Sustainability Report 2023

Open Sistemas de Información Internet, S.L.

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Letter from CEO

Dear shareholders, employees, partners and community at large.

I'm honoured to present to you the OpenSistemas Sustainability Report 2023. This document reflects our ongoing commitment to sustainability, social responsibility and the development of business practices that contribute positively to society and the environment.

In a world increasingly aware of the importance of sustainability, at OpenSistemas we understand that our actions have a significant impact on the environment around us. This report highlights our efforts and achievements in key areas such as reducing our carbon footprint, managing resources responsibly, and promoting diversity and inclusion in our workplace.

Commitment to the environment

In 2023, we have implemented several initiatives to minimise our environmental impact. These include promoting telecommuting to reduce transportation emissions, and collaborating with suppliers who share our commitment to sustainability.

Social Responsibility

We believe that our success is intimately linked to the well-being of our communities. We have therefore continued to invest in education and internal development programmes. Our employees have spent an average of 18.15% of their time on training activities.

Diversity and Inclusion

Diversity and inclusion are fundamental pillars of our corporate culture. This year, we launched new committees to foster an inclusive work environment, where every individual feels valued and respected.

Sustainable Innovation

Innovation is the engine that drives our growth. At OpenSistemas, we are committed to developing technological solutions that also promote sustainability. We have launched SofIA, an artificial intelligence assistant, which not only brings value to our customers but also helps reduce environmental impact.

This report is more than a compilation of data and achievements; it is a testament to our unwavering commitment to creating a more sustainable future. However, we realise that this is an ongoing journey and we are determined to continue to improve and adapt to the challenges ahead.

We are deeply grateful to all our employees, customers and partners for their support and collaboration. Together, we are building a stronger and more sustainable OpenSistemas.

Sincerely yours,

Luis Flores,

CEO, OpenSistemas
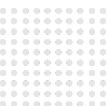
1. Mission

To apply our knowledge of the opportunities offered by open technologies to bring value and innovation to our clients, while being concerned with the promotion and professional development of our employees and creating value for our shareholders.

Our mission translates into real and tangible benefits for companies and institutions, such as the flexibility of the solutions implemented, the lower cost of implementation compared to exclusively proprietary solutions, the ease of extending functionalities, the scalability of the systems to incorporate new extensions and the adaptability to changing organisations and environments, guaranteeing the best functional and technological features with the best value for money.

The company's strategic axes are:

- Use of Open Source technologies.

- Specialisation in the following lines of action: IT Consultancy, Data, AI and Cloud technology services in Digital Transformation environments.

- Vocation for international development.

- Innovation and development of new products and services.

1.2. Business Model

Company with international scope in providing support, services and solutions based on open source technologies, specialising in the development of highly innovative solutions related to data management, transformation, analysis and visualisation in business Analysis, Big Data, Data Science, AI. We currently have offices in Madrid and Seville, in Europe and America.

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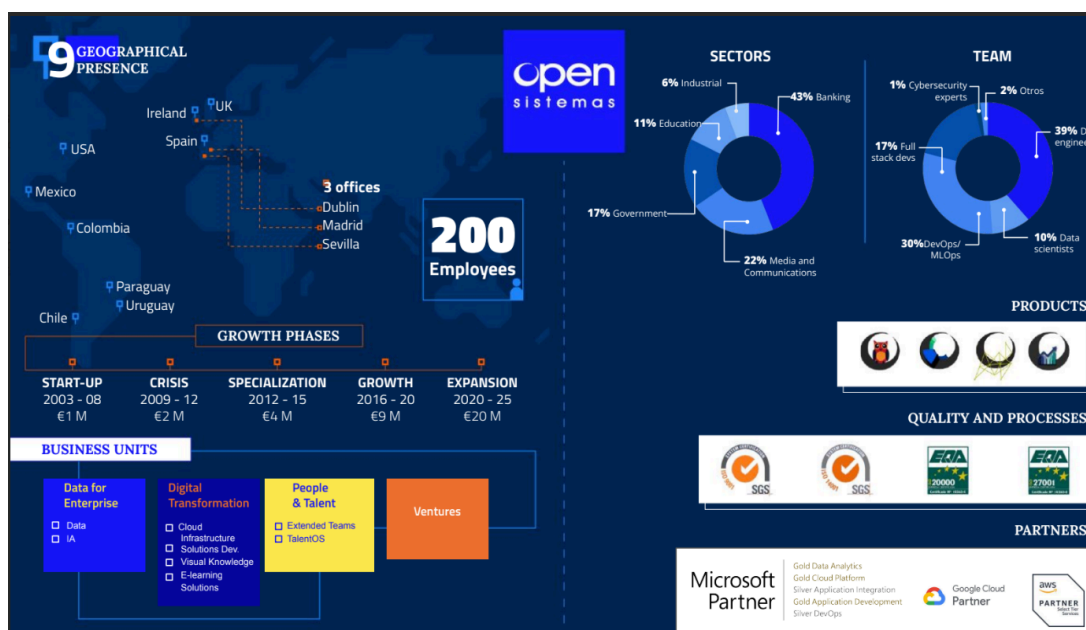
As a strategic consultancy expert in Big Data and Data Science, we strive to develop innovative projects and products related to data management, transformation, analysis, storage and visualisation, with a firm commitment to sustainability. On our path to excellence, we have adopted a methodology based on the use of Open Source technologies, which not only optimises the efficiency of our developments, but also contributes to reducing our carbon footprint and promotes more environmentally responsible practices.

Our vision of sustainability goes beyond simple operational efficiency; we work hand in hand with our customers to advise and guide them towards solutions that not only generate strategic benefits, but are also sustainable and environmentally friendly. Customer satisfaction is important to opensistemas, which is why we continuously measure it in order to improve and deliver products and services tailored to customers' needs. The **customer satisfaction score in 2023 was 8.83%.**

All this is made possible by the adoption of Open Source technologies as part of the 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 reduces e-waste generation, which is beneficial for the environment.
- **Reduced costs:** The use of open source software generally eliminates the licensing costs associated with proprietary software. This not only saves companies money, but also

reduces the need for investment in high-performance hardware to run complex proprietary software, which in turn reduces energy consumption.

- **Flexibility and customisation:** Open source solutions are often highly customisable 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:** Open source software development generally 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 means that anyone can examine the code for vulnerabilities and security issues. This helps to quickly identify and address potential threats, which in turn reduces the risk of cyber-attacks and the need for costly updates.

- **Software longevity:** Because open source is supported by an active community, solutions tend to have a longer lifespan and a more sustainable life cycle compared to proprietary software that can become obsolete and require costly upgrades more frequently.

We devote considerable resources and effort 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 work to create cutting-edge solutions that not only generate economic benefits, but also promote sustainable practices. We are also open to collaboration with other entities, be they academic organisations, 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 and, at the same time, are aligned with our sustainability values.

In this regard, since 2017 we have been accredited with the Innovative SME Seal of the Spanish Ministry of Economy and Competitiveness. We maintain this recognition today and it identifies us as an accredited innovative company that is committed to R&D&I.

We operate under the OSIMS management system (OpenSistemas Integrated Management System), a global framework that encompasses our certified processes and methodologies tested

for more than a decade. The framework is followed and complied with by 100% of our employees, certifications cover 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 area and in the managed operations area.
- SCRUM, our reference methodology for software development in our Solutions Area.

Our core values are reflected in the code of conduct and in the different policies that are all available and published on the OpenSistemas company website.

In general, our target customers are those who consider technology as an effective lever to improve their business and are willing to engage in transformation projects that consider this paradigm as a core and support point.

With a more tactical vision, those executives focused on early adoption of AI as a basis for efficiency generation or in capturing reputational benefits, would be akin to our value proposition.
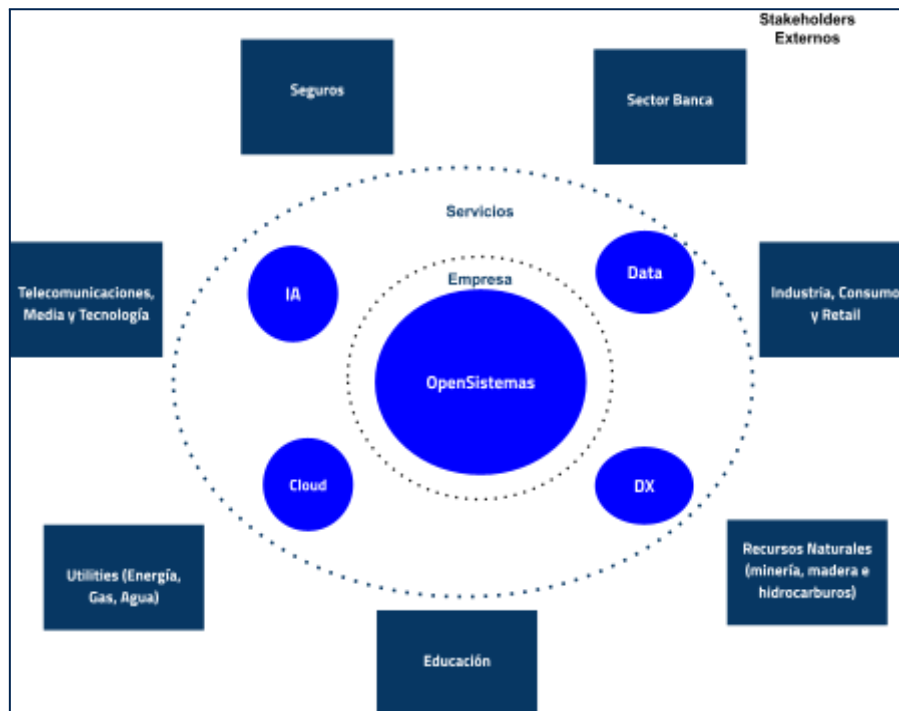
1.3. Materiality

GRI 3-1,3-3

1.3.1. Double Materiality

OpenSistemas has been implementing the materiality methodology since 2022. This exercise facilitates the integration of sustainability as a determining element of our strategy and decision-making. In addition, it ensures that our policies, action plans, metrics and objectives are aligned with our critical issues from a dual perspective:

1. Impacts, the negative or positive environmental or human impacts are considered, within the company's own activities and value chain.
2. Financial, the risks and opportunities (IROs) for the users of interest in the financial effects are considered important.

1.3.2. Double materiality process

1.3.2.1. Context analysis: The following sources were used in its elaboration:

- **External:** Stakeholders to identify the priority issues to be addressed in the different types of relationship channels with them.
- **Internal:** Analyse relevant internal company business documentation.

1.3.2.2. Identification of actual and potential IROs:

It details the severity of actual incidents and the severity and probability of potential incidents.

It assesses the financial risks and opportunities of the company, according to the financial situation, financial performance, cash flow, cost of capital.

1.3.2.3. Evaluation and determination of material IROs:

A scale of 1-5, from very low to very high, is set out below:

Colour Codes	Criteria	Magnitude	Outreach
Minimo	1	Very little noticeable	Affects a very small part
Low	2	Low Perceptible	Affects a small portion

Medium	3	Moderate but requires action	Affects at regional level
High	4	Difficult to Mitigate	Affects the international level
Absolute	5	Very difficult to mitigate	Affects the entire population

1.3.2.4. Process and Results

The consolidation of the above steps results in a dual materiality matrix from a global perspective for 2023.

Double materiality analysis
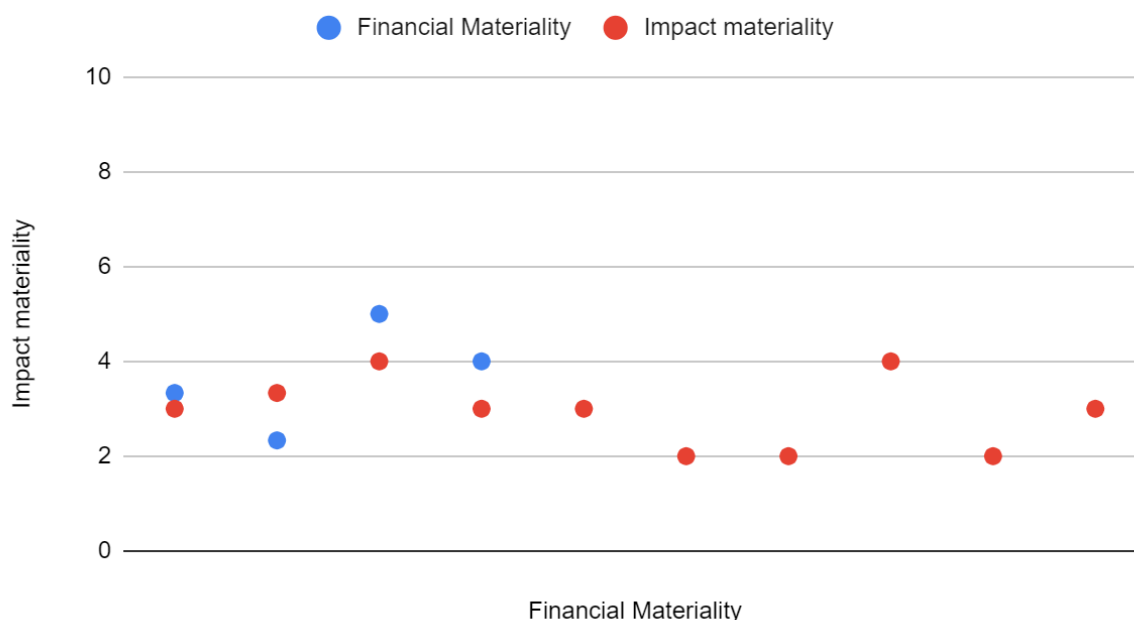
Four aspects of high material relevance to the Company have been identified: **Global organisational culture and management of multicultural teams, Use of sustainable technologies and their influence on carbon footprint, Need for investment in technology may alter profitability, Expansion into new markets and revenue diversification.**

1.3.3. Detail of the materiality matrix

GRI 3-2

Material Subject	Impact materiality	Financial Materiality	ODS
Safety measures			9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA
Work method and technological culture			8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO
Global organizational culture			8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO
Global business capability			9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA
Exploitation of Business Opportunities in Artificial Intelligence (AI)			16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS

			9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA
Corporate Social Responsibility			**12** PRODUCCIÓN Y CONSUMO RESPONSABLES
Environmental regulations in other countries			**11** CIUDADES Y COMUNIDADES SOSTENIBLES
Sustainable technologies and their influence on carbon footprint			**13** ACCIÓN POR EL CLIMA **14** VIDA SUBMARINA **15** VIDA DE ECOSISTEMAS TERRESTRES

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Supply chain and sustainable products			
Extreme weather events			
Economic Impact and Profitability			
Investment and growth capacity			

			![8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO] ![4 EDUCACIÓN DE CALIDAD]
Technology investment			![4 EDUCACIÓN DE CALIDAD]
Expansion into new markets			![9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA]

GRI 3-3

Finally, according to the 4 most important material aspects in the organisation, we have acquired to realise the following actions in our business objectives for the year 2024:

1. **Global organisational culture and multicultural team management:** Diversity and inclusion in global teams increase productivity and collaboration, reduce costs associated with staff turnover and enhance the company's reputation, resulting in greater financial stability and growth. Drive strategic actions to support business growth, transversally across key areas of the company. Establishing the following metrics:

   - No. of workers incorporated per country.
   - No. of workers distributed by areas of the company.
   - No. of pre-sales made by employees distributed by country.
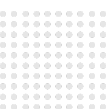
2. **Use of sustainable technologies and their influence on the carbon footprint:** We have not generated any action to mitigate the relevant aspect, as although we believe that this may affect the future at the time we carried out the impact analysis we had not calculated the carbon footprint of the company.

In this sense, we have already activated certain actions that we believe favour the reduction of the impact of this materiality, such as:

a. Encouraging teleworking.

b. Global company-wide use of online communication tools to encourage remote collaboration and cloud-based project management platforms, thereby reducing the need for physical travel.

c. Sustainability awareness and sensitisation programme to promote good practices among employees.

We recognise the need to implement a more accurate calculation of our carbon footprint and set clear reduction targets based on this data. This will enable us to strengthen our commitment to reducing emissions and move towards a more sustainable operation.

3. **Innovative technology for process efficiency to improve operational profitability:** The action to drive this element is to acquire proprietary technology through the use of SofIA, an artificial intelligence assistant, which is applied to a number of strategic processes to foster optimisation in operational execution. Establishing the following metrics for monitoring:

- Cost of original procedure vs. improved procedure.
- Number of improved processes.

4. **Expansion into new markets and revenue diversification:** Carrying out actions and implementing procedures aimed at increasing business development, entry into new markets, all planned through defined objectives and metrics. see the section on business development plan 24:

- Q1: Design, planning and start-up phase
- Q2: Planning follow-up phase
- Q3 and Q4: Phase of review and analysis of progress made
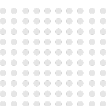
- Q4: Phase of evaluation of the plan and final results

1.3.4. Stakeholder relations

GRI 2-29

From the material aspects we can distinguish two relevant aspects that affect the external parts of the organisation:

Expansion into new markets and diversification of revenues, becomes an opportunity for stakeholders, as by looking at the service and performance that is offered the stakeholder will increasingly be able to monitor the capacity and performance of our outputs against significant gains.

Communication channels with our stakeholders

Stakeholders	Dialogue channel	Kpis	2023
Customers	Customer satisfaction	NPS: 1-10% metric	**8,13%**
Workers	Worker satisfaction	eNPS: 10-100% metric	**86.3%**

1.4. Organization

GRI 2-1, 2-6

OpenSistemas focused on its main markets (Spain, Colombia, Chile, Paraguay and Mexico). Incorporating IT and Artificial Intelligence services to large national and international industries. For more commercial, financial and tax information. We publish our accounts in commercial registers.
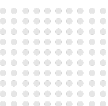
1.4.1. Key Indicator

Staff by country (percentage)

Segment	2023
Spain	78,95%
Colombia	9,47%
Paraguay	2,63%
Chile	1,05%

Staff by Nationality (percentage)

GRI 405-1

Nationality 2023	Porcentage
Spanish Nationality	83,43%
Colombian Nationality	8,57%
Chilean Nationality	1,14%
Peruvian Nationality	0,57%
Paraguayan Nationality	2,86%
French Nationality	0,57%
Romanian Nationality	0,57%
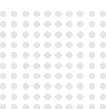
Venezuelan Nationality	0,57%
Nationality Equatorial Guinea	0,57%

2. Statement of non-financial information

2.1. Governance and culture of sustainability

GRI 2-9,2-10,2-15

Main bodies of the sustainability governance model

Management Board
Board Directors

Management Board: They will be responsible for the relevant business, policies and regulations, shaping our ethical and responsible business framework.

We have a Board Diversity Policy which is applicable in aspects of: Gender, Race or ethnicity and Nationality, country of origin or cultural background.

The board of directors annually self-evaluates its performance in the position according to its strategic decisions applied in the organisation: recognising achievements to detect areas for improvement, ensuring that our actions are aligned with the highest ESG standards.

- Is made up of: 2 partners (Luis Flores and Fernando Monera).
- Two meetings are held every six months. These are held at mid-year and at the end of the year. Attendance at these meetings is 100%.

The Board of Directors: The president is a founding partner and therefore has a very deep knowledge of the business, of the daily operation of the company. He brings a lot of value to strategic decision making where a deep understanding of both operations and processes is required.

This combination also facilitates more agile decision making, since as chairman he has direct control over strategic implementation, which means he can quickly align with the executive teams.

Another important nuance is that consistent communication of strategy is maintained and unified throughout the organisation, which is essential to keep everyone aligned to the company's goals.

Position	Name of the person holding the position	Functions
Chairman of the Management Boards	Luis Flores	- Participates in the Board of Directors and the Executive Board. - Provides strategic leadership to the organisation. - Organises and chairs board meetings. This involves setting the agenda, ensuring active participation of members and facilitating productive discussions. - Senior management oversight - Represents the organisation in external relations, such as with investors, shareholders, regulators and other key stakeholders. - Lead and support the organisation's commitment to environmental sustainability.
Vice-President	Fernando Monera	Participa en el Consejo de Administración y en la Junta

		Directiva
		• Trabaja en estrecha colaboración con el Presidente del Consejo de Administración para brindar apoyo en la gestión y liderazgo del consejo. • En ausencia del Presidente, puede asumir sus responsabilidades, incluida la presidencia de las reuniones. • Aportan una perspectiva estratégica valiosa a la toma de decisiones del consejo. Pueden utilizar su experiencia y conocimientos para influir en la dirección estratégica de la empresa y abogar por iniciativas clave. • Participación en el Comité del Sistema de Gestión Integrado para supervisar y orientar las iniciativas ambientales de la empresa.
CEO	Luis Flores Porras	• Participate in the Board of Directors and the Executive Board. • Lead the company in strategic and operational terms, implement the organisation's vision and manage the day-to-day running of the business. • Presents to the Board of Directors the strategic opportunities and challenges facing the organisation and proposes plans to address them. • Provides regular reports on the

		- financial, operational and strategic performance of the business, including presenting financial statements, progress reports and strategic updates. - Also participates in the Integrated Management System Committee.
Deputy CEO	Fernando Monera Daroqui	- Participates in the Board of Directors and the Executive Board. - Specific responsibilities assigned by the CEO and, in some cases, act as his deputy in his absence. - Close collaboration with the CEO to support his leadership and strategic vision. - Management of operations associated with the technology area. - Also participates in the Integrated Management System Committee.
Executive Directors	Financial Director Strategic Planning Director Operations Director Business Director	- Participate in the Board of Directors. - Responsible for supervising and directing their respective area, ensuring that the established objectives and goals are achieved. - Contribute their respective expertise to their functional areas for strategic decision making. - Report on the performance of their areas and present key metrics and results.

Responsible for information security and cybersecurity	Fernando Monera Daroqui	- Reports directly to the Board of Directors. - Responsible for cyber security monitoring and adaptations to IS measures. - Definition and Execution of Security Policies, as well as their implementation. - Risk Management and Vulnerability Assessment. - Security Incident Monitoring. - Security Education and Awareness.

GRI 2-9 i

The number of members of the management board and the board of directors is shown below:

Board of Directors: 2 Men

The Board of Directors:

- **Male managers: 4**
- **Female managers: 2**

GRI 2-9 iii

The average tenure of the board of directors and the board of trustees is: **9.16 years**

GRI 2-15

The company's administrative body is made up of two companies, which hold 100% of the voting rights and are represented by the founding partners.

2.1.2 Governance in IT environments

At OpenSistemas, the IT governance strategy is established and implemented through guiding principles and policies that guide our technology decisions and actions. Our strategy focuses on aligning technology with business objectives, ensuring the optimisation of resources and fostering innovation in a responsible manner. These policies include defining roles and responsibilities,

implementing change management processes and continuously evaluating the effectiveness of our IT practices.

At OpenSistemas, we are committed to ensuring compliance with legal and ethical regulations in the use of information technology. This includes data privacy, information governance and ethics in the use of artificial intelligence and automation. We implement rigorous controls to protect sensitive information and ensure that our technology practices adhere to the highest ethical and legal standards.

2.1.2.1. IT Security and Privacy Policies and Measures

The security measures implemented in OpenSistemas are a reflection of the commitment acquired to guarantee information security. These measures are included under the OSIMS (Open Sistemas Integrated Management System) quality framework, which integrates the policies and measures that comply with the ISOS 27001 and 20000 certifications, as well as those corresponding to the RGPD regulations.

Among the policies adopted in our Information Management Systems we can highlight:

- **Risk Management:** Identification, assessment and treatment of information security risks.
- **Audits:** Conducting internal audits and periodic assessments to ensure ongoing compliance.
- **Training and Awareness:** Ongoing security training programmes for all employees.
- **Incident Management:** Protocol established for the management and resolution of security incidents.
- **Physical and Environmental Controls:** Measures to protect the physical infrastructure and working environments.
- **Service Continuity Management:** Plans to ensure continuity of service in case of incidents.
- **Capacity Management:** Monitoring and control to ensure that IT services meet capacity and performance requirements.
- **Change Management:** Processes established to manage changes in the IT environment in a controlled and effective manner.
- **Review and Continuous Improvement:** Review programmes to identify opportunities for improvement and ensure operational excellence.
- **Access Control:** We establish strict controls to grant access only to authorised personnel.
- **Data Encryption:** We use advanced encryption techniques to protect data both in transit and at rest.

- **Impact Assessment:** We conduct regular privacy impact assessments to identify and mitigate risks.
- **Data Retention Policy:** We define clear policies for the processing and deletion of personal data.
- **Breach Notification:** We have procedures in place for immediate notification of any security breaches to relevant authorities and affected individuals.

Since 2024, we have incorporated the new role of Data Protection Officer (DPD) and it is publicly available in the following privacy policy.

On the OpenSistemas website we have a legal notice and terms of use for customers/suppliers, Mailing Lists, Employees, Staff Recruitment, Video Surveillance, and Web Users.

2.1.2.2. IT security awareness and training

Opensistemas actively provides security training to employees. In 2023, 186 employees were trained.

4. 2023	47	25.27%
3. 2023	50	26.88%
2. 2023	32	17.20%
1. 2023	57	30.65%

Regarding IT security awareness, we are basing ourselves on sending 1 per month and sending 15 total communications by 2023.

2.1.2.3. Process and infrastructure

At OpenSistemas we have a robust infrastructure and well-defined processes that ensure alignment with our goals of sustainability and operational efficiency. Our IT infrastructure is designed to support a wide range of technology operations with high availability and resilience. In
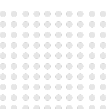
the case of processes that are directly linked to the infrastructure, they are designed to ensure effective and responsible management of our technological resources.

- **Data Centre and Networks:** We have advanced data centres that use state-of-the-art technologies to ensure availability and security. Our networks are configured to optimise performance and minimise downtime.
- **Cloud Computing:** We leverage cloud computing solutions with high scalability and flexibility, enabling rapid adaptation to changing business needs and reducing our carbon footprint through efficient use of resources.
- **Equipment and Hardware:** We implement state-of-the-art equipment and hardware that meet energy efficiency standards, contributing to environmental sustainability.
- **IT Service Management:** We follow the best practices defined by ITIL and ISO 20000 for IT service management, ensuring the delivery of high quality services and compliance with service level agreements (SLAs).
- **Maintenance and Upgrades:** We perform regular maintenance and proactive upgrades to ensure that our IT infrastructure remains secure, efficient and aligned with the latest technological innovations.
- **Automation and Orchestration:** We use automation tools to improve operational efficiency and reduce human error. Orchestration allows us to manage and coordinate multiple processes and systems in an integrated and efficient manner.
- **Monitoring and Reporting:** We implement advanced monitoring solutions that provide real-time visibility of our IT operations. Periodic reports allow us to evaluate performance and make informed decisions for continuous improvement.
- **Change and Project Management:** We follow a structured approach to change and project management, minimising the risks associated with implementations and ensuring that all changes are carried out in a controlled and documented manner.

2.2. Ethics and compliance

Our aim is to foster a culture based on ethics and compliance, strengthening standards that ensure respect for mandatory rules and best ethical and business practices.

2.2.1. Governance

The culture of ethics and compliance is led and driven from the highest level of our Company with a firm commitment to the principles and standards that guide the ethical and professional behaviour of all employees and partners in our organisation. Our approach focuses on the promotion and implementation of key policies, such as the Code of Conduct.

The accessibility of this information, as well as the main responsibilities acquired and good practices to be followed by the company's employees and stakeholders are available in a direct and accessible way, externally on the Opensistemas website and internally on the company's community portal. This ensures that all employees can easily consult the guidelines to be followed. Policies

- **Code of Conduct**
- **Bribery, Fraud and Anti-Corruption Prevention Policy**

To ensure the internal and effective implementation of our Code of Conduct, we have established a series of processes and procedures that are accessible to everyone who is part of OpenSistemas. These mechanisms allow alerting or evidencing any breach of the code, highlighting the following procedures:

- **Direct and accessible information on the code of conduct,** as well as the communication of the main acquired responsibilities described in internal processes.
- **Performance evaluations** are carried out periodically and help to measure performance factors, productivity, employee satisfaction, professional conduct, compliance with policies, monitoring of ethical behaviour established in the code of conduct.
- **Continuous monitoring,** we maintain direct contact with the company's employees through face-to-face meetings and the sending of surveys. This set of actions allows us to carry out active supervision, ensuring that everyone understands and adheres to the ethical and professional responsibilities set out in the company's Code of Conduct.

Security linked to human resources

2.2.2. Non-compliance Infringements

GRI 2-27

To date, we have not recorded any incidents related to the code of conduct, as no violations of the code have been detected. Our approach to compliance with this code is based on traceability through the digital system integrated in our corporate ERP, where any management related to the guidelines set out in the code of conduct is documented.

2.2.3. Fiscal transparency

GRI 207-1

The organisation's tax responsibility policy aims to:

- Timely and proper compliance with tax obligations.
- Ensure the effectiveness and efficiency of operations from a tax perspective.
- Adopt tax positions or strategies that are well-founded and documented.
- Ensure the reliability of tax information.
- Maintain transparency vis-à-vis third parties, especially the tax authorities.

2.2.4. Contribution in the countries

GRI 207-4

Aspects of financial reporting generated in compliance with local regulations and the specific business registers of each country in which we have a presence. In line with our commitment to transparency, we wish to confirm that all public documentation is available to any person through the relevant legal mechanisms. It is important to note that in some of the jurisdictions in which we operate, access to this information may be limited due to the non-existence of public business registers or the particularities of local regulations.

2.2.5. Company Risk Policies

GRI 2-23

We are certified in the ISO 27001, 20000, 14001 and 9001 standards, publicly available on the OpenSistemas website, in the session: Quality, which provide a systematic assessment of risk management in key areas such as information security, IT service management, environmental

impact and quality. These standards require the identification, assessment and mitigation of risks, as well as periodic reviews and independent audits, ensuring the continuous effectiveness and improvement of management systems. They promote structural independence and objective control, aligning with best practice in governance and risk review.

In addition, we have internal procedures accessible to all employees that set out the risk management framework:

- **Risk Identification:** We identify potential risks in all areas of the business, from operational to strategic and financial. This includes conducting regular assessments and constantly monitoring the business environment to detect and anticipate emerging risks.
- **Risk Assessment and Prioritisation:** Once identified, risks are assessed and prioritised according to their likelihood and potential impact. We apply quantitative and qualitative criteria to ensure a complete understanding of each risk and its relevance to the organisation.
- **Risk Mitigation:** We develop and implement specific action plans to mitigate prioritised risks. This includes preventive and corrective measures, as well as the allocation of adequate resources to manage risks effectively.
- **Monitoring and Reporting:** We continuously track risks and the effectiveness of implemented mitigation measures. We use advanced monitoring tools to provide real-time visibility on the status of risks and the execution of mitigation plans. In addition, we report regularly to senior management on the status of our risks and actions taken.
- **Risk Culture:** We foster an organisational culture that values risk management as a shared responsibility of all employees. Through training and awareness programmes, we ensure that everyone at OpenSistemas understands the importance of risk management and how to contribute to it in their daily work.

2.3. Corporate Social Responsibility

GRI 415-1

At OpenSistemas, we seek to add both inside and outside our organisation. Within the framework of OpenSistemas' Corporate Social Responsibility, we carry out various actions that focus on three main areas:

Training and knowledge transfer

- **Penguin Island,** a través de "Penguin Island," promovemos el acceso y el aprendizaje de las tecnologías de código abierto entre los jóvenes, fomentando la curiosidad científica y técnica. Este programa no solo busca desarrollar el conocimiento digital, sino también inculcar valores fundamentales como el espíritu de colaboración, el trabajo en equipo y el respeto hacia los demás, que son pilares esenciales de OpenSistemas.

- **Technological Community,** Our commitment to the community is materialised in promoting open knowledge, collaborating for the growth and sustainability of the technological communities most related to our value proposition, through technological meetups, and supporting open source projects with dissemination or human resources. From the OpenSistemas website you can access videos and resources dedicated to this section. We highlight two events planned throughout the year with open participation:

  - **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 to instill fundamental values such as the spirit of collaboration, teamwork and respect for others, which are essential pillars of OpenSistemas.

  - **Technological Community**, Our commitment with the community is materialized in promoting open knowledge, collaborating for the growth and sustainability of the technological communities more related to our value proposition, through technological meetups, and supporting open

source projects with diffusion or with human resources. From the [OpenSistemas website](#) you can access videos and resources dedicated to this section. We highlight two events planned through year with open participation:

- **Databeer,** OpenSistemas participates as a sponsor in the meetings scheduled throughout the year, where the entire community in general, can join talks given by specialists who share interests and value for the sharing of technological knowledge.

- **TechFriday**, we organize sessions open to the OpenSistemas community and interested parties, where experts in various subjects discuss specific topics, allowing interaction among participants.

- **Online Resources,** We make available downloadable graphic and audio-visual resources for all interested parties on a variety of topics, from technology to workplace wellness and technology guides, contributing to the development of the community. All publications are available on the [OpenSistemas website](#).

Care for the environment and Social Commitment,

- **Solidarity Initiatives**, In OpenSistemas, which since 2016 we support in the collection of basic necessities, helping to dignify, rationalize and normalize the situation of vulnerability in which many families find themselves . We collaborate with different organizations:

- Dual Association: 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 help the most vulnerable c h i l d r e n , helping to provide them with a safe environment and comprehensive support.

- <u>Red Cross:</u> We collaborate with the Red Cross as a solidarity company. Our contribution covers areas such as the delivery of food products and warm clothing, health and psychosocial care services, and participation in search and rescue tasks in disasters and in countries facing humanitarian crisis situations.

- **Alimentación Sana,** we promote healthy habits by providing fresh fruit for all workers in the office.

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

Health and Sports, The company promotes healthy lifestyle habits and sports as a mechanism for improvement, within the company there are different initiatives:

- **Judo Fontenebro**, The relationship with Judo Fontenebro began in 2018 offering them our support and becoming their sponsors. In them we identify values that, as a company, we try to transfer and promote in our day to day, such as teamwork, responsibility, perseverance, perseverance, perseverance, optimism and support among colleagues, among many others. Another highlight of Judo Fontenebro is the importance they give to women judokas who are part of the club. Many of them are great judo professionals and have been part of this great family for many years. This is also important in OpenSistemas, where we work to make visible role models and inspiring women that break stereotypes, especially in a sector dominated by men.

- **Trisport**, OpenSistemas has been sponsoring the Trisport club for more than five years, giving new importance to sports and promoting teamwork, responsibility, perseverance, perseverance, optimism and peer support. Trisport athletes prepare and participate, above all, in

triathlons, but they practice more sports disciplines. From OpenSistemas we believe and support the values they transmit as well as the importance of perseverance and learning to combine long training sessions with work and family life.

- **OpenSistemas Soccer Team,** OpenSistemas is committed to the promotion of good practices and sports. Internally, we promote initiatives in favor of team sports such as soccer through participation in the Liga Empresas (Business League).

- **Opendband,** At OpenSistemas we believe in the values associated with rock music, and the power, energy and creativity that comes from the way this musical genre expresses itself. We have an internal band, OpenBand, where members can share their musical talent.

- **Participation in Races**, We encourage participation in sporting events by providing race bibs when requested by members of the company.

- **Communities,** we reinforce fellowship, solidarity, interrelation and multiculturalism, as well as friendship and equal opportunities.

- We encourage the active participation of everyone both inside and outside the company, highlighting the communities:

- **TekkiOS,** We share news and topics related to the world of technology close to OpenSistemas.

- **Outdoors,** Nature, outdoor plans and physical activity. We share plans and ideas about activities and sports.

- **Head in the Cloud,** Space to share news, novelties and all the relevant news in technology and cloud world.

- **DataHacks,** News, novelties and all the relevant news in technology and data world.

- **Rock ON,** We share musical discoveries, concerts and other cultural plans.

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

3. Environmental Responsibility

3.1. Management policies and systems

GRI 2-23, 3-3

We have an Integrated Quality and Environmental Management Policy. During 2023, we received no environmental sanctions, reflecting the commitment and effectiveness of our policies. Through this policy, we seek to establish clear guidelines that align with our internal business objectives. In addition, we implement monitoring and reporting systems that allow us to continually assess our progress and make the necessary adjustments to improve.

3.2. Environmental Certifications and Coverage

We are ISO 14001 certified. According to our turnover in 2022 vs. 2023: 10.0001.635 EUR/11.005.396: **The ISO certification covers 90.88% of our global locations.**

3.3. Energy and Climate Change

GRI 11-2

We promote teleworking because we understand the personal benefit it has for the reconciliation of family/work life and at the same time for its impact on the environment, the elimination of the use of transport undoubtedly greatly reduces the amount of emissions that are produced.

We have a KPI to measure annual energy consumption, which helps us and encourages us to try to work to reduce it.

The Quality department raises awareness of responsible consumption of natural resources.

- **Responsibilities of the Administrative Board**

Within the board of directors, one of the board members has responsibility for the company's climate governance.

Our board of directors meets annually to review sustainability practices, assess our environmental performance and establish strategies to improve our environmental impact, which are an important item on the agenda of these annual meetings. Board members also sit on the Integrated Management System Committee, which meets at least twice a year and provides leadership, resources and ongoing commitment to improving the organisation's environmental performance.

The company is committed to a model of shared responsibility based on the integration of climate considerations into all areas of our business. This fosters a culture of sustainability throughout the organisation, with each board member and executive management taking responsibility for climate issues in their respective areas of influence.

3.3.1. Energy consumption

GRI 2-5

2023 was the year in which we significantly decreased our electricity consumption: <mark>**16,946 KWH.**</mark>

Consumo eléctrico mensual INCOM e IBERDROLA

Consumo eléctrico mensual INCOM e IBERDROLA — INCOM (orange) / IBERDROLA (blue), monthly electricity consumption (KWh) by month (Meses).
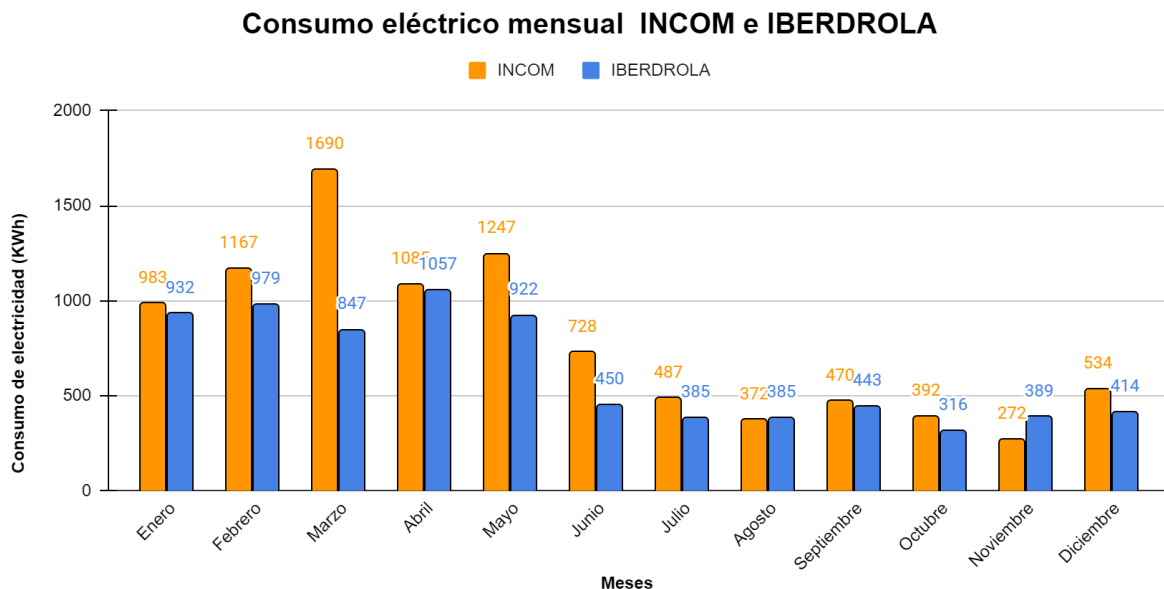
3.4. Waste and Climate Change

Since 2023, we have committed to know the electronic waste originated by remote work, according to an action plan framed in the Waste Reduction Strategies that is implemented in the activities of the purchasing administration area, **where 96% compliance is established in the reduction of purchases.**

Our ISO 14001 communication plan is to send 1 communication every quarter to employees, and by 2023 we will send 6 communications.

Disclaimer: We do not operate our own servers or data centres, our business and operating model does not involve the management of internal server or data centre infrastructure. Therefore, we do not have relevant data to provide in relation to PUE in our data centres, as we do not have such facilities in our operations.

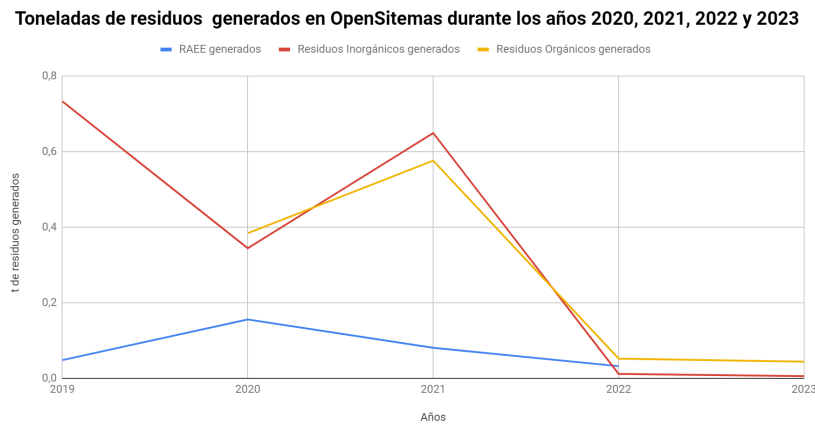## 3.4.1.Waste Generated

GRI 2-5

Our company has a focus on sustainability and reducing environmental impact in all its operations. As a technology company that actively promotes teleworking and the adoption of sustainable practices, we have managed to minimise our solid waste generation significantly. Our 'zero paper' policy has led to a drastic reduction in paper consumption and, therefore, paper waste generation.

In addition, our purchasing strategy focuses on the selection of less polluting and more energy efficient products. This translates into less e-waste generation, as we aim for durability and efficiency in our equipment.

Given our focus on sustainability and waste minimisation, we have no meaningful data to present regarding the breakdown of solid waste. Our commitment to the environment drives us to continue to implement practices that reduce our carbon footprint and minimise waste generation throughout our operations. As our business grows and evolves, we will continue to explore opportunities to strengthen our commitment to sustainability and responsible waste management.

Waste generation is currently carried out for the main sites located in Spain:

Madrid: a total of <mark>**0.0495 metric tonnes of waste was generated in 2023**</mark>. And its graphical representation historically is evidenced below:

Toneladas de residuos generados en OpenSitemas durante los años 2020, 2021, 2022 y 2023

━━ RAEE generados   ━━ Residuos Inorgánicos generados   ━━ Residuos Orgánicos generados

t de residuos generados / *Años*

Sevilla: a total of <mark>**0.046 metric tonnes of waste was generated in 2023**</mark> and its historical graphical representation is shown below:

Generación residuos OpenSitemas

━━ RAEE generados   ━━ Residuos Inorgánicos generados   ━━ Residuos Orgánicos generados

t de residuos generados / *Años*
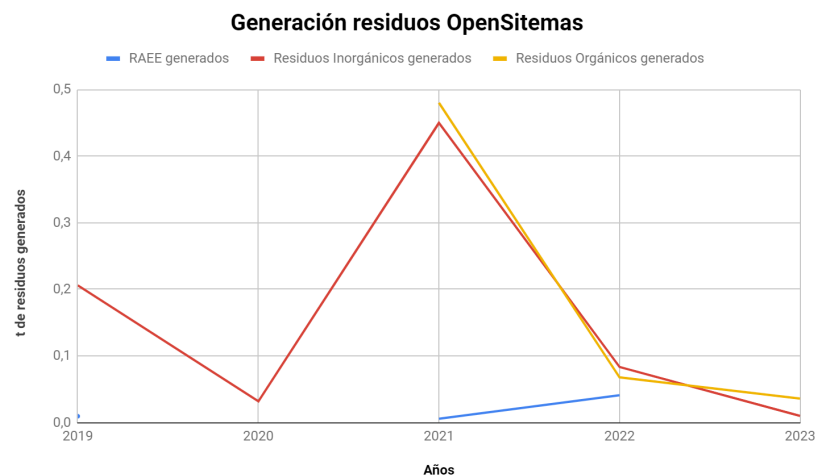
3.5. CO2 emissions

GRI 2-5

We currently have a preliminary calculation using an Iberdrola calculator; however, we plan to implement a more comprehensive footprint calculation in the second half of 2024.

Scope 1

Alcance 1

Gas natural:	0 kWh	Gasolina:	0 l
Otra energía:	0 Kg	Diesel:	0 l
Gases HFC:	0 kg		

Scope 2

Alcance 2

Electricidad: 16.946 kWh

Sin Garantía de Origen (GdO)

Tu huella de carbono es 4,58 tCO$_2$ emitidas[*]

¡Bien!, Tu evaluación frente a empresas similares es buena

- Alcance 1: 0,00 tCO2 | 0%
- Alcance 2: 4,58 tCO2 | 100%

*toneladas de CO2 equivalentes

open
sistemas

Reduction measures and practices to be considered:

4. Stakeholder engagement

GRI 2-30

Written legal contracts between an employer and a trade union representing employees are ==**100% protected by law in Spain and at the collective agreement level the coverage would be 16.67%.**==

4.1. Commitment to Human Rights

We have a policy of Respect for Human Rights and Commitment of OpenSistemas. It seeks to formalise the commitment of the Group's companies to the human rights recognised in national and international legislation, as well as to define the principles to be applied within the Group for the correct attention to human rights, principles on which the United Nations Global Compact is based, and the social policy, the conventions of the International Labour Organisation, the

Sustainable Development Goals (SDGs) approved by the United Nations (UN), the Code of Conduct of the Company, as well as the documents and texts that may replace or complement the aforementioned.

5. Formación y Educación

GRI 401-1

In 2023 we had 111 trainings to our employees, by type of course, we can see the following graph:
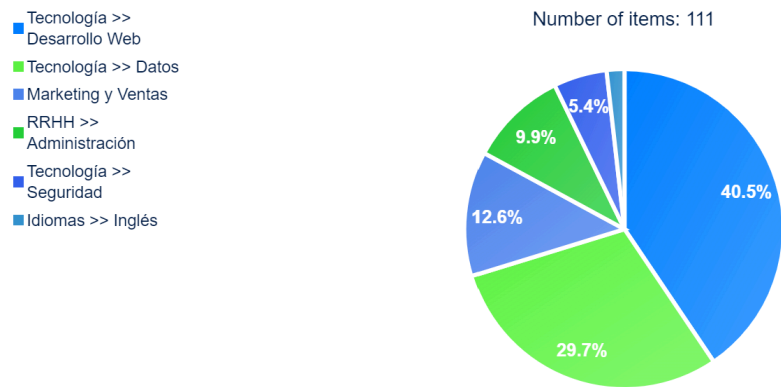
- Average hours of training and development per FTE: 745,25/4.106=18,15% Average amount spent per FTE on training and development= 21.310,72/4.106=5,19 EUR
- Average amount spent per FTE on training and development= 21.310,72/4.106=5,19 EUR

5.1. Training programmes

We have 2 training programmes with a broad organisational focus. These are listed below:

1. **Career Plan Programme:** Designed to guide each employee to enhance their professional development and results within the company. The Career Plan Programme responds to two objectives: 1. Professional growth of each employee 2. Aligning the professional development of employees with the company's long-term objectives and strategic vision.

2. **Mentoring Programme:** The aim of the programme is for the mentor to generate accompaniment and guidance links with other professional profiles, which can favour synergies for their own professional development, and positive feedback for the development of the mentoree in their long-term career in the company.

5.2. Hiring

In 2023, 71 new people were recruited in contrast to previous years, more were recruited in 2022. This can be seen in the following history:

Year	Count	Percentage
2020	52	8.20%
2021	67	10.57%
2022	90	14.20%
2023	71	11.20%

The percentage of people hired in internal positions was 11%. Additionally, the average cost of hiring the 71 people was €1,642.97.

6. Benefit and Support Programmes

At OpenSistemas we manage a flexible remuneration model that complies with the law, with which we want to offer people a differential remuneration proposal, giving them the possibility of designing their remuneration to suit their needs.

- **Work-Life Balance:** We promote work-life balance through programmes such as Open Flexible Time and Open Flexible Space. Open Flexible Time allows our employees to organise their working hours according to their family or personal needs. Open Flexible Space, on the other hand, offers the option of teleworking, adapting to individual preferences and situations.

- **Sport Support:** We believe in the importance of healthy living and sport. We actively support the Judo club and the Tripsport athletics club. This initiative not only promotes physical health, but also conveys values of perseverance and effort that are reflected in our daily work. We encourage an active lifestyle by facilitating our employees to participate in races and sporting events. We allocate resources to support these activities when requested by members of the company.

- **Competencies to Enhance Professional Development:** Through our Equality Plan, we implement measures that support equality and non-discrimination in the workplace. This

includes the development of flexible remuneration policies and the promotion of work-life balance.

- **Workplace Stress Management Programme:** We offer a stress management platform in partnership with an insurance company to help our employees address and effectively manage work-related stress.

- **Fostering 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 Scheme:** We introduce an attractive long-term incentive programme aimed at those employees who stand out for their outstanding performance. Through this plan, employees invited for their outstanding contribution have the opportunity to acquire up to 5% ownership in the company. This programme is designed to reward those who bring significant value to the company by allowing them to earn additional shares as they contribute to the growth and success of the organisation.

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

7. Performance evaluation

GRI 404-3

Performance evaluations are carried out annually for employees, taking into account the following aspects:

- Work performed and reported on by your manager.
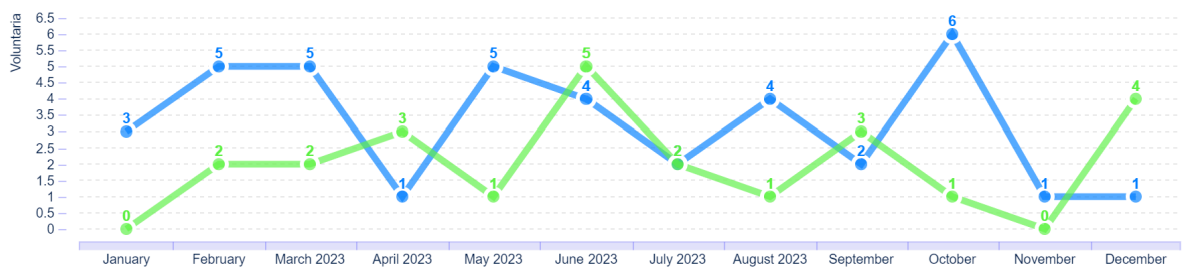- Feedback on all your work during the year.

8. Human Capital Management

GRI 401-1

8.1. Rotation rate

We have staff turnover information, in 2023 the number of employees who left the company was 63 employees, can be visualised:


Turnover decreased from 2022 to 2023, the staff turnover rate was **32.80%:**

COMPARATIVA TASA ROTACIÓN (ANUALES)	Año 2019	Año 2020	Año 2021	Año 2022	Año 2023
Tasa de rotación de personal (voluntarias)	4,35%	23,10%	21,88%	29,69%	20,86%
Tasa de rotación de personal (total)	44,08%	31,52%	27,63%	45,92%	32,80%

8.2. Worker satisfaction

Annually we conduct an eNPS survey to assess employee satisfaction in the company, in 2023 it was 86.30% and we have a survey at the end of the employee's working day to distinguish the level of stress in the working day, generating the following result for 2023:

Number of items: 8 128
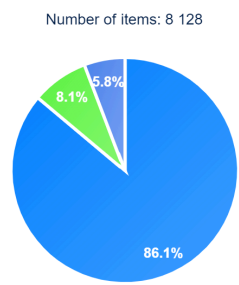
10. Health and Safety at Work

GRI 403-2, 403-9

OpenSistemas makes sure to adapt to the legislation of each country in terms of occupational risk prevention. We offer our employees OSH programmes to deal with any type of risk to workers' health. Therefore, they are available in accordance with the following:

- Workplace inspections, which are carried out annually to identify workplace risks.
- The hazard matrix and risk assessment are carried out according to the following scale:

NE	PROBABILITY DESCRIPTION	CONSEQUENCES
4	VERY HIGH (IF NP BETWEEN 24 AND 40) Risk Materialisation Normally Occurs Frequently.	100
3	HIGH (IF NP BETWEEN 10 AND 20) Materialisation of the Risk is Likely to Occur Several Times in the Working Lifetime.	60
2	MEDIUM (IF NP BETWEEN 6 AND 8) Harm Is Likely to Occur Sometime.	25
1	LOW (IF NP EQUALS OR LESS THAN 4) The risk is not expected to materialise although it may be conceivable.	10

- At the beginning of the year 2024, the COPASST Committee was created to identify the needs of the workers.
- The Health and Safety at Work criteria, in the contract so that the worker knows what measures to take to ensure a safe and healthy working environment.

Occupational Health and Safety Policy: Our policy seeks to create a safe working environment, comply with legal regulations, promote the health and well-being of employees and establish a safety culture in the organisation. **OCCUPATIONAL HAZARD PREVENTION POLICY** and **Occupational Health and Safety Policy and Occupational Hazard Prevention Objective.**
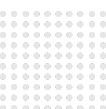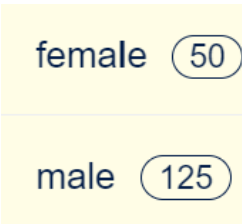
10.1. Absences

GRI 2-5

The absenteeism rate continues to decrease from 2022 to 2023. We include in the calculation those workers who, by exception, did not work for personal reasons and minor or serious illnesses.

Year	Absenteeism rate (%)
2022	1,71
2023	1,31

11. Labour force by gender

GRI 2-7

In 2023 we had the following share of male/female employees by gender in the company:

Indicator 2023	Percentage
Women in the total labour force	28,57%
Women in all management positions	4,00%
Women in subordinate positions	14,00%
Women in income-generating positions	2,00%
Women in STEM-related positions	17,14%

12. Conclusions

Over the past year, OpenSistemas has demonstrated a strong commitment to sustainability throughout its operations. We have made progress by beginning to incorporate the calculation of our environmental footprint and an ongoing commitment to energy efficiency. On the social front, we have strengthened our diversity and inclusion initiatives, promoting an equitable work environment and fostering teamwork.

12.1. Main Challenges

Despite our achievements, we recognise that we still face significant challenges. Environmentally, we need to continue to improve our waste management and optimise our processes to further reduce our carbon emissions. Socially, we must continue to work to ensure that all employees feel a sense of belonging and opportunities for professional development. Economically, the challenge lies in further integrating our sustainable practices with long-term profitability.

Looking ahead, we see numerous opportunities to strengthen our commitment to sustainability. The adoption of innovative and clean technologies, which will enable us to advance efficiency and reduce our environmental impact. We plan to maintain and increase investment in social responsibility initiatives, collaborating with non-governmental organisations and local communities to create a wider positive impact. In addition, we are focused on improving our governance practices to ensure greater transparency and accountability throughout our operations.

12.2. Action plan

To achieve these ambitious goals, we call on all our employees, customers, suppliers and communities to join us on this journey towards greater sustainability. Collaboration and collective engagement are essential to achieving our goals. We reaffirm our commitment to transparency, communicating our progress and challenges openly and honestly. OpenSistemas will remain dedicated to continuously improving and adapting to new trends and expectations in sustainability, ensuring that our business practices are a reflection of our core values.

In conclusion, OpenSistemas is on a steady path towards sustainability, having made significant progress, but aware that there is still work to be done. With the collaboration of all our

stakeholders and a constant focus on innovation and improvement, we are confident that we can build a more sustainable and responsible future for our company and for society at large.