



Sustainability

Report

2025





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"People are, without a doubt,
our organisation's greatest
asset. None of this would
be possible without the
commitment of those who
make up the TYP SA Group"

Message from our President

It is a pleasure to present the TYP SA Group's second Sustainability Report, a document that builds on our commitment to transparency and continuous improvement. This report reflects our determination to continue moving towards a business model that is increasingly responsible, robust and aligned with the challenges of our environment.

At the TYP SA Group, sustainability is embedded in our decision-making, in the way we engage with others and in the development of solutions that deliver value to clients, communities and regions. As an international engineering, architecture and consultancy group, we are mindful of the responsibility that comes with our work and the role we can play in the transition towards a more sustainable future.

This second reporting exercise allows us to consolidate the path we have embarked upon and to demonstrate more clearly the progress made. During this period, we have continued to strengthen the integration of environmental, social and governance criteria into our organisational structure, our management systems and the projects we undertake.

None of this would be possible without the commitment of the people who make up the TYP SA Group. Our people are, without a doubt, our organisation's greatest asset. This report recognises their contribution and reinforces our belief that sustainability is built from within, through a shared culture based on ethics, collaboration and professional development. Their talent and dedication are essential to transforming our objectives into results.

I would like to express my sincere gratitude for the commitment of all the Group's professionals, as well as for the trust placed in us by our clients, partners and other stakeholders. Your support is vital for us to continue moving forward on this path.



Pablo Bueno Tomás
TYP SA Group President and CEO



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TYPSA Group: Responsible Engineering

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01. TYP SA Group: Responsible Engineering

This document presents the 2025 Sustainability Report, which reflects not only our fulfilment of the commitments made in 2024, but also the lessons learnt, adjustments made and progress achieved throughout this year. Actively listening to our stakeholders, discussing relevant issues within the Sustainability Committees and updating our roadmap are the pillars upon which this new exercise in transparency is built.

1.1 Our 2025 in figures

In 2025, we consolidated the record growth that began in the previous financial year, strengthening our competitive position globally. We have achieved record figures in production, contract awards, order book and results.

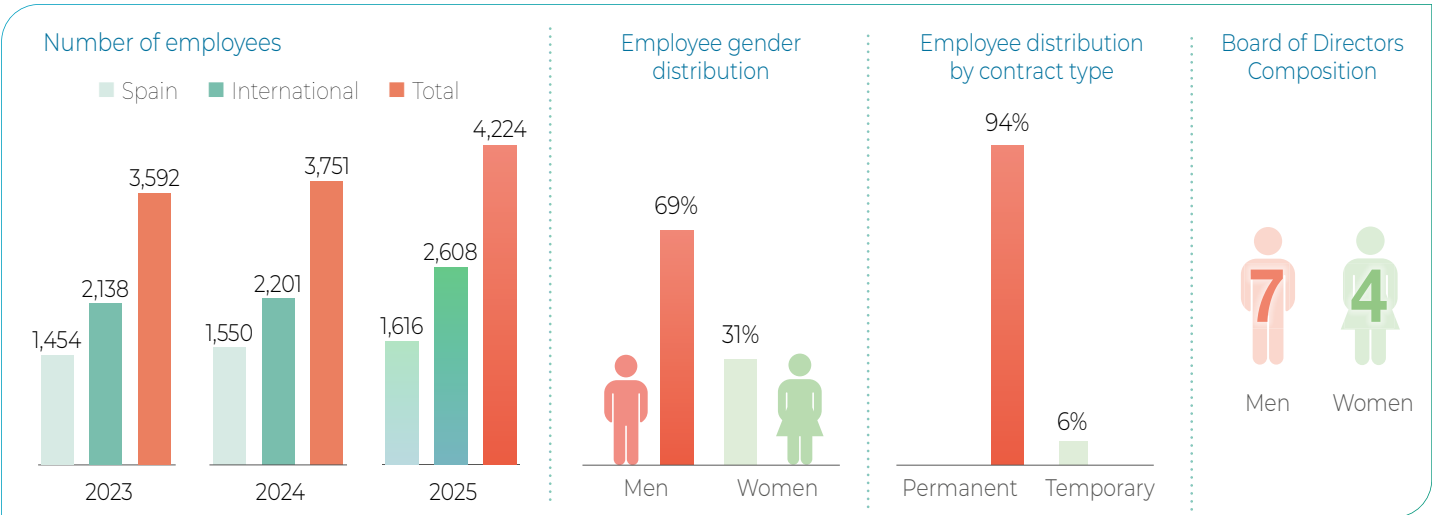
A particularly significant milestone for the company has been the incorporation into the TYP SA Group of the Irish firm Clifton Scannell Emerson Associates (CSEA), a prestigious civil and structural engineering firm based in Dublin.



OUR TEAM: the driving force behind TYP SA

Our strategy places people at the centre, recognising that their wellbeing, commitment and professional development are fundamental to the company. We therefore strive to create a working environment in which every professional feels valued, comfortable and connected to the Group, promoting opportunities for learning, development and long-term growth.

This commitment is also reflected in the sustained growth of our workforce, which by December had reached nearly 4,224 professionals, an increase of over 35 per cent in the last five years. Today, the TYP SA Group stands as a diverse, highly skilled team committed to the company's values and objectives.



Our international presence

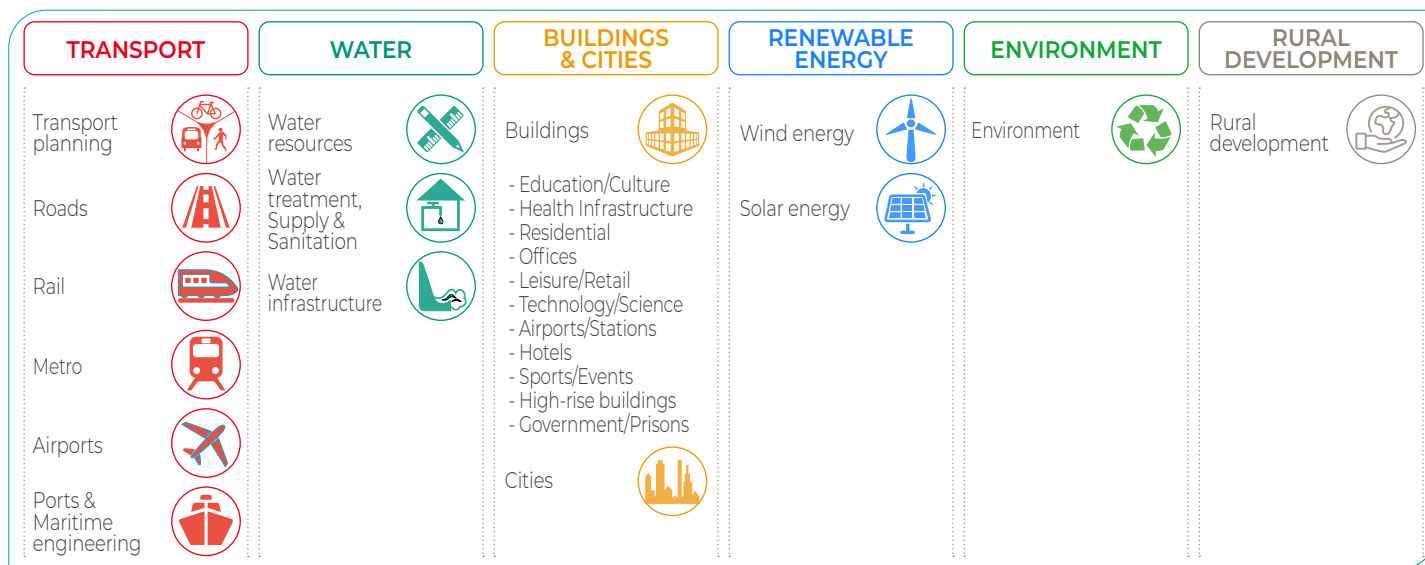
The TYP SA Group has a strong international presence, working across five continents and maintaining a stable network of subsidiaries and offices in Europe, the Americas, Africa, the Middle East and Asia. This global footprint enables us to be close to our clients and projects, ensuring in-depth knowledge of local contexts and the ability to respond swiftly and efficiently.

