SEIDOR

# Sustainability Report 2025

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# Message from the Executive Chairman

Sustainability is now an integral part of how companies manage risks, make decisions, develop talent, engage with customers and suppliers, and build trust with their stakeholders. At a company like SEIDOR, this approach directly impacts how we operate, grow, and respond to an increasingly demanding environment.

This Non-Financial Information Statement details how we address the main non-financial aspects of our business and how we integrate them into our business management. Its value extends beyond regulatory compliance: it also reflects our commitment to transparently explaining our priorities, the frameworks that guide our actions, and how we are progressing in areas that are now crucial for the competitiveness, reputation, and stability of any organization.

Our evolution continues to be guided by a clear purpose: to humanize technology. This approach remains the framework from which we understand our responsibility as a company and guides our actions in four main areas: social impact, talent development, environmental action, and corporate ethics.



On a social level, we continue working to ensure that technology has a positive impact beyond strictly business activity, helping to reduce gaps, promote employability and expand access to knowledge and opportunities.

In the area of talent, we understand that a service company is, first and foremost, a people company. Therefore, contributing to the growth of our people, developing their skills, fostering diversity, and offering an environment where professionals can thrive is essential to continuing to deliver value to our clients and sustaining our ability to deliver.

In environmental matters, the advancement of digital infrastructures and the growing importance of artificial intelligence reinforce the need to act with rigor, efficiency and responsibility in the use of resources and in the continuous improvement of our operations.

Ethics and good governance are essential areas for SEIDOR. Integrity, compliance, cybersecurity, data protection, and consistency in our actions are fundamental to operating effectively in an international environment and maintaining the trust of our stakeholders.

This report ultimately reflects how SEIDOR integrates sustainability into its business management and translates that commitment into concrete policies, priorities, and actions. We want to continue growing, but on a solid foundation: talent, integrity, responsibility, adaptability, and trust. That is the purpose of this document and also the basis upon which we intend to continue building SEIDOR's evolution.

**Josep Benito**
**Executive Chairman**
SEIDOR

# Introduction to the Non-Financial Information Statement

This Non-Financial Information Statement, which forms part of the Management Report of the group of companies belonging to SEIDOR TopCo, SL (hereinafter, SEIDOR), refers to the financial year 2025.

SEIDOR TOPCO, SL was established in 2024 as a financial vehicle to facilitate Carlyle's acquisition of the SEIDOR Group. In 2025, Carlyle's acquisition of a stake in the Seidor Group was completed through the purchase of shares in SEIDOR SOLUTIONS, SLU and SEIDOR LOGISTICS, SL, the group's parent companies, on February 26, 2025.

Although the parent company presented the group's non-financial information statement, SEIDOR TOPCO SL is presenting it for the first time, so this document does not include comparative information. In any case, it should be noted that the human resources, sustainability, and business ethics policies have not changed in relation to the previous group, and all equality plans, corporate policies, etc., remain in effect.

The entities included in the scope of non-financial reporting are the same as those included in the group's consolidated financial statements, following the group's financial consolidation principles. This represents a total of more than 100 companies and nearly 10,000 people.

The Non-Financial Information Statement has been prepared in accordance with the requirements established by Law 11/2018, regarding non-financial information and diversity, as well as the Global Reporting Initiative (GRI) Standards. For further information, please refer to Annex 1 of this document, which contains a table showing the relationship between the legal requirements and the GRI Standards.

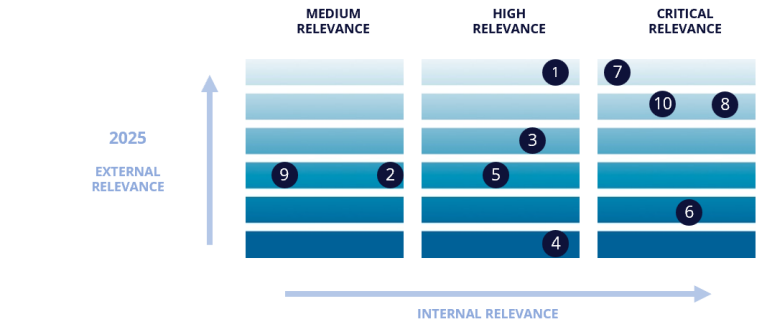
In accordance with GRI Standards, the information included in this Non-Financial Information Statement complies with the principles of materiality, relevance, and reliability, and is accurate and verifiable. The Non-Financial Information Statement is issued annually, coinciding with the close of the fiscal year.

In accordance with current commercial regulations, this Non-Financial Information Statement has been verified by Busquet Estudi Juridic, SL. The Independent Verification Report is attached on page 77.

**Note:** The amounts expressed as an annual average in this Non-Financial Information Statement are presented on a twelve-month basis, even though the current corporate perimeter has been in effect since the acquisition date of February 26, 2025.

## Materiality analysis

The analysis of issues relevant to the business and stakeholders, or materiality analysis, is key to the Corporate Social Responsibility management process, both for reporting and for defining strategy, initiatives, and stakeholder relationships. This process was carried out in different phases, following the GRI recommendations for identification, prioritization, and validation. The identification of material areas involved input from SEIDOR professionals and clients, as well as the GRI sector report, which highlights the most representative aspects of each sector. This report was reviewed to incorporate the evolving landscape throughout the year. The results of the analysis are presented in the Materiality Matrix, based on the two axes of relevance to SEIDOR's activities and its stakeholders. Following the approach of previous years, this matrix identifies 10 areas with a high impact on the company's activities and influence on the decisions of priority stakeholder groups: shareholders, suppliers, clients, and employees.




1. Compliance in the provision of projects and services
2. Investment and public sector aid
3. Innovation and business opportunities
4. Financial liquidity and credit management
5. Economy
6. Compliance
7. Talent
8. Information security
9. New work modalities
10. Sustainability

To obtain the aspects reflected in the Materiality Matrix, we started with a context analysis where we identified and analyzed:

- 20 stakeholders and context elements.
- 191 expectations and strategic objectives.

The following is a brief explanation of the materiality of the areas considered in the matrix:

*Project and service delivery compliance*: Throughout 2025, contract fulfillment through optimal project and service delivery has been of particular importance to our business, as competition in the sector continues to rise, coinciding with a talent shortage (especially in emerging and key technological fields). Diversity in the sector will also remain crucial in 2025.

*Public sector investment and aid*: the aid provided at both the national and European levels has experienced a slight reduction.

*Innovation and business opportunities*: In 2025, there has been a significant increase in the internal and external relevance of innovation and its associated business opportunities, particularly regarding the establishment and diversification of the application areas of artificial intelligence and its related technological, process, and governance ecosystem. The quantity and quality of business opportunities in this context have required us to give a special boost to our innovation model in 2025.

*Financial liquidity and credit management*: In a context of high volatility in the macroeconomic environment and global uncertainty, the financial health of the organization in 2025 has been a basic area for negotiation and profitability.

*Economy* : Related to this, persistent geopolitical conflicts have affected the state of the global economy during 2025, with no clear outlook for resolution in the short term.

*Compliance*: We are located in This period, marked by business growth, the addition of a new shareholder to the group's corporate structure, and an increase in the number of professionals within the organization, has

played a significant role in the Group's growth prospects. These factors have made compliance and regulatory adherence crucial and highly impactful, both internally and externally. SEIDOR is committed to ensuring the proper implementation of prevention, detection, and response measures to guarantee good corporate governance.

*Talent: 2025* has been characterized by intense competition for talent and its scarcity in certain fields (such as, very significantly, AI). Therefore, talent (its acquisition, and especially its retention) is the key to our organization's ability to provide the best possible service to our clients.

*Information security:* the privacy of individuals and organizational information remains a key aspect in an environment where cyber threats are increasingly frequent, diversified, and sophisticated. At this point, the use of AI—both by attackers and defense mechanisms—continues to gain increasing prominence, forcing organizations to approach the problem from new technological and organizational perspectives.

*Workplace ubiquity:* the consolidation of the ubiquitous work model has been a necessary aspect to consider in 2025 when it comes to retaining talent and ensuring the quality of the professional activity of employees and collaborators; this has forced us to continue developing the productivity platform and its management and cybersecurity model.

*Sustainability:* By 2025, it has *been* a critical factor, both in terms of compliance and competitiveness—having also acquired new compliance commitments stemming from our new shareholding structure. We believe that sustainability, in its environmental, social, and economic dimensions, must continue to be a cornerstone of responsibility across all business activities and, more broadly, throughout society. Respect for the environment, in particular, has become a challenge for a technology sector increasingly hungry for computing resources, as a consequence of the widespread adoption of AI.

# Our business model

## Business environment and group organization

SEIDOR is a technology consultancy that supports organizations in their digital transformation through a comprehensive portfolio of solutions and services in areas such as Artificial Intelligence, Cloud, Cybersecurity, Customer Experience, ERP, Data, and Application Modernization, among others. With a turnover of €1.174 billion over the past 12 months (€968.661 million for the consolidated period), nearly 10,000 professionals, and a direct presence in 45 countries across Europe, Latin America, the United States, the Middle East, Africa, and Asia, SEIDOR serves more than 8,000 clients. SEIDOR collaborates with leading technology companies such as SAP, Microsoft, IBM, Adobe, Salesforce, Google, AWS, Cisco, Huawei, and Oracle. With the aim of humanizing technology, SEIDOR continues to focus on the positive impact it can have on people, society, and organizations by 2025.

## New government structure

With Carlyle's investment, a new Board of Directors is being formed, chaired by Josep Benito, CEO of SEIDOR. This governing body is composed of eight members, including representatives from SEIDOR and Carlyle, as well as directors appointed by the shareholders.

In addition to Josep Benito, SEIDOR's board also includes Sergi Biosca, CEO; Javier Navarro, Director of International Operations; and Santiago Anguera, Deputy Director General. Representing Carlyle are

Fernando Chueca, Managing Director and Partner of Carlyle Europe Technology Partners, and Fabio Sousa, Vice President of Carlyle Europe Technology Partners.

In addition, José Duarte, with extensive experience at SAP, where he held positions such as President of Global Services and Corporate Officer, President of EMEA and India, and President of Latin America, as well as having been CEO of Infovista and Unit4, among others, joins as a board member representing Carlyle. Also joining is José Pablo Carbonell, former Global COO of NTT Data Europe & Latam, with over 24 years of experience in consulting and strategic leadership. He has held senior management positions at everis, including CEO of Europe, Global Head of Banking, and Partner at the firm.

This new appointment strengthens SEIDOR's governance, combining continuity, strategic vision, and industry experience to support its global growth. Its role will focus on overseeing and guiding strategic initiatives, ensuring alignment with the growth and consolidation plan in key markets such as Spain, the United States, and Western European countries including Italy, France, Germany, the United Kingdom, and Ireland.

At the same time, SEIDOR will continue to consolidate its presence in the 45 countries in which it operates, including Latin America, the Middle East and Africa.

Furthermore, under this new structure, the company will continue to strengthen its position as a strategic ally of the main technology partners, consolidating its global innovation and growth strategy.

## Markets served

SEIDOR provides service in the following countries, distributed by continent:

### Europe

Andorra · Belgium · Spain · France · Ireland · Italy · Portugal · United Kingdom · Sweden

### North America

United States · Mexico

### Central America

Costa Rica · El Salvador · Guatemala · Honduras · Nicaragua · Panama · Dominican Republic

### South America

Argentina · Bolivia · Brazil · Chile · Colombia · Ecuador · Paraguay · Peru · Uruguay

### Middle East

Saudi Arabia · United Arab Emirates · Israel · Kuwait · Lebanon · Qatar

### Africa

Algeria · Egypt · Ethiopia · Kenya · Morocco · Mauritius · South Africa · Tanzania · Tunisia · Zambia

### Asia

China ·Taiwan

SEIDOR provides services in the vast majority of countries, offering virtually comprehensive coverage of all markets. The main sectors it serves are: Public Administration, Agri-food, Food and Beverage, Banking and Insurance, Ceramics, Construction, Pharmaceutical Distribution, Education, Pharmaceuticals, Chemicals,

Automotive and Aerospace, Engineering and Machinery, Processing Products, Retail, Healthcare, Professional Services, and Transportation.

Given the nature of SEIDOR's business, its service offering is aimed at companies and has a differentiated offer for Large Companies, SMEs and Public Administration.

## Main brands

SEIDOR's brand strategy for 2025 is based on promoting a series of key pillars, in order to strengthen and expand the positioning of its corporate identity among its various stakeholders and set the course for the next period.

We highlight the following points:

- In 2025, we launched the ONE SEIDOR initiative, designed to make SEIDOR function as a single global company, rather than as a collection of independent countries, units, or silos. Its aim is to align vision, priorities, processes, metrics, and culture, while maintaining local adaptability. This initiative arose in response to several structural challenges stemming from the company's growth model and rapid pace (heterogeneous international expansion, the need for standardization in post-M&A integrations, inconsistent processes, portfolio, reporting, and governance, and, above all, the need to scale coherently and efficiently). ONE SEIDOR seeks to address these corporate issues while maintaining agility and customer proximity.
- Collaboration with entities to position the brand within social and sustainable environments.
- Consolidation of the talent area and employer brand for the attraction and retention of talent.
- Restructuring and improvement of the company's value propositions, both for business units and sector verticals, with an international vision, consolidating the *offering* and campaigns at an international level to continue homogenizing the positioning used in the different markets in which SEIDOR operates.

The key elements of the brand strategy revolve around the following axes:

- Unique and global brand: SEIDOR, in the context of the ONE SEIDOR strategic architecture.
- Values linked to: Caring for people, Connection with Purpose, Integrity, Courage, Curiosity.
- Brand territory exploration to bring SEIDOR closer to people and technology, from the perspective of technological humanism.

With this strategy as a basis, SEIDOR presents itself to the market through a single global brand through which it offers its broad portfolio of services in partnership with the leading manufacturers in the market, its main *partners being* SAP, Microsoft, IBM, Adobe, Salesforce, Google, AWS, Cisco, Huawei and Oracle.

## Global context and evolution of the sector

In its report at the end of December, the Bank of Spain estimated that the fourth quarter would maintain a robust pace and close with quarter-on-quarter growth of between 0.6% and 0.7%, based once again on the strength of domestic demand and the dynamism of household final consumption. These macroeconomic projections, which estimate GDP growth of 2.2% by 2026, will continue to be strongly supported by robust private consumption and improved incomes. Throughout the year, businesses have continued to deepen their modernization towards more digital structures, investing in technological infrastructure that remains a key pillar for maintaining competitiveness in the face of global and trade uncertainty.

Over the past year, the digital services industry in Spain has consolidated a clear shift in momentum, leaving behind previous signs of slowdown to demonstrate considerable strength. According to data from the ICT Monitor Barometer, prepared by the VASS Foundation and CEPREDE, the revenue of technology companies in our market closed 2025 with an average annual growth of 4.7%. This recovery in activity has been solidly supported by a commitment to talent and the definitive maturity of Artificial Intelligence, which has already moved from the pilot phase to real-world production in numerous organizations. All of this is framed within clear signs of strength, characterized by record activity, rising employment, and improved productivity. At the same time, and according to the same indicator, job market dynamism remained very positive, registering a year-on-year growth rate of 2.2% in specialized jobs, a rate that comfortably exceeds the 1.3% average recorded for all service activities.

Looking ahead to 2026, the future of the technology ecosystem will be inextricably shaped by the race to scalable AI, which is attracting a significant portion of corporate budgets. In this regard, the consulting firm Gartner projects that global technology spending on data center systems will experience an astounding 31.7% jump throughout 2026 (reaching over $653 billion), driven by the pressing need for major providers to acquire servers optimized for these workloads—a sub-segment that will grow even more aggressively, by 36.9%. Meanwhile, analyst firms like Fortune Business Insights, in their revised estimates from February 2026, calculate that the net size of the global AI market will maintain a compound annual growth rate of over 26%, projecting that the value of the industry itself will increase from the current $375.93 billion to over $2.48 trillion by 2034. This massive deployment and the enormous demand for computing power are shifting the industry's old bottlenecks toward the complex challenge of coping with the increasingly demanding thermal and power supply limitations of new computing infrastructures.

In the realm of technology talent recruitment in Spain, 2025 ended marked by greater caution and a logical market rebalancing after several years of intense expansion. The most recent ManpowerGroup Employment Outlook Study indicates that the ICT sector is significantly moderating its expectations for 2026, forecasting a net hiring increase of 14% for the first quarter of the year (well below the 32% for the same quarter of 2025 and 15 percentage points lower than the year-end figure). Despite this downward adjustment compared to previous years, the need for qualified professionals remains: 38% of the technology organizations surveyed plan to expand their teams in early 2026, while 35% will opt to maintain their current staffing levels, and the remaining 26% anticipate implementing reductions during this period.

**Sources:**


- **Bank of Spain (GDP Q4 2025 and 2026 projections):** https://www.bde.es/f/webbe/SES/Secciones/Publicaciones/InformesBoletinesRevistas/BoletinEconomico/25/T4/Fich/be2504-it.pdf
- **VASS-CEPREDE Foundation (Turnover and Employment Figures):** ICT Monitor Barometer published in January 2026 (with data closed to November 2025)
  The digital sector is approaching the end of 2025 with record growth and more than 28,000 new jobs.
- **Trends predicted by Gartner for 2026:** https://www.hpcwire.com/off-the-wire/gartner-forecasts-worldwide-it-spending-to-grow-10-8-in-2026-totaling-6.15t/
- **Fortune Business Insights (Global AI Projection 2028):** https://www.fortunebusinessinsights.com/industry-reports/artificial-intelligence-market-100114
- **ManpowerGroup (ICT hiring forecast Q1 2026):** https://www.computing.es/mercado-ti/2025-retos-y-oportunidades-para-el-talento-tecnologico/

## Technological trends

The Spanish business ecosystem faces 2026 immersed in a more restrained phase of technological expansion. Data from the budget forecast report prepared by the LiceoTIC community indicates that Spanish organizations will increase their ICT investment by 2.8 %, with associated operating expenses experiencing a parallel increase of 2.9%. Breaking down this financial effort by sector, the energy industry will clearly lead the capital injection with a 13.8% surge. It will be closely followed by the logistics and transportation sector, with a projected increase of 13.6%, as well as the distribution segment, which will register an 11.9% rise. This scenario demonstrates that business technology areas have reached a state of solid digital maturity. At this point in the cycle, major corporate objectives shift from simply implementing technology to maximizing operational efficiency, driving automation, and boosting productivity. To achieve this, the key enabler will be the widespread adoption of artificial intelligence (both predictive and generative). Companies are placing their full trust in these tools to refine their decision-making and streamline their workflows, seeking to counteract a macroeconomic environment characterized by more subdued growth in overall revenue and contracting levels.

Regarding trends for 2026, we will see that AI has moved beyond being a passive tool (chatbots) to become an active workforce. Multi-agent systems represent the evolution of AI models toward groups of specialized agents that collaborate to solve complex problems. Unlike the generative AI of 2024-2025, which required constant prompts, these systems possess the ability to plan, assign tasks, and autonomously execute workflows. At the operational level, organizations will deploy AI squads where an architect agent oversees developer and testing agents to create software, or where purchasing agents negotiate with supplier sales agents in an automated way. Analytical sources confirm that this modular architecture is key to overcoming the reasoning limitations of individual models.

Regarding cloud computing, 2026 will see the establishment of what is known as "data geopatriation," as cloud globalization has given way to strategic fragmentation. Thus, the concept of Cloud 3.0 is defined by hybrid architectures where data sovereignty is the central pillar. Due to geopolitical instability and strict privacy regulations, companies have massively adopted this geopatriation; that is, the transfer of critical workloads and data storage to local or regional infrastructures that guarantee regulatory compliance under local jurisdiction and regulations. This paradigm shift implies that the cloud is no longer just a place for low-cost computing, but an infrastructure that ensures compliance. Therefore, "Sovereign Cloud" strategies will become a requirement for operating in regulated sectors, such as finance, healthcare, and public administration.

On the other hand, given the increasing sophistication of AI-generated attacks, reactive cybersecurity will become increasingly obsolete. Organizations will continue to implement proactive defense platforms that use AI to predict attack vectors and neutralize them before intrusion. A critical component of this trend is the validation of identity and content integrity against the threat of deepfakes. Key technologies will include the adoption of cryptography to authenticate corporate content and real-time detection systems capable of filtering malicious synthetic communications, such as vishing or advanced phishing.

Finally, software engineering will continue to undergo its greatest transformation in decades. Code will be generated primarily using natural language on AI-Aided Development platforms, enabling small teams, previously limited by human capacity, to produce software at industrial speed and scale, while also maintaining high levels of quality and maintainability. As a key strategic consequence, the developer's role will continue to evolve from a "syntax writer" to a "systems architect and quality assurance supervisor,"

while the technical barrier to creating enterprise applications will be drastically reduced, along with the technological barriers to entry for creating and marketing digital products and services.

Sources:

- **2026 Estimates Report, LiceoTIC:** https://www.itreseller.es/en-cifras/2025/11/la-inversion-en-ti-en-espana-crecera-cerca-de-un-3-en-2026

- **Cap Gemini: Technological Trends 2026.** https://www.capgemini.com/es-es/wp-content/uploads/sites/16/2025/12/NP-5-tendencias-tecnologicas-2026.pdf

- **Globant: Tech Trends 2026** https://reports.globant.com/es/trends/tendencias-tecnologicas-2026/

- **Gartner: Trends 2026** https://www.gartner.es/es/articulos/principales-tendencias-tecnologicas-2026 Technology Trends according to Gartner, 2026

## Strategy and objectives

SEIDOR has a position in the world, which we describe through our mission, vision, purpose, values, value proposition, and strategic objectives:

### 1. Mission:

To promote the competitiveness and transformation of organizations through the opportunities presented by technologies and business knowledge, always focusing on the value of the human element and committed to talent and social development.

### 2. Vision:

To be the best technology consultancy to collaborate with and work for, both nationally and internationally, and global leaders in midmarket SAP and technology services.

### 3. Purpose:

Humanizing technology to support those who strive for more

### 4. Corporate values:

SEIDOR's corporate values are essential to achieving our vision of being our customers' trusted technology partner and fulfilling our mission. Our corporate values are grouped into the following defining aspects:

Caring for people, Connecting with Purpose, Acting with Integrity, Undertaking with Courage, Being Curious by Nature.

### 5. Value proposition:

Our value proposition can be summarized in a brand promise based on three pillars:

- We accompany our clients throughout their journey: SEIDOR positions itself as a long-term partner, close, reliable and committed to the client's success, beyond mere technological implementation.
- Human closeness and technical expertise: We believe that the combination of human touch,

proximity and technical excellence generates trust and a close relationship with customers.
- Making the complex easy: We want to turn technology into tangible value, simplifying complex processes and systems to scale our clients' businesses, always focusing on operational efficiency (on time, on budget, on scope).

## 6. Strategic objectives:

During the 2025 fiscal year, SEIDOR began developing its 2026-2030 strategic plan, called ONE SEIDOR 2026-2030. As part of the preparation of this plan, the following objectives were achieved in 2025:

- Turnover: Maintain a consistent growth line in accordance with the development and circumstances of the national and international market, both organically and inorganically, achieving a turnover of 1,174 million euros.

- Integration of service lines and boosting of amplification capabilities: The service line model has been improved, expanding the coherence of the company's service portfolio, reinforcing the capabilities dedicated to key areas such as AI.

- New markets: We have consolidated our presence in the markets where we have been expanding our activity over the last few years, strengthening internal synergies and those with clients. Midmarket leadership in SAP and technology services: During 2025, with our 2026-2030 Strategic Plan in mind, we continued to take the necessary actions to move the company towards the position of global leader in SAP services and technology services for the midmarket segment.

- Large Accounts and Public Sector: During 2025 we have continued to develop initiatives, both in terms of value proposition and team development, to significantly strengthen SEIDOR's position in the technology market for large accounts and the public sector, continuing to focus on the central region of Spain.

- Operational excellence: in 2025 we continued our efforts to enhance and formalize internal processes to ensure efficiency, regulatory compliance and risk management, taking into account a changing environment and the emergence and consolidation of new technological and market paradigms and scenarios.

The 2025 job market continues to be characterized by shortages, especially in the field of technologies like AI. Throughout this year, SEIDOR's Marketing and People teams continued to strengthen their partnership through the Employer Branding area. This department has continued to help SEIDOR position itself as a top-tier employer brand, guaranteeing talent all the guidance and support they need to develop. Furthermore, as a result of this alliance, SEIDOR launched the "SEIDOR SOUNDS" initiative in 2025, a project focused on listening to talent and understanding corporate culture. Its objective is to understand how people experience their daily work at the company and use that information to drive real improvements in various areas. To this end, internal listening activities were carried out, gathering feedback on aspects such as values and sense of belonging, the leadership style of managers, the work environment, professional development opportunities, and other aspects of daily work.

The discourse as an employer brand is developed based on the following axes:

- A large company with a start-up soul: We started as a family business, but with a strong global vision and an intrapreneurial spirit that allows us to grow and quickly seize new opportunities every day. Leadership and decision-making are people-centered.
- Talent as our greatest asset: We foster initiatives to empower women and promote STEM

careers. We take action to advance workplace inclusion. We work to raise awareness about diversity and eliminate bias. We contribute to reducing the digital divide for people with limited resources.

- Boosting talent growth: participating in projects with a positive impact, working with market-leading technologies, with the support of top experts, in a dynamic and entrepreneurial culture, listening to initiatives, focusing on continuous learning, and participating in international projects.
- Active listening attitude to the company's talent through daily activity and initiatives such as the aforementioned SEIDOR SOUNDS.
- Care of training: through the SEIDOR Academy, language program, on-going training, certifications, power-skills and internship programs.
- Building your future tailored to your needs: for both junior and experienced talent, we offer the possibility of building your career in a fully personalized way, without unattainable or unmotivating standard career plans.
- We believe in flexibility: Remote work and flexibility are fully integrated into our DNA. With tailored flexible compensation plans and special conditions for everyone at SEIDOR.
- Differentiating talent: Incorporating *expertise* and specific capabilities has allowed us to enhance our value proposition. This growth has been organic, achieved through the continuous acquisition and development of talent thanks to the excellent work of our HR teams, the ongoing support of the SEIDOR academies that train young people in key technological practices related to our *partners* , and the attraction of leading talent increasingly drawn to the opportunities our organization offers. Furthermore, we have increased our collaboration with organizations focused on integrating young and female talent into the technology sector. This growth is further fueled by the acquisition and integration of companies.

Commitment to sustainability: SEIDOR continues to focus on people and the value of humanity. We conduct our business ethically, responsibly, and with a commitment to social development and the environment.

SEIDOR is a company that has earned its prestige and credibility thanks to the close and professional approach we take with other people and organizations. It is from the value of our team, our organizational spirit, our courage, and the SEIDOR culture, highly valued by our clients, that we build the company's growth and future prospects.

## Innovation

Both in our value proposition and our diversification strategy, innovation continues to play a fundamental role at SEIDOR, always with the focus on providing cutting-edge technological solutions to our clients and helping them develop innovation within their own businesses. Innovation is emerging as a key differentiator in a context like that of 2025, characterized by clear disruption driven by technological paradigms that are helping to level the playing field among market players.

Thus, SEIDOR has continued to promote and intensify in 2025 the innovation initiatives undertaken in previous years and introduced new ones, which will help lay the foundations for years to come:

- We lead the analysis of the impact of AI on business globally, identifying areas of opportunity and challenges, to help our clients make informed decisions regarding innovation and improvement of their business processes, having diversified and deepened our analysis efforts in 2025 towards the areas of automation and AI governance in organizations.
- We continue to be promoters of Next Generation funds and digitalization agents within the Digital Kit program for SMEs, offering a unique and comprehensive proposal to our smaller clients.

- We maintain and strengthen our partnerships with prestigious academic institutions, with the aim of reinforcing our commitment to talent development and economic growth. Our alliances with the country's three leading business schools—IESE, ESADE, and San Telmo—are prime examples.
- Finally, we are redoubling our efforts regarding innovation in areas that we consider strategic for the sustainable transformation of the economy and society as a whole, such as agri-food, health and industry.

## Risks and opportunities

SEIDOR determines the risks and opportunities that need to be addressed in order to ensure that the Integrated Management System, hereinafter IMS, can achieve its intended results, increase desirable effects, prevent or reduce undesired effects and achieve improvement.

The methodology applied at SEIDOR for carrying out the risk and opportunity analysis consists of determining the stakeholders and the context of the GIS, describing the Weaknesses, Threats, Strengths and Opportunities (SWOT) for each of the reference areas of the GIS, determining the priority of these actions based on the impact and the strategic plan, proposing actions to reduce the unwanted effects and enhance the desirable ones, carrying out the timely monitoring of the proposed actions and verifying the effectiveness of these actions.

## Main Risks

The main risks that may have affected the development of SEIDOR's strategy are:

- **Financial risks:** Risk of financial solvency and access, Credit, liquidity, and market risks. During 2025, we continued to closely monitor our debt ratio and financial liquidity levels and implemented measures to facilitate our clients' regularization of outstanding payments and ensure SEIDOR's financial health, successfully maintaining our established financial ratios at optimal levels:
    - Debt renegotiation processes and payment terms, both with clients and with our suppliers.
  - Creation of a financing team, in which we reach agreements with different financial companies with the aim of being able to offer the most advantageous conditions to our clients.

  - **Economic risks:** Risk of economic paralysis, decreased sales, tax increases, new costs, loss of clients, and reduced business opportunities. During 2025, we maintained and improved our marketing and sales action plan, adapting it to the existing circumstances. This allowed us to increase our sales levels and expand our client base, with a significant increase in sales to the public sector.
      - Strengthen your presence on social media.
      - Free Webinar Campaign for current and potential clients on technological solutions to the new existing conditions and improvement of business processes.
      - Providing our customers with free support services.
      - Creation of a team specializing in the Public Sector.
  - Creation of a financing team, in which we reach agreements with different financial companies with the aim of being able to offer the most advantageous conditions to our clients to be able to meet their needs for digital transformation projects.

  - **Compliance risks:** These risks arise from regulatory changes and the interpretation of legislation and regulations. They include, among others, tax, legal, and corporate risks, as well as risks related to personal data protection, environmental risks, and those linked to human

resource management. At SEIDOR, we have established processes for monitoring legislative changes, led by different departments: legal, human resources, occupational risk prevention, quality, and personal data protection . Furthermore, SEIDOR has a Global Compliance Committee and a Personal Data Protection Committee, and collaborates with top-tier law firms. Thanks to the work carried out, we have not received any warnings for legislative or regulatory non-compliance, nor any non-conformities in this regard in the audits we have undergone.

- **HR Risks:** Retaining talent and the difficulty of recruiting new, highly qualified personnel. Throughout 2025, the scarcity and high demand for qualified technical personnel in the IT sector continued to be evident, as well as the need for rapid adaptation to new circumstances and continuous legislative changes in this area. At SEIDOR, with a large percentage of our team working remotely, we have managed to increase our workforce thanks to the implementation and/or continuation of initiatives such as:
    - Small training actions aimed at improving the quality of the work environment for our employees.
    - Promoting our equality plan created in 2023 among employees through awareness training.
    - Activities and social benefits to improve the work environment and make SEIDOR an attractive place to work.
    - Implementation of a flexible and agile 100% online system for our selection processes.
- We continue to use a corporate app with helpful tools for our employees, keeping them informed about company news. Through this app, our employees can also access special offers at various retailers.
    - A new welcome manual called “My day-to-day life at SEIDOR” has been created on the INTRANET.
    - Welcome process for new employees working remotely.
    - Collaborations with Universities.
    - SEIDOR Academy initiative where we provide paid training to future technicians and consultants in various technologies such as cybersecurity, cloud, IoT, AI and Mobility, or Customer Experience and ERP.

- **Cybersecurity risks:** caused by attacks or failures in infrastructure, communication networks, workstation equipment, and applications that could affect the security (physical and logical), as well as the integrity, availability, or confidentiality of operational and financial information or customer information managed by SEIDOR systems and/or services. During 2025, we did not experience any cybersecurity incidents that seriously impacted our systems and services, even though the level of risk increased due to the expansion of remote work, thanks to:
    - Continuous monitoring by the Corporate Cybersecurity Committee.
- The monitoring and early action process carried out by our Corporate Cybersecurity Office.
- The information security management system implemented in our company.
    - The implementation of preventative measures in response to the circumstances of our employees working remotely.
- Conducting awareness campaigns and training on best practices in cybersecurity.

- **Environmental risks:** arising from the potential effects of our activities on the environment and disaster situations that may occur in our offices. During 2025, environmental risks related to, among others, our energy consumption, waste management, and the environmental impact of

our fleet of leased vehicles have been considered, always ensuring compliance with applicable environmental legislation. Adequate control is maintained through:
    - Efficient waste management through duly authorized managers.
    - Proper maintenance of the offices.
- We're upgrading the lighting in our offices to LED. We're gradually making these changes to our main offices.
    - Contracting supplies from renewable energy sources or compensating for the percentage of energy supplied to our offices that is not initially from renewable sources.
    - Direct control over the type of rental vehicles and the mileage associated with them.

## Main Opportunities

The situation in 2025 continues to lead to companies and public administrations finding themselves needing to contract IT services, implementing technologies to improve their management, new technologies to improve their business processes and the continuity of teleworking in all those activities that allow it, in addition to the need to explore and incorporate Artificial Intelligence into their processes

The main opportunities that have favored SEIDOR's strategy and the achievement of its objectives are:

- Increased demand for cybersecurity services: Due to digital transformation processes and the incorporation of new technologies in companies, such as AI, the dependence of companies on technology and exposure to cyber threats has continued to increase, leading to a rise in demand for professional cybersecurity services.
- Emergence of enterprise AI as a key strategic line: Organizations are beginning to demand more and better consulting services in the field of AI, fundamentally in everything related to the intelligent automation of processes and the governance and responsible use of these technologies.
- Continuity of teleworking: this already established need has continued to increase the demand for hardware and software equipment that facilitates this work modality.
- Sustaining the public supply of digital transformation projects and services and ICT services, and increasing it in regional and sectoral areas where significant digital gaps still exist.
- Sustaining the supply and demand of cloud services and Software as a Service (SaaS).
- Supporting the need for companies to implement e-commerce solutions and improve the management of their administrative, production, and commercial processes.

## Risk management

SEIDOR is a global company that may face various risk factors, which vary depending on the country in which it operates and the nature of the sectors in which it functions. In this regard, the company seeks to identify and assess these risks, enabling it to implement appropriate control and management measures well in advance to mitigate the likelihood of these risks occurring and/or reduce their potential impact on business objectives.

Risk management comprises the following phases:

- Identification of internal and external risks that affect SEIDOR's objectives and strategy.
- Risk assessment by identifying possible causes, consequences and impacts.
- Prioritization of the risks identified.
- Risk management by the relevant parties in order to develop actions to mitigate risk and risk tolerance.

- Continuous monitoring of identified risks to assess their evolution.

At SEIDOR we manage risks according to their nature and carry out different analyses, among which we can highlight:

- Context Analysis: We identify and address the circumstances that may represent weaknesses, threats, strengths, or opportunities (SWOT), which may affect the various context elements, stakeholders, and strategic objectives related to the exercise of our activity.
- Business Impact Analysis (BIA): identification of the services, activities carried out by the company, the information it processes, the systems and resources that support them, and the subsequent assessment of the dependence on these for the normal development of its business and the services it provides to its clients.
- Impact assessment on the protection of personal data: we identify and assess the impact of the processing of personal data on the rights and freedoms of individuals.
- Risk and vulnerability analysis of systems: we identify and address those risks related to information security and how they affect the availability, confidentiality, integrity, authenticity and traceability of the information processed.

