



Sustainability Report

Open Sistemas de Información Internet, S.L.



open
sistemas

Índice

Versiones del documento	1
Table of Contents	2
1.- ENTITY PROFILE	3
1.1. Brief Company History	
1.2. Corporate Governance	6
1.2.1. Corporate Governance Composition	7
1.2.2. Board of Directors Selection	8
1.2.3. Frequency of Elections	8
1.2.4. Leadership Structure and Key Roles	9
2.- HUMAN RESOURCES AND CORPORATE CULTURE	11
2.1. Key Human Resources Figures	12
2.2. Commitment to Labor Rights and Labor Sustainability	13
2.3. Performance Tracking and Career Development	14
2.4 Employee Wellbeing Programs and Benefits	14
2.5 Continuous Development and Training	16
3.- MATERIALITY ANALYSIS	18
3.1. Introduction to Materiality Analysis Methodology	18
3.2. Analysis Methodology	19
3.3 Materiality Analysis	20
4.-EVALUATION AND CLASSIFICATION ACCORDING TO EUROPEAN TAXONOMY	21
5.- CORPORATE SOCIAL RESPONSIBILITY AT OPENSISTEMAS	27
5.1. Corporate Social Engagement	28
5.3 Responsibility in Metrics	33
6.- Public Documentation and Additional Resources	35



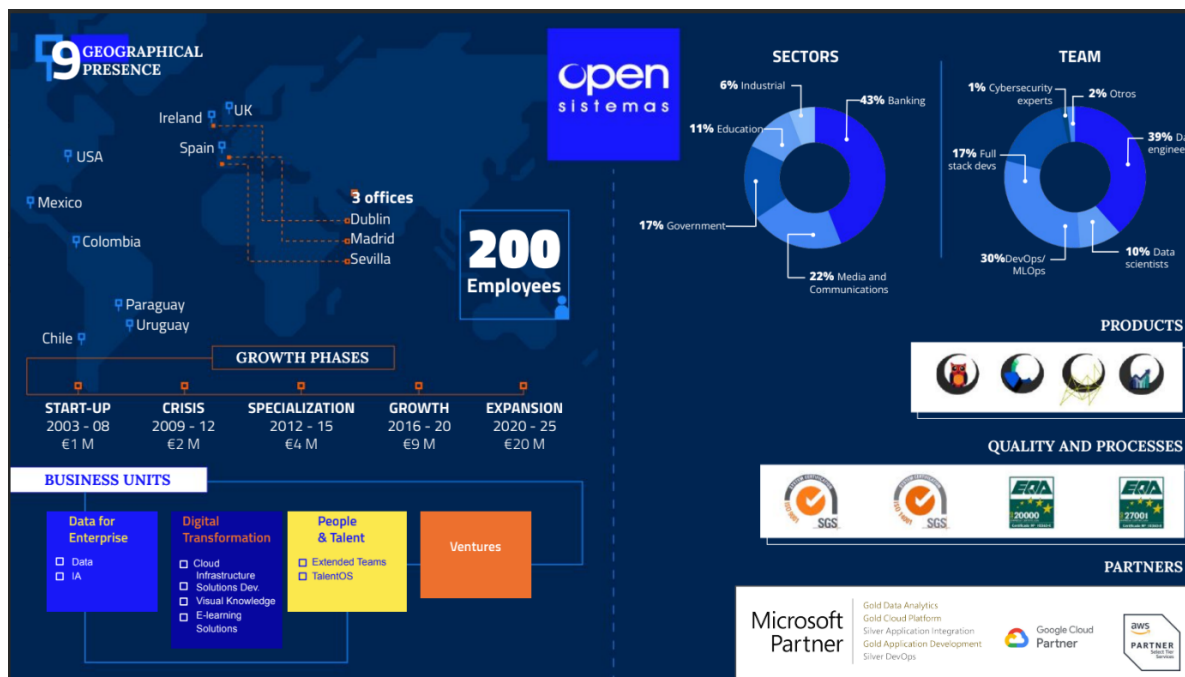
1.- ENTITY PROFILE

1.1. Brief Company History

OpenSistemas is an SME that has become one of Spain's most important data-focused technology companies, with a presence in Europe and the Americas, born with the vision of becoming an international reference.

Founded in 2003 by a group of young professionals from various technology and innovation sectors, who took as their reference point the popularization of the Internet and the birth of the Linux operating system to create a company based on open-source products and services, a technology that was undervalued by some large companies at the time.

This germ has given rise to a company of almost 200 employees that is currently more focused on data. It is an internationally recognized company that provides support, services, and solutions based on open-source technologies, specializing in the development of highly innovative solutions related to data management, transformation, analysis, and visualization in areas such as Business Analysis, Big Data, Data Science, and AI. We currently have offices in Madrid and Seville, in both Europe and the Americas.



As a strategic consultant specializing in Big Data and Data Science, we strive to develop innovative projects and products related to data management, transformation, analysis, storage, and visualization, with a strong commitment to sustainability. On our journey toward excellence, we have adopted a methodology based on the use of Open Source technologies, which not only optimizes the efficiency of our developments but also contributes to reducing our carbon footprint and promoting more environmentally responsible practices.

Our sustainability vision goes beyond mere operational efficiency; we work hand in hand with our clients to advise and guide them toward solutions that not only generate strategic benefits but are also sustainable and environmentally respectful. For OpenSistemas, customer satisfaction is important, so we continuously measure it to improve and offer products and services tailored to our clients' needs. In 2022, our customer satisfaction score was 8.04%.

All of this is made possible through the adoption of Open Source technologies as part of our sustainability strategy, where we can highlight some benefits such as:

- **Greater Efficiency:** Open-source software tends to be more resource-efficient, meaning it can run on older or less powerful hardware. This reduces the demand for new devices and decreases electronic waste generation, which is beneficial for the environment.
- **Cost Reduction:** The use of open-source software generally eliminates licensing costs associated with proprietary software. This not only saves money for companies but also reduces the need for high-performance hardware investments to run complex proprietary software, which in turn reduces energy consumption.
- **Flexibility and Customization:** Open-source solutions are often highly customizable and flexible. This allows companies to tailor the software to their specific needs, often leading to better operational efficiency and fewer wasted resources.
- **Collaboration and Community:** The development of open-source software typically involves a global community of contributors working together to improve and maintain the software. This collaboration fosters innovation and joint problem-solving, which can result in more sustainable and efficient solutions.
- **Transparency and Security:** The inherent transparency of open-source code means that anyone can examine the code for vulnerabilities and security issues. This helps identify and



address potential threats quickly, thereby reducing the risk of cyberattacks and the need for costly updates.

- **Software Longevity:** Because open-source is backed by an active community, solutions tend to have a longer lifespan and a more sustainable lifecycle compared to proprietary software, which can become obsolete and require costly updates more frequently.

We allocate significant resources and efforts to the development of internal Research, Development, and Innovation (R&D&I) projects with a clear focus on profitability and sustainability.

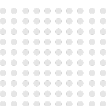
We firmly believe that innovation is the key to addressing current and future challenges, and we are committed to leading that change. Our teams are working on cutting-edge solutions that not only yield economic benefits but also promote sustainable practices. Additionally, we are open to collaboration with other entities, whether they are academic organizations, research institutions, or like-minded companies. We believe in the power of synergy and the idea that together, we can achieve much more. Through these strategic collaborations, we continue to work on building new products and solutions that meet existing needs while aligning with our sustainability values.

In this regard, since 2017, we have been accredited with the Innovative SME Seal from the Ministry of Economy and Competitiveness of Spain. This recognition is still valid today and identifies us as an accredited innovative company committed to R&D&I.

We operate under the OSIMS (OpenSistemas Integrated Management System) management system, a comprehensive framework that encompasses our certified processes and methodologies tested for over a decade. The framework is followed and adhered to by 100% of our employees, with certifications covering 85.05%. Certifications and Framework:

- ISO 9001: 2015
- ISO 14001: 2015
- ISO 20000-1: 2018
- ISO 27.001: 2017
- ITIL, our reference framework for managing IT processes in the support and managed operations areas.
- SCRUM, the reference methodology for software development in our Solutions Area.