Distribution of employees by region (2025):

USA and Canada		237	6%
Hispanic America		1,047	25%
Brazil		463	11%
Spain		1,616	38%
Europe (except Spain)		294	7%
Africa		93	2%
Middle East		128	3%
Asia and Pacific		346	8%
TOTAL		4,224	100%

Business areas: specialist knowledge and an integrated approach

The Group provides services to public and private clients through six business lines, which bringing together technical expertise in the main fields of engineering, architecture, consultancy and project supervision.



These areas are supported by a cross-functional corporate structure comprising legal, administrative, quality, health and safety, finance, human resources, marketing and communications teams. This coordination enables us to integrate technical and management capabilities, enhancing operational efficiency, service quality and our ability to respond to increasingly complex and multidisciplinary projects.

1.2 Consolidating our commitment to sustainability

Sustainability forms part of the Group's natural evolution as an international engineering, architecture and consultancy group. Following the publication of our first sustainability report, this second reporting exercise enables us to consolidate a more structured view of our performance, enhance transparency and demonstrate more clearly the policies, management systems, certifications, technical capabilities and initiatives that are already integral to the way we work.



This new report does not start from scratch. The TYP SA Group has a proven track record in key areas of sustainability, both in its internal management and in the services it provides to public and private clients. The progressive integration of environmental, social and governance (ESG) criteria into decision-making, corporate management and project development reflects a long-term vision aimed at generating value, reducing impacts and contributing to more resilient infrastructure, cities and regions.

In this context, sustainability is understood as a structural and transversal commitment, linked to service quality, business ethics, environmental protection, well-being, health and safety, innovation, digitalisation and regulatory compliance. This vision enables us to move towards a more responsible business model, equipped to respond to growing regulatory, environmental and social demands, as well as the expectations of clients, public authorities, financial institutions and other stakeholders.

A solid foundation on which to continue moving forward

In recent years, the TYP SA Group has progressively implemented policies, systems and initiatives that form the basis of its sustainability performance. Key elements that have already been established include:

- **An ethical and good governance framework**, set out in the TYP SA Group's Code of Ethics, which guides the company's conduct and is mandatory for its employees.
- **A commitment to the Sustainable Development Goals (SDGs)**, reinforced by the TYP SA Group's adherence to the United Nations Global Compact. Since 2013, the company has been aligned with its Ten Principles and the SDGs, integrating these international benchmarks into its corporate vision and its contribution to sustainable development.
- **ISO 9001 certified quality management system**, in place since 1996, which serves as a common framework for the Group's branches and subsidiaries. This system enables the Group to operate in a coordinated manner across different markets, assess client satisfaction of the work carried out, and maintain internal control and audit mechanisms for continuous improvement.
- **Improving internal environmental performance** through policies on energy efficiency, waste reduction and the calculation of the corporate carbon footprint. The Group also has an ISO 14001 certified environmental management system since 2003.
- **A commitment to equality, diversity and inclusion**, formalised through the annual Declaration of Commitment to Equality, Diversity and Inclusion, which reinforces the Group's determination to promote respectful, diverse working environments based on equal opportunities.
- **ISO 37001 certified Integrity Management System**, supported by an independent Compliance Committee that reports to the Board of Directors, thereby strengthening a culture of compliance, prevention and responsible conduct.
- **Digitalisation and secure information management**, through the UNE-EN ISO 19650 certified information management system, relating to the organisation and digitalisation of information in building and civil engineering projects using BIM, as well as through the certification of the information security management system with UNE-EN ISO 27001.
- **Health and safety at work**, guaranteed by a management system certified since 2007 and currently ISO 45001 compliant, aimed at ensuring safe and healthy working conditions for the company's staff.
- **Social commitment channelled through the TYP SA Foundation for Development**, which promotes technical training and collaboration with universities as a means of developing skills and creating opportunities.
- **The TYP SA Sustainable Design Guide**, which sets out minimum sustainability criteria to be incorporated into design projects, reinforcing the technical and environmental coherence of the solutions developed by the company.

Sustainability applied to projects

The TYP SA Group's contribution to sustainability is particularly evident in the projects it undertakes. The company is involved in activities relating to the planning, design, supervision, maintenance and management of infrastructure and built environments that have a direct impact on the ecological transition, climate resilience, efficient use of resources and improved quality of life.

These capabilities include, in particular:

- The design of low-carbon infrastructure and solutions aimed at reducing emissions.
- The incorporation of nature-based solutions and biodiversity criteria.
- Support for environmental and wellbeing certification processes in buildings and infrastructure, including schemes such as BREEAM, LEED and WELL.
- Participation in internationally co-financed projects, in which the TYPsa Group contributes in compliance with the environmental and social standards of organisations such as the World Bank, the IDB, the European Investment Bank and the IFC.
- Support for the energy transition through the design of solar plants, electricity transmission lines, sustainable energy infrastructure and urban energy management systems.

In this way, the Group acts as a technical partner to integrate sustainability criteria into different phases of the project life cycle, from planning and design through to supervision, technical assistance and monitoring of environmental and social requirements.

A second exercise in transparency and continuous improvement

The preparation of this second sustainability report reinforces the company's commitment to continuous improvement. The experience gained during the first reporting exercise has enabled progress to be made in identifying, organising and communicating relevant information, laying the foundations for an increasingly integrated approach to sustainability management.

In doing so, the TYPsa Group reaffirms its conviction that sustainability is not merely a regulatory obligation or a response to market expectations, but an essential component of its corporate identity and of the way it creates value for clients, people, communities and the environment.

1.3 The pillars supporting our business model

The Group's business model is built on a holistic vision of value creation, in which economic performance is linked to seven pillars that guide the Group's activities and enable it to manage, in a balanced way, the

resources, capabilities and relationships that make its growth possible.