## Context analysis

One of the most effective tools for managing the risks and opportunities of business activity is the Context Analysis of our organization, in which we identify, assess and manage the weaknesses, threats, strengths and opportunities (SWOT) of our environment, which affect the different stakeholders with whom we interact in the course of our business, their expectations and the achievement of SEIDOR's strategic objectives, according to the process established in our Integrated Management System (IMS):

1. Identifying the context elements and stakeholders and their level of influence on SEIDOR's business.
2. Identifying stakeholder expectations and SEIDOR's interest in that stakeholder .
3. Identifying negative cases (weaknesses and threats) and positive cases (strengths and opportunities) and the possible consequences that may impact the fulfillment or satisfaction of these expectations.
4. Assessment of the impact that each of the risks could have on our business, which has informed our Business Impact Report and the estimation of the probability of it materializing.
5. Risk assessment (impact (0-4) + probability (0-4)) according to our corporate risk management and assessment procedure (risk 0-8).
6. Analysis of the cause of said case.
7. Proposal of actions for mitigation, containment and recovery of risks and their prioritization based on the assessed risk.
8. Monitoring and verification of the implementation of the actions.
9. Assessment of the effectiveness of the actions and calculation of their residual risk.

## Context Analysis 2025

In the 2025 context analysis, we have identified and analyzed:

- 20 stakeholders and context elements.
- 191 expectations and strategic objectives.

Average initial and residual risk of threats and weaknesses by risk type 2025

| Threats and Weaknesses < 5 | | | |
|---|---|---|---|
| **Row Labels** | Average Risk | Average Residual Risk | % change |
| **Achievement of objectives** | 4,50 | 0,25 | 94% |
| Weaknesses | 4,50 | 0,25 | 94% |
| Financial/economic | 7,00 | 0,00 | 100% |
| Threats | 7,00 | 0,00 | 100% |
| **Resource & HR management** | 6,00 | 0,30 | 95% |
| Threats | 7,00 | 0,00 | 100% |
| Weaknesses | 5,33 | 0,50 | 91% |
| **Governance** | 7,00 | 0,00 | 100% |
| Weaknesses | 7,00 | 0,00 | 100% |
| **Image and market position** | 4,33 | 0,00 | 100% |
| Threats | 3,75 | 0,00 | 100% |
| Weaknesses | 4,80 | 0,00 | 100% |
| **Legal/regulatory non-compliance** | 5,00 | 0,25 | 95% |
| Weaknesses | 5,00 | 0,25 | 95% |
| **Service delivery / breach of contracts** | 4,83 | 0,00 | 100% |
| Weaknesses | 4,83 | 0,00 | 100% |
| **Information security** | 6,00 | 3,30 | 45% |
| Threats | 6,00 | 4,50 | 25% |
| Weaknesses | 6,00 | 1,50 | 75% |
| **Sustainability** | 4,20 | 0,00 | 100% |
| Threats | 5,00 | 0,00 | 100% |
| Weaknesses | 3,00 | 0,00 | 100% |
| **Climate change** | 4,33 | 0,00 | 100% |
| Threats | 5,00 | 0,00 | 100% |
| Weaknesses | 4,00 | 0,00 | 100% |
| **Grand total** | 5,06 | 0,44 | |

Average initial and residual risk of strengths and opportunities by risk type 2025:

| Strengths and Opportunities >= 5 | | | |
|---|---|---|---|
| **Row Labels** | Average Risk | Average Residual Risk | % change |
| **Commercial and Marketing** | 6,56 | 6,56 | 0% |
| Strengths | 6,00 | 6,00 | 0% |
| Opportunities | 6,71 | 6,71 | 0% |
| **Resource & HR management** | 6,00 | 6,00 | 0% |
| Strengths | 6,00 | 6,00 | 0% |
| **Governance** | 6,75 | 6,25 | 7% |
| Strengths | 6,75 | 6,25 | 7% |
| **Image and market position** | 7,00 | 7,00 | 0% |
| Strengths | 7,00 | 7,00 | 0% |
| **Sustainability** | 6,00 | 6,00 | 0% |
| Strengths | 6,00 | 6,00 | 0% |
| **Climate change** | 3,00 | 3,00 | 0% |
| Opportunities | 3,00 | 3,00 | |
| **Grand total** | 6,45 | 6,35 | |

## Regulatory structure and procedures

Good governance coupled with ethical management is vital for an organization's success. To this end, SEIDOR has established an Integrated Compliance Management System (CMS), centered on the Code of Ethics, which comprises a structured set of manuals, policies, and procedures that establish the standards applicable to all Group entities globally regarding regulatory compliance.

At SEIDOR, a regulatory structure is established based on four levels:

1. Top or strategic level, where the highest-ranking rules and Corporate Policies are contained:
    - Code of Ethics
    - Sustainability Report
    - Security Policy
    - Internal policy for the use of information systems
    - Anti-corruption and anti-bribery policy

2. The middle or tactical level encompasses the Standards and other Corporate Policies. These govern the organization's operations based on the framework established at the strategic level.

3. Technical level, where you will find technical guides, internal manuals and manufacturer manuals.

Information, training, and awareness-raising activities are carried out for SEIDOR professionals to ensure the full integration of legal and corporate regulatory requirements into all processes. Good governance is vital for an organization's success. To this end, it is essential to define and implement policies that establish the strategic direction to follow, and processes that regulate and describe the tasks to be performed to achieve the proposed objectives .

## Principles, rules and procedures

SEIDOR's risk management is supported by the following regulatory framework:

- Compliance Management System (CMC) composed of:

    - SEIDOR's Code of Ethics:
    - KYC and Third Party Due Diligence Procedure
    - Anti-corruption and anti-bribery policy
    - Gift policy, hospitality and corporate courtesies
    - Public administration contracting policy
    - Global Compliance Committee Protocol
    - Manual for the prevention of criminal risks and for international subsidiaries
- Sustainability Report
- Good Information Security Practices
- Corporate Policy on the Use of Information Systems
- Corporate Information Security Policy
- Integrated Management System Manual
- Environmental impact management procedure
- Information security incident management
- Staff additions and removals
- Lower or operational level, where corporate procedures (general and operational) are collected and the execution of a process or task is described and detailed.
- Information Security and Service Management System (ISMS) and Security Management System for CLOUD Services certified in ISO 20000-1, ISO 27001, ISO 27017, ISO 27018, ISO 27701, ISO 22301 and National Security Scheme High Level (ENS ALTO)
- Quality Management System and Environmental Management certified to ISO 9001 and ISO 14001
- Occupational Risk Prevention Program
- Password policy
- Travel policy
- Workplace harassment protocol
- Equality plans

All these corporate procedures and policies are available on the SEIDOR intranet. Likewise, the Code of Ethics, the KYC and Third-Party Due Diligence Procedure, the Anti-Corruption and Anti-Bribery Policy, and the Public Sector Procurement Policy are also accessible from the SEIDOR website.

# Environment

Environmental protection is one of the guiding principles of SEIDOR's business operations; our activity under normal circumstances does not have a very significant direct impact given our sector and business model.

We indirectly help our clients manage the environmental impacts of their respective sectors and business models by defining processes, implementing management systems such as ERPs, and using new ICT technologies that help them, for example, to improve control over the consumption of natural resources, raw materials, energy, etc. We also monitor the potential environmental impacts that our suppliers and partners may produce in the provision of their services.

Our Integrated Management System comprises a set of environmental management standards and procedures, compliant with current legislation and certified under ISO 14001:2015. These standards and procedures enable us to identify and assess the environmental impact of our activities, thereby evaluating the risks and opportunities related to environmental aspects, legal requirements, and other relevant factors. This allows us to develop action plans to prevent and mitigate any undesirable effects that our activities may cause, both internally and externally.

SEIDOR provides all its employees and collaborators with knowledge of all the company's internal rules and procedures on environmental protection, as well as those good environmental and energy efficiency practices that affect their activity and level of responsibility.

We are committed to the proper use of raw materials from their extraction to the end of their useful life. To this end, SEIDOR has implemented initiatives to reduce environmental impacts, managing the waste produced in the operation of its activities and services (mainly electronic equipment), implementing a policy of reusing IT equipment and donating it to NGOs, contracting authorized waste management companies, using selective collection points or recycling centers, installing smart network printers that prevent the printing of copies that are not subsequently collected, exclusively using recycled paper, and promoting a paperless office and recycling through the use of bins placed in offices for batteries, organic waste, paper and cardboard, plastic waste, and bottle caps, which are donated to the fight against rare childhood diseases.

## Environmental management system

As a demonstration of SEIDOR's commitment to the environment, in 2014 SEIDOR designed and implemented an environmental management system certified according to the ISO 14001 standard, integrated with its quality management system. The objective is to ensure the control and minimization of the environmental impact generated by our activities, as well as the management of significant environmental aspects, energy efficiency, and proper waste management, and of course, compliance with current environmental legislation at the regional and national levels. This also includes raising awareness and providing the necessary training on these aspects for our entire team of professionals.

Taking our commitment to the environment a step further, since 2017 we have been calculating our company's carbon footprint to quantify the environmental impact of our activities and develop an emissions reduction plan. We have now extended this calculation to all SEIDOR GROUP offices in Spain, verifying our results using the GHG PROTOCOL methodology and subsequently registering them with the Ministry for Ecological Transition and the Demographic Challenge (MITECO).

In addition, we conduct an energy efficiency audit of our offices every four years. The first energy efficiency audit was carried out in 2018, in compliance with Royal Decree 56/2016, which transposed Directive 2012/27/EU on energy audits, and in accordance with the UNE-EN 16247 standard regarding the information generated in 2017. The most recent energy efficiency audit took place in 2022 and was based on data from the previous four years. These audits cover a four-year period, with the next one scheduled for 2026.

The latest energy efficiency audit yielded positive results. Consumption data was collected from each office within the audit's scope, revealing higher electricity consumption at the Barcelona facilities compared to the Madrid facilities. This is because the majority of our staff operates in Barcelona.

Several measures were proposed to improve energy efficiency, which began to be implemented from 2023 onwards:

- Renovations or changes are underway at some of the main offices in Spain, such as those in Barcelona and Madrid, where the replacement of fluorescent lighting with LEDs is planned, which will result in energy savings of more than 50%. Currently, both offices, as well as the one in Vic, have undergone modifications to meet these objectives.
- Stand-by control strips have been installed to cut off the flow of current when the equipment is in this state.
- The installation of energy-efficient displays has been planned for both meeting rooms and office *video walls . New displays have now been installed in the aforementioned offices.*

- Periodic reviews of reactive power values have continued, and if they are not optimal, capacitor banks have been installed.

## Environmental Management System Processes

The Environmental Management System is mainly composed of:

### Environmental Policies:

SEIDOR reflects its commitment to the environment in its policy and Code of Ethics, as well as in its Annual Sustainability Report, in which the environment appears as one of the main points.

SEIDOR is also committed to the principles of the United Nations Global Compact and the Sustainable Development Goals (SDGs).

At SEIDOR, we are expressly committed to identifying the environmental aspects or interactions arising from our activities, products, and services, and to understanding and evaluating all associated environmental aspects and impacts, both positive and negative, in order to prevent and minimize the effects that these may have on the environment.

### Identification and Management of Environmental Aspects:

SEIDOR evaluates and prioritizes the most significant environmental aspects, allowing for the proper setting of objectives and goals, and having an environmental management program capable of acting concretely on these aspects during the life cycle of the environmental management system.

According to the process defined in SEIDOR's Environmental Management System for Identifying Environmental Aspects, we have identified and evaluated those activities of our organization that may influence environmental impact and climate change processes. These activities have been classified according to the conditions under which they are carried out or occur, as follows:

- Normal operating conditions are those customary within the activity necessary for the provision of our services to clients and the normal management of our company.
- Abnormal operating conditions are those that, although necessary for the performance of our activity, do not occur regularly, such as the closure of an office or the opening of a new workplace, the change of a historical or strategic supplier, the extraordinary and unscheduled shutdown of systems, etc.
- Emergency situations and accidents, such as traffic accidents, spills or leaks, fires, flooding of facilities, etc.

### Environmental Operational Control:

SEIDOR establishes process controls to comply with environmental management commitments and requirements and contribute to sustainable development throughout the product and service lifecycle, from design to delivery to customers, including the supply chain. Therefore, SEIDOR has identified the following environmental aspects as control points and measures to reduce its environmental impact:

- Office Maintenance and Electricity Consumption:
  - Energy suppliers that distribute 100% renewable energy to power your offices.
  - Energy audit planning.
- Course on good practices in environmental matters, which contains a section dedicated to

energy efficiency during the working day, and points expressly dedicated to the SDGs of the United Nations Global Compact.
    - Carbon Footprint Calculation: Scope 2 (Electricity and consumption).
    - Monitoring of the established environmental indicator of energy consumption.
- Vehicle fleet and travel:
    - Vehicle rental with good energy efficiency and guaranteed proper maintenance at the official facilities of the brands.
- Ease of working remotely, to reduce the number of trips to the offices.
- Course on good practices in environmental matters, which contains a section dedicated to efficient driving.
    - Carbon Footprint Calculation: Scope 1 (Fossil fuel consumption).
    - Monitoring of established environmental indicators of CO2 emissions into the atmosphere.
- Waste produced:
    - Management of waste produced during activities, through the contracting of waste management companies.
    - Policy on the reuse of computer equipment.
- Course on Good Practices in Environmental Matters, which contains a section dedicated to the efficient management of waste, both in the office and while teleworking.

In 2025, 3093 kg were managed in Spain.

- Paper and cardboard: 1427Kg
- Batteries: 6 Kg
- WEEE: 366 Kg
- Cartridges/Toner: 52 Kg
- Plastic: 510 kg
- Wood: 733 kg

This data corresponds to those offices that are within the scope of the Integrated Management System

- Raw material consumption (mainly paper):
- Consumption of recycled paper.
- Use of smart network printers that print at the time of collection, avoiding printing that is not subsequently removed.
- Monitoring of the environmental indicators established in the GIS.

## Environmental management system audits

The following environmental management audits have been carried out for the period 2025:

- Internal Audit: included in the internal audit of the integrated management system in which environmental records were reviewed, the results of the established indicators were analyzed, as well as the review of the offices included in the scope and as a result no Non-Conformities were found and improvement actions were proposed in the organization's processes.
- External Audit: conducted by OCA Global auditors, on the integrated environmental and quality management system certified in ISO 9001 and ISO 14001, in October 2025, obtaining a positive

result, with the following details in relation to the Environmental Management System:
    - Non-conformities: no deviations were detected.
- Observations: none detected.
    - Opportunities for improvement: none detected.
    - Key strengths to highlight:
        - Management leadership.
- Staff readiness, availability and participation during the audit.
        - Strengthening the management system department.
    - United Nations Global Compact.
    - Carbon footprint calculation and corresponding reduction and compensation plan.
        - Traceability and control of all services reviewed during the audit.
- High level of internal audits.

## Carbon footprint calculation

The calculation of Greenhouse Gas (GHG) emissions is methodologically based on the GHG PROTOCOL, which we have subsequently certified and registered in the Carbon Footprint, Compensation and CO2 Absorption Projects Registry of the Ministry for Ecological Transition and the Demographic Challenge (MITECO).

The exercise of estimating emissions from the company's activity continues, while the continuous improvement process is ongoing, the objective of which is to progressively reduce CO2 emissions, and consequently minimize the environmental impact of the SEIDOR Group .

This year, as an improvement and a sign of commitment, we have carried out our first Scope 3 calculation for the group's activity in Spain in 2024, which is 2444.49 tCO2eq. Adding the three scopes together, we would obtain a total footprint of 2976.72 tCO2eq.

## Latest Measurements Taken

### SEIDOR GROUP SPAIN

- Activity year 2022: Sixth calculation of the carbon footprint and current base year of our scope 1 and 2 reduction plan, with an estimated total of 562.87 tCO2eq and a ratio per worker (staff 3,177 people) of 177.17 KgCO2eq:

| Calculation year | 2022 | | | |
|---|---|---|---|---|
| | $t\,CO_2$ | $Kg\,CH_4$ | $Kg\,N_2O$ | $t\,CO_{2e}$ |
| DIRECT EMISSIONS | 534,06 | 54,78 | 5,48 | 537,05 |
| INDIRECT EMISSIONS PURCASED ENERY | | | | 25,82 |
| TOTAL | 534,06 | 54,78 | 5,48 | 562,87 |

- Activity year 2023: Seventh calculation. It has been carried out under the same conditions established for the previous year, in this case a total of 498.55 tCO2eq and a ratio per worker (staff 4,121 people) of 120.98kgCO2eq have been obtained.

| Calculation year | 2023 |
|---|---|

| | t $CO_2$ | Kg $CH_4$ | Kg $N_2O$ | t $CO_2e$ |
|---|---|---|---|---|
| DIRECT EMISSIONS | 458,53 | 37,96 | 6,82 | 461,47 |
| INDIRECT EMISSIONS FROM PURCHASED ENERGY | | | | 37,08 |
| TOTAL | 458,53 | 37,96 | 6,82 | 498,55 |

- Activity year 2024: Eighth calculation. It has been carried out under the same conditions established for the previous year, in this case a total of 532.22 tCO2eq and a ratio per worker (staff 4,859 people) of 109.5 kgCO2eq have been obtained.

| Calculation year | 2024 |
|---|---|

| | t $CO_2$ | Kg $CH_4$ | Kg $N_2O$ | t $CO_2e$ |
|---|---|---|---|---|
| DIRECT EMISSIONS | 520,6 | 22,94 | 15,39 | 525,44 |
| INDIRECT EMISSIONS FROM PURCHASED ENERGY | | | | 6,78 |
| TOTAL | 520,6 | 22,94 | 15,39 | 532,22 |

## CO2 emissions reduction plan

As a demonstration of the SEIDOR Group's General Management's commitment to the environment, a new plan was designed covering the period from 2020 to 2025. This plan was supplemented with the calculation of the carbon footprint for 2022 because, after recalculating it, we decided to choose 2022 as the new baseline year. Therefore, we have developed a new carbon footprint plan that now covers the years 2022 to 2026.

For this new reduction plan, the data from 2022 has been used as the base year, in which a total of 562.87 tons of CO2eq were obtained as a result of the calculation .

With the aim of setting a viable and realistic absolute reduction target, thereby improving our commitment to reducing our carbon footprint, the following objective has been set:

Maintain our current carbon footprint or achieve a 15% reduction in total emissions reduced by the SEIDOR GROUP (84.43 tCO2eq ) using 2022 as the base year and 2026 as the compliance year.

To meet the established objective, the following areas of action have been identified, which must be addressed each year:

• Use of low-emission rental vehicles

• Reduction of the distance traveled by staff vehicles

• Reduction of electricity consumption in offices

• Contracting for the supply of electricity to companies whose generation is low emissions or 100% renewable

## Results analysis

This analysis is ongoing and aims not only to estimate CO2 emissions from our activities but also to implement progressive improvements that will reduce these emissions and minimize our organization's environmental impact. The data and conclusions obtained from measurements taken in 2022 and 2023 are presented below, along with the emissions reduction plan designed to meet the targets set for the period 2022-2026.

· 2022 (Sixth measurement): This year we have changed our energy supplier since we have started

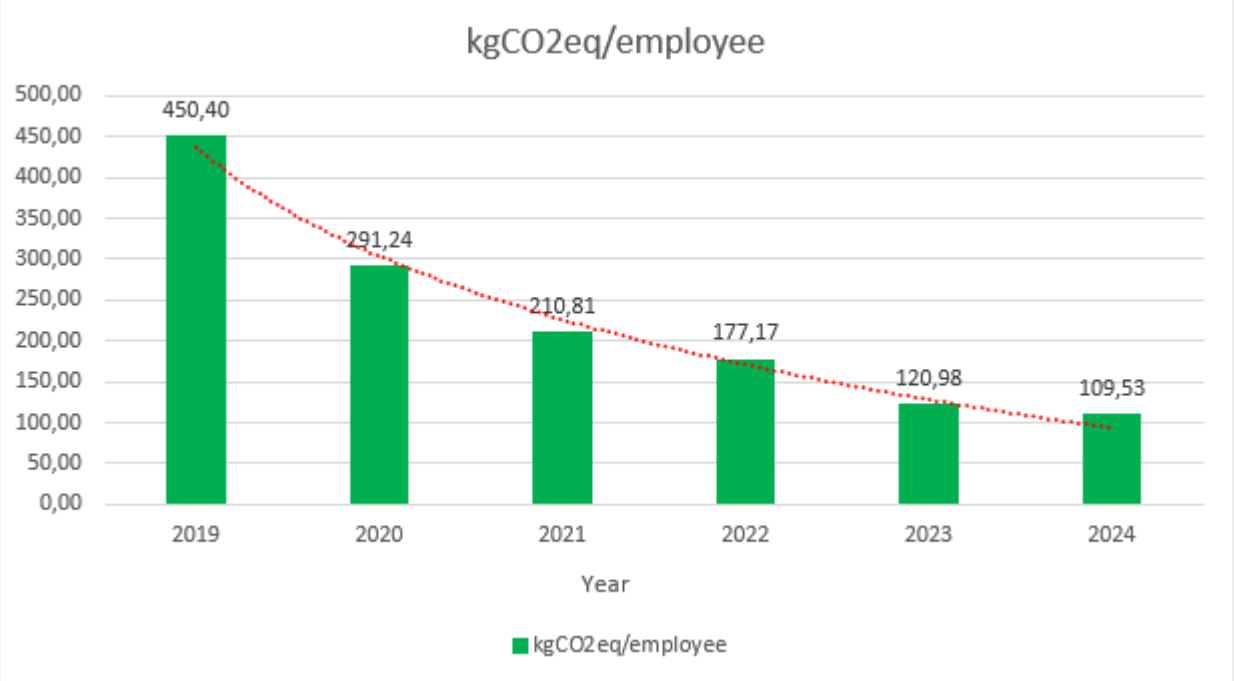
collaborating with a company that has a much smaller impact on the environment.

• 2023 (Seventh measurement): For this calculation we have experienced a reduction compared to the 2022 calculation mainly because we have been able to specifically identify the percentage of hybrid vehicles in the SEIDOR workforce

• 2024 (Eighth measurement): For this calculation we have additionally calculated the scope 3 carbon footprint (indirect processes that do not depend on SEIDOR), and we have obtained a value of 2976.72 $_{tCO2eq}$

Regarding Scopes 1 and 2, we have obtained, in total quantity, a larger carbon footprint, but this is because the number of employees has also increased considerably, so our carbon footprint per employee has been reduced.

The evolution of CO2 consumption between the calculations made for the activity of the years 2019 and 2024 at a global group level in Spain based on kg of CO2eq $_{per}$ employee is as follows:




## Conclusions

As we can see in the graph above, the amount of CO2 $_{per}$ person emitted by the SEIDOR group is progressively decreasing, meeting the target conditions established in the previous 2020-2025 plan thanks to the results obtained in 2021. The new 2022-2026 plan aims to maintain the current carbon footprint per employee or achieve a 10% reduction in total emissions for the SEIDOR GROUP per employee, using 2022 as the baseline year and 2026 as the target year.

The actions that have been carried out to achieve the objectives have been the following:

- Analyze, as part of SEIDOR's Corporate Social Responsibility policy, actions to offset the Carbon Footprint.
- Design an action plan based on the following areas of action:
- Reduction in electricity consumption.
    - Awareness and training of our employees and collaborators.

- Contracting the supply of electricity to companies with low-emission or green generation certificates.
- Decrease in travel by private vehicle.
- Fleet of low-emission rental vehicles.

## Sustainable use of resources

### Water consumption

Due to the group's activity, water consumption is an environmental variable in which SEIDOR has little impact, so it is not considered relevant to include data on this section.

### Energy consumption

During 2025, the measures established in relation to energy consumption have continued.

Energy consumption data for all SEIDOR companies nationwide has been recorded monthly to calculate annual consumption. The results obtained are as follows:

| kWh consumption | 2025 |
|---|---|
| Totals | 891,359.78 |
| Per worker | 180.25 |

## United Nations Report

In 2014, SEIDOR joined the United Nations Global Compact and committed to its principles. This has helped us develop activities and initiatives aimed at improving how we interact with others and contributing value to society by conducting our business sustainably.

To maintain our commitment, SEIDOR has once again completed the documentation requested by the Global Compact, detailing our policies and actions on Sustainability, developed throughout the year, aligned with the principles of the United Nations Global Compact and the Sustainable Development Goals (SDGs).

SEIDOR's commitment to the principles of the United Nations Global Compact is led by its Senior Management, who transmit these values to employees, management and collaborators in their daily work, maintaining business ethics and sustainability as the core of the business.

This progress report details our Corporate Social Responsibility policies and actions developed throughout the year, aligned with the Global Compact Principles and the Sustainable Development Goals.

The main points related to environmental protection included in the Progress Report are as follows:

- Biodiversity protection.
- Calculation and compensation of CO2 emissions.

- Climate change.
- Sustainable mobility.
- Consumption of the entity.
- Sustainable use of resources and environmentally friendly technologies.
- Governance
- Information security
- Human rights

# People

Talent is one of the fundamental assets that support SEIDOR's business as a technology company based on knowledge, innovation and the provision of technological services .

At the end of 2025, the workforce consisted of 9620 professionals.

## Talent attraction

To attract top talent, SEIDOR focuses on differentiating factors such as innovation, international presence, diverse projects, and flexibility. SEIDOR has had to contend with the talent shortage in the sector; by 2025, we have implemented a 100% online model for our recruitment processes.

In this way, SEIDOR added 920 professionals across all subsidiaries during 2025.

| Number of hours of training Global 2025 | | |
|---|---|---|
| Professional Category | Administration | 2382.83 |
| | Sales and Marketing | 5083.71 |
| | Directors | 1625.73 |
| | Technicians | 300213.57 |
| Gender | Men | 201358.50 |
| | Women | 107947.34 |

| Number of training hours Spain 2025 | | |
|---|---|---|
| Gender | Men | 169816 |
| | Women | 66068 |
| Professional Category | Administration | 804.9 |
| | Sales and Marketing | 834.4 |
| | Directors | 566.9 |
| | Technicians | 233677.8 |

## Diversity management

We are committed to the integration of people with disabilities into the professional environment and ensure compliance with legal standards regarding accessibility and disability quotas in the workforce.

Our Policy and Code of Ethics require that all people be treated with dignity, respect, and fairness. Discriminatory treatment has no place or justification in our organization, and at SEIDOR we promote the professional development and training of our employees, as well as their advancement, recognizing the merits of our workers regardless of other factors.

## Gender diversity strategy

SEIDOR's commitment is to maintain, strengthen and enhance our commitment to gender equality.

For this purpose, the company has an Equality Committee whose function is to ensure the effective application of the measures established in the Equality Plan, as well as to monitor the effectiveness of these measures after their implementation.

This Equality Plan was developed following a quantitative and qualitative assessment of the organization's current state to determine the company's actual situation regarding gender equality. Its objectives are:

- Consolidate an inclusive company culture.
- Understanding diversity as a value.
- Ensuring the presence of women's talent at all levels, as well as equal opportunities in the selection processes.

To this end, the **Equality Commission** holds regular meetings where initiatives such as the following are planned and agreed upon:

- Conduct training on Equality for the organization's staff.
- Conduct training on the use of inclusive language and ensure its correct application in the various internal and external communication channels of the company.
- Conduct awareness campaigns and recruit initiatives aimed at achieving full gender equality throughout the organization.
- Develop and ensure the correct application of the set of actions aimed at achieving the gender equality seal (SIG).
- To guarantee total transparency in the selection and internal promotion processes by defining objective criteria of knowledge, experience and skills that are applied both in job offers and in the definition of the selection process and career plans of all SEIDOR staff.
- Ensure the application of the same objective criteria described in the previous section to guarantee the implementation of a pay equality policy.

At SEIDOR we have a Protocol for the Prevention of Sexual Harassment, based on sex, sexual orientation and gender identity, which establishes, among other things:

- A procedure aimed at prevention, through training and information for the entire human collective of SEIDOR.
- To channel complaints and reports with the appropriate guarantees through specific channels for this purpose.

At SEIDOR, 3 stages have been proposed regarding Equality and Diversity, for which reason an implementation schedule has been developed.

The first stage, which began in 2019 and continued in 2020, consisted of developing the Equality Plans for the different companies in the SEIDOR group and implementing the measures proposed in them. To this end,

different procedures were developed, such as the Prevention of sexual harassment, harassment based on sex or gender identity, and the Procedure on inclusive language in SEIDOR.

From this point on, training sessions were held for the Managers of the different areas of the company, where these points were made known to take into account.

Published texts, such as job offers, LinkedIn posts, company newsletter, corporate manuals (Welcome), etc., were also reviewed to adapt the company to inclusive language.

The second phase began in 2021 and consists of consolidating the knowledge acquired in the previous phases and continuing with training and raising awareness about equality among the rest of the staff. We also wanted to take it a step further by participating in various external initiatives such as ApadrinaTIC, 100tifiques, and an interview on inclusive language in FibraCat.

In the third stage, we want to internationalize our procedures and knowledge to all SEIDOR group companies worldwide.

The following milestones have been achieved from the commitments made regarding gender equality:

1. COMMUNICATION – The use of language and images in communications has been reviewed, and an inclusive language guide has been developed so that everyone in the company can have a reference.

2. SELECTION – Training programs have been developed and planned with specialist organizations for those involved in the selection and promotion processes, ensuring equal opportunities. Job postings have continued to be published in an equitable manner, and affirmative action measures have been implemented in cases where women are underrepresented in vacant positions.

3. TRAINING – A training and awareness module on equal opportunities between women and men is being created for all staff.

4. PROMOTION – A project is underway to update qualification and experience records, which will allow us to identify staff potential and offer promotions with equal opportunities. Affirmative action measures have also been implemented to promote women in positions with low female representation, provided they meet the job requirements.

5. PROFESSIONAL CLASSIFICATION – We are working on evaluating job positions and ensuring that the internal classification system is free of gender bias. Furthermore, we are in the process of verifying the existing job evaluation system to ensure that only objective factors are considered and that each position is associated with competencies that are not related to stereotypes or gender-related issues.

6. REMUNERATION – The remuneration register has been maintained and is being updated, and access to it is permitted in accordance with legal terms.

7. WORK-LIFE BALANCE – A Work-Life Balance Plan has been developed and is available to all SEIDOR employees. This plan outlines the rights to work-life balance, personal and family life, as provided by law and the collective agreement, in addition to other benefits offered by the company such as teleworking and flexible working hours.

8. WORKING CONDITIONS and OCCUPATIONAL HEALTH - We are convinced that flexible working hours and teleworking are fundamental factors for people to continue feeling happy at work, which is why at SEIDOR we have strengthened the policies that already existed.

9. A gender-sensitive risk assessment is being carried out, and pregnant women are being informed, at the time they communicate their condition to the company, about the measures contemplated in the evaluation of their job, inherent to their pregnancy situation.

10. HARASSMENT PREVENTION – The protocol for action in cases of sexual harassment and harassment based on sex has been disseminated so that everyone knows how to respond. This is in addition to the measures, leave policies, and improvements the company proposes regarding gender-based violence.

11. GENDER VIOLENCE - A document has been prepared that includes the measures, permits and improvements regarding gender violence.

## Work-life balance and social benefits

SEIDOR offers work-life balance measures to address the various life stages of its professionals, including parenthood. In addition to facilitating a healthy work-life balance, the company aims to promote shared responsibility by offering the same measures to both men and women, such as flexible working hours.

At SEIDOR, we have been a pioneering company in understanding and valuing that for an ever-increasing number of people, the aspects derived from generating a set of measures that improve, among other things, the conditions of the workplace, the compatibility of the performance of the functions derived from the position with personal obligations, flexible hours or teleworking, are fundamental when it comes to enhancing the ability to attract talent, the retention of said talent as well as the improvement of the general well-being of people.

Following this same line of action, at SEIDOR we are committed to continuing to strengthen and enhance work-life balance measures with the aim of maintaining a balance between the different dimensions of the lives of the people who make up all of our staff, thus improving their well-being and health.

The actions currently implemented are as follows:

- Possibility of working remotely.
- Flexible start and end times for the workday.
- Flexibility in weekly or monthly hours of dedication.
- Enabling channels to channel personal inquiries related to the affected person's social, work and personal environment.
- Enabling a corporate app to provide an information channel, as well as tools for booking meeting spaces or performing work in SEIDOR's physical facilities.
- Personal facilities:
    - Two or four days due to illness or death of family members.
- One day for moving to a new permanent address.
    - For the time necessary to carry out prenatal examinations and childbirth preparation techniques that must be performed during the workday.
    - Accumulation of the breastfeeding period into 15 calendar days to be enjoyed in a single time following the period of leave for birth.

## Social benefits

The Bankinter Partner Office has been revitalized. This banking service, created exclusively for company employees, offers flexible management, easy access, personalized attention, and immediate assistance with banking, financial, and capital matters. SEIDOR employees receive products with special terms and exclusive benefits.

In addition, Bankinter Partner distributes 50% of the profits generated from the operations and products contracted by each employee.

The Bankinter office will help you get a mortgage as well as other financial products.

More than 325 people have accessed this benefit in 2025. Each person has a personal advisor at the office who provides direct contact and guidance on the best terms and advantages. The estimated benefit is €9,141.

## Compensation model

SEIDOR's success depends significantly on the achievement of the individual goals of its employees. To promote the fulfillment of these goals, and therefore those of each business unit and the company as a whole, there is a variable compensation system that benefits most employees.

In Spain, the company offers a **flexible compensation plan** that allows all professionals to allocate part of their compensation through a range of goods and services such as health insurance, transport tickets, childcare tickets and restaurant tickets.

## Wage gap

SEIDOR's compensation policy is free of gender bias. Fixed and variable compensation, the two fundamental components of the company's compensation structure, are established objectively. Fixed compensation primarily reflects the professional's experience and responsibilities within the organization; variable compensation, on the other hand, rewards the achievement of objectives, mainly quantitative, that are shared by professionals working in the same functional areas, regardless of gender.

The ratio of base salary and remuneration for women versus men for each job category has been calculated by location with significant operations.

The definition used for “Location with significant operations” refers to information obtained from SEIDOR Spain.

## Labor relations

SEIDOR manages labor relations locally, taking into account the specific characteristics of each market and, above all, the legislation in force in each country. In accordance with the Universal Declaration of Human Rights and the applicable laws in the countries where it operates, the company respects the right to freedom of association and collective bargaining for its employees. In Spain, 100% of employees are covered by the applicable collective bargaining agreement, primarily the national collective bargaining agreement for consulting, market research, and public opinion firms, and the collective bargaining agreements for the metal trade sector in the various provinces where the group has offices.

## occupational health and safety

The SEIDOR Group's most valuable asset is its employees. This is why their well-being, in terms of safety and health, is a top priority for the group, which provides safe and healthy working environments and protects the physical and mental well-being of its workers.

SEIDOR has a specialized department in Occupational Risk Prevention (PRL) constituted as a Joint Prevention Service (SPM) in the technical specialties made up of qualified Group personnel responsible for defining and implementing the Preventive Policy of the SEIDOR group and the different Prevention Plans of the companies that make it up.

Throughout 2025, a firm commitment has been maintained to eliminating and reducing risks, ensuring compliance with legal requirements regarding Health and Safety and actively promoting safe behaviors in all areas of the organization. This approach has been reinforced through the continuous adaptation of preventive procedures to the diverse activities and tasks performed in different job positions. The planning implemented has sought to consolidate safe practices and ensure that preventive measures are effectively implemented, moving towards a consistent preventive culture across all companies in the Group.

The operating model used by the Occupational Risk Prevention Department is structured around two fundamental areas:

1. Technical scope: Including the specialties of Occupational Safety, Industrial Hygiene, Ergonomics, and Applied Psychosociology, directly managed by SEIDOR's Occupational Risk Prevention Service. Numerous actions were carried out during 2025, including:

    - Updating the Prevention Plans.
    - Conducting general Risk Assessments, including workplaces and/or jobs, both initial and periodic reviews of assessments already carried out.
    - Preparation of specific assessments: lighting conditions, thermohygrometric conditions, environmental conditions, workplace harassment, teleworking, specific job positions at the client...
    - Health and Safety Plans for work on construction sites.
    - Preventive Management Documents for work on construction sites.
    - Management of workplace openings and authorization of subcontracting books.
    - Preparation and review of specific procedures, as well as information sheets.
    - Planning of preventive activity.
    - Conducting periodic inspections at different work centers.
    - Validation of PPE conformity and control of its delivery record and correct use.
    - Registration and review of technical data sheets and safety data sheets for chemical products
    - Investigation of workplace accidents.
    - Application of preventive measures derived from the points above.
    - Coordination of business activities with client companies and suppliers.
    - Emergency Plans and their implementation.
    - Training and information for newly hired employees, as well as specific and refresher training. Different methodologies are used for this purpose:
    - Online courses, a widely used and highly flexible method to adapt to the time slots of each worker.
    - Face-to-face courses in the traditional format at our workplaces, especially where the training to be carried out is more specific, either due to the nature of the tasks or the environment in which they are developed, and at external centers where a certain approval is required to be

able to provide certain training.
- Theoretical-practical courses, in which the training to be carried out requires specific work teams or means due to the nature of the tasks or the equipment used.

In any of the modalities, the aim is to train and inform employees about the risks associated with their job and the corresponding mitigation measures, with the objective of raising awareness and promoting a preventive culture.

2. The second pillar of the model corresponds to the occupational health field through the specialty of Occupational Medicine. This specialty has been implemented in collaboration with various nationally accredited External Prevention Services. The following activities were carried out during the year:

    - Management and performance of initial and periodic medical examinations of employees
    - Specific assessments following long-term absences.
    - Actions aimed at protecting vulnerable workers and their possible adaptations to their jobs.
    - Epidemiological studies.
    - Planning of health activities.

These two pillars are primarily supported by internal resources, supplemented by external services in areas requiring greater specialization. This includes, in particular, occupational health, the preparation of specific studies or reports, and specialized training. This model allows for a preventative approach tailored to the specific needs of the different companies within the group.

Likewise, the participation of workers through their union representatives in various companies of the group and in certain centers is included, as well as the presence of various Health and Safety Committees.

Due to the organizational changes resulting from the integration of Group companies and prior to the 2026-2030 Strategic Plan, the department has had to update the associated technical documentation, adapting it to the corporate situation at each time.

Regarding workplace accidents, 30 accidents were recorded during the year. Of these, 17 resulted in sick leave, while 9 were commuting accidents.

Throughout the year, legally mandated occupational health and safety audits have been carried out at various companies within the Group, in accordance with current regulations on occupational risk prevention. These audits have allowed us to assess the level of implementation of the prevention system, verify compliance with legal requirements, and identify opportunities for improvement.

The results obtained reflect that although the strategy is progressing in the right direction, it will need to be further strengthened to evolve until the established objectives are met.

## Key indicators on SEIDOR employees

SEIDOR takes care of its employees, enhances their talent, and seeks their commitment and involvement with the Company's Corporate Responsibility.

| Absenteeism 2025 (in hours) in Spain | | |
|---|---|---|
| Gender | Men | 201,479.1 |
| | Women | 283,497.45 |

| Workplace accidents in Spain in 2025 | | |
|---|---|---|
| Gender | Men | 23 |
| | Women | 5 |

| Occupational diseases in Spain in 2025 | | |
|---|---|---|
| Gender | Men | 0 |
| | Women | 0 |

| SEIDOR employees 2025 breakdown by country | | | | | |
|---|---|---|---|---|---|
| Spain | Total | 4945 | Italy | Total | 119 |
| | Men | 3653 | | Men | 70 |
| | Women | 1292 | | Women | 49 |
| Africa | Total | 167 | MENA | Total | 25 |
| | Men | 97 | | Men | 21 |
| | Women | 70 | | Women | 4 |
| Argentina | Total | 510 | Mexico | Total | 198 |
| | Men | 307 | | Men | 131 |
| | Women | 203 | | Women | 67 |
| Belgium | Total | 3 | Morocco | Total | 24 |
| | Men | 1 | | Men | 14 |
| | Women | 2 | | Women | 10 |
| Brazil | Total | 1695 | Peru | Total | 635 |
| | Men | 1221 | | Men | 415 |
| | Women | 474 | | Women | 220 |
| Colombia | Total | 200 | Portugal | Total | 18 |
| | Men | 112 | | Men | 11 |
| | Women | 88 | | Women | 7 |
| Chili | Total | 673 | Sweden | Total | 18 |
| | Men | 410 | | Men | 11 |
| | Women | 263 | | Women | 7 |
| Costa Rica | Total | 4 | Uruguay | Total | 16 |
| | Men | 3 | | Men | 5 |
| | Women | 1 | | Women | 11 |
| Ecuador | Total | 54 | Taiwan | Total | 13 |
| | Men | 25 | | Men | 9 |
| | Women | 29 | | Women | 4 |
| France | Total | 27 | UK | Total | 4 |

| | | | | | |
|---|---|---|---|---|---|
| | Men | 21 | | Men | 4 |
| | Women | 6 | | Women | |
| India | Total | 74 | USA | Total | 35 |
| | Men | 50 | | Men | 20 |
| | Women | 24 | | Women | 15 |
| Ireland | Total | 28 | China | Total | 15 |
| | Men | 20 | | Men | 11 |
| | Women | 8 | | Women | 4 |
| Paraguay | Totals | 7 | Tunisia | Totals | 26 |
| | Men | 3 | | Men | 14 |
| | Women | 4 | | Women | 12 |
| Lebanon | Totals | 58 | Dubai | Totals | 29 |
| | Women | 42 | | Men | 21 |
| | Men | 16 | | Women | 8 |
| Total employees 9620 | | | | | |

| The people at SEIDOR in 2025 | | |
|---|---|---|
| Breakdown by gender | Men<br>Women | 6722<br>2898 |
| Breakdown by age | Under 30 years old<br>Between 30 and 50 years old<br>People over 50 years old | 2044<br>6094<br>1482 |
| Employees with disabilities | | 115 |
| Staff distribution by category | Administration<br>Sales and Marketing<br>Directors<br>Technicians | 462<br>734<br>295<br>8129 |

| Employees with disabilities 2025 | | |
|---|---|---|
| Breakdown by gender | Women<br>Men | 72<br>43 |
| Staff distribution by category | Administration<br>Sales and Marketing<br>Directors<br>Technicians | 28<br>10<br>1<br>76 |

| Employees by contract type 2025 | | | | | |
|---|---|---|---|---|---|
| Breakdown by gender | Men | Permanent contract | | 6261 | 65% |
| | | Temporary contract | | 461 | 5% |
| | Women | Permanent contract | | 2677 | 28% |
| | | Temporary contract | | 221 | 2% |
| By age | Under 30 years | Permanent contract | Men<br>Women | 1334<br>482 | 13.90%<br>5.00% |
| | | Temporary contract | Men<br>Women | 148<br>80 | 1.50%<br>0.83% |
| | Between 30 and 50 years old | Permanent contract | Men<br>Women | 3837<br>1841 | 39.90%<br>19.14% |
| | | Temporary contract | Men<br>Women | 289<br>127 | 3.00%<br>1.32% |
| | People over 50 years old | Permanent contract | Men<br>Women | 1090<br>354 | 11.33%<br>3.68% |
| | | Temporary contract | Men<br>Women | 24<br>14 | 0.25%<br>0.15% |
| Staff distribution by category | Administration | Permanent contract | Men<br>Women | 116<br>296 | 1.21%<br>3.08% |
| | | Temporary contract | Men<br>Women | 17<br>33 | 0.18%<br>0.34% |
| | Sales and Marketing | Permanent contract | Men<br>Women | 334<br>313 | 3.47%<br>3.25% |

| | | | | | |
|---|---|---|---|---|---|
| | | Temporary contract | Men<br>Women | 4 2<br>45 | 0.44%<br>0.47% |
| | Directors | Permanent contract | Men<br>Women | 205<br>53 | 2.13%<br>0.55% |
| | | Temporary contract | Men<br>Women | 29<br>8 | 0.30%<br>0.08% |
| | Technicians | Permanent contract | Men<br>Women | 5605<br>2015 | 58.27%<br>20.95% |
| | | Temporary contract | Men<br>Women | 373<br>135 | 3.88%<br>1.40% |

| Employees by type of work schedule 2025 | | | | | |
|---|---|---|---|---|---|
| Breakdown by gender | Men | Full-time | | 6567 | 68% |
| | | Reduced working hours | | 155 | 2% |
| | Women | Full-time | | 2826 | 29% |
| | | Reduced working hours | | 72 | 1% |
| By age | Under 30 years | Full-time | Men<br>Women | 1439<br>553 | 14.96%<br>5.75% |
| | | Reduced working hours | Men<br>Women | 43<br>9 | 0.45%<br>0.09% |
| | Between 30 and 50 years old | Full-time | Men<br>Women | 4040<br>1922 | 41.99%<br>19.98% |
| | | Reduced working hours | Men<br>Women | 86<br>46 | 0.89%<br>0.48% |
| | People over 50 years old | Full-time | Men<br>Women | 1088<br>351 | 11.31%<br>3.65% |
| | | Reduced working hours | Men<br>Women | 26<br>17 | 0.27%<br>0.18% |
| Staff distribution by category | Administration | Full-time | Men<br>Women | 12 6<br>314 | 1.31%<br>3.26% |
| | | Reduced working hours | Men<br>Women | 7<br>15 | 0.07%<br>0.16% |

| | | | | | |
|---|---|---|---|---|---|
| | Sales and Marketing | Full-time | Men | 374 | 3.89% |
| | | | Women | 3 49 | 3.63% |
| | | Reduced working hours | Men | 2 | 0.02% |
| | | | Women | 9 | 0.09% |
| | Directors | Full-time | Men | 234 | 2.43% |
| | | | Women | 60 | 0.62% |
| | | | Men | 0 | 0.00% |
| | | | Women | 1 | 0.01% |
| | Technicians | Reduced working hours | Men | 5833 | 60.64% |
| | | | Women | 2103 | 21.86% |
| | | Full-time | Men | 146 | 1.52% |
| | | | Women | 47 | 0.49% |
| | | Reduced working hours | | | |

| Number of layoffs in 2025 | | | |
|---|---|---|---|
| Gender | Men | | 462 |
| | Women | | 204 |
| Age | Under 30 years old | Men | 101 |
| | | Women | 39 |
| | Between 30 and 50 years old | Men | 273 |
| | | Women | 133 |
| | More than 50 years | Men | 88 |
| | | Women | 32 |
| Professional Category | Administration | Men | 5 |
| | | Women | 25 |
| | Sales and Marketing | Men | 39 |
| | | Women | 47 |
| | Directors | Men | 12 |
| | | Women | 3 |
| | Technicians | Men | 406 |
| | | Women | 129 |

| Rotation 202 5 | | | |
|---|---|---|---|
| Gender | Men<br>Women | | 593<br>338 |
| Age | Under 30 years old<br><br>Between 30 and 50 years old<br><br>Ages 51 and over | Men<br>Women<br><br>Men<br>Women<br><br>Men<br>Women | 153<br>91<br><br>361<br>231<br><br>79<br>16 |
| Professional Category | Administration<br><br>Sales and Marketing<br><br>Directors<br><br>Technicians | Men<br>Women<br><br>Men<br>Women<br><br>Men<br>Women<br><br>Men<br>Women | 29<br>97<br><br>88<br>73<br><br>34<br>19<br><br>443<br>149 |

# Human rights

## Commitment to the protection of human rights

SEIDOR is committed to actively upholding Human Rights to preserve and promote the protection of internationally recognized fundamental human rights and to work to prevent and manage the risks arising from their violation. The Code of Ethics, together with the Sustainability Manifesto, outlines the company's commitment to respecting Human Rights. These documents aim to define the values, principles, and standards that should govern the behavior and actions of every SEIDOR professional and the members of the governing bodies of its subsidiaries. The Code also applies to the company's main stakeholders: customers, suppliers, and other interested *parties* .

On the other hand, we recognize that the principle of equal treatment and opportunities for EC recipients is a guiding principle of our Human Resources policies and applies to employee recruitment, training, career opportunities, salary levels, and all other aspects of the employment relationship. Externally, we emphasize the protection of human rights through our suppliers and solidarity initiatives.

**Suppliers**
We seek and select through homologation processes those suppliers whose business practices respect , among other values, dignity and human rights, and comply with applicable laws.

**Solidarity Initiatives**
We promote actions that aim to contribute to improving the living conditions of people and communities, especially those in vulnerable situations.

## SEIDOR Code of Ethics

The SEIDOR Board of Directors has approved and implemented an Integrated Compliance Management System (CMS), centered around the Code of Ethics, along with a structured set of policies, procedures, manuals, controls, and technological tools for governance, risk, and compliance. This system reinforces our evolution toward a more robust, transparent, and demanding culture, where ethics and integrity are integral to the business strategy, risk management, and every operational process.

Being global means acting with ethical consistency, social responsibility, and respect for the regulations and values of each country in which we operate, within a common framework that guarantees integrity, equal opportunities, and responsible behavior in all our actions. This shared vision consolidates SEIDOR as an international technology group that grows responsibly, sustainably, and with the firm purpose of being a benchmark in integrity and compliance.

The Code of Ethics constitutes the highest level corporate standard, in which the general principles of integrity, respect for legality, responsibility and transparency are enshrined, which must guide the professional conduct of any natural or legal person who represents or acts on behalf of SEIDOR.

The Code of Ethics conveys to all stakeholders a message of firm commitment to complying with applicable legislation in all local and international markets where the company operates. It also expresses its strong opposition to any conduct or irregularity that, in any way, contravenes the provisions of this Code of Ethics, its internal implementing regulations, or applicable legislation.

The Code of Ethics is developed and complemented through an internal regulatory framework consisting of a Criminal Risk Prevention Manual and its version for international subsidiaries, corporate policies, procedures and specific protocols that specify its principles in the different areas of the organization, such as crime prevention, business ethics, data protection, human rights, sustainability or the management of relationships with third parties.

These rules are part of the Integrated Compliance Management System (CMS) which ensures a homogeneous, supervised and integrated application of internal rules throughout the SEIDOR Group, in accordance with the highest international standards of governance and business ethics.

The active involvement and oversight of the Board of Directors and senior management are essential elements for the effective implementation of the Integrated Compliance Management System (CMS).

This system is managed through the Global Compliance Committee, a corporate function independent of the business that operates with technical and objective autonomy and ensures impartiality in the oversight and application of ethical and regulatory policies. The Global Compliance Committee reports directly to the Board of Directors. Its functional independence, combined with the Board's active involvement, guarantees transparency, integrity, and effectiveness in corporate governance.

This new Integrated Compliance Management System ensures that strategic decisions are made with an ethical, proactive approach based on institutional responsibility. Senior management guarantees the ongoing availability of the human, technological, and financial resources necessary for maintaining and continuously improving the Integrated Compliance Management System.

The Global Compliance Committee is responsible for ensuring the updating and correct implementation of this Code of Ethics in all SEIDOR Group subsidiaries.

The SEIDOR Code of Ethics is the framework document that sets out the values, principles, and standards governing the behavior and actions of SEIDOR employees and managers, as well as the members of the governing bodies of its subsidiaries. The Code also applies to the company's main stakeholders: customers, suppliers, competitors, shareholders, and other groups. SEIDOR, in its Code of Ethics, recognizes that Human Rights are fundamental and universal rights, which must be interpreted and recognized in accordance with international law and practice, in particular the **United Nations Universal Declaration of Human Rights** and the principles proclaimed by the **International Labour Organization** . Relations between all stakeholders to whom the Code of Ethics applies must always be based on respect for human dignity, diversity, and non-discrimination.

The company rejects any conduct, behavior or action that tends to foster, promote or incite, directly or indirectly, hatred, hostility, discrimination or violence against a group, for racist reasons or other reasons related to ideology, religion or beliefs, family situation, belonging of its members to an ethnicity, race or nation, their national origin, gender, sexual orientation or identity, for reasons of illness or disability.

SEIDOR strictly prohibits any hostile or humiliating acts against individuals, abuse of authority, and any form of harassment, whether physical or psychological, as well as any other conduct that may create an intimidating, offensive, or hostile work environment. Child labor and forced labor are also strictly prohibited.

Furthermore, the company recognizes that the principle of equal treatment and opportunities for the recipients of the Code of Ethics is an inspiring principle of Human Resources policies and applies to employee recruitment, training, career opportunities, salary levels, and other aspects of the employment relationship.

The Code of Ethics also prohibits imposing on employees working and safety conditions that harm, suppress, or restrict their rights recognized by law, collective bargaining agreements, or individual contracts. No form of illegal labor trafficking or fraudulent immigration is permitted, and immigration law and legislation concerning the entry and transit of foreigners will always be respected.

### Anti-harassment protocol

SEIDOR has regulated, through this protocol, the problem of sexual harassment in the workplace, establishing a method that is applied both to prevent it, through training, responsibility and information, and to resolve claims and complaints with the due guarantees.

# Identity and good governance

### Ethics and compliance

SEIDOR is a values-driven company, deeply committed to a culture of compliance. Through its Code of Ethics, SEIDOR provides a framework and establishes the foundations and principles of conduct for all its professionals and employees. The Board of Directors, Management, and each and every SEIDOR professional and employee assume the responsibility and commitment to establishing a robust culture of compliance.

Consequently, all professionals and employees are required to conduct their activities applying the principles of integrity, ethics, professionalism, and respect, complying with applicable laws and regulations, SEIDOR's own Code of Ethics, the anti-corruption and anti-bribery policy, and the company's approved policies, procedures, and manuals.

1. SEIDOR's management system is comprised of a set of rules and principles whose objective is to reduce risks, comply with applicable regulations, and incorporate best practices in Corporate Governance.

For years, we have had a Criminal Compliance model in place. At the end of 2025, the Seidor Board of Directors approved the new Integrated Compliance Management System (CMS), which includes the criminal risk prevention manual. The CMS is a comprehensive, global model that ensures the consistent, supervised, and integrated application of internal regulations throughout the SEIDOR Group, in accordance with the highest international standards of corporate governance and ethics.

This model is currently being implemented and will be reviewed, updated, and refined annually. It has identified potential risks associated with our business model in order to mitigate related criminal and administrative risks. The Compliance Management System is a model that is constantly being updated and improved.

2. Furthermore, SEIDOR, as an influential player in the business world, has a Corporate Social Responsibility manifesto that emphasizes the company's commitment to its stakeholders, the purpose of which is to guarantee responsible behavior.

3. SEIDOR carries out its activities with the utmost respect for human rights, the well-being of people, equal opportunities, diversity, the environment and scrupulous respect for transparency measures and good business practices.

## Compliance Management System and prevention of criminal risks

The Criminal Risk Prevention Manual for International Subsidiaries (hereinafter, the Manual) forms part of the Integrated Management and Compliance System (CMS) and governs the organizational, prevention, management, and control model for criminal risks of SEIDOR and its international subsidiaries, in accordance with international best practices, in relation to the criminal liability regime for legal entities or equivalent administrative regulations applicable, as appropriate, in the legislation of the countries where SEIDOR operates. For these purposes, "International Subsidiary" means (i) any subsidiary legally established in a country other than Spain and (ii) SEIDOR branches, according to the corporate structure in force at any given time.

The Manual responds to the express commitment of the SEIDOR Board of Directors to implement a culture of compliance based on legality, integrity, responsibility and continuous improvement in all jurisdictions and companies in which SEIDOR operates, promoting the identification, prevention, detection and response to comparable criminal and administrative risks.

For its preparation and updating, an exhaustive analysis has been carried out of the context in which the International Subsidiaries operate, the relevant legal obligations in each jurisdiction, and the expectations of

all interested parties, following the risk identification and assessment methodology included in the international compliance standards.

The Manual includes a systematic catalog of relevant risks, as well as the set of policies, preventive controls and procedures for supervision, investigation, reporting and continuous improvement, which ensure the effectiveness of the prevention and mitigation of these criminal risks.

The system described is subject to periodic review and updating, ensuring its alignment with the principle of continuous improvement, the local reality of each International Subsidiary and the effectiveness of the implemented controls.

SEIDOR wishes to ensure that internal control mechanisms and effective crime prevention measures, as well as the detection and monitoring of crimes, have been established in order to prevent the risk of the company becoming involved in any type of criminal or administrative proceedings as a result of not having adequate and effective control mechanisms.

Similarly, one of the objectives of SEIDOR's Criminal Risk Management Manual is to establish and implement improvements in internal control mechanisms for preventing, detecting, and responding to potential crimes. SEIDOR is firmly committed to preventing and combating any crimes that may occur within the organization, in accordance with the principle of "zero tolerance." Therefore, upon becoming aware of any indication of criminal activity, a corresponding investigation will be opened, and if any illegal activity is duly substantiated, the appropriate corrective and disciplinary measures will be applied.

The fundamental principles governing SEIDOR's Criminal Risk Manual are as follows:

- **To integrate and coordinate** all necessary actions to prevent and combat the possible commission of illegal acts by any SEIDOR professional.
- **To create** an environment of transparency, integrating the different systems developed for the prevention of crime, maintaining adequate internal channels to facilitate the communication of possible irregularities.
- **To act** , at all times, under the protection of current legislation and within the framework established by the Integrated Compliance Management System, complying with SEIDOR's internal regulations.
- **Promote** a preventative culture based on the principle of “zero tolerance” and responsible behavior of all SEIDOR Employees and Collaborators, regardless of their hierarchical level.
- **Ensure** that the Global Compliance Committee has the necessary material and human resources to monitor the operation, effectiveness and compliance of the Manual, without prejudice to the responsibilities that correspond to the governing body of SEIDOR.
- **Develop and implement** appropriate procedures for the control and comprehensive management of crime prevention.
- **Maintaining** an emphasis on proactive activities, such as prevention and detection.
- **Investigate** all reports of alleged criminal or irregular activity as soon as possible, guaranteeing the confidentiality of both the complainant and all subsequent investigations.
- **Communicate** to all SEIDOR professionals the duty to report any fact constituting a possible criminal offense or any other irregularity that is contrary to the principles proposed by this SGCP.
- **Implement** appropriate training programs for SEIDOR Employees and Collaborators on the duties imposed by applicable legislation at any given time.

The company has a defined control structure comprised of the Board of Directors and Management as the highest decision-making bodies, and a Global Compliance Committee responsible for ensuring the proper

functioning and compliance of the program. Likewise, in international subsidiaries, the directors, management, and compliance officers act as the primary supervisors of the criminal risk prevention model at the local level.

This criminal risk prevention system is an integral part of the Integrated Compliance Management System (CMS) and is framed within SEIDOR's principles of good governance. It must be connected and complemented by preventive systems—risk management, internal control, and regulatory compliance.

## Whistleblowing Channel / Ethics Channel

Within the framework of the Integrated Compliance Management System (CMS), SEIDOR has established a reporting channel, called the Ethics Channel, for the communication of breaches and irregularities which, depending on the severity of the situation, may be accompanied by a disciplinary system.

SEIDOR's Ethics Hotline is a confidential and preferential mechanism for employees and collaborators to report, in good faith, any conduct that constitutes a crime, administrative offense, or breach of the Integrated Compliance Management System, as well as to raise interpretive questions related to internal regulations. The Ethics Hotline is managed by SEIDOR's Global Compliance Committee and Compliance Officers, who may seek external advice. Throughout the entire process, the fundamental rights to privacy, honor, defense, and presumption of innocence of all participants are guaranteed.

Reports can be submitted confidentially or anonymously, and their processing is subject to the principles of due diligence, confidentiality, and protection against retaliation for whistleblowers acting in good faith. The whistleblower's identity will remain confidential and may only be revealed upon a court order. The Ethics Hotline is primarily accessed via the web ( https://compliance.seidor.com/ ) and is available to all company professionals, collaborators, clients, suppliers, and potential users. The entire process is governed by the Reporting and Ethics Hotline Procedure, which outlines the various phases of analysis, investigation, and resolution, always strictly adhering to current legislation and data protection standards .

During 2025, seven complaints were received through the channel and three through the email inbox designated for this purpose. This channel is located on the SEIDOR website.

In accordance with the above, SEIDOR has implemented appropriate procedures for:

- Facilitate communication channels so that both members of the organization and third parties can communicate in good faith and on the basis of reasonable indications, those circumstances that may imply the materialization of a criminal risk for the organization, as well as breaches or weaknesses of the new Compliance Management System (CMS).
- To guarantee the confidentiality and/or anonymity of the identity of the people who use these communication channels.
- Prohibit any type of retaliation, taking the necessary measures to protect those members of the organization or third parties who make communications in good faith and, on the basis of reasonable indications, through said communication channels.
- Provide advice to those who raise doubts or concerns related through the communication channels established by the organization.
- Ensure that members of the organization are aware of and use existing communication channels, as well as the procedures that regulate their operation.

Reporting obligations should be clearly established in the procedures derived from the organization's CMS and reinforced by other means, such as training.

The ethics channel established by SEIDOR is located on its website (www.seidor.com) and, in it, there is a form that allows users to communicate confidentially and/or anonymously any type of fact that may pose a risk or a potential illegality.

## Data protection

SEIDOR renewed its Data Protection Management System in 2018 to adapt it to the requirements set by Organic Law 3/2018, of December 5, on the Protection of Personal Data and guarantee of digital rights (hereinafter LOPDGDD), which follows the provisions of Regulation (EU) 2016/679, of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (hereinafter GDPR).

This adaptation has meant:

- At an organizational level:
    - The establishment of a Data Protection Committee, composed of representatives from Management and different areas of SEIDOR.
    - The establishment of the Data Protection Office, responsible for operations and management.
    - The appointment of a Data Protection Officer certified by the AEPD.
- At an operational level:
- Analysis of the processing of personal data carried out by SEIDOR, including the preparation of its corresponding Data Protection Impact Assessment (DPIA) on the rights and freedoms of individuals. This analysis identified 24 distinct personal data processing activities at the corporate level. In addition, data processing activities were analyzed by type of service that SEIDOR provides to its clients, identifying a total of 9 distinct services.
- We continue to optimize the process of managing contracts for data processors with clients, suppliers and subcontractors, as well as the control and management of records of processing activities.
    - Definition and implementation of the process for managing requests and exercising data protection rights that data subjects may exercise. As of December 31, 2025, the total number of requests to exercise rights managed by the OPD this year was 33.
- We continue to update our methodology for analyzing and assessing privacy risks, which allows us to determine the level of risk associated with the processing of personal data.
- In the area of security and privacy in cloud environments, in 2025 the tasks of monitoring and adaptation to the services provided under the system implemented in accordance with ISO/IEC 27018 were carried out.
- Updating all legal, contractual and video surveillance documentation necessary for the correct compliance with data protection regulations.
    - Advice on data protection to the General Management, business units, commercial and structural areas of SEIDOR (HR, PRL, administration, etc.).
    - We have a *site* on the corporate portal "Argos" dedicated exclusively to data protection, where all documents, contracts, procedures, courses, etc. related to this subject are collected.
    - During 2025, training and awareness-raising activities on data protection continued to be carried out:
        - Preparation and dissemination of informational materials aimed at different profiles within the organization.
- Maintenance of e-learning training programs, differentiated by the profiles of Administration

and HR, Technical services and projects and Sales and marketing personnel. As of December 31, 2025, 32 training sessions have been carried out, with a total of 6,459 people enrolled.

## Money laundering

Through the Code of Ethics and applicable regulations, SEIDOR reaffirms its firm commitment to the prevention and prosecution of money laundering and terrorist financing, acting in accordance with applicable national and international laws and the highest standards of integrity and financial transparency.

Individuals subject to the Code of Ethics must refrain from promoting, facilitating, participating in, concealing, or consenting, directly or indirectly, to any type of transaction that involves or may involve the illicit or unjustified origin of funds or assets, whether from national or international sources. They are also obligated to immediately report to the Global Compliance Committee or through the Ethics Channel any reasonable indication or suspicion of money laundering or irregular financial transactions, even if these transactions are not ultimately carried out.

SEIDOR guarantees strict compliance with anti-money laundering regulations through the application of internal verification and due diligence procedures, specifically the KYC and Third-Party Due Diligence Procedure, financial controls and continuous training programs.

Employees and collaborators must exercise the utmost prudence and diligence in identifying clients, suppliers, partners and third parties, ensuring that all business relationships are developed within an ethical, traceable framework and in accordance with current legislation and corporate policies.

## Commitment to society

SEIDOR is aware of the expectations of all its stakeholders, as well as society in general. For this reason, it is committed to meeting these expectations, working to offer high-quality and sustainable products and services within the context of its business.

SEIDOR reflects its commitment to the United Nations Global Compact and its ten underlying principles to promote:

- Sustainable development.
- Values based on universally accepted principles.
- Joining a network of companies and other interested organizations.
- Belonging to a learning platform and sharing experiences of these values.

To that end, SEIDOR's Management implements policies and actions aimed at:

- Respect human rights and democratic institutions and promote them wherever possible.
- Maintaining the principle of political neutrality, not interfering politically in the communities where we carry out our activities and as a sign, moreover, of respect for the different opinions and sensitivities of the people linked to the company.
- To interact with public authorities and institutions in a lawful and respectful manner, not accepting or offering gifts or commissions, in cash or in kind.
- Collaborate with Public Administrations and with non-governmental entities and organizations dedicated to improving the levels of social care for the most disadvantaged.

## Donations

In 2025 the company contributed a total of €237,816.00* to foundations and non-profit entities.

*Data representative of Spain.

# Report on society

## Tax information SEIDOR TopCo, SL 2025

The following section details the information relating to corporate income tax and the result obtained in the various tax jurisdictions in which SEIDOR is present, referring to the period from 01/01/2025 to 31/12/2025.

| | Profit before taxes | Income taxes |
|---|---|---|
| Andorra | -439,830.29 | |
| Saudi Arabia | 121,165.11 | -24,233.02 |
| Argentina | 1,836,090.12 | -1,318,264.34 |
| Belgium | 19,787.50 | -6,383.79 |
| Bolivia | 58,747.72 | -50,866.62 |
| Brazil | 16,823,109.68 | -4,810,043.67 |
| Chili | 3,051,193.86 | -1,193,128.31 |
| China | -185,727.09 | |
| Colombia | 761,876.63 | -185,299.26 |
| Costa Rica | 21,762.32 | 7,387.86 |
| Ecuador | 477,254.54 | -119,294.89 |
| USA | -3,767,696.56 | 264,353.43 |
| Egypt | 82,290.68 | 0 |
| United Arab Emirates | -1,025,079.74 | -15,584.65 |
| Spain | -27,499,568.84 | 196,223.19 |
| Ethiopia | -364,970.66 | |
| France | 147,196.25 | -58,071.00 |
| Honduras | 106,894.26 | -26,451.55 |
| India | 194,031.56 | -46,005.65 |

| | | |
|---|---|---|
| Ireland | 443,767.70 | -11,057.00 |
| Italy | -3,239,421.89 | -164,659.02 |
| Kenya | 167,035.84 | -68,967.92 |
| Kuwait | 152,911.96 | |
| Lebanon | -325,736.56 | |
| Morocco | -244,499.42 | -6,565.24 |
| Mauricio | 81,278.21 | -15,627.25 |
| Mexico | -3,233,597.36 | 1,241,855.54 |
| Paraguay | -211,648.49 | -86.94 |
| Peru | 5,093,443.46 | -1,846,813.11 |
| Poland | -22,838.80 | -1,680.36 |
| Portugal | -354,530.81 | 2,095.66 |
| Qatar | 106,802.24 | -12,312.48 |
| United Kingdom | 1,929,260.93 | -346,052.11 |
| Dominican Republic | 121,153.12 | -25,163.66 |
| South Africa | 1,404,523.35 | -376,260.75 |
| Sweden | 186,282.99 | -39,476.25 |
| Taiwan | 666.3 | -111.79 |
| Tanzania | 252,198.03 | 26,871.04 |
| Tunisia | -310,365.96 | -2,294.23 |
| Türkiye | -26,545.60 | |
| Uruguay | 170,696.63 | -52,352.31 |
| Zambia | 52,437.69 | -17,923.82 |
| Consolidation adjustments | -8,824,431.20 | 3,281,265.83 |
| **Grand Total** | **-16,212,630.56** | **-5,820,978.42** |

## Grants

In 2025 the company received €1,196,469.19 in subsidies, mainly for employee training:

| | 2025 |
|---|---|
| Employee training bonus | 343,587.11 |
| Grants for R&D activities | 852,882.08 |
| Job creation | 0.00 |
| TOTAL | 1,196,469.19 |

*Data representative of Spain

## Quality

During the year 2025, SEIDOR's Quality Department focused its efforts on the following functions and activities:

- Consolidation and maintenance of corporate management systems and certifications:
    - ISO 9001, Quality
    - ISO 14001, Environment
    - ISO 20000-1, IT Services
    - ISO 27001, Information Security
    - ISO 22301, Business Continuity
    - ISO 27017, Cloud Security Management
- ISO 27018, Privacy management in CLOUD services.
    - ISO 27701, Privacy Information Management
    - GHG PROTOCOL, Carbon Footprint
    - Global Compact
    - National Security Scheme (ENS) HIGH category
- Obtaining new certifications and scope expansions:
    - ISO 15504 and ISO 33000 (Maturity Level 5) Software Development
    - New scope of GESEIN, SL and several companies of SEIDOR PERÚ in the different ISO standards.
- Design of procedures, manuals and methodologies.
- Creation of e-learning content and training:
    - Service management system
    - Information security management
    - Environmental management and best practices
    - Project Manager Training Manual
    - GDPR for employees
- Management of tools at the SEIDOR Customer Service Center.
- Customer satisfaction survey and improvement plan.

These certifications are available for consultation on the SEIDOR website, under Certifications .

## Integrated Management System

The main objective pursued in the design of the various management systems implemented at SEIDOR is to guarantee the quality of the services we provide to our clients, as a basis for demonstrating our commitment to fulfilling the agreements reached with the clients.

Our certified management systems cover the main companies and activities of the SEIDOR group.

At SEIDOR we understand the quality of services based on the following main aspects:

- Customer focus: Changes may occur during service delivery, and we understand that speed and flexibility of action are key to maintaining customer satisfaction.
- Service availability and capacity: To provide the services with the necessary plans, procedures and resources so that the services are operational according to the client's needs and the characteristics and level of performance committed.
- Incident resolution and prediction: Having specialized procedures and equipment that guarantee the rapid resolution of possible errors and failures that inevitably occur in the provision of services, accompanied by root cause analysis and trend studies that aim to prevent incidents from recurring or even from occurring for the first time.
- Continuous improvement: Measuring and monitoring the effectiveness of processes through the formulation of objectives and indicators, as well as the continuous monitoring of service delivery, together with the management and forecasting of possible risks and periodic maintenance of the systems that support the services, contribute to ensuring the correct delivery of services.

Thanks to our GIS, SEIDOR has a methodology that establishes a series of standard processes, activities, tools and records, which is in turn based on the analysis of the context and on the satisfaction of the expectations and compliance with the requirements of the interested parties in each of the projects and services we provide, including the management methodology of these, which we previously agreed with the interested parties, respecting at all times the stipulated quality levels of the services.

## Quality Management System

In 2008, we designed and implemented a Quality Management System certified according to the ISO 9001 standard in two companies of the SEIDOR group. It currently covers fourteen companies in the group across the following services:

- Marketing of hardware and software products.
- Design, development and implementation of customized business solutions.
- Technical support and maintenance service for computer equipment.
- Information systems project management.

## IT Service Management System

Currently, the scope of SEIDOR's ITMS, certified according to ISO 20000-1, covers thirteen companies in the group in the following services:

Corporate Services, Managed Assistance Services, Support, Information Systems Administration and Professional IT Consulting, Corporate Cybersecurity Office (OCC), IT Assistance and Support Service Center and Microsoft AZURE Managed Services (Seidor Customer Service), Networking and Security Services Center (NSOC), Cybersecurity Monitoring and Operations Center, Security Incident Analysis and Response Services

(SEIDOR CSIRT), Public and Private CLOUD Services, Design, Development, Implementation and Maintenance of Solutions.

Each year, external audits of the management system are conducted and successfully completed, certifying compliance with the requirements established by the relevant regulations. This guarantees continuous monitoring and proper management of the services provided by SEIDOR, based on the commitments, requirements, and service level agreements (SLAs) established with our clients.

## Information Security Management System

SEIDOR's Information Security Management System (ISMS) is a mature and consolidated management system that is constantly growing and continuously improving.

Over the years , the scope of the Information Security Management System (ISMS) has progressively expanded, incorporating new regulatory frameworks and strengthening its level of maturity. In this context, certification has been obtained under the National Security Scheme (ENS) at the High level, and the system has evolved in accordance with the international standards ISO 27001 (Information Security Management), ISO 27017 (Security Controls for Cloud Services), and ISO 27018 (Protection of Personal Data in Cloud Environments).

Furthermore, the ISMS has expanded to include privacy management through the adoption of ISO 27701, integrating specific requirements for the protection of personal data, and has aligned itself with new regulatory requirements such as the NIS2 Directive (PCE-NIS2).

Within this system we have a Cybersecurity Committee, led by the General Management and the CISO, whose objective is to lead and be the operational unit of reference and support at the level of information security in the company, and a Data Protection Officer (DPO), thus incorporating its management into the ISMS, adapting to the data protection regulations and creating a corporate policy.

In 2025, the certifications were maintained, and new companies were added to the scope. SEIDOR's ISMS scope now encompasses a total of 14 companies, with the goal of incorporating the United Kingdom and Peru by 2026.

## Software Lifecycle Management System

In 2017 we designed and implemented a Software Life Cycle Process Management System according to the ISO 12207 reference standard, evaluating its maturity, achieving and certifying level 3 in accordance with the ISO 15504 and ISO 33000 standards.

In 2025, we achieved Level 5 Maturity certification according to ISO 15504 and ISO 33000, guaranteeing the quality and compliance with the requirements of our clients and stakeholders in software development and maintenance services. This certification currently applies to six companies within the group.

## Artificial Intelligence Management System

In September 2025, a project for the design and implementation of the Artificial Intelligence Management System was initiated, and as of the date of this report, in January 2026, the corresponding ISO/IEC 42001:2023 certificate was obtained.

## Commitment to customers

As reflected in our Policy and Code of Ethics, SEIDOR, with its management at the helm, is committed to the pursuit of excellence in the products and services it provides to our customers, developing our activity in a responsible and sustainable manner, contributing positively to the society in which we live and which, together with the rest of the stakeholders, forms the context of our company.

SEIDOR develops its entire business strategy based on a thorough analysis of the organization's context, the identification and management of the expectations of each of the interested parties, and working to offer quality and sustainable products and services, based on our principles of professionalism, integrity, honesty, and respect for the law.

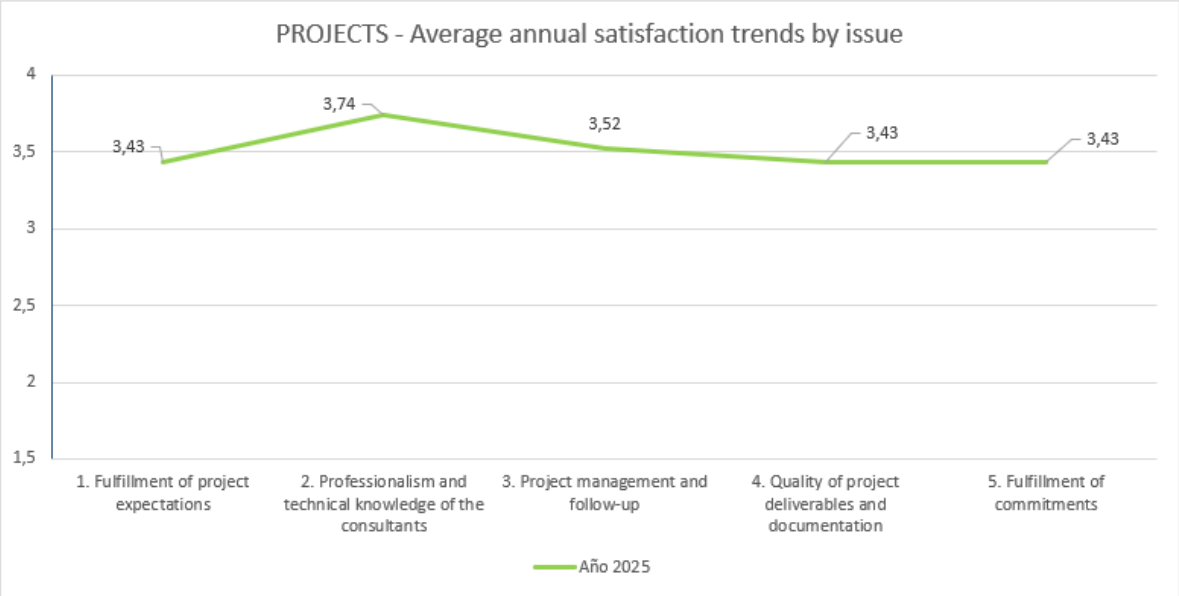
Therefore, we commit to:

- To ensure the **satisfaction** of our clients and stakeholders by fulfilling agreed commitments, striving to meet their requirements and expectations throughout our activities, and returning benefits to society as a fundamental part of SEIDOR's business strategy.
- To ensure the monitoring, maintenance and **continuous improvement** of the policies, standards and processes that make up the corporate management systems.
- **To have** a system for monitoring and controlling customer satisfaction and an agile and effective procedure to manage, respond to and resolve any dissatisfaction, complaints or claims that may arise.
- **To carry out** our services and activities in an environmentally responsible manner, using resources efficiently, and managing the waste produced, so that we contribute effectively to sustainable development, without environmental degradation and preventing pollution throughout the life cycle of the products and services we provide.
- **Comply** with the legislation applicable to our activity, the subscribed requirements that apply to us, the requirements voluntarily established, the contractual commitments and all those internal rules or guidelines to which SEIDOR is subject.
- **To guarantee** ethical behavior in all our actions by all SEIDOR staff, requiring its employees and collaborators to be honest, transparent and impartial in the performance of their tasks, rejecting and prosecuting all forms of corruption, both direct and indirect.
- **To ensure** that the products and services that SEIDOR offers to its clients and the activities it carries out for their provision, have an increasing level of information security and have passed the necessary tests.
- **Identify, manage and address** all risks that may jeopardize the achievement and fulfillment of its objectives and the expectations of stakeholders, so that they are at acceptable levels.
- **To provide** our employees with all the necessary physical, technical and knowledge resources to carry out their responsibilities and enable them to meet the established quality and safety standards.

From the Quality Department, in order to guarantee services and projects for clients, SEIDOR conducts follow-ups and satisfaction surveys. Service follow-ups are carried out periodically to verify compliance with the requirements established in the standards and with the terms stipulated in the contracts formalized with clients. Satisfaction surveys measure the level of satisfaction of service users or clients, which helps us identify weaknesses and opportunities for improvement. These are conducted using Microsoft Forms or the SOLMAN tool.

In the *Customer Satisfaction Study section* , below are two graphs that represent the satisfaction results by question from the satisfaction surveys for Services and for projects.




Complaints and claims are detected via email, through the CASS system, or in customer satisfaction surveys. Once a complaint is received, it is processed by opening a ticket, which is then recorded in the CASS system. The ticket is escalated to the Quality Department, which contacts the person associated with the service affected by the complaint and subsequently the customer. If corrective action is required, an action plan is generated, and its implementation is later verified.

## Handling customer and stakeholder complaints

SEIDOR has established an out-of-court claims management procedure for its clients and other stakeholders. This procedure is integrated within the management system and its main objectives are the registration, mediation, and resolution of potential disputes, continuous improvement, and monitoring of proposed corrective actions.

The complaints and claims management process basically consists of performing the following tasks:

- Detection of the complaint or claim.
- Record creation.
- Transfer of the complaint or claim.
- Response to the affected person.
- Record of corrective actions.

This procedure can begin in several ways:

- **Email address** (calidad@seidor.com), which can be used by customers and/or any other interested party.
- **Request for mediation** to the Quality department expressed by any person of SEIDOR in favor of any other interested party.
- **Customer satisfaction survey** to communicate the dissatisfaction of any of our clients.

All complaints are recorded in the corresponding management system and escalated to the Quality team, who conduct an initial internal investigation to analyze the causes of the complaints and propose corrective measures and actions. Subsequently, an action plan is agreed upon with the affected SEIDOR department (sales, operations, administration, etc.) and later with the affected client or interested party. The Quality department monitors the implementation of this plan, conducts a final evaluation of the effectiveness of the actions taken, and closes the case once it has been verified that the cause of the original complaint has been mitigated or resolved and confirmed with the affected party.

In 2025, complaints were registered related to the satisfaction surveys carried out on customers of different SEIDOR companies.

## Monitoring and auditing process

As part of the monitoring tasks of the Quality department for the control and continuous improvement of our Integrated Management System and its associated processes, we carry out the following actions:

- **Annual audit and monitoring plan,** detailing the schedule of the different types of activities:
- **Internal audits** : These are carried out by specialists or collaborators belonging to the Quality department of SEIDOR in accordance with the requirements established to act as an internal auditor.

These audits review the procedures, records, monitoring of indicators, compliance with objectives and systems included in the scope of the audit to be carried out, seeking to demonstrate compliance with the requirements of the management system.

As part of the audit process, periodic monitoring of processes and systems is carried out in the various projects and services provided by SEIDOR: these are carried out by the technicians of the Quality department, who review and supervise the execution of the processes in the provision of services, according to the procedures, records and monitoring of the established performance indicators.

- External audits: these are carried out annually by auditors from OCA certification companies, who review the evidence of conformity of each of the management systems with the different reference ISO standards.
- Process and systems monitoring: This is carried out by the technicians of the Quality department, who review and supervise the execution of the processes in the provision of services, according to the procedures, records and monitoring of the established performance indicators.
- Monitoring activity reports and minutes: At the end of each monitoring action, the responsible person prepares a report/minutes evidencing the different actions carried out, the evidence collected, the results and conclusions.

## Continuous improvement process

SEIDOR's strategy for measuring and improving service levels is based on the following strategic objectives:

- Immediate and continuous monitoring of the status of service levels and their risks of non-compliance (alarms).
- Guarantee the service, by measuring the committed attention and response times through continuous monitoring and planning by the responsible teams.
- System for reviewing and continuously improving the conformity, use and effectiveness of established procedures.
- Plan of innovation proposals to improve the performance of the systems that support current services.
- Planned analysis and monitoring of the status of the systems. Through the analysis of data obtained from the implemented monitoring tools.
- Manage the competence of service technicians through service-specific training plans.
- Structure of multidisciplinary work teams.
- Promote knowledge management, access to service information, and knowledge transfer between different work teams.
- Promote resource flexibility by managing resources according to service needs (resource flexibility).
- Implementation of measures and processes that promote self-service by users and thus increase the efficiency of work teams and the resolution of incidents.
- Proposals for technological improvements aimed at increasing the availability of services, based on our experience in similar services that we are providing to other clients.
- Conducting periodic audits, at least annually, of the integrated management system and the provision of services.

SEIDOR designs, in consensus with its clients, a continuous improvement procedure within the service management system as proposed in our IT service management model.

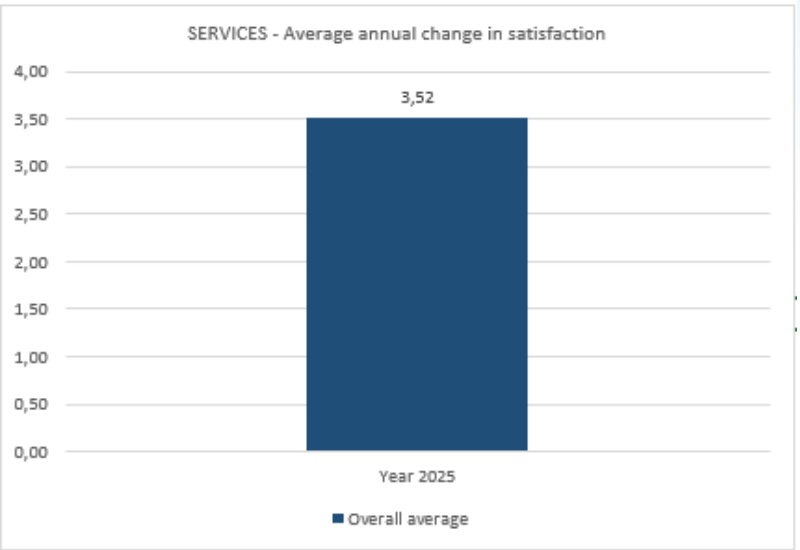
## Customer satisfaction study

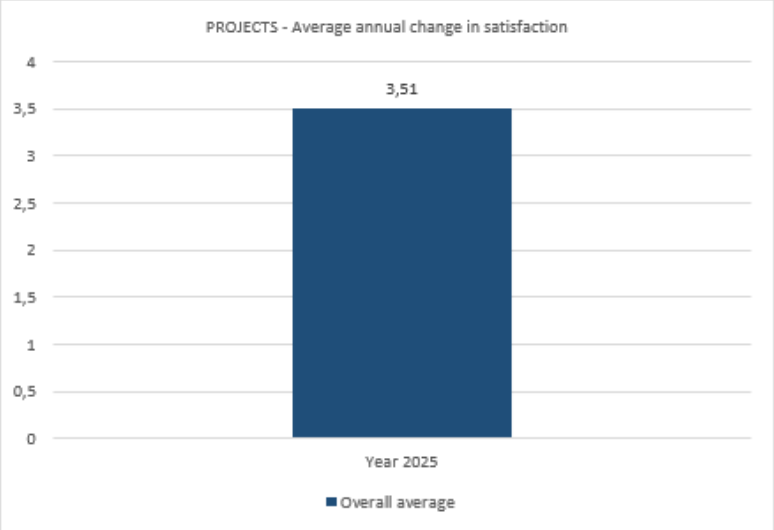
During 2025, SEIDOR conducted a study of customer satisfaction through follow-up surveys on projects and services provided by SEIDOR's various business units.

The following results were obtained in 2025:

- Different companies surveyed: 469
- Average overall satisfaction: 3.52 out of 4
- Percentage of companies that recommend us out of the total: 87%

Below are two graphs representing the average annual satisfaction results from surveys focused on services and projects:




## Commitment to suppliers

SEIDOR's policy in its relationship with its suppliers and *partners* is based on the following commitments, as described in our policy and Code of Ethics:

- To relate to our suppliers of goods and services in an ethical and lawful manner.
- Seek out and select only suppliers whose business practices respect human dignity, do not break the law, and do not jeopardize the company's reputation.
- Select suppliers based on the suitability of their products or services, as well as their price, delivery conditions and quality, not accepting or offering gifts or commissions, in cash or in kind, that may alter the rules of free competition in the production and distribution of goods and services.

- Promote activity with suppliers and local trade to the various national and international offices and branches.

To this end, SEIDOR has designed a series of procedures and activities to manage its supply chain, which seek to guarantee the quality and sustainability of our products and services.

## Purchasing policy

SEIDOR ensures that the purchasing process for products and services acquired, or contracted with third parties, complies with the established purchasing requirements, by carrying out controls on compliance and the commitments acquired by the suppliers through specific clauses in the signed contracts.

SEIDOR has a purchasing and supplier evaluation procedure that describes the established system, as well as the guidelines to follow for the selection, approval and evaluation of suppliers.

SEIDOR's supply chain focuses on two types of suppliers. On the one hand, there are infrastructure, equipment, and software providers, with whom partnership agreements are established (primarily with SAP, Microsoft, IBM, and Adobe), as well as their wholesalers. On the other hand, there are professional service providers. Generally, in this latter case, these are local companies in each of the countries where the group operates.

In 2025 there have been no significant changes in the organization, in terms of the introduction of new countries or suppliers.

## Supplier approval

SEIDOR aims to establish guidelines for the selection, approval, and evaluation of product and service providers. It is necessary to distinguish between several types of providers: strategic provider, long-standing/regular provider, general provider, new provider, and small/independent provider.

SEIDOR carries out, both initially and periodically, an approval of its suppliers and vendors based on their categorization, which consists of:

- The dissemination and request for acceptance of SEIDOR's policy and Code of Ethics.
- The fulfillment of a series of **commitment issues** , with the aim of guaranteeing:
- The existence of business codes of conduct and legal compliance.
- The management of the quality of its products and services.
- The sustainability and environmental management of its processes.
    - Commitment to human rights and the principles of the United Nations Global Compact.
    - Information security and protection of personal data.
    - Zero tolerance policies towards corruption and money laundering.

## Periodic Monitoring and Evaluation of Suppliers

The Supplier Evaluation and Monitoring process is carried out continuously by each SEIDOR Operations Directorate, the Purchasing Department, and the Integrated Management System Manager. This process verifies that suppliers are aligned with SEIDOR's defined management policies and procedures. The Cybersecurity Department (OCC) also assesses the supplier's security level. The supplier evaluation evaluates the overall satisfaction level of the operations performed annually.

During the course of activities and operations with each of the suppliers, as well as in internal and external audits, SEIDOR performs the following actions:

- Management of incidents that occur during the supply or provision of services.
- Evaluation of the following items related to operations and related management processes:
    - Flexibility and ease of payment methods.
    - Quality and fulfillment of commitments.
    - Commercial communication.
    - Meeting deadlines.
    - Easy access to administrative documentation.
    - Ease of communication.
    - Response time to incidents.
    - Incident resolution time.

The supplier evaluation process involves approving suppliers annually, with the results recorded in a register that allows for daily monitoring of the process. In this process, once a service is contracted, its provision begins, and with it, the service is monitored to ensure it is delivered in accordance with the agreement. The results help us identify any nonconformities and observations.

# Extraordinary events

Throughout 2025, the global environment continued to be characterized by a high level of uncertainty and complexity, stemming from the coexistence of multiple economic, technological, regulatory, and geostrategic factors. Despite a gradual normalization of some macroeconomic indicators in certain markets, dynamics of volatility, fragmentation, and caution persist, influencing business decision-making and the evolution of international markets.

In this context, the reconfiguration of value chains, increasing regulatory pressure—especially in areas such as sustainability, data protection, and the responsible use of technology—and the acceleration of technological change have reinforced the need for organizations to adopt flexible, resilient, and long-term-oriented management models. All of this is unfolding against a backdrop of profound transformation in the labor market, marked by new expectations regarding work-life balance, well-being, professional development, and purpose.

In this environment, SEIDOR has continued to consolidate the measures adopted in previous years, reinforcing its adaptability and its people-centric approach. In line with this commitment, the company has maintained its focus on organizational flexibility, promoting remote work and preserving coverage of the costs associated with teleworking, as part of its hybrid work model and its work-life balance and well-being strategy.

Furthermore, throughout 2025, and in line with the increasingly cross-cutting role of artificial intelligence in business processes, SEIDOR has continued to advance the integration of these technologies into its daily operations, with a responsible approach aligned with its corporate values. In this regard, initiatives have been developed to raise awareness, disseminate information, and train professionals in the use of tools and solutions based on generative AI, with the aim of supporting efficiency, innovation, and quality in service delivery, while ensuring the ethical and secure use of the technology.

Finally, as a key player in the business and technology ecosystem, SEIDOR has continued to operate with a firm commitment to human rights, employee well-being, equal opportunities, environmental sustainability, and transparency. During 2025, this commitment was demonstrated through the strengthening of various internal initiatives, most notably training and awareness programs on equality, aimed at consolidating a diverse, inclusive, and respectful corporate culture.

# Summary

Below, we summarize the main highlights of SEIDOR's Non-Financial Information Statement for 2025:

- SEIDOR has achieved a turnover of €1,174 million in the context of 12 months (€968.661 million for the consolidation period) and a workforce made up of more than 9,500 professionals.
- Continuation of the brand strategy as the core of the corporate identity, centered around the ONE SEIDOR concept, without neglecting SEIDOR's connection with technological humanism.
- Strengthening the commitment to talent engagement to increase attraction and retention in a context of scarcity, especially in the context of the explosion of technologies such as AI. The employer branding strategy has been established, significantly reinforcing SEIDOR's positioning among talent, with particular attention to the development of initiatives for actively listening to internal talent (SEIDOR SOUNDS) and initiatives to increase the presence of women in the company and thus enhance their role in the technology sector.
- Strengthening the commitment to good corporate governance and information security, both by SEIDOR and our employees, adapting to new technological scenarios that bring new threats in the field of cybersecurity
- Environmental care:
- Throughout 2025, local initiatives have been developed to promote environmental awareness and energy conservation. The role of energy from renewable sources in our supplies has been prioritized, thus significantly reducing our environmental impact.
- The amount of CO2 emitted by SEIDOR is progressively decreasing, so that, through an action plan with a 2026 horizon, we intend to maintain the current carbon footprint or achieve a 10% reduction in total emissions.
- An external audit of the integrated environmental and quality management system certified in ISO 9001 and ISO 14001 was carried out in October 2025, obtaining a positive result.

SEIDOR has prepared the report in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.

# Annex I: Table of contents of the Non- Financial Information Statement

SEIDOR has prepared this report following the standards set by the Global Reporting Initiative (GRI).

| Scope and Content of Law 11/2018 of December 28 | Relationship between GRI standards | GRI Description | EINF Page | Section title | REASON FOR OMISSION | NECESSARY EXPLANATION |
|---|---|---|---|---|---|---|
| **1. Business model** | | | | | | |
| **Brief description of the group's business model** | | | | | | |
| Business environment | GRI 2-1, 2-2, 2-3, 2-4, 2-5 | Organizational details Entities included in the sustainability report Reporting period, frequency and point of contact Information update External verification | 6 | Introduction to the Non-Financial Information Statement. See contact point in the Content section. | - | - |
| Organization and structure | GRI 2-6 | Activities, value chain and other business relationships | 8, 16 | Business environment and organization of the Innovation group | Confidentiality restrictions | Governance organizational charts are not included due to confidentiality. |
| Markets in which it operates | GRI 2-6 | Activities, value chain and other business relationships | 9.10 | Markets served Main brands | - | - |
| Objectives and strategies | GRI 2-23, 2-24 | Commitments and policies Incorporation of commitments and policy | 14 | Strategy and objectives | - | - |
| Main factors and trends that may affect its future evolution | GRI 1 | Fundamentals | 11, 12, 65 | Global context and evolution of the sector Technological trends Extraordinary events | - | - |
| **Policies** | | | | | | |
| Due diligence procedures applied for | GRI 2-23, 2-25 | Commitments and policies | 20, 22, 23 | Risk management: | - | - |

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| the identification, assessment, prevention and mitigation of significant risks and impacts. | | Processes to remedy negative impacts | | Regulatory framework and procedures; Principles, standards and procedures | | |
| Verification and control procedures, including what measures have been adopted. | | | | | | |
| **Risks to cp, mp and lp** | | | | | | |
| Description of the main risks related to the different issues and linked to the activity of the entity or group | GRI 2-22, 2-25,2-29,3-1,3-2,3-3 | Statement on the sustainable development strategy Processes for remedying negative impacts Approach to stakeholder engagement Process for determining material issues List of material issues Management of material issues | 5,17,20,6,20 | Message from the Chief Executive Officer Risks and Opportunities Risk Management Materiality Analysis Context Analysis | - | - |
| Management of these risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks for each matter. | | | | | | |
| Effect of the impacts that have been detected, offering a breakdown of them, particularly on the main risks in the short, medium and long term. | | | | | | |
| **KPIs** | | | | | | |
| Key non-financial performance indicators that are relevant to the specific business activity and that meet the criteria of comparability, materiality, relevance, and reliability.<br>- To facilitate the comparison of information, both over time and between entities, non-financial key performance indicator standards that can be generally applied and that comply with the European Commission's guidelines on this matter and the Global Reporting Initiative standards will be used. The report | N/A | General or specific GRI standards for the Economic, Environmental and Social dimensions are reported in the following blocks. | | Key indicators are identified throughout the chapters of the report. | - | - |

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| must mention the national, European, or international framework used for each matter.<br>- Non-financial key performance indicators must be applied to each section of the non-financial information statement. These indicators must be useful, taking into account the specific circumstances, and consistent with the parameters used in the company's internal risk management and assessment procedures. In any case, the information presented must be accurate, comparable, and verifiable. | | | | | | |
| **2. Environmental issues** | | | | | | |
| **Global Environment** | | | | | | |
| Detailed information on the current and foreseeable effects of the company's activities on the environment and, where applicable, health and safety, and the environmental assessment or certification procedures. | GRI 1 | Fundamentals | 24, 25, 27 | Environmental management system; Environmental management system processes; Environmental management system audits | - | - |
| Resources dedicated to the prevention of environmental risks. | | | | | | |
| The application of the precautionary principle, the amount of provisions and guarantees for environmental risks. | | | | | | |
| **Pollution** | | | | | | |
| Carbon emissions: measures to prevent, reduce, or repair carbon emissions that seriously affect the environment | GRI 305-5 | Reduction of GHG emissions | 27 | Carbon footprint calculation (CO2 emissions reduction plan) | - | - |
| Any form of air pollution specific to an | | | | | | |

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| activity, including noise and light pollution. | | | | | | |
| **Circular economy and waste prevention and management** | | | | | | |
| Prevention measures, recycling, reuse, other forms of recovery and waste disposal. | GRI 306-3 | Waste generated | 25 | Environmental Management System Processes | - | - |
| Actions to combat food waste. | | | | | | |
| **Sustainable use of resources** | | | | | | |
| Water consumption and water supply in accordance with local limitations. | GRI 1 | Fundamentals | 30 | Sustainable use of resources | Not applicable | It is not considered a material issue for the company. |
| Consumption of raw materials and the measures taken to improve the efficiency of their use. | GRI 1 | Fundamentals | 25 | Environmental Management System Processes | - | - |
| Energy: Direct and indirect consumption, measures taken to improve energy efficiency, use of renewable energy | GRI 302-1, 302-4 | Energy consumption within the organization. Reduction of energy consumption. | 30 | Sustainable use of resources | - | - |
| **Climate change** | | | | | | |
| The key elements of greenhouse gas emissions generated as a result of the company's activities | GRI 305-1, 305-2 | Direct GHG emissions (scope 1)<br>Indirect GHG emissions associated with energy (scope 2) | 27 | Carbon footprint calculation | - | - |
| The measures adopted to adapt to the consequences of climate change. | | | | | | |
| Voluntarily established medium and long-term reduction targets to reduce GHG emissions and means implemented for this purpose. | | | | | | |
| **Biodiversity protection** | | | | | | |
| Measures taken to preserve or restore biodiversity. | GRI 1 | Fundamentals | | - | Not applicable | It is not considered a material issue for the company. |
| Impacts caused by activities or operations in protected areas. | | | | | | |

| 3. Information on social and personnel matters | | | | | | |
|---|---|---|---|---|---|---|
| **Employment** | | | | | | |
| Total number and distribution of employees by sex, age, country and professional classification. | GRI 2-7, 401-1 | Employees: New employee hiring and staff turnover | 39 | Key indicators on SEIDOR employees | - | - |
| Total number and distribution of employment contract types. | | | | | | |
| Annual average of permanent, temporary and part-time contracts by sex, age and professional classification. | | | | | | |
| Number of dismissals by sex, age and professional classification. | | | | | | |
| Wage Gap. | GRI 1 | Fundamentals | 36 | Wage gap | - | - |
| The average remuneration of directors and managers, including variable remuneration, allowances, compensation, payments to long-term savings plans and any other income, broken down by gender. | | | | | | |
| Implementation of work disconnection measures | GRI 1 | Fundamentals | 37 | Workplace well-being: occupational health and safety | - | - |
| **Work organization** | | | | | | |
| Organization of working time. | GRI 2-7 | Employees | 39 | Key indicators on SEIDOR employees | - | - |
| Number of hours of absenteeism. | | | | | | |
| Measures aimed at facilitating the enjoyment of work-life balance and promoting the shared responsibility of both parents. | GRI 2-19 | Compensation policies | 35, 36 | Work-life balance and social benefits. Social benefits. Compensation models. | - | - |
| **Health and safety** | | | | | | |
| Health and safety conditions at work | GRI 403-1, 403-3,403- | Occupational health and safety | 37 | Workplace well-being: | - | - |

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|---|---|---|---|---|---|---|
| Work accidents (frequency and severity) broken down by sex. | 6,403-9,403-10 | management system; Occupational health services; Promotion of worker health; Work-related injuries; Occupational illnesses and diseases | | occupational health and safety | | |
| Occupational diseases (frequency and severity) disaggregated by sex. | | | | | | |
| **Social relationships** | | | | | | |
| Organization of social dialogue, including procedures for informing and consulting staff and negotiating with them. | | | | | | |
| Percentage of employees covered by collective agreement by country. | GRI 2-30 | Collective bargaining agreements | 36 | Labor relations | - | - |
| Assessment of collective agreements, particularly in the field of occupational health and safety. | | | | | | |
| **Training** | | | | | | |
| Policies implemented in the field of training. | | Average number of training hours per year per employee. Programs to develop employee skills and transition support programs. Employee training on occupational health and safety. | | | | |
| Total number of training hours by professional category. | GRI 404-1, 404-2, 404-5 | | 3 2 | Talent attraction | - | - |
| **Accessibility** | | | | | | |
| Universal accessibility for people with disabilities. | GRI 405-1 | Diversity of governing bodies and employees | 39 | Key indicators on SEIDOR employees | - | - |
| **Equality** | | | | | | |
| Measures adopted to promote equal treatment and opportunities between men and women. | GRI 1 | Fundamentals | 32 | Gender diversity strategy | - | - |
| Equality plans. | | | | | | |
| Measures taken to promote employment. | | | | | | |

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|---|---|---|---|---|---|---|
| Protocols against sexual harassment and harassment based on sex. | GRI 406-1 | Cases of discrimination and corrective actions taken | 47, 50 | Anti-harassment protocol<br>Reporting channel/Ethics channel | Not applicable | There have been no complaints of discrimination |
| The integration and universal accessibility of people with disabilities. | GRI 1 | Fundamentals | 32 | Diversity management | - | - |
| Policy against all types of discrimination and, where appropriate, diversity management. | | | 32 | Gender diversity strategy | - | - |
| **4. Information on respect for human rights** | | | | | | |
| Application of due diligence procedures in human rights matters; prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed. | GRI 1 | Fundamentals | 45, 46, 48 | Commitment to the protection of human rights<br>SEIDOR Code of Ethics<br>Ethics and compliance<br>Compliance Management System<br>Prevention of criminal risks | - | - |
| Complaints about cases of human rights violations. | GRI 2-26, 2-27 | Mechanisms for requesting advice and raising concerns.<br>Compliance with legislation and regulations. | 50, 51 | Whistleblowing Channel/ Ethics Channel<br>Data Protection | - | - |
| Promotion and compliance with the provisions of the fundamental conventions of the International Labour Organization relating to respect for freedom of association and the right to collective bargaining. | GRI 1 | Fundamentals | 36 | Labor relations | - | - |
| The elimination of discrimination in employment and occupation; the elimination of forced or compulsory labor. | GRI 1 | Fundamentals | | - | Not applicable | There are no cases of forced or compulsory labor, nor of discrimination in employment and occupation. |

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|---|---|---|---|---|---|---|
| The effective abolition of child labor. | GRI 1 | Fundamentals | | - | Not applicable | There is no child labor employment or subcontracting. |
| **5. Information relating to the fight against corruption and bribery** | | | | | | |
| Measures taken to prevent corruption and bribery.<br>Measures to combat money laundering. | GRI 205-2 | Communication and training on anti-corruption policies and procedures | 52 | Money laundering | - | - |
| Contributions to foundations and non-profit entities. | GRI 1 | Fundamentals | 53 | Donations | - | - |
| **6. Information about society** | | | | | | |
| **Company commitments to sustainable development** | | | | | | |
| Impact of the company's activity on employment and local development.<br>Impact of the company's activity on local populations and the territory.<br>Relationships maintained with local community stakeholders and the methods of dialogue with them. (Stakeholder participation)<br>Partnership or sponsorship actions. | GRI 413-1 | Operations with local community engagement programs, impact assessments and development | 53 | Commitment to society | - | - |
| **Subcontracting and suppliers** | | | | | | |
| Inclusion of social, gender equality and environmental issues in purchasing policy.<br>Consideration of social and environmental responsibility in relationships with suppliers and subcontractors.<br>Monitoring and auditing systems and their results. | GRI 308-1, 414-1 | New suppliers who have passed selection filters according to environmental criteria.<br>New suppliers who have passed selection filters according to social criteria. | 63, 64 | Commitment to suppliers<br>Purchasing policy Supplier qualification Periodic monitoring and evaluation of suppliers | - | - |
| **Consumers** | | | | | | |

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|---|---|---|---|---|---|---|
| Measures for the health and safety of consumers. | GRI 416-1, 416-2, 418-1 | Assessment of the impacts of product and service categories on health and safety. Cases of non-compliance relating to the impacts of product and service categories on health and safety. Substantiated claims relating to breaches of customer privacy and loss of customer data. | 58 , 55, 57, 58, 56 | Commitment to customers Quality Integrated management system Quality management system IT service management system Information security management system Software lifecycle management system Artificial Intelligence Management System | - | - |
| Complaint systems, complaints received and their resolution. | | | | | Not applicable | No claims have been made |
| **Tax information** | | | | | | |
| Benefits obtained by country | GRI 201-1 | Direct economic value generated and distributed | 53 | Tax information SEIDOR TopCo, SL 2025 | - | - |
| taxes on profits paid | | | | | | |
| Public subsidies received | GRI 201-4 | Financial assistance received from the government | 55 | Grants | - | - |