Our core values are reflected in the code of conduct and in various policies, all of which are available and published on [OpenSistemas'](#) website. We have also endorsed the Global Compact Manifesto, where we were present in part of 2022 and will continue to be in 2023.



We are fully committed to compliance with regulations in Occupational Risk Prevention, Equality, Data Protection, and other relevant regulations in Spain and our subsidiaries, thereby ensuring our legal responsibility as a company.

1.2. Corporate Governance

The company is composed of a parent company that acts as the central entity, under which various subsidiaries operate. The company's Board of Directors is made up of two companies that hold 100% of the voting rights and are, in turn, represented by the Founding Partners.

This robust corporate governance system ensures an efficient structure for decision-making and strategic management at OpenSistemas, allowing us to advance towards our sustainability and corporate responsibility objectives with a unified and coordinated leadership at all levels of the organization.

At OpenSistemas, our corporate governance approach is characterized by an average tenure of Board members of 10 years. The longest-serving members are the founding partners, who have demonstrated invaluable commitment to the organization and all the people within it over time. This continuity on the Board of Directors is considered a valuable asset for our company for several reasons:

- **Control and decision-making:** The accumulated experience over the years provides deep knowledge of the company's history and operations, which helps ensure stable governance and strategic decision-making.
- **Protection of Interests:** It ensures that the company aligns with long-term objectives and values, thereby safeguarding the interests of stakeholders.
- **Personal Commitment:** They don't view the company merely as a financial investment but as a central part of their lives and identity. This personal commitment translates into greater effort and dedication for the ongoing success of OpenSistemas.

This approach to corporate governance reflects our belief in the importance of stability and continuity, as well as the significant contribution that long-serving members make to the effective and sustainable management of OpenSistemas.



1.2.1. Corporate Governance Composition

In this section, we will analyze the different components that make up the leadership and decision-making structure in our company.

Board of Directors

The Board of Directors is configured as the supreme governing body in our company. It consists of the President and the Vice President. The roles of the President and the Chief Executive Officer (CEO) are joint and applicable both in the Board of Directors and in the Executive Leadership represented through the Board of Directors. The main purpose of the Board of Directors is to oversee and direct the company while maintaining a strong commitment to environmental responsibility and corporate social responsibility. This involves addressing both climate-related issues and other relevant aspects in this field. Its members meet twice a year to make strategic decisions and oversee the overall performance of the organization.

Executive Leadership

The Executive Leadership or Board of Directors consists of the CEO (Chief Executive Officer), the Deputy CEO, and the rest of the top-level executive directors. Their main function is to lead and strategically manage the company. They work closely with the Board of Directors to implement the organization's strategic vision and coordinate the key areas of the company. Its members meet semi-annually.

Information Security Committee

Our Information Security Committee is composed of several key roles, including the Data Security Officer, the Director of Operations, the Systems Manager, the Security Coordinator, and the Quality Manager. This committee meets regularly, up to four times a year, to address issues related to information security and ensure a high level of data protection and quality in our processes.

Integrated Management System Committee

The purpose of the IMS Committee is to direct and coordinate the quality and environmental management system (OSIMS, OPENSISTEMAS Integrated Management System) of OPENSISTEMAS, ensuring that the process is carried out successfully and in compliance with the standards ISO 9001:2015, ISO 14001:2015, ISO 20000-1:2018, ISO 27001:2017.



1.2.2. Board of Directors Selection:

We value diversity in decision-making and in the composition of our Board of Directors. Our board members are chosen or nominated by other board members and other bodies within the organization. This allows us to tap into a variety of perspectives and experiences that contribute to our strategic decision-making. OpenSistemas has a diversity [policy for the Board of Directors](#), which is available on the [OpenSistemas website](#).

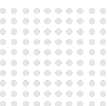
1.2.3. Frequency of Elections:

At OpenSistemas, we recognize the importance of maintaining a dynamic and adaptable Board of Directors to enhance the effectiveness of our governance. Therefore, the frequency of Board elections is not predetermined but is approached strategically and flexibly. This decision is made in consultation with the Board of Directors and is adapted to the changing needs and circumstances of the company. This practice allows us to ensure a constant renewal and updating of the composition of the Board, which in turn strengthens our ability to address emerging challenges and opportunities with agility and effectiveness.

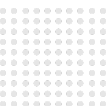
1.2.4. Leadership Structure and Key Roles

It's important to highlight, for better understanding, who the key individuals are in the decision-making process within the organisation.

Position	Name of the person holding the position	Duties or Responsibilities
Chairman of the Board of Directors	Luis Flores	<ul style="list-style-type: none">• Participates in the Board of Directors and Executive Committee• Provides strategic leadership to the organization.• Organizes and chairs board meetings. This involves setting the agenda, ensuring active member participation, and facilitating productive discussions.



		<ul style="list-style-type: none"> • Overseeing top-level management • Represents the organisation in external relations, such as with investors, shareholders, regulators, and other key stakeholders. • Leads and supports the organisation's commitment to environmental sustainability.
Vice President	Fernando Monera	<ul style="list-style-type: none"> • Participates in the Board of Directors and Executive Committee. • Works closely with the Chairman of the Board of Directors to provide support in board management and leadership. • In the absence of the Chairman, may assume their responsibilities, including chairing meetings. • Brings a valuable strategic perspective to the board's decision-making. They can use their experience and knowledge to influence the company's strategic direction and advocate for key initiatives. • Participation in the Integrated Management System Committee to oversee and guide the company's environmental initiatives.
CEO	Luis Flores Porras	<ul style="list-style-type: none"> • Participa en el Consejo de Administración y en la Junta Directiva. • Liderar la empresa en términos estratégicos y operativos, implementar la visión de la organización y gestionar el día a día del negocio. • Presenta a la Junta Directiva las oportunidades y desafíos estratégicos que enfrenta la organización y propone planes para abordarlos. • Proporciona informes regulares sobre el



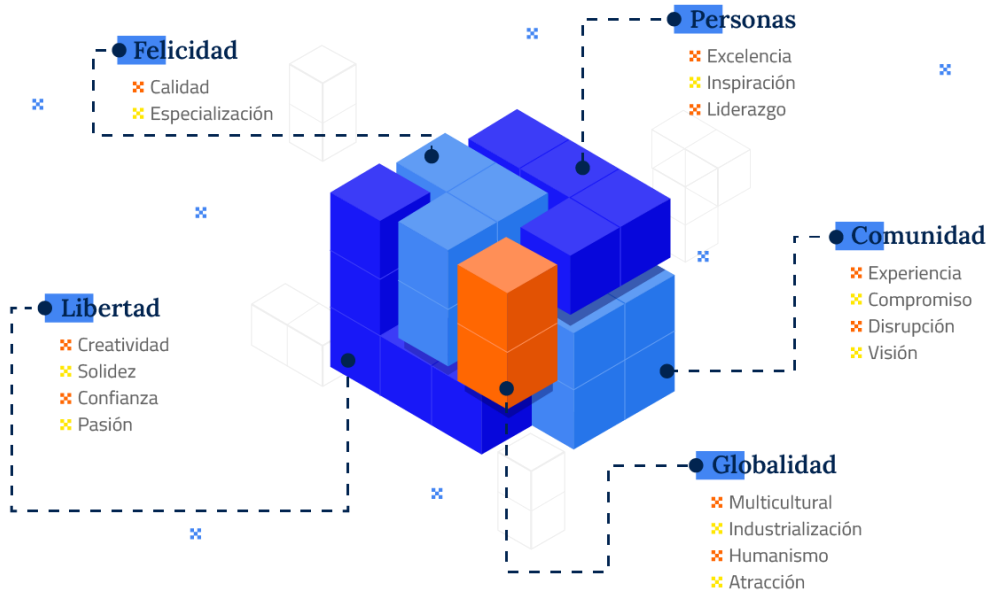
		<p>desempeño financiero, operativo y estratégico de la empresa, lo que incluye presentar estados financieros, informes de progreso y actualizaciones estratégicas.</p> <ul style="list-style-type: none"> ● Participa también en el Comité del Sistema Integrado de Gestión.
Deputy CEO	Fernando Monera Daroqui	<ul style="list-style-type: none"> ● Participates in the Board of Directors and Executive Committee. ● Specific responsibilities assigned by the CEO and, in some cases, acting as their substitute in their absence. ● Close collaboration with the CEO to support their leadership and strategic vision. ● Management of operations related to the technology area. ● Also participates in the Integrated Management System Committee.
Chief Executives	Irene Reina Pamela Castro Daniel Peláez	<ul style="list-style-type: none"> ● They participate in the Board of Directors. ● Responsible for overseeing and directing their respective areas, ensuring that established objectives and goals are achieved. ● They contribute their respective expertise to their functional areas for strategic decision-making. ● They report on the performance of their areas and present key metrics and results.
Responsible for information security and cybersecurity.	Fernando Monera Daroqui	<ul style="list-style-type: none"> ● Reports directly to the Board of Directors. ● Responsible for overseeing cybersecurity and implementing information security measures.



