 2025, an initiative that commemorates Women in Engineering Day and promotes the professional development of women in the technological field through spaces for visibility, mentoring and leadership.

During the event, a volunteer from our IT Operations, Cloud & Security team, represented the company as a speaker to students from the Instituto Superior Técnico, sharing their professional career and reflecting on the challenges and opportunities of women in STEM careers. Their participation offered future engineers real references in the sector and highlighted the value of the impact of female representation in technology.

_Geek Girls Portugal

NOESIS hosted a meeting of the Geek Girls Portugal community at its office in Coimbra, an initiative aimed at connecting professional women in the technology sector, promoting networking and sharing knowledge and professional inspiration.

The event featured the participation of professionals from the Low-Code Solutions team, who shared their experience and vision, creating a space for professional exchange and learning.



Technovation Girls (Spain and Portugal)

We participate in this global initiative that promotes a positive attitude toward technology and entrepreneurship among girls and young women from 8 to 18 years old, promoting the development of digital solutions to real social challenges.

In 2025, NOESIS strengthened its involvement by becoming an official sponsor of the program, in addition to participating through technical mentoring, educational activities and presence on the jury of the national final. As part of this initiative, the "Code & Coins" team was promoted, made up of daughters and relatives of NOESIS professionals, who developed an application in Scratch to promote financial education among young people.

In Spain, ALTIA joined the initiative for the first time, participating as a jury in the national edition, thus reinforcing the group's commitment to the development of STEM vocations among girls and young women.

Impact 2025

- **NOESIS official sponsor** of the program
- **8 volunteers** involved as mentors and jury members
- **Technology workshop** for **employees' children** within the **#teamnoesis kids program**

Digital security workshops for social groups

NOESIS hosted a workshop on "Good Internet Security Practices" at its Lisbon office for the social organization GIRA IPSS, an entity dedicated to supporting people with mental health disorders.

The session was given by NOESIS's cybersecurity experts, who offered practical guidance on password security, phishing identification, privacy protection and safe browsing, adapting content to the needs of the group, promoting safer digital inclusion.



3 Commitment to solidarity and well-being

We channel the involvement of our staff in solidarity initiatives and support for vulnerable groups or in emergency situations, promoting a culture of active participation and social commitment.

_DatadaX Summit to benefit Stop Leukemia Foundation

The data and artificial intelligence community met in a conference focused on sharing knowledge, use cases and trends in data analysis, big data, artificial intelligence, business analytics and business intelligence. Professionals from the sector and leading speakers offered an up-to-date vision of the impact of these technologies on business and society.

The meeting also incorporated a solidarity component: the entire proceeds from ticket sales were donated to the Stop Leukemia Foundation, an organization dedicated to promoting research against hematological cancer. This social dimension reinforced the purpose of the event, combining technological dissemination with direct support for a cause.

_Christmas campaign Toy Collection

ALTIA launched another year in the internal toy collection campaign, reinforcing the solidarity commitment around Christmas.

The collaboration with social entities made it possible to channel more than 150 toys and books, guaranteeing their distribution through organizations with a direct presence in local communities. This year's edition also incorporated a corporate volunteering action in A Coruña, where professionals from the office collaborated with Caritas in packaging and preparing gifts.

_Donations to firefighters and communities affected by forest fires in Portugal

In August 2025, the forest fires that affected central Portugal mobilized an immediate response by NOESIS in the regions of Castelo Branco, Covilhã and Guarda. Employees delivered essential supplies requested by local firefighters and, in some cases, were directly involved in the firefighting efforts.

NOESIS made corporate donations to the associations of volunteer firefighters in the three localities and activated an internal campaign to channel additional support to local entities, including animal rescue organizations.



UPNDO: transforming physical activity into social donations

NOESIS has maintained its collaboration with UPNDO, a platform that transforms the physical activity of the workforce into Energy Points (EPs) converted into donations for social causes. Aligned with the recognition as Best Workplace Wellbeing by Great Place To Work Portugal, the program integrates corporate health and social impact.

It was structured in three thematic campaigns developed throughout 2025: diversity and inclusion (support for female empowerment in technology and digital inclusion); sustainability (environmental protection and conservation of fauna and forests); and well-being and mental health (fight against isolation and support for vulnerable groups).

Impact 2025

- **~270 employees** participating in the app
- **383.20 km covered** in the final campaign
- Donations to Escola 42, Project Girls 4 Girls, QUERCUS and WWF Portugal

Participation in solidarity races

NOESIS promoted the participation of its staff in sports initiatives with a social component, promoting physical exercise as a lever for internal well-being and, at the same time, commitment to solidarity causes.

During 2025 we participated in the *Corrida Sempre Mulher*, an initiative linked to female empowerment and awareness of breast cancer and in the *XII Corrida Saúde + Solidária* organized by the Association of Medical Students of the University of Lisbon (AE-FML), an event that integrates races, walks and children's activity for solidarity purposes. Through these activities, the active involvement of the workforce in careers that combine health, empowerment and support for vulnerable groups was encouraged.





4 Environmental sustainability and care for the planet

We integrate environmental protection into our social action through initiatives that promote environmental conservation, ecosystem regeneration, and the responsible use of technological resources.

Marine restoration project

Within the framework of the collaboration agreement with AMICOS, teams from different venues participated in a day of environmental action and learning at the Boiro Comprehensive Care Center, linked to the Cabalga marine restoration project.

The initiative, promoted by the Institute of Marine Sciences (CSIC), AMICOS and several brotherhoods in Galicia and Catalonia, is aimed at the recovery of benthic ecosystems in the Mediterranean and the Galician Atlantic. In the port of Aguiño (Galicia), the team collaborated in the reintroduction of 200 laminaria supports, equivalent to half a hectare of marine forest, in areas of the Atlantic Islands National Park, contributing directly to the regeneration of a key ecosystem for biodiversity.

Impact 2025

- **200 laminaria supports** reintroduced
- **15 volunteers**





Punto.Tech

ALTIA consolidates its commitment to sustainability and the circular economy by reusing IT equipment that is no longer used internally, but is still fully functional for other environments

Through the donation of computer equipment to third sector entities, this initiative contributes to reducing the digital divide and facilitating access to technology in educational and social organizations, supporting the training and development of vulnerable groups.

Bottle caps for a new life

We collaborate with the Seur Foundation in the "Bottle caps for a new life" campaign, which has a double objective, on the one hand, to help finance medical treatments and treatments for children with serious illnesses, and on the other hand, to recycle plastic so that it does not end up indiscriminately in landfills.



Technology for real governance

- 6.1 Organizational structure_
- 6.2 Ethics and business conduct_
- 6.3 Security, privacy
and responsible technology_
- 6.4 Certifications_
- 6.5 Financial performance_

06



6.1 Organizational structure

Corporate governance

Under the slogan *Technology for real growth*, we reinforce a conviction that has accompanied the company since its origins: growth is only sustainable when it is based on an ethical, solid and coherent foundation.

The process of integrating the new companies incorporated in recent years has led to progress in scale and capabilities, but it has not been possible to altered the essential. Honesty, integrity, commitment and focus on people continue to be the principles that guide our decisions and our way of operating.

Our model of good governance constitutes the structure that guarantees that this growth occurs with rigor, transparency and responsibility.

We have a robust governance system, supported by the Board of Directors and by specialized committees that oversee the effective implementation of our policies at all levels of the organization .



The regulatory compliance system integrates:

- Regulations of the Board of Directors.
- Code of Ethics.
- Human Rights Policy.
- Sustainability & ESG Policy.
- Data Protection Policy.
- Information Security Policy.
- Stakeholder Management Policy.
- Global Risk Management Policy.
- Regulations of the Regulatory Compliance Unit.
- Internal Rules of Conduct.
- Plans and Policies on Equality.
- Protocol and Measures for the Detection and Treatment of Gender Violence.
- Protocol for the Prevention of Harassment at Work, Sexual, Based on Sex, Sexual Orientation, Sexual Identity or Gender Expression.

Ongoing training in ethics and compliance ensures that these principles are not limited to the formal level, but are integrated into daily decision-making.

W Our commitment to ethics, human rights and good corporate governance is a fundamental pillar of our strategy

Regulatory Compliance Model Training

Awareness-raising measures, dissemination and training to publicize the Regulatory Compliance Model:

- **32,929 hours of annual training aimed at the entire workforce** in matters of regulatory compliance, equality and harassment prevention, occupational risk prevention, information security and data protection

Our values



_The essence that remains

Our identity evolves to reflect a **more integrated, connected and global organization**. However, **our values** continue to be the reference that guides our actions:

1. Customer orientation.
2. Autonomy and initiative.
3. Integrity, accountability, and regulatory compliance.
4. Adaptability to change.
5. Results-oriented approach.

These principles reinforce internal cohesion and solidify a shared culture among the different companies of the Group, favouring a common vision and aligned action.

Governing bodies

With regard to our corporate governance structure, our bodies are in continuous communication to develop frameworks, procedures and practices that ensure quality and accountability in a fair and transparent manner.

We are committed to addressing the impacts of our operations and to act in accordance with the most rigorous ethical and legal standards.

The governance and administration of the Company are entrusted to the **General Meeting of Shareholders** and the **Board of Directors**.

The Audit Committee **is part of the Board of Directors**.

The Board of Directors is supported by the **Management Committee**, the Economic and Financial Department and External Advisors in the exercise of its functions.

General Shareholders' Meeting

Main competencies

Among its most outstanding competencies are:

- the appointment and dismissal of directors at the proposal of the Board
- the approval of the Annual Accounts
- the discharge of the Governing Body and the resolution on the implementation of results

It is also the competent body to amend the Company's Articles of Association.

The General Shareholders' Meeting is responsible for appointing the directors at the proposal of the Board. The proposal and appointment take into account several requirements and conditions, such as their specialized knowledge and experience related to the economic, environmental and social effects of the Company, their alignment with the business project and its values, their independence, in the event that they are not executives or shareholders, or its diversity.

Board of Directors

Main competencies

The Board of Directors has all the powers of representation, governance, management and administration of the Company and of the business and social and environmental interests, in all matters not specially reserved by Law and by the Bylaws to the competence of the General Shareholders' Meeting.

The functions and responsibilities of the Board of Directors include:

- the formulation of the annual accounts
- the management report and the proposal for the implementation of the result
- the determination of the general policies and strategies of the Company
- the internal distribution of positions
- the calling, attendance and preparation of the agenda of the General Meetings
- the appointment and dismissal of the Company's Chief Executive Officers
- the establishment of the conditions of their contract and the authorisation of the creation of committees for specific consultative, organizational or functional purposes

Board of Directors of ALTIA

The composition of the Board of Directors of ALTIA at the end of 2025 includes eleven directors. Of these, three are women.

Stakeholders have different channels of communication with the Board of Directors. Among them, participation in the General Meeting of Shareholders for those who are shareholders; or for investors, to consult the information published on the BME Growth and on the website of ALTIA, the events and conferences organized by BME Growth and other organizations. Direct communication channels focus on ALTIA's website, email and through the Ethics Channel.

It is made up of:

Constantino Fernández Pico President

Adela Pérez Verdugo Vice President

Fidel Carrasco Hidalgo Corporate Development Director
Board Member

Ignacio Cabanas López Chief Financial Officer (CFO)
Board Member

Ramón Costa Piñeiro Managed Services Director
Board Member

Josefina Fernández Álvarez Sustainability & ESG Director
Board Member

Manuel Gómez-Reino Cachafeiro Secretary of the Board
Board Member

Teresa Mariño Garrido Chair of the Audit Committee
Independent Board Member

Luis María Huete Independent Board Member

Smayan Dileep Bhavnani Thadani Representative of Ram Bhavnani
Investment Vehicles
Proprietary Board Member

Miguel Jove Ortega Representative of Incio Inversiones
S.L
Proprietary Board Member



Board of Directors of the NOESIS subgroup

The composition of NOESIS' Boards of Directors, including the parent company of the subgroup and its Portuguese subsidiary, has seven board directors. Of these, one is a woman.

The structure of both Boards of Directors was determined at meetings on 02.07.2021 and is made up of:

Constantino Fernández Pico	President
Fidel Carrasco Hidalgo Alexandre Fernandes Silva Rosa	Vice Presidents
María Dolores Suárez Calvo Ignacio Cabanas López Luis Manuel de Castro Nelson Pereira	Board Members

Within both Boards of Directors, an **Executive Committee** was created made up of Alexandre Rosa, Nelson Pereira and Luís Manuel de Castro and chaired by Alexandre Rosa.

The Board of Directors has delegated a series of management powers to the Executive Committee, in accordance with standard corporate governance practices in both Portugal and Spain. In addition to the powers that cannot be delegated by law, the Board reserves those of a strategic nature. The members of the Executive Committee have, in turn, powers delegated by the Commission itself in matters pertaining to their area. Specifically:

- Alexandre Rosa, Chief Executive Officer (CEO).
- Nelson Pereira, Chief Technology Officer (CTO).
- Luís Manuel de Castro, Chief Financial Officer (CFO).

However, despite these delegations, certain matters must be debated and agreed upon by the Executive Committee in plenary.

Board of Directors of BILBOMÁTICA

The composition of the Board of Directors of BILBOMÁTICA includes five board directors. Of these, one is a woman

It is made up of:

Josu Urrutia Tellería	President
Constantino Fernández Pico	Vice Presidents
Gabriel Fernández Sanz	Chief Executive Officer (CEO)
Manuel Gómez-Reino Cachafeiro	Secretary
María Dolores Suárez Calvo	Deputy Secretary

Audit Committee

Integrated into the Board of Directors of ALTIA, it is made up of non-executive directors, with a majority of independent directors, as required by article 529 quaterdecies.1 of the Capital Companies Act.

Its **powers** are regulated in the Board of Directors Regulations, among which the following stand out:

- Define the internal audit system, approve the annual plan, supervise the internal audit systems, ensure the independence and effectiveness of this function and monitor it.
- Identify the different risks, as well as the information and internal control systems that will manage those risks, determine the acceptable level of risk, indicate the measures envisaged to mitigate the impact and supervise the Internal Control System of Financial Reporting (ICFR) and the actions related to Regulatory Compliance.
- Analyse with the external auditors the significant weaknesses of the internal control system, to prepare the report on the independence of the auditor and to propose the appointment of auditors to the Board of Directors.
- Supervise the process of preparing and presenting financial information, review the accounts and the correct application of accounting principles, ensure that all financial statements are prepared with the same accounting criteria and that both individual and consolidated accounts are prepared.
- To inform the General Meeting of Shareholders of any questions that may arise on those matters under the responsibility of the Committee,

to report on transactions that may involve a conflict of interest, to report on related-party transactions and to advise the Board of Directors.

The Audit Committee is supported by the Audit Committee, the **Internal Audit function**, the **Regulatory Compliance Unit** (UCN) and the **Global Risks Unit** (URG). The latter also includes members from the Investor Relations and Markets team.

Our commitment:
transparency
and good governance

Management Committee

All the people who make up the Management Committee are people who are fully committed to the Company and have sufficient experience and competence to carry out their functions. The Management Committee meets once a month.

Main competencies

The **main functions** of this Committee are as follows:

- Ensuring the execution of the current Strategic Plan.
- Management and monitoring of the Group's operations, including environmental, economic and social aspects.
- Coordination and implementation of new proposals related to the Group's strategy and operations.

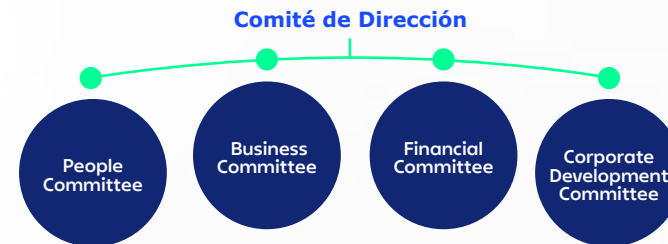
The **composition** of the Management Committee during 2025 was as follows:

- Constantino Fernández, Chief Executive Officer.
- Adela Pérez, Vice President.
- Fidel Carrasco, Director of Corporate Development.
- Ignacio Cabanas, Chief Financial Officer.
- Ramón Costa, Cloud, Infrastructures and Cybersecurity Director.
- Jesús Criado, Director of Technology.
- Alberto Loureiro, Director of Business Unit.
- Gabriel Fernández, Director of BILBOMÁTICA.
- Óscar Fernández, Director ALTIA European Services.

- Consuelo Luces, Head of Marketing and Communication.
- Joaquín Donesteve, Head of Legal Advisory.

Under the Management Committee, four subcommittees have been established, organised by areas of work. Each subcommittee is composed of a responsible person and members with different roles and competencies within the organization.

The subcommittees meet and organize as established by their members and are responsible for presenting proposals to the Steering Committee.



In addition, seven members of the Management Committee, supported by the Group's Controller, from the **Operations Committee**. This committee analyses, and, where appropriate, approves, on a weekly basis (or whenever required due to urgency), business opportunities that, due to their size, below-standard margins, or participation in consortia or Temporary Joint Venture, are considered to involve a higher-than-usual level risk. Business opportunities not reviewed by this Committee are subject to technical and financial validation in accordance with the established internal procedures.

6.2 Ethics and business conduct

The Code of Ethics, approved by the Board of Directors in September 2017 and updated in December 2024, sets out the principles that govern our business conduct and our relationships with all stakeholders.

Access to [ALTIA's Code of Ethics](#).

This framework encompasses respect for human and labor rights, compliance with the law, prevention of corruption, data protection and the promotion of a safe and healthy work environment.

More than a formal document, the Code of Ethics constitutes an operational tool that guides decision-making and consolidates a management model based on transparency, accountability and coherence.

In a context of growth and transformation, governance acts as an integrating element: it ensures that the Group's expansion takes place under homogeneous standards, preserving the corporate culture and reinforcing the trust of professionals, customers, investors and society.

In particular, ALTIA Chile has an Integrity and Compliance Program ([Integrity Program](#)) that reproduces the rules, guidelines and ethical principles that define the Group's actions.

Likewise, the NOESIS subgroup has a Code of Ethics and Conduct ([How We Behave](#)), approved by the Board of Directors of NOESIS Global SGPS, S.A. at its meeting on May 26, 2022.

Likewise, the NOESIS Code of Ethics and Conduct includes as an Annex a Chapter dedicated to Harassment at Work, which complies with the requirements of section k) of no. 1 of article 127 of the Portuguese Labor Code.

BILBOMÁTICA, for its part, has a Code of Conduct approved on October 16, 2023.

Ethical pillars: the basis of our culture and way of acting

Our Code of Ethics and associated policies set out the principles that guide our conduct: integrity, accountability, transparency and respect. These values are the basis of our decisions and relationships with customers, partners, suppliers and society.

At ALTIA, we are governed by four fundamental pillars of ethical behavior, all of which are based on the principle of integrity:

Commitment to our professionals

We are committed to safeguarding human and labor rights, promoting equal opportunities and work-life balance, as well as ensuring health and safety in the workplace.

Commitment to the company and shareholders

We maintain high standards of engagement and transparency in all our operations, with a zero-tolerance policy for corruption and a firm commitment to the transparent disclosure of economic and financial information.

Commitment to customers, partners and collaborators

We establish relationships based on trust and mutual respect, ensuring confidentiality and the duty of professional secrecy in all our interactions, as well as promoting ethical principles in our supply chain and collaboration.

Commitment to the community and society

We are committed to contributing positively to the well-being of the community and the care of the environment, complying with environmental and social regulations, as well as actively participating in the fight against money laundering and other illicit activities.

Code of Ethics: scope and application

The Code of Ethics establishes the principles that govern our activity and defines the commitments we assume to guarantee integrity and responsible management.

Its application extends to:

Our Team

All persons within the organization and those acting on its behalf in the performance of their responsibilities.

Relationships with customers, suppliers and competitors

Management based on transparency, fairness and compliance with our anti-corruption policy.

Commitment to society and the environment

Development of responsible relationships with our social and environmental environment.

Links with administrations and institutions

Interaction with competent bodies under principles of ethics and regulatory compliance.

Information protection and conflicts of interest

Management of confidentiality and privileged information, particularly in matters of market abuse.

Resolution of possible conflicts of interest between the interests of ALTIA and those of its professionals.

W Our Code of Ethics guides our conduct with integrity, transparency and accountability

Ethical Channel

All the Company's stakeholders have at their disposal the **Internal Information System (IIS)** unique to the ALTIA group and regulated by the Code of Ethics.

The SII, in operation since October 2017, consists of the set of Ethical Channels of all the Group's companies, which allow all issues related to the Code of Ethics to be processed and promote compliance with the law and the established rules of conduct.

All ethical channels are accessible confidentially and their purpose is to report irregularities or raise doubts or suggestions.

The access link to the **Ethical Channel of ALTIA and EXIS IT** is the following: [Ethical Channel - ALTIA](#).

The access link for **BILBOMÁTICA** is the following: [Bilbomática Ethical Channel](#).

The access link for the team in Chile is as follows: [Whistleblowing Channel - ALTIA Consultores S.A. Agency in Chile](#).

Without prejudice to the possibility of using the channels specifically established according to the matters in Portuguese legislation and in that of the countries where the subsidiaries of the **NOESIS** subgroup are located, there is a dedicated Whistleblowing Channel ([ALTIA Group Ethical Channel - NOESIS](#)) specially adapted to the legal requirements of Portugal. Within this access, there are two different sub-channels depending on the nature of the matter: one for harassment, and another for corruption, related matters and complaints.

In the case of ALTIA there is also a **specific channel depending on the type of matter**. Thus, all situations of discrimination and/or harassment can be reported directly through the Harassment and Discrimination Prevention Channel, accessible by following the following link: [Channel for the prevention of harassment and discrimination](#).

In the 2025 financial year, 6 communications were received through the Group's Ethical Channels (2 in Spain and 4 in Portugal). As a result, the corresponding procedures were initiated, processed in accordance with the internal rules by the competent bodies established therein, guaranteeing the safety and protection of the complainants.



Anti-corruption

As part of our general ethical commitments to the company, The professionals of the ALTIA group adhere to a series of principles and guidelines that govern our conduct in all areas of our business activity. These commitments are the cornerstone of our business ethos and reflect our unwavering commitment to integrity and accountability.

First of all, we are committed to scrupulously complying with applicable legislation in all aspects of our activity. This is a fundamental premise that guides our actions and decisions, ensuring that we operate within legal boundaries at all times.

In addition, we are committed to maintaining professional, loyal, and ethical conduct in all our business interactions and transactions. This involves acting with honesty, transparency and integrity in all our business and operational relationships, thus promoting an environment of trust and credibility.

Diligence, professionalism and proactivity are values that guide us in our daily work. We strive to be proactive in identifying and managing risks, as well as constantly looking for opportunities to improve and grow sustainably.

We also assume responsibility as a core commitment in our actions. We take responsibility for our actions and decisions, recognizing the impact that these can have on our customers, employees, shareholders and society as a whole.

We highlight the detailed identification of an Anti-Corruption Policy, which establishes clear guidelines on the conduct of our managers and professionals in relation to corruption and relations with suppliers. Along the same lines, our Code of Ethics addresses the treatment of conflicts of interest in professional conduct, ensuring that our professional decisions are aligned with the highest ethical and legal standards.

Anti-corruption policy and conduct of managers and professionals.

- The Group's managers and employees will act with honesty, integrity and impartiality in their relationships both within the organization and in their relations with customers and suppliers.
- They will avoid the formalisation of any contract that may entail or raise a conflict of interest between personal activities and the activities of the company.
- They will comply with all applicable anti-corruption laws, regulations and internal policies at all times.
- In the course of their professional activity , they shall not accept or carry out, directly or through an intermediary, unjustified invitations, gifts, benefits or advantages to customers, public officials, Spanish or foreign, authorities, personnel of other companies, competitors, political parties, and suppliers, who involve any form of bribery or commission or that may generate an appearance that an obligation is incurred as a result of the receipt or delivery of such invitations, gifts, benefits or advantages. Prohibited activities expressly include the direct or indirect offering or promise of any improper advantage and any form of concealment of the main offer, as well as influence peddling.

Conflict of interest

The professionals of the ALTIA group undertake to ensure that their professional decisions are always based on the best defence of the Group's interests, so that they are not influenced or conditioned by personal or family relationships or by any other particular interests.

In the event of a potential conflict of interest, professionals will disclose any conflicts of interest in which they are or may be involved, act loyally, and refrain from putting their own interests above those of the Group. Consequently, they shall refrain from intervening or influencing decision-making that may affect the Group companies with which there is a conflict of interest, from attending meetings where such decisions are made and from accessing confidential information related to the conflict.

Persons subject to the Internal Code of Conduct shall observe in particular the provisions established in respect of conflict of interest in said Regulations. For their part, the Directors of ALTIA and the directors of the Group Companies shall observe in particular the obligations imposed on the directors in the applicable corporate and market abuse legislation, and shall adopt the necessary measures to avoid situations where their interests may conflict with the corporate interest or their duties towards the Company.

Anti-Corruption Policy and Supplier Relations

Compliance is required on the part of suppliers directly involved in the management of projects and in the provision of services to ALTIA group clients, with the principles and anti-corruption policies defined in the Code of Ethics. In particular, all the Group's suppliers must comply, except those that have an anti-corruption system comparable to ALTIA's.

In the field of regulatory compliance and corruption prevention, the ALTIA group takes into account the regulatory frameworks applicable in the

countries in which it operates. In Portugal, through NOESIS, Decree-Law No. 109-E/2021 applies, establishing the General Regime for the Prevention of Corruption for companies with more than 50 employees.

This regulatory framework includes the adoption of measures such as corruption risk prevention plans, codes of conduct, whistleblowing channels, training programmes, internal control procedures and the appointment of regulatory compliance officers. The system also provides for supervision by the National Anti-Corruption Mechanism (MENAC), an independent body with control and sanctioning powers in both the public and private sectors.

In this context, the ALTIA group continues to make progress in strengthening its policies and practices in terms of ethics, integrity and compliance, aligning them with regulatory requirements and international best practices.

Compliance with the obligations of electronic communications service providers

ALTIA is registered as a provider of electronic communications services in the Register of Operators of Networks and Electronic Communications Service Providers of the National Commission on Markets and Competition and complies, with the obligations outlined in the document "Obligations of the Service Provider related to the Internet". [LSSI](#) | [LSSI](#)

Human and labor rights

In our constant pursuit of business excellence and ethics, the ALTIA Group assumes an irrevocable commitment to respect for human and labor rights. This commitment translates into concrete **actions and labor practices that guarantee a fair, safe, and equitable environment for all our professionals and collaborators.**



Non-discrimination and equal opportunities in selection, evaluation and internal promotion

This is the basic criterion followed by the ALTIA group in the selection of its professionals. The procedure ensures that the academic, personal and professional merits of the candidates and the needs of the candidates are objectively taken into account by the Group. Likewise, the Group evaluates and promotes its professionals internally in an objective manner, according to their professional performance, their teamwork and their contribution to the achievement of the organization's objectives.

Notwithstanding the foregoing statements, the companies of the ALTIA group undertake to ensure equal opportunities and non-discrimination in selection, evaluation and internal promotion, mainly on the grounds of sex, race, origin and sexual orientation.

Specifically, the Group's companies are committed to offering the same opportunities and working conditions and professional development to men and women, in all positions and profiles of the organization. The commitment is completed by an active policy aimed at achieving an increase in the percentage of women among the professionals of the Group's companies, despite the fact that, both in the IT sector and in the Faculties and Technical Schools where most of the people who can join the ALTIA project are trained, the percentage of men is much higher.

The ALTIA group's specific commitments and objectives in this area are set out in the Equal Opportunities Plans signed by the Group's companies and the legal representation of the workers.

Detection of gender-based violence and prevention of harassment

ALTIA joined in 2026 the 'Protocol for the Detection and Treatment of situations of Gender Violence produced inside and outside the workplace', a protocol promoted by the Observatory against Domestic and Gender Violence, an entity that is part of the General Council of the Judiciary. By signing this document, the organization's governing bodies have committed to protecting the fundamental rights of people in their work environment, taking initiatives that foresee and act firmly against gender violence, ensuring full confidentiality for victims.

On March 20, 2018, the Management of ALTIA signed an express commitment in defense of the dignity of people and against any type

of discrimination at work, a commitment published on March 22. On 19 April 2018, the Equality Plan Monitoring Committee approved the initial version of the Harassment Prevention Protocol. On 9 April 2024, the Equality Plan Monitoring Committee approved a new version of the Protocol which includes, in addition to the previously included measures, the prevention of harassment and discrimination on the basis of sexual orientation, sexual identity, gender expression or sexual characteristics and the procedure for action in situations of harassment and/or discrimination. It also establishes that the communication of complaints in this matter will be made via the Channel for the Prevention of Harassment and Discrimination ([Channel for the Prevention of Harassment and Discrimination](#)).

BILBOMÁTICA, for its part, approved its protocol for workplace or gender-based harassment on March 22, 2022. Subsequently, on 15 January 2024, it amended this protocol to extend its scope of application to situations of harassment and/or discrimination against LGBTI people, in accordance with the requirements of Law 4/2023, of 28 February, for the real and effective equality of trans people and for the guarantee of the rights of LGBTI people.

NOESIS, in the same way, has approved its "Code of Ethics and Conduct of NOESIS" and "Code of Conduct for Prevention and Combat of Workplace Harassment" dated 20.05.2022.

Work-life balance

The companies of the ALTIA group are committed, in coordination with the needs of customers and projects, to promote measures to reconcile family life with work activity, such as flexible working hours, teleworking, intensive working hours in the summer period and the reduction of working hours and leave in the cases provided for by law

The Group's companies have undertaken to adopt the necessary measures to facilitate the return to work of those workers who end the leaves of absence derived from the birth, foster care or legal guardianship of a minor, care of a family member and all those established or may be established by the applicable regulations.

Human Rights Policy

In December 2025, we approved our Human Rights Policy, consolidating and reinforcing our commitment to the protection and promotion of fundamental rights in all areas of our activity. This policy reinforces our focus on human rights, aligning our practices with the international standards set out in the International Bill of Human Rights, the 10 principles of the United Nations Global Compact, and the Sustainable Development Goals (SDGs), among other widely accepted frameworks.

Aware of our responsibility and the impact we generate on society and the environment in which we operate, we reinforce our comprehensive commitment that encompasses not only our internal activities, but also our relationships with various stakeholders, ensuring a coherent and responsible approach at all levels of operation.

With respect to our **professionals**, we are committed to ensuring an inclusive, respectful and safe work environment, promoting equal treatment and opportunities, and ensuring fair and healthy working conditions. We reject any form of discrimination, harassment or violence at work, and we actively work to eradicate the gender pay gap. In addition, we offer continuous training and professional development, fostering an environment that is conducive to the physical, mental and emotional well-being of all our employees, respecting fundamental labor rights, such as freedom of association and collective bargaining. Regarding the **protection of labor rights**, we categorically reject child labor, forced labor or any form of exploitation, and we are committed to guaranteeing respect for the privacy and dignity of all our collaborators.

With our **clients**, we ensure that our technological solutions are accessible, secure and aligned with fundamental rights. We develop products and services based on ethical principles that promote a responsible use of technology. Privacy and data protection are a priority for us, and we are committed to offering products with clear and transparent information, allowing

our customers to make informed and conscious use of them. In addition, we ensure that our solutions are not used to unjustifiably restrict freedom of expression or access to information, in compliance with local and international regulations.

In relation to our **suppliers and business partners**, we demand the same commitment to human rights, equality, diversity and sustainability. We ensure that everyone meets ethical and labor standards in our supply chain. We reject any type of labor exploitation, and we promote relationships based on transparency, ethics and compliance with our anti-corruption policy.

Finally, with communities **and society**, we are committed to contributing to the social, economic and environmental development of the regions where we operate. We promote inclusive education, the development of digital skills and the reduction of gaps in access to opportunities, always aligned with the universal principles of human rights. In addition, we are committed to protecting the environment by promoting responsible practices that minimize our environmental impact. In all these aspects, we act with integrity, transparency and responsibility, ensuring regulatory compliance both locally and internationally.

Sustainability & ESG Policy

Through our Sustainability & ESG Policy, we reaffirm our **commitment to sustainable development and to the integration of environmental, social and governance (ESG) criteria throughout our business model.** This policy guides our relationships with different stakeholders and establishes the principles that guide our actions to **ensure that our operations are carried out ethically, are respectful of human rights and aligned with sustainable development.**

We are convinced that technology and innovation are key drivers for promoting progress and sustainability. We are committed to delivering solutions that not only foster business growth, but also minimize our impact on the environment and contribute to the creation of a fairer and more resilient future. In our strategy, we align our actions with the SDGs, focusing especially on those where we can generate a positive and real impact.

Our policy also places special **emphasis on equal opportunities, inclusion and diversity in the workplace.** We deeply value our people, and we ensure that we offer an inclusive, respectful, and fair work environment, where every member of our team can reach their full potential. In addition, we manage the environmental risks associated with our activities, always looking for solutions that favour sustainability.

Through **our strategy**, based on pillars such as **innovation, collaboration, integrity and transparency**, we work to generate a lasting and positive impact on society and the environment, ensuring that our relationships with employees, customers, investors, suppliers and authorities are always based on ethical principles and trustworthy. In addition, we are committed to maintaining clear and open communication with all our stakeholders, through internal and external channels that ensure a proper assessment of our sustainability performance.



Ethics and
sustainability: our
pillars for strong
governance

Derived internal rules of the company's listing on the BME Growth

The fact that ALTIA's shares are listed on BME Growth meant that from the very moment of their listing on the market in 2010, two internal implementing regulations were approved and published by the Governing Body, the description and basic content of which is as follows:

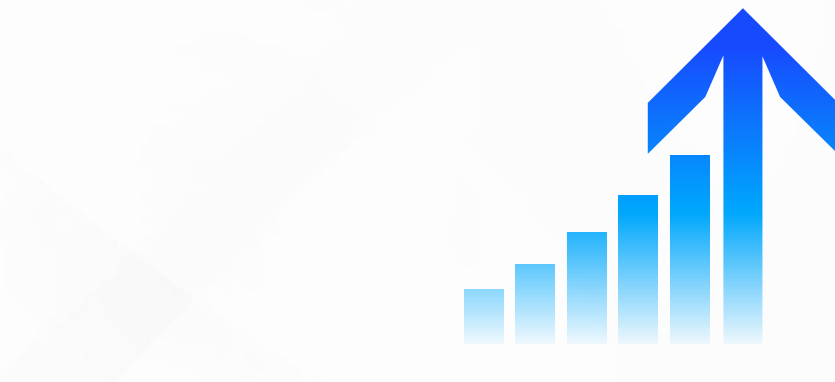
Internal Code of Conduct

Their existence is imposed by the rules of the Market. According to the document itself (Article 1), "These Internal Rules of Conduct establish the guidelines for the behaviour and actions of the persons to whom the Regulation applies, **ensuring transparency and protecting investors**".

It includes aspects related to treasury stock, covering not only the purchases and sales derived from the BME Growth liquidity mechanism but also the two new theoretical possibilities of use approved by the Extraordinary General Meeting of 16 July 2019: as a means of payment in corporate transactions and for potential share delivery plans or stock options for employees and managers.

The Regulations are published on the Company's website, in the Corporate Governance section of the section on 'Investors & Shareholders'.

[Internal Code of Conduct of ALTIA Consultores, S.A. in matters relating to the Securities Market.](#)



Regulations of the Board of Directors

The purpose of the Regulations of the Board of Directors is to establish the **general principles of action, the structure and organization, the functioning and the rules of conduct of the Board of Directors of ALTIA Consultores, S.A. and the companies of its Group.**

This document, prepared by the Board itself, and approved on May 24, 2017, develops and expands the legal and statutory framework, providing greater transparency in management to shareholders and potential investors while maintaining efficiency.

The Regulation also applies as appropriate to the senior managers of the Company and of the companies of its Group that report directly to the Board or, where appropriate, to its chief executive.

It is published on the Company's website, in the "ALTIA - Corporate Governance" section of the section for the Board of Directors.

[Regulations of the Board of Directors.](#)

6.3 Security, privacy and responsible technology

In an increasingly complex digital environment, trust is built on three pillars: the protection of systems, data protection and the responsible adoption of new technologies. At ALTIA we strengthen these areas by combining governance, technological capabilities and continuous training of our professionals.



Cybersecurity

We are finalizing the execution of our **2023-2026 security master plan**. Among the most relevant actions for this year is strengthening supplier and project security management. We continue to actively participate in forums such as CSIRT.es, the National SOC Network, and FIRST, as well as improving our NIS2 compliance.

Our goal is to turn the information security function into a continuous and innovative process, which is part of the group's values and culture.

At ALTIA we are fully aware of the constant increase in the number and complexity of cyberattacks. For this reason, we have strengthened our internal structure, both at group level and in our associated companies, incorporating the figure of a Global CISO and appointing security officers in each entity.

Our commitment to information security is reflected in the certifications we have obtained, both at company level (ENS Alto, ISO 27001, 27017, 27018 and 22301) and in the specialization of our professionals (ISACA, ISC2, SANS and EC-Council certifications). We are aware that 100% security does not exist and that it must be approached as a continuous improvement process. By betting on a collaborative approach, we have therefore reinforced our presence in **international forums** such as FIRST, which we joined in February.

For this reason, we continue to invest in the optimization of our processes, in the application of advanced technology and the performance of phishing or ransomware drills, among others; with the aim of **improving the overall resilience of the organization** in all aspects. The real challenge is **to create a culture of security**, a solid foundation that we incorporate into our essence as an organization, and that serves as a guide in all the actions we carry out in our day-to-day lives.

As a consultancy specialising in digitalisation and a listed company on the stock exchange, ALTIA maintains a corporate governance with a strategic focus on information security and data privacy. We have organizational units dedicated to security governance, such as the **Global Risk Unit**, the **Security Committee**, and the **Regulatory Compliance Unit**. In addition, the Cloud, Infrastructure and Cybersecurity business units not only ensure our own protection, but also offer cybersecurity services ([Cybersecurity Solutions | ALTIA](#)) to our customers, thus strengthening the digital ecosystem in which we operate.

We protect our systems and those of our customers through a strategy based on continuous improvement, professional specialization and collaboration with the international cybersecurity ecosystem.

Key capabilities

- Corporate certifications: ENS Alto, ISO 27001, ISO 27017, ISO 27018 and ISO 22301
- ISACA, ISC2, SANS, and EC-Council certified professionals
- Active participation in specialized forums such as FIRST
- 2 phishing drills per year

Privacy and data protection

In an interconnected world where data is increasingly valuable, its governance, protection and respect for people's privacy are strategic actions that companies have to address and prioritize to enhance their growth and build from respect for fundamental rights. At ALTIA, the privacy and security of personal data is a fundamental pillar of the company's strategic growth and, therefore, we work daily on the **continuous improvement of our privacy management system**.

The protection and security of personal data constitute one of our fundamental commitments to strengthen the trust of our clients, collaborators, and staff. Security and the proper processing of personal data are a strategic priority for the ALTIA Group and an essential pillar of our corporate responsibility. In a dynamic digital context, with continuous challenges and changing risks, at ALTIA we work to continuously reinforce our internal processes in order to maintain a proactive rather than reactive stance regarding security and data protection.

To this end, always with the supervision and advice of our Data Protection Officer, the company carries out different actions that reinforce and improve regulatory compliance and, ultimately, the security of personal data.

Thus, during 2025, the audit that has been carried out stands out, which has made it possible to identify opportunities for improvement that allow for further improvement **in regulatory compliance with data protection**. Likewise, training and awareness of staff on privacy and security **has been reinforced** through periodic awareness-raising actions.

The protection of personal data and respect for privacy are an essential element to strengthen the trust of our customers, professionals and collaborators.

Data governance

- Privacy management system in continuous improvement
- Supervision by the Data Protection Officer
- **13,046 hours of information security training**

Responsible AI Integration

The 2025 financial year has been a significant step in the **incorporation of Artificial Intelligence (AI) into the company's internal processes**. During this period, we have begun the progressive integration of these technologies with the aim of improving access to corporate knowledge and supporting our professionals in their daily activities.

Among the first initiatives is the provision of a tool based on advanced natural language processing models accessible from the browser, which allows the knowledge accumulated by the organization over more than thirty years of activity to be easily consulted. This repository is one of our strategic assets and its use of AI facilitates the transmission and reuse of knowledge within the company.

We have also begun to deploy AI assistants aimed at supporting different phases of the software development lifecycle and certain business processes. These tools allow you to improve operational efficiency, simplify repetitive tasks and strengthen the ability of our teams to focus on activities with greater added value.

The adoption of AI in our organization is approached from a gradual and responsible perspective. In addition to compliance with the applicable regulatory framework, we pay special attention to **strengthening data governance processes**, including data quality, security, traceability and management, as well as establishing mechanisms that guarantee the ethical use of AI systems and prevent the generation of biased, discriminatory or inappropriate responses.

In a context of rapid technological evolution, our strategy is to move forward progressively, starting with use cases of less complexity and risk, and then expanding their scope as technological capabilities and associated governance mechanisms mature.

This approach also incorporates environmental sustainability considerations, promoting an **efficient use of computational resources** and avoiding the use of energy-intensive models or algorithms when their application is not justified by the value they provide.

The introduction of AI tools in our processes has not led to the reduction of jobs. On the contrary, these technologies are aimed at **improving the work experience of our professionals**, reducing the burden of routine tasks and contributing to the growth and development of the organization.

The adoption of artificial intelligence is developing gradually and responsibly, ensuring regulatory compliance, data quality and human supervision of systems.

Capacity building

- **3,708 hours of artificial intelligence training**
- Progressive implementation of corporate AI tools
- Artificial Intelligence Policy

6.4 Certifications

ISO 9001



**ISO 9001:2015
Standard**
by *Applus+*

ALTIA Consultores S.A.

Offices in A Coruña,
Santiago de Compostela,
Bilbao, Valladolid, Madrid,
Vigo, Vitoria, Chile and
Vigo Data Center

In the Vigo Data Center the certification covers the following activities:

- Data Center Services (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (data center, hardware infrastructure, operating systems, databases and applications), data communications and user support of these services, both in cloud, on-premise or third-party infrastructures.

For all other certified offices:

- Design, development, implementation, integration and maintenance of computer systems. Administration and support of computer systems. Consulting and training in information and communications systems. Technical support services. Management of computer licenses.



**ISO 9001:2015
Standard**
by *SGS ICS*

NOESIS Consultadoria em
Sistemas Informáticos, S.A.

Offices in Lisbon, Porto,
Coimbra, Proença-a-Nova,
Guarda and Covilhã

The scope of application of ISO 9001 certification is:

- Provision of consulting services in the area of information systems and technologies: IT Staffing, Outsourcing and Projects.

ISO 9001



**ISO 9001:2015
Standard**
by *OCA Instituto
de Certificación, S.L.U*

BILBOMÁTICA, S.A.

The field of application of 9001 certification is:

- Design, development, implementation and maintenance of: computer systems and their integration.



**ISO 9001:2015
Standard**
by *Applus+*

Naveia School, S.L.

The activities included are:

- Design, creation, customization and management of training programs for the digital training of ICT solutions.

ISO 14001



**ISO 14001:2015
Standard**
by *Applus+*

ALTIA Consultores S.A.
Vigo Data Center

For the activities of:

- Data Center Services (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (data center, hardware infrastructure, operating systems, databases and applications), data communications and user support of these services, both in cloud, on-premise or third-party infrastructures.



**ISO 14001:2015
Standard**
by *SGS ICS*

BILBOMÁTICA, S.A

The field of application of the 14001 certification is:

- Design, development, implementation and maintenance of: computer systems and their integrations.

ISO 20000



**ISO/IEC 20000–1:2018
Standard**
by *Applus+*

ALTIA Consultores S.A.
Vigo Data Center

For the activities of:

- Service Management System for Data Processing Center (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (DPC, hardware infrastructure, operating systems, databases and applications), data communications and user support for these services, both in cloud, on-premise or third-party infrastructures, in relation to the service catalogue of 03/04/2024



**ISO/IEC 20000–1:2018
Standard**
by *OCA Instituto
de Certificación, S.L.U*

BILBOMÁTICA, S.A

The scope of application of certification 20000 is:

- Design, development, implementation, maintenance and management of IT systems.

ISO 22301



**UNE-EN ISO 22301:2020
Standard**
by *Applus+*

ALTIA Consultores S.A.
Vigo Data Center

The activities of the Business Continuity Management system covered by the certification under the UNE-EN ISO 22301:2020 Standard covers the following field of application:

- The business continuity management system for Data Processing Center services (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (DPC, hardware infrastructure, operating systems, databases and applications), data communications and user support for these services, provided in cloud, on-premise, or third-party infrastructure modalities.

ISO 27001



ISO/IEC 27001:2022
Standard
by *Applus+*

ALTIA Consultores S.A.
Vigo Data Center

The information security management system that supports Data Processing Center services (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (CPD, hardware infrastructure, operating systems, databases and applications), data communications and user support for these services, both in cloud, on-premise or third-party infrastructures, in relation to the V17 applicability statement of 11/02/2025.



ISO/IEC 27001:2022
Standard
by *SGS ICS*

NOESIS Consultadoria em
Sistemas Informáticos, S.A.
Offices in Lisbon,
Proença-a-Nova, Porto,
Coimbra, Covilhã, Guarda

The scope is:

- Systems and processes for the management of NOESIS's technological infrastructure to support the business Statement of Applicability "P196V01 Declaração of Applicability (SOA)_Publico - 02/03/2020".



UNE-ISO/IEC 27001:2022
Standard
by *OCA Instituto de Certificación, S.L.U*

BILBOMÁTICA, S.A.

The field of application of the 27001 certification is:

- The information systems that support: design, development, implementation, maintenance and management of IT systems



ISO/IEC 27017:2021
Standard
by *Applus+*

ALTIA Consultores S.A.
Vigo Data Center

The activities cover the information systems that support the processes of hosting business (colocation, housing, dedicated hosting, virtual hosting), operation of managed services, administration and maintenance of information systems (hardware infrastructure, operating systems, databases and applications), data communications and user support for these services in relation to the declaration of applicability effective as of 11/02/2025, v17.

ISO 27001



UNE-EN ISO/IEC 27018:2020
by Applus+

ALTIA Consultores S.A.
Vigo Data Center

The activities of the information security management system that supports the Data Processing Center services (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (CPD, hardware infrastructure, operating systems, databases and applications), data communications and user support for these services, both in cloud, on-premises mode or in third-party infrastructures, in relation to the declaration of applicability v17 dated 11/02/2025.

CMM



CMMi-DEV
with maturity level 3

ALTIA Development and Maintenance Projects at the A Coruña headquarters

The scope of the evaluation of this maturity model focuses on projects for the development and maintenance of software systems and products. The model defines five maturity levels of which level 3 covers the entire life cycle of a software development project, including the areas of:

- Project management.
- Process management.
- Engineering.
- Support



CMMi-DEV
with maturity level 3

BILBOMÁTICA
Bilbao Offices

Application development, support and maintenance activities.

ENI



National Interoperability Framework (ENI)
in accordance with
RD 4/2010

ALTIA Consultores S.A.
MERCURIO

Application called "ALTIA Mercurio, the electronic procurement ®", a service for the integrated management of the procurement process by electronic means, including the publication of tender documents, receipt of bids, management of bid openings, contract award management, and contract signing.

ENS



Certification of compliance with the National Security Scheme according to Royal Decree 311/2022
by *Applus+*
(HIGH)

ALTIA Consultores S.A.
Vigo Data Center

The information systems that support the business processes of Data Center Services (colocation, housing, hosting), installation and operation of managed services, administration and maintenance of information systems (CPD, hardware infrastructure, operating systems, databases and applications), data communications and user support for these services, both in cloud, on-premises or third-party infrastructures. The information systems include the application called "ALTIA Mercurio, electronic contracting"®, a service for the integrated management of the procurement process by electronic means, including the publication of specifications, receipt of bids, management of the opening of bids, management of the award and signing of the contract; and the CVO (Click Virtual Office) application, a platform for the construction of remote citizen assistance services, includes agenda scheduling, resource planning, citizen notifications, documentation exchange and videoconferencing. According to the statement of applicability v9 dated 24/02/2025.



Certification of compliance with the National Security Scheme according to Royal Decree 311/2022
by *Applus+*
(MEDIUM)

ALTIA Consultores S.A.
Valencia office

The information systems that support the provision of services related to the design, development, implementation, integration, and maintenance of computer systems according to the categorization of the current system. Statement of Applicability of 15/01/2025, version 5.



Certification of compliance with the National Security Scheme according to Royal Decree 311/2022
by *OCA Instituto of Certification, S.L.U.*
(MEDIUM)

BILBOMÁTICA, S.A.

The information systems managed by the company that support the development, maintenance, and application support services, as well as consulting and technical support services, technical assistance, license sales, and customer service, provided both from the company's offices and from the facilities of the Public Administrations and affiliated entities.

SAP

SAP® Certified
Integration with SAP HANA*

**Certified as
SAP® Certified**
in SAP HANA®
Operations

ALTIA Consultores S.A.

As an SAP HANA® operations partner, ALTIA offers solutions based on the SAP HANA® platform with high-quality service level agreements, having been reflected through certification as SAP HANA® Operations, thus taking another step in ALTIA's qualification roadmap in its commitment to offering the best service in SAP® environments.

CARBON FOOTPRINT



**Carbon footprint
verification**
according to GHG
Protocol, year 2024

ALTIA group

For the activities of:

- Consultancy and provision of services belonging to the information and communication technology (ICT) sector. It has verified the evaluation of greenhouse gas emissions and compliance with the calculation of the carbon footprint, for **Scope 1**: direct emissions - derived from the combustion of fossil fuels in mobile installations and fugitive emissions of refrigerant gases and recharging of fire extinguishers; **Scope 2**: indirect emissions - derived from electricity consumption, according to **GHG PROTOCOL** corresponding to the **2024 campaign**.

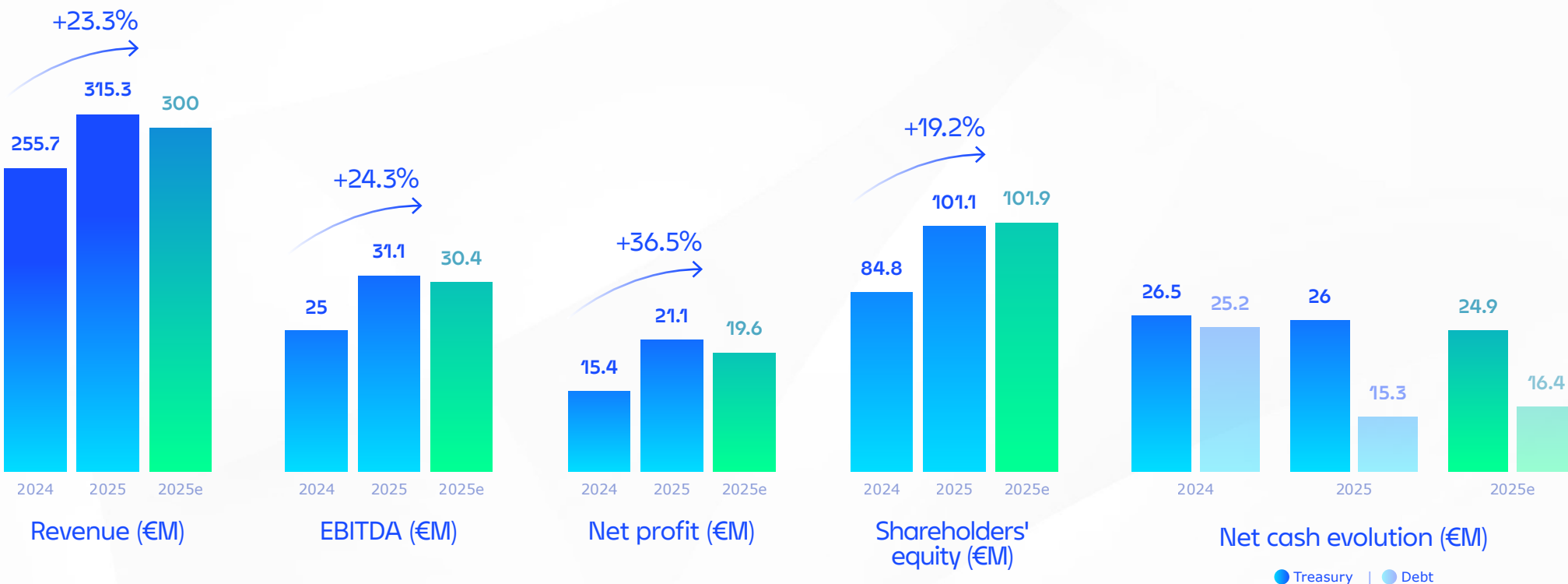


**Carbon footprint regis-
tration, offsetting and
CO₂ absorption projects**
Ministry for Ecological
Transition and the
Demographic Challenge

ALTIA group

Activities related to the **Data Center Services** (colocation, housing, hosting), **Installation and operation of managed services, administration and maintenance of information systems** (data center, hardware infrastructure, operating systems, databases and applications), **Data Communications and User Support** of these services, both in cloud mode, on-premise or in third-party infrastructures, developed by the organizations ALTIA Consultores, S.A., EXIS Inversiones en Consultoría Informática y Tecnología, S.A., ALTIA Consultores Agencia in Chile, NOESIS Global SGPS, S.A., Consultadoria em Sistemas Informáticos, S.A. and BILBOMÁTICA, S.A., in their 24 offices.

6.5 Financial performance



Responsible Taxation

Article 34 of the Code of Ethics establishes in general that the group's relations with the Public Administrations in general and the Regulatory Bodies with competence for the Group's activity will be executed and proposed under the principles of regulatory compliance, cooperation and transparency, with the aim of defending social interests, but always within the law.

In the specific area of taxation, the Board of Directors makes specific commitments that reinforce these principles. According to Article 5 of the Rules of Procedure of the Governing Body ("Functions and general powers of the Board of Directors"), the Board cannot delegate a series of matters, that is, it must analyze and debate them and adopt the corresponding decisions, with all that this entails. Among these subjects are:

- (16) The determination of the risk control and management policy, including the fiscal one, and the supervision of the internal information and control systems.
- (20) The approval of investments or operations of any kind that, due to their high amount or special characteristics, are of a strategic nature or special tax risk, unless their approval corresponds to the general meeting.
- (21) Approval of the creation or acquisition of shares in special purpose entities or entities domiciled in countries or territories that are considered tax havens, as well as any other transactions or operations of a similar nature that, due to their complexity, could undermine the transparency of the company and its group.

On the other hand, and given the Group's increasing international presence, with companies domiciled in nine countries, ALTIA is aware that the valuation of transactions between Group companies must comply with the applicable Transfer Pricing Guidelines to Multinational Enterprises and Tax Administrations of the OECD ("OECD Guidelines"), which establish the arm's length principle and which are also included in Spanish legislation and in the countries where ALTIA's subsidiaries are located. This issue requires, both in

substance and with regard to formal obligations, a continuous effort to analyse the situation and establish Group transfer pricing policies that are in line with national and international rules, which basically seek to ensure that the taxation of profits tends to occur in the jurisdictions where they are generated.

Economic summary. ALTIA & Evolution

The ALTIA group is one of the leading groups in the ICT sector in Spain, with a consolidated turnover of 315.3 Mn Euros, with more than of four thousand professionals at the end of the year, with projects developed in practically all sectors and with an increasing international presence (46.9% of total revenues), through NOESIS and its subsidiaries, Chile, the business in the EU, mainly in European organizations, developed by both ALTIA European Services, ALTIA and BILBOMÁTICA and, in recent years, in Andorra and France. A significant diversification of the business into clients, sectors and markets, an extensive portfolio of services, the experience and energy of the management team, accredited technical and financial solvency, great flexibility and agility in decision-making, a widespread application of ESG metrics, a clear focus on customers and results, a rigorous control environment and a firm commitment to the talent and a culture of effort give the Group an optimal position within the ICT solutions market to continue with its growth plan and positioning in large accounts, sectors and new markets.

The year 2025 has passed in a global environment, which although it has presented persistent challenges (trade war between China and the United States, the unilateral measures on tariffs adopted by the Trump Administration, European rearmament and the wars in Ukraine and Palestine), has shown signs of stabilization and growth in certain areas. The trend towards greater regionalisation in supply chains has continued, implying an increase in production for self-consumption in regions such as Europe, America and Asia

and a decrease in trade between them. This dynamic seeks to reduce excessive dependence and strengthen strategic autonomy in the face of possible geopolitical and/or commercial tensions.

We anticipated in 2024 that we were heading towards a world where alliances became more important and economic efficiency gave way to other priorities such as security and strategic autonomy. The beginning of 2026, with the crisis in Venezuela and the recent war in Iran, has accelerated this effect. The closure of the Strait of Hormuz has triggered volatility in energy prices, which are highly dependent on the price of oil, which is why major global economic organizations estimate a significant reduction in the growth forecasts that were in place a few weeks ago. At the same time, and also as a result of the current instability, there is a reorganization of international trade based on regional blocs and strategic alliances, where security of supply and resilience are gaining more importance over purely economic efficiency. As a result of the above, there is a greater restriction on technology transfer, greater investment in Defence, the promotion of strategic industrial policies and a structural review of global supply chains.

In the context described above, the ICT sector has shown remarkable strength, remaining less conditioned by macroeconomic difficulties than others. It is a sector that tends to perform well, whether under positive or recessionary economic circumstances. Digital transformation continues to be the main driver of the economy, with an acceleration in the adoption and maturation of disruptive technologies such as Artificial Intelligence, cloud computing, data management or Cybersecurity. These technologies not only redefine operating and business models, but also exert a transformative influence on society, permeating all economic sectors transversally. The growing awareness of data security, privacy, sustainability and ethics in development, as well as the application of AI is shaping a new framework of expectations for clients and decisively influencing corporate investment decisions. Organizations that effectively integrate these considerations into their strategy and value proposition will be in an advantageous position to strengthen market confidence and ensure their relevance and persistence in the long term.

The pandemic period was a turning point in the acceleration of digital transformation, consolidating new forms of remote work, digital collaboration and strengthening cybersecurity. This trend has accelerated with the emergence of AI, sustaining the demand for ICT services, including remote and more collaborative work solutions, information security and access to it, which the Group has taken advantage of to improve its global positioning in the markets.

ALTIA has strategically positioned itself to capitalize on these trends, basing its value proposition on the great strengths of its business model: the experience of its management team, customer and results orientation, a broad portfolio of services aligned with market demands, the excellence of its human capital, a recognized technical and financial reputation, global delivery capabilities and adequate diversification in risk management.

Finally, a relevant factor in the dynamics of the sector is the growing concentration of demand in larger projects, which represents both an opportunity and a challenge in the selection of technology suppliers. In this context, the expansion and consolidation of the ALTIA group stand as essential strategic elements to strengthen its brand positioning and its ability to tackle projects of high complexity and scale. The Group, based on a market share that is still susceptible to expansion in its operating markets, pursues orderly and sustainable organic and inorganic growth, leveraging its operational efficiency (with very competitive rates and a minimal cost structure) and the superior quality of its services, to continue significantly increasing its position in these markets significantly.

Stock Price

Since December 1, 2010, ALTIA has been listed on the Alternative Stock Market (MAB) in the Growth Companies segment (MAB-EE), currently called BME Growth.

ALTIA's shares, which have been listed on the BME Growth market since 1 December 2010, have performed very well in 2025.

As of January 1, 2025, the value of the share stood at €4.60 with a market capitalization of €316.4 million. At the end of the year, on December 31, 2025, the share price reached €7.10, which represents an increase of 54.3% during the year. The Group's market capitalisation reached €488.3 million as of December 31, 2025. This significant increase reflects the market's confidence in the ALTIA group's strategy and results, consolidating its position as one of the largest and best performing companies on BME Growth.

Despite this significant growth, the stock continues to have the same liquidity problem as in previous years. The "Split" carried out in 2023 (10 new shares for each previous action) has not led to a significant improvement in this parameter. There has been more volume of cross-shares in the market than in other years, but it still remains at insignificant metrics.



Market capitalization evolution 01-01-25 to 31-12-25 (Source: ALTIA)

	2022	2023	2024	2025
Admitted capital (thousands of euros)	138	138	138	138
Nº of shares (x1.000)	6,878	68,782	68,782	68,782
Period-end price (euros)	2.6000	4.2600	4.6000	7.1000
Latest Price Period (euros)	2.6000	4.2600	4.6000	7.1000
Maximum price period (euros)	2.8800	4.7800	5.0500	7.1000
Minimum price period (euros)	2.2600	2.600	4.2000	4.4000
Capitalization (thousands of euros)	178,833	293,011	316,397	488,351
Volume (thousands of shares)	544	4,634	298	479
Cash (thousands of euros)	1,414	13,386	1,379	2,937

Future forecasts

The technology sector offers numerous opportunities for growth, with technology being a key factor for optimising processes and improving efficiency in a complex economic context such as the current one. Despite the expansion of the sector and the historical growth of the organization, the Group's market share is still small, which gives it a wide growth potential without the vulnerability associated with defending a significant share against competitors.

The ALTIA group does not have a significant concentration of either customers or technologies. In this context, the main risks that the Global Risks Unit has identified in 2025 have been:

- Cybersecurity and Information Security Risk.** As a technology-driven core business, the ALTIA group is exposed to a high risk of cybersecurity incidents and cyberattacks. Increasing sophistication and frequency of these threats, exacerbated by the global geopolitical context, demand the implementation of robust and proactive cybersecurity policies. Information security is not only an operational safeguard, but also constitutes a strategic line of activity specific to the Group. The application of rigorous protocols is essential for the achievement of the Group's development objectives and for preserving the trust of our customers and stakeholders.
- Risk of regulatory non-compliance and/or governance.** The ever-evolving and increasingly demanding global regulatory environment requires on organizations the need for greater and better transparency and rigorous compliance management. Failure to comply with the legislation applicable to the Group's activity could lead to significant penalties, reputational damage and the loss of the corporate license to operate. In response to this risk, the ALTIA Group maintains considerable effort to identify, mitigate and ensure compliance with all relevant regulations, with the aim of consolidate its position as a socially responsible entity and generator of value for all its stakeholders.
- Challenges related to acquisitions and integrations.** The ALTIA group has maintained an active strategy of inorganic growth, seeking to incorporate companies and businesses that complement its value proposition and align with its strategic objectives. However, this process carries inherent risks that go beyond the mere selection and execution of the transaction. The main challenge lies in the ability to carry out an efficient and timely integration process, which maximizes the synergies and value of the acquired entity, avoiding the operation being limited to a juxtaposition of assets and figures. Although the historical results of the Group's corporate operations endorse its ability to execute in this area, future success is not guaranteed, which makes this risk a fundamental strategic consideration for the organization.
- Global Talent Shortage.** The growing demand for highly qualified technological profiles in all economic sectors represents a critical risk for the ALTIA group, whose main asset lies in the technical and professional qualification of the people who make up its teams. Ineffective talent management, covering aspects such as recruitment, retention, remuneration policies, digital disconnection, career plans and social benefits could compromise the availability of the right professionals to achieve the Group's strategic objectives. Aware of this criticality, the ALTIA group has prioritised investment in talent policies, even assuming a potential reduction in margins in the short term to ensure the retention and development of its human capital.

The ALTIA group maintains a solvent business model, based on traditional virtues such as customer orientation, shareholder stability, high qualification of human capital, technical solvency and a policy focused on improving the Group's financial structure. Added to this are the strategic initiatives that include fostering collaborative culture and synergies derived from integrations, a focus on high-growth technologies (AI, Cybersecurity, Data Analytics), active policies of talent recruitment and retention, internationalisation

and the implementation of advanced control systems, even exceeding the mandatory regulations for companies listed on BME Growth.

The 2025 annual accounts are considered very satisfactory and provide a solid basis for increased sales, portfolio diversification, international expansion, recovery of historically high levels of profitability, cash generation and increased solvency through the growth of Equity and the recovery of Working Capital. The Group has demonstrated an efficient use of its borrowing capacity during phases of inorganic growth, selecting and executing integrations that accelerate the strategic objectives established as an organization.

In the current environment of economic uncertainty, accelerated in these first months of 2026 with the conflicts in Venezuela and Iran, the ALTIA group acts prudently in investments and new businesses, while continuing to explore attractive opportunities that align with its interests. The primary objective continues to be to consolidate the brand image in the sector and achieve orderly and sustainable growth that allows the group to tackle more projects of greater magnitude.

Technology for real data

- 7.1 ESG information and indicators_
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7.1 ESG information and indicators

Organizational structure

ALTIA Consultores, S.A. (hereinafter, ALTIA, the Company or the Company) is the head of the ALTIA group (hereinafter, "the Group" or "ALTIA group") and its activity is framed in the Information Technology sector (hereinafter "ICT" or "ICT sector").

ALTIA was initially incorporated as a limited company on 17 March 1994, and became a public limited company in 2010. It is registered in the Mercantile Registry of La Coruña, in Volume 1451, folio 109, page C-10893, and its registered office is located at Calle Vulcano 3, Icaria III, 15172 Oleiros – A Coruña.



ALTIA is an independent Spanish consulting and lending company. The information technology and communications sector, which develops technology projects for practically all sectors: Public Administrations, Industry, Services, Telecommunications and Financial Services. ALTIA has a strategic orientation mainly aimed at large clients, understood as those with a high expenditure on Information Technologies or those with a high potential for the implementation of ICT projects; It provides advanced services in this sector and is concerned that the investments made by its clients in this type of service obtain the expected return and translate into tangible benefits. In this regard, ALTIA carries out its activity in Spain through the offices it maintains in the Autonomous Communities of Galicia, Madrid, Castile and León, the Basque Country, Valencia, Catalonia, Navarre, the Balearic Islands and the Canary Islands, through the companies in which it participates, as well as through participation in certain Temporary Joint Ventures. In its international activity, it is present in Chile, through an Agency, France and Andorra and in Portugal, Brazil, the Netherlands, the United Arab Emirates, Ireland, and the United States, mainly through the Portuguese subgroup NOESIS, which it controls in its entirety.

ALTIA is in turn, under the terms of article 42 of the Commercial Code, part of the Boxleo Tic Group, controlled by the parent company Boxleo Tic, S.L., which is formed by the parent company Boxleo Tic, S.L., a company domiciled at Calle Vulcano 3, Icaria III, 15172 Oleiros – A Coruña and its subsidiaries, joint ventures and associated companies.

The composition of the Boxleo Group as of December 31, 2025 is detailed below:

SOCIETY	ADDRESS	% DIRECT SHAREHOLDING	% INDIRECT SHAREHOLDING
Parent Entity			
Boxleo TIC, S.L.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain)		
Parent Entity			
ALTIA Consultores, S.A.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain)	80.91%	
EXIS Inversiones en Consultoría Informática y Tecnología, S.A.	Calle García de Paredes, 94 - 1º. 28010 Madrid (Spain)		80.91%
ALTIA Logistic Software, S.L.	Ciudad de las TIC Pedralonga Avenue, 32 15009 A Coruña (Spain)		40.45%
ALTIA Consultores Agencia en Chile	Nueva Tajamar 555, Torre Costanera, Oficina 301, Santiago de Chile, Metropolitan Region (Chile)		80.91%
NOESIS Global SGPS, S.A.	Centro Empresarial Torres de Lisboa, Rua Tomás da Fonseca, Torre E, 14º 1600-209 Lisbon (Portugal)		80.91%

SOCIETY	ADDRESS	% DIRECT SHAREHOLDING	% INDIRECT SHAREHOLDING
ALTIA Andorra, S.L.U.	Carrer Pau Casals, 10, 3er piso AD500 Andorra la Vella (Andorra)		80.91%
ALTIA France, S.A.S	Espace Gestion Pyrénées Atlantique, 10 Place André Emlinger Central Forum 64100, Bayonne (France)		80.91%
ALTIA European Services, B.V.	GrootHandelsGebouw, Stationsplein 45, 4th floor 3013 AK Rotterdam (Netherlands)		80.91%
BILBOMÁTICA, S.A.	C/ Santiago de Compostela, 12 - 4ªA, Miribilla Building, 48003 Bilbao (Spain)		80.91%
Naveia School, S.L.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain)		80.91%

Although the parent company is Boxleo Tic, S.L., a subgroup has been established voluntarily, with ALTIA acting as the parent company. The composition of this subgroup as of December 31, 2025, is as follows:

SOCIETY	ADDRESS	% DIRECT SHAREHOLDING	% INDIRECT SHAREHOLDING
Parent Entity			
ALTIA Consultores, S.A.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain)		
Parent Entity			
EXIS Inversiones en Consultoría Informática y Tecnología, S.A.	Calle García de Paredes, 94 - 1º, 28010 Madrid (Spain)	100%	
ALTIA Consultores Agencia en Chile	Nueva Tajamar 555, Torre Costanera, Oficina 301, Santiago de Chile, Región Metropolitana (Chile)	100%	
ALTIA Logistic Software, S.L.	Ciudad de las TIC Avda. Pedralonga, 32 15009 A Coruña (Spain)	50%	
NOESIS Global SGPS,S.A.	Centro Empresarial Torres de Lisboa, Rua Tomás da Fonseca, Torre E, 14º 1600-209 Lisbon (Portugal)	100%	
Consultadoria em Sistemas Informáticos, S.A.	Centro Empresarial Torres de Lisboa, Rua Tomás da Fonseca, Torre E, 14º 1600-209 Lisbon (Portugal)		100%

SOCIETY	ADDRESS	% DIRECT SHAREHOLDING	% INDIRECT SHAREHOLDING
NOESIS Netherland Consulting, B.V.	GrootHandelsGebouw, Stationsplein 45, 4th floor 3013 AK Rotterdam (Netherlands)		100%
NOESIS US Corp.	Raleigh Founded, 16 W Martin St Raleigh, 27601, North Carolina (United States)		100%
Consultadoria e Programação de Sistemas Informáticos Ltda.	Business center Mourisco Praia de Botafogo, 501 1º Andar – Sala 152 - Botafogo RJ 22250-040 (Bazil)		100%
International NOESIS Consulting Limited	28-32 Upper Pembroke St. Dublin 2 Ireland		100%
SISEON DMC	Business Center Level No 11 Uptown Tower Dubai United Arab Emirates		100%
BILBOMÁTICA, S.A.	C/ Santiago de Compostela, 12 - 4ªA, Edificio Miribilla, 48003 Bilbao (Spain)	100%	
ALTIA Andorra, S.L.U.	Carrer Pau Casals, 10, 3er piso AD500 Andorra la Vella (Andorra)	100%	

SOCIETY	ADDRESS	% DIRECT SHAREHOLDING	% INDIRECT SHAREHOLDING
ALTIA France, S.A.S	Espace Gestion Pyrénées Atlantique, 10 Place André Emlinger Central Forum 64100, Bayonne (France)	100%	
ALTIA European Services, B.V.	GrootHandelsGebouw, Stationsplein 45, 4th floor 3013 AK Rotterdam (Netherlands)	100%	
Naveia School, S.L.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain)	100%	

Note: The investment in the associate company ALTIA Logistic Software, S.L. has been accounted for using the equity method.

Our ESG Indicator



Environmental indicators ↗



Social indicators ↗



Economic indicators ↗

Environmental indicators

As for the rest of the environmental aspects identified, the consumption derived from the group's activities is monitored by ALTIA, in order to have information on the trend of these aspects and to evaluate the establishment of improvement actions.

The following table shows the **electricity consumption**:

ENERGY SOURCE	2023 CONSUMPTION	2024 CONSUMPTION	2025 CONSUMPTION	UNIT
Coruña electricity	68,574.00	56,549.00	56,318.00	KWh
Vigo electricity	38,887.00	39,970.00	36,455.00	KWh
Barcelona electricity	0	0	25,975.00	KWh
Santiago electricity	62,736.00	58,619.00	57,496.00	KWh
Madrid electricity	35,342.00	33,437.00	30,933.00	KWh
Valladolid electricity	44,674.00	42,807.00	41,414.00	KWh
Datacenter electricity	2,595,852.00	2,348,918.99	2,129,562.99	KWh
Alicante electricity	52,848.00	81,407.00	89,093.00	KWh
EXIS Madrid electricity	0	0	6,840.00	KWh
Bilbomática Bilbao electricity	155,963.52	134,268.65	111,883	KWh
Bilbomatica Madrid electricity	910.19	8,600.00	0	KWh

ENERGY SOURCE	2023 CON-SUMPTION	2024 CON-SUMPTION	2025 CON-SUMPTION	UNIT
Bilbomatica Pamplona electricity	3,209.12	2,632.00	2,180.00	KWh
Bilbomática Vitoria electricity	21,347.00	17,122.00	11,644.00	KWh
Noesis Lisbon electricity	138,350.00	148,157.00	155,540.00	KWh
Noesis Porto electricity	-	-	6,486.00	KWh
Noesis Guarda electricity	955.00	8,446.00	10,479.00	KWh
Noesis Proença-a-Nova electricity	2,643.00	2,201.00	2,966.00	KWh
Noesis Coimbra electricity	-	-	86,387.00	KWh
Noesis Covilhã electricity	-	-	3,541.00	KWh
Chile electricity	5,767.00	4,780.00	5,340.00	KWh
Total	3,440,774.61	3,191,345.64	2,870,592.65	KWh
Billing	241,311	255,664	315,496	€ Million
Indicator	14,258.67	12,482.56	9,098.66	kWh / € Million

Note: Data on electricity consumption is not available for the remaining offices, as they are located in business centers.

Regarding the electricity consumption during the period, the percentage of renewable energy established by each utility provider has been used. The head offices in A Coruña, EXIS Madrid, BILBOMÁTICA Bilbao, and BILBOMÁTICA Vitoria use 100% green energy.

The absolute value presented confirms a moderate reduction, derived primarily from energy improvements at the Vigo Datacenter. The global indicator confirms the reduction resulting from the increase in the Group's global turnover and the energy improvements implemented.

Gas consumption during the year was as follows

ENERGY SOURCE	2023 CON-SUMPTION	2024 CON-SUMPTION	2025 CON-SUMPTION	UNIT
EXIS Madrid gas	0.00	0.00	970.00	KWh

Water consumption during exercise was as follows:

ENERGY SOURCE	2023 CON-SUMPTION	2024 CON-SUMPTION	2025 CON-SUMPTION	UNIT
Coruña water	312.00	343.00	338.00	M3
Vigo water	207.00	240.00	284.00	M3
Santiago water	200.00	230.00	177.00	M3
Datacenter water	134.00	151.00	159.00	M3
Barcelona water	-	-	80.00	M3

ENERGY SOURCE	2023 CONSUMPTION	2024 CONSUMPTION	2025 CONSUMPTION	UNIT
Alicante water	121.00	58.00	68.00	M3
Bilbomática Pamplona water	-	2.00	1.00	M3
Lisbon water	690.16	678.69	562.04	M3
Guarda water	2	25.00	24.00	M3
Proença-a-Nova water	10	7.00	0.00	M3
Coimbra water	-	-	861.00	M3
Covilhã water	-	-	2.07	M3
Total	1,676.16	1,734.69	2,556.11	M3

Note: Water consumption data is not available for the remaining offices, as they are shared facilities with other organizations.

Consumption during the period has increased, mainly due to the increase in office staffing and higher activity levels.

All water consumption in the workplaces is sourced by municipal supply networks.

Fuel consumption has been:

Energy consumption conversion table to GJ

ENERGY SOURCE	YEAR	ANNUAL CONSUMPTION	UNIT	CONVERSION FACTOR	CONVERSION UNIT	GJ CONSUMED
Datacenter fuel	2022	0.00	liters	0,039	Gj	0.00
	2023	0.00	liters	0,039	Gj	0.00
	2024	0.00	liters	0,039	Gj	0.00
	2025	2,000.00	liters	0,039	Gj	78.00
Vehicle fuel	2022	98,952.71	liters	0,039	Gj	3,859.16
	2023	104,714.28	liters	0,039	Gj	4,083.86
	2024	104,383.53	Liters	0,039	Gj	4,070.96
	2025	109,828.23	Liters	0,039	Gj	4,283.30

Note: IDAE 2011 conversion. To convert kilometers traveled, an average consumption of 6 liters per 100 km is estimated.

As can be seen, the consumption of diesel for the passenger transport of people has increased as a result of the increase in personnel and activity. During the period, fuel has been refuelled in the Data Center.

Paper consumption has been:

Paper consumption conversion table

ENERGY SOURCE	YEAR	ANNUAL CONSUMPTION	UNIT	CONVERSION FACTOR	CONVERSION UNIT	TN CONSUMED
Paper consumption	2022	206.000	Sheets	0.00000498	Tn	1.0258
	2023	71.100	Sheets	0.00000498	Tn	0.3540
	2024	76.000	Sheets	0.00000498	Tn	0.3785
	2025	129.500	Sheets	0.00000498	Tn	0.6449

Toner consumption has been:

Toner consumption conversion table

ENERGY SOURCE	YEAR	ANNUAL CONSUMPTION	UNIT	CONVERSION FACTOR	CONVERSION UNIT	TN CONSUMED
Toner consumption	2022	67.13	Units	0.00025	Tn	0.0167
	2023	74.36	Units	0.00025	Tn	0.0186
	2024	59.32	Units	0.00025	Tn	0.0148
	2025	35.08	Units	0.00025	Tn	0.0087

Note: Usage is estimated at 1 toner for every 20,000 copies

The toner used is not recycled. During the period, the consumption of ink and toner compared to the previous year has been significantly reduced due to greater digitalisation.

Discharges

The wastewater discharges produced during the development of the ALTIA Group's activities that require monitoring are discharges into sanitation networks derived from the cleaning of facilities and restrooms, as well as those generated by emergency situations. Operational control has been established for each of them to track their trends and reduce their associated impact.

Air emissions / Greenhouse gases

The consolidation of GHG emissions in the ALTIA group is approached from an operational control approach.

The workplaces included in the calculation of greenhouse gas emissions, which represent 85.43% of the ALTIA group's workers, are located in:

LOCATION	ADRESS
SPAIN	
ALTIA CONSULTORES, S.A. / EXIS INVERSIONES EN CONSULTORÍA INFORMÁTICA Y TECNOLOGÍA, S.A. / ALTIA LOGISTIC SOFTWARE, S.L.	
Coruña	C/ Vulcano, 3. Icaria Oleiros.
Vigo	Datacenter: Lagoas, Marcosende. Campus Universitario de Vigo. Plot 32 C/ Simón Bolívar, 3 Ground Floor, No. 3 C/ Simón Bolívar, 1 36203 Vigo
Santiago de Compostela	Novo Milladoiro Business Park. C/ Palmeiras. Plot 67 A C/ Mónaco 5, SG C/ Mónaco 5, Ground Floor, No. 2
Vitoria	C/ Albert Einstein 44, 1º Oficina 10
Valladolid	Ariza Building. Pº Arco de Ladrillo, 68-4ª

LOCATION	ADRESS
Madrid	Partenón Avenue, No. 18, Ground Floor, No. 4 Partenón Avenue, No. 18, Ground Floor, No. 5 Partenón Avenue, No. 18, Ground Floor, No. 6 Partenón Avenue, No. 18, Ground Floor, No. 9
Alicante	C/ Portugal, Num 35, 2º Ext-Izq Av. Jean Claude Combaldieu (ASV Building) 5, 1st floor
BILBOMÁTICA, S.A.	
Bilbomática Bilbao	C/ Santiago de Compostela, 12 - 4ªA, Miribilla Building
Bilbomática Madrid	Partenón Avenue, No. 18, Door 4
Bilbomática Pamplona	C/ Pintor Paret, 2 - First Floor E-31008
PORTUGAL	
NOESIS GLOBAL SGPS, S.A. / CONSULTADORIA EM SISTEMAS INFORMÁTICOS, S.A.	
Lisbon (Noesis)	Torres de Lisboa Business Center. Rua Tomás da Fonseca, Tower E - 13th Floor Torres de Lisboa Business Center. Rua Tomás da Fonseca, Tower E - 14th Floor Torres de Lisboa Business Center. Rua Tomás da Fonseca, Tower E - 15th Floor
Prouença (Noesis)	Praceta Frei Rodrigo Egídio 7 - 2º, 6150-522

LOCATION	ADRESS
Guarda (Noesis)	Rua Duque de Bragança N°93 - 6º piso

CHILE

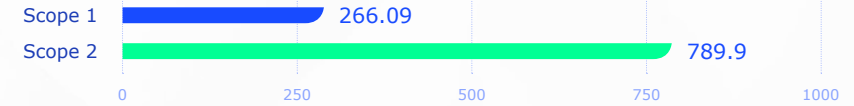
ALTIA CONSULTORES AGENCIA EN CHILE

Santiago de Chile	Nueva Tajamar 555, Torre Costanera, Oficina 301
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The ALTIA group's Greenhouse Gas Emissions data are specified below and refer to a calendar year, namely the year 2024.

2024 EMISSIONS	tCo ₂	tCo ₂	kgN ₂ O	tCo ₂ eq	
				Market Approach	Location Approach
Direct					
Scope 1	265.01	0.10	3.94	266.09	266.09
Indirect					
Scope 2				789.90	244.24
Total Scope 1 +2				1,055.99	510.33

Emissions · Market Approach (tCO₂ eq)



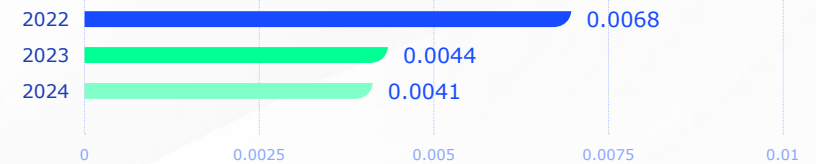
Emissions · Localization Focus (tCO₂ eq)



Emissions in relative terms for the year 2024 have been **0.00413 tCO₂ eq/thousand euros**.

The evolution of the last three years in graphical terms is:

Emissions tCO₂ eq / thousand euros euros



SPAIN	tCO ₂	tCO ₂	kgN ₂ O	tCO ₂ eq	tCO ₂ eq
				Market Approach	Location Approach
Direct					
Scope 1	88.53	0.05	3.93	89.61	89.61
Indirect					
Scope 2				764.09	225.95
Total Scope 1 +2				853.70	315.55

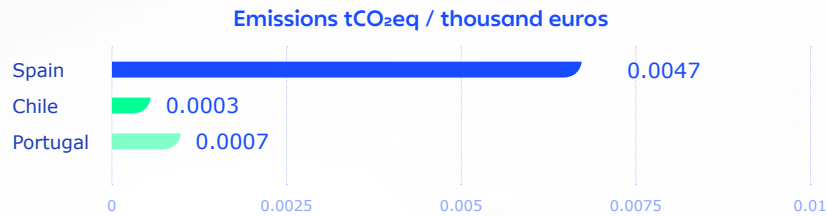
PORTUGAL	tCO ₂	tCO ₂	kgN ₂ O	tCO ₂ eq	tCO ₂ eq
				Market Approach	Location Approach
Direct					
Scope 1	176.48	0.05	0.01	176.48	176.48
Indirect					
Scope 2				24.84	17.47
Total Scope 1 +2				201.32	193.95

CHILE	tCO ₂	tCO ₂	kgN ₂ O	tCO ₂ eq	tCO ₂ eq
				Market Approach	Location Approach
Direct					
Scope 1	0.00	0.00	0.00	0.00	0.00
Indirect					
Scope 2				0.97	0.83
Total Scope 1 +2				0.97	0.83

NOTE: Emissions in the Netherlands, the United States, and Brazil have not been quantified as consumption data is not available for these locations, as they are offices in business centers.

In relative terms by country

2024	tCO ₂ eq / thousand euros
Spain	0.004723
Portugal	0.000274
Chile	0.000712
Total tCO₂ eq/thousand euros	0.004130



The indicator of total CO₂ emissions maintains the trend of reduction compared to previous periods, it continues at much lower values, led by the reduction in electricity consumption and the overall reduction in consumption as a result of the lower influx of workers to the facilities due to the implementation of teleworking, which led to a decrease electricity consumption.

Noise

As a result of the activity carried out by the ALTIA group, noise does not generate significant noise pollution, and following the guidelines set out in environmental management, all occasional work that is susceptible to noise (repairs, improvements to installations, etc.), is carried out around midday and always using equipment in accordance with and checked and according to the manufacturer's specifications.

Waste

The ALTIA Group has defined the control, storage, and management procedures for each type of waste generated by its activities. Thus, waste is segregated at the source and deposited in unequivocally identified drums, containers, or bins for subsequent management in accordance with applicable requirements.

No waste reuse or recovery treatment is performed internally; instead, waste is delivered to authorized managers for reuse or recovery treatment, if applicable.

The total waste delivered for reuse/recovery has been 4,972.60 kilos (1,131.20 kilos in 2024 and 755.90 kilos in 2023), while for disposal it has been 199 kilos (154 kilos in 2024 and 252.00 kilos in 2023).

In the case of waste generated in the offices by external staff (cleaning of facilities), the corresponding environmental guidelines have been defined to carry out correct management and have been communicated to the supplier. In the event of any deviation being detected, the ALTIA group takes measures to ensure that the supplier is properly managed environmentally.

In relation to waste, in all the centers with the exception of the Data Center in Vigo, waste can be assimilated to urban waste as it is paper, cardboard, plastics. The non-computer WEEE generated is delivered to an electrical distributor.

In relation to the waste managed, the following have been recorded:

WASTE	2023 GENERATION	2024 GENERATION	2025 GENERATION	UNIT
Toner	6.00	0.00	0.00	kilos
Batteries	2.00	0.00	2.00	kilos
WEEE (IT Equipment)	0.00	338.00	4,226.00	kilos
Fluorescent lamps	16.20	10.20	6.60	kilos
Metal waste	203.00	523.00	0.00	kilos
Paper and cardboard	388.70	145.00	440.00	kilos
Plastic	0.00	15.00	20.00	kilos
Styrofoam	80.00	60.00	150.00	kilos
Wood	60.00	40.00	120.00	kilos
Contaminated absorbents	0.00	0.00	8.00	kilos
Contaminated packaging	0.00	0.00	0.00	kilos
Used batteries	60.00	154.00	6.00	kilos
Used oil	180.00	0.00	180.00	kilos
Oil / Fuel filters	12.00	0.00	13.00	kilos
Total waste kilograms	1,007.90	1,285.20	5,171.60	kilos

As can be seen, waste has increased significantly in the period, as a result of the delivery of obsolete equipment in several of the offices, mostly in the Vigo Datacenter.

All generated waste has been delivered to an authorized manager for collection, storage, disposal, reuse, or recovery, as applicable.

Costs derived from environmental actions

In recent years, actions related to the protection and improvement of the environment have been carried out, consisting of the correct environmental management of waste and other environmental impacts generated during the course of activities. This has been achieved through the maintenance of environmental management systems in certified work centers and the monitoring of environmental best practices defined in the rest.

As of December 31 of this year, there are no contingencies related to the protection and improvement of the environment.

The estimated expenditure made in the maintenance of the ISO 14001 environmental management system and environmental actions during 2025 has been:

ACTION	AMOUNT
Waste management	605.00 €
Industrial safety maintenance and environmental facility improvement	87,783.61 €
Tempo Consultores consultancy	4,500.00 €
Certification	5,000.00 €
Total	97,888.61€

Social indicators

Employment stability (by type of contract and sex)

Retaining and empowering talent is only possible in a motivating environment that promotes stable employment. The Group prioritizes the creation of high-quality, stable jobs that put a premium on the occupational health and safety of its workers.

Thus, the evolution of employment stability (by contract type and gender) during the period has been:

Employment stability	2023		2024		2025	
	No. of emp.	% of total workforce	No. of emp.	% of total workforce	No. of emp.	% of total workforce
Permanent	3,419	95.77%	3,670	98.08%	4,202	98.41%
Men	2,480	69.47%	2,680	71.62%	3,094	72.46%
Women	939	26.30%	990	26.46%	1,108	25.95%
Temporary	151	4.23%	72	1.92%	68	1.59%
Men	123	3.45%	56	1.50%	54	1.26%
Women	28	0.78%	16	0.43%	14	0.33%
Total	3,570	100.00%	3,742	100.00%	4,270	100.00%

Employment stability	2023		2024		2025	
	% permanent contracts (by gender)	% temporary contracts (by gender)	% permanent contracts (by gender)	% temporary contracts (by gender)	% permanent contracts (by gender)	% temporary contracts (by gender)
Men	95%	5%	98%	2%	98%	2%
Women	97%	3%	98%	2%	99%	1%

In absolute terms, the growth of permanent employment can be observed in both women and men. In relative terms, the stability rate has improved significantly during the year, which is particularly valuable in an environment of high growth in the number of professionals in the Group and where turnover is also high.

Employment stability by category and gender

The number of employees in the last three fiscal years, broken down by category, is as follows:

NUMBER OF EMPLOYEES DURING THE FISCAL YEAR	2023	2024	2025
Directors and senior management	51	36	48
Men	44	30	41
Women	7	6	7

NUMBER OF EMPLOYEES DURING THE FISCAL YEAR	2023	2024	2025
Professionals, technicians and similar categories	3,357	3,538	4,035
Men	2,516	2,651	3,043
Women	841	887	992
Administrative staff	162	168	187
Men	43	55	64
Women	119	113	123
Total	3,570	3,742	4,270

Broken down by professional category and gender::

ALTIA + EXIS (2025)	MEN	WOMEN	TOTAL
Business Architect	5	4	9
Systems/Communications Architect	25	2	27
Software Architect	122	30	152
Senior Business Consultant Level I	12	9	21
Senior Business Consultant Level II	14	16	30

ALTIA + EXIS (2025)	MEN	WOMEN	TOTAL
Senior Business Consultant Level III	6	6	12
Business Consultant Level I	17	12	29
Business Consultant Level II	11	5	16
Business Consultant Level III	2	8	10
Technology Consultant Level I	4	5	9
Technology Consultant Level II	15	3	18
Controller	0	1	1
Quality Director	0	1	1
Managed Services Director	1	0	1
Technology Director	1	0	1
M&A and Investees Director	0	1	1
Sustainability & ESG Director	0	1	1
Business Unit Director	15	2	17
Account Manager	19	3	22
Business Development Manager	1	0	1
Business Development Manager	1	0	1
Project Manager	40	24	64

ALTIA + EXIS (2025)	MEN	WOMEN	TOTAL
Senior Systems Engineer Level I	39	5	44
Senior Systems Engineer Level II	33	6	39
Senior Systems Engineer Level III	49	4	53
Systems Engineer Level I	64	9	73
Systems Engineer Level II	27	4	31
Systems Engineer Level III	33	4	37
Senior Software Engineer Level I	190	52	242
Senior Software Engineer Level II	120	30	150
Senior Software Engineer Level III	171	37	208
Software Engineer Level I	135	27	162
Software Engineer Level II	59	22	81
Software Engineer Level III	86	13	99
Project Manager	97	56	153
Head of Legal Services	1	0	1
Head of Training	1	0	1
Head of Recruitment	0	1	1
MK&COM Manager	0	1	1

ALTIA + EXIS (2025)	MEN	WOMEN	TOTAL
HR manager	0	1	1
Head of Accounting and Finance Dept.	1	0	1
Head of Recruitment Dept.	0	3	3
Accounting and Finance Technician Level I	0	4	4
Accounting and Finance Technician Level II	2	2	4
Training Technician Level II	1	0	1
Office Management Technician Level II	2	3	5
Occupational Risk Prevention Technician Level II	1	0	1
Systems Technician Level I	93	15	108
Systems Technician Level II	97	24	121
Software Technician Level I	75	26	101
Software Technician Level II	96	26	122
Office Support Technician Level II	4	5	9
Financial Management Technician Level I	1	1	2
Office Management Technician Level I	0	18	18
Legal Technician Level I	0	1	1
Legal Technician Level II	0	1	1

ALTIA + EXIS (2025)	MEN	WOMEN	TOTAL
Marketing & Communications Technician Level I	0	2	2
Marketing & Communications Technician Level II	2	2	4
Occupational Risk Prevention Technician Level II	0	1	1
HR Technician Level I	1	5	6
HR Technician Level II	2	3	5
Recruitment Technician Level I	3	3	6
Recruitment Technician Level II	2	11	13
Office Support Technician Level I	0	6	6
A5GEN1	6	0	6
A5GEN1	2	0	2
A5GEN2	1	0	1
A5GDN1	2	1	3
A5GCN1	2	0	2
A5GAN1	1	1	2
A5GCN3	1	0	1
Total	1,814	569	2,383

ALTIA CHILE (2025)	MEN	WOMEN	TOTAL
Systems/Communications Architect	2	0	2
Software Architect	2	1	3
Senior Business Consultant Level I	1	0	1
Senior Business Consultant Level III	1	1	2
Business Consultant Level I	2	0	2
Business Consultant Level II	1	0	1
Business Consultant Level III	2	0	2
Account Manager	0	1	1
Project Manager	1	0	1
Senior Systems Engineer Level II	1	0	1
Senior Systems Engineer Level III	0	1	1
Systems Engineer Level I	1	0	1
Systems Engineer Level III	1	0	1
Senior Software Engineer Level I	0	1	1
Software Engineer Level I	3	0	3
Software Engineer Level II	9	2	11
Software Engineer Level III	2	0	2

ALTIA CHILE (2025)	MEN	WOMEN	TOTAL
Project Manager	0	1	1
Systems Technician Level I	7	4	11
Systems Technician Level II	4	6	10
Software Technician Level I	3	1	4
Office Management Technician Level I	0	1	1
Selection Technician Level I	0	1	1
Total	43	21	64

ALTIA FRANCE (2025)	MEN	WOMEN	TOTAL
Senior Systems Engineer Level III	5	0	5
Systems Engineer Level I	1	0	1
Total	6	0	6

ALTIA ANDORRA (2025)	MEN	WOMEN	TOTAL
Software Engineer. Level I	1	0	1
Project Manager	1	0	1
Total	2	0	2

ALTIA EUROPEAN SERVICES (2025)	MEN	WOMEN	TOTAL
Software Architect	1	0	1
Senior Business Consultant Level I	1	0	1
Project Manager	1	0	1
Total	3	0	3

BILBOMÁTICA (2025)	MEN	WOMEN	TOTAL
Administrative Assistant A	0	1	1
Administrative Assistant B	0	1	1
Functional Analyst A	19	18	37
Functional Analyst B	19	12	31
Functional Analyst C	28	16	44
Analyst Programmer	9	1	10
Technical Analyst A	36	11	47
Technical Analyst B	27	13	40
Technical Analyst C	23	12	35
Technical Analyst D	19	5	24
Technical Analyst E	2	0	2

BILBOMÁTICA (2025)	MEN	WOMEN	TOTAL
Administrative Assistant A	0	2	2
Administrative Assistant	1	0	1
Consultant	4	0	4
Junior Consultant	1	2	3
Systems Director	1	0	1
Chief Financial Officer	1	0	1
General Manager	1	0	1
Operations Director	1	0	1
Business Unit Director	1	0	1
Account Manager	7	4	11
Administrative Clerk	0	3	3
Junior Programmer A	3	1	4
Junior Programmer B	2	0	2
Junior Programmer C	1	0	1
Senior Programmer A	10	2	12
Senior Programmer B	16	4	20
Senior Programmer C	7	5	12

BILBOMÁTICA (2025)	MEN	WOMEN	TOTAL
Senior Programmer D	15	6	21
Senior Programmer	13	1	14
Junior Programmer	16	2	18
Project Lead A	21	12	33
Project Lead B	10	3	13
Project Lead C	23	12	35
Executive Secretary	0	2	2
HR Technician	0	1	1
Systems Technician B	5	2	7
Systems Technician C	2	0	2
Systems Technician F	1	0	1
Total	345	154	499

NAVEIA SCHOOL (2025)	MEN	WOMEN	TOTAL
Business Consultant Level II	3	0	3
Technology Consultant Level I	0	1	1
Business Unit Director	1	0	1
Marketing & Communications Technician Level II	0	1	1
Total	4	2	6

NOESIS (2025)	MEN	WOMEN	TOTAL
Account Manager	6	5	11
Assistant	1	2	3
Associate Director	20	5	25
Associate Project Lead	0	1	1
Consultant	283	140	423
Director	11	1	12
Expert	3	15	18
IT Senior Specialist	15	0	15
IT Specialist	34	3	37

NOESIS (2025)	MEN	WOMEN	TOTAL
Junior Consultant	160	39	199
Manager	16	13	29
Officer	10	10	20
Sales Assistant	0	1	1
Senior Account Manager	2	1	3
Senior Consultant	260	103	363
Senior Director	3	1	4
Senior Manager	29	7	36
Senior Officer	0	4	4
Team Lead	26	19	45
Tech Lead	48	5	53
Trainee	3	2	5
Total	931	376	1,307

As a relevant fact, it can be indicated that in most cases the Directors come from the local area where the work center they direct is located.

During 2025, the Group has employed 52 people (38 men and 14 women) with a degree of disability equal to or greater than 33%, thus increasing the number compared to previous years (47 people in 2024, 45 people in 2023, 41 people in 2022).

Distribution by sex

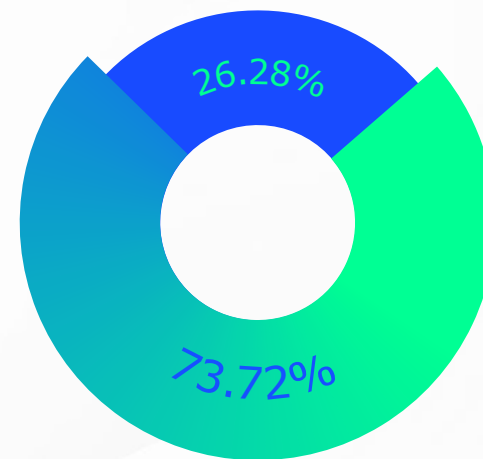
At the end of the 2025 financial year, the Group's workforce was distributed among 3,148 men and 1,122 women, 73.72% and 26.28% respectively.

In 2024, the Group's workforce was distributed in 2,736 men and 1,006 women, 73.12% and 26.88% respectively.

In 2023, the Group's workforce was distributed among 2,603 men and 967 women, 72.91% and 27.08% respectively.

Although the number of men is considerably higher than that of women, it should be noted that the percentage of women in the ALTIA group exceeds the share of female employment in the sector, which Eurostat estimates at 19.5% in the EU. In the same way, it exceeds the percentage of women enrolled in STEM specialties in Spain, which rises only to 18%, according to the same study

According to data from the "Women and Innovation 2026" report, published by the Ministry of Science and Innovation, the global presence of women in engineering is only 28.6%, despite constituting more than 55% of university students. Specialities such as Information and Communication Technologies (ICT) have a minimum female presence of 9.3%.



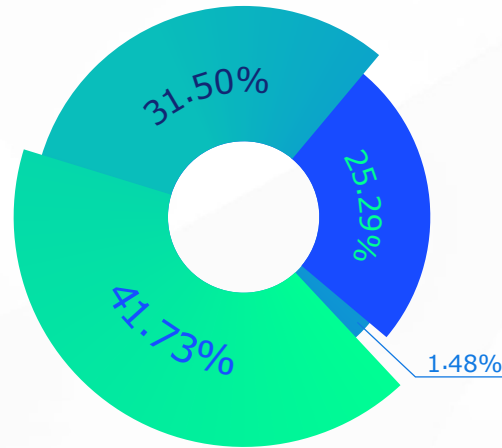
● Men | ● Women

Age distribution

In 2025, 25.29% of the workforce was between 18 and 29 years old. 31.50% was between 30-39 years old. 41.73% was between 40-59 and 1.48% was over 59.

In 2024, 25.31% of the workforce was between 18 and 29 years old. 30.28% was between 30-39 years old. 43.35% was between 40-59 and 1.07% was over 59.

In 2023, 27.42% of the workforce was between 18 and 29 years old. 29.44% was between 30-39 years old. 42.21% was between 40-59 and 0.92% was over 59.



	2023	2024	2025
Range between 18-29	979	947	1,080
Men	758	745	865
Women	221	202	215
Range between 30-39	1,051	1,133	1,345
Men	755	829	979
Women	296	304	366
Range between 40-59	1,507	1,622	1,782
Men	1,063	1,136	1,262
Women	444	486	520
Range > 59	33	40	63
Men	27	26	42
Women	6	14	21
Total	3,570	3,742	4,270

With regard to **ALTIA's Board of Directors**, its composition, by sex and age range, is as follows:

	2023	2024	2025
Men	7	8	8
Range <30	-	-	1
Range 30-50	1	1	0
Range >50	6	7	7
Women	3	3	3
Range 30-50	0	0	0
Range >50	3	3	3
Total	10	11	11

In percentage terms, 73% of the Board of Directors are men and 27% women, below the desirable value of 40% of the CNMV's Code of Good Corporate Governance of listed companies published in 2021 in its recommendation 15. Organic Law 2/2024 of 1 August 2024 on parity in Spain requires balanced representation in political and economic decision-making bodies, which must reach at least 40% women on their boards of directors as of 30 June 2027 for listed companies not included in the Ibex35.

The **distribution of personnel** by workplace and sex is as follows::

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
ALTIA Coruña	245	93	275	97	391	126
ALTIA Santiago	147	51	154	49	167	54
ALTIA Vigo	128	49	103	44	112	44
ALTIA DataCenter	77	13	88	14	91	16
ALTIA Alicante	62	17	126	31	147	39
ALTIA Madrid	336	97	507	147	530	147
ALTIA Vitoria	24	2	-	-	-	-
ALTIA Valladolid	54	20	47	16	51	15
ALTIA Bilbao	10	10	-	-	-	-
ALTIA Tenerife	4	1	2	1	3	1
ALTIA Barcelona	23	8	29	13	153	58
ALTIA Mallorca	6	2	5	1	4	1
ALTIA Valencia	9	2	12	2	12	3
EXIS Madrid	153	54	154	55	153	64

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
EXIS Valladolid	0	1	0	1	0	1
ALTIA Chile	16	11	22	15	43	21
ALTIA France	-	-	8	0	6	0
ALTIA Andorra	-	-	1	0	2	0
ALTIA European Services	-	-	3	0	3	0
Naveia School	-	-	-	-	4	2
BILBOMÁTICA Bilbao	250	142	274	147	266	135
BILBOMÁTICA Vitoria	9	3	35	5	37	5
BILBOMÁTICA Pamplona	30	9	28	10	34	11
BILBOMÁTICA Madrid	96	27	19	8	8	3
NOESIS Castelo Branco	-	-	7	3	8	3
NOESIS Coimbra	98	34	91	34	89	37
NOESIS Lisbon	498	188	505	197	555	214
NOESIS Porto	145	73	158	74	180	75

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
NOESIS Proença-a-Nova	8	3	6	0	5	0
NOESIS Covilhã	16	8	18	9	24	11
NOESIS Guarda	10	7	11	7	14	7
NOESIS Brazil - Belo Horizonte	-	-	1	1	11	1
NOESIS Brazil - Rio de Janeiro	35	20	24	22	25	20
NOESIS Brazil - Sao Paulo	-	-	11	1	12	4
NOESIS Netherlands	2	1	4	2	4	3
NOESIS US	5	0	5	0	3	0
NOESIS Ireland	-	-	3	0	2	0
TOTAL	2,603	967	2,736	1,006	3,148	1,122

On the other hand, for certain specific projects, work has been carried out by other companies or freelancers. Thus, during the 2025 financial year, 156 freelancers and approximately 274 workers belonging to 201 companies performed work for the Group's companies (119 freelancers and approximately 244 workers belonging to 163 companies in 2024, 111 freelancers and 206 workers belonging to 141 companies in 2023, and 115 freelancers and 221 workers in 2022).

Staff turnover

During the 2025 financial year, there has been the following **staff turnover** by workplace and sex:

	HIRES		TERMINATIONS		Turnover rate
	Men	Women	Men	Women	
ALTIA Coruña	114	23	56	18	12.19%
ALTIA Santiago	27	7	14	2	8.14%
ALTIA Vigo	22	3	13	2	6.41%
ALTIA DataCenter	22	3	15	3	6.54%
ALTIA Alicante	123	38	44	6	59.68%
ALTIA Madrid	126	23	105	22	3.25%
ALTIA Valladolid	10	2	6	3	4.55%
ALTIA Tenerife	1	1	1	1	0.00%
ALTIA Barcelona	139	55	15	10	80.09%
ALTIA Palma	0	0	1	0	-20.00%
ALTIA Valencia	5	1	6	0	0.00%
EXIS Madrid	138	52	136	43	5.07%

	HIRES		TERMINATIONS		Turnover rate
	Men	Women	Men	Women	
EXIS Valladolid	0	0	0	0	0.00%
ALTIA Chile	45	20	24	13	43.75%
ALTIA France	0	0	2	0	-33.33%
ALTIA Andorra	1	0	0	0	50.00%
ALTIA European Services	1	0	1	0	0.00%
Naveia School	5	3	1	2	83.33%
BILBOMATICA Bilbao	21	6	27	19	-4.74%
BILBOMATICA Madrid	0	0	11	5	-145.45%
BILBOMATICA Pamplona	7	1	1	0	15.56%
BILBOMATICA Vitoria	3	1	1	0	7.14%
NOESIS Castelo Branco	1	0	0	0	9.09%
NOESIS Coimbra	4	4	10	1	-2.38%
NOESIS Covilhã	1	2	0	1	5.71%

	HIRES		TERMINATIONS		Turnover rate
	Men	Women	Men	Women	
NOESIS Guarda	1	0	0	0	4.76%
NOESIS Lisbon	133	44	97	28	6.76%
NOESIS Porto	50	16	32	15	7.45%
NOESIS Proença-a-Nova	1	0	0	0	20.00%
NOESIS Belo Horizonte	14	0	4	0	83.33%
NOESIS Rio de Janeiro	5	1	4	3	-2.22%
NOESIS Sap Paulo	5	4	4	1	25.00%
NOESIS Netherlands	1	1	2	0	0.00%
NOESIS US	0	0	2	0	-66.77%
NOESIS Ireland	1	1	2	1	-100.00%
TOTAL	1,027	311	637	199	11.76%

Note: Turnover rate = (hires – terminations) / workforce * 100

Likewise, dismissals during the period by region, professional category, age, and gender were:

REGION	CATEGORY	MEN				WOMEN				TOTAL
		18-29	30-39	40-59	>59	18-29	30-39	40-59	>59	
SPAIN	Administrative Assistant C	0	1	0	0	0	0	0	0	1
	Functional Analyst B	0	0	1	0	0	0	0	0	1
	Technical Analyst A	0	1	0	0	0	0	1	0	2
	Technical Analyst B	0	2	1	0	0	0	1	0	4
	Technical Analyst C	0	2	0	0	0	0	0	0	2
	Software Architect	0	0	2	0	0	0	0	0	2
	Senior Business Consultant Level I	0	1	0	0	0	0	1	0	2
	Senior Business Consultant Level II	0	0	1	0	0	0	1	0	2
	Senior Business Consultant Level III	0	0	0	0	0	0	1	0	1
	Business Consultant Level I	0	0	0	0	0	1	0	0	1
Business Consultant Level III	0	1	0	0	0	0	1	0	2	

REGION	CATEGORY	MEN				WOMEN				TOTAL
		18-29	30-39	40-59	>59	18-29	30-39	40-59	>59	
Spain	Technology Consultant Level I	0	1	0	0	0	0	0	0	1
	Senior Systems Engineer Level I	0	1	2	0	0	0	0	0	3
	Senior Systems Engineer Level II	1	1	1	0	0	0	0	0	3
	Senior Systems Engineer Level III	0	1	1	0	0	0	0	0	2
	Systems Engineer Level I	1	2	2	0	0	0	0	0	5
	Systems Engineer Level II	1	0	1	0	0	0	0	0	2
	Systems Engineer Level III	0	1	0	0	0	0	0	0	1
	Senior Software Engineer Level I	1	3	7	0	0	0	1	1	13
	Senior Software Engineer Level II	0	4	1	1	0	0	1	0	7
	Senior Software Engineer Level III	2	4	0	0	2	0	0	0	8

REGION	CATEGORY	MEN				WOMEN				TOTAL
		18-29	30-39	40-59	>59	18-29	30-39	40-59	>59	
Spain	Software Engineer Level I	4	4	1	0	0	2	4	0	15
	Software Engineer Level II	0	0	1	0	0	0	0	0	1
	Software Engineer Level III	1	1	1	0	0	0	0	0	3
	Project Manager	0	2	5	0	0	0	1	0	8
	Senior Programmer A	1	0	0	0	0	0	0	0	1
	Senior Programmer D	1	0	0	0	0	0	0	0	1
	Project Lead A	0	0	1	0	0	0	0	0	1
	HR Technician	0	0	0	0	0	0	1	0	1
	Systems Technician C	0	0	0	0	0	0	1	0	1
	Systems Technician Level I	2	2	4	0	1	1	2	0	12
Systems Technician Level II	3	1	3	0	0	0	0	0	7	
Software Technician Level I	4	0	1	0	0	0	0	0	5	

REGION	CATEGORY	MEN				WOMEN				TOTAL
		18-29	30-39	40-59	>59	18-29	30-39	40-59	>59	
Spain	Software Technician Level II	2	0	0	0	2	0	0	0	4
	Office Support Technician Level I	1	0	1	0	1	0	0	0	3
	Office Support Technician Level II	0	1	0	0	3	1	0	0	5
Chile	Business Architect	0	0	0	0	0	0	1	0	1
	Senior Software Engineer Level III	1	0	0	0	0	0	0	0	1
	Systems Technician Level I	0	1	1	0	0	1	0	0	3
	Systems Technician Level II	0	0	0	0	0	1	0	0	1
France	Systems Engineer Level I	0	0	1	0	0	0	0	0	1
Portugal	Junior Consultant	2	0	2	0	0	0	0	0	4
	Consultant	2	3	1	0	0	1	0	0	7
	Officer	1	0	0	0	0	0	0	0	1
	Senior Consultant	0	2	1	0	0	1	1	0	5

REGION	CATEGORY	MEN				WOMEN				TOTAL
		18-29	30-39	40-59	>59	18-29	30-39	40-59	>59	
Brazil	Senior Consultant	0	3	0	0	0	0	0	0	3
	Consultant	0	3	0	0	0	1	0	0	4
	Tech Lead	0	1	1	0	0	0	0	0	2
Ireland	Junior Account Manager	1	0	0	0	0	1	0	0	2
Total		32	50	45	1	9	11	19	1	168

Responsible Work-Life Balance

The compatibility between the work environment and personal responsibilities is a shared challenge, both for men and women. Through flexible working hours, parental leave, intensive working hours and other initiatives, we promote a work environment that allows each employee to.

With these actions, we reinforce our commitment to a more equitable, inclusive and sustainable work, in which the well-being of people is a priority.

During the year 2025, 158 workers took maternity/paternity leave. (47 women and 111 men). Of those withdrawals in 2025, 41 women and 109 men returned after maternity or paternity leave, with the reinstatement rate being 98.20% for men and 100.00% for women.

Likewise, 91.14% of the workers who took maternity/paternity leave in 2025 remained active as of the date of this report (90.09% for men and 93.62% for women).

Salaries

The relationship between men's and women's wages by region and category is shown below:

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Canary Islands	Project Manager	86.69%
	Software Architect	94.97%
Catalonia	Catalonia	112.88%
	Senior Software Engineer Level I	89.92%
	Senior Software Engineer Level II	98.47%
	Senior Software Engineer Level III	103.69%
	Software Engineer Level III	91.54%
	Project Manager	113.54%
	Systems Technician Level I	86.06%
	Software Technician Level I	74.82%
	Software Technician Level II	108.67%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Catalonia	Software Architect	106.45%
	Senior Business Consultant Level I	108.96%
	Senior Business Consultant Level II	120.12%
	Account Manager	106.42%
	Project Manager	148.08%
	Senior Software Engineer Level I	105.51%
	Senior Software Engineer Level II	111.89%
	Senior Software Engineer Level III	94.43%
	Software Engineer Level I	95.04%
	Software Engineer Level II	129.70%
Community of Madrid	Software Engineer Level III	85.78%
	Project Manager	117.80%
	Software Technician Level I	104.93%
	Software Technician Level II	90.66%
Community of Madrid	Functional Analyst A	104.65%
	Functional Analyst B	101.76%
	Functional Analyst C	101.90%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Community of Madrid	Technical Analyst A	98.84%
	Technical Analyst B	100.00%
	Business Architect	109.73%
	Systems Architect	89.55%
	Software Architecture	108.02%
	Senior Business Consultant Level I	103.13%
	Senior Business Consultant Level II	121.44%
	Senior Business Consultant Level III	118.29%
	Business Consultant Level I	114.52%
	Business Consultant Level III	91.66%
	Business Unit Director	85.48%
	Account Manager	125.50%
	Project Manager	88.84%
	Senior Systems Engineer Level I	107.86%
	Senior Systems Engineer Level II	115.13%
	Systems Engineer Level I	104.96%
	Systems Engineer Level II	119.05%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Community of Madrid	Senior Software Engineer Level I	102.56%
	Senior Software Engineer Level II	104.92%
	Senior Software Engineer Level III	104.41%
	Software Engineer Level I	98.52%
	Software Engineer Level II	101.87%
	Software Engineer Level III	97.74%
	Project Manager	98.90%
	Project Lead A	100.00%
	Recruitment Technician Level II	82.57%
	Systems Technician Level I	100.95%
	Systems Technician Level II	100.43%
	Software Technician Level I	104.33%
	Software Technician Level II	109.26%
	Office Support Technician Level II	82.55%
Office Support Technician Level I	118.17%	
Valencian Community	Business Architect	153.11%
	Software Architect	93.40%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Valencian Community	Senior Business Consultant Level I	125.02%
	Senior Business Consultant Level II	115.47%
	Senior Business Consultant Level III	100.02%
	Business Consultant Level I	103.86%
	Senior Software Engineer Level I	107.97%
	Senior Software Engineer Level II	101.46%
	Senior Software Engineer Level III	106.98%
	Software Engineer Level I	121.08%
	Software Engineer Level II	82.55%
	Project Manager	107.54%
	Software Technician Level I	95.89%
	Software Technician Level II	104.52%
	Technology Consultant Level I	92.23%
Technology Consultant Level II	112.33%	
Galicia	A5GAN1	151.10%
	A5GDN1	107.35%
	Software Architect	105.84%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Galicia	Senior Business Consultant Level I	109.49%
	Senior Business Consultant Level II	103.67%
	Senior Business Consultant Level III	112.06%
	Business Consultant Level I	100.49%
	Business Consultant Level II	108.35%
	Technology Consultant Level I	87.00%
	Technology Consultant Level II	103.91%
	Account Manager	72.15%
	Project Manager	106.26%
	Senior Systems Engineer Level I	112.15%
	Senior Systems Engineer Level II	105.38%
	Senior Systems Engineer Level III	99.49%
	Systems Engineer Level I	102.55%
	Systems Engineer Level II	108.83%
	Systems Engineer Level III	101.73%
	Senior Software Engineer Level I	103.96%
	Senior Software Engineer Level II	104.74%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Galicia	Senior Software Engineer Level III	93.05%
	Software Engineer Level I	103.42%
	Software Engineer Level II	100.48%
	Software Engineer Level III	106.68%
	Project Manager	102.27%
	Financial Accounting Technician Level II	95.36%
	Financial Management Technician Level I	85.67%
	Marketing & Communications Technician	112.22%
	Occupational Risk Prevention (PRL) Technician Level II	91.58%
	HR Technician Level I	77.91%
	HR Technician Level II	99.95%
	Recruitment Technician Level I	85.95%
	Systems Technician Level I	104.97%
	Systems Technician Level II	96.10%
	Software Technician Level I	96.15%
	Software Technician Level II	94.40%
Office Support Technician Level II	141.48%	

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Basque Country	Administrative Assistant C	100.00%
	Functional Analyst A	100.57%
	Functional Analyst B	101.58%
	Functional Analyst C	100.11%
	Programmer Analyst	112.64%
	Technical Analyst A	107.32%
	Technical Analyst B	100.62%
	Technical Analyst C	99.19%
	Technical Analyst D	101.75%
	Junior Consultant	109.85%
	Account Manager	103.34%
	Junior Programmer	100.45%
	Trainee Junior Programmer	100.00%
	Junior Programmer A	105.24%
	Senior Programmer A	123.63%
Senior Programmer B	94.88%	
Senior Programmer C	102.28%	

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Basque Country	Senior Programmer D	103.32%
	Project Lead A	98.22%
	Project Lead B	100.58%
	Project Lead C	98.73%
	Systems Technician B	114.47%
	Systems Technician C	101.46%
Chartered Community of Navarre	Functional Analyst C	102.66%
	Technical Analyst A	101.01%
	Technical Analyst B	101.41%
	Technical Analyst C	95.47%
	Senior Programmer	102.54%
	Senior Programmer B	95.14%
Chile	Software Architect	118.34%
	Software Engineer Level I	121.02%
	Systems Technician Level I	304.29%
	Systems Technician Level II	300.40%
	Software Engineer Level II	205.57%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Castelo Branco	Senior Consultant	118.79%
	Consultant	104.50%
	Junior Consultant	109.82%
Coimbra	Senior Consultant	100.48%
	Team Lead	80.24%
	Tech Lead	104.32%
Covilhã	Consultant	101.30%
	Junior Consultant	106.69%
	Senior Consultant	135.43%
Guarda	Consultant	97.85%
	Junior Consultant	101.30%
	Senior Consultant	101.30%
Lisbon	Account Manager	98.58%
	Associate Director	115.74%
	Consultant	105.83%
	Director	122.66%
	Expert	103.14%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Lisbon	IT Specialist	104.00%
	Junior Consultant	97.89%
	Manager	106.06%
	Officer	95.98%
	Senior Account Manager	108.08%
	Senior Consultant	101.75%
	Senior Director	121.95%
	Senior Manager	97.46%
	Team Lead	103.70%
	Tech Lead	102.83%
Porto	Trainee	101.72%
	Associate Director	106.29%
	Consultant	93.47%
	Junior Consultant	102.69%
	Manager	110.84%
	Officer	96.06%
	Senior Consultant	114.40%

REGION	CATEGORY	% RATIO (MEN / WOMEN SALARIES)
Porto	Senior Manager	125.88%
	Team Lead	91.36%
	Tech Lead	80.56%
Rio de Janeiro	Consultant	99.15%
	Junior Consultant	122.75%
	Senior Consultant	116.95%
	Tech Lead	109.12%
São Paulo	Consultant	90.40%
	Junior Consultant	131.90%
Belo Horizonte	Senior Consultant	88.83%
Rotterdam	Account Manager	115.37%

Note: Annual bonuses received are only included in the data for ALTIA, and EXIS in Spain and Chile.

Staff salaries may be supplemented, in some cases, by different concepts linked to the work performed by personnel, as well as personal and global objectives determined by the organization. Similarly, in Spain, ALTIA optimizes employee salaries by offering the option to contract products or services through flexible remuneration, such as childcare vouchers or restaurant vouchers. In Portugal, a child subsidy is provided until the age of 18, which is doubled in the event of the minor's illness.

During 2025, a performance evaluation was carried out for the ALTIA group workforce in the following proportion:

% PERFORMANCE EVALUATION

ALTIA Spain	89.10%
ALTIA Chile	51.56%
ALTIA European Services	100.00%
ALTIA Andorra	100.00%
ALTIA France	100.00%
EXIS IT	No performance evaluation conducted
BILBOMÁTICA	94.79%
NOESIS	56.85%
Naveia School	66.67%

No formal performance evaluation is carried out for the members of the Management Committee or the Board of Directors of the parent company ALTIA. Such a formal evaluation is not considered necessary since for these persons the evaluation is carried out directly by the Chief Executive Officer, who only reports the results of the process to the Board of Directors. In the same way, managers at Bilbomática and ALTIA personnel who have been with the company for less than 3 months are not considered evaluable.

ALTIA, in Spain, governs its remuneration policy by the conditions established in the aforementioned applicable collective agreement. BILBOMÁTICA governs its policy according to its own approved collective agreement. In

Chile, Portugal, Brazil, the United States, France, Andorra and the Netherlands, salaries are established based on the different professional categories according to the market and the labor legislation of that country.

Subsistence expenses, transfers and stays at duty stations for work reasons are covered by the organization.

The **difference**, in percentage points, between the **salary of the person with the highest salary and the average** of the workforce by location is:

	2023	2024	2025
Spain	8.13	6.51	6.28
Portugal	4.58	4.62	4.55
Brazil	8.82	3.11	1.71
Netherlands	2.72	1.65	1.71
Chile	1.88	1.96	2.46
United States	2.72	1.36	1.33
Ireland	-	1.29	1.10
France	-	1.38	1.35
AES Netherlands	-	-	1.19

Note: Only the data for ALTIA, EXIS and Chile include the annual bonuses received.

The **variation in the average wages** is:

	2023	2024	2025
Spain	3.57%	4.88%	3.69%
Portugal	4.22%	4.00%	5.11%
Brazil	2.22%	7.55%	4.72%
Netherlands	26.83%	-9.27%	6.84%
Chile	5.60%	-0.50%	4.41%
United States	-10.40%	1.16%	-11.63%
Ireland	-	-	20.60%
France	-	-	4.04%
AES Netherlands	-	-	0.21%

Note: In Andorra, the year 2025 is the first year with more than 1 worker. A comparison will be made in subsequent years.

The relationship, in percentage points, between the **percentage increase in the total annual remuneration** of the highest paid person and the increase in the average annual remuneration of the entire workforce by location was as follows:

	2023	2024	2025
Spain	0.80	0.80	0.96
Portugal	1.19	1.19	0.71

	2023	2024	2025
Brazil	0.98	0.98	1.36
Netherlands	0.78	0.78	1.56
Chile	1.04	1.04	5.45
United States	5.89	5.89	1.15
Ireland	-	-	0.15
France	-	-	0.00

Note: In Andorra, the year 2025 is the first year with more than 1 worker. A comparison will be made in subsequent years.

In the 2025 financial year, there were 1,338 new hires. The percentage ratio between the salary (RBA) of the individuals hired during the period and the salary of the applicable Collective Bargaining Agreement (SBA) or the National Minimum Wage, broken down by region, is:

REGION	RATIO% (RBA/SBA)
Spain	154.17%
Portugal	198.62%
Netherlands	216.95%
Brazil	422.02%
United States	813.55%
Ireland	313.29%

Note: In Chile, France, and Andorra it does not apply because there is no applicable salary agreement or national minimum wage.

Accident rate

The low occupational accident rate in the ALTIA group is maintained thanks to the Occupational Health and Safety policies and the joint effort of workers and organization. Accidents that are subject to communication and notification according to current legislation are notified to the Labor Authority by the procedures established by the Competent Administration.

In 2025, in Spain there were 7 accidents with sick leave (3 on the way to work) and 2 without sick leave (2 on the way to work), with a total of 227 days of absence. In Portugal, there were 2 accidents with sick leave and 3 accidents without sick leave (2 on the way to work) with 56.5 days of absence, while in Chile, France, Andorra, Ireland, Brazil, the USA and the Netherlands there were no incidents.

In 2024, in Spain there were 4 accidents with sick leave (2 on the way to work) and 1 without sick leave (1 on the way to work), with a total of 104 days of absence. In Portugal, there were 3 accidents with sick leave and 2 accidents without sick leave with 99.5 days of absence, while in Chile, France, Andorra, Brazil, the USA and the Netherlands there were no incidents.

In Spain, there have been 4 accidents during 2023 with sick leave (3 on the way to work) and 5 without sick leave (2 on the way to work), which

Accidents	2023		2024		2025	
	With sick leave	Without sick leave	With sick leave	Without sick leave	With sick leave	Without sick leave
Mild	1	3	5	2	6	1
Serious	0	0	0	0	0	0
Very serious or Mortals	0	0	0	0	0	0
In Transit	3	2	2	1	3	4

have led to 46 days of sick leave. In Portugal there was 1 accident with sick leave with 22 days of absence. In Chile, Brazil and the Netherlands there were no accidents.

The absenteeism rate (days lost during the period / employees * 365 days in the period) for the ALTIA group during 2025 was 1.11%, lower than the 1.97% in 2024, 1.79% in 2023, and 1.67% in 2022. This is also below the sector average of 2.26%.

Training

On an annual basis, the ALTIA group detects those areas in which the worker (or their superiors) demand greater training action. This demand is reflected at the beginning of each year in the Strategic Plan of Training approved by employees through their representatives and the Group Management.

Training needs are assessed according to the characteristics of each job, the projects to be carried out and the specific or short-term needs of the organization.

The ALTIA group aims to motivate the human team to grow professionally, updating or expanding their knowledge.

The importance of training as the main tool for improving training and customer satisfaction has been a constant in recent years.

In total, 133,646 hours of training have been carried out in 2025, compared to 175,920 in 2024, 122,921 in 2023 and 77,287 hours in 2022.

The training by hours, sex and professional category carried out in 2025 has been:

TRAINING	MEN	WOMEN	TOTAL
A5GAN1	74	70	144
A5GBN2	305	0	305
A5GCN1	154	0	154
A5GCN3	252	0	252
A5GDN1	323	90	413
A5GEN1	295	0	295
A5GEN2	24	0	24
Administrative Assistant A	0	34	34
Administrative Assistant B	0	32	32
Functional Analyst A	1077	1192	2269
Functional Analyst B	1136	680	1816
Functional Analyst C	1355	387	1742
Programmer Analyst	827	63	890
Technical Analyst A	2427	540	2967
Technical Analyst B	1365	560	1925

TRAINING	MEN	WOMEN	TOTAL
Technical Analyst C	464	683	1147
Technical Analyst D	551	374	925
Technical Analyst E	130	0	130
Business Architect	209	274	483
Systems/Communications Architect	617	70	687
Software Architect	2967	709	3676
Administrative Assistant	133	0	133
Consultant	252	0	252
Senior Business Consultant Level I	538	63	601
Senior Business Consultant Level II	310	369	679
Senior Business Consultant Level III	204	103	307
Business Consultant Level I	729	266	995
Business Consultant Level II	314	86	400
Business Consultant Level III	44	116	160
Technology Consultant Level I	110	165	275
Technology Consultant Level II	353	78	431
Junior Consultant	191	1786	1977

TRAINING	MEN	WOMEN	TOTAL
Controller	0	12	12
Systems Director	416	0	416
Financial Director	128	0	128
Chief Executive Officer (CEO)	32	0	32
Operations Director	3	0	3
Quality Director	0	70	70
M&A and Subsidiaries Director	0	70	70
Business Unit Director	685	45	730
Account Manager	210	257	467
Account Manager	390	83	473
Business Development Manager	1	0	1
Project Manager	4024	2289	6313
Senior Systems Engineer Level I	623	152	775
Senior Systems Engineer Level II	1408	430	1838
Senior Systems Engineer Level III	1228	389	1617
Systems Engineer Level I	1708	313	2021
Systems Engineer Level II	547	82	629

TRAINING	MEN	WOMEN	TOTAL
Systems Engineer Level III	1120	348	1468
Senior Software Engineer Level I	5537	1270	6807
Senior Software Engineer Level II	4024	974	4998
Senior Software Engineer Level III	6315	1234	7549
Software Engineer Level I	3859	1036	4895
Software Engineer Level II	1855	1024	2879
Software Engineer Level III	3648	533	7638
Project Manager	4177	3461	7638
Administrative Clerk	0	3	3
Junior Programmer A	155	10	165
Junior Programmer B	88	0	88
Junior Programmer C	25	0	25
Senior Programmer A	578	45	623
Senior Programmer B	828	194	1011
Senior Programmer C	232	270	502
Senior Programmer D	575	282	857
Junior Programmer	1482	63	1545

TRAINING	MEN	WOMEN	TOTAL
Senior Programmer	1472	173	1645
Project Lead A	1007	841	1848
Project Lead B	547	71	618
Project Lead C	1710	1287	2997
Head of Recruitment	208	0	208
Head of HR	0	72	72
Head of Accounting and Finance Dept.	122	0	122
Head of Recruitment Dept.	0	280	280
Executive Secretary	0	14	14
Accounting and Finance Tech Level I	0	198	198
Systems Technician B	174	52	226
Systems Technician C	295	0	295
Systems Technician F	61	0	61
Training Technician Level II	24	0	24
Office Management Technician Level II	30	12	42
PRL Technician Level II	24	0	24
Systems Technician Level I	2815	257	3072

TRAINING	MEN	WOMEN	TOTAL
Systems Technician Level II	1882	526	2408
Software Technician Level I	3915	840	4755
Software Technician Level II	4245	893	5138
Office Support Technician Level II	0	24	24
Financial Management Technician Level I	82	0	82
Office Management Technician Level I	0	111	111
Legal Technician Level I	0	116	116
Legal Technician Level II	0	47	47
MK & COM Technician Level I	0	520	520
MK & COM Technician Level II	117	72	189
PRL Technician Level II	0	23	23
HR Technician Level I	130	294	424
HR Technician Level II	120	106	226
Recruitment Technician Level I	117	98	215
Recruitment Technician Level II	22	118	140
Office Support Technician Level I	0	24	24
Account Manager	55	60	115

TRAINING	MEN	WOMEN	TOTAL
Assistant	12	21	33
Associate Director	861	211	1072
Associate Project Lead	1	0	1
Consultant	3126	1613	4739
Director	300	41	341
Expert	75	411	486
IT Senior Specialist	281	0	281
IT Specialist	430	23	453
Junior Consultant	2313	592	2905
Manager	429	295	724
Officer	621	266	887
Senior Account Manager	26	110	136
Senior Consultant	2802	1214	4016
Senior Director	70	43	113
Senior Manager	1422	240	1662
Senior Officer	0	113	113
Team Lead	556	353	909

TRAINING	MEN	WOMEN	TOTAL
Tech Lead	890	63	953
Trainee	89	72	161
TOTAL	97,107	36,539	133,646

In relation to training on issues related to sustainable development, human rights or related issues, a total of 32,929 hours have been carried out (41,799 hours in 2024 and 7,946 hours in 2023).

TRAINING	HOURS	PEOPLE
Equality and Harassment	13,431	1,370
Occupational Risk Prevention (PRP)	1,694	964
GDPR / Information Security	13,046	1,917
Regulatory Compliance	3,328	1,581
Work-Life Balance and Co-responsibility	1,430	152
Total	32,929	

Donations and sponsorships

The organization's social investment during the year 2025 is grouped into:

DONATIONS	AMOUNT
WWF Portugal	250.00 €
Associação Humanitária Bombeiros Voluntários da Covilhã	500.00 €
Associação Humanitária Bombeiros Voluntários Egitanenses	500.00 €
Associação Humanitária Bombeiros Voluntários de Castelo Branco	500.00 €
IEEE Advancing Technology For Humanity	290.00 €
Instituto de Apoio à Criança, IPSS	300.00 €
Fundação do Gil	34.00 €
Núcleo de Apoio à Gestão das Actividades Extracurriculares dos Estudantes	540.00 €
Encontrar+Se - Associação Para a Promoção da Saúde Mental	200.00 €
Associação Girls For Girls Portugal	250.00 €
Liga Portuguesa contra o Cancro	250.00 €
OCEAN ALIVE Cooperativa para a educação criativa marinha CRL	250.00 €
Associação PSEM - Projecto de Sustentabilidade Energética Móvel	500.00 €
Alerta-Mente - Associação Nacional para a Saude Mental	250.00 €
Associação 101010 Portugal	250.00 €

DONATIONS	AMOUNT
Aldeas Infantiles	216.36 €
Banco De Alimentos Rias Altas	1,200.00 €
Asociación Amicos	10,800.00 €
Fundación ASPANEP	10,800.00 €
Total	27,880.36 €

SPONSORSHIPS	AMOUNT
Opentext Solutions Day Lisbon 2026	2,500.00 €
JobShop Edição Ciências 2025 - Faculdade de Ciências da Universidade de Lisboa	500.00 €
2025 World Tour Lisbon - Salesforce	10,000.00 €
RAP 2025	2,032.52 €
Associação Académica de Coimbra	676.50 €
Associação Académica da Universidade da Beira Interior	147.60 €
Apdc Digital Business Community	250.00 €
Associação de Informática de Sistemas Universidades do Minho - TSI 2025	750.00 €
Great Employers 2026/26 - Talent Portugal	1,173.00 €
Fundação Realizar um Desejo - Make a Wish Portugal	150.00 €
Global ONE Conference 2025 - OutSystems	35,000.00 €
Evento CX Retail EU Exchange	29,000.00 €
Instituto Pedro Nunes - Associação para a Inovação e Desenvolvimento em Ciência e Tecnologia - Coimbra Tech Challenge	10,000.00 €
Junitec - Junior Empresas Do Instituto Superior Técnico - Case Study TecStorm 2026	3,075.00 €
Jeknowledge Associação - Shift APPens 2025	400.00 €

SPONSORSHIPS	AMOUNT
Associação Dedotcode - Jnacion 2024	750.00 €
Associação Dedotcode - Jnacion 2025	324.00 €
Club Basquet Coruña	36,000.00 €
Real Club Racing de Ferrol S.A.D.	43,000.00 €
OAR Coruña	3,000.00 €
Asociación Española de Directivos AED – Socio Colaborador	2,500.00 €
Formula 1® TAG HEUER Gran Premio de España 2026 (MATCH Hospitality Europe S.L.U.)	74,250.00 €
Fundación General Universidad de León y de la Empresa	4,500.00 €
Matchmaking SEC2025	7,300.00 €
Premios AEC Tech Innovation 2025	7,000.00 €
Congreso Nacional de Directivos APD	20,000.00 €
IMCE Instituto Municipal A Coruña	10,000.00 €
Premios Concurso Cabildo	6,000.00 €
Total	310,278.62 €



Economic or governance indicators

Profit and Loss, 2025, 2024 and 2023.

FIGURES IN €	2023	2024	2025	VARIATION
Net Turnover	241,311,587	255,664,337	315,293,137	23.32%
Work Performed by the Company for its own Assets	86,998	115,828	493,467	326.03%
Direct Costs	-68,297,229	-65,978,138	-96,056,686	45.59%
Gross Margin	173,101,356	189,802,027	219,729,918	15.77%
Other Income	917,691	968,732	1,611,618	66.36%
Personnel Expenses	-137,630,492	-154,509,757	-177,970,669	15.18%
Operating Expenses	-11,207,280	-11,257,562	-12,303,314	9.29%
EBITDA	25,181,275	25,003,440	31,067,553	24.25%
Depreciation and Amortization	-3,598,720	-3,705,872	-3,982,530	7.47%
EBIT	21,582,555	21,297,568	27,085,023	27.17%
Extraordinary Result	-645,075	396,997	153,161	-61.42%
Financial Result	-1,011,688	-651,650	-315,335	-51.61%
EBT	19,925,792	21,042,915	26,992,849	27.94%
Corporate Income Tax	-4,561,103	-5,604,178	-5,855,040	4.48%
Net Profit	15,364,689	15,438,737	21,067,809	36.46%

There has been a generalized growth in the main magnitudes of the income statement. This substantial increase is attributed, in part, to the successful consolidation of the new businesses incorporated into the Group (IN2, the DATA&IA branch, and Naveia School S.L.), and, on the other hand, to the vigorous organic growth achieved in a year characterized by particularly favorable operational execution.

Income

The breakdown of the company's revenues for the year 2025, broken down by business lines and their comparison with the end of 2023 and 2024 is as follows:

SALES € BY BUSINESS LINE	2023	2024	2025	VARIATION
Technology consulting	5,957,503	4,598,445	8,261,435	79.66%
Software development	37,418,099	44,721,218	54,504,005	21.88%
Third-party solution implementation	10,738,429	11,608,554	13,347,284	14.98%
Outsourcing and maintenance	144,678,608	150,738,311	183,368,277	21.65%
Proprietary solutions	1,157,030	1,205,672	1,582,398	31.25%
Hardware and software supplies	22,141,170	18,633,015	29,233,613	56.89%
Managed services	19,220,748	24,159,123	24,996,125	3.46%
Total revenue by portfolio	241,311,587	255,664,337	315,293,137	23.32%

The main line of business during 2025 continues to be, as in previous years, *'Outsourcing and Maintenance'*, which has increased in absolute terms (from €150.7 million in 2024 to €183.4 million in 2025), and which slightly decreases its weight in total revenues (59.0% in 2024 compared to 58.2% in 2025). This line of business is characterized by having contracts of greater volume than others and by its high recurrence.

The second line by weight is *'Development of Computer Applications'*, which accounts for 17.3% of total revenues. This line increases by 21.9% compared to 2024, going from €44.7 million to €54.5 million. The objective of this line of business, in addition to the correct execution of the project or work to be developed, is that it can become a recurring business through maintenance (evolutionary, corrective or both) of the developed application, being integrated at that time, in the line of *'Outsourcing and Maintenance'*.

In third place was the *'Hardware and Software Supplies'* line, which accounted for 9.3% of turnover. This item increases by 56.9% compared to 2024, from €18.6 million in 2023 to €29.2 million in 2025. This line is not strategic nor does it usually generate the margins of the service lines, but it complements the Company's portfolio of services and in some cases is a good way to enter certain accounts, sectors or markets.

In fourth place was the *'Managed Services'* line with 7.9% of total revenues. This line increases slightly in absolute terms, from €24.1 million in 2024 to €25.0 million in 2025, but it loses weight in relative terms, as it now represents 7.9% of the turnover compared to 9.4% in 2024. There is no loss of services, but that the effect is explained by fierce competition after the massive irruption of "hyperscalers" that is compressing prices. In this line, the strategy continues to involve specialising in those services with higher added value in which prices are not only maintained, but can even be increased, depending on the complexity of the service provided.

The *'Implementation of third-party solutions'* line has maintained the increase that occurred in 2024 (from €11.6 million to €13.3 million). In 2025, it accounts for 4.2% of total revenues. This line includes a relevant part of the activity related to solutions on Data Analytics, Artificial Intelligence or

Enterprise Solutions (ERP, Microsoft solutions), areas in which the Group will continue to intensify its activity in the coming years.

The other two lines continue to have a very low weight in total revenues, at around 1-3%. It is worth noting the significant growth in the *'Technology Consulting'* line, +79.7% in 2025 compared to 2024 (€8.3 million in 2025 vs €4.6 million in 2024).

Regarding the distribution of turnover by geography, a comparative table is included below:

€ SALES BY GEOGRAPHIES	2023	2024	2025	VARIATION
Spain	138,909,329	143,919,884	167,339,508	16.27%
Portugal	43,723,643	49,855,386	49,558,392	-0.60%
Rest of Europe	49,726,705	54,281,497	91,825,832	69.01%
Rest of the World	8,951,910	7,607,570	6,569,405	-13.65%
Total revenue by portfolio	241,311,587	255,664,337	315,293,137	23.32%

In terms of the (geographical) origin of sales, the distribution is as follows: 53.1% of revenues come from business in Spain, 15.7% from Portugal, 29.1% from the rest of Europe and 2.1% from the rest of the world. The weight of international activity is combined with an increasing diversification in terms of presence in various territories, thus minimising the risk of excessive dependence on any one market or another, except in the case of the Spanish market, although its weight continues to reduce. The Group's future prospects are in line with this trend of a reduced exposure to the Spanish market continuing, although it will depend on potential corporate operations that may occasionally alter the existing distribution of weights.

In relation to turnover by sector, a comparative table is included below:

€ SALES BY SECTORS	2023	2024	2025	VARIATION
Public Administration	114,709,216	120,813,881	153,122,463	26.74%
Industry	109,101,964	113,874,174	134,123,473	17.787%
Financial Services	17,500,407	20,976,281	28,047,201	33.71%
Total revenue by portfolio	241,311,587	255,664,337	315,293,137	23.32%

In relation to the main sectors, 48.6% of revenues come from the business with 'Public Administrations' with a slight increase in relative terms compared to 2024, due to the push linked to the business in European agencies and organizations. On the other hand, the 'Industry' and 'Financial Services' sectors also grew in absolute terms, by 17.8% and 33.7% respectively, although the former lost weight while the latter gained it.

Taxes

For the purposes of Corporation Tax, the Group's companies in Spain are taxed under the Consolidated Tax Return Regime in a Group whose parent company is Boxleo Tic, S.L. For each of the companies belonging to the consolidated tax group, Corporation Tax is calculated on the basis of the economic or accounting result, obtained by applying generally accepted accounting principles, although it does not necessarily have to coincide with the tax result, understood as the taxable base of the aforementioned tax, which results from the application of the relevant provisions of the Tax Law.

The reconciliation of the accounting result for the years 2023, 2024 and 2025 with the individual taxable base of Corporation Tax, is as follows:

FIGURES IN €	FY2023	FY2024	FY2025
Accounting profit before tax	19,925,792	21,042,915	26,922,849
Permanent differences	338,577	(5,137,084)	(7,620,281)
Temporary differences	(316,413)	979,247	147,294
Originating in the current year	(152,464)	109,639	206,012
Originating in previous years	(163,949)	869,608	(58,718)
Other temporary timing differences	25,886	25,886	25,866
Consolidation differences	(375,963)	2,915,713	4,112,339
Offset of negative tax bases	(4,324,711)	(763,700)	(62,495)
Taxable Base (Tax Result)	15,273,168	19,062,977	23,525,592

The reconciliation between the accounting result and the Corporate Income Tax expense for the years 2023, 2024 and 2025 is as follows:

FIGURES IN €	FY2023	FY2024	FY2025
Accounting profit before tax	19,925,792	21,042,915	26,992,849
Permanent differences	338,577	(5,137,084)	(7,620,281)
Totals	19,597,879	15,905,831	19,302,568
Tax at 25%	4,899,470	3,976,458	4,825,642
Reduction under article 25 TRLIS	(44,428)	(156,866)	(417,571)
Deductions	(1,056,479)	(129,341)	(124,752)
Offset of negative tax bases (AIE)	-	684,435	681,505
Others	571,153	1,225,627	1,669
Tax rate differences	191,388	3,866	(139,538)
Total corporate income tax expense	4,561,103	5,604,178	5,855,040

Thus, the amounts accrued by country in the financial years 2023, 2024, and 2025 were:

€ AMOUNTS PER COUNTRY	FY2023	FY2024	FY2025
Spain	3,114,806.64	3,766,137	4,235,241
Portugal	1,156,538.20	1,413,522	1,421,794
Chile	11,086.54	3,314	9,995
Brazil	4,844.31	18,394	-
United States	122,652.15	203,530	-70,978
Netherlands	151,175.00	196,380	271,072
Andorra	-	2,901	13,020
Ireland	-	-	-25,105
Total taxes	4,561,102.84	5,604,178	5,855,040

Fines or penalties

There have been no fines or penalties related to economic matters during the year. However, there are permanent non-material differences in the year derived from tax revisions from previous years.

Grants

During 2025, the Group has received the following subsidies:

ALTIA has recorded income from operating subsidies for a total amount of 543,512 euros, broken down as follows: 228,397 euros from the the Ministry for Digital Transformation and the Civil Service of Spain, 126,635 euros from the Ministry of Family, Youth and Social Policy of the Community of Madrid and 188,480 euros from the European Commission for Digital Development.

NOESIS received subsidies from the IEFP, corresponding to measures to support employment, such as first employment programmes and professional estates for an amount of 372,259.15 euros.

During the 2023 financial year, the Group has received a capital grant granted by the European Health and Digital Executive Agency to a consortium of entities (of which BILBOMÁTICA is a part) for the financing of the LUCIA project (Understanding Lung Cancer related risk factors and their Impact). The part of the subsidy allocated to the Group's activities has amounted to 300,125 euros, of 45,218 euros pending collection as of December 31, 2025.

BILBOMÁTICA also participated in the Hezibi Training and Work Programme of Lambide – Basque Employment Service, an organization belonging to the Basque Government; An organization that subsidizes the training contracts attached to the program with an amount of 9,918 euros in 2024, 8,718 euros were collected from the CAULs in 2025.

NAVEIA SCHOOL received a grant from the LabPyme Programme, which is part of the "SME Digital Generation: people from management teams and qualification of people employed in SMEs", which corresponds to the provision of training in the field of Digital Transformation to 1,085 people from management teams of SMEs in the Valencian Community and 650 in Castile - la Mancha for an amount of 309,166 euros.

The Group has not received subsidies during the 2022 financial year.

Boards of Directors. Costs

The accounting for these expenses is in accordance with the accrual and the expense is recorded in the profit and loss account in accordance with the actual flow of the service provided to the Group, and is valued at cost.

The amounts corresponding to the amounts received by the Directors of the parent company (ALTIA) for all items in 2025 are as follows:

	2023	2024	2025
Salaries	624,084 €	768,725	850,874
Statutory remuneration for Directors	79,000 €	93,000	93,000
Other remuneration	254,829 €	64,715	67,917
Totals	957,913	926,440	1,011,790

There are no senior management personnel other than the members of the Board of Directors.

The remuneration of the Board of Directors is set out in the Company's Articles of Association, as follows:

"The remuneration of the directors consists of a fixed monthly allowance. The maximum amount that the Company can pay to the total number of Directors in this regard will be determined for this purpose by the General Shareholders' Meeting. That amount will remain in force until the Board agrees to its modification. The Board of Directors shall be responsible for setting the exact amount within the maximum limit set by the General Meeting and its internal distribution among the Directors.

In addition to the above remuneration and independently of it, the Directors may be beneficiaries of remuneration systems linked to the share price or involving the delivery of shares or share option rights. It shall be the responsibility of the General Meeting of Shareholders to adopt and establish these remuneration systems and their conditions."

Regardless of ALTIA's statutory remuneration, the Directors receive from the Company and from other companies of the Group the items indicated in the table above.

Remuneration systems linked to the share price or involving the delivery of shares or share option rights have not been implemented, although they are provided for in the Bylaws. The performance of the members of the Board of Directors is not evaluated.

7.2 Taxonomy

On 22 June 2020, Regulation (EU) 2020/852 of the European Union was published to facilitate the reorientation of capital flows towards more sustainable activities. It is intended to respond to initiatives such as the Green Deal, the Paris Agreement or the Sustainable Development Goals, contributing to the transformation of the current economic model towards a carbon-neutral one.

The regulation establishes a taxonomy, based on science, and six environmental objectives to which such activities could contribute.

The implementation of the "European Environmental Taxonomy" will be applied gradually and a specific taxonomy will be added to evaluate the contribution to social objectives.

In 2023, new regulatory developments were published. Regulation (EU) 2020/852 of the European Parliament and of the Council, by establishing technical screening criteria for determining the conditions under which

an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems, and for determining whether that economic activity causes no significant harm to any of the other environmental objectives. COMMISSION DELEGATED REGULATION (EU) 2023/2485 of 27 June 2023 amending Delegated Regulation (EU) 2021/2139.

In this context, the following concepts are distinguished:

- **Eligible:** referred to activities with potential for alignment included in (DR) (EU) 2021/2139 Annex I (mitigation) and Annex II (adaptation).
- **Non-eligible:** referring to activities not included in (RD) (EU) 2021/2139, either by:

- Generating a very significant negative impact on climate change.
- Not making a substantial contribution to climate change mitigation or adaptation.
- Inclusion in future developments, revisions of the EU taxonomy, or approvals by the European Parliament and Council.

- **Eligible aligned:** allocated to eligible activities that meet the environmental objective technical selection criteria (STS), ensure that they do not significantly harm the achievement of the objectives (DNSH) and that they are carried out in accordance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and human rights (social safeguards).
- **Eligible Non-Aligned:** Eligible activities that do not comply with the alignment analysis phases (CTS, DNSH, and Safeguards).

According to the provisions of RD (EU) 2023/2486, for the year 2025, it is required to report the percentage of INCN (Net Turnover), CapEX ("capital expenditure") and OpEX ("operation expenditure"), of the company's activities that are eligible and ineligible with information from the 2025 financial year, as well as qualitative information regarding its accounting policies, compliance assessment and contextual information in accordance with the methodology and templates provided by RD (EU) 2023/2486.

ALTIA has focused the reporting process on the identification of eligible and ineligible economic activities, taking into account all the Companies over which it has economic control.

Likewise, RD (EU) 2023/2486 includes the technical criteria to determine whether actions are being carried out in relation to the environmental objectives of mitigation and adaptation to climate change, the sustainable use and protection of water and marine resources and the transition to a circular economy, thus expanding the scope of the study include new environmental objectives that were not included in the previous version of the standard.

Procedure at ALTIA

Based on the perimeter of companies that consolidate in the ALTIA group in 2025, we have assessed which of our economic activities are eligible and non-eligible, in accordance with the taxonomy activities set out in Climate Delegated Regulation (EU) 2021/2139, published on 9 December 2021 and updated by Climate Delegated Regulation (EU) 2023/2485, published on 27 June 2023, for their significant contribution to climate regulation and adaptation, climate change, the sustainable use and protection of water and marine resources and the transition to a circular economy, expressed in terms of the net amount of the figure (INCN or turnover), CapEX and OpEX.

Identification and analysis of the Group's activities.

- Through this process, ALTIA has classified all its economic activities along its value chain.
- Thus, the following activities have been identified based on the business lines identified by ALTIA.

BUSINESS LINES		DESCRIPTION OF THE ACTIVITY (ACCORDING TO THE EU TAXONOMY)
1	Technology Consulting	Programming, consulting and others computer-related activities (NACE code J62 in accordance with the statistical nomenclature of activities established by EC Regulation No. 1893/2006).
2	Software Development	
3	Third-party Solutions Implementation	
4	Outsourcing and Maintenance	
5	Proprietary Solutions	
6	Hardware and Software Supplies	
7	Managed Services	Data processing, hosting and related activities (NACE Code J63.1.1. in accordance with the statistical classification of economic activities established by the EC Regulation No. 1893/2006).

PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE FOR THE YEAR 2025

ECONOMIC ACTIVITIES	CODE	ABSOLUTE TURNOVER (THOUSANDS OF €)	PROPORTION OF TURNOVER (%)	Substantial contribution criteria				Do no significant harm criteria						PROPORTION OF TURNOVER THAT IS IN LINE WITH THE TAXONOMY %	CATEGORY
				CLIMATE CHANGE MITIGATION (%)	CLIMATE CHANGE ADAPTATION (%)	CLIMATE CHANGE MITIGATION YES/NO	CLIMATE CHANGE ADAPTATION YES/NO	SUSTAINABILITY AND PROTECTION OF WATER AND MARINE RESOURCES YES/NO	TRANSITION TO CIRCULAR ECONOMY YES/NO	POLLUTION PREVENTION AND CONTROL YES/NO	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS YES/NO	MINIMUM GUARANTEES YES/NO			
A. TAXONOMY-ELIGIBLE ACTIVITIES															
A.1 Environmentally sustainable activities (taxonomy-aligned)															
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)															
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)															
Data processing, hosting and related activities	J63.1.1.	24,996,125	7.93%												
Computer programming, consultancy and related activities	J62	76,112,724	24.14%												
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	J63.1.1 J62	101,108,849	32.07%												
Total A.1 + A.2		101,108,849	32.07%												
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES															
Turnover of taxonomy-non-eligible activities (B)															
	J62	214,184,288	67.93%												
TOTAL A + B		315,293,137	100.00%												

PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE FOR THE YEAR 2025

ECONOMIC ACTIVITIES	CODE	CAPEX ABSOLUTE (THOUSANDS OF €)	PROPORTION OF CAPEX (%)	Substantial contri- bution criteria			Do no significant harm criteria							PROPORTION OF TURNOVER THAT IS IN LINE WITH THE TAXONOMY %	CATEGORY F/T
				CLIMATE CHANGE MITIGATION (%)	ADAPTATION TO CLIMATE CHANGE (%)	CLIMATE CHANGE MITIGATION (%)	ADAPTATION TO CLIMATE CHANGE (%)	SUSTAINABILITY AND PROTECTION OF WATER AND MARINE RESOURCES (YES/NO)	TRANSITION TO CIRCULAR ECONOMY (YES/NO)	POLLUTION PREVENTION AND CONTROL (YES/NO)	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS (YES/NO)	MINIMUM GUARANTEES (YES/NO)			
A. TAXONOMY-ELIGIBLE ACTIVITIES															
A.1 Environmentally sustainable activities (taxonomy-aligned)															
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)															
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)															
Data processing, hosting and related activities	J63.1.1.	303,134.44	-105.91%												
Computer programming, consultancy and related activities	J62	0.00	0.00%												
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		303,134.33	-105.91%												
Total A.1 + A.2		303,134.33	-101.97%												
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES															
Turnover of taxonomy-non-eligible activities (B)															
TOTAL A + B		-286,215.00	100.00%												

PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE FOR THE YEAR 2025

ECONOMIC ACTIVITIES	CODE	OpEx, ABSOLUTE (THOUSANDS OF €)	PROPORTION OF OpEx (%)	Criteria for substan- tial contribution			Criteria for the absence of significant harm							PROPORTION OF TURNOVER THAT IS IN LINE WITH THE TAXONOMY %	CATEGORY F/T
				CLIMATE CHANGE MITIGATION (%)	ADAPTATION TO CLIMATE CHANGE (%)	CLIMATE CHANGE MITIGATION (%)	ADAPTATION TO CLIMATE CHANGE (%)	SUSTAINABILITY AND PROTECTION OF WATER AND MARINE RESOURCES (%)	TRANSITION TO CIRCULAR ECONOMY (%)	POLLUTION PREVENTION AND CONTROL (%)	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS (%)	MINIMUM GUARANTEES (%)			
A. TAXONOMY-ELIGIBLE ACTIVITIES															
A.1 Environmentally sustainable activities (taxonomy-aligned)															
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)															
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)															
Data processing, hosting and related activities	J63.1.1.	57,885.77	1.67%												
Computer programming, consultancy and related activities	J62	0.00	0.00%												
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		57,885.77	1.67%												
Total A.1 + A.2		57,885.77	1.67%												
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES															
Turnover of taxonomy-non-eligible activities (B)															
TOTAL A + B		3,463,059.14	100.00%												

Eligibility Analysis

The activity of "Data processing, hosting and related activities" as set out in Annex I of the Delegated Regulation (EU) 2021/2139 of 4 June 2021 (as amended by Delegated Regulation (EU) 2023/2486), is considered 100% eligible-aligned derived from the following technical selection criteria in relation to their substantial contribution to the environmental objectives of adaptation to climate change, sustainable use and protection of water and marine resources and whether a transition to a circular economy is underway.

The activity "Programming, consulting and other computer-related activities" is considered eligible in relation to:

- Software that allows the management of physical climate risks and adaptation to them.
- Providing data-driven IT/OT solutions for leakage reduction
- Provision of data-driven IT/OT solutions.

Therefore, it is considered that ALTIA's activities encompassed in the business areas of Computer Application Development, Proprietary Solutions and Technology Consulting can be considered eligible.

Calculation of key indicators

In accordance with Delegated Regulation (EU) 2021/2178 (as amended by Delegated Regulation (EU) 2023/2486) on the disclosure of Taxonomy information, the accounting criteria to be taken into account when calculating the numerator and denominator of the INCN, CapEX and OpEX eligible and ineligible according to the EU Environmental Taxonomy have been considered.

To calculate the ratios of the three financial KPIs, the proportion of NCI, CapEX and OpEX that is considered eligible under the Taxonomy as a numerator has been calculated, divided by the total INCN, CapEX and OpEX of the ALTIA group at the end of the year.

Calculation of the % of Turnover

The proportion of Turnover referred to in Article 8(2)(a) of Regulation (EU) 2020/852 shall be calculated as the share of net turnover derived from products or services, including intangible products, associated with economic activities that conform to the taxonomy (numerator), divided by the net turnover (denominator) as defined in Article 2; paragraph 5 of Directive 2013/34/EU.

In the case of ALTIA, the numerator includes the sum of the Turnover (Group 70 General Accounting Plan accounting accounts) of the business lines mentioned above that are taxonomy-eligible. The denominator corresponds to the total balance of the Group's turnover.

Specifically in the case of the turnover KPI, i) the Group has made the calculation only with sales to third parties external to the Group (considering the premise of vertical integration discussed above); (ii) it has avoided double counting of revenue in its estimation, (iii) and has ensured that the analysis is carried out on the basis of the Group's consolidated revenue data without the inclusion of internal consumption or other additional ineligible services.

Calculation of the % of CapEx

The proportion of CapEx referred to in Article 8(2)(b) of Regulation (EU) 2020/852 shall be calculated as the numerator divided by the denominator; the denominator being additions to tangible assets and intangibles assets during the period considered before depreciation, amortization and possible new valuations, including those resulting from write-downs and impairments, corresponding to the relevant period, excluding changes in fair value. The denominator will also include additions to tangible and intangible assets resulting from business combinations.

For non-financial corporations applying the International Financial Reporting Standards (IFRS) adopted by Regulation (EC) No 1126/2008, CapEx shall cover costs that are accounted for in accordance with:

- IAS 16 Property, Plant and Equipment, paragraph 73(e)(i) and (iii);
- IAS 38 Intangible Assets, paragraph 118(e)(i);
- IAS 40 Investment Property, para. 76(a) and (b) (for fair value model);
- IAS 40 Investment Property, paragraph 79(d)(i) and (ii) (for the cost model);
- IAS 41 Agriculture, para. 50, points (b) and (e);
- IFRS 16 Leases, paragraph 53(h)

Leases that do not give rise to the recognition of a right to use the asset will not be accounted for as CapEx.

On the other hand, the numerator shall include the part of the investments in fixed assets included in the denominator that:

- is related to assets or processes that are associated with economic activities that are taxonomy-aligned;

- is part of a plan to expand taxonomy-compliant economic activities or to enable taxonomy-eligible economic activities to conform to the taxonomy ('CapEx plan') under the conditions specified in the second subparagraph of this point 1.1.2.2 (relating to the "CapEx plan");
- is related to the purchase of output from taxonomy-compliant economic activities and individual measures that enable the target activities to become low-carbon or result in greenhouse gas reductions, in particular the activities listed in the 7.3 to 7.6 of Annex I to the ADC, as well as other economic activities listed in the Delegated Acts adopted in accordance with Articles 10(3), 11(3), 12(3) 2, Articles 13(2), 14(2) and 15(2) of Regulation (EU) 2020/852, and provided that those measures are implemented and operational within 18 months.

In the case of ALTIA, the denominator will be the Group's total Capex, which includes investments in intangible fixed assets and investments in property, plant and equipment. In relation to the numerator, it will only be the aggregation of the Capex of the activities considered taxonomically eligible.

Calculating the % of OpEx

The proportion of OpEx referred to in Article 8(2)(b) of Regulation (EU) 2020/852 shall be calculated as the numerator divided by the denominator; including the latter non-capitalized direct costs related to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct expenses related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are subcontracted, and which are necessary to ensure the continued and effective operation of those assets.

On the other hand, the numerator shall include the portion of operating expenses included in the denominator that:

- relates to assets or processes associated with taxonomy-compliant economic activities, including training and other human resource adaptation needs, and non-capitalised direct costs representing research and development;
- is part of the CapEx plan to expand taxonomy-compliant economic activities or to enable taxonomy-eligible economic activities to comply with the taxonomy within a predefined timeframe, as set out in the second subparagraph of this point 1.1.3.2 (relating to the 'CapEx plan');
- is related to the purchase of production obtained from economic activities that conform to the taxonomy and individual measures that enable the target activities to become low-carbon or achieve greenhouse gas reductions, as well as renovation measures for individual buildings, as identified in the Delegated Acts adopted in accordance with Articles 10(3), 11(3), 12(2), 13(2), Article 14(2) or Article 15(2) of Regulation (EU) 2020/852, and provided that those measures are implemented and operational within 18 months.

In the case of ALTIA, only non-capitalised direct costs related to short-term leases and maintenance and repairs have been considered for the OpEx indicator.

The denominator will include the expenditure of these two OpEx items of the entire Group, while the numerator will be made up of the same concepts, but only of the activities recognized as eligible.

Calculation of key indicators

ALTIA has carried out the **analysis of alignment with the environmental objectives of adaptation to climate change, sustainable use and protection of water and marine resources** and whether a transition to a circular economy is being carried out with the data at the end of the 2025 financial year for all the eligible activities in its portfolio.

In relation to the alignment criteria established by the delegated regulations, it is established that:

- The Global Warming Potential (GWP) must be less than 675 tons of CO₂ emitted.

Global Warming Potential (GWP) is a relative measure of the warming effect that a gas produces when it is in the atmosphere.

For the eligible activity "Data processing, hosting and related activities", it is evident that the ALTIA Data Center uses the R143A refrigerant gas. The emission of 1 ton of HFC-143A refrigerant gas to the atmosphere would contribute to global warming, as would the emission of 5,810 tons of CO₂ emitted into the atmosphere, according to the conversion factors published by MITERD.

Therefore, and as it does not comply with the maximum value of 675 Tn CO₂, the activity is considered not taxonomy-aligned.

However, economic activity has applied physical and non-physical measures that substantially reduce the most significant physical climate risks that are material to that activity.

The assessment of climate vulnerabilities and risks is proportionate to the scale of the activity and its expected duration.

Specifically, an environmental management system is in place according to ISO 14001, as detailed in the environmental performance section of this report, which includes measures to minimize the impact of activities focused on achieving the environmental objective of climate change adaptation.

In relation to the activity "Programming, consultancy and other activities related to computing" we are not in a position to confirm that work has been carried out that is included among those considered taxonomy-aligned, so it is considered that there is no contribution to the achievement of the environmental objectives of climate change adaptation, the sustainable use and protection of water and marine resources and the transition to a circular economy.

7.3 Non-Financial information index

The **non-financial information** included in this document is part of the consolidated Management Report under the terms of article 49.7 of the Spanish Commercial Code.

EQUIVALENCE TABLE INFORMATION REQUIREMENTS LAW 11/2018

NON-FINANCIAL INFORMATION TO REPORT	PAGE	GRI INDICATORS
0: GENERAL INFORMATION		
A brief description of the Group's business model (including its business environment, organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution).	2, 9-22, 65-71, 159-162, 202-204	GRI 2-1, GRI 2-2, GRI 2-6, GRI 2-22

NON-FINANCIAL INFORMATION TO REPORT

A description of the policies applied by the Group, which shall include: the due diligence procedures applied for the identification, assessment, prevention, and mitigation of significant risks and impacts, as well as verification and control procedures, including the measures adopted.

PAGE

9-12, 46-54, 55-59, 65-68, 80-89, 130-140

GRI INDICATORS

GRI 2-22, GRI 2-23, GRI 2-24, GRI 2-25

The results of those policies, including relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress and facilitate comparability between companies and sectors, in accordance with the national, European, or international reference frameworks used for each subject matter.

9-22, 55-59, 65-68, 80-89, 130-140

GRI 2-22, GRI 2-23, GRI 2-24, GRI 2-25

NON-FINANCIAL INFORMATION
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GRI INDICATORS

The main risks related to these issues linked to the Group's activities (business relationships, products or services) that may have a negative effect on these areas, and how the Group manages these risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks for each subject. Information should be included on the impacts that have been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term

9-22, 45-54,
55-59, 65-71,
159-162,
202-204

GRI 2-12, GRI 2-13,
GRI 2-16, GRI 2-22

1: INFORMATION ON ENVIRONMENTAL ISSUES

Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety, environmental assessment or certification procedures; Dedicated resources to the prevention of environmental risks; the application of the precautionary principle, the number of provisions and guarantees for environmental risks

9-22, 46-54,
55-59, 65-74,
94-95, 145-151

GRI 2.22, GRI 2-25,
GRI 302, GRI 303,
GRI 305, GRI 306

Pollution

Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment, taking into account any form of activity-specific air pollution, including noise and light pollution

72-74, 167-170

GRI 302, GRI 305

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GRI INDICATORS

Circular economy and waste prevention and management

Measures for prevention, recycling, reuse, and other forms of waste recovery and disposal; actions to combat food waste

72, 170-171

GRI 301-2, GRI 306

Sustainable use of resources

Water consumption and supply in accordance with local limitations

70, 164-165

GRI 303

Consumption of raw materials and measures adopted to improve resource efficiency

70, 166

GRI 301-1, GRI 301-2

Energy: Direct and indirect consumption; Measures taken to improve energy efficiency, use of renewable energy

70, 163-165

GRI 302-1, GRI 302-3

Climate change

Important elements of greenhouse gas emissions generated as a result of the company's activities (including goods and services produced)

72-74, 167-171

GRI 305-1, GRI 305-2,
GRI 305-3, GRI 305-4

Measures adopted to adapt to the consequences of climate change

72-74, 167-171

GRI 305, GRI 201-2

Voluntarily established medium and long-term reduction targets to reduce GHG emissions and means implemented for that purpose

74

GRI 305

NON-FINANCIAL INFORMATION
TO REPORT

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GRI INDICATORS

Protecting biodiversity

Measures taken to preserve or restore biodiversity.

65-71, 232

GRI 304-1

Impacts caused by activities or operations in protected areas.

65-71, 232

GRI 304-2

2: INFORMATION ON SOCIAL AND PERSONNEL ISSUE

Employment: In some cases, disaggregated information is not provided according to some of the following items (professional category or age) because they are considered relevant or because they are data that are published in the annual accounts in this way

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

76-78,
172-184

GRI 2-7, GRI 405-1

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

172-184

GRI 405-1

Number of dismissals by: sex, age, and professional classification

184-186

GRI 401-1

Average remuneration and its evolution disaggregated by: sex, age, and professional classification

194-195

GRI 405-2

Pay gap and remuneration for equal positions or the company average.

187-192

GRI 202-1, GRI 405-2

NON-FINANCIAL INFORMATION
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PAGE

GRI INDICATORS

Average remuneration of directors and executives (including variable compensation, allowances, indemnities, contributions to long-term savings schemes, and any other benefits disaggregated by sex.

206-207

GRI 2-19, GRI 2-20,
GRI 2-21

Implementation of right to disconnect policies

84

GRI 2-23, GRI 401-1

Employees with disabilities

99, 179

GRI 405-1

Organization of work

Organization of working time

80-89

GRI 2-30

Number of hours of absenteeism

135

GRI 403-2

Measures aimed at facilitating work-life balance and encouraging the co-responsible exercise of these rights by both parents

80-85, 87-93

GRI 401-2

Health and safety

Health and safety conditions at work

94-96

GRI 403-1, GRI 403-3

Occupational accidents, specifically their frequency and severity, as well as occupational diseases. Disaggregated by sex

195

GRI 403-2, GRI 403-3,
GRI 403-9, GRI 403-10**Social Relationships**

NON-FINANCIAL INFORMATION TO REPORT**PAGE****GRI INDICATORS**

Organization of social dialogue (including procedures for informing and consulting with staff and negotiating with them)

94-95

GRI 403-4

Percentage of employees covered by collective bargaining agreements by country

94-95

GRI 2-30

Balance of collective bargaining agreements (particularly in the field of health and safety at work)

94-95

GRI 2-30, GRI 403-1
GRI 403-4**Training**

Policies implemented in the field of training

90, 195-199

GRI 404-2

Total number of training hours by professional category

195-199

GRI 404-1

Accessibility

Universal accessibility for individuals

95

GRI 405-1

Equality

Measures adopted to promote equal treatment and opportunities for women and men; equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment, the integration and universal accessibility of persons with disabilities; the policy against all types of discrimination and, where applicable, diversity management.

6, 52, 54,
76-77, 82-83,
97-99, 136-139,
199GRI 401-3, GRI 405-1,
GRI 405-2, GRI 406-1**NON-FINANCIAL INFORMATION TO REPORT****PAGE****GRI INDICATORS****3: INFORMATION ON RESPECT FOR HUMAN RIGHTS**

Application of human rights due diligence procedures

130-140

GRI 410-1, GRI 412-1,
GRI 412-3

Prevention of risks of human rights violations and, where applicable, measures to mitigate, manage, and repair possible abuses committed

130-140

GRI 410-1, GRI 412-1,
GRI 412-3

Complaints regarding cases of human rights violations

133

GRI 406-1

Promotion of and compliance with the provisions of the fundamental conventions of the International Labor Organization related to respect for freedom of association and the right to collective bargaining

94-95, 130-140

GRI 2-30

4: INFORMATION ON THE FIGHT AGAINST CORRUPTION AND BRIBERY

Measures adopted to prevent corruption and bribery

130-140

GRI 2-23, GRI 2-24,
GRI 2-25. GRI 2-27,
GRI 205-1. GRI 205-2,
GRI 205-3

Measures to combat money laundering

130-140

GRI 2-23, GRI 2-24,
GRI 2-25. GRI 2-27,
GRI 205-1. GRI 205-2,
GRI 205-3

Contributions to foundations and non-profit organizations

108-119

GRI 201-1, GRI 413-1

NON-FINANCIAL INFORMATION TO REPORT	PAGE	GRI INDICATORS
5: INFORMATION ABOUT THE COMPANY		
The company's commitments to sustainable development		
The impact of the company's activity on local employment and development	108-119	GRI 203-1, GRI 203-2, GRI 413-1
The impact of the company's activity on local populations and the territory	108-119	GRI 203-1, GRI 203-2, GRI 411-1, GRI 413-1, GRI 413-2
Relationships maintained with local community stakeholders and the methods of dialogue with them	106, 108-119	GRI 2-26, GRI 2-29, GRI 413-1
Partnership or sponsorship actions	34-38, 200-201	GRI 2-28
Subcontracting and suppliers		
Inclusion of purchasing policies regarding social, gender equality, and environmental issues	36	GRI 406-1, GRI 407-1, GRI 412-1, GRI 414-1, GRI 414-2
Consideration of responsibility in relations with suppliers and subcontractors	36	GRI 2-6, GRI 204-1, GRI 308-1, GRI 414-1, GRI 414-2
Supervision and audit systems and their results	3, 124-128, 145-151	GRI 2-5, GRI 2-12
Consumers		
Measures for consumer health and safety	94, 105	GRI 416-1, GRI 417-1

NON-FINANCIAL INFORMATION TO REPORT	PAGE	GRI INDICATORS
Complaint and grievance systems, received complaints, and their resolution	133	GRI 416-2, GRI 417-2, GRI 418-1
Tax Information		
Profits obtained country by country	205	GRI 201-1, GRI 207-4
Income tax paid on profits	204-205	GRI 201-1, GRI 207-4
Public subsidies received	206	GRI 201-4

7.4 GRI indicators

GRI CONTENT INDEXES

Statement of use The ALTIA Group has presented the information cited in this GRI content index for the period from January 1, 2025, to December 31, 2025, using the GRI Standards as a reference.

GRI 1 USED GRI 1: FUNDAMENTALS 2021

INDICATOR	CONTENT	PAGE	COMMENTS
GRI 2: GENERAL CONTENTS 2021			
THE ORGANIZATION AND ITS REPORTING PRACTICES			
2-1	Organizational details	2, 9-22, 65-71, 159-162, 202-204	
2-2	Entities included in the sustainability reporting	17, 159-162	
2-3	Reporting period, frequency, and contact point	2	
2-4	Restatements of information	223	No relevant restatements of information have been made

INDICATOR	CONTENT	PAGE	COMMENTS
2-5	External verification	2, 234	
ACTIVITIES AND WORKERS			
2-6	Activities, value chain and other business relationships	9-22, 23-38	
2-7	Employees	76-103, 172-199	
2-8	Non-Employee Workers	182	
GOVERNANCE			
2-9	Governance structure and composition	17-18, 121-129, 159-162	
2-10	Appointment and selection of the highest governing body	121-129	
2-11	President of the highest governing body	5-6, 125-127	
2-12	Role of the highest governance body in overseeing impact management	121-129	
2-13	Delegation of responsibility for managing impacts	55-59	
2-14	Role of the highest governance body in the presentation of sustainability reports	121-129	
2-15	Conflicts of interest	132-135	
2-16	Communicating Critical Concerns	55-59	
2-17	Collective knowledge of the highest governing body	124	
2-18	Performance evaluation of the highest governing body	193, 206-207	

INDICATOR	CONTENT	PAGE	COMMENTS
2-19	Remuneration policies	206-207	
2-20	Process for determining remuneration	206-207	
2-21	Annual Total Compensation Ratio	206-207	
STRATEGY, POLICIES AND PRACTICES			
2-22	Declaration on the sustainable development strategy	46-54	
2-23	Commitments and policies	46-54, 65-68, 80-89, 130-140	
2-24	Incorporation of commitments and policies	46-54, 65-68, 80-89	
2-25	Processes to remediate negative impacts	55-59	
2-26	Mechanisms for seeking advice and raising concerns	58, 106	
2-27	Compliance with laws and regulations	69, 133, 153	
2-28	Membership in associations	37-38	
PARTICIPATION OF STAKEHOLDERS			
2-29	Stakeholder engagement approach	55-59	
2-30	Collective bargaining agreements	81, 94-95, 193	
GRI 3: MATERIAL THEMES 2021			
3-1	Process of determining material issues	55-59	
3-2	List of material topics	59	

INDICATOR	CONTENT	PAGE	COMMENTS
TALENT DEVELOPMENT			
3-3	Material Issue Management	55-59, 76-103	
202-1	Ratio of standard entry-level salary by sex to local minimum wage	194	
401-1	New employee hires and employee turnover	78, 86, 183-186, 194	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	80-93	
402-1	Minimum notice periods regarding operational changes	80-93	
404-1	Average hours of training per year per employee	122, 143, 144, 195-199	
404-2	Programs for upgrading employee skills and transition assistance programs	80-93, 195-199	
404-3	Percentage of employees receiving regular performance and career development reviews	193, 206-207	
REGULATORY COMPLIANCE			
3-3	Management of material topics	55-59	
205-1	Operations assessed for risks related to corruption	131, 133, 134-139	
205-2	Communication and training about anti-corruption policies and procedures	131-139	
205-3	Confirmed incidents of corruption and actions taken	133, 226	There have been no cases of corruption
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	226	They have not occurred in the period

INDICATOR	CONTENT	PAGE	COMMENTS
307-1	Non-compliance with environmental laws and regulations	36, 69, 133, 153	
419-1	Non-compliance with laws and regulations in the social and economic area	227	No incidents have been reported
CYBERSECURITY AND DATA PROTECTION			
3-3	Material Issue Management	55-59, 142-151	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	227	No incidents have been reported
ETHICS, COMPLIANCE AND INTEGRITY IN THE BUSINESS			
3-3	Material Issue Management	55-59, 130-132	
204-1	Proportion of Spend on Local Suppliers	36	
RISK AND OPPORTUNITY MANAGEMENT			
3-3	Material Issue Management	55-59	
CUSTOMER SATISFACTION AND SAFETY AND QUALITY PRODUCTS AND SERVICES			
3-3	Material Issue Management	55-59, 105-107	
302-5	Reduction of energy requirements of products and services	68-71	
416-1	Assessing the health and safety impacts of product or service categories	94-102	
416-2	Non-compliance cases relating to the health and safety impacts of product and service categories	133	

INDICATOR	CONTENT	PAGE	COMMENTS
417-1	Requirements for information and labelling of products and services	68-71	
417-2	Non-compliance cases related to the information and labelling of products and services	228	No incidents have been reported
417-3	Cases of non-compliance related to marketing communications	228	No incidents have been reported

OCCUPATIONAL SAFETY, HEALTH AND WELL-BEING

3-3	Material Issue Management	55-59, 94-103	
403-1	Occupational Health and Safety Management System	94-95	
403-2	Hazard identification, risk assessment, and incident investigation	94-95, 195	
403-3	Occupational Health Services	94-95	
403-4	Worker participation, consultation and communication on occupational health and safety	94	
403-5	Training of workers on occupational health and safety	122, 143, 195-197	
403-6	Promoting workers' health	95	
403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked to business relationships	94-95	
403-8	Occupational Health and Safety Management System Coverage	94-95	
403-9	Workplace Accident Injuries	195	
403-10	Occupational ailments and diseases	195	

INDICATOR	CONTENT	PAGE	COMMENTS
EQUALITY, INCLUSION AND DIVERSITY AMONG EMPLOYEES			
3-3	Material Issue Management	52, 55-59, 76-77	
401-3	Parental leave	82-83, 186-187	
405-1	Diversity in governing bodies and employees	97-98, 172-182	
405-2	Ratio of basic salary and remuneration of women to men	187-192	
406-1	Cases of discrimination and corrective actions taken	133	
HUMAN AND LABOR RIGHTS			
3-3	Material Issue Management	54, 55-59, 130-136	
412-1	Operations subject to human rights impact reviews or assessments	36	
412-2	Training employees on human rights policies or procedures	199	Not conducted
412-3	Significant investment agreements and contracts with human rights clauses or subject to human rights assessment	36	
407-1	Operations and suppliers whose right to freedom of association and collective bargaining could be at risk	229	No significant risk identified for operations or suppliers
408-1	Operations and suppliers at significant risk of child labor cases	229	No operations or suppliers identified with significant risk
410-1	Security personnel trained in human rights policies or procedures	229	No security personnel employed
411-1	Cases of violations of the rights of indigenous peoples	229	No incidents involving Indigenous peoples have been reported

INDICATOR	CONTENT	PAGE	COMMENTS
414-1	New suppliers that have passed selection filters according to social criteria	36	
414-2	Negative social impacts on the supply chain and measures taken	36, 230	No negative effects have been identified
CLIMATE CHANGE AND ENERGY EFFICIENCY			
3-3	Material Issue Management	55-59, 65-69	
301-1	Materials used by weight or volume	70, 166	
301-2	Recycled inputs	166	
301-3	Reused products and packaging materials	230	No reuse of products or packaging materials
302-1	Energy consumption within the organization	70, 163-165	
302-2	Energy consumption outside the organization	230	Not considered relevant
302-3	Energy intensity	70, 163-165	
302-4	Reduced energy consumption	70, 74	
303-1	Interaction with water as a shared resource	164-165	
303-2	Management of impacts related to water discharges	164-166	
303-3	Water extraction	164-165	
303-4	Water discharges	166	
303-5	Water consumption	70, 164-165	

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305-1	Direct GHG emissions (scope 1)	72-73, 167-170	
305-2	Indirect GHG emissions from power generation (scope 2)	72-73, 167-170	
305-3	Other indirect GHG emissions (scope 3)	231	Not considered relevant
305-4	GHG emissions intensity	72-73, 167-170	
305-5	Reducing GHG emissions	72-74, 167-170	
305-6	Emissions of ozone-depleting substances (ODS)	231	No emissions have been produced
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	231	No relevant SOX emissions or other significant air emissions have been identified
306-1	Waste generation and significant waste-related impacts	72, 170-171	
306-2	Managing Significant Waste-Related Impacts	72, 170-171	
306-3	Waste generated	72, 170-171	
306-4	Waste not destined for disposal	72, 170-171	
306-5	Waste destined for disposal	72, 170-171	
308-1	New suppliers who have passed evaluation and agreement selection filters with environmental criteria	36	
308-2	Negative environmental impacts on the supply chain and measures taken	231	No suppliers with significant environmental impacts have been identified
304-1	Operations centers owned, leased or managed located within or adjacent to protected areas or areas of high biodiversity value outside protected areas	231	No suppliers with significant environmental impacts have been identified

INDICATOR	CONTENT	PAGE	COMMENTS
304-2	Significant impacts of activities, products and services on biodiversity	232	No significant impacts on biodiversity have been identified
304-3	Protected or restored habitats	232	No protection or restoration actions have been carried out
304-4	Species on the IUCN Red List and National Conservation Lists whose habitats are in areas affected by operations	232	No impacts on protected species have been identified
RELATIONSHIP WITH ANALYSTS, INVESTORS AND REGULATORS			
3-3	Material Issue Management	55-59	
207-1	Tax approach	9, 153	
207-2	Tax governance, control and risk management	55-59, 124-129, 153	
207-3	Stakeholder engagement and management of tax concerns	55-59, 153-157	
207-4	Taxes by country	204-205	
GOOD CORPORATE GOVERNANCE			
3-3	Material Issue Management	55-59	
201-1	Direct economic value generated and distributed	104, 152, 202-204	
201-2	Financial implications and other risks and opportunities arising from climate change	68, 70-71, 153-157	
201-3	Defined benefit plan and other retirement plan obligations	80-81	
201-4	Financial assistance received from the government	206	

INDICATOR	CONTENT	PAGE	COMMENTS
202-2	Proportion of senior executives hired from the local community	91	
203-1	Infrastructure investments and services supported	108-119, 200-201	
203-2	Significant indirect economic impacts	108-119, 200-201	
204-1	Proportion of spend on local suppliers	36	
413-1	Operations with local community engagement, impact assessments, and development programs	108-119, 200-201	
413-2	Operations with significant actual and potential negative impacts on local communities	233	No negative impacts on local communities have been detected
415-1	Political contributions	233	No political contributions are made
SUSTAINABLE INNOVATION AND DIGITALIZATION			
3-3	Management of material topics	55-59	

7.5 Independent verification report



Declaración sobre la verificación

TÜV Rheinland Inspection, Certification&Testing, S.A.
declara que:

Se ha efectuado la verificación de la **Memoria de Sostenibilidad e Información no Financiera 2025** en lo que respecta a su estructura, contenido y fiabilidad de la información aportada por

GRUPO ALTIA CONSOLIDADO

Como resultado de este proceso de verificación TÜV Rheinland expresa que:

- El contenido de la información está basado y soportado por datos y registros comprobados como ciertos. Así mismo la información, su tratamiento, los cálculos, gráficos, etc., han sido oportunamente comprobados y verificados
- La trazabilidad y relevancia entre información de base y contenido de la memoria es adecuada.
- Se ha realizado de conformidad con los requisitos y principios establecidos en la Guía para elaboración de Memorias de Sostenibilidad, elaborada por Global Reporting Initiative (GRI), en concreto según los estándares GRI.

Conforme a esto, TÜV Rheinland establece para la Memoria de Sostenibilidad 2025 de GRUPO ALTIA CONSOLIDADO, que se ha realizado DE CONFORMIDAD para la opción "In reference"

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