



NON-FINANCIAL REPORT

2023

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A Message from the Executive Chairman



Francisco Javier Latasa Vassallo

Welcome to our fourth annual non-financial report, prepared in accordance with the GRI (Global Reporting Initiative) International Standards Guidelines, in line with our commitment to comply with the United Nations 2030 Agenda, by contributing to the SDGs (Sustainable Development Goals) and the Ten Principles of the Global Compact.

Our new report includes the results that we, as Grupo OEP Spanish IT Adquico S.L.U. (VASS), have achieved during 2023, our future ambitions and aspirations, and the actions we are undertaking to drive positive change, locally and globally.

Throughout this financial year, we have continued to focus on reinforcing our firm commitment to challenge digital complexity and build a better world by bringing together talent, knowledge, and technology. Our digital solutions are always developed with integrity, social responsibility, and environmental consciousness in mind.

2023 has seen the continuation and new outbreaks of conflict, political change, and economic difficulties. Technology has played a pivotal role in this complex landscape, addressing varying social and business needs, with the advancements, opportunities, and concerns of Artificial Intelligence at its core. It has been a challenging year in which it has become not only obvious, but imperative, that strong principles, ethical foundations, and cross-collaboration is now more important than ever.

At VASS, we believe that the best way to navigate this complex landscape is by scaling up our innovation dynamics, operations, and talent globally. Hence, in 2023 we underwent a brand and operations transformation to strengthen our global positioning and resource infrastructure so that we can continue to grow and expand our market-leading consultancy portfolio in line with the latest industry and social developments, independently of the geographical location.

Stemming from our original purpose and essence, we have revisited our mission, vision, and values, to align our global culture with the needs and challenges the world is facing today. Our network of more than 4,000 Global Players across four continents and our strategic international vision has allowed us to consolidate our presence in the digital transformation industry and come closer to achieving our VASS@400 milestone set for the year ahead.

We are aware that building a better world is a shared responsibility. That is why we work with organizations around the world in their transition towards the future, creating long-term and sustainable relationships that drive positive change through digital innovation. We believe in the power of what we have defined as 'mindful technology', a conscious approach to digital innovation to ensure our efforts always lead to better outcomes. Deriving from this, in 2023 we launched our global ESG strategy 'Together we are greater', through which we aim to crystallize our 25 years of alliances with organizations and partners who prioritize sustainability.

Our international strategic focus reinforces our comprehensive management of transparency, diversity, and global sustainability, as well as our commitment to good governance, advancing in our ethics policies and code of conduct, the implementation of protocols to prevent harassment, and the improvement of our program to fight corruption, bribery, and money laundering. At VASS, we embrace sustainable leadership to provide services that ensure best practices across every stage of the organizational value chain.

In terms of our commitment to talent and people, VASS continues to be a point of reference in terms of employability, having now nearly reached the figure of 5,000 professionals across Europe, America, and Asia. We remain committed to promoting equal opportunities for all, increasing the percentage of our female workforce year on year, with 28.6% of women among our professionals in 2023. As a demonstration of our commitment and dedication, we have been recognized for the second consecutive year as one of the 100 best companies to work for in Spain in 2023 (Actualidad Económica Ranking, from El Mundo).

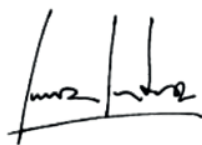
Our commitment to the environment in 2023 has been once again top of the agenda. We have continued to measure and carefully monitor our carbon footprint across the VASS ecosystem, with a view to develop and implement our Net Zero plan. In line with the development of our global ESG strategy, we have also launched our sustainable operating framework "Think. Act. Achieve." to increase awareness, encourage the sustainable use of resources among our teams, and amplify the positive impact of our everyday actions.

In terms of social engagement, we are delighted to announce that in the year ahead, we will be celebrating the 5th anniversary of our Foundation, through which we remain committed to social activities in the academic and business sectors, promoting employability and reducing barriers to digital knowledge. Our determination to facilitate and generate opportunities that the world of technology offers to vulnerable sectors of the population is bridging gaps and contributing to social equality.

Times change, and so do we at VASS. The future ahead is challenging, dynamic, vibrant, and we have worked hard during 2023 to reinvent ourselves, and establish solid, global foundations that will allow us to continue working with our clients, partners, and key industry players in delivering positive change through digital innovation.

Together, we are shaping future industry landscapes and creating a better world where we can all thrive. A world in which we can all be stronger, greener, transformative, global players.

**Because together,
we are greater.**

A handwritten signature in black ink, appearing to be 'Luis L...' with a horizontal line underneath.

1. About this report

This Non-financial report (NFR) has been duly prepared following the requirements set out in Law 11/2018 of 28th December 2018, amending the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, Law 22/2015 of 20th July on the Audit of Accounts, in terms of non-financial information and diversity and with the new reporting obligations set out in article two of Law 5/2021 amending article 49, section 6. II of the Commercial Code, in force since 13 April 2022, and requires information in relation to the participation of employees in the management of the company, in terms of information, consultation and participation.

The following report demonstrates our commitment to both transparent management, and our contribution to meeting the Sustainable Development Goals as well as the Ten Principles of the Global Compact.

The OEP Spanish IT Adquico, S.L.U Group and subsidiaries (hereinafter referred to as VASS Group) have presented the information cited in this GRI content index relating to the period from 1st January 2023 to 31 December 2023 using the GRI Standards as a reference throughout.

This report is to be made publicly available, free of charge and easily accessible on the corporate website within six months following the end of the fiscal year and for a further five years after.



2. We are VASS

2.1 Added value in solutions and services

We are a leading digital solutions company in the area of digital consulting, and specialising specifically in offering complete solutions in Big Data, Data Discovery, MDM, SOA, ECM, AI, Web Analytics or Cloud Services, amongst others. Thanks to our diverse and broad ecosystem of companies, we help large companies and organisations in their digital transformation process, developing and carrying out innovative and scalable projects, from the strategy phase to operation.

We are company focused on global digital transformation, putting organisations at the forefront of

innovation, concentrating talent, knowledge and technology. We are leading innovators, empowering technology and fostering sustainability. Through our digital solutions we guide both people and organisations worldwide in their transition towards a future world.

At the end 2023, we feature a team comprised of more than 4,000 experts across 22 different countries. We have 26 operation centres across 4 continents, where we work to provide solutions to a host of global digital challenges.



Figure 1. International presence.

Europe	Belgium, France, Germany, Greece, Latvia, Luxembourg, North Macedonia, Romania, Spain, Sweden, Switzerland, Portugal, United Kingdom
Americas	Canada, Colombia, Chile, Mexico, Peru, USA
Asia	Malaysia, Singapore
Oceania	Australia



Figure 2. Business Ecosystem.

2.2 Growth and Evolution

For over 20 years at VASS, we have been accelerating digital transformation and driving innovation for world-class, global-leader companies, allowing them to compete and thrive in the digital age.

With the backing of One Equity Partners, we are maximising our potential and positioning ourselves as a leading digital transformation company, in part due to following a clear strategic roadmap with the objective of reaching €1 billion turnover. This goal is based

on both geographic and product portfolio expansion, backed by a strong M&A pipeline allowing us to access new markets and new customers.

By combining a thorough industry knowledge with wide-ranging technological capabilities and an innovative approach, we are able to access and provide unique business value opportunities for our global network of customers and technology partners.



2.3 Organisation and Structure

Our Group is made up of the OEP Spanish IT Adquico, S.L.U. Group and subsidiaries, of which VASS Consultoría de sistemas, S.L. is the Group’s parent company. The corporate structure is detailed below as well as further information relating to all the companies that make up the Group as of the end of 2023.

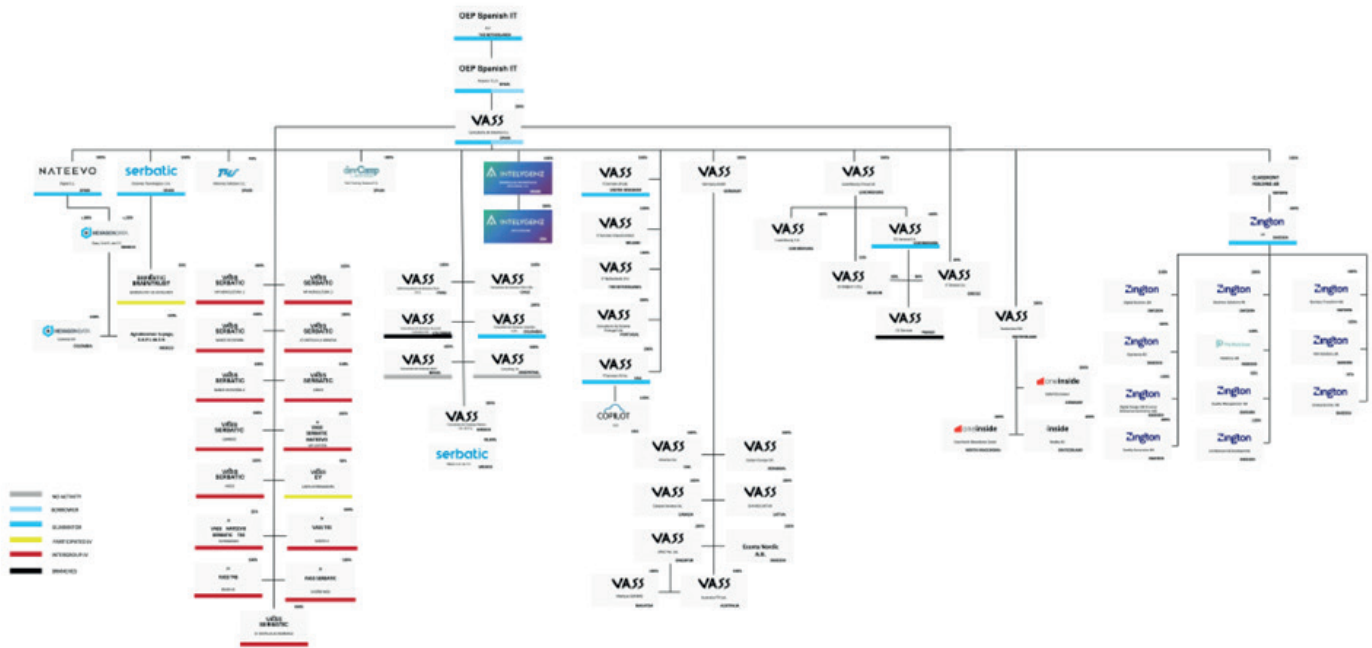


Figure 3. Scope of the company.

2.4 Corporate Governance

We operate using a corporate governance model that ensures the application of policies and compliance with the legal requirements established in each of the countries where we operate.

This structure is based on a Board of Directors as the governing body. As well as this, we have a Global Committee (Globex) which meets quarterly and an Executive Committee (Comex) which meets monthly.

As of the end of 2023, the Board of Directors consisted of 7 individuals: Javier Latasa, Jorge Barnusell, Jörg Zirener, Michael Lange, Tim Borneck, Donata Hopfen and Chistoph Bergdolt.

2.5 Our Value Proposition

We operate in general in the information technology sector, as well as in advisory, consultancy and related services; the development, promotion and distribution of applications (software); the import, purchase, sale and distribution of equipment (hardware); and the service and maintenance of said products.

Furthermore, we work with the processing and management of data and information for the creation of databases and their subsequent commercialisation. We offer advisory, consultancy and training services in business organisation and administration, marketing, sales, personnel selection and training, both to individuals and legal entities.

We work to improve the operational efficiency of companies, creating value and fostering their long-term market positioning, with detailed and in-depth technological knowledge across the following areas:



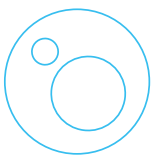
Customer Experience. From designing robust cloud strategies to implementing end-to-end cloud-native applications.



Marketing and AdMartech. Our Marketing and AdMartech solutions at VASS are designed to transform data into meaningful customer experiences.



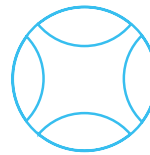
Data. Our tailored information management solutions ensure that every decision, every action and every outcome is aligned with the company's strategic vision.



Artificial Intelligence. We use the power of advanced analytics, machine learning and AI to unravel complex challenges and uncover opportunities with wide-ranging data.



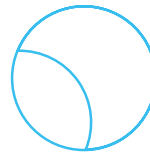
Cloud. Our calculated approach to cloud solutions creates resilience, drives efficiency and ensures that businesses not only keep up with the ever-evolving digital economy, but rather, lead it.



Business Automation. Our suite of business automation solutions is meticulously designed to streamline processes, improve accuracy and radically heighten levels of productivity for our customers.



Cybersecurity. Our approach harnesses a broad portfolio of services designed to strengthen digital identities, protect cloud environments, proactively identify threats and accurately manage security operations.



Software Engineering. From the intricate nuances of mobile and software development to advanced DevSecOps and hybrid integration methodologies, we ensure seamless digital experiences across all platforms.



Disruptive technologies. From the instant communication demands of low latency networks to the secure and decentralised ledger systems of Blockchain and Crypto technologies.



Business Agility. We enable organisations to become robust digital entities, ready to pivot and scale, whilst always holding simplicity at the core of our identity.

By operating across all these key elements, we have been able to establish our operations in the following sectors: Automotive and Mobility, Banking, Education and Services, Energy an Environment, Insurance, Life Sciences, Logistics and Transport, Industry, Public Administration, Retail and Consumer, Telecommunications & Media, and Travel, and Hospitality and Leisure. We have achieved this through the following business lines:

Business Line	Company
Digital transformation and solutions.	
Strategic design and marketing.	
Information and communications technology outsourcing services.	
Advanced systems and innovative products for SAP customers.	
Digital marketing and data solutions	
E-commerce, UX/UI, ERP and test analysis and development.	
Process automation using Artificial Intelligence to drive exponential efficiency with highly predictable ROI.	
Company specialising in Adobe technology solutions.	
Specialised Salesforce solutions.	
Creative agency.	

Figure 4. Business lines.

2.6 Our purpose

We do not simply want to solve problems; we want to bring innovation and simplicity to the development of the companies of the future in order to drive the growth of people.

By creating alliances with partners and customers through solutions designed within a framework of sustainability and responsible action, we can advance faster and go further with a mutually common and shared strategy.



Together we are stronger.

We are a powerful force that, by working together, can achieve remarkable shared goals.



Together we are transformational.

We bring together our progressive, diverse and inclusive minds to have a positive impact both locally and worldwide.



Together we are a green force.

We are environmentally friendly people promoting a sustainable planet.



Together we are global players.

We join forces on a global scale, extending our shared commitment beyond merely the local.

2.7 Our Strategy

We concentrate our efforts on creating shared value, focusing on identifying market trends, predicting our customers' demands, and forming strategic alliances that allow us to expand our service capabilities, whilst always ensuring the quality assurance of our value offer.

It is our firm conviction that our strategy must be based on principles of accountability and transparency, addressing the demands of a dynamic market, new security challenges and the increasingly pressing needs of social transformation.

Thus, we align our purpose and our actions with a corporate strategy that combines our business model based on innovation and the incorporation of ESG criteria, which respond to the needs of our stakeholders, reinforcing our commitment to both value generation and sustainable development.



ESG Strategy

By incorporating ESG criteria into our operations, we reaffirm our commitment to balancing economic growth, social well-being and environmental preservation, aligning our actions with the Sustainable Development Goals derived from the 2030 Agenda.

We are playing our part in meeting this global challenge, contributing directly to



and, indirectly, to



It also highlights our ongoing commitment to responsible management, respect for human rights, the guarantee of labour rights, the environment and the fight against corruption, as stated in our letter of adherence to the Global Compact.

In recent years we have made a whole host of efforts to contribute to sustainability with solid, traceable actions; in 2023 we decided to bring together all these actions and challenges to formally establish our ESG strategy for the next 3 years. By doing so we believe these actions therefore become a transversal axis for the entire company and that all our stakeholders will benefit from and take part in this new strategic goal.

In order to achieve this, we developed a collaborative and in-depth process of data collection and stakeholder engagement, and defined a strategy aligned with our DNA; adopting environmental management, social res-

possibility and good governance as integral to our overall ecosystem strategy and defining ten principles that reflect our commitment to generating sustainable value for all stakeholders and contributing to a better future for the planet and society in general.



Figure 5. ESG Strategy.

We are making progress in reducing our environmental impact and incorporating sustainable practices throughout our operations.



1. We are on the road to climate neutrality.
2. We are moving towards becoming zero waste.
3. We strengthen partnerships that wish to benefit the planet.

We believe in the power of technology to drive positive social change.



4. We look after the wellbeing of people, protecting human rights.
5. We invest in digital talent, promoting equitable career development.
6. We promote diversity and inclusion, a key factor for innovation.
7. We contribute to the development of communities and society by leveraging our talent.



We are committed to upholding the highest standards of corporate governance, transparency and accountability, underpinned by a robust governance framework that ensures ethical behaviour, sound decision-making and responsible oversight.

- 8. We have a VASS Ecosystem integrated using ESG guidelines.
- 9. We ensure compliance, in a culture of crime prevention and risk management.
- 10. We care about cybersecurity and data privacy.

2.8 Rankings and Certifications

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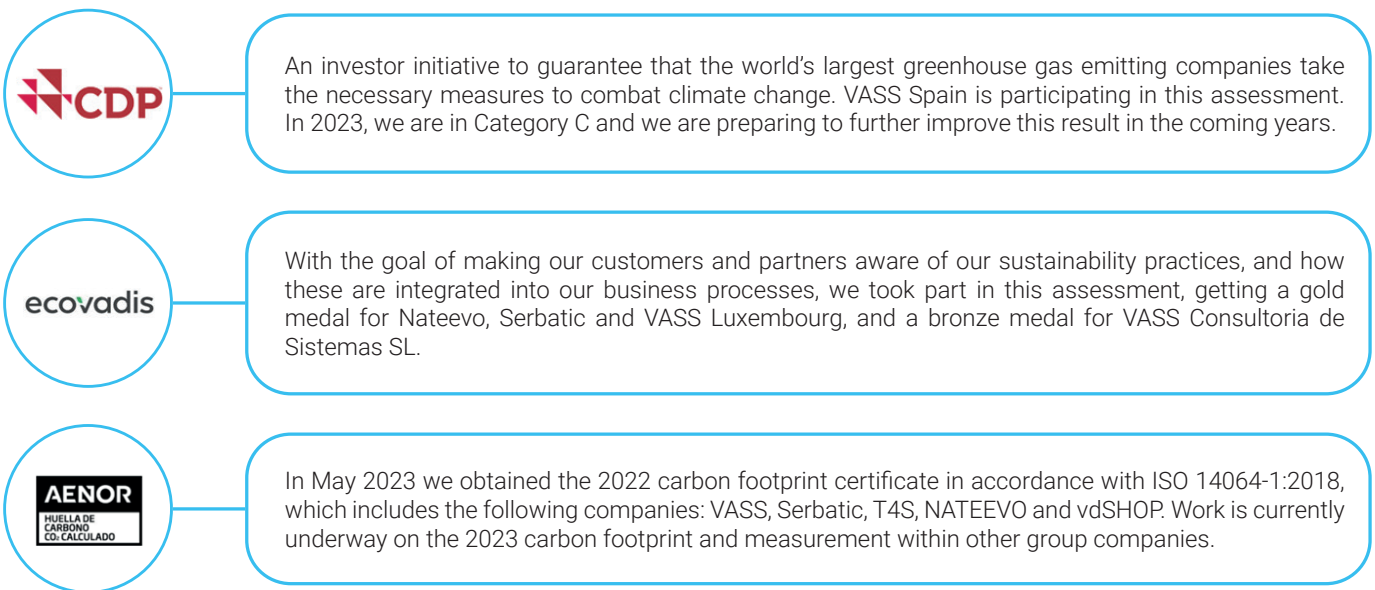


Figure 6. Certifications.

VASS LATAM (Chile, Colombia, Peru, Mexico)

- We have been awarded LATAM Liferay Partner of the Year for the second year running, in part due to having successfully completed more than 150 Liferay implementations worldwide.

VASS Spain, Madrid

- CMMI development v2.0 LEVEL 3.

Nateevo, Madrid

- Formally recognised at the FIP festivals, an international event that recognises marketing, communication, innovation and events projects.

Serbatic, Madrid

- Recognised by the Government of Castilla-La Mancha on Education Day for its work in bolstering youth employment in the region.
- i3 Award from the College of Computer Engineers of Castilla y León for being the most prominent company in the field of IT in the year 2023.

VASS Spain, Nateevo and Serbatic, Madrid

- Integrated Quality and Environmental Management System, Standard ISO 9001/140001:2015.
- Integrated Service Management and Information Security Management System, Standard UNE-ISO/IEC 27001:2014 and UNE-ISO/IEC 20000-1:2018.
- Carbon footprint, ISO 14064-1:2018.

VASS EU Services, Luxembourg

- Quality Management Systems, ISO 9001:2015 Standard.
- Service Management System, Standard UNE-ISO/IEC 20000-1:2018.
- Information Security Management Systems, Standard UNE-ISO/IEC 27001:2013.
- Integrated Quality and Environmental Management System ISO 14001:2015.

VASS IT Services Limited, United Kingdom

- Integrated Quality and Environmental Management System ISO 14001:2015.
- Information Security Management Systems, Standard UNE-ISO/IEC 27001:2013.
- ISO 9001:2015 Quality Management System.

Hexagon Data, Mexico

- Certification as a B company.

3. Materiality

With the goal of making great strides in our commitment to responsible management, aligned with the actions set out in the 2030 Agenda and the SDGs, and in compliance with the Principles of the Global Compact, we rigorously update our analysis of the main social, environmental and good governance issues that are or could be generating a positive or negative, real or potential impact on our environment and our stakeholders.

In a consistently evolving sector like ours, companies are facing shared challenges and need to incorporate ESG criteria into their management. Developments in sustainability have allowed us to focus on and address each of the growth challenges. The integration of sustainability and ESG factors into the strategy also fosters the adoption of a common culture and the deployment of corporate practices shared by all the company's operating centres.

With the goal of identifying material issues that will require both our attention and consistent evolution, the following steps have been taken:

First. Global Context Analysis. We identify the organisation's activities, business relationships, sustainability context and our stakeholders. This provides the necessary information to be able to identify and isolate our current and potential impacts.

Second. External Factors Analysis. We analysed issues related to sustainability and the incorporation

of ESG criteria which, at a global level, are currently considered more relevant and which, consequently, are affected by growing regulatory pressure. This trend leads Boards of Directors and senior management of companies to generate greater commitments related to this area, from a strategic and integral vision of the business.

We use different external sources of information, such as competitor studies, certifications (Ecovadis, CDP), recognised standards (such as the SASB Standard for the software and professional services sector), indices and rankings (Bloomberg Gender Equality Index, IBD Best 100 ESG companies), and others such as external audits (ESG Assessment, MALK).

Third. Internal Organisational Factors Analysis. The views and perspectives of stakeholders such as our employees, management, investors and suppliers on the importance of actual and potential social, environmental and governance impacts has been taken into account through surveys and interviews.

Fourth. Prioritisation of the most significant impacts (Materiality analysis). Once the available information has been checked, we have been able to prioritise the most significant impacts and we have defined the relevant aspects that demarcate our roadmap and commitments towards responsible and transparent management with our stakeholders.

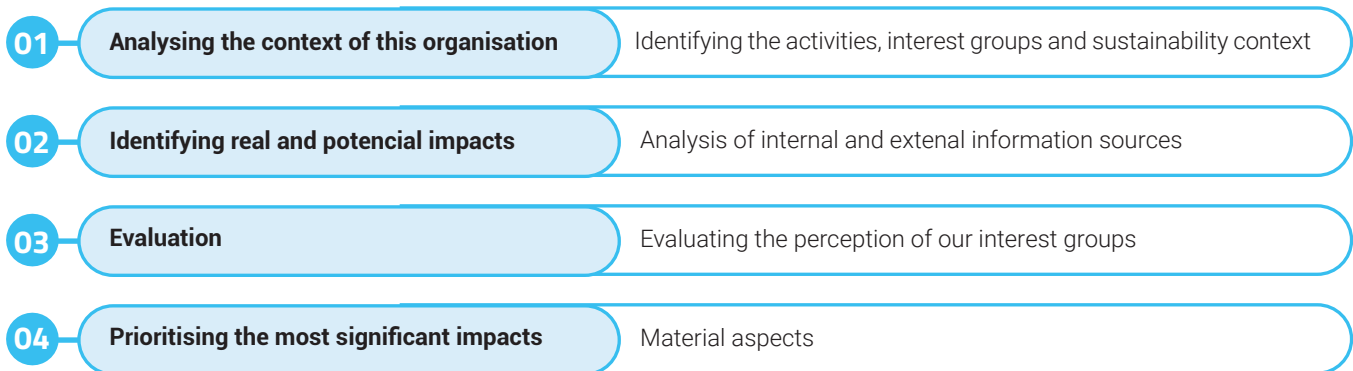


Figure 7. Materiality analysis methodology.

3.1 Material issues

By using the process developed and described in the four previous phases and taking as a reference sectoral elements and ESG criteria suggested by international standards such as SASB (Sustainability Accounting Standards Board) and GRI (Global Reporting Initiative), indices and rankings (Bloomberg Gender Equality Index, IBD Best 100 ESG companies), and others such as external audits (ESG Assessment, MALK), the following Materiality Matrix has been created.

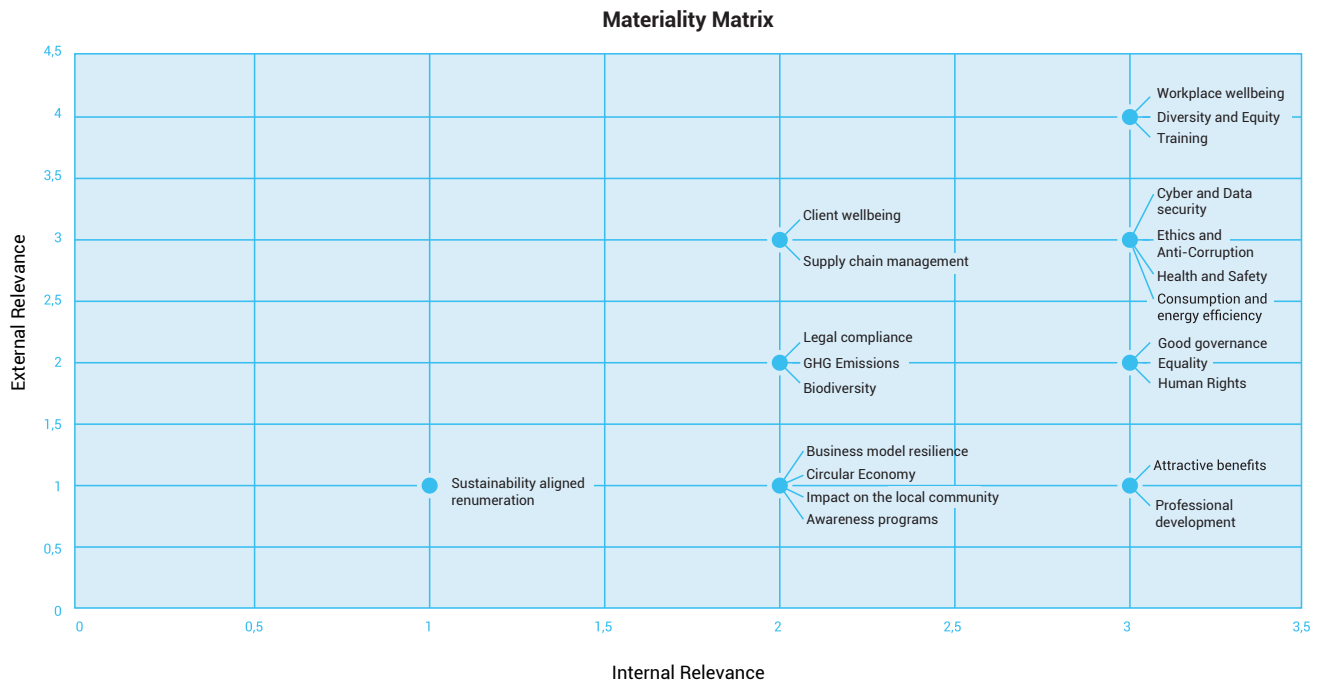


Figure 8. Materiality Matrix

This provides valuable information when defining and describing action plans and a strategic vision for the Group.

Twenty three factors were considered in the consultation process, but seven stand out as the most pressing, four of which are related to the social sphere, one to the environmental sphere, and finally two more related to good governance.

Dimension	NO.	Material issues
Social	1	Equality
Social	2	Diversity and equity
Social	3	Health and safety at work
Social	4	Training
Social	5	Labour Welfare

Social	6	Professional development
Social	7	Attractive benefits
Social	8	Impact on the local community
Social	9	Remuneration aligned to sustainability
Social	10	Client welfare
Social	11	Supply chain management
Environment	12	GHG emissions
Environment	13	Energy consumption and efficiency
Environment	14	Circular economy
Environment	15	Biodiversity
Environment	16	Awareness-raising programmes
Good Governance	17	Ethics and anti-corruption
Good Governance	18	Human rights
Good Governance	19	Good Governance
Good Governance	20	Cybersecurity and data security
Good Governance	21	Legal compliance
Good Governance	22	Resilience of the business model
Good Governance	23	Client welfare

Table 1. Material issues.

3.2 Stakeholders

Our principal aim is to create value propositions that benefit all stakeholders, all whilst maintaining a vision of transparency and accountability in management. With this in mind, we define our stakeholders as all those parties upon which our activities, operations and decisions have an impact, whether they are internal or external to the organisation.

Our stakeholders consist of:



Clients. Our principal *raison d'être* and our overriding motivation to offer solutions that adapt to the most diverse and demanding needs, regardless of location.



Suppliers. Key allies in the development of our actions. They are those who support, through the quality of their service, our commitment to offer innovative solutions.



Talent. Everyone who makes up the VASS team and who, day by day, make the successful running of the organisation possible, thanks to their talent and commitment.



Investors. People and organisations that allocate their capital to strengthen our capabilities. A relationship born out of trust and transparency and one that is constantly being strengthened.



Partners. Those companies that, through their services, allow us to integrate a broad spectrum of solutions, helping to solve our client’s needs.



Society. Our actions have an impact on the environment, which is why we aim to foster growth in the places where we are already operating, by favouring local employment and sustainable development.

3.3 Communication channels

We work to generate value for our customers and all our stakeholders, based on acting transparently and responsibly through ongoing dialogue. To this end, we have set up channels and tools that allow us to establish clear, timely, well-connected and proactive communication with all stakeholders, as detailed below:

Clients	Suppliers	Talent
NFR	NFR	NFR
Salesforce	GoSupply	Intranet
Ethics Channel	Ethics Channel	Mobile App
Website	Website	Ethics Channel
Social media	Social media	Website
Digital communications	Digital communications	Social media
Telephone service	Telephone service	Digital communications
		Telephone service

Clients	Suppliers	Talent
NFR	NFR	NFR
Monitoring Committees	Ethics Channel	Ethics Channel
Website	Website	Website
Digital communications	Social media	Social media
	Digital communications	Digital communications
	Telephone service	Telephone service

Figure 9. Communication channels with Stakeholders.

4. Good Governance

Code of Ethics
Sustainability Policy
Anti-Bribery and Anti-Corruption Policy
Detailed Information Security Policy
Privacy policy VASS Company web
Quality and Environmental Policy
Information Security Management Policy
Sustainability Policy for Suppliers
Occupational Health and Safety Policy
Remuneration Policy
Policy on Harassment in the Workplace or on the Grounds of Gender
Protocol for the prevention of and action against sexual harassment and harassment on grounds of gender.
Guide to Good Sustainable Practices for Suppliers
Protocol for investigating breaches of the Code of Ethics
Criminal Compliance Policy

Figure 10. Management instruments.

Increasingly, sustainability is becoming a key factor in companies, impacting the most important business decisions and materialising itself through real actions. Customers, administrations and society in general demand a commitment to sustainability from companies and these, in turn, take these aspects into account in the relationship with their suppliers. At VASS we work every day to increase our commitment to the different dimensions of sustainability: governance, society and the environment.

We have a management model comprising a set of management policies and instruments that aim not only to comply with applicable regulations but also to incorporate best practices and recommendations.

4.1 Criminal compliance

We have a Criminal Compliance Policy through which we define the objectives of our organisation in terms of criminal compliance and which is accompanied by the investigation protocol. This establishes the criteria for action, main rights and guarantees, as well as obligations, in relation to investigations of breaches or risks of breaches of the Code of Ethics or of the internal regulations and controls of the Criminal Compliance Management System (CCMS), as well as with regard to the commission or risk of commission of criminal or illicit conduct committed by any of the members of the Organisation that could entail criminal liability for the Organisation.

We also have a Criminal Compliance Body that supervises the operation of and compliance with our Crime Prevention Model and the Criminal Compliance Management System that develops it. We affirm “zero tolerance” for any illicit or criminal act related to our business activities or contrary to the values and principles set out in our Code of Ethics, both by members of the organisation and by any of our stakeholders.

As of the end of 2023, we did not record any fines or penalties for non-compliance with laws or regulations in social, economic or environmental matters, as well as any pending or completed legal action with respect to unfair competition and violations of applicable laws on monopolistic practices and against free competition in which the organisation has been identified as having participated.

4.2 Fighting corruption and bribery

We are rigorously committed to the fight against fraud, money laundering and corruption in any form, and extremely focused on ensuring compliance with any current legislation.

The prevention of fraudulent or corrupt practices, conflicts of interest and the prevention of money laundering are fundamental priorities for our company, which we have included in our Code of Ethics and Sustainability Policy.

Furthermore, the Anti-Corruption and Anti-Bribery Policy, the Conflict of Interest Policy and the Donations and Sponsorship Policy establish the limits and procedures applicable to the prevention and control of any situation in which there is a risk that private interests may interfere with the impartiality and objectivity of its professional activity, as well as the basic framework for compliance in anti-bribery matters in accordance with the international standard ISO-UNE 37001 on Anti-Bribery Management Systems.

We have also carried out awareness-raising and internal training for all staff to foster a culture of risk prevention and zero tolerance with regards to corruption and bribery. As a result, 1,295 people have received some form of communication regarding the organisation's anti-corruption policies and procedures.

As a result of these actions, we were able to close the year 2023 with no reported cases of dishonesty, corruption or money laundering.

Ethics Channel

In our fight against corruption, bribery and any other type of action which may run contrary to our ethical principles, we have an Ethics Channel. This allows us to make great strides in integrating a culture of regulatory prevention into the Group's daily culture.

The channel, which is accessible from our website and intranet and is available 24/7 throughout the year, anyone can report a possible irregularity or infringement, both in relation to the group's internal regulations and external regulations.

This channel allows reports to be made confidentially and anonymously. Once the report has been made, it is analysed by the Ethics Committee, which subsequently defines the actions to be taken in each case. The participation of an external lawyer guarantees the confidentiality of any information presented in the report.

VASS strongly urges all members of the organisation, as well as all other stakeholders, to use this tool to report possible breaches of Human Rights, the organisation's Code of Ethics, information security and, in general, any act that violates integrity.

In order to achieve this goal, we have launched various campaigns to publicise the Ethics Channel through different media such as the VASS Speak up Channel and Viva Engage. In addition, in the onboarding process for new staff joining the different companies, we inform them of the existence of this channel.

In 2023, three complaints and one query were submitted to the Ethics Channel. In all cases, the established procedures were followed, which enabled all cases to be closed in compliance with the due process established.



4.3 Human rights

We base our strategy and actions in this area on the United Nations Guiding Principles on Business and Human Rights and the main international human rights conventions and commitments.

Through our Sustainability Policy and Code of Ethics we express our commitment to equality and non-discrimination, respect for people, the prohibition of child labour and forced labour, freedom of association, and the guarantee of fair and reasonable working conditions.

We have developed instruments to prevent harassment at work or on grounds of gender, to protect data

and information security, and to provide safe and healthy working conditions for all staff, all of which are set out in our Group-wide policies.

Moreover, in 2023 we ratified our commitment to the United Nations Global Compact, reaffirming once again our will to contribute to a fairer and more inclusive society for all, in line with the challenges proposed by the 2030 Agenda.

In 2023, we did not receive any complaints related to human rights violations.



4.4 Information Security

We have a non-negotiable commitment to the responsible use of data and modern technologies. We understand that information security is a fundamental aspect to guarantee the achievement of our business objectives and compliance with current legislation.

We are therefore committed to protecting the confidentiality of the business and personal information of our employees, customers, suppliers and invest-

ors, using the information to which we have access exclusively for corporate purposes and under no circumstances to profit from it, as set out in our Sustainability Policy.

The development of this commitment is set out in the Detailed Information Security Policy and the Information Security Management Policy, applicable to all organisations in our ecosystem.

To this end, we have the Integrated Management System of IT Services and Information Security ISO 20000/27001 for the companies of VASS Spain, Nateevo and Serbatic, based in Madrid; and the Information Security Management System ISO 27001:2013 for the companies of VASS EU Services, Luxembourg and VASS IT Services Limited.

To guarantee the correct management related to information security, we have set up the Security Committee, which reports to the highest governing body and is coordinated by a member of the Management Committee.

The Security Committee is the most responsible body within the Information Security Management System, so that the most important decisions related to security are agreed by this committee. It is an autonomous, executive body with autonomy in decision-making.

With regard to privacy and data protection, we have the Web Privacy Policy, as well as the provisions contained in the Legal Notice and the Cookies Policy.

For companies located in Spain, and in accordance with the provisions of the General Data Protection Regulation (GDPR) and the Organic Law on Data Protection and Guarantee of Digital Rights (LOPDGDD), we have an external data protection officer registered by the Spanish Data Protection Agency. Additionally, in VASS Spain we have insurance against security breaches and data protection.

In terms of training, since 2023 we have run a course on GDPR at our Spanish sites run by the Spanish National Cybersecurity Institute (INCIBE), which is reinforced by awareness-raising processes in other companies. At the end of December 2023, we started a new project to define the data protection framework, processes and protocols in order to create a common framework for all our companies based on EU regulations.

At the end of 2023, we did not record any fines or sanctions for non-compliance with laws or regulations in this area.



4.5 Our risk management

Based on our principles of ethics and good governance, we promote actions related to risk identification and analysis throughout our business ecosystem.

We believe that proper risk management begins with prevention and is not possible without the commitment of all our stakeholders and, in particular, of the people who are part of our work team.

We execute a cyclical risk management process that begins with the identification of risks from the different areas, managers, work teams and governing bodies; the analysis of the impacts and probability of occurrence; decision making for the most appropriate risk management, according to the information available; and the establishment of mechanisms that facilitate ongoing monitoring and evaluation.

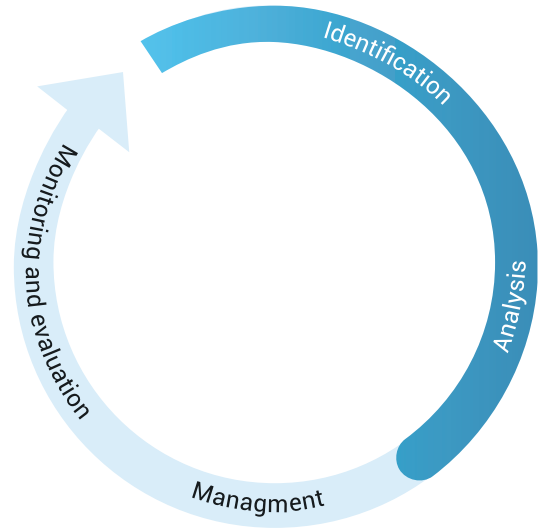


Figure 11. Risk management process.

We periodically review our management policies to ensure that our framework for action in relation to ethics and compliance, anti-bribery and corruption, diversity, equity and inclusion, and information security and privacy, among others, is up to date. We have also made progress in implementing other instruments and policies aimed at strengthening our risk management framework.

This management model is driven by our highest governing body and the Management Committee, and responsibility for it lies with each and every member of the company. This process is in turn led by the people responsible for each area of the organisation. Prevention, mitigation and management actions are derived from these bodies, as well as the response mechanisms established for each type of risk.

In the analysis of our operations and spheres of influence, we identify areas and risks that are more likely to occur, related to environmental, social and good governance aspects, and we establish guidelines that facilitate the exercise of preventive, mitigation and management actions, in line with our strategy and value proposition.

Area	Description of the risk	Risk management
Anti-corruption and anti-bribery -ABC-	Cases of corruption or lack of transparency, affecting the continuity and reputation of the business.	Sustainability Policy, Anti-Corruption and Anti-Bribery Policy, Ethics Channel and Code of Ethics.
Information security	Theft or loss of data from any of our stakeholders.	Sustainability Policy, Detailed Information Security Policy, Information Security Management Policy, Ethics Channel and Code of Ethics. Certified management systems.

<p>Working conditions</p>	<p>High turnover rate in the sector, and ability to attract and retain talent.</p>	<p><i>Sustainability Policy, Occupational Health and Safety Policy, Code of Ethics, Remuneration Policy, training and professional development programmes, family reconciliation programmes (VASS Concilia), and benefit plans.</i></p>
<p>Diversity and equal opportunities</p>	<p>Lack of balance in participation and employment conditions for all.</p>	<p><i>Sustainability Policy, Diversity, Equality and Inclusion Policy, Policy on harassment at work or for reasons of gender, Ethics Channel, Code of Ethics and Equality Plan. Remuneration Policy.</i></p>
<p>Climate change</p>	<p>Impact on the environment of the activities that we carry out and the effects on the value chain.</p>	<p><i>Sustainability Policy, Quality and Environment Policy, Sustainability Policy for Suppliers, Code of Ethics, certified Environmental Management System, Carbon Footprint.</i></p>
<p>Financial and macroeconomic environment</p>	<p>Lack of liquidity and potential impacts caused by volatility in foreign exchange rates and regulatory changes.</p>	<p><i>Ongoing monitoring of financial results and market changes.</i></p>

Table 2. Risk map and risk management.

5. People and Talent

Sustainability Policy
Code of Ethics
Quality and Environmental Policy
Detailed Information Security Policy
Information Security Management Policy
Occupational Health and Safety Policy
Policy on Harassment in the Workplace or on the Ground of Gender
Protocol for the prevention of and action against sexual harassment and harassment on grounds of gender.
Diversity, Equality and Inclusion Policy Equality Plan
Remuneration policy
VASS Concilia
Digital disconnection policy
Recruitment policy

Figure 12. Management instruments.

Our talent is what makes us as a company, which is why we develop actions that allow us to increase their capabilities and establish favourable conditions for their well-being, creating a workplace where everyone can feel comfortable, and contribute the greatest value.

Our Sustainability Policy includes, among others, the principles that govern our actions in relation to social performance:

- Equality and non-discrimination.
- Respect for people.
- Freedom of Association.
- Fair and reasonable working conditions.

5.1 Diversity and Equal Opportunities

Based on our commitment to respect for people and the promotion of fair and inclusive treatment, we strongly reiterate our rejection of any form of discrimination, whether based on ethnicity, descent, gender, age, religion, nationality, academic level, political affiliation, disability, marital status, sexual orientation or any other characteristic, as set out in our Sustainability Policy and Code of Ethics.

Through these principles, we seek to promote the professional growth of our staff, as well as to prevent all kinds of sexist practices, as set out in our Protocol against harassment in the workplace, applicable to all interpersonal relationships, whether horizontal or vertical, descending or ascending, which take place within the VASS ecosystem.

Moreover, the role of the Committee for Intervention in situations of harassment are defined, comprising the Equality Agent, who is responsible for the Committee, the People & Talent Management, representation from the company’s own Prevention Service or the person responsible for Prevention, representation from the Health and Safety Committee and the Operations Management.

As well as this, we must add the Protocol for the prevention of and action against sexual harassment and gender-based harassment, and the Diversity, Equality and Inclusion Policy, which promotes equal opportunities, non-discrimination, diversity and inclusion of all the people who form part of the Group.

Throughout 2023, the Recruitment and Selection Policy was approved, which ensures that staff selection is carried out solely on the basis of merit and ability, guaranteeing equal treatment throughout the entire process.

In 2023 we remained fully committed to working towards a balanced gender presence in the company. In this context and in accordance with Spanish legislation, the Equality Plan has been approved, which includes a set of equality measures and positive actions that are articulated as a guide of good practices with the aim of establishing the basis for equality management at an international level. The aforementioned Plan is signed on the one hand, on behalf of the company, by the VASS Management; and on the other hand, on behalf of the social side, by the CCOO Services Federation.

Talent level is not determined by age, physical condition or intellectual capability: in 2023, 58.30% of our staff were between 30 and 50 years of age, and 24 people with disabilities contributed to the achievement of the organisation's objectives with their talent.

Of note is that NATEEVO and T4S comply with the General Law on the rights of people with disabilities and their social inclusion (Law 6/2022, of March 31). VASS and Serbatic comply with this legal obligation by taking alternative steps that translate into compliance – working with the employability programme of DOWN ESPAÑA, through financial donations.



5.2 Health and Safety at Work

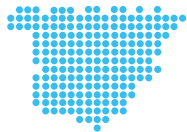
Our management model seeks to ensure the health and safety of all people and continuous improvement in safety at all our operations.

The main objective of the company health and safety policy is to minimise risks of all kinds (people and facilities) and to establish the necessary guidelines to comply with the existing legal framework.

In VASS Spain we have an External Prevention Service and our own Prevention Service, responsible for ensuring compliance with the general principles of occupational risk prevention in the provision of products and services. In the rest of the companies in Spain we have an External Prevention Service.

We have a joint Health and Safety and Occupational Management Committee, and we carry out training and other actions that enable us to better manage occupational risks and the necessary preventive planning.

Training courses on health and safety at work have been carried out in 2023, among which the following are of particular note and interest:



Spain

- Emergency plan.
- Defibrillator use and first aid.
- Occupational hazards within the office and the smart working workplace.

Other countries and companies

- VASS Peru: health and safety and work induction, and fire extinguisher handling.
- VASS Mexico: first aid.
- VASS Colombia: Disaster risk management plan, and annual training plan on occupational health and safety issues.
- VASS Chile: VASS internal regulations on health and safety, and risks in teleworking.
- Hexagon Data Mexico: first aid.
- Hexagon Data Colombia: Emergency plan.
- Zington (Sweden): cardiopulmonary resuscitation (CPR) and fire drills.
- VASS Latvia: fire safety.
- One Inside Macedonia: health and safety at work.
- VASS Eastern Europe (Romania): health and safety at work.
- VASS IT Services Limited (UK): fire safety and use of equipment.

As of end-year 2023, 4 occupational accidents were reported (1 with sick leave and 3 without sick leave), and no occupational illnesses and no deaths due to occupational accidents among our staff.

5.3 Social Dialogue and Representation

We are keenly aware that open communication, and direct collaboration between staff and management are by far the most effective ways to strengthen relationships and resolve any potential situation that may occur.

Due to this, the Sustainability Policy clearly details the right held by all people to join trade unions or similar representative bodies, as well as to collectively bargain, in accordance with currently active legislation.

The social dialogue addresses the following policies:

- Health and safety
- Working conditions
- Labour relations
- Professional development
- Child labour and forced labour
- Diversity, discrimination and harassment
- Human Rights

In the case of Spanish companies, 100% of people are covered by the State Collective Bargain Agree-

ment for consultancy information technology and market and public opinion research companies of 13 July 2023.

Across other companies, social dialogue in labour relations is framed and defined by the internal regulations that detail the rights, duties and obligations of individuals, as well as guaranteeing decent, fair, equitable and respectful working conditions.

We comply fully and are committed to the provisions of the core conventions of the International Labour Organisation (ILO) with regards to respect for freedom of association and the right to collective bargaining, the elimination of discrimination with regards to employment and occupation, the elimination of forced or compulsory labour and the effective abolition of child labour, as well as with the recommendations contained in the OECD Guidelines for Multinational Enterprises on Labour Relations.

5.4 Remuneration Policy

Our Remuneration Policy defines the principles and objectives regarding:

- Employee recruitment, retention and engagement.
- Prevention of any kind of direct or indirect discrimination based on gender.
- Ensuring that each employee is held accountable for their results achieved and rewarded directly on the basis of his or her contribution to the objectives.
- Ensure that agreed wages are higher than those defined in the collective bargain agreement for their activity.

Wage remuneration is comprised of three parts:

- Fixed remuneration, which exceeds the statutory minimum.
- Variable remuneration, which means it is possible, subject to compliance with the stipulated requirements, to receive a variable quantity depending on the degree of achievement of set objectives.
- Social benefits, such as health insurance, lunch vouchers and vehicle leasing, amongst others which can be found in the VASS Concilia programme.

As outlined in our Sustainability Policy, overtime pay is calculated according to the work and projects carried out.

5.5 Promoting talent

The People and Talent area manages all matters related to the organisation's personnel, their performance/level of satisfaction, using four key aspects:

- **Training.** Designing and implementing training programs.
- **VASS Care.** Care and welfare actions are designed and implemented through VASS Care.
- **Career development.** Responsible for defining roles, job descriptions and career plans.
- **Labour.** Responsible for rigorously implementing and applying established protocols.



We have been recognised for the second consecutive year among** the 100 best companies to work for in Spain in the Ranking prepared by Actualidad Económica magazine 2023, published by El Mundo newspaper.

Talent Attraction and Loyalty

We know that attracting, selecting and retaining top people is vital to the ongoing success of our project. We believe in the core value of good talent management, seeing it as a key factor in guaranteeing the creation of united and effective work teams.

Recruitment is done directly through the Hiring department. These actions are reinforced by processes such as the Winning Candidate Experience and employer branding; innovative processes which allow us to pinpoint top talent while building a community with shared vision and concerns. This is all based on our Recruitment and Selection Policy, which was approved in 2023.

We are dedicated to providing fair and reasonable working conditions that promote the well-being of all people. We achieve this through varying programs such as VASS Concilia; the SmartWorking model, supported by our Digital Disconnection Policy approved in 2023; and by transforming offices into collaborative workspaces.

The sector in which we operate has a high staff turnover rate – which is something we wish to counter by promoting the well-being and stability of our teams. More than 80% of our professionals have a permanent contract.

Training and Professional Development

Ongoing learning and capacity and skill building are fundamental elements in the professional development of talent, and have a direct impact on their level of motivation and productivity.

We design a training plan on an annual basis and programmes are designed and implemented to achieve technical and transversal training, certifications, skill development and languages, all varying depending on the job position and responsibilities assigned. Training opportunities are linked to the personalised career plan. At the end of 2023 we carried out a total of 140,345.18 hours of training.



Figure 13. Training plan outline.

We also design a personalised route based on four growth levels in which each person sets their own pace of professional development and which is included in the VASS&YOU programme, managed directly through the *SuccessFactors* platform.

Satisfaction

We interactively communicate with employees on working conditions and regularly measure their satisfaction levels. The 2023 work survey, applicable to all ecosystem companies, yielded a score of 6.91 out of 10. This represents an increase of 0.20 compared to 2022 (6.71 out of 10).

Work Organisation

Work organisation aims to ensure and promote life, wellbeing and respect for people, through the creation of optimal working conditions that take into account all areas of people's lives.

In accordance with the Spanish Collective Bargain Agreement for consultancy, information technology and market and public opinion research companies, our professional structure is split into six categories (V0, V1, V2, V3, V4 and V5), a distribution that it shares with the rest of the Group's companies, with the exception of Zington, Intelygenz, VASS Germany and VASS Singapore.

As set out in our Sustainability Policy, and following the guidelines of the applicable Collective Bargain Agreement, we set working hours for the people operating in our offices in Spain (9h-14h and 15h-18h, with one hour for lunch), which may in some cases be modified depending on the projects being developed. In such cases, overtime is paid according to the project and/or the work carried out.

In the other companies within the ecosystem, working hours may vary depending on the specific domestic context within each country and the agreements established between staff and department managers, strictly in accordance with the law and respecting the rights of all people involved.

By implementing a Digital Disconnection Policy, we can guarantee that rest time, leave and/or holidays, as well as personal and/or family privacy, are respected outside working hours. We also have a National and International Mobility Policy to help individuals gain international experience, which is managed through the New Talent Experience programme.

Where projects require travel, we will work to ensure, as far as possible that such travel does not include weekends. In 2023 we approved the Global Travel Policy and the Annex to the policy for Spain. A measure that also helps in reducing our carbon footprint.

Since 2008 we have been developing the VASS Concilia programme, through which we aim to promote flexible steps that increase work-life balance. This is in addition to the hybrid work model that combines face-to-face and remote working setups.

Moreover, through the VASSCare programme, we manage both social and financial benefits which are available to our employees.

#	Measure	Details
01	Telework	<i>Possibility to work remotely, under a model based on flexibility and mutual trust.</i>
02	Smart working	<i>Possibility of working under a hybrid model, where face-to-face and distance work are combined.</i>
03	Long-weekend	<i>Possibility to take time off from work before a public holiday in Spain.</i>
04	Part-time work	<i>Possibility to modify the part-time employment contract, according to the projects and responsibilities assigned.</i>
05	Reduced working hours	<i>Possibility of reducing the working day to care for dependents up to the second degree of consanguinity.</i>
06	Unpaid leave	<i>Possibility of enjoying up to one month per year, provided that the person has been linked to the organisation for at least one year.</i>
	Working meetings	<i>Meetings are held during working hours, avoiding the last hours of the working day in order to favour digital disconnection, conciliation and flexibility.</i>
07	Holidays	<i>Possibility of extending the time established by the Collective Bargaining Agreement or the legislation in force in each country by up to two more days.</i>
08	Leaves of absence	<i>Possibility of applying for this type of leave, whether voluntary, for legal guardianship, or for care of a family member.</i>

09	Change of address	<i>Possibility of extending between one and two consecutive calendar days for removals in the event of moving house.</i>
10	Preparing for childbirth	<i>Possibility of medical examinations and childbirth preparation techniques during working hours.</i>
11	Maternity	<i>Possibility to use the weeks of compulsory rest or to take up part-time work and to immediately take any outstanding leave for the current year.</i>
12	Paternity	<i>Possibility of suspension of the employment contract, both in full-time and part-time contracts.</i>
13	Infant care	<i>Possibility to be absent from work for one hour a day to breastfeed. Applies to both mothers and fathers.</i>
	One-off abandonment	<i>Possibility of occasional leave of absence from the workplace for first-degree family emergencies.</i>
14	Excused absences	<i>Possibility of using leave days in cases of death of family members, accompaniment to medical procedures for minors with a recognised degree of disability, and for the fulfilment of inexcusable duties.</i>
15	Marriage / Domestic Partnership	<i>Possibility of taking 15 consecutive calendar days from the day of the marriage.</i>

Table 3. Reconciliation measures

Other social benefits

- Access to cafeteria service on company premises, when and where this service is available.
- Vending machines provided at reduced prices, to provide food and beverages during the workday, where this service is available.
- Specially negotiated agreements with service companies, gyms, travel, technological purchases thanks to our deal with Inspiring Benefits, where this service is made available.
- Discounts for insurance policies in alliance with Mapfre.
- Financial products at favourable rates in alliance with Bankinter, where this service is available.

Spain

- Personal choice of receiving the full gross annual remuneration in 12 monthly payments or alternatively in 14 monthly payments.
- Agreements with universities for exclusive access to training programmes.
- Exclusive prices for the use of the gymnasium, where this service is available.
- Receiving of private mail/deliveries, where this service is available.
- Free parking, where this service is available.
- 100% supplement to sick leave for common illness in all cases.
- Reduced work schedule in the summer, reducing the working week to 35 hours.
- Processing on behalf of the worker of childbirth benefits granted by the INSS (National Institute of Social Security).

Colombia

- Agreements with universities for access to training programmes.
- Free day on your birthday.

Chile

- Half-day free on your birthday.

Furthermore, we have introduced a number of initiatives aimed at promoting a healthy attitude among employees, as well as other sporting and integration activities:

- Teambuilding
- Anniversary Dinner
- Christmas gift
- Epiphany Celebration
- Halloween Celebration
- Welcome Pack
- Corporate Material
- After Work events
- Padel Tournament
- Rugby tournament
- Football
- Sports career endowment



6. Clients

Sustainability Policy
Code of Ethics
Anti-Bribery and Anti-Corruption Policy
Quality and Environmental Policy
Information Security Management Policy
Policy on Harassment in the Workplace or on the Ground of Gender
Diversity, Equality and Inclusion Policy

Figure 14. Management instruments.

We work closely and comprehensively with our clients, whether it be related to the selection of tools, to analysis, consultancy, implementation of the solution in the business, data migration or subsequent maintenance.

We work tirelessly to offer a portfolio of solutions and services renewed and ever-updated to market needs, integrating the use of artificial intelligence (AI) to improve both the efficiency and optimisation of our clients' resources, finding applications for new use cases and taking older tools to the next level.

As set out in our Sustainability Policy, we build durable and successful relationships with our clients based on ethics, transparency and trust.

Regarding communication with our customers - an ongoing relationship is maintained through our work teams, where concerns and non-conformities are dealt with directly. We also established a procedure to be able to gauge their level of satisfaction.

Moreover, through the Ethics Channel we offer a medium for reporting aimed at the timely identification of situations which run contrary to our ethical principles and the law.

At year-end 2023, there were no recorded cases of non-compliance with regulations or codes relating to the health and safety impact of our products and services on the health and safety of consumers and users, or relating to marketing communications, such as advertising, promotion and sponsorship, which resulted in fines or penalties.

7. Suppliers

Sustainability Policy
Code of Ethics
Anti-Bribery and Anti-Corruption Policy
Detailed Information Security Policy
Quality and Environmental Policy
Information Security Management Policy
Sustainability Policy for Suppliers
Guide to Good Sustainable Practices for Suppliers

Figure 15. Management instruments.

We take actions that have a positive impact on our supply chain, using tools to improve processes, ensure the quality of service provision, and compliance with obligations, under the unwavering and ongoing commitment to respect both human rights and the environment.

As set out in our Sustainability Policy, we purchase goods and services through a standardized process where we evaluate price, quality and performance of the supplier, also taking into account their compliance performance with regards to environmental, ethical, social and information security matters.

We also use a Guide of Good Sustainable Practices for Suppliers, which aims to prevent harassment, promote diversity and gender equality, and respect for human rights. It also focuses on fostering measures to make advances in the consumption of materials, energy, water, waste, transport and communication channels.

Our Ethics Channel is also a mechanism which allows for the reporting and identification of possible situations which may run contrary to compliance with principles and regulations, and is readily available to suppliers and stakeholders.

We renewed our contract with GoSupply, a tool that allows us to monitor our suppliers based on quality and environmental criteria, generating timely and valuable information on present and potential risks arising from their activity.

In 2023 we rolled out this tool with 97 suppliers in Spain (VASS, Serbatic and Nateevo), allowing us to learn and continuously improve processes which permits us to extend this practice and strengthen supplier approval processes to all the Group's companies.

In 2023, no cases were identified in which suppliers could generate significant potential and actual negative environmental and social impacts, nor were there suppliers that are at significant risk of child labour or forced labour.

8. Society

Sustainability Policy
Code of Ethics
Quality and Environmental Policy

Figure 16. Management instruments.

We offer personal and professional development opportunities for the more than 4,000 people who comprise our team. We also work on the implementation of our own programmes as well as those in partnership with other organizations, which allow us to generate both a positive impact as well as contribute to sustainable social development.

8.1 VASS Foundation

The VASS Foundation, established in 2019, carries out actions to promote Digital Talent as a driver of inclusive growth in society and people.

Through research, innovation and support for entrepreneurship, educational cooperation and training, we are firmly committed to achieving the Sustainable Development Goals, within the framework of the 2030 Agenda.



Table 4. Map of alliances VASS Foundation.

In the field of research

We produce the monthly TIC MONITOR reports. In collaboration with the Centro de Predicciones Económicas (CEPREDE) we set forth a detailed analysis of trends in terms of activity and employment within the digital services sector, both in Spain and in the EU.

We carried out research for ATANA through our research department, a technology and consultancy cluster based in Navarre, focusing on the salary level of IT professionals in the region.



In June, we published the V Study of “Employability and Digital Talent”. As a result of our collaboration with the Fundación de la Universidad Autónoma de Madrid (FUAM), we again provided a grounding for furthering the understanding of the evolution of technical Digital Talent and the skills gap in Spain.

Such actions have been complemented by our participation in events such as that organised by Malaga City Council along with the Action Aid Conference for vocational training students (“What can technologies contribute to jobs?”); the presentation of the Micro credentials strategy at the Autonomous University of Madrid, the creation of opinion articles (“Digital services, a change of cycle?”, in *El Economista*, September) and being featured on radio and television programmes (Movistar TV, Negocios TV, Onda Madrid, Intereconomía, Radio Nacional de España, *El Independiente*).

In the training field

We held and supported training sessions on key topics through open access Webinars on topics such as “The new challenges of Cybersecurity”, “Artificial Intelligence and Code Assistants”, “Sustainability and Digitalisation”, “The challenges of the Cloud”, “OSINT as a working tool”, “Ransomware” and “OKRs: from strategy to action”; and we also offered a free course on ADOBE EXPERIENCE MANAGER.

In 2023 we continued to promote the DEVELOPERS FROM EUSKADI programme, under a public-private collaboration model with the Basque Employment Service (LANBIDE), where 189 participants took a demanding 540-hour Full Stack Professional Programmer Course.

Given the success of the project, 296 new candidates were selected for the 2nd Edition, an immersive 60-hour “Coding Foundations” programme. More than 50% of the participants were women. A new edition of Full Stack will start in January 2024.

Finally, the Complutense University of Madrid approved a university diploma on “Sustainability and Digitalisation”, promoted by our Foundation, which will open its first edition in September 2024.

In the Innovation field

The Foundation reinforces its commitment to the Innovation Depot programme, which supports entrepreneurship, and its collaboration with the Massachusetts Institute of Technology (MIT) Entrepreneurship Forum Spain (MITEFS) acting as the main sponsor.

Through our Innovation Depot we work with startups in the development of their business lines, finding ways to collaborate with VASS clients, presenting their products and services, and making our resources, advice and facilities available to them. We have a total of 7 startups currently in the programme: ECCOCAR, FOUNDSPOT, DOGOOD, RUN TO WEAR, PALVERS), BE MY VEGA and ETRIVIUM.

In 2023 we upped our presence in Open Innovation forums such as those organised by the Polytechnic University of Madrid, Alcobendas City Council through Startup Alcobendas and Las Rozas City Council with Las Rozas Next. We also implemented active listening processes with 12 startups, actively participated in the Net Mentora programme, accompanying and mentoring new entrepreneurs as members of the Association; and sponsored the awards ceremony for the winners of an open programme with the Inspiring Girls Foundation for students in Madrid, co-organised by Do Good and which took place in our “Innovation Depot” space in March.

In the Educational Cooperation field

We have continued with both our scholarship and support policy. We awarded five scholarships to students belonging to the master’s degree program in Financial Sector Technologies (MUFintech) at the Carlos III University and, once again, we are part of the “Alumni Scholarships” programme.

In a similar vein, we once again supported the BEST association (Board of European Students of Technology) of the Universidad Politécnica de Madrid, as an Annual Partner. As well as the financial endowment, we organised various actions and collaborations, participating in the BE TECH Conference through the lecture titled “Are bad times ahead for Technical Talent? We sponsored the national challenge ProgramaME, the final session of which took place at the Complutense University of Madrid.

In June, diplomas were awarded for the university specialist course in cybersecurity operations centre management, financed by the VASS Foundation. The programme, held at the VASS premises, benefited 15 students.

The connection with universities has been ongoing, through talks and workshops in which more than 500 students have participated. VASS specialists have been able to share knowledge on agility and change management (University of Alcalá de Henares), 8 workshops at the University of Navarra, DevOps (Polytechnic University of Madrid), developments in mobile environments (University of Alcalá de Henares), Martech (Sergio Arboleda University) or challenges and job opportunities (Carlos III University).

8.2 Social Actions

Social actions in Spain

VASS

- **Employability Programme, DOWN SPAIN.** Global programme for the promotion of employability and the improvement of the Supported Employment Services of DOWNESPAÑA and the National Network of Supported Employment.
- **Juan XXIII Foundation urban garden,** VASS Madrid headquarters. 123.2 m2 of arable land, offering quality and stable employment for 4 professionals with disabilities and specialised training for access to the green economy.
- **Educational programme of the Spanish Association of Consultancy and the Junior Achievement Foundation.** Through our VASS volunteers, we have promoted two educational programmes with the aim of promoting STEM vocations in schools: Project "Orienta T" and "Mejora la sociedad, ¡digitalízala! Hospital San Joan De Deu - Pediatric Cancer Center. Support for the #ParaLosValientes project in favour of paediatric cancer research.
- **Hospital San Joan De Deu - Pediatric Cancer Center.** Support for the #ParaLosValientes project in favour of paediatric cancer research.
- **Red Cross Gold Draw.** Participation in the 'Gold it seems, Red Cross it is' campaign, an initiative to promote the link to social causes that favour shelter, conscious nutrition, energy welfare, companionship, school success, future employment, equality, sustainability, relief or the protection of women. Adopt a grandparent. Promotion of the accompaniment programme against unwanted loneliness of the elderly.
- **Adopt a grandparent.** Promotion of the accompaniment programme against unwanted loneliness of the elderly.
- **San Isidro Rugby Foundation.** From Clan Digital Experience we raffled a Real Madrid shirt signed by all its players and your contributions helped to finance the project "Rugby for ALL" of the SAN ISIDRO RUGBY Foundation aimed at promoting the practice of sport among people with and without disabilities.
- **TERRE-RUGBY.** Inclusive Rugby Tournament in Almeria, a solidarity sporting event where all the economic benefits that are obtained are destined to a solidarity cause, on this occasion they supported were directed to the research against cancer.
- **Spanish Red Cross Blood Donation Campaign.** Participation in the Spanish Red Cross blood donation campaign with the aim of supplying the Madrid Transfusion Centre.
- **Gmp Foundation and ADIS Association.** Solidarity paddle tennis tournament organised by the Gmp Foundation to help finance the start-up of an Early Intervention Centre run by the Adis Association in the province of Alicante.

- **Women's race.** The proceeds went to causes such as the fight against breast cancer, getting women of all ages into regular sport, and combating gender violence and the social and educational inequalities suffered by women.
- **Programme "MUJER& INGENIERA VA A TU CENTRO",** Spanish Association of Consultancy and the Royal Academy of Engineering. We join this initiative with the aim of promoting STEM (Science, Technology, Engineering and Mathematics) vocations among ESO and Bachillerato students in the Community of Madrid, especially among girls.
- **Christmas campaign.** We promoted the initiatives Potenciando el Talento (Empowering Talent), which involved the talent of people at risk of social exclusion in the manufacture of the gifts delivered; and Generando sonrisas (Generating Smiles), capital donations that enabled around 140 children in vulnerable situations to wake up with a present on Three Kings' Day.

NATEEVO

- **Abrazo Animal Association.** We learned first-hand about the work carried out by the animal protection organisation and delivered food to the animals in the shelter.
- **Green Frontier.** We join from Mexico, Colombia and Spain to this international initiative that raises awareness and gives guidelines on daily actions that significantly reduce the impact we produce on the environment.
- **Christmas campaign.** Collection of toys for the boys and girls cared for by **MISSIONERES DE LA CARITAT in Barcelona.**

SERBATIC

- **Landfill.**
- **Training in schools and training centres.**
- **Christmas campaign.** We support the Spanish Red Cross campaign "Your rights at stake" whose aim is that no child is left without a present at Christmas.

Social actions in the world

VASS IT Services Limited (United Kingdom)

- **Hospital in London.** Donation of Easter eggs.
- **Hammersmith Hospital.** Painting of rooms and construction of furniture.
- **Donation to Step Challenge participants.**
- **Solidarity dragon boat race.**
- **Christmas Merchant Square.** Christmas cards, honey and homemade gingerbread biscuits for sale.

Hexagon Data (Mexico and Colombia)

- **InRoads Mexico.** Recruitment of young people from INROADS.
- **Rescued puppies.** Donation of food.
- **Volunteering for the support of animals** with disabilities in a day of approximately 6 hours.
- **Green Frontier.** Educating workers about food waste and its environmental impact.

One Inside (North Macedonia)

- **SOS Children Village Skopje.** Donation to children without parents living in the SOS Children Village. The donation was made through the annual IT4Charity initiative, organised by multiple IT companies in North Macedonia.

VASS Colombia

- Donation to the **Chaminade Foundation.**
- Donation to the **Alimentar Foundation.**
- Donation to **Amigos Misión Colombia foundation.**

VASS Chile

- Social actions in the **"Hogar de los Alerces"** old people's home.
- Social actions in the **basic school Capitán José Luis Aracena**.

VASS Mexico

- **Mapfre Foundation**. Donation of toys for the Three Wise Men.

VASS Eastern Europe (Romania)

- **Participation in various activities at the Transilvania University of Brasov**, at the Faculty of Informatics and Applied Sciences.
- **Renovation of local hospitals**.

VASS Germany AG

- Donation to **local shops called "Tafel"**. A specific group of people have the possibility to shop in these shops at reduced prices.
- Donation to **the local swimming pool**.
- Support to a **local tennis club**.
- Support for a **handball club in the region**.

Zington

- Donation to the **Red Cross**.
- Advice for **young entrepreneurs**.
- Christmas gifts from **employees to people in need**.

9. Environment

Sustainability Policy
Code of Ethics
Quality and Environmental Policy
Sustainability Policy for Suppliers
Guide to Good Sustainable Practices for Suppliers
Vehicle leasing policy
Travel policy

Figure 17. Management instruments.

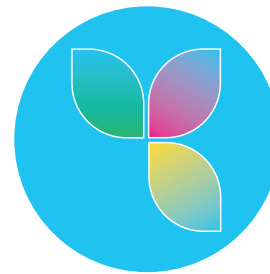
We remain fully committed to environmental management and the creation and implementation of positive impacts as part of our wider aim to achieve the highest possible standards of sustainability.

Our Sustainability Policy lays out the ethical principles that govern our environmental performance. This can be taken in addition to the Quality and Environment Policy, and the Sustainable Procurement and Contracting Policy, which is applicable to all the Group’s companies. These guidelines ensure that all the people who form part of our organisation or who have a relationship with it use good practices within their own management which thus leads to improvement of our environmental impact.

We also have a Global Travel Policy, which was approved in 2023, which sets forth that, in accordance with the Company’s general guidelines and Sustainability policy, travel should be restricted and limited as much as it possible, prioritising land transport and always selecting the most sustainable method for each potential travel situation.

We continue to encourage hybrid working models, such as the Smart Working model, and we have a Manual of Good Environmental Practices, actions that help minimise our employees’ travel and encourage a reduction of day to day impact.

We have the Integrated Quality and Environmental Management System certified under ISO 14001:2015



ESG

Environment. Social. Governance.

both in the companies based in Madrid and in VASS EU Services EU and VASS IT Services Limited. These management systems are subject to an annual internal and external audit, hence endorsing the processes and commitments to continuous improvement, minimisation of environmental impacts, and compliance with the guidelines set forth in our wide-ranging environmental policies. Other companies in the group, although not certified, also boast an Environmental Management Plan, such as in the case of VASS Colombia.

During 2023, companies located in Spain have carried out consultancy based workshops and external audits of our integrated management systems with the help and collaboration of AENOR.

Such instruments demonstrate our actions, detection, monitoring and assessment of environmental risks in the different companies of the Group, all of which has enabled us to close 2023 without sanctions for non-compliance with environmental laws.

Prevention is a key measure in reducing the probability of environmental risk. To this end, we have a pollution and environmental civil liability insurance policy held with MARKEL INSURANCE SE, having coverage in Spain and Andorra; and a professional civil liability, defence and bonds insurance policy with the QBE EUROPE SA/NV insurance company.

The main environmental risks and impacts in our business are energy consumption and associated emissions. We do not generate light emissions, noise or ozone-depleting substances that could seriously affect the environment, nor do we generate excess waste from food.

9.1 Climate change

Measuring our Carbon Footprint

Our intention is to be a proactive player in the global collective effort to reduce the impact of Climate Change. Thus, we recognise the conclusions set forth in the Paris Agreement and to achieve the goal of zero emissions in 2050. Companies in the sector of information and communication technologies (ICT), including connectivity, have a vitally significant role to play and, at VASS we have taken the challenge on.

Energy consumption and fuel consumption for travel are our main sources of greenhouse gas (GHG) emissions, due to the sector we operate in.

At VASS we continually work on the measurement of our carbon footprint. To this end, we work with the global standard for measuring GHG emissions GHG Protocol and use emission factors from reliable and solvent sources at national and global level. We began the process of measuring our GHG inventory in 2021 by measuring the footprint at our main headquarters in Madrid, Spain.

In 2022, a Group-wide emissions measurement process was carried out for the first time. The result, although considered provisional, was an incredibly positive global learning and coordination exercise that allowed the Group's GHG inventory measurement for 2023 to be much more dependable.

In 2023, GHG emissions were measured once again, covering all organisations in the VASS ecosystem and all emission sources in the three scopes relevant to the



company. This is a detailed analysis of the main sources of GHG emissions in order to define an appropriate reduction plan and monitor it. Progress in emission reductions will be associated with efficiency improvements in various areas of the organisation, resulting in cost optimisation.

Alongside the calculation of the footprint and with the aim of furthering our commitment to climate sustainability, in 2023 we have also worked on the systematisation and automation of this calculation so that each exercise is more agile and quicker, whilst always ensuring the quality of the data.

In the annex to the report, one can find the information table of all GHG emission sources that are included in the inventory in the three scopes, as well as the detail of this data model by country.

The following table shows our emission results for the entire Group in 2023 as well as our carbon intensity ratios².

² The information available relates to the following companies: VASS Spain, Serbatic, Nateevo, T4S, VASS Mexico, Zington, VASS Chile, VASS Colombia, VASS Latvia, VASS Germany AG, VASS UK, VASS America, One Inside, VASS Eastern Europe, VASS EU Services, VASS Canada, VASS APAC PL, VASS Peru, VASS Malaysia, Inteltygenz and Copilot.

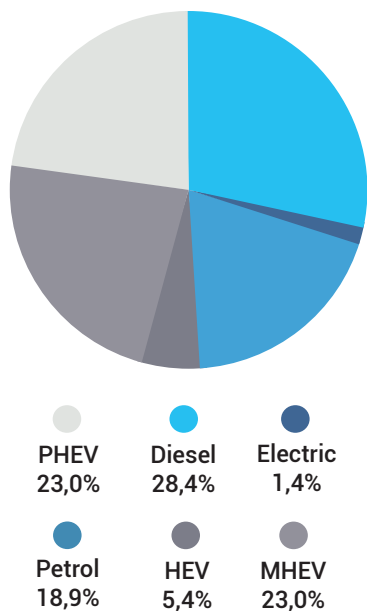
Scope 1 (tCO2e)	668,9
Range 2 (tCO2e)	344,7
Scope 3 (tCO2e)	3.236,7
Total (tCO2e)	4.250,3
Total emissions/employee (tCO2e/employee)	1,04
A1+A2 emissions/employee (tCO2e/employee)	0,25

Table 4. Emissions results 2023, Group.

With regards to our vehicle leasing policy, we preferably opt for the acquisition of more energy-efficient vehicles for staff who have the right to vehicle leasing. In order to optimise the transition, we have 10 spaces with hybrid car chargers at our Madrid headquarters.

We have 127 cars in total - Renting 74 and Leasing (53, all hybrids). Hybrid cars (PHEV, MHEV and HEV) represent 51.35% of the leasing car fleet. This is an increase of 10% compared to 2022.

Fuel type breakdown



Additional steps have also been taken in light of the hybrid work model and the creation of collaborative workspaces in our offices. During 2023 we closed floor 1 of our headquarters in Madrid in order to limit the consumption of energy and resources of spaces that were not being occupied at their maximum capacity. We also supported the implementation of the mobility plan for staff, encouraging the use of public transport for the daily commute to work; we emphasised the “PASOS VASS” and “A TODO LADO EN BICI” programmes, carried out in VASS Colombia, which reward employees who take the most steps and cover the most kilometres.

Figure 18. Hybrid cars: (PHEV, MHEV and HEV).

9.2 Circular economy

At VASS we promote a culture, throughout our chain, aimed at favouring environmental sustainability through the extended use of products and services, and their appropriate disposal at the end of their cycle.

In our companies, the main materials used are: paper, cardboard, ink and computer equipment. Cardboard and plastic cups are also used, and bottled water is consumed. However, priority is given to materials that are suitable for recycling and recovery.

The paper used in the Madrid corporate offices is FSC (Forest Stewardship Council) certified, ensuring that it comes from sustainable sources and has the European Ecolabel.

Across the other companies and locations, we also take measures to reduce consumption and reuse materials. For example, the VASS Eastern Europe office does not use disposable plates and cutlery, and we favour and encourage the repair of damaged equipment instead of buying new. In the VASS Germany AG offices, recycled materials are used and second-hand equipment is purchased. In the case of VASS Mexico, the recycling of paper sheets and the leasing of computer equipment, as well as the purchase of biodegradable supplies, are carried out. In the case of Hexagon Data, electronic equipment is reused as many times as possible at the Mexico headquarters. Similarly, a Paper Free policy is in place. At VASS Belgium, no paper, plastic or cardboard has been purchased for the entirety of 2023.

With regards to waste generated by our daily activity, paper, plastic, ink, and electronic equipment are the fundamental issues identified.

To ensure proper management, recovery and disposal of both hazardous and non-hazardous waste, we follow all the protocols defined by law in this area, relying on the contracting of certified companies, as in the case of the headquarters in Madrid and North Macedonia, where we have a contract for the management of electronic waste and computer equipment.



On the issue of waste management and recycling, we conduct recycling campaigns at our companies VASS Spain and VASS Germany AG. We also use separate containers for waste separation at our sites in Madrid, VASS Germany AG, VASS Eastern Europe, VASS EU Services, VASS EU Services, One Inside Germany, VASS APAC PL, VASS Colombia and VASS IT Services Limited UK.

We work closely with our service providers, becoming allies in the fight against waste. For example, in VASS Spain, VASS Mexico, VASS Colombia, Nateevo, Serbatic Spain, Serbatic Mexico and T4S, we also have agreements with companies that take care of printer ink replacement.

We ensure proper waste management at our operations, from reduction in the purchase of materials, to proper separation at offices, to disposal. However, several of our sites are located in buildings or coworking centres managed by a third party, making it difficult to measure waste generated in a disaggregated manner.



9.3 Sustainable use of resources

 Water consumption	 Energy
<p>Water consumption is mainly focused on toilets and cleaning, so we do not have a significant impact. However, our Sustainability Policy sets out our commitment to implementing measures to actively optimise the use of limited resources, including water.</p> <p>Generally speaking, the water used at our operation centres comes from the public water supply network. The Group's companies generate only sanitary water discharges, which are treated by the local sewage networks.</p>	<p>The environmental aspect on which we have the highest impact is energy consumption. This is primarily due to the use of office equipment and the virtual and digital technologies we work with and, to a lesser extent, the use of lifts and lighting in our operations centres.</p> <p>The main source of energy used at all our sites is electricity. However, the Madrid offices also use natural gas for heating, and there are 10 solar panels, owned by the building, to heat domestic hot water.</p>

9.4 Biodiversity protection

All the companies that make up the VASS ecosystem are located in urban centres where we do not affect any protected natural areas or damage the biodiversity of the environment.



10. Ongoing commitment to the Global Compact

WE SUPPORT



In 2017, we signed our commitment to comply with the 10 principles of the United Nations Global Compact. Once again, four years later, we renew this pledge to responsible management and respect for human rights, the guarantee of labour rights, the environment and the fight against corruption.

We embrace this initiative and accept these Principles, committing ourselves to implement the necessary measures that will lead to the development of an increasingly comprehensive strategy, taking into consideration people and society, transparency in all our operations, and support for co-operative projects that contribute to the broader development goals of the United Nations.

We are also committed to communicating results on the progress of our activities to all stakeholders and the general public on an annual basis. In November 2023, the 2022 Progress Report was communicated and published on the UN Global Compact website.

11. Our contribution to the SDGs

As part of our ongoing commitment to ethics and sustainable development, as well as to the various requirements of our stakeholders, our actions are aligned with and inspired by the 2030 Agenda and the incorporation of the main international standards.

In addition to the pursuit of greater sustainability and the contribution of value to all our stakeholders, we promote the application of socially and environmentally responsible business practices.

In this way, we reaffirm our commitment to contribute to the achievement of the goals related to the following objectives:

Direct Contributions



8 DECENT WORK AND ECONOMIC GROWTH



8. Decent work and economic growth

We create solutions for each of our clients, we seek to respond to their growth needs. We create a working environment that ensures the well-being of people and quality work.

- We define solutions aligned with the current market context, aimed at boosting the growth of SMEs and accelerators that allow clients to test new business models or concepts.
- We care for our employees and promote their well-being. We offer training and professional development programmes, flexible remuneration policies, family reconciliation programmes, Smartworking, benefit plans and occupational health and safety policies, among other initiatives.
- We promote the development of skills and the inclusion of people in vulnerable situations in the labour market through our Foundation.

9 INDUSTRY INNOVATION AND INFRASTRUCTURE



9. Industry, innovation and infrastructure

The sector in which we operate is growing rapidly. We anticipate latest trends, generating innovative processes based on sustainability criteria.

Innovation is in our DNA. We count on the leadership of the Innovation area in the generation of ideas to face the challenges imposed on us by the new digital environment. This open innovation model, in which we collaborate with customers, partners, startups and internal teams, is based on three main pillars:

- Axis 1. Permanent observation of the open innovation ecosystem.
- Axis 2. Generation of value propositions.
- Axis 3. Permanent search for new experiences and opportunities.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



12. Responsible production and consumption

We incorporate best practices into our processes and work with our suppliers to positively impact the entire supply chain.

- We incorporate sustainability criteria in our Procurement Policy, we have the Sustainability Policy and the Guide of good sustainable practices for suppliers.
- We encourage our consumers and users, through our value propositions, to integrate sustainability criteria into their business.
- We submit annual progress reports on our performance.
- We obtained the gold medal for Nateevo, Serbatic and VASS Luxembourg, and the bronze medal for VASS Consultoria de Sistemas SL.

Indirect Contributions



3. Health and Welfare

Caring for people is our priority. We contribute to their physical and emotional well-being through our daily actions.

- We promote the health and well-being of all our employees through the implementation of occupational health and safety actions and the provision of social benefits under our VASS Care programme.
- From our Sustainability and Work Disconnection Policies, we promote the care of work and personal life, framed in our VASS Concilia programme.



4. Quality education

We work on the continuous training of people; we believe in their talent and capabilities. We seek to expand and share knowledge with society.

- We promote our staff's access to training programmes in technical, transversal and language skills, through continuous training educational platforms.
- From our Foundation we support and promote digital talent, through actions in the fields of research, training, innovation and educational cooperation, collaborating with companies, universities and various groups.



5. Gender equality

We strengthen our strategy with the talent of people, we work to generate equal opportunities between men and women, valuing the diversity of their talents.

- We have an Ethics Channel and programmes for the prevention of harassment at work and for reasons of gender, including the Protocol against Harassment, Discrimination and Diversity. We have a Diversity, Equality and Inclusion Policy and an Equality Plan. We offer work-life balance plans, flexible working hours, a *Smartworking* model, and a responsible work philosophy based on trust.
- From our Foundation we promote the access of women and groups in vulnerable situations to training and labour insertion programmes in the search for equal opportunities for all people.



10. Reducing inequalities

Promotion of opportunities that contribute to sustainable development, the generation of employment and the strengthening of the economic and social fabric.

- We promote equal opportunities for all people and generate employment opportunities for more than 4,000 people, generating positive impacts on the economy and local development.
- From our Foundation we develop actions that contribute to the integration of vulnerable groups into the labour market, favouring, in turn, the reduction of inequalities, the generation of opportunities and the promotion of sustainable development.



13. Climate action

We are aware of our capacity to join forces in the fight against climate change. We incorporate action and prevention measures in our policies, strategies and plans.

- We measure our carbon footprint globally, the first step in our aim to be Net Zero.
- Our hybrid working model and the development of Sustainability and Travel Policies and other complementary actions contribute to the reduction of the negative impacts we generate on the environment as a result of our activity.



16. Peace, justice and strong institutions

We work to ensure responsible and transparent management of our corporate governance, which protects security and privacy, and builds trust with all our stakeholders.

- Our responsible and transparent management is supported by Anti-Bribery and Anti-Corruption, Conflict of Interest, Donations and Sponsorship Policies, as well as an Information Security Management System and an Ethics Channel, open to all our stakeholders.
- We make public our annual progress reports on our social, environmental and governance performance.



17. Partnerships to achieve the objectives

In order to implement our strategy and contribute to sustainable development, it is necessary to work together with the different actors and at all levels.

- From our group of companies, as well as from our Foundation, we continue to work hand in hand with our strategic partners, universities and public entities, through the establishment of alliances for development, and the execution of programmes and solutions that respond to the needs of all our stakeholders, and that allow us to achieve organisational objectives and sustainable development.

12. Appendix to the report

Employment

Total number of people hired by country.

Country	N° of people	Percentage
Germany	54	1,34%
Belgium	5	0,12%
Canada	20	0,49%
Chile	120	2,97%
Colombia	416	10,29%
Spain	2.510	62,11%
United States	42	1,04%
Greece	41	1,01%
Latvia	83	2,05%
Luxembourg	7	0,17%
Macedonia	35	0,87%
Malaysia	14	0,35%
Mexico	281	6,95%
Peru	12	0,30%
Portugal	5	0,12%
United Kingdom	70	1,73%
Romania	22	0,54%
Singapore	27	0,67%
Sweden	240	5,94%
Switzerland	37	0,92%
Total	4.041	100,00%

Total number of people recruited by gender.

Country	N° of people	Percentage
Female	1.157	28,6%
Undefined	3	0,1%
Male	2.881	71,3%
Total	4.041	100,00%

Total number of people hired by age.

Age	N° of people	Percentage
<30	1426	35,29%
>51	259	6,41%
31 - 50	2356	58,30%
Total	4041	100,00%

Total number of people employed by occupational classification.

Age	N° of people	Percentage
E1	6	0,15%
Not certified	478	11,83%
V1	953	23,58%
V2	944	23,36%
V3	885	21,90%
V4	544	13,46%
V5	231	5,72%
Total	4.041	100,00%

*Non-certified categories belong to companies in the process of integration.

Total number and distribution of types of employment contracts.

Type of contract	Full Time	%	Part-time	%	Total	%
Permanent	3.303	83,47%	83	98,81%	3.386	83,79%
Temporary	654	16,53%	1	1,19%	655	16,21%
Total	3.957	100,00%	84	100,00%	4.041	100,00%

Total number of permanent contracts, temporary contracts and part-time contracts by gender.

Contract / Workday	Female	Undefined	Male	Total
Permanent Full-time	951	3	2349	3303
Permanent Part-time	31		52	83
Temporary Full-time	175		479	654
Temporary Part-time			1	1
Total	1.157	3	2.881	4.041

Total number of permanent contracts, temporary contracts and part-time contracts by occupational classification.

Contract / Workday	E1	%	V1	V2	V3	V4	V5	Total
Permanent Full-time	3	467	750	707	712	468	196	3.303
Permanent Part-time		11	18	15	18	16	5	83
Temporary Full-time	3		185	222	155	60	29	654
Temporary Part-time							1	1
Total	6	*478	953	944	885	544	231	4.041

*Non-certified categories belong to companies in the process of integration.

Number of redundancies by gender.

Gender	No. of redundancies	Percentage
Female	46	21,8%
Undefined	0	0,0%
Male	165	78,2%
Total	211	100,0%

Number of redundancies by age.

Age	No. of redundancies	Percentage
<30	69	32,7%
>51	19	9,0%
31 - 50	121	57,3%
Unreported	2	0,9%
Total	211	100,0%

Total number of redundancies by occupational classification.

Age	N° of people	Percentage
E1	0	0,0%
Not certified	20	9,5%
V1	55	26,1%
V2	61	28,9%
V3	47	22,3%
V4	23	10,9%
V5	5	2,4%
Total	211	100,00%

*Non-certified categories belong to companies in the process of integration.

Average earnings by gender.

Gender	Average wage
Female	77.013,19 €
Undefined	43.333,36 €
Male	68.477,65 €
Total average	70.903,44 €

Average earnings by gender and age.

Gender	<30	>51	31 - 50	Total average
Female	41.015,69 €	210.673,20 €	82.316,02 €	77.013,19 €
Undefined	41.000,04 €		48.000,00 €	43.333,36 €
Male	36.063,80 €	172.857,46 €	77.415,00 €	68.477,65 €
Total average	37.331,27 €	182.931,93 €	78.911,31 €	70.903,44 €

Average remuneration by occupational classification.

General category	Female	Undefined	Male	Total average
E1			32.056,78 €	32.056,78 €
Not certified	391.162,42 €	43.333,36 €	295.414,38 €	321.875,64 €
V1	19.192,58 €		19.244,73 €	19.229,74 €
V2	26.995,37 €		28.970,54 €	28.335,89 €
V3	40.423,14 €		43.379,72 €	42.608,01 €
V4	48.138,45 €		56.411,83 €	54.100,15 €
V5	74.532,68 €		91.766,61 €	87.514,08 €
Total average	77.013,19 €	43.333,36 €	68.477,65 €	70.903,44 €

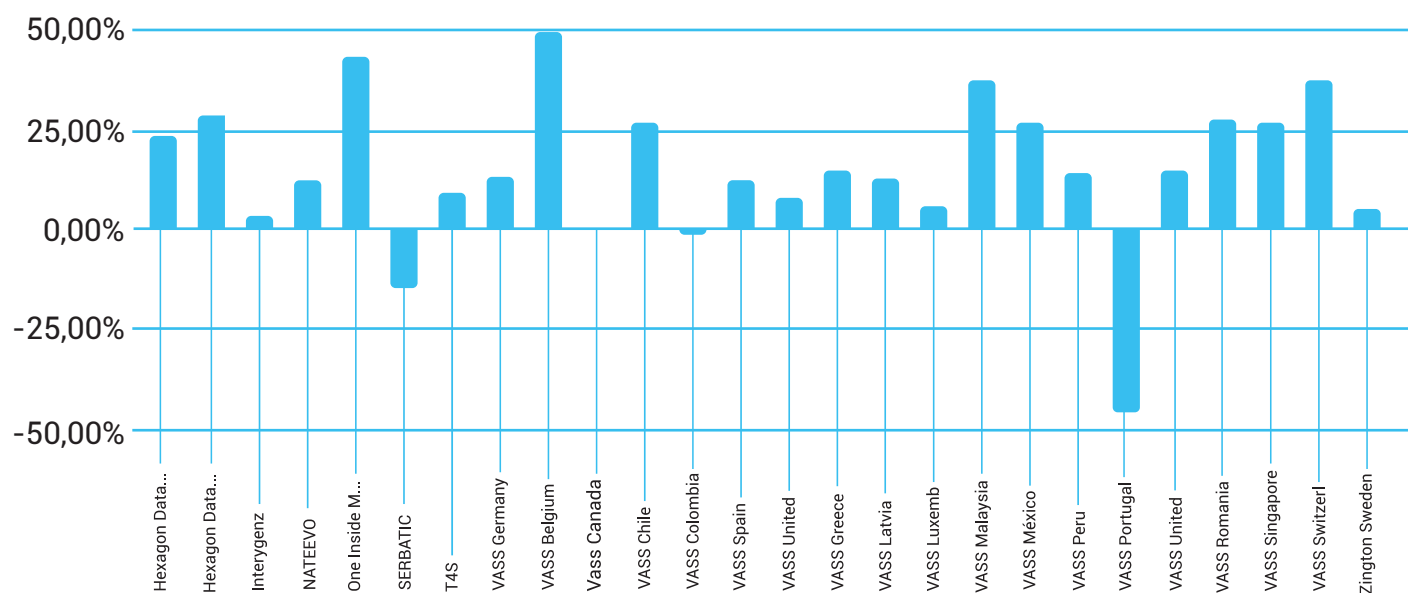
*Non-certified categories belong to companies in the process of integration.

Wage gap.

Wage gap	15,69%
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*Gap calculation performed on the total number of countries in the entire VASS Ecosystem.

Wage gap by country



The average remuneration of directors and executives, including variable remuneration, allowances, indemnities, the payment of long-term savings schemes and any other payments disaggregated by gender.

Gender	Total average
Female	153.923,19 €
Male	207.385,49 €

Number of absence hours.

Total number of hours	336.379,36
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Number of hours of absence by gender.

Gender	Absence hours
Female	134.054,96
Male	185.805,39
Undefined	16.519,00
Total sum	336.379,36

Number of absence hours per company.

Company	Absence hours
Hexagon Data Colombia	1.960,00
Hexagon Data Mexico	1.928,00
Intelygenz	5.464,00
NATEEVO	12.799,00
One Inside Germany	1.162,00
SERBATIC	14.299,00
T4S	4.672,00
VASS Germany	6.443,00
VASS Belgium	777,00
VASS Canada	4.104,00
VASS Chile	19.260,00
VASS Colombia	30.402,00
VASS Spain	58.328,50
VASS United States	8.667,00
VASS Greece	6.448,00
VASS Latvia	18.400,00
VASS Luxembourg	1.785,77
VASS Macedonia	1.215,00
VASS Malaysia	13.778,00
VASS Mexico	8.000,00
VASS Peru	264,00
VASS United Kingdom	19.101,50
VASS Romania	5.820,00

VASS Singapore	3.936,00
VASS Switzerland	3.129,84
Zington Sweden	84.235,75
Total	336.379,36

Number of people with disabilities hired

Total no. of people	24
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Health and Safety at Work

Accidents at work, in particular their frequency and severity, as well as occupational diseases; disaggregated by gender.

Spain

Category	Accidents with sick leave			Accidents without sick leave			Sickness with sick leave			Sickness without sick leave		
	M	F	U	M	F	U	M	F	U	M	F	U
Working hours		1		1								
En route to work												
Total		1		1								

Designation	Value
Advocacy	0,45
Frequency	0,25
Absolute Frequency	0,25
Severity	0,00
Average duration of sick leave	8

Sweden

Category	Accidents with sick leave			Accidents without sick leave			Sickness with sick leave			Sickness without sick leave		
	M	F	U	M	F	U	M	F	U	M	F	U
Working hours				1								
En route to work												
Total				1								

Colombia

Category	Accidents with sick leave			Accidents without sick leave			Sickness with sick leave			Sickness without sick leave		
	M	F	U	M	F	U	M	F	U	M	F	U
Working hours				1								
En route to work												
Total				1								

Designation	Value
Frequency	0,0
Severity	0,5

Percentage of employees covered by collective bargain agreements by country.

(Applies only in Spain)

Spain	100%
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Training and Professional Development

Total number of hours of training by occupational category and gender.

Professional category	Female	Male	Unreported	Total
E1		44,00		44,00
Not certified	17.302,41	34.456,69	1.727,25	53.486,34
V1	6.509,01	13.344,12		19.853,13
V2	9.278,10	17.327,89		26.605,99
V3	3.980,84	8.876,60		12.857,44
V4	7.007,89	11.541,94		18.549,83
V5	4.993,40	3.955,05		8.948,45
Total	49.071,65	89.546,29	1.727,25	140.345,18

Total number of training hours per subject area.

Subjects	Hours
Cybersecurity	2.960,70
Compliance	1.391,41
Diversity and inclusion	2.444,86
Ethics	663,00
Project management	102,29
English	23.897,34
Leadership	508,74
Other subjects	107.768,84
Safety at work	608,00
Total	140.345,18

Security and data protection

Resources dedicated to risk prevention.

Insurance against security breaches and data protection	3.000.000 €
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Society

Contributions to foundations and non-profit organisations.

Contributions	1.203.165,85 €
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Information on partnership or sponsorship actions.

Total	417.325,34 €
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Employee participation in volunteering activities (Spain).

VASS	1,637 people
Serbatic	455 people
Nateevo	390 people
T4S	197 people

Beneficiaries of voluntary actions (Spain).

Direct beneficiaries	676 people
Indirect beneficiaries	1,278 people

Social actions VASS Foundation.

Direct beneficiaries	1,056 people
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Environment

Resources dedicated to environmental risk prevention.

<i>Environmental consultancy</i>	43.002 €
<i>Environmental audit</i>	12.639 €
<i>Carbon Footprint measurement and monitoring</i>	57.154 €
<i>Net Zero Project</i>	22.000 €
Total	134.794 €

Amount of provisions and guarantees for environmental risks.

<i>Civil Liability Insurance</i>	5.000.000 €
<i>Environmental Pollution Liability Insurance</i>	2.000.000 €

Resource consumption:³

Water consumption.

Consumption	Unit
98.090,03	m3

Energy consumption.

<i>Total energy consumption</i>	333,822 kwh
<i>Renewable energy consumption (of total)</i>	87,907 kwh

³Scope: VASS Spain, Nateevo, Serbatic and T4S operate together in the same facilities based in Madrid, so resource consumption and emissions are calculated together. For the following companies: VASS Colombia, VASS Peru, VASS Mexico, Hexagon Data Mexico and Colombia, Zington, VASS UK, VASS Germany AG, VASS EU Services Belgium and Greece, One Inside Switzerland and Intelygenz, water consumption data is not available because they either operate in third party buildings and coworking centres, where resource consumption data is generated on an aggregate basis, and not disaggregated by office. Or they do not yet have consumption data available. For the same reason we do not have information on waste generation for VASS Peru, VASS Mexico, VASS Chile, VASS Canada, VASS America, Hexagon Data Colombia, Zington, VASS UK and VASS EU Services.

Material consumption.

Materials	Consumption	Unit
Paper	4.014,73	Kg
Cardboard**	1.385,53	Kg
Plastic	94,96	Kg
Toner****	92	Units

* Colombia, Mexico, Canada, United States, Malaysia, Switzerland, Sweden, Latvia, Germany, Romania, Luxembourg, Spain, Macedonia, Singapore.

** Colombia, Sweden, Latvia, Romania, Spain, Switzerland.

*** Colombia, Malaysia, Latvia, Romania, Belgium.

**** United States, Chile, Malaysia, Latvia, Germany, Canada, Spain, Singapore, Switzerland, Macedonia, Romania.

Waste generated.

Materials	Consumption	Unit
Paper*	1.164,32	Kg
Cardboard**	8,00	Kg
Plastic***	481,50	Kg
Ink****	51	Units
Electronic devices*****	1.113	Units

* Mexico, Singapore, Malaysia, Romania, Spain, Germany, Macedonia, Switzerland.

** Romania, Switzerland.

*** Romania, Switzerland.

**** Singapore, Germany, Romania, Spain, Switzerland, Macedonia.

***** Latvia, Macedonia, Spain, Switzerland.

Calculation of emissions ⁴

Scope	Emission sources (tCO2e)	Total Group 2023	Vass Spain	Int 1	Hexagondata	VASS Chile	VASS Colombia	VASS Mexico	VASS Peru	VASS America	VASS EU Services	VASS EU East	VASS IT Services UK	VASS Latvia	Zington	VASS Germany AG	One Inside	Itelygenz	VASS APAC PL	VASS Malaysia
1	Heating	72,6	58,5	14,1								3,4	1,4			8,6	0,7			
1	Power unit	0,0																		
1	Mobile comustion	596,2	386,4	209,9							80,4			35,1		91,1	3,2			
1	Fugitive Emissions	0,0																		
2	Purchased energy	344,7	273,5	71,2	0,8	6,7	6,9	1,4		12,5	6,6	4,7	2,1	3,2			19,8	2,0	2,9	1,6
3	Distribution and transportation of sold goods	0,0																		
3	Employee commuting	805,3	552,2	253,1	6,1	28,1	41,8	26,3		0,9	78,4	4,6	16,8	11,1	19,2	0,4	11,7	4,6	1,4	1,7
3	Visitor trips	3,1	3,1																	
3	Business travel	747,5	210,8	536,7	23,0	7,8	65,4	3,2	10,1		39,1	11,6	3,8	28,3	66,7	138,0	12,3	67,3	57,7	2,4
3	Purchased products	11,3	3,5	7,8	0,9	0,7	0,3	0,0			1,1	0,3		2,4	0,0	0,6	0,2		0,5	0,9
3	Purchased products (water bottles)	0,1	0,1																	
3	Purchased products (tap water)	0,1	0,1																	
3	Purchased products (data centers)	3,3	2,6	0,7		0,7														
3	Purchased products (office supplies)	7,9	0,7	7,2	0,9		0,3	0,0			1,1	0,3		2,4	0,0	0,6	0,2		0,5	0,9
3	Service providers	19,3	5,8	13,6	0,4		0,7	0,6	2,5		0,1	0,3	1,2	0,4	1,2	1,5	0,2	2,6	1,6	0,3
3	Waste Management	0,1	0,0	0,1							0,0	0,0	0,0		0,0		0,0			0,0
3	WEEE Waste Management	0,0	0,0																	
3	Homeworking	1.650,0	748,9	901,1	47,0	72,1	204,4	131,4	16,7	24,6	31,6	10,1	33,1	37,5	120,9	21,5	29,6	102,2	13,2	5,4
Scope 1 (tCO2e)		668,9	444,9	224,0							80,4	3,4	1,4	35,1		99,7	3,9			
Scope 2 (tCO2e)		344,7	273,5	71,2	0,8	6,7	6,9	1,4		12,5	6,6	4,7	2,1	3,2			19,8	2,0	2,9	1,6
Scope 3 (tCO2e)		3.236,7	1.524,3	1.712,5	77,4	108,8	312,6	161,5	29,2	25,5	150,3	26,8	54,9	79,6	207,9	162,0	54,0	176,8	74,4	10,6
Total (tCO2e)		4.250,3	2.242,6	2.007,7	78,2	115,5	319,5	162,9	29,2	38,0	237,3	34,9	58,5	118,0	207,9	261,8	77,7	178,8	77,3	12,2
Total emissions / employee (tCO2e / employee)		1,04	1,01	1,07	0,91	0,83	0,88	0,65	1,12	0,59	2,61	1,34	0,68	1,46	0,79	4,67	0,98	1,02	2,86	0,87
Emissions S1+S2 / employee (tCO2e / employee)		0,25	0,32	0,16	0,01	0,05	0,02	0,01		0,20	0,96	0,31	0,04	0,47		1,78	0,30	0,01	0,11	0,11

⁴The information available relates to the following companies: VASS Spain, Serbatic, Nateevo, T4S, VASS Mexico, Zington, VASS Chile, VASS Colombia, VASS Latvia, VASS Germany AG, VASS UK, VASS America, One Inside, VASS Eastern Europe, VASS EU Services, VASS Canada, VASS APAC PL, VASS Peru, VASS Malaysia, Intelygenz and Copilot.

Scope	Emission sources (tCO2e)	Total Group 2023
1	Heating	72,6
1	Generating set	0,0
1	Vehicle fleet	596,2
1	Fugitive emissions	0,0
2	Purchased energy	344,7
3	Distribution and transport of goods sold	0,0
3	Employee secondment	805,3
3	Visitor movements	3,1
3	Business travel	747,5
3	Products purchased	11,3
3	Purchased products (water bottles)	0,1
3	Purchased products (tap water)	0,1
3	Purchased products (data centres)	3,3
3	Purchased products (office supplies)	7,9
3	Contracted services	19,3
3	Contracted services	2,3
3	Messaging	0,7
3	Taxi / VTC journeys	16,3
3	Waste management	0,1
3	Power consumption remote working	1.650,0

- Scope 1
- Scope 2
- Scope 3

		Scope / Categories									
		Scope 1			Scope 2	Scope 3					
		Heating	Vehicle fleet	Fugitive E.	Purchased energy	Purchased products	Service providers	Waste Management	Business travel	Commuting	
Information provided by the companies	VASS México	Mexico	NA	NA	NA	●	●	ND	ND	●	●
	VASS Chile	Chile	NA	NA	NA	●	●	ND	ND	●	●
	VASS Colombia	Colombia	NA	NA	NA	●	●	ND	ND	●	●
	VASS Perú	Peru	NA	NA	NA	NA	NA	NA	NA	●	NA
	Hexagondata	Colombia	NA	NA	NA	NA	●	ND	ND	●	●
		Mexico	NA	NA	NA	●	●	ND	ND	●	●
	VASS Germany AG	Germany	●	●	NA	0	●	ND	ND	●	●
	VASS IT Services	UK	●	NA	NA	●	ND	ND	●	●	●
	One Inside	Switzerland	NA	NA	NA	●	●	●	●	●	●
		Germany	●	●	●	●	●	ND	●	●	●
		Macedonia	NA	NA	NA	●	●	ND	●	●	●
	VASS Romania	Romania	●	NA	NA	●	●	ND	ND	●	●
	VASS EU Services	Belgium	NA	●	NA	0	ND	ND	●	●	●
		Greece	NA	●	●	●	●	ND	ND	●	●
		Luxembourg	ND	●	NA	0	ND	ND	ND	●	●
	Zington	Sweeden	ND	NA	NA	0	●	ND	●	●	●
	VASSLatvia	Latvia		●	NA	●	●	ND	●	●	●
	Intelygenz	Spain	NA	NA	NA	●	ND	ND	●	●	●
		EEUU		NA	NA	NA	ND	ND	ND		●
	VASS America	EEUU	NA	NA	NA	●	ND	ND	ND	ND	●
VASS Canada	Canada	NA									
Copilot	EEUU										
VASS IT Services US	EEUU										
VASS Malasia	Malaysia	NA	NA	ND	●	●	NA	●	●	●	
VASS APAC	Singapur	NA	NA	ND	●	●	●	NA	●	●	

Fiscal information 2023

Company name	% participación	Short term	Tax number	Country	Profit/loss	Income tax (paid 2023)	Grants collected 2023
OEP Spanish IT Acquico, S.L.U.		OEP Acquico	B02731982	Spain	-2,907,218.00 €	121,673.50 €	
VASS Consultoria de Sistemas S.L.	100%	VASS Spain	B82422015	Spain	-3,390,269.00 €	369,915.67 €	89,161.41 €
Serbatic Sistemas Tecnológicos, S.A.	100%	Serb Spain	A31879851	Spain	752,090.00 €	343,631.00 €	
Nateevo Digital S.L.	100%	Nateevo	B80891856	Spain	1,987,579.00 €	297,843.00 €	
VASS IT Services UK Ltd.	100%	VASS UK	GB917393992	UK	-2,193,231.30 €	227,634.74 €	
VASS IT Services US, Inc	100%	VASS USA	27-1992323	USA	-407,273.45 €	53,576.79 €	
VASS IT Netherlands B.V.	100%	VASS Ben	73401218	Benelux	-111,262.00 €		
VASS Consultoria de Sistemas Colombia S.A.S.	100%	VASS Col	9003765031	Colombia	753,509.92 €	607,082.84 €	-
VASS Consultoría de Sistemas Sucursal Colombia SAP	100%	VASS Col Suc.	9007165318	Colombia	-	-	-
VASS Consultoria de Sistemas Chile Ltda.	100%	VASS Ch	76254667-1	Chile	593,017.67 €	14,230.11€	
VASS Consultoria de Sistemas México S.A. de C.V.	100%	VASS Mx	VCS100721C25	Mexico	659,954.61 €	-	
VASS Consultoria de Sistemas Peru S.A.C.	100%	VASS Pe	20548792887	Peru	-4,751.64 €	600.79 €	
Tech Training Campus 4 S.L.	100%	TTC	B01618594	Spain	644,934.00 €		
Serbatic México S.A. de C.V.	100%	Serb Mx	SMA210719TN3	Mexico	42,591.18 €	33,606.00 €	-
T4S Advance Solutions S.L.	55%	T4S	B16744690	Spain	-161,119.00 €	-	
VASS Canada Services Inc.	100%	EC. CAN.	BC0962454	Canadá	-648,396.26 €		
VASS APAC Pte. Ltd	100%	EC. SING.	200411239M	Singapur	-223,769.41 €		

VASS Australia PTY Ltd.		EC. AUST.	12864074	Australia	-26,092.20 €		-
SIA VASS LATVIA	100%	EC. LATV.	50103276801	Latvia	2,072,113.00 €		-
VASS Malaysia SDN BHD	100%	EC. MAL.	200701007152	Malaysia	259,858.68 €		-
VASS Eastern Europe Srl.	100%	EC. ROM.	156657	Romania	288,827.08 €		-
ECENTA Nordic A.B.	100%	EC. SWEDEN	556720-0109	Sweden	-396.38 €	-	-
VASS America Inc.	100%	EC. USA	602547004	USA	-1,289,379.87 €	1,175.00 €	-
VASS GmbH	100%	EC. GERM	DE210355707	Germany	1,869,371.00 €	1,008.52 €	-
VASS Luxembourg Group S.A.	100%	CRI Group	B158196	Luxembourg	-109,156.00 €		
VASS Luxembourg S.A.	100%	DIGI	B17719	Luxembourg	-93,107.00 €		
VASS EU Services SA	100%	CRI LUX	B36349	Luxembourg	-257,337.00 €		
VASS EU Services Belgium S.R.L.	100%	CRI BEL	BE 0820 127 278	Bergium	-226,787.00 €		
VASS IT Greece S.A.	100%	Double IP	9149701000	Greece	364,675.00 €		
VASS Switzerland AG	100%	INSIDE CH AG	CHE-105.015.179	Switzerland	635,133.54 €		
Inside Reality AG	100%	REALITY	CHE-426.214.579	Switzerland	57,464.83 €		
oneinside SERVICES GmbH	100%	INSIDE GMBH	HRB 15750	Germany	40,329.15 €		
One Inside Macedonia DOOEL	100%	INSIDE MK	6836291	Macedonia	95,783.22 €	14,700.00 €	
AGRADECEMOS TU PAGO S.A.P.I. de CV	80%	ATP	ATP151020NM5	Mexico	-14,448.10 €	-	-
Hexagon Data Colombia, S.A.S	80%	HEXAGON COLOMBIA	NIT 901337070-1	Colombia	100,827.45 €		
Hexagon Data S.A.P.I de C.V	80%	HEXAGON MÉXICO	HDA170406NM1	Mexico	-144,097.41 €	-	-

CLAREMONT HOLDING AB	100%	Holding	559032-9412	Sweden	1,359,092.46 €	-615,171.41 €	-
ZINGTON AB	100%	Zington	556651-7131	Sweden	2,473,259.91 €	-200,838.18 €	-
Zington Business Solutions AB	100%	ZBS	556630-8390	Sweden	62.99 €	-15,085.34 €	-
Zington Enterprise Development AB	100%	ZED	556736-5993	Sweden	-1.22 €	-17,603.99 €	-
Zington Architecture & Development	100%	ZAD	556542-5799	Sweden	100.01 €	-2,394.77 €	-
Zington Quality Management AB	100%	ZQM	556855-8927	Sweden	19.51 €	-5,708.81 €	-
Zington Net Solutions AB	100%	ZNS	556954-1625	Sweden	136.43 €	15,036.38 €	-
Zington Digital Business AB	100%	ZDB	556976-7584	Sweden	51.83 €	-27,756.14 €	-
Zington Business Transformation AB	100%	ZBT	556993-2626	Sweden	21.78 €	-3,670.87 €	-
Zington Xperience AB	100%	ZX	559087-0837	Sweden	95.83 €	-6,505.93 €	-
Zington Digital Design AB	100%	ZEC	559087-0761	Sweden	-1.57 €	-9,136.79 €	-
Zington Quality Assurance AB	100%	ZQA	559174-6390	Sweden	23.09 €	-8,490.47 €	-
Zington Relations AB	100%	ZR	559106-2756	Sweden	-22,900.73 €	-85,163.22 €	-
INTELYGENZ Desarrollos Informaticos Intelygenz, S.A.	100%	intel sp	A83479063	Spain	1,237,300.54 €	418,476.29 €	229,257.11 €
INTELYGENZ Intelygenz inc	100%	intel usa	45-4625475	USA	2,283.43 €	-43,693.00 €	-
COPILOT LLC	100%	copilot	83-1455369	USA	1,051,888.00 €	-	-
					5,111,400.58 €	1,478,971.71 €	318,418.52 €

NFR Index

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Materiality study: methodology and material aspects.				18-20
Advertising: to be made available free of charge and easily accessible on the website within 6 months after the end of the fiscal year and for 5 years.				7
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Human rights				
Description of the implementation of human rights due diligence procedures; prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and remedy possible abuses committed.	GRI 102-16, GRI 412-1, GRI 412-2, GRI 412-3			25
Complaints of human rights violations.	GRI 406-1	8, 16	1, 2, 3, 4, 5, 6, 10	25

Description of the measures implemented for the promotion and enforcement of the provisions of the core conventions of the International Labour Organisation relating to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour.	GRI 407-1, GRI 408-1, GRI 409-1	8, 16	1, 2, 3, 4, 5, 6, 10	32
Fighting corruption and bribery				
Key risks to the organisation regarding corruption and bribery, explaining the procedures used to identify and assess them. Information on the impacts identified, including a breakdown of the impacts, in particular the main short, medium and long-term risks.	GRI 102-15			27-28
Policies and commitments. due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts and for verification and monitoring, including what measures have been taken. The results of those policies including key performance indicators.	GRI 103-2			23-24
Corruption and bribery				
Measures taken to prevent corruption and bribery.	GRI 102-16, GRI 205-2, GRI 205-3	16	1, 2, 3, 4, 5, 6, 10	23-24
Measures to combat money laundering.	GRI 102-16, GRI 205-2	16	1, 2, 3, 4, 5, 6, 10	24
Contributions to foundations and non-profit organisations.	GRI 102-13, GRI 201-1, GRI 415-1	8, 9, 16	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	65
Company information				
Key risks to the organisation's commitment to sustainable development, subcontractors and suppliers, consumers and tax information, explaining the procedures used to identify and assess them. Information on the impacts that have been identified, providing a breakdown of these impacts, in particular on the main short, medium and long-term risks.	GRI 102-15			27-28
Policies and commitments. due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts and for verification and monitoring, including what measures have been taken. The results of those policies including key performance indicators.	GRI 103-2			40
Company commitments to sustainable development				
Description of the impact of the company's activity on employment and local development (e.g. spending on suppliers, spending on local suppliers).	GRI 203-2, GRI 413-1			43-46, 52-55
Description of the impact of the company's activity on local populations and on the territory.	GRI 413-1			43-46, 52-55
Description of relations with local community actors and the modalities of dialogue with them.	GRI 102-43			43-46, 52-55

Information on partnership or sponsorship actions.	GRI 413-1, GRI 201-1	8, 9	1, 2, 3, 4, 5, 6, 7, 8, 9	65
Subcontracting and suppliers				
Information on the inclusion of social, gender equality and environmental issues in procurement policy.	GRI 103-2			39
Description of how the social and environmental responsibility of suppliers is considered in their relations with suppliers.	GRI 308-1, GRI 414-1	5, 8, 16	1, 2, 3, 4, 5, 6, 10	39
Description of monitoring systems and supplier audits and results of audits.	GRI 308-2, GRI 414-2	5, 8, 16	1, 2, 3, 4, 5, 6, 10	39
Consumers				
Description of measures for consumer health and safety.	GRI 416-1			38
Description of complaint systems, complaints received and their resolution.	GRI 103-2, GRI 418-1	16	1, 2, 3, 4, 5, 6, 10	38
Tax information				
The profits obtained by country.	GRI 201-1	8, 9	1, 2, 3, 4, 5, 6, 7, 8, 9	71-73
Taxes on profits paid (not accrued).	GRI 201-1	8, 9	1, 2, 3, 4, 5, 6, 7, 8, 9	71-73
Public subsidies received.	GRI 201-4			71-73

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