		<ul style="list-style-type: none"> • Definition and Execution of Security Policies, as well as their implementation. • Risk Management and Vulnerability Assessment. • Supervision of Security Incidents. • Security Education and Awareness.
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2.- HUMAN RESOURCES AND CORPORATE CULTURE

Our success is built on the strength and commitment of our human team. We value the importance of creating a healthy and equitable work environment where our employees can grow and thrive. In this section, we highlight our initiatives and policies related to Human Resources and Corporate Culture, focusing on promoting health, well-being, work-life balance, and inclusion in the workplace. We believe that a strong corporate culture and a motivated team are essential to achieving our sustainable goals and making a positive contribution to society.



2.1. Key Human Resources Figures

In this section of the report, we highlight key figures related to our human resources. Here you will find information about employee distribution, the creation of new positions in 2022, internal talent promotion, and turnover and absenteeism rates. These indicators are crucial for evaluating our commitment to sustainable management of our workforce.

We have a strong team of employees in our offices in Spain, Colombia, Chile, and Paraguay. Currently, the largest workforce is concentrated in Spain, accounting for approximately 86%, with Colombia being the next largest office, employing approximately 9.5% of our workforce. We are committed to sustainable growth and have plans to increase our hires in the rest of our offices in the near future. This focus on expanding our workforce reflects our vision to strengthen our presence and continue providing employment opportunities in various regions.

In 2022, a total of 91 new positions were created within our company. It's noteworthy that 17% of these new roles were filled by internal candidates, demonstrating our commitment to the development and promotion of internal talent.

In our industry, the turnover rate is a highly relevant indicator. In 2022, we observed a turnover rate of 45.98%. Of this percentage, 29.78% was attributed to voluntary turnover. This figure presents significant challenges that we are actively addressing.

Additionally, we observed an absenteeism rate of 1.70% in our company, which represents a small percentage of our total workforce. We are committed to continuing to work to maintain and improve this indicator, ensuring a healthy and productive work environment for all our employees.

Regarding gender equality indicators, we analyze the presence of women in our total workforce as well as at all levels of leadership. We provide detailed information on this topic as follows:

- Women in the total workforce: The workforce is predominantly composed of men, accounting for 77.83%, while women represent 22.17%.
- Women in executive positions: Women have a significant presence in executive positions, occupying 69.23% of these roles, compared to 30.77% of men.
- Women in junior management positions only: Women hold the majority of junior management positions, at 87.50%, while men represent 12.50%.
- Women in senior management positions: In senior management positions, men have a higher presence, at 66.67%, while women occupy 33.33% of these roles.

- Women in STEM-related positions: STEM-related positions are predominantly filled by men, at 84.49%, while women represent 15.51%.

In terms of nationality, the workforce is distributed according to the following categories:

Spanish	Colombian	Chilean	Peruvian	Paraguayan	French
78,87%	8,76%	2,58%	1,03%	3,09%	0,52%

Our gender equality indicators, which also include data by nationality, reflect our commitment to diversity and inclusion. We are working to enhance the representation of women in leadership and STEM fields, promoting an inclusive and equitable work environment.

2.2. Commitment to Labor Rights and Labor Sustainability

In all jurisdictions where we have a presence, we ensure that our employees are duly protected and regulated in accordance with local labour laws and regulations. This means that we work closely with the competent authorities, and if there is specific legislation regarding collective agreements, we adhere to it.

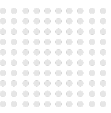
The percentage of employees covered by collective agreements or represented by independent unions varies according to the legislation and regulations of each country. Currently, 100% of our employees are in compliance with the provisions of applicable labour laws and regulations.

In all jurisdictions where we operate, our employees are protected and regulated in accordance with local labour laws and regulations.

2.3. Performance Tracking and Career Development

Our company is committed to a robust and effective performance evaluation, following a methodology that encompasses various key approaches, providing a "360-degree" view of employee performance and/or gathers feedback from customers or external sources.

- Performance by Measurable and Quantifiable Objectives: We define and precisely measure performance objectives, enabling an objective and results-based assessment.
- Multidimensional Performance Evaluation: We adopt a comprehensive approach that goes beyond quantifiable objectives. We assess how employees contribute to the company's



values and goals by collecting feedback from multiple sources, including colleagues, supervisors, and even customers, to gain a complete view of performance.

- **Agile Conversations:** Our agile performance management focuses on maintaining continuous communication throughout the year.

2.4 Employee Wellbeing Programs and Benefits

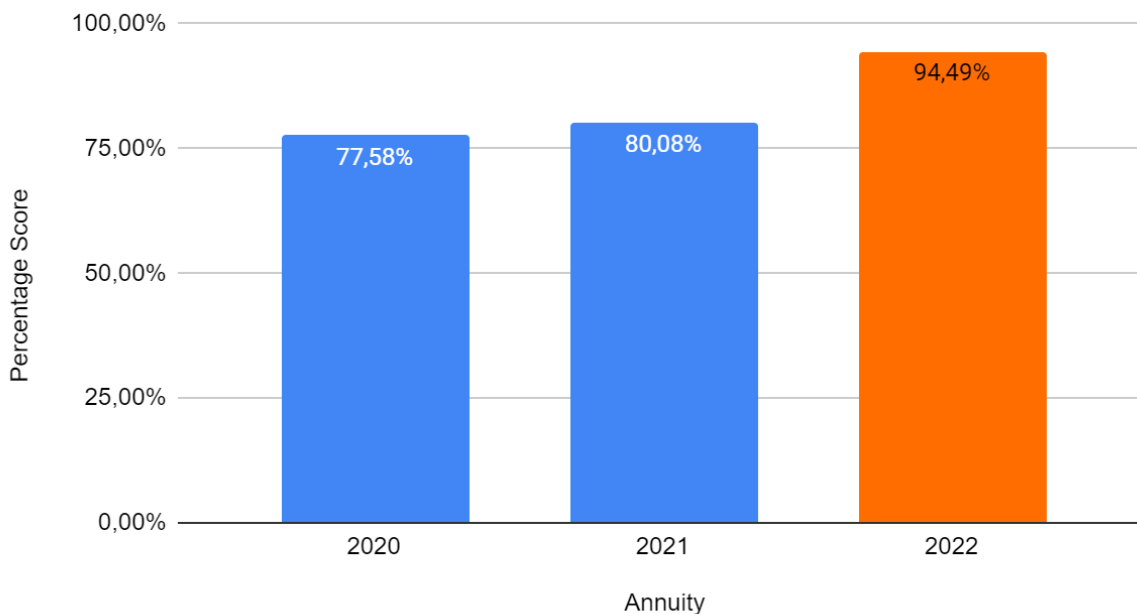
At OpenSistemas, we offer various programs and benefits for all company personnel, with a focus on our initiatives designed to promote the health, wellbeing, and satisfaction of our employees. These programs reflect our commitment to creating a work environment that supports the success and quality of life of our human talent. Some of these initiatives include:

- **Family Conciliation:** We promote work-life balance through programs like Open Flexible Time and Open Flexible Space. Open Flexible Time allows our employees to organize their workdays according to their family or personal needs. Open Flexible Space, on the other hand, offers the option of telecommuting, accommodating individual preferences and situations.
- **Support for Sports:** We believe in the importance of a healthy lifestyle and sports. We actively support the Judo club and the tripsport athletics club. This initiative not only promotes physical health but also imparts values of perseverance and effort that are reflected in our daily work. We encourage an active lifestyle and facilitate our employees' participation in races and sporting events. We allocate resources to support these activities when requested by company members.
- **Competencies for Professional Development:** Through our Equality Plan, we implement measures that support equality and non-discrimination in the workplace. This includes the development of flexible compensation policies and the promotion of work-life balance.
- **Work-Related Stress Management Program:** We offer a stress management platform in collaboration with an insurance company to help our employees effectively address and manage work-related stress.
- **Promotion of Communication:** We promote intercommunication through internal communities where OpenSistemas members can strengthen their relationships and share common interests, such as nature, music, and other hobbies.
- **Participation Plan:** We present an attractive long-term incentive program for employees who excel in their outstanding performance. Through this plan, employees recognized for their significant contributions have the opportunity to acquire up to 5% ownership in the

company. This program is designed to reward those who bring significant value to the company, allowing them to earn additional stakes as they contribute to the organisation's growth and success.

The Participation Plan is divided into two key dimensions. Firstly, the Own Value Dimension, which ensures that in the event of a company sale, employees participating in the plan receive a proportional share based on their ownership in the company. Secondly, the Annual Benefits based on Results Dimension, which allows employees to share in the company's annual profits, further strengthening their commitment to the organisation's long-term success.

Employee Wellbeing Trend OpenSistemas



2.5 Continuous Development and Training

At OpenSistemas, we firmly believe in the continuous training of all our employees. To achieve this, we offer a series of training programs that play a crucial role in the professional development of our team. Training programs include:

- **Training Catalog:** We offer a comprehensive range of training programs covering various topics that employees can request to undertake. These include preparatory courses that assist employees in obtaining technical certifications. In this regard, in 2022, we were able

to assess that, thanks to the use of this program, the time spent searching for specific training for individual employees was reduced by 0.5 hours per month, providing us with a competitive advantage through the program.

- **Language Program:** Given our international reach, it is crucial that our employees have an English proficiency level that enables effective communication with our clients. Our language program has been successfully implemented, and each year, participation and the competence level of our employees increase.
- **Certification Program:** We facilitate the acquisition of technical certifications to enhance the skills and specialisation of our employees. This approach benefits not only our workers but also strengthens our business capabilities by having certified professionals on our team. Since the implementation of the specialisation program, we have observed a significant and quantifiable financial impact. This program has bolstered our team's specialisation, which has, in turn, translated into increased sales. This revenue growth, directly attributable to our team's higher knowledge and expertise, represents a quantifiable impact of 1.23% on our results.

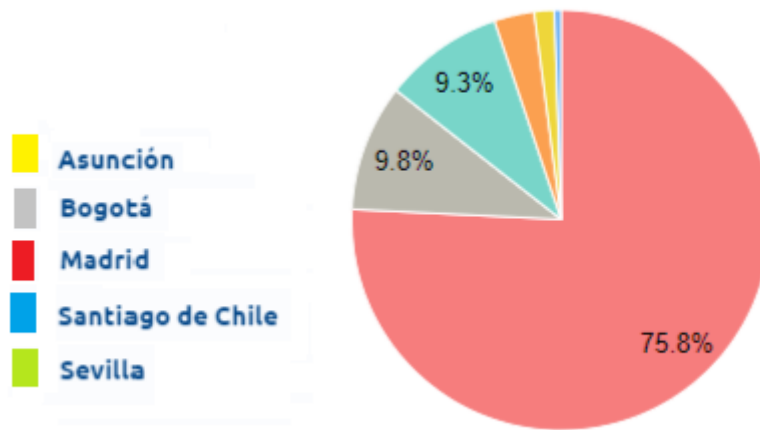
Training Distribution

To ensure that training reaches all our employees, we closely track the distribution of our training programs by country and nationality. This allows us to tailor our professional development efforts to meet the specific needs of each region and community within our global organization.

Below, we present charts that display the distribution of training by country and the breakdown by nationality in our company. These data reflect our commitment to diversity and inclusion, as well as our dedication to providing equal training opportunities to all our employees, regardless of their origin or geographic location.

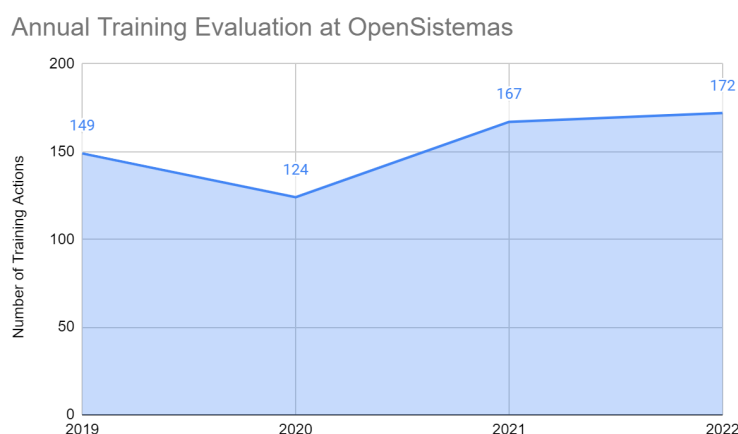
Chart to display the distribution of employees by office location





Throughout the year, we have made a sustained effort to strengthen our internal capabilities through training and development programs. During the period, our employees dedicated an average of 34.4 hours each to their training and professional development. This not only demonstrates their commitment to continuous improvement but also reflects our collective effort to empower our workforce.

In financial terms, we invested a total of 24,332 euros in the training of our employees in 2022. This strategic investment has allowed us to offer high-quality programs that positively impact the competence and effectiveness of our workforce. To provide more insight into the importance of Training at OpenSistemas, we can observe the following chart that refers to the number of training processes incurred in different years. It is evident that the trend has been increasing from 2019 to 2022.



Our goal is to maintain and expand our training and development initiatives in the coming years. We believe that a well-trained and committed team is essential to achieving our sustainability objectives and contributing to long-term sustainable success.

3.- MATERIALITY ANALYSIS

3.1. Introduction to Materiality Analysis Methodology

We recognize that our actions have an impact on the environment, the communities in which we operate, and our own long-term viability. To ensure that our sustainability efforts are effective and focused, we have conducted a materiality analysis.

This analysis has allowed us to identify and prioritize the most relevant issues for both our company and our stakeholders. In this report, we present the results of this analysis, which will guide our sustainability strategy, reflecting our commitment to creating a positive impact on society and the environment in which we operate.

3.2. Analysis Methodology

Materiality analysis is a key process for identifying and prioritizing issues relevant to our company in terms of economic, social, and environmental impact. It is conducted annually and follows a methodology summarized in the following steps:

- **Identification of Relevant Issues:** We initiate the process by consulting various areas of the company to understand their perspectives and concerns regarding sustainability. This consultation provides us with a comprehensive view of the topics that are important both internally and externally and can be conducted through surveys, consultations, or in-person discussions.
- **Context Analysis: Annually,** we conduct a context analysis in which we evaluate external and internal factors that could impact the company. This assessment is done in



collaboration with the board of directors and takes into account the identification of relevant issues from other areas.

- **Listing:** With the information gathered in the context analysis, we proceed to list a preliminary set of impacts that could be relevant to the company in terms of their economic, social, and environmental impact. This list provides us with a solid foundation for further evaluation.
- **Impact and Importance Assessment:** For each identified issue, we conduct a comprehensive assessment of its potential impact. We use criteria such as the magnitude of the impact, stakeholder perception, and legal and regulatory implications. This assessment allows us to better understand the relevance of each issue.
- **Outcome:** Through the evaluation, we determine a defined threshold that helps us identify impacts that should be treated as risks or opportunities. Issues that exceed this threshold are considered material and are incorporated into our sustainability strategy.
- **Internal and External Communication:** The outcome of this analysis will be reflected in the Sustainability Report, which will be accessible on the company's website.

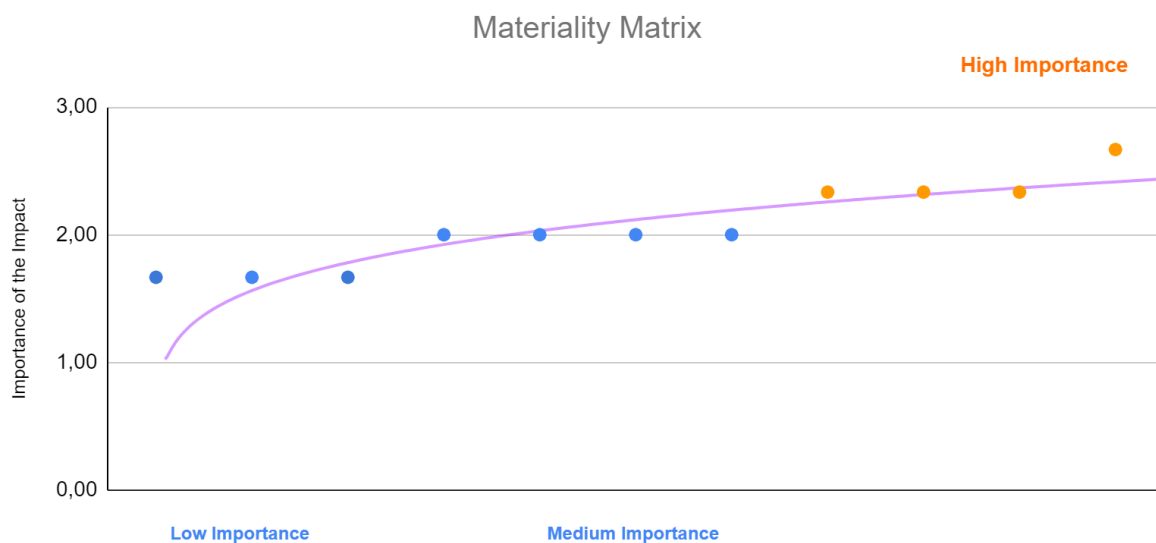
This methodology enables us to make informed decisions and focus our efforts on the topics that are most relevant to both the company and our stakeholders. By adopting a data-driven and criteria-based approach, we are better prepared to address the challenges and opportunities we face in the field of sustainability.

3.3 Materiality Analysis

Materiality analysis provides us with a critical perspective on the key aspects that affect our company and its stakeholders. Below, we present the most relevant results of this analysis:

- **Economic Impact and Profitability** are related to SDG 8. Our main goal in this area is to ensure constant monitoring of the profitability of our operations. This involves addressing wage gaps and high market costs to maintain a sustainable balance between our revenues and expenses.
- **Cultural and Social Diversity Impact in Different Markets** is related to SDG 10, where we recognize the importance of cultural and social diversity in the markets where we operate. Our goal is to promote inclusion and equality in all our activities, thereby contributing to the reduction of inequalities.

- **Impact of Expansion into New Markets and Diversification of Revenues** is related to SDG 9. We work on responsible expansion into new markets and diversification of our income sources. Our goal is active international participation, fostering innovation and sustainable growth.
- **Impact on Supply Chain Considerations and Sustainable Products** is related to SDG 12. We are committed to continually assessing and improving our supply chain to ensure responsible production and consumption. This includes adopting environmentally friendly purchasing criteria to reduce waste and promote sustainable products.



In summary, our materiality analysis allows us to strategically understand and address these economic and social impacts, aligning with our commitments to the SDGs and our goal of contributing to global sustainable development.

4.-EVALUATION AND CLASSIFICATION ACCORDING TO EUROPEAN TAXONOMY

Our commitment to sustainability drives us to align our activities with European standards. As part of this initiative, we have assessed and classified our operations according to the criteria established in the European Sustainability Taxonomy.



Process of Assessment and Classification of Activities:

We have followed a process to assess our activities in relation to environmental and social criteria, which are divided into three classifications:

- **Identification of Relevant Activities:** We have identified the key activities that are subject to evaluation according to the European taxonomy. We provide details of this identification below.
 - **Non-Eligible Activities:** Those that currently do not meet the taxonomy criteria, but we are implementing measures to improve their alignment.
 - **Energy Production at Our Headquarters**
 - **Evaluation:** We have concluded that energy consumption is not under our direct control, according to the current contracting model. However, since 2019, we have been working on reducing energy usage in our headquarters through awareness and in collaboration with the property owner to establish mechanisms that have a lower impact.
 - **Results and Future Commitments:** Our commitment is to maintain the relationship with the property owner to jointly implement mechanisms that help reduce energy consumption.
 - **Conclusion:** Although we are not directly involved in energy production, we recognize the importance of energy efficiency and are committed to improving our practices to contribute to climate change mitigation.
 - **Transition Activities:** Those that are working to meet the criteria but require additional actions to achieve full alignment.
 - **Emissions of Greenhouse Gases**
 - **Evaluation:** Our current work model is based on telecommuting, and we have established relationships with our clients and suppliers that facilitate online activities. This strategy actively



promotes the reduction of traditional transportation use and, as a result, generates a lower impact on greenhouse gas emissions. We are committed to further strengthening this practice and setting clear goals to further reduce our carbon footprint in the future.

- **Results and Future Commitments:** Our immediate and future commitment is to accurately calculate our greenhouse gas emissions and establish specific targets for their reduction.
- **Conclusion:** Our focus on telecommuting and reducing greenhouse gas emissions reflects our commitment to mitigating climate change and transitioning to a low-carbon economy.
- **Eligible Activities:** Those that fully meet the criteria established in the taxonomy and positively contribute to environmental and social objectives.

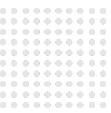
- **Resource Use,**

Evaluation: Within our company culture, good practices in waste management are actively promoted, and there is a strong commitment to sustainability. In line with these principles, since 2019, we have implemented a "paperless" policy.

- **Results and Future Commitments:** We have successfully implemented paperless office practices. In the future, we will continue to strengthen these practices and seek ways to further reduce our environmental impact, such as reviewing and incorporating sustainable purchasing criteria for equipment and supplies.
- **Conclusion:** Our resource management practices, led by the "paperless" policy, reflect our commitment to sustainable resource use and the transition to a circular economy.

- **Labour Practices and Corporate Culture**

- **Evaluación:** Evaluation: Within our corporate culture, we consider it essential to promote and adopt principles shared by all stakeholders that foster our values of equality and inclusion. Our fair labour practices include:
 - **Equal Opportunity Recruitment and Hiring Processes:** We ensure that all individuals have equal opportunities during



our selection, hiring, and promotion processes, without considering factors other than the individual performance of each candidate.

- **Fair and Equitable Compensation:** We are committed to providing fair and equitable wages to all our employees, regardless of any factors other than their own job performance.
 - **Policies for Prevention and Addressing Harassment:** We have implemented policies and procedures to prevent and address workplace harassment, including sexual harassment and any form of harassment based on race, gender, or other factors.
 - **Promotion of Diversity:** We create an inclusive environment where all workers feel valued and respected, promoting diversity in our workforce.
 - **Additional Benefits and Advantages:** We provide additional benefits and advantages that enhance the quality of life for our employees, contributing to their well-being.
 - **Workplace Safety and Health:** We are committed to ensuring a safe and healthy work environment, implementing policies and practices that reduce workplace risks and protect the safety and health of our employees.
 - **Results and Future Commitments:** We have established fair labour practices that include equal opportunities, equitable wages, anti-harassment policies, diversity promotion, additional benefits, and a safe and healthy environment. In the future, we will continue to promote these values and enhance our practices.
 - **Conclusión:** Nuestra cultura empresarial se basa en principios de igualdad, equidad y seguridad laboral, lo que demuestra nuestro compromiso con prácticas laborales justas.
- **Sustainable Technologies:**
- **Evaluation:** As a technology company, we strive to provide more sustainable solutions and develop products that are



resource-efficient. A testament to this is the realization of two internally developed products that contribute to reducing environmental impacts:

- CapacIoT - This product, developed between 2020 and 2022, aims to assist companies in optimizing their use of energy resources. It is a digital twin that offers exceptional capabilities for businesses to monitor and manage their execution processes efficiently, resulting in a significant reduction in resource consumption. Currently, this digital twin is in the commercialization phase.
- Graspway - This product, conceived in 2018, is a Learning Management System (LMS), being 100% online, it incorporates features that promote efficiency, waste reduction, and enhance the social impact of team training. Its implementation contributes to a more sustainable and effective form of education.

These products represent our commitment to sustainability and showcase our focus on developing technological solutions that are not only effective but also environmentally friendly and socially responsible.

- **Results and Future Commitments:** In the future, we will continue to innovate in sustainable technological solutions.
 - **Conclusion:** Our environmentally friendly technological products reflect our commitment to sustainability and resource efficiency.
- **Education and Awareness,**
- **Assessment:** In our company, we place great importance on education and awareness, recognizing the significance of the continuous development of our employees. Our vision encompasses updating technical knowledge, promoting environmental awareness, as well as training in equality and other vital areas such as Occupational Health and Safety and Data Protection. Our training strategy is manifested in:



- **Internal Training:** We provide a series of courses through our internal platform for all our employees. This ensures that each member of our team has access to development and learning opportunities.
- **External Training:** We rely on collaborations with experts and specialized providers in various areas to provide our employees with the necessary knowledge and competencies.
- **Awareness/Communication Plan:** Through our awareness and communication plan, we share valuable information with all employees on how to effectively manage resources such as water, paper, electricity, etc. We also promote responsible practices in the use of natural resources and proper waste management. Our intention is to foster environmental awareness among our employees.
- **Outreach to Stakeholders:** We extend our awareness efforts beyond the company. We share relevant information through our website and social media, contributing to raising awareness among our employees and the general public.
- **Results and Future Commitments:** We have implemented internal and external training programs, as well as an awareness and communication plan to promote education and awareness in various areas. In the future, we will continue to enhance these initiatives.
- **Conclusion:** Our training and awareness strategy reflects our commitment to continuous development and the promotion of responsible practices
- **Sustainable Supply Chain,**
 - **Evaluation:** In the realm of supply chain sustainability, we have addressed this challenge comprehensively, focusing on three key aspects:
 - **Customers:** In our company, we prioritize active listening to our customers and strive to adapt to their needs at all



times. This includes addressing their sustainability-related demands and seeking solutions aligned with their environmental and social goals.

- **Suppliers:** To ensure our supply chain is sustainable, we adhere to international standards and hold certifications that support our commitment to sustainability. We conduct evaluations of our suppliers to ensure they share our sustainable values and objectives.
 - **Collaboration with Sustainable Organizations:** Our strong interest and commitment to a more sustainable world, based on best practices and the defense of human rights, are reflected in our adherence to the United Nations Global Compact.
 - **Results and Future Commitments:** We maintain strong communication with our supply chain and are committed to strengthening this collaboration in pursuit of a more sustainable model. We aim to involve our partners even more in our achievements and progress together toward a more sustainable future.
 - **Conclusion:** Our joint collaboration strategy is firmly established, but we recognize the importance of continuing to advance and evolve in this shared commitment.
- **Collaboration and Corporate Social Responsibility,**
- **Evaluation:** We encourage our employees to participate in sports activities, supporting their involvement in races by sponsoring bibs. Additionally, we promote initiatives that foster interaction among our workers, creating communities that help counteract potential work-related effects.
 - **Results and Future Commitments:** We are committed to further strengthening these practices in the future.
 - **Conclusion:** Our collaboration and corporate social responsibility strategy reflect our commitment to the well-being of our employees and the positive impact on the community at large.



5.- CORPORATE SOCIAL RESPONSIBILITY AT OPENSISTEMAS

Corporate Social Responsibility (CSR) represents the commitment of companies and organizations to the environment and society. Just as individuals contribute to the improvement of their surroundings and community, OpenSistemas, as a company, also significantly contributes to this cause. Our commitment and performance in environmental and social aspects are the fundamental pillars of our CSR, to which we dedicate ourselves with passion.

5.1. Corporate Social Engagement

At OpenSistemas, we aim to make a positive impact both within and outside our organization. Under the framework of OpenSistemas' Corporate Social Responsibility, we carry out various actions focused on three main areas:

- **Training and Knowledge Transfer**
 - **Penguin Island:** Through "Penguin Island," we promote access to and learning of open-source technologies among young people, fostering scientific and technical curiosity. This program not only seeks to develop digital knowledge but also instills essential values such as collaboration, teamwork, and respect for others, which are core principles of OpenSistemas.
 - **Technology Community,** Our commitment to the community is manifested in promoting open knowledge, collaborating for the growth and sustainability of technology communities aligned with our value proposition. This is achieved through technology meetups and support for open-source projects with dissemination or human resources. You can access videos and resources dedicated to this aspect on the OpenSistemas website. We highlight two planned events throughout the year with open participation:
 - **Databeer:** OpenSistemas sponsors events scheduled throughout the year, where the entire community can join talks given by specialists who share interests and value knowledge sharing in technology.

- **TechFriday:** We organize open sessions for the OpenSistemas community and stakeholders, where experts in various fields discuss specific topics, allowing interaction among participants.
 - **Online Resources,** We provide downloadable graphic resources and audiovisual materials for all stakeholders on a variety of topics, from technology to employee well-being and technology guides, contributing to the development of the community. All publications are available on the OpenSistemas website.
- **Environmental Care and Social Commitment**
 - **Charitable Initiatives:** Since 2016, OpenSistemas has been supporting the collection of essential products, helping to dignify, rationalize, and normalize the vulnerable situation in which many families find themselves. We collaborate with different organizations:
 - **Asociación Dual:** We support the noble initiative of MercaDUAL, the first online supermarket dedicated to helping people in need.
 - **Aldeas Infantiles:** We are a Company Committed to Aldeas Infantiles, where we continuously contribute to helping the most vulnerable children, providing them with a safe environment and comprehensive support.
 - **Cruz Roja:** We collaborate with Cruz Roja as a charitable company. Our contribution covers areas such as the delivery of food products and warm clothing, healthcare and psychosocial support services, and participation in search and rescue tasks in disasters and in countries facing humanitarian crises.
 - **Healthy Eating:** We promote healthy habits by providing fresh fruit for all employees in the office.

These partnerships reflect our commitment to corporate social responsibility and our dedication to improving the lives of those who need it most in our community and around the world.

- **Health and Sports,** The company promotes healthy lifestyles and sports as mechanisms for improvement. There are various initiatives within the company:
 - **Judo Fontenebro:** Our relationship with Judo Fontenebro began in 2018, offering them our support and becoming their sponsors. We identify values in them that, as a company, we try to convey and promote in our daily lives, such as teamwork, responsibility, perseverance, consistency, optimism, and support among



colleagues, among many others. Another highlight of Judo Fontenebro is the importance they give to female judo players who are part of the club. Many of them are great judo professionals and have been part of that big family for many years. This is also important at OpenSistemas, where we work to showcase role models and inspiring women who break stereotypes, especially in a male-dominated sector.

- **Trisport:** OpenSistemas has sponsored the Trisport club for over five years, emphasizing sports and promoting teamwork, responsibility, perseverance, consistency, optimism, and support among colleagues. Trisport athletes primarily train for triathlons but participate in multiple sports disciplines. At OpenSistemas, we believe and support the values they convey, as well as the importance of perseverance and learning to balance extensive training with work and family life.
- **OpenSistemas Football Team:** Committed to promoting good practices and sports, we internally promote team sports such as football through participation in the Business League.
- **OpenBand:** At OpenSistemas, we believe in the values associated with rock music and the power, energy, and creativity that come from expressing oneself through this musical genre. We have an internal band, OpenBand, where members can share their musical talent.
- **Participation in Races:** We encourage participation in sports events by providing race bibs when requested by company members.
- **Communities,** We reinforce camaraderie, solidarity, interrelation, multiculturalism, friendship, and equal opportunities. We promote active participation by all, both within and outside the company. We highlight the following communities:
 - **TekkiOS:** We share news and topics related to technology closely related to OpenSistemas.
 - **Outdoors:** Nature, outdoor plans, and physical activity. We share plans and ideas about outdoor activities and sports.
 - **Head in the Cloud:** A space to share news, updates, and all relevant technology and cloud-related news.
 - **DataHacks:** News, updates, and all relevant technology and data-related news.
 - **Rock ON:** We share musical discoveries, concerts, and other cultural plans.



- **Meetings,** We promote the active participation of people, their ideas, and their knowledge on equal terms. We ensure a direct, close, and trusting relationship with managers.

5.2 Business Collaboration Networks

Strategic Technology Partners, with these strategic alliances with other synergistic companies in the sector with whom we collaborate on the development, design, and production of new products that combine utility and technology, we highlight:

- **Microsoft:** We maintain a strategic alliance that enables us to collaborate on the development, design, and production of new products based on open technology and open-source standards, driving flexible and customer-tailored software and cloud services.
- **Amazon Web Services (AWS):** As an AWS Consulting Partner, we help customers adopt the cloud and collaborate with AWS EdStart, an EdTech startup accelerator.
- **Google Cloud:** We consolidate our position as leaders in cloud services consulting, providing our customers with access to Google's cloud solution, with innovative approaches and cutting-edge solutions in Big Data and Data Science.
- **Clarity (Crowley Carbon):** We establish a collaboration with the Irish company Crowley Carbon to introduce their "clarity" solution, an advanced real-time analytics solution for energy optimization, becoming an Advanced Partner of Clarity.
- **Snowflake:** We become one of the first partners in Spain for Snowflake's cloud data platform.
- **Cloudera:** We maintain an alliance that covers capabilities from infrastructure to data management, driving digital transformation in large companies.
- **Startups,** Our collaboration with Powering Off Road represents a strategic alliance that provides us with a differentiating product. We highlight the following key aspects of this collaboration:
 - Access to Emerging and Disruptive Technologies that give us a competitive advantage in the market.
 - Incorporation of Highly Specialized Talent in specific areas.
 - Cost Efficiency through operational synergies that optimize our management.

Clusters and Alliances with Technological Platforms



- **Eurofintech**, We are members of this Madrid-based cluster that addresses digital and sustainable financial solutions. We highlight some key aspects of the alliance:
 - We have access to very extensive information, including knowledge, experience, and needs, allowing us to be informed and up-to-date with emerging trends and market opportunities.
 - It facilitates the exchange of ideas, technologies, and innovative practices, promoting the creation of new products or the improvement of existing ones.
 - Collaboration within the cluster opens doors to new markets or customer segments.
- **Chambers of Commerce**: We participate through the Chamber of Commerce in international missions, taking part in specialized training made available to companies. Investment summary for this section:

2020 - 1.850,00 €	2021-7.250,00 €	2022-4.040,00 €
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- **Member of the U-tad Data Advisory Council**, we have been a part of it since 2019. OpenSistemas contributes to the integration of Big Data technologies and their related areas in the educational world to assist in defining the professional profiles that the market demands and the training needs that companies require. Some of the topics covered in talks include:
 - Modern Data Warehouse in the Big Data Era
 - Identification of Business Success Metrics in Data Projects
 - Building a Data Culture: Lessons Learned from a Data Lake Architecture
 - 'Internet of Trains': IoT Projects in the Railway Industry
 - Tools and Best Practices for Maintaining Big Data Projects
- **University of Seville: Since 2020**, we have established a strong collaboration with the University of Seville in the creation and development of research, development, and innovation (R&D&I) projects. This partnership reflects our commitment to promoting knowledge and innovation in a high-level academic environment. Some highlights include:
 - The ability to launch unique products with environmental and advanced impact can provide a competitive advantage resulting in increased market share and revenue.
 - New ideas and technologies resulting from collaboration can lead to the development of innovative products that attract new customers and markets.
 - Collaborating with universities or business partners can avoid the need to hire additional highly specialized personnel, saving hiring and benefits costs.



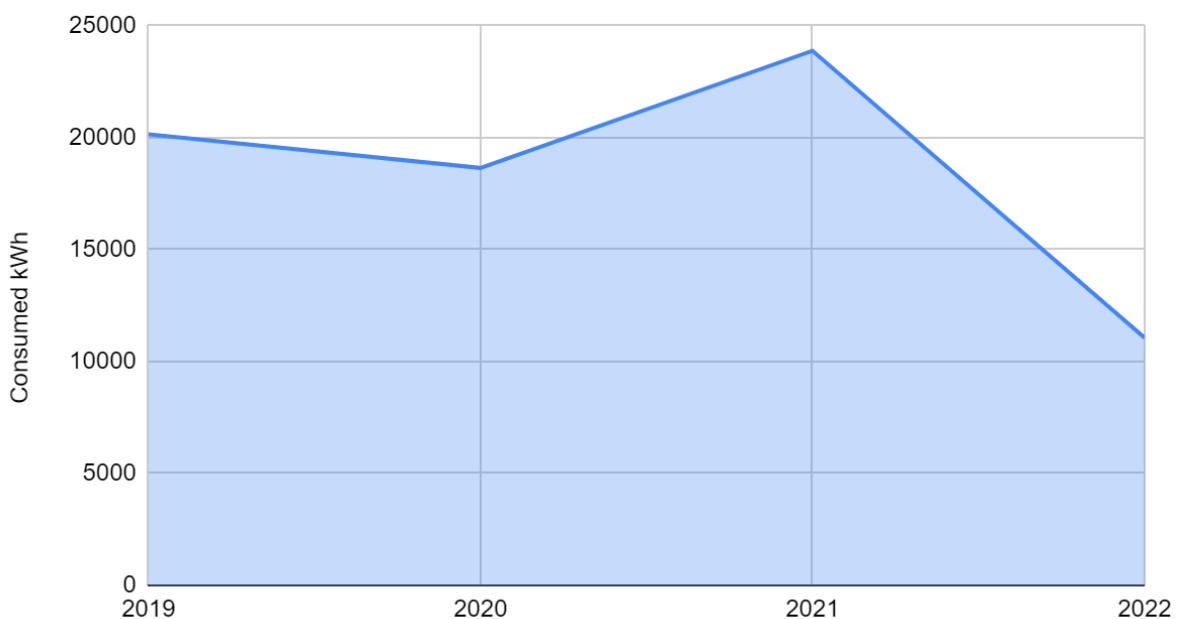
- **Sectorial Technological Platforms:** At OpenSistemas, we believe in the power of collaboration and networking in the technology industry. As a demonstration of our commitment to innovation and advancement in specific sectors, we are members of leading sectorial technological platforms such as [Thiktur](#) in the tourism sector and [Disruptive](#), dedicated to disruptive technologies in Spain. These memberships allow us to stay at the forefront of the latest trends and technological developments in our specialized fields while strengthening our network of contacts and strategic relationships in the industry.

5.3 Responsibility in Metrics

We recognize our responsibility in efficient resource management and reducing our environmental impact. We strive to maintain clear and transparent metrics in key areas, such as electricity and paper consumption, as well as resource management in general. These metrics reflect our commitment to sustainability and help us continually assess and improve our business practices. Below is a summary of our efforts and results in these areas:

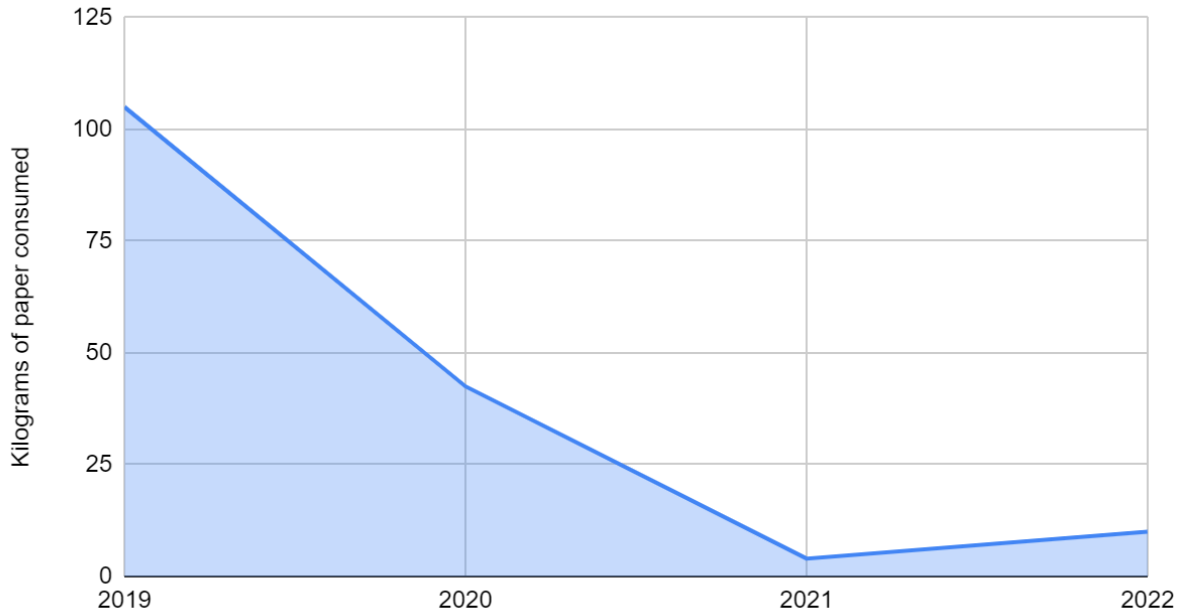
Electricity Usage: The data presented pertains only to our national offices. In subsequent reports, we will provide information on the usage in international offices

Electricity consumption



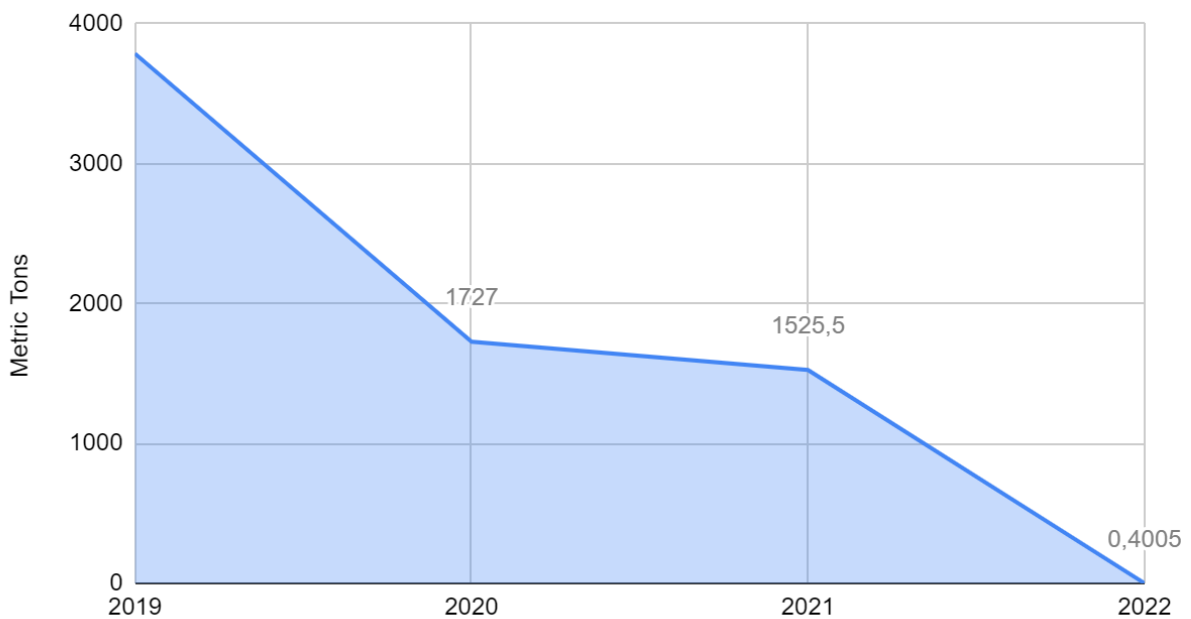
- **Paper Usage**, the data presented pertains to the entire organization, including both national and international offices.

Paper consumption



- **Waste Management**, this data is specific to the national office and is presented in tons

Waste Management at OpenSistemas



6.- Public Documentation and Additional Resources

In this section, we present a selection of key documentation that is publicly available for our stakeholders to access relevant information about our sustainable practices, policies, and achievements. We believe in the importance of sharing this documentation to foster open dialogue and facilitate understanding of our commitment to sustainability.

- **Annual Sustainability Report:** Our annual report is a comprehensive compilation of our achievements, challenges, and activities related to sustainability. It provides detailed information on our performance in areas such as environmental impact, social responsibility, and corporate governance.
- **Code of Conduct:** It outlines the ethical guidelines and standards that govern our business operations. Its effectiveness is ensured through a digital system integrated into the corporate ERP, which records and traces all processes related to compliance with our codes of conduct and internal policies. From human resource management to monitoring commercial transactions and overseeing the supply chain, each activity is captured and documented. We are proud to state that, to date, we have not recorded any violations of our Code of Conduct, reflecting our firm commitment to the highest ethical standards in all our operations.
- **Management Policy:** This policy sets out our specific commitments in relation to environmental management.
- **Formal Diversity Policy:** This policy outlines our commitment to promoting diversity in the workplace. It details our objectives and strategies to ensure an inclusive environment where all individuals are valued regardless of their background, gender, sexual orientation, race, or any other personal characteristic.
- **Anti-Bribery, Fraud, and Anti-Corruption Policy:** It describes the standards and procedures we have established to prevent bribery, fraud, and corruption in all our operations and business relationships.
- **Harassment Protocol:** The harassment protocol is an essential part of our commitment to a safe and respectful working environment. It clearly defines how workplace harassment complaints will be handled and resolved, ensuring confidentiality and support for victims.

- **Equality Plan:** It establishes concrete actions to promote gender equality and eliminate any form of discrimination in our organization. Initiatives include equal pay, the promotion of female leadership, and diversity and inclusion training programs.
- **Information Security Policy:** This policy sets out the principles and practices we follow to ensure the confidentiality, integrity, and availability of information in our company.
- **Human Rights Respect Commitment Policy:** This policy reflects our commitment to respecting human rights in all our operations and business relationships. It ensures that we do not contribute to human rights violations and promote responsible business practices.
- **Occupational Health and Safety Policy:** This policy aims to ensure a safe and healthy working environment for all employees. It establishes guidelines for identifying, assessing, and preventing workplace risks, as well as responding to emergencies in the workplace.
- **Annual Report (Financial Statements):** In compliance with current legislation in the various jurisdictions in which we operate, we annually prepare the financial statements for each jurisdiction. These financial statements are submitted directly to the Commercial Registry and are public, providing detailed information on various aspects, including the following data:
 - **Primary activities**
 - **Transactions**
 - **Debits and credits**
 - **Profits**
 - **Accumulated income tax**
 - **Income tax paid**
 - **Notes to the Financial Statements**
 - **Profit (loss) before tax**
 - **Number of employees**

In this sustainability report, we have provided a comprehensive view of our commitment to sustainability and corporate responsibility. From corporate governance to human resource management, through our materiality analysis, we have highlighted our efforts to operate responsibly and contribute to the well-being of the communities in which we operate.



Our commitment to sustainability goes beyond this report. We will continue to strengthen our practices and collaborate with sustainable allies to drive positive change. We are committed to human rights mitigation and remediation, alignment with the European Taxonomy, and the promotion of partnerships with sustainable suppliers.

As we move forward into the future, we reaffirm our commitment to being a responsible player in the business world and contributing to achieving a more sustainable future for all.

We thank our employees, partners, and all stakeholders who have been an integral part of our sustainability journey. Together, we are building a better and more sustainable world