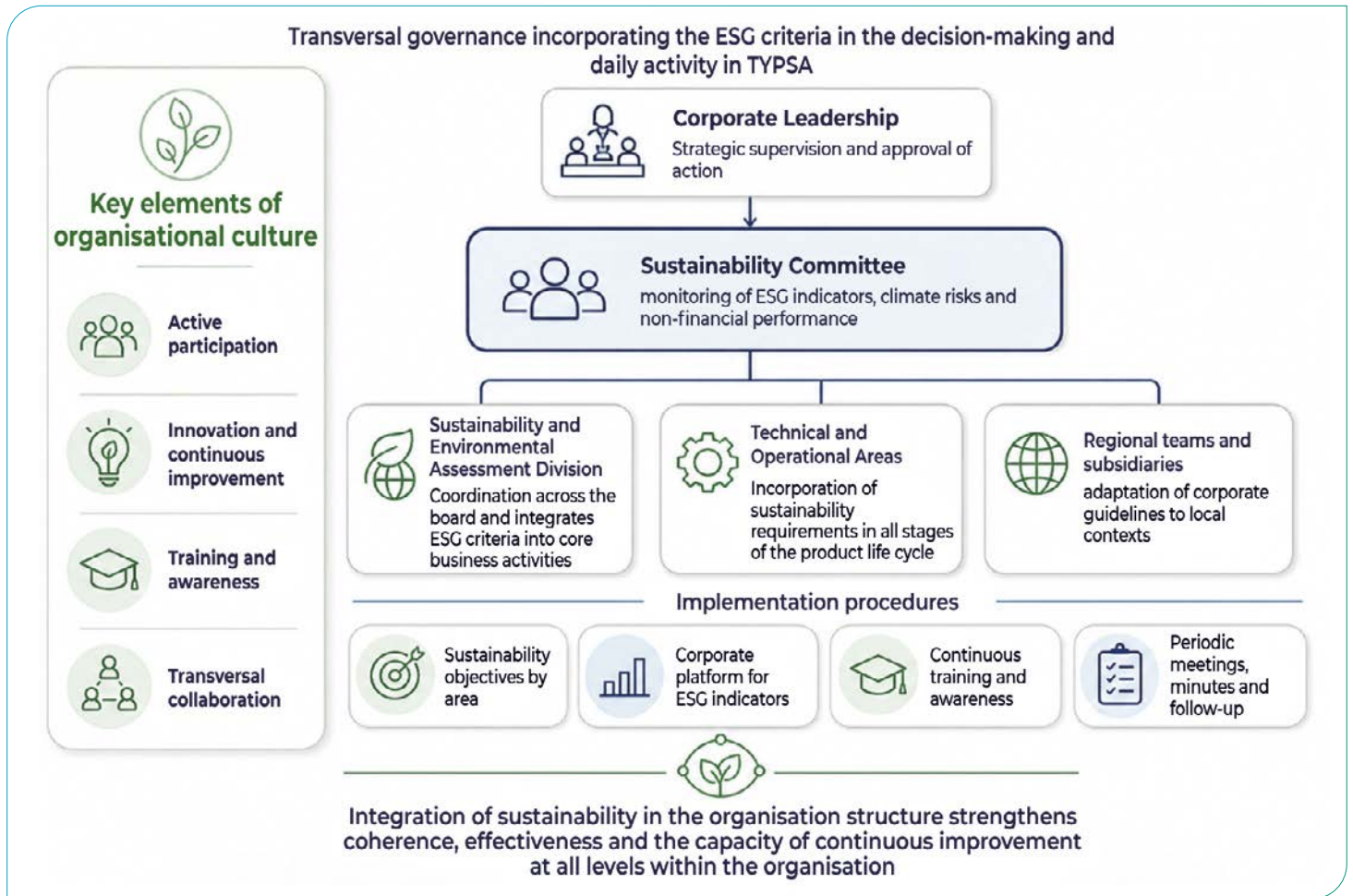
This integration into the corporate strategy helps to strengthen the company's resilience, consolidate relationships of trust with clients and stakeholders, and generate positive impacts in the regions and communities where the Group operates.

From this perspective, the business model is not only understood as a structure geared towards financial results, but as a system for creating sustainable value, capable of responding to the environmental, social and governance challenges that shape the future of infrastructure, cities and the built environment.



1.4 Governance and transversal management of sustainability

The integration of sustainability within the TYPsa Group is supported by an organisational structure that enables environmental, social and good governance commitments to be incorporated into decision-making, in internal management systems and project development. This approach reinforces consistency between corporate strategy and day-to-day operations, ensuring that sustainability is not confined to specific areas of work, but forms part of the organisational culture and the way in which technical solutions are planned, designed and implemented.



Sustainability governance is organised through **Corporate Management**, which is responsible for overseeing ESG policies, reviewing progress and approving the main lines of action. This strategic leadership is implemented through the Sustainability Committee, conceived as a cross-functional body for monitoring, coordination and advice, bringing together different technical and management areas with a multidisciplinary approach. Its role is to ensure that environmental, social and governance criteria are incorporated progressively, consistently and in a measurable way at all levels of the organisation.

At an operational level, the **Sustainability and Environmental Assessment Division** acts as a specialised technical unit to coordinate sustainability initiatives, integrate ESG criteria into projects and operations, and ensure their application in activities linked to the company's core business.

This work is complemented by the involvement of the **technical and production departments**, which are responsible for incorporating sustainability requirements into the various phases of the project life cycle, from planning and design through to execution, supervision and monitoring.

TYP SA's **international scope** also requires effective coordination with regional teams and subsidiaries, which adapt corporate guidelines to local contexts, taking into account applicable regulations, international standards and the specific needs of each client and region.

This structure enables us to move towards a more coordinated, effective and continuous improvement-oriented approach to management.



Sustainability Committee Meeting

1.5 People: the driving force behind our sustainability

This second sustainability report reaffirms a fundamental conviction for the Group: people are the driving force behind the company's sustainable transformation. Environmental, social and governance commitments are brought to life through the day-to-day work of its professionals, who, across different departments, offices and countries, help to translate strategy into specific actions. For this reason, the team's involvement is essential to building a shared culture of sustainability that is closely aligned with the company's operational reality and its present and future challenges.

With this approach, the reporting process has been designed as a participatory exercise, aimed not only at gathering information, but also at listening to, engaging and giving a voice to the people who form part of the TYPsa Group. Their opinions and contributions help to identify more tangible priorities and opportunities for improvement, and strengthen the sense of belonging. This involvement empowers staff into active agents of change and ambassadors for the company's culture of sustainability.

Participation has been channelled mainly through three channels:

- **Surveys** for employees in the Group's offices,
- Requests for **indicators** from offices and business areas,
- Forums for dialogue organised by the **Sustainability Committee**.

Collectively, these initiatives have enabled us to combine quantitative and qualitative information, incorporating both the teams' perceptions and objective data on the organisation's environmental, social and governance performance.

Involving our greatest asset: our people

Team participation strengthens transparency, guides the ESG roadmap, and transforms commitments into tangible progress across the organisation.





All the information gathered is consolidated into a corporate sustainability database, which enables the standardisation of indicators provided by the various offices, the cross-checking and verification of data consistency, and facilitates the monitoring of progress in future reporting exercises. This systematisation helps to improve the traceability of information and strengthen the TYP SA Group's ability to make decisions based on reliable and comparable data.

Using the information obtained, the Group is making progress in defining its sustainability roadmap, focusing its priorities on the continuous improvement of processes, activities and management systems.

1.6 Understanding our materiality to guide our actions

The European Union's Corporate Sustainability Reporting Directive (CSRD) introduces the principle of double materiality as one of the central elements of the new European framework for sustainability reporting. This approach enables us to identify and assess the environmental, social and governance (ESG) issues most relevant to the company from a holistic perspective, taking into account both the effects the organisation has on its environment and the influence that external factors may have on its economic and financial performance.

Double materiality is structured around two complementary dimensions:

- Impact materiality, also known as the "inside-out" perspective, which analyses how a company's activities may have significant impacts, whether positive or negative, on the environment, people and the economy. These impacts may be actual or potential and may occur in the short, medium or long term.
- Financial materiality, or the "outside-in" perspective, assesses how environmental, social and governance factors may affect the company's financial position, performance, business continuity or ability to generate value.

In this context, the concepts of impacts, risks and opportunities (IROs) take on particular significance. An issue is considered material when it is relevant from the perspective of impact, from the financial perspective, or from both.

In the case of the TYP SA Group, given the nature of its business as an engineering, architecture and consultancy firm, the direct impacts on natural or social capital arising from our corporate activities are limited. However, the company has significant capacity for indirect influence through the projects it develops for its clients. This contribution takes the form of the design, planning, supervision and technical assistance for infrastructure, buildings and land use that can have a significant impact on decarbonisation, climate resilience, efficient resource management, biodiversity, sustainable mobility, access to basic services and the quality of life of communities.

For this reason, our double materiality analysis considers not only the organisation's internal activities but also its role as a technical contractor on third-party projects. In many cases, sustainability represents a strategic opportunity to deliver greater value to clients, anticipate regulatory requirements, reduce vulnerabilities to climate change, enhance the quality of technical solutions and position the company in areas of growing international demand.

In this second reporting exercise, TYP SA has validated the double materiality analysis carried out in 2024, assessing its continued relevance in light of the company's development, stakeholder expectations and progress on ESG issues.

Double Materiality Results

Based on the assessment process, and in line with the points outlined above, the TYP SA Group has analysed and verified the issues most relevant to the Group in terms of sustainability. This exercise enables the Group to continuously integrate the expectations of its stakeholders, consider new risks and opportunities arising in relation to environmental, social and governance issues, and strengthen the alignment of the analysis with the European Sustainability Reporting Standards and the Sustainable Development Goals (SDGs).

The following table sets out the 10 re-evaluated issues, including:

- The dimension to which they belong (environmental, social or governance);
- Level of materiality (impact and/or financial);
- And whether they correspond to direct or indirect impacts.

The material topics identified in the previous reporting period remain valid in this second year of reporting, following their review and comparison with the Group's performance and the expectations of its stakeholders: *talent attraction and management*; *corporate integrity and ethical governance*; *use of resources*; *value for clients and end users*; *adaptation to climate change*; *decarbonisation*; *impact on communities*; *biodiversity*; *human capital: wellbeing and diversity*; and *data processing*.

MATERIAL TOPIC	DIMENSION	MATERIALITY	LOCATION IN THE VALUE CHAIN
 Talent attraction and management	 Internal social	 Impact and financial	 Own activity
 Corporate integrity and ethical governance	 Governance	 Impact and financial	 Own activity
 Use of resources	 Environmental	–	 Third-party activity
 Value for clients and end users	 External social	 Impact	 Own activity
 Adaptation to climate change	 Environmental	 Impact	 Own and Third-party activity
 Decarbonisation	 Environmental	 Impact	 Own and Third-party activity
 Communities	 External social	 Impact	 Own and Third-party activity
 Biodiversity	 Environmental	 Impact	 Third-party activity
 Human Capital: Well-being and Diversity	 Internal social	 Impact and financial	 Own activity
 Data processing	 Governance	 Impact and financial	 Own activity

OUR APPROACH TO DOUBLE MATERIALITY

An issue is considered material when it is relevant from the perspective of impact, from the financial perspective, or from both.

 **IMPACT**
Our impact on our environment

 **FINANCIAL**
Impact of ESG factors on our business

 **INTERNAL SOCIAL**
Relating to our people

 **EXTERNAL SOCIAL**
Relating to our external interest groups

 **ENVIRONMENTAL**
Relating to the environment and resources

 **GOVERNANCE**
Relating to ethics, transparency and responsible management

This information lays the foundations for the preparation of this report, in which the topics outlined above are explored individually in separate chapters. These chapters define the Impacts, Risks and Opportunities, as well as the key performance indicators that will enable us to continue shaping our roadmap.

1.7 Structure and content of this Report

As with the previous report, this year's Sustainability Report comprises eleven chapters, ten of which correspond to each of the themes identified in our double materiality exercise. The final chapter outlines our Roadmap, setting out proposals and initiatives that have been finalised and approved by the Sustainability Committee and which will chart the course for the coming years, 2026–2030.

To make this report easier to read, we set out the structure of each chapter in this section:

Analysis of impacts, risks and opportunities (IROs)

A detailed analysis is presented of the impacts associated with each theme, identifying their nature (direct or indirect) and explaining the rationale behind this classification. Furthermore, it is determined whether the theme is material from an impact perspective, a financial perspective, or both. In cases of financial materiality, the identified risks and opportunities are described.

TYP SA Group's Commitment

The Group's position on each material issue is set out, including the commitments it has undertaken, relevant internal policies and related corporate procedures.



Practices, procedures and specific actions

This section varies depending on the issue addressed, allowing for a flexible approach tailored to the nature of each aspect. The content included, as appropriate, comprises:

- Key actions for attracting and managing talent: succession identification and planning, continuous training and professional development, internal promotion and mobility, assessment tools and active listening, awards and recognition, and our participation in forums.
- Policies and actions relating to the Integrity Management System, such as ISO 37001 certification, training and awareness-raising, and third-party accreditation.
- Sustainable procedures for the use of resources, including our environmental management system, the Green Procurement Guide, and some of the specific practices of the various General Directorates and Divisions within the TYP SA Group. It also incorporates a series of projects related to this topic.
- Innovation initiatives aimed at delivering value to clients and end users.
- Climate change adaptation practices, including flagship projects.
- Mitigation and decarbonisation measures, including our emissions control system and project-based actions.
- Socio-economic and cultural practices and procedures in our projects.
- Environmental practices and procedures in the design and implementation of projects.
- Policies and actions relating to the wellbeing and diversity of the TYP SA Group's workforce.
- Practices for the protection and processing of personal and corporate data.

Measures and indicators

Each chapter includes a set of key performance indicators and quantifiable results. It also incorporates relevant data drawn from the internally conducted Sustainability Survey.

Specific additional content

In the case of the chapter on Decarbonisation, a final section is included setting out the TYP SA Group's Climate Transition Plan, which describes our roadmap for continuing to progress towards carbon neutrality.



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Talent Attraction and Management

- 2.1 Talent attraction and management: impact, risks and opportunity analysis
- 2.2 The TYP SA Group's commitment to talent management
- 2.3 Key actions for talent attraction and management
 - 2.3.1 Talent identification and succession planning
 - 2.3.2 Continuing training and professional development
 - 2.3.3 Internal promotion and mobility
 - 2.3.4 Assessment and active listening tools
 - 2.3.5 Awards and recognition
 - 2.3.6 Participation in forums
- 2.4 Metrics and results





"Fostering talent as a driver
of competitiveness and
sustainable growth"

The TYP SA Group integrates the
attraction, development and retention
of professionals as a strategic element
for innovation, technical excellence
and long-term sustainability.



02. Talent Attraction and Management

2.1 Talent attraction and management: impact, risks and opportunity analysis

Within the framework of the double materiality analysis, the TYP SA Group has identified talent attraction and management as a strategic issue due to its importance in ensuring business continuity, competitive positioning and the capacity for adaptation and innovation in a constantly changing environment.

In this context, talent management is a key lever for strengthening the Group's value proposition as an employer, helping to attract, develop and retain qualified professionals, as well as improving the quality of services and organisational efficiency.

Effective talent management also has a direct impact on productivity, team stability and knowledge retention. Conversely, inadequate management can give rise to operational and financial risks associated with increased replacement costs, the loss of critical knowledge and the potential damage to the Group's reputation as an employer.

Within this framework, the TYP SA Group's People Policy sets out the principles and guidelines that support comprehensive talent management, promoting professional development, team engagement and the creation of working environments that encourage staff to remain with and grow within the organisation. Its implementation is coordinated by the Human Resources department, which, in collaboration with the Group's various companies, subsidiaries and divisions, drives the development and roll-out of plans, programmes and systems to ensure management that is consistent and aligned with the needs of the business..

2.2 The TYP SA Group's commitment to talent management

As a knowledge-intensive company, the TYP SA Group recognises that the talent of its professionals is a key differentiator in ensuring technical excellence, innovation and the ability to respond to business challenges. It therefore maintains a firm commitment to people management aimed at enhancing professional capabilities, fostering continuous development and creating working environments that drive team commitment and value creation.

This commitment is implemented through a management model that promotes learning, knowledge transfer, internal mobility, professional development and the identification of growth opportunities within the organisation. Furthermore, the Group fosters a culture based on collaboration, meritocracy and equal opportunities, creating the necessary conditions for people to realise their full potential.

In this way, the Group strengthens its ability to attract, develop and retain qualified professionals, whilst reinforcing team stability, the retention of critical knowledge and the long-term sustainability of the business.

2.3 Key actions for talent attraction and management

The initiatives undertaken by the TYP SA Group in the area of talent management cover the entire professional life of employees, from their recruitment and development to their mobility and progression within the organisation.

2.3.1 Talent identification and succession planning

In order to anticipate future needs and ensure the availability of professionals for strategic positions, the Group has various tools and processes aimed at identifying and developing talent.

Within this framework, the Annual Performance Review is a key tool, based on a model that combines the employee's self-assessment with their line manager's evaluation. This process enables the structured identification of strengths, areas for improvement and career aspirations, as well as the detection of potential talent and the guidance of individual development plans.

In addition, the Group has a Succession Plan for Key Positions, designed to identify strategic talent, anticipate future needs and facilitate decision-making regarding organisational development and

continuity. This approach is supported by the regular updating of employees' professional information on the Group's internal platform, including CV updates, which improves the visibility, traceability and management of talent on a global scale, facilitating more efficient planning that is aligned with the Group's strategic objectives.

2.3.2 Continuing training and professional development

Committed to the continuous training of our professionals

Skills development is an essential pillar of the Group's talent management. To this end, Training Plans are drawn up annually based on the identification of each department's needs. The Group provides its employees with a training ecosystem that combines compulsory and voluntary content:

■ Compulsory training, linked to key aspects of the Group's activities:

- Health and safety at work
- Diversity and equality
- Ethics and integrity
- Integrated Management System



■ Voluntary training, focused on technical and cross-functional development, including:

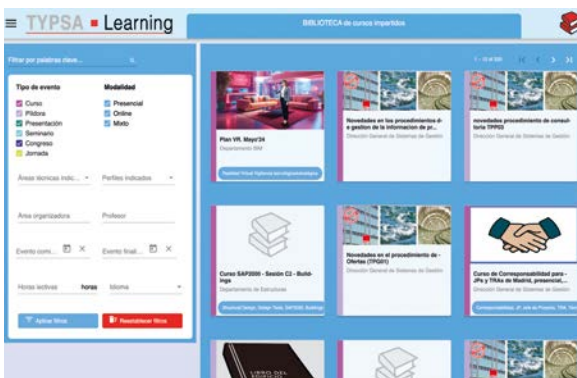
- TYPESA Learning, an internal platform that provides access to real-time training, allows users to consult content in the digital library and assesses learning outcomes.
- External platforms such as Structuralia, specialising in energy, construction and infrastructure, and GoFluent, designed to develop language skills.

In 2025, more than 700 Group employees, mainly in Spain, accessed content on one of the two learning platforms mentioned above. These tools are complemented by specific training resources developed by the subsidiaries and international regional offices, tailored to the local needs and contexts of each region.

The Group's training programme covers a broad spectrum of content, ranging from technical subjects linked to the various areas of activity and production to transversal skills focused on professional development, leadership, management and the enhancement of personal skills.

In line with the Group's strategic priorities and developments in the engineering and infrastructure sector, particular emphasis is placed on training in areas related to digitalisation, technological innovation and sustainability.

■ In the field of digitalisation and new technologies, training initiatives are geared towards building capabilities in data governance and artificial intelligence applied to engineering and architectural processes, digital twins, virtual and augmented reality, advanced BIM methodologies and collaborative platforms, as well as emerging technologies linked to software development and cybersecurity.



■ Furthermore, the Group promotes advanced technical specialisation in key disciplines for consultancy, architecture and engineering, including fields such as geotechnical engineering and constitutive models, the design of tunnels and underground works, flood risk management and dam safety, fire safety, port and coastal engineering, sustainable building, seismic engineering, offshore wind engineering, the optimisation of solar photovoltaic plants and electricity grids, transport and mobility planning, and strategic infrastructure consultancy.

■ In addition, the Group is strengthening training in the sustainability of buildings, infrastructure and cities, promoting skills related to decarbonisation and BIM-6D methodologies, adaptation to climate change, the circular economy, energy efficiency, nature-based solutions, cost-benefit analysis



incorporating social, environmental and economic factors, as well as the sustainable operation and maintenance of infrastructure.

The Group also fosters active collaboration with universities, business schools and training centres at both national and international levels, with the aim of encouraging the recruitment of young talent, strengthening links with the academic world and promoting the generation and transfer of knowledge.

Within this framework, in 2025 the Group hosted 133 work placement students, contributing to the development of future professionals and facilitating their entry into the fields of engineering, architecture and specialist consultancy.

This collaboration is organised through an extensive network of agreements with some of Spain's leading public and private universities, as well as with business schools and vocational training organisations. These include the Polytechnic University of Madrid (UPM), the Polytechnic University of Valencia (UPV), Rey Juan Carlos University, the European University, the University of Valladolid, Francisco de Vitoria University, CEU San Pablo University, EAE Business School, the Community of Madrid's Vocational Training Services, the School of Entrepreneurs (EDEM), the University of the Basque Country, the University of Cantabria, the University of A Coruña (UDC), the University of Zaragoza, San Jorge University in Zaragoza, the Higher Polytechnic School of the University of Burgos, the Higher Technical School of Engineering of the University of Seville, the University of Murcia (UMU), the Polytechnic University of Cartagena (UPCT) and the San Antonio Catholic University of Murcia (UCAM).

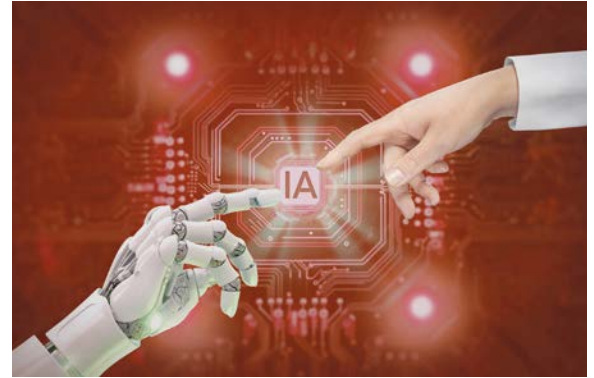
The Group also collaborates with universities and government clients in various international regions. Notable examples include, amongst others: the University of Leeds and Nottingham Trent University in the United Kingdom; KTH University in Stockholm, Sweden; the University of Trento in Italy; the Faculty of Science and Technology (FCT) at the New University of Lisbon and the Lisbon Higher Institute of Engineering (ISEL) in Portugal; Prince Sultan University in Riyadh, Saudi Arabia; University of Engineering and Technology (UTEC) and the Peruvian University of Applied Sciences (UPC) in Peru; the Autonomous Metropolitan University in Iztapalapa and Azcapotzalco, Mexico; Arizona State University in Phoenix, Arizona; and Griffith University in Queensland, Australia.

Academic collaboration, applied research and knowledge transfer

Beyond taking on students on work placements, the TYPASA Group maintains active collaboration with national and international universities and academic centres in areas related to teaching, applied research, technological innovation and technical specialisation in engineering and infrastructure.

These collaborations are carried out with a wide network of technical universities in Spain and other countries such as the United States, Saudi Arabia, the United Kingdom, Sweden, Portugal, Italy, Peru, Mexico and Australia, strengthening the Group's links with the academic ecosystem and promoting the exchange of specialist knowledge.

In the institutional and academic sphere, the Group's participation on the Advisory Board of the Higher Technical School of Civil Engineering at the Polytechnic University of Valencia is particularly noteworthy, as are the agreements signed with that university to collaborate on the evaluation of master's programmes and on dual training initiatives for the Master's in Civil Engineering during the 2025–2026 academic year.



Scholar Update | 2025
EDG Consulting
Civil Engineering Scholarship

Bachelor of Engineering (Hons)

Thanks to her scholarship, Greta has thrived this year, paving the way for academic success, professional growth, and a confident transition into her career.

Greta reflects on the profound impact her scholarship had on her university journey, enabling her to live closer to campus, cover her tuition fees, and graduate with minimal debt. She explains that this support allowed her to focus fully on her studies rather than taking on extra work. "I have just gotten a full-time job and I attribute a partly to being able to focus more on my studies than getting a part-time job to support my living."

Throughout her degree, Greta faced significant challenges, including completing her thesis while juggling an internship and research project—experiences that taught her resilience and prepared her for the demands of her profession. Looking back, she shares her gratitude: "I am very grateful that I was able to live well during my studies and I didn't come out in debt. I was grateful that I could graduate with such a high grade."

Greta Matthias
 EDG Consulting Civil Engineering Scholarship recipient

Students at Griffith University, Australia, in collaboration with our subsidiary EDG Consulting

Furthermore, the Group participates in various specialised and postgraduate training initiatives, notably:

- Collaboration with the European University of Valencia on the Master's in Organisational Engineering, Project Management and Business;
- collaboration with the Polytechnic University of Catalonia on programmes linked to the AETOS Master's Degree in Tunnels and Underground Works and the Master's Degree in Geotechnical Engineering;
- the participation of its subsidiary INTEMAC in undergraduate and master's programmes in partnership with Nebrija University;
- collaboration with the University of Seville on specialised training in tunnelling and deep excavations;
- and participation, alongside the UNED and AETOS, in teaching activities related to tunnelling and underground works.

In the field of applied research and innovation, Green Blue Management's collaborations with various Spanish universities on projects to monitor and track Sustainable Urban Drainage Systems (SUDS) are also noteworthy, as is TYP SA AB's collaboration with the Royal Institute of Technology (KTH) in Stockholm on teaching activities related to bridge design and tunnel engineering.

Notably, the Group has maintained a collaboration agreement for over 18 years with the Madrid School of Civil Engineering Harbour Laboratory. Through the TYP SA-EngineerPablo Bueno Maritime Engineering Research Unit, this collaboration promotes teaching, innovation and applied research, consolidating a long-standing relationship between the academic world and professional practice.

These collaborations reinforce the Group's position as an active player in talent development and the generation of applied knowledge, helping to align academic training with the sector's real needs.



Madrid School of Civil Engineering Harbour Laboratory

2.3.3 Internal promotion and mobility

The TYP SA Group promotes the professional development of its employees through a model that facilitates opportunities for both vertical and horizontal growth and encourages mobility across departments, divisions and geographical locations. Career progression is viewed as a holistic process based on a combination of technical specialisation, the development of management and project management skills and, where this enhances the professional's career path and the nature of their work, experience in international environments, in line with the Group's global character.

Within this framework, the Internal Promotion Programme is a key tool for channelling these opportunities, fostering internal mobility and making the most of existing talent. Through this programme, employees can access new roles aligned with their profile and their career development expectations. Internal selection processes are based on objective criteria, taking into account, amongst other factors, the results of the Annual Performance Review and the Succession Plan, thereby ensuring consistent and transparent talent management which is aligned with organisational needs.

2.3.4 Assessment and active listening tools

The TYP SA Group has a range of tools designed to assess performance, gauge employees' perceptions and foster ongoing internal dialogue, as the basis for a more participatory approach to talent management that is aligned with both employees' expectations and the Group's objectives.

Among these, the Annual Performance Review is the key tool for individual monitoring, as it enables the analysis of professional development, the identification of strengths and areas for improvement, and the alignment of employees' expectations with the Group's needs.



This process is complemented by Annual Meetings with Management, which provide a forum for direct communication between teams and senior management, where results, future prospects and main lines of action are shared, thereby promoting transparency and the exchange of ideas.

Furthermore, the Group conducts an anonymous Annual Satisfaction Survey, which gathers employees' views on key aspects such as professional development, training opportunities, internal communication, the resources available for carrying out their work, and their level of motivation and commitment. The results help to identify areas for improvement, track progress over time and compare findings across different areas of the organisation, thereby facilitating informed decision-making.

In addition, a Sustainability Survey, which is also anonymous, is carried out to assess employees' level of awareness, involvement and perception regarding the Group's sustainability objectives and practices.

Taken together, these tools reinforce the Group's culture of active listening, promote continuous improvement and contribute to more informed, transparent decision-making that is geared towards the sustainable development of human capital. Furthermore, this approach enables the Group to move towards management models that are increasingly based on data and the active participation of its staff.

2.3.5 Awards and recognition

The TYP SA Group promotes the recognition of talent, and academic and professional excellence as part of its commitment to the development of human capital and the generation of knowledge in the field of engineering.

In this context, it actively participates in initiatives aimed at recognising academic merit and fostering links with the academic community. Among these, the following awards, presented annually by the Group and its subsidiaries to students from various technical schools, are particularly noteworthy:

1. Presented by the subsidiary INTEMAC to the top-performing students at the School of Civil Engineering of the University of Cantabria, specialising in Structures.
2. Presented by the TYP SA Group to the top-performing students at the School of Civil Engineering at the Polytechnic University of Madrid, in the specialisations of Civil Engineering, Transport and Urban Services, and Hydrology.
3. Granted by the TYP SA Foundation for the best Master's Thesis in the field of development cooperation, at the Polytechnic University of Madrid.

In addition, the Group and its professionals have received prominent national and international accolades for the technical quality, innovation and contribution of their projects to the development of sustainable infrastructure of high value to society.

At an institutional level, a notable honour was bestowed in 2025 upon Pablo Bueno Tomás, Chairman and CEO of the TYP SA Group, who received the 2024 Outstanding Engineer Award at the 17th edition of the Caminos Madrid Awards, presented by the Madrid Branch of the Spanish Institution of Civil Engineers. This recognition highlights his professional career and his contribution to the development and international profile of Spanish engineering.

Furthermore, during 2025, various projects in which the Group is involved have been recognised by leading international organisations in the sector. Among these, the Pamban elevated railway bridge in India stands out; it was awarded 'Project of the Year' in the Small to Medium-sized Project category by the International Federation of Consulting Engineers (FIDIC) and was also recognised as a finalist in the International Association for Bridge and Structural Engineering (IABSE) awards. On this project, TYP SA and its subsidiary MC2 were involved in the construction design and provided technical assistance for the structural works and electromechanical systems.



Pablo Bueno, Outstanding Engineer Award



Refurbishment of the Santiago Bernabéu Stadium



Viaduct over Barranco de la Bota



CETEDEX Technological Centre



Inés Ferguson at the FIDIC annual conference, Cape Town

Similarly, the refurbishment of the Santiago Bernabéu Stadium in Madrid received various accolades, including the ACHE Structural Engineering Award in the Building category and the Caminos Madrid Award for Best Public Works Project. The TYPESA Group shares these accolades with developers, architects and contractors, for its contribution to the development of the architectural design and the integration and coordination of the various associated engineering projects, particularly in the fields of building services, structures and technology. Furthermore, the subsidiary MC2 carried out the structural calculations for the project

During the financial year, other significant projects in which the Group is involved were also recognised, including the Viaduct over the Barranco de la Bota, which won a runner-up prize at the ACHE Awards for its structural innovation; the Eglinton Crosstown West Extension of the Toronto Metro, recognised by the Tunnel Association of Canada (TAC) as Project of the Year; and the Pajares Bypass on the León-Asturias High-Speed Rail Line, which was awarded the Segovia Aqueduct Prize for Public Works and the Environment.

In the field of sustainability and environmental integration, other highlights include the recognition received by the Copthall Tunnel on the HS2 high-speed rail line at the UK's 2025 Ground Engineering Awards, for the incorporation of design solutions aimed at improving sustainability and reducing environmental impacts; the recognition of the Technology Centre for Development and Experimentation (CETEDEX) as a finalist in the 2025 Advanced Architecture Awards in the sustainability and decarbonisation category; the 2024 Albert Vilalta Award for Best Infrastructure, awarded to the Diagonal Tram in Barcelona; and the "World Design Awards 2025" prize awarded to the Palma Seafront Promenade redevelopment project, in the Landscape Architecture category.

These accolades reinforce the Group's position as a technical leader and an active player in promoting talent within the sector, whilst helping to strengthen its links with the academic, professional and institutional spheres.

2.3.6 Participation in forums

The TYPESA Group actively participates in business and professional organisations, as well as in sector-specific forums, conferences and seminars, contributing to the analysis and debate of the main challenges associated with its areas of activity.

Through this participation, the Group shares knowledge, promotes the adoption of best practices and reinforces its position as an active player in the sector's sustainable development. It also maintains a significant presence in national and international organisations linked to engineering, infrastructure and consultancy, actively participating in initiatives related to climate change and sustainable energy, international mobility, digital transformation, sustainable cities, international cooperation and development finance.

In this context, the Group is represented in some of the leading Spanish, European and international industry organisations, notably the International Federation of Consulting Engineers (FIDIC), the European Federation of Engineering Consultancy Associations (EFCA), Tecniberia, MAFEX and AEDIP. It also plays an active role in professional and institutional bodies such as the Caminos Foundation, the Spanish



Institution of Civil Engineers, the Agustín de Betancourt Foundation and the Spanish Association of Engineering.

In addition, the Group maintains a presence in various specialised technical organisations related to its fields of activity, including the Mediterranean Water Institute, the Spanish Association of Tunnels and Underground Works (AETOS), the World Road Association (PIARC), the International Federation for Structural Concrete (fib) and the Water Environment Federation (WEF).

Below is a list of some of the most significant initiatives, conferences and sector-specific events in which the Group participated during 2025:

- Seminar on Digital Twins for Infrastructure and Cities. Madrid, January 2025.
- Living Summit – Coword. Madrid, February 2025.
- Conference on Sustainable and Resilient Roads. Segovia, February 2025.
- MIPIM. Cannes, March 2025.
- Passenger Terminal Expo. Madrid, April 2025.
- Wind Europe Annual Event. Copenhagen, April 2025.
- World Tunnel Congress. Stockholm, May 2025.
- Intersolar Europe Congress. Munich, May 2025.
- International Symposium on Conceptual Structural Design. Rio de Janeiro, May 2025.
- 4th Conference on Financing for Development. Seville, June 2025.
- Africa Energy Forum. Cape Town, June 2025.
- UITP Summit. Hamburg, July 2025.
- 5th Session of the Civil Engineering Association's Bridge Design Cycle dedicated to Sustainability. Madrid, July 2025.
- Conference on "DIGITAL TWIN: Applications and Future Opportunities". Madrid, July 2025.
- FIDIC Annual Conference 2025. Cape Town, South Africa, September 2025.
- Global Rail 2025. Abu Dhabi, September 2025.
- Watford Railway Conference. London, September 2025.
- Annual meeting of the African Road Maintenance Funds Association (AFERA). Nairobi, September 2025.
- 26th Project Management Forum. Madrid, September 2025.
- Canadian Infrastructure Conference. Toronto, October 2025.
- 8th Water Engineering Conference. Zaragoza, October 2025.
- 2nd Technical Conference on Public-Private Partnerships as a Model for the Comprehensive Management of Road Networks. Zaragoza, November 2025.
- Conference: "Artificial Intelligence in Infrastructure Design and Management: Reality and Fiction". November 2025.
- Conference on "Water and the Future: A Roadmap for Spain". Madrid, November 2025.
- 2nd SWPC Water Forum. Riyadh, November 2025.
- Global Airports Forum 2025. Riyadh, December 2025.
- Rail Live 2025. Madrid, December 2025.
- ICE-CICCP Bilateral Summit. London, December 2025.



4th Conference on Financing for Development



Airport Team at the Passenger Terminal Expo



TYP SA Stand at Rail Live 2025



José Cordovilla at the "AI in Infrastructure Design and Management" conference

2.4 Metrics and results

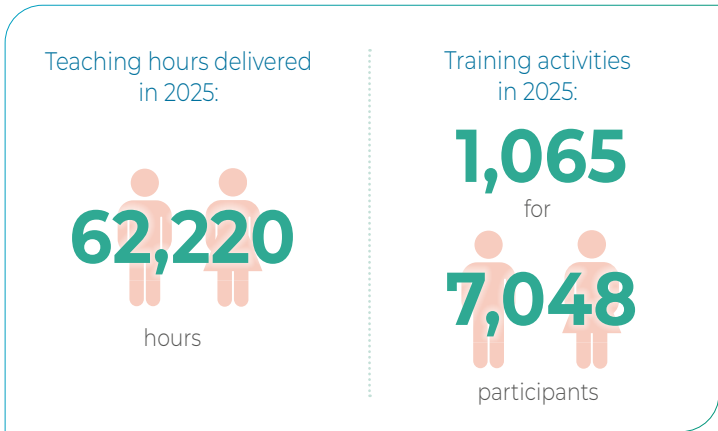
The TYP SA Group systematically monitors the effectiveness of its talent management policies using a set of key indicators to assess workforce trends, stability and professional development.



Regarding employment quality, 94% of the workforce are on permanent contracts, compared with 6% on short-term contracts (less than one year), consolidating the trend of recent years towards greater job stability (94%–6% in 2024; 93%–7% in 2023; 86%–14% in 2022; 81%–19% in 2021).

From a diversity perspective, the gender breakdown remains stable for both permanent and temporary contracts, with men accounting for 69% and women for 31%.

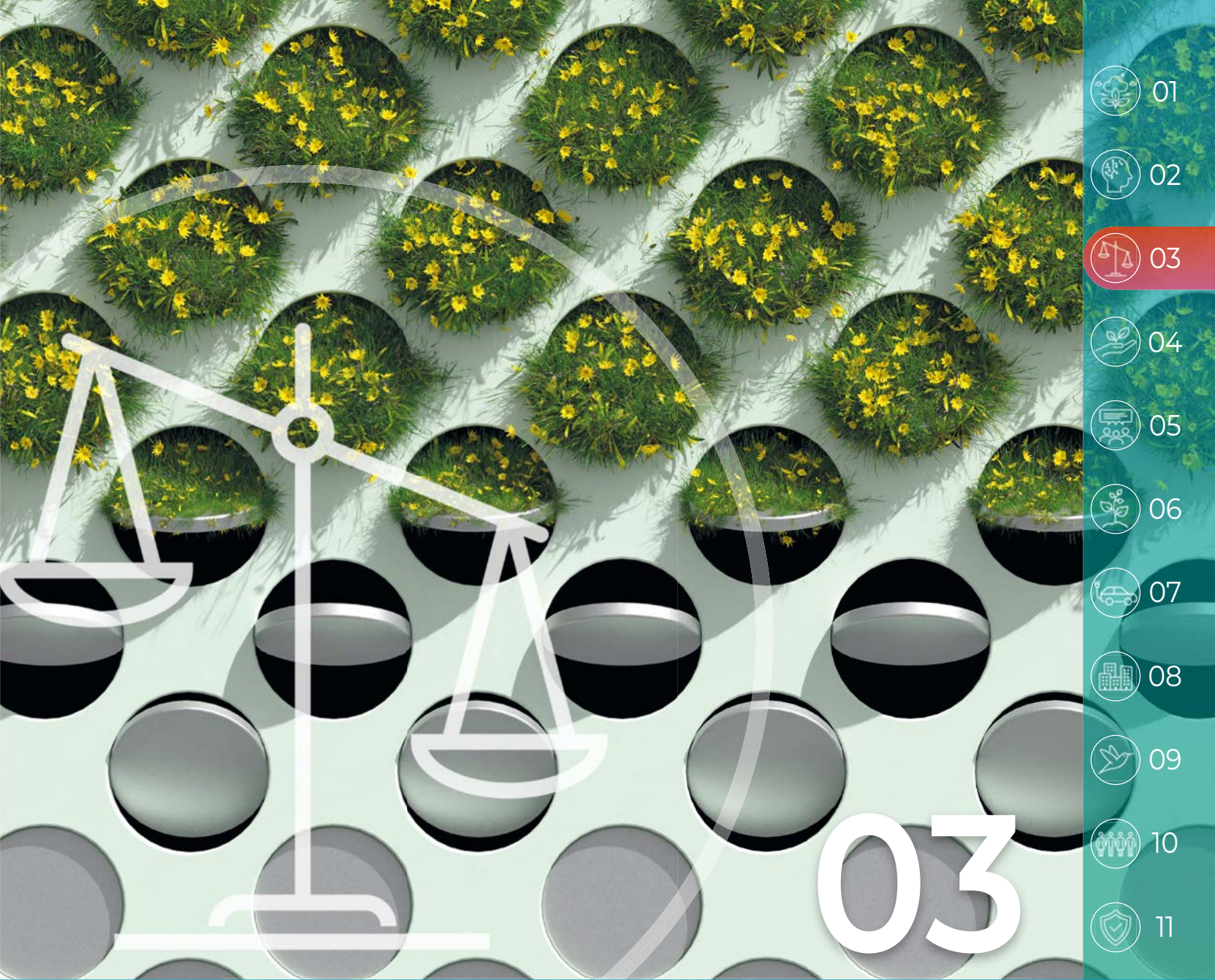
Meanwhile, the age distribution reflects a balance between experience and generational renewal, with 26% of employees under 30, 55% aged between 30 and 50, and 19% over 50, highlighting the importance of the technical expertise accumulated within the Group's operations, as well as its ability to attract young talent.



With regard to continuous training and professional development, the Group maintains a strong commitment as demonstrated by the significant training plan for 2025:

- 1,065 training activities, with a total of 7,048 participants (1,225 activities and 7,292 participants in 2024).
- 62,220 hours of training delivered, compared with the 72,397 hours recorded in 2024.

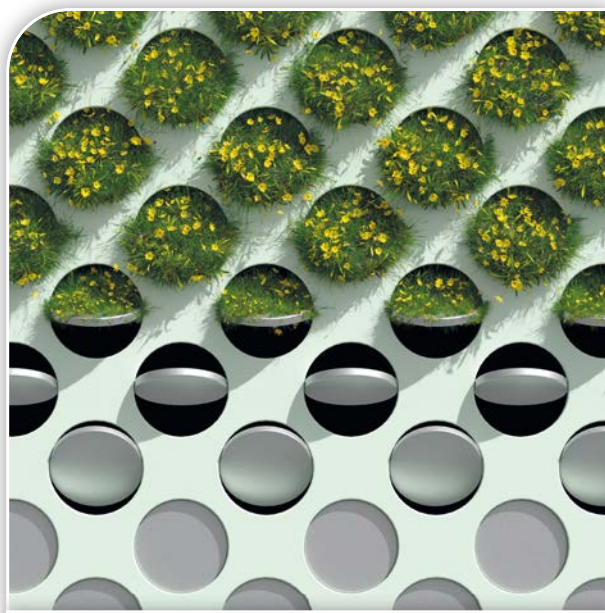
Taken together, these indicators support a talent management model focused on stability, professional development and the creation of long-term value. The Group will continue to strengthen its quantitative targets and monitoring mechanisms to enhance the attraction, development and retention of talent.



Corporate Integrity and Ethical Governance

- 3.1 Corporate integrity and ethical governance: impact, risks and opportunity analysis
- 3.2 The TYP SA Group's commitment to integrity
- 3.3 Integrity Management System: policies and actions to ensure compliance
 - 3.3.1 Integrity Management System (IMS)
 - 3.3.2 ISO 37001 Certification
 - 3.3.3 Training and awareness
 - 3.3.4 Third-party compliance
- 3.4 Integrity metrics and measurements





"Consolidating governance based on integrity, transparency and the creation of sustainable value"

We continuously strengthen our control, compliance and decision-making systems, integrating ethical principles and good governance throughout the organisation.



03. Corporate Integrity and Ethical Governance

3.1 Corporate integrity and ethical governance: impact, risks and opportunity analysis

Within the framework of the double materiality analysis, the TYP SA Group identifies corporate integrity and ethical governance as a central element of its sustainability strategy, given their importance in ensuring stakeholder trust, service quality and long-term business continuity.

The Group's activities, carried out in multiple countries and in collaboration with a large number of stakeholders, require rigorous management of the risks and opportunities associated with governance, both within the organisation and in its relations with third parties. In this context, integrity has been identified as a matter of financial materiality, due to its ability to influence the Group's reputation, competitive positioning and economic performance.

The Group has identified the main risks associated with this area:

Quality and integrity in the provision of services

In highly competitive environments, risks may arise associated with reduced deadlines or resources, which could compromise service quality or regulatory compliance. In response, the Group maintains an approach based on technical excellence and ethical rigour, ensuring compliance with legal and contractual requirements, as well as providing added value for clients and communities.

Ethical contract management

Inappropriate practices in contract management, such as unauthorised amendments or unjustified revisions of financial terms, may indicate weaknesses in control systems. The Group establishes rigorous procedures for defining, monitoring and verifying contracts, ensuring their proper execution and transparent, responsible management.

Appropriate allocation of resources and capabilities

The allocation of inadequate resources or the undertaking of projects for which the necessary capabilities are not available may affect the quality of service and the Group's reputation. For this reason, the TYP SA Group operates in accordance with principles of transparency and accountability, precisely defining the scope of work and ensuring that technical capabilities are appropriately matched to the services provided, within a framework of fair competition.

Risks associated with unethical practices and ineffective governance

The occurrence of corrupt practices or deficiencies in governance systems can lead to reputational damage, sanctions or operational restrictions. The Group addresses these risks through a comprehensive approach covering the entire business cycle, from the identification of opportunities to the execution and closure of contracts, thereby strengthening its capacity for prevention and resilience.

Management of third parties and partners

Our relationship with partners and collaborators is a critical element in the value chain. Poor management from an ethical standpoint may lead to breaches of contract or deviations from the required technical and integrity standards. The Group therefore promotes relationships based on the principles of transparency, accountability and control, in line with its corporate values.

At the same time, effective management of these aspects enables the identification of significant opportunities:

Creating value through ethical and trust-based relationships

Fostering relationships based on integrity with clients, suppliers, partners and institutions helps to strengthen collaboration, drive innovation and improve operational efficiency. This approach promotes the creation of shared value and reinforces the Group's position in an environment where governance standards are becoming increasingly stringent.

In this regard, the integration of ethical principles and good governance into decision-making is a key element for the Group's sustainability, reinforcing its reputation, its capacity for growth and its contribution to responsible business development.

3.2 The TYPsa Group's commitment to integrity

The TYPsa Group operates across a wide variety of political, social and economic environments, which requires a firm commitment to compliance with the law, ethical principles and the cultural aspects of the countries in which it operates.

In this context, the Group adopts a zero-tolerance approach to corruption, establishing integrity as a transversal principle that guides the actions of all subsidiaries, branches and project in the various countries where it operates. This commitment is essential to ensuring responsible and transparent management that is aligned with international standards of good governance.

To this end, the TYPsa Group has a framework for action based on policies and procedures that set out clear guidelines against improper practices, as well as management systems aimed at the prevention, detection, mitigation and/or correction of risks. This approach is reinforced through ongoing training initiatives designed to ensure awareness of and compliance with applicable regulations, both local and international, and with the principles set out in the Group's Code of Ethics.

Furthermore, the commitment to integrity extends throughout the entire value chain. The Group promotes responsible relationships with suppliers, partners and clients, incorporating ethical criteria into selection, evaluation and monitoring processes, and fostering a culture of compliance and shared responsibility in all its interactions.

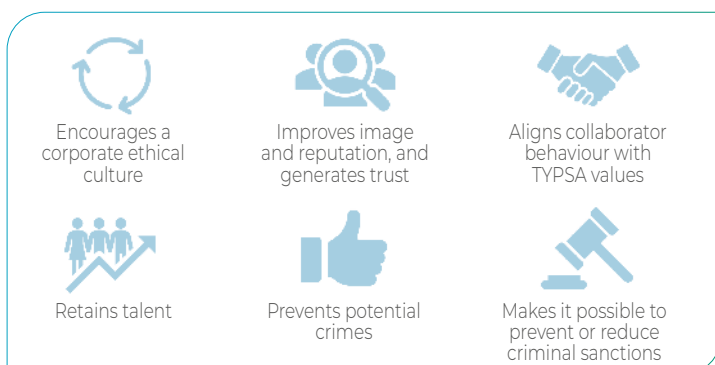
During 2025, this commitment has been reinforced through various initiatives, notably:

- The design of a new methodology for assessing criminal risks.
- Implementation of the new ISO 37001 certified workplace methodology: TYPsa (head office), TYPsa Chile and TYPsa Peru.
- Achievement of ISO 37001 Multisite certification.
- Identification of workplaces with the poorest performance in terms of integrity controls.
- Automation of controls relating to supplier selection and the provision of information to third parties.
- The Paraguay branch obtained the Integrity Seal (a national standard recognising good integrity practices).
- Progress made in efforts to consolidate the Integrity Management System (IMS) at the Mexican subsidