

ALTIA

2025

Greenhouse Gas Report



Technology for real growth

REFERENCE MODEL

This report has been prepared with reference to the GHG Protocol Standards (Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard dated December 2005).

CONTACT DETAILS

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PERIODICITY

Published annually.

VERIFICATION

This 2025 Greenhouse Gas Report is presented and verified as part of the verification audit conducted by the verification entity TÜV Rheinland on 17 June 2026.

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.



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1 Introduction

Altia Consultores, S.A. (hereinafter, ALTIA or the Company) is the parent company of the ALTIA group (hereinafter, "the Group" or "ALTIA group") and operates in the Information Technology sector (hereinafter "ICT" or "ICT sector").

ALTIA is an independent Spanish consulting and technology services company operating in the **Information and Communication Technologies sector**, which develops **technology projects** across virtually all sectors: **Public Administration, Industry, Services, Telecommunications and Financial Services**. ALTIA has a strategic focus on large clients, defined as those with significant expenditure on information technologies or those with a high potential for implementing ICT projects; It provides advanced ICT services in this sector and seeks to ensure that its clients investments made by its clients in this type of service deliver the expected return and translate into tangible benefits. In this regard, the ALTIA group carries out its activity in Spain through the **offices** it maintains in the Autonomous Communities **of Galicia, Madrid, Castilla-León, the Basque Country, the Canary Islands, the Balearic Islands, Catalonia, the Valencian Community and Navarre**, through the companies in which it holds an ownership interest, 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, Ireland, the United Arab Emirates and the United States**, mainly through the Portuguese subgroup Noesis, which is wholly owned by the Group.

Altia Consultores, S.A. (ALTIA) is the parent company of the ALTIA group of which the following are currently part:

	ADDRESS
Parent company:	
Altia Consultores, S.A.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain).
Other companies in the Group	
EXIS Inversiones en Consultoría Informática y Tecnología, S.A.	Calle García Paredes, 94, 1º. 28010 Madrid - (Spain).
Altia Consultores Agency in Chile	Nueva Tajamar 555, Torre Costanera, Oficina 301, Santiago de Chile, Región Metropolitana (Chile)
Altia Logistic Software, S.L.	ICT City. Pedralonga Avenue, 32. 15009 A Coruña (Spain)
Noesis Global SGPS, S.A.	Torres de Lisboa Business Center, Rua Tomás da Fonseca, Torre E, 14º 1600-209 Lisboa (Portugal)
Consultadoria em Sistemas Informáticos, S.A.	Torres de Lisboa Business Center, Rua Tomás da Fonseca, Torre E, 14º 1600-209 Lisboa (Portugal)
Noesis Netherland Consulting, B.V.	GrootHandelsGebouw, Stationsplein 45, 4th floor. 3013 AK Rotterdam (Netherlands)
Noesis US Corp.	Raleigh Founded, 16 W Martin St Raleigh, 27601, North Carolina, United States

	ADDRESS
Consultoria e Programação de Sistemas Informáticos Ltda.	Mourisco Business Center. Praia de Botafogo, 501 1º Andar – Sala 152 – Botafogo. RJ 22250-040 (Brazil)
International NOESIS Consulting Limited	28-32 Upper Pembroke. St. Dublin 2 (Ireland).
Siseon DMC	Business Centre Level. No 11 Uptown Tower. Dubai (United Arab Emirates).
Bilbomática, S.A.	C/ Santiago de Compostela, 12 - 4ºA, Edificio Miribilla, 48003 Bilbao
Altia Andorra, S.L.U.	Carrer Pau Casals, 10, 3rd floor. AD500 Andorra la Vella (Andorra)
Altia France, S.A.S	Espace Gestion Pyrénées Atlantique, 10 Place André Emlinger Central Forum. 64100, Bayonne (France)
Altia European Service, B.V.	GrootHandelsGebouw, Stationsplein 45, 4th floor 3013 AK Rotterdam (Netherlands)
Naveia School, S.L.	C/ Vulcano, 3. Icaria Oleiros. A Coruña (Spain).

ALTIA Group has been continuously consolidating its commitment to transparency and its promotion of a sustainable and environmentally responsible growth model. As part of this commitment, ALTIA presents its 2025 Greenhouse Gas Report.

ALTIA publishes this report to facilitate verification of its Greenhouse Gas inventory and to transparently inform its stakeholders of the Company's emissions, in accordance with the commitments established in the Integrated Management System Policy and its Sustainability Report.

This report includes the Greenhouse Gas (GHG) inventory for the year 2025 with the following considerations:

- It includes GHG emissions from the ALTIA group's activities during the 2025 financial year.
- GHG emissions are consolidated using the operational control approach.

The report has been prepared in accordance with the requirements established in the Greenhouse Gas Protocol – GHG Protocol Corporate Accounting and Reporting Standard.

2 Accounting and Reporting Principles

GHG accounting and reporting practices are evolving and new to many companies. However, the principles listed below are derived, in part, from generally accepted financial accounting and reporting principles.

They are also the result of a collaborative process that has involved diverse representative parties from a wide range of technical, environmental and accounting disciplines.

GHG accounting and reporting should be based on the following principles:



COMPLETENESS

It entails accounting for and reporting GHG emissions in a comprehensive manner, covering all sources and activities within the inventory boundary. Any exception to this general principle is reported and justified.



RELEVANCE

It ensures that the GHG inventory appropriately reflects the Company's GHG emissions and serves as an objective basis for decision-making by both internal and external users of the ALTIA group.



CONSISTENCY

We use consistent methodologies that allow for meaningful comparisons of emissions over time. Any changes in data, inventory boundary, calculation methods, or other relevant factors affecting the time series are transparently documented.



TRANSPARENCY

All significant or relevant issues are addressed objectively and consistently, based on a transparent audit trail. All material assumptions are disclosed and appropriate references are provided to the accounting and calculation methodologies, as well as to the sources of information used.



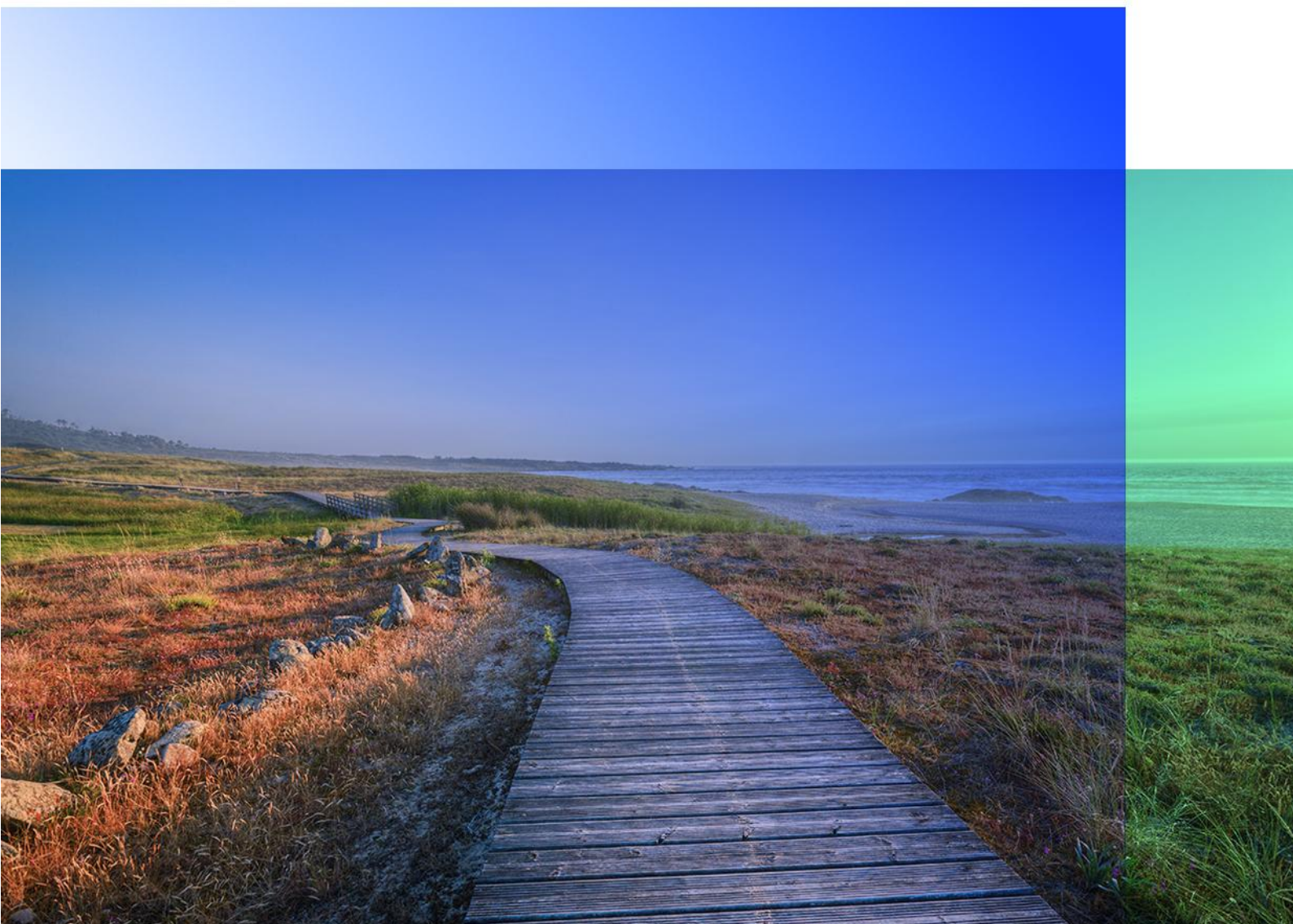
ACCURACY

GHG emissions are quantified to ensure that they are neither systematically overestimated nor underestimated, as far as practicable, and that uncertainties are reduced as much as possible. The inventory should achieve sufficient accuracy to enable users to make decisions with reasonable confidence regarding the integrity of the reported information.

SUSTAINABILITY AND ESG

Innovation and commitment:
transforming realities in a changing world

DISCOVER OUR VISION



3 Organizational Boundaries

GHG emissions are consolidated for the ALTIA group using the operational control approach as described in the Introduction to this report.

The sites included in the greenhouse gas emissions inventory, representing 96.93% of the ALTIA group's workforce, are located in:

LOCATION	ADDRESS
SPAIN	
ALTIA CONSULTORES, S.A. / NAVEIA SCHOOL, S.L.	
Coruña	C/ Vulcano, 3. Icaria Oleiros.
Vigo	Datcenter: Lagoas, Marcosende. University Campus of Vigo, plot 32
	C/ Simón Bolívar, 3 Bajo - 3
	C/ Simón Bolívar, 1 36203 Vigo
Santiago de Compostela	Novo Milladoiro Business Park. C/ Palmeiras. Plot 67 A 15895 Milladoiro – Ames
	C/ Mónaco 5, SG
	C/ Mónaco 5, Bajo 2
Barcelona	Travessera de Gràcia 73-79, Penthouse.
Valladolid	Ariza Building. Pº Arco de Ladrillo, 68-4ª
Madrid	Avda del Parthenon, Num 18, Bajo 4
	Avda del Partenón, Num 18, Bajo 5
	Avda del Parthenon, Num 18, Bajo 6
	Avda del Partenón, Num 18, Bajo 9
Alicante	Av. Jean Claude Combaldieu (ASV Building) 5, 1st floor
EXIS INVERSIONES EN CONSULTORÍA INFORMÁTICA Y TECNOLOGÍA, S.A.	
Madrid	Calle O' Donell, 34, 7ºB.
	Calle de García de Paredes, 94, 1, Chamberí.
BILBOMÁTICA, S.A.	
Bilbomática Bilbao	C/ Santiago de Compostela, 12 - 4ºA, Edificio Miribilla
Bilbomática Vitoria	Álava Technology Park. C/ Albert Einstein 44, Building E6, Office 111.

Bilbomática Pamplona C/ Pintor Paret, 2 - 1ª Planta 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, Torre E, 13
	Torres de Lisboa Business Center, Rua Tomás da Fonseca, Torre E, 14
	Torres de Lisboa Business Center, Rua Tomás da Fonseca, Torre E, 15
Porto (Noesis)	Edifício Porto Inova Rua Eng. Ferreira Dias, 728, 2nd floor, room 2.09 4100-246
Proença (Noesis)	Praceta Frei Rodrigo Egídio 7 - 2º, 6150-522
Guarda (Noesis)	Rua Duque de Bragança Nº3 - 6th floor
Coimbra (Noesis)	Rua António Augusto de Figueiredo, 24, Alto da Relvinha, Pedrulha, 3025-287
Covilhã (Noesis)	Parkurbis - Parque Industrial do Tortosendo, 6200-546 Tortosendo

CHILE

ALTIA CONSULTORES AGENCY IN CHILE

Santiago de Chile	Nueva Tajamar 555, Torre Costanera, Oficina 301
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DATACENTER

Energy

Redundant transformation (2x1,250 KVA). Redundant generation (N+1). Groups of 730 KVA UPSs of 400KVA. N+1 redundancy. Parallel configuration.

Detection and extinguishing

Combined auto-detection. Acoustic warning. Extinguishing by Fe-13 gas. Alarm center.

Physical Security

4 independent technical rooms (400 m2/room). Reinforced racks with individual key. Restricted access and by proximity card. 24x7 access with technical support. CCTV with recording.

Air conditioning

Redundant chillers. Pot. 620KW each. Redundant air conditioning units per room. Temperature 21°C, humidity 45%.

Communications

Redundant Fiber Optic Circuits. Multi-operator and MMR room.

Data for the following sites have not been included because they are located in shared office buildings or because the necessary data are not available.

SPAIN	
ALTIA CONSULTORES, S.A.	
Valencia	Av. Del Oeste 50, 1st floor.
Santa Cruz de Tenerife	Calle Aguiere, 9. Torre de Cristal Building.
Palma de Mallorca	Calle Fluviá, 1 – ground floor.
ALTIA LOGISTICS SOFTWARE, S.L.	
Coruña	ICT City. Avenida de Pedralonga, 32. 15009 A Coruña.
PORTUGAL	
NOESIS GLOBAL SGPS, S.A. / CONSULTADORIA EM SISTEMAS INFORMÁTICOS, S.A.	
Castelo Branco	Largo da Sé, nº 11, 12 e 13, 6000-102
BRAZIL	
CONSULTORIA E PROGRAMAÇÃO DE SISTEMAS INFORMÁTICOS LTDA.	
Botafogo	Mourisco Business Center. Praia de Botafogo, 501 1º Andar – Sala 152 - Botafogo
NETHERLANDS	
NOESIS CONSULTING, B.V. / ALTIA EUROPEAN SERVICE, B.V.	
Rotterdam	GrootHandelsGebouw, Stationsplein 45, 4th floor
UNITED STATES	
NOESIS US CORP.	
Raleigh, North Carolina	Raleigh Founded, 16 W Martin St
DUBAI	
Siseon DMC	
United Arab Emirates - Dubai	UT-11-CO-29, DMCC Business Centre, Level No 11 Uptown Tower
IRELAND	
NOESIS GLOBAL SGPS, S.A. / CONSULTADORIA EM SISTEMAS INFORMÁTICOS, S.A.	
Dublin	28-32 Upper Pembroke St, Dublin 2
Dundalk	Clontygora Ct, Muirhevnamore, Dundalk, Co. Louth, A91 HF77
ANDORRA	
ALTIA ANDORRA, S.L.U.	
Andorra	Carrer Pau Casals, num 10, 3R Pis
FRANCE	
ALTIA FRANCE, S.A.S	
Bayonne	Espace Gestion Pyrénées Atlantique, 10 Place André Emlinger Central Forum.

4 Operational Boundaries

The ALTIA group's GHG emissions are calculated using the operational control approach, i.e. for those activities and operations over which it has the authority to introduce and implement its operating policies.

OPERATIONAL BOUNDARIES

GHG emissions associated with the ALTIA group's activities are quantified under the following scopes:

SCOPE 1

Direct emissions in the ALTIA group are those that occur from sources that are controlled or owned by the company, and arise from its operational sites and activities and are associated with:

- **Emissions associated with the combustion of mobile sources:** emissions derived from fuel consumption associated with the Group's vehicle fleet.
- **Emissions associated with the combustion of fixed sources:** emissions derived from fuel consumption for electricity generation (generators) and consumption of natural gas for heating in the EXIS office in Madrid. There is no other fixed combustion source in the company.
- **Fugitive Emissions:** refrigerant gases from office air conditioning systems, the Data Center air conditioning equipment, and fire extinguishing systems.

There have been no emissions of NF₃, SF₆, HFCs or PFCs, nor are any other types of sulphur emissions or nitrogen oxides other than those contemplated within the greenhouse gases mentioned, therefore, the determination of total annual air emissions is not applicable.

SCOPE 2

Indirect emissions in the ALTIA group come from its operational centres and are associated with the electricity consumption of the equipment at these centres.

SCOPE 3

These emissions are a consequence of the Company's activities, but occur from sources that are neither owned or controlled by the Company.

Currently, ALTIA group does not calculate emissions for any Scope 3 category.

5 Quantification of GHG emissions

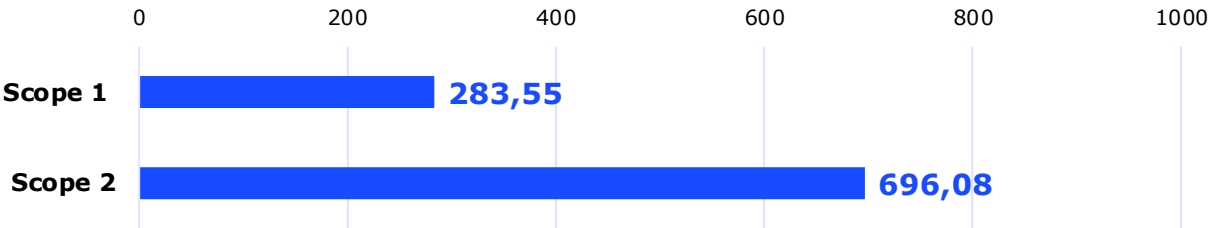
The ALTIA group's Greenhouse Gas Emissions data are specified below and refer to a calendar year, specifically the year 2025.

EMISSIONS 2025	tCo2	kgCH4	kgN2O	tCo2 eq	tCo2 eq
				MARKET-BASED APPROACH	LOCATION-BASED APPROACH
DIRECT EMISSIONS					
Scope 1	282,33	0,81	4,39	283,55	283,55
DIRECT EMISSIONS					
Scope 2				696,08	311,79
Total Scope 1 +2				979,63	595,35

Market-based approach:

EMISSIONS 2025		kgCO2	gCH4	gN2O	kgCo2 eq
DIRECT EMISSIONS					
Scope 1	Fixed Installations	5.618,54	749,52	44,00	5.651,46
	Road Transport	257.518,38	63,50	4.349,19	258.707,48
	Rail Transport	0,00	0,00	0,00	0,00
	Maritime Transport	0,00	0,00	0,00	0,00
	Air Freight	0,00	0,00	0,00	0,00
	Machinery Operation	0,00	0,00	0,00	0,00
	Fugitive Emissions – HVAC and Refrigeration	19.193,00	0,00	0,00	19.193,00
	Process	0,00	0,00	0,00	0,00
	Subtotal	282.329,92	813,02	4.393,19	283.551,94
INDIRECT EMISSIONS					
Scope 2	Electricity Buildings				696.079,14
	Vehicle Electricity				0,00
	Heat, Steam, Cooling and Compressed Air				0,00
	Subtotal				696.079,14
Total Scope 1 +2		282.329,92	813,02	4.393,19	979.631,08

Emissions · **Market-based approach (tCO₂ eq)**



Location-based approach:

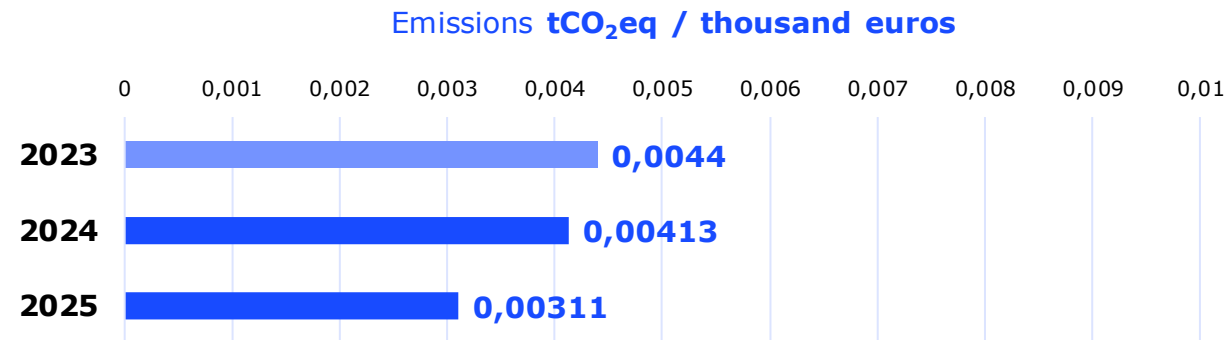
EMISSIONS 2025		kgCO2	gCH4	gN2O	kgCo2 eq
DIRECT EMISSIONS					
Scope 1	Fixed Installations	5.618,54	749,52	44,00	5.651,46
	Road Transport	257.518,38	63,50	4.349,19	258.707,48
	Rail Transport	0,00	0,00	0,00	0,00
	Maritime Transport	0,00	0,00	0,00	0,00
	Air Transport	0,00	0,00	0,00	0,00
	Machinery Operation	0,00	0,00	0,00	0,00
	Fugitive Emissions – HVAC and refrigeration	19.193,00	0,00	0,00	19.193,00
	Process	0,00	0,00	0,00	0,00
	Subtotal	282.329,92	813,02	4.393,19	283.551,94
INDIRECT EMISSIONS					
Scope 2	Electricity Buildings				311.794,57
	Vehicle Electricity				0,00
	Heat, Steam, Cooling and Compressed Air				0,00
	Subtotal				311.794,57
Total Scope 1 +2		282.329,92	813,02	4.393,19	595.346,52

Emissions · **Location-based approach (tCO₂ eq)**



Relative emissions for 2025 were **0.00311 tCO₂ eq/thousand euros**.

The evolution over the last three years is shown graphically below:



The **ALTIA group's greenhouse gas emissions data by country** are presented below and refer to the 2025 calendar year:

SPAIN	tCo2	kgCH4	kgN2O	tCo2 eq	tCo2 eq
				MARKET-BASED APPROACH	LOCATION-BASED APPROACH
DIRECT EMISSIONS					
Scope 1	103,13	0,75	4,39	123,54	123,54
INDIRECT EMISSIONS					
Scope 2				653,23	286,04
Total Scope 1 +2				776,76	409,58

PORTUGAL	tCo2	kgCH4	kgN2O	tCo2 eq	tCo2 eq
				MARKET-BASED APPROACH	LOCATION-BASED APPROACH
DIRECT EMISSIONS					
Scope 1	160,01	0,06	0,01	160,01	160,01
INDIRECT EMISSIONS					
Scope 2				41,51	24,42
Total Scope 1 +2				201,52	184,43

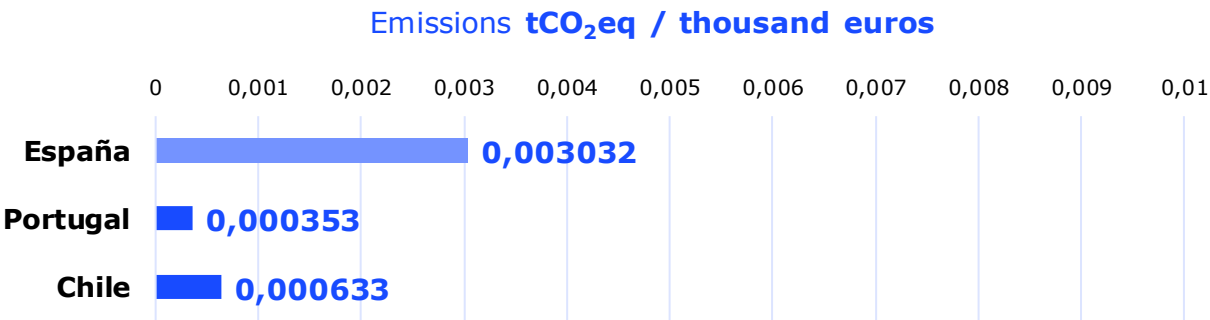
CHILE	tCo2	kgCH4	kgN2O	tCo2 eq	tCo2 eq
				MARKET-BASED APPROACH	LOCATION-BASED APPROACH
DIRECT EMISSIONS					
Scope 1	0,00	0,00	0,00	0,00	0,00
INDIRECT EMISSIONS					
Scope 2				1,34	1,34
Total Scope 1 +2				1,34	1,34

Relative emissions by country:

2023	tCO2 eq / thousand euros
Spain	0,005002
Portugal	0,000290
Chile	0,001599
Total tCO2 eq/thousand euros	0,004418

2024	tCO2 eq / thousand euros
Spain	0,004723
Portugal	0,000274
Chile	0,000712
Total tCO2 eq/thousand euros	0,004130

2025	tCO2 eq / thousand euros
Spain	0,003032
Portugal	0,000353
Chile	0,000633
Total tCO2 eq/thousand euros	0,003107



6 Base Year Emissions

EMISSIONS 2022	tCo2	kgCH4	kgN2O	tCo2 eq	tCo2 eq
				MARKET-BASED APPROACH	LOCATION-BASED APPROACH
DIRECT EMISSIONS					
Scope 1	250,05	0,07	3,69	251,06	251,06
INDIRECT EMISSIONS					
Scope 2				882,50	533,13
Total Scope 1 +2				1.133,56	784,19

MARKET-BASED APPROACH:

EMISSIONS 2022		kgCO2	gCH4	gN2O	kgCo2 eq
DIRECT EMISSIONS					
Scope 1	Fixed Installations	0,00	0,00	0,00	0,00
	Road Transport	250.054,00	67,80	3.678,14	251.062,48
	Rail Transport	0,00	0,00	0,00	0,00
	Maritime Transport	0,00	0,00	0,00	0,00
	Air Transport	0,00	0,00	0,00	0,00
	Machinery Operation	0,00	0,00	0,00	0,00
	Fugitive Emissions – HVAC and refrigeration	0,00	0,00	0,00	0,00
	Process	0,00	0,00	0,00	0,00
	Subtotal	250.054,00	67,80	3.678,14	251.062,48
INDIRECT EMISSIONS					
Scope 2	Electricity Buildings				882.499,85
	Vehicle Electricity				0,00
	Heat, Steam, Cooling and Compressed Air				0,00
	Subtotal				882.499,85
Total Scope 1 +2		250.054,00	67,80	3.678,14	1.133.562,33

Our Commitment to Environmental Sustainability



7 Conclusions

ALTIA considers that the level of assurance of the information provided in this report is "reasonable".

The main greenhouse gas generated by the Company's activities is CO₂, from electricity consumption, as can be seen in the tables and graphs in the previous section.

Emissions Reduction Plan

In 2025, a 15% reduction target for Scope 1 and Scope 2 carbon footprint emissions in Spain was established for the 2023–2027 period.

OBJECTIVE Nº 1

Reduce relative carbon footprint emissions (Scope 1 and Scope 2) by 15% by 2027 compared with 2022.

- Baseline value (2022)**
-Global > 1,133.56 t CO₂eq (base year 2022) - (Baseline value = 0.00678 t CO₂eq/thousand euros)
-> Spain 984.67 t CO₂eq (base year 2022) - (Baseline value = 0.00806 t CO₂eq/thousand euros)
- Target value (2027)**
-Global > 963.53 t CO₂eq (base year 2022) - (Target value 2027 = 0.00576 t CO₂eq/thousand euros)
-> Spain 836.97 t CO₂eq (base year 2022) - (Target value 2027 = 0.00685 t CO₂eq/thousand euros)

TERM: 5 years	MON TH 1	MON TH 2	MON TH 3	MON TH 4	MON TH 5	MON TH 6	MON TH 7	MON TH 8	MON TH 9	MON TH 10	MON TH 11	MON TH 12
Goal 1 (Year 2023)												
Awareness Training												
Initial Data Calculation												
Improved configuration of HVAC systems to reduce consumption in offices and datacenters												
Analysis of results												
Goal 2 (Year 2024)												
Improvement in the configuration of air conditioning												

g equipment												
Replacement of conventional lighting with LED lamps												
Reduction of generator consumption in the datacenter.												
Analysis of results												
Target 3 (Year 2025)												
Awareness actions												
Chiller and HVAC equipment upgrades to improve efficiency in Datacenter												
Replacement of conventional lighting with LED lamps												
Analysis of results												
Target 4 (Year 2026)												
Awareness												
Chiller and HVAC equipment upgrades for greater efficiency in Datacenter												
Replacement of conventional lighting with LED lamps												
Implementation of Carbon												

Footprint Compensat ion Projects												
Analysis of results												
Target 5 (Year 2027)												
Awareness												
Implement ation of Carbon Footprint Compensat ion Projects												
Implement ation of Photovoltai c Panels at the Santiago Milladoiro's Office												
Replaceme nt of chillers and air conditionin g equipment to improve efficiency in the Datacenter												
Replaceme nt of convention al lighting with LED lamps												
Analysis of results												

ASSOCIATED INDICATOR:

Total emissions: **Scope 1 and 2** → t CO2eq

FOLLOW-UP ACTIVITIES CARRIED OUT	
Baseline Data Calculation	ALTIA group Global Emissions: The baseline value is 1,133.56 t CO₂eq (base year 2022) - (Baseline value = 0.00678 t CO₂eq/thousand euros). The target value for the period 2023-2027→ 963.53 t CO₂eq (base year 2022) - (Target value 2027 = 0.00576 t CO₂eq/thousand euros). Altia group Spain Emissions: The baseline value is 984.67 t CO₂eq (base year 2022) - (Baseline value = 0.00806 t CO₂eq/thousand euros). The target value for the period 2023-2027→ 836.97 t CO₂eq (base year 2022) - (Target value 2027 = 0.00685 t CO₂eq/thousand euros)
Awareness Training	All personnel are made aware of the importance of minimizing electricity and fuel consumption within the Company.
Improved configuration of air conditioning systems to reduce consumption	Air conditioning system configurations are monitored to minimize consumption. Similarly, preventive maintenance is carried out in offices and system configurations are improved through compliance with good environmental practices regarding temperature and relative humidity. During 2025, EC fans were installed in indoor production air conditioning units, which reduces the energy consumption of air conditioning equipment.
Replacement of conventional lighting with LED lamps	Luminaires have been replaced with new LED luminaires in all offices.
Reduction of generator fuel consumption	The aim is to minimize generator operating time and fuel consumption by optimizing preventive maintenance and refilling the fuel tanks. As a result of the total blackout in Spain, 2,000 litres of diesel B were purchased to maintain the minimum desirable levels in the tank that serves the Vigo Datacentre, in compliance with the provisions of the existing Business Continuity Plan.
Analysis of Results.	Global: The Scope 1 and Scope 2 carbon footprint was calculated for the entire period 2025, resulting in Scope 1 emissions of 283.55 and Scope 2 emissions of 696.08: Total 979.63 t CO₂eq. A reduction of 13.57% compared with the base year. In relative terms, a value of 0.00311 t CO₂eq/thousand euros is achieved. Currently, the expected target value is still being achieved. If this trend continues, the carbon footprint is expected to decrease during the 2023-2027 period. In the case of Spain: The Scope 1 and Scope 2 carbon footprint was calculated for the entire period 2025, thus ending with a Scope 1=123.54 and Scope 2= 653.23: Total 776.77 t CO₂eq. Reduction of 21.11% compared with the base year. In relative terms, a value of 0.003032 t CO₂eq/thousand euros is achieved. Currently, the expected target value is still being reached. If the trend continues, the carbon footprint in the period 2023-2027 should be reduced by the targeted percentage.

8 Uncertainty Assessment

All processes related to the different emission sources are within the scope of the ALTIA group's integrated management system.

This system is certified in accordance with ISO 9001, ISO 14001, ISO 20000, ISO 27001 and the National Security Scheme.

The implementation, certification or validation of the aforementioned management systems reduces the uncertainty associated with the information used to calculate the GHG inventory.

To minimize the uncertainty associated with emission factors, official sources are used whenever possible. Among all emission sources considered in the GHG inventory, it is considered that uncertainty would be more relevant in the case of Scope 3 emissions, mainly in those categories for which primary data were not used. Currently, only emissions associated with Scope 1 and Scope 2 are calculated.

The activity data used are obtained from supplier invoices or reports; no measurements, internal calculations or estimates are used.

Regarding the emission factors, they are not customized and are provided by the MITERD calculation tool, the 2006 IPCC Guidelines, the international Carbon Footprint source, the website of the Government of Chile and the website of the Portuguese Environment Agency.

For all these reasons, the level of uncertainty is considered low.

9 Calculation Methodology

The calculation methodology used is a combination of the system approved by the Ministry for the Ecological Transition and the Demographic Challenge (MITERD) for Spain's emissions and the 2006 IPCC values together with international energy-related emission factors from each of the countries where the Group operates.

The carbon footprint generated by each emission source is the result of the product of the consumption data (activity data) by its corresponding emission factor:

$$\text{Carbon Footprint} = \text{Activity Data} \times \text{Emission Factor}$$

- **Activity data:** is the parameter that represents the level of activity generating greenhouse gas emissions.
- **Emission Factor:** is the amount of greenhouse gases emitted by each unit of the "activity data" parameter.

ALTIA group uses, for the calculation of Spain's carbon footprint, the calculator (v.32) and emission factors approved and made available by the Ministry for the Ecological Transition and the Demographic Challenge (MITERD) for each of the calculation years, as they are considered to be those that best reflect the Company's market-based and location-based approaches.

For all emissions outside Spain, ALTIA group has taken into account the 2006 IPCC values for the emission factors for Scope 1 emissions and energy-related emission factors, obtained from official sources and collected on the carbonfootprint.com website, of each of the countries where it operates for Scope 2.

Scope 1: Direct emissions

Emissions from combustion in mobile sources

These are the emissions derived from the fuel consumption of vehicles, owned or controlled by the ALTIA group.

- **Calculation Method:**

In order to calculate these emissions, it is first necessary to know the total fuel consumption, broken down by type of fuel, of the different types of vehicles.

In general, the vehicles considered in the scope of the calculations are cars that are owned or controlled by ALTIA.

CO2 emissions are calculated by multiplying the consumption of each fuel type/kilometres driven for each fuel type by the CO2 emission factor corresponding to each and using an energy conversion factor where necessary.

- **Total litres of fuel consumed / kilometres travelled (by fuel type) x emission factor**

The emission factors used for the calculation of emissions in Spain are those approved and made available by the Ministry for the Ecological Transition and the Demographic Challenge (MITERD) for each of the calculation years, included in the calculator (v.32) for scope 1+2 for organisations.

The emission factors used to calculate emissions outside Spain are based on international data provided by the IPCC for 2006.

Emissions associated with stationary combustion sources

These are the emissions derived from the consumption of fuel for electricity generation in the Datacenter (Generator Sets) and consumption of natural gas for heating in the EXIS office in Madrid, which are owned or controlled by ALTIA.

- **Calculation Method:**

In order to calculate these emissions, it is first necessary to know the total fuel consumption, broken down by type of fuel.

- **Total litres of fuel consumed / KWh of fuel consumed (by fuel type) x emission factor**

Fugitive gas emissions

These are the emissions of refrigerant gases from air conditioning equipment and fire extinguishing agents of the offices and datacenters, which are owned or controlled by ALTIA.

- **Calculation Method:**

Leaks associated with equipment in service: The calculation is made based on the gas refills carried out in the year (refrigerant gas refilled = refrigerant gas leaked).

Leaks corresponding to the removed equipment: the difference between the nominal load of the equipment and the gas recovered from it at the end of its useful life is considered a leak.

To calculate the leaks in tonnes of CO2 equivalent, the emission factors approved and made available by the Ministry for the Ecological Transition and the Demographic Challenge (MITERD) for each of the calculation years, included in the calculator for scope 1+2 for organisations, are used.

Scope 2: Indirect emissions

The **identified indirect emissions** are evaluated to determine the significant emissions to be quantified, with all exclusions being justified..

In this case, the significance assessment has been carried out and the following emission sources have been considered relevant:

Emissions from electricity consumption

Indirect emissions are emissions resulting from the generation of purchased electricity and consumed by the Company, i.e. they are the emissions associated with electricity consumption by the ALTIA group and its associated equipment.

- **Calculation Method:**

To calculate indirect emissions, it is first necessary to know the total electricity consumption corresponding to the centre and its supply company.

Emissions are calculated by multiplying the electricity consumption in each of the countries by the emission factor corresponding to each of them.

The market.-based emission factors for the calculation of Spain's emissions are those approved and made available by the Ministry for the Ecological Transition and the Demographic Challenge (MITERD) for each of the calculation years, included in Scope 1+2 calculator for organisations, and in the location-based approach the average emission factor of the national grid published by REE for the 2025 financial year.

To calculate emissions from sites located outside Spain, the emission factor for each specific country is used. These factors were compiled from official national and international sources and included in the following document accessible through the carbonfootprint.com website: Emission Factors 07.2023, the website of the Government of Chile <https://www.energia.gob.cl/indicadores-ambientales-factor-de-emisiones-gei-del-sistema-electrico-nacional> and <http://energiaabierta.cl/visualizaciones/factor-de-emision-sic-sing/> and the website of the Agência Portuguesa do Ambiente.

Scope 3: Indirect emissions

These emissions are a consequence of the Company's activities but occur from sources that are neither owned nor controlled by the Company.

Currently, ALTIA does not calculate emissions for any Scope 3 categories.

2025 Greenhouse Gas Report

ALTIA

www.altiacompany.com

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Verification Statement – Exp 00/230042(GHG)

TÜV Rheinland Inspection, Certification & Testing, S.A.

DECLARES THAT:

Verification of the carbon footprint of the organisation

ALTIA GROUP

C/ Vulcano, 3, Icaria Oleiros.

A Coruña (Spain)

As a result of this verification process in accordance with procedure 6-PS2.670.00

TÜV Rheinland states that:

Informe de Gases de Efecto Invernadero de ALTIA Emissions Report for the year 2025, dated June 2026 and endorsed by the organisation's management, is deemed to comply with the requirements of the GHG Protocol standard to a reasonable level of assurance without any qualifications, in accordance with ISO 14064-3:2019

That the verified tonnes reported for the year 2025

	tCO ₂ by market	tCO ₂ by location
Scope 1	283.55	283.55
Scope 2	696.08	311.79
Scope 3	EXCLUDED	EXCLUDED
Total tCO ₂ e	979.63	595.346

And in witness whereof, this document is signed by the verifier and the technical reviewer of the Organisation in

Santiago, 17 June 2026

Almudena Bouza Martínez
Firmado digitalmente por Almudena Bouza Martínez
Fecha: 2026.07.01 14:06:22 +02'00'

Signed: Almudena Bouza
Chief Verifier

Juan Eugenio Fernández Gajate

Firmado digitalmente por Juan Eugenio Fernández Gajate
Fecha: 2026.07.03 14:23:12 +02'00'

Signed:
Technical Reviewer

Contact telephone number: 91 744 45 00 – Competence Division, TÜV Rheinland Iberica, ICT, S.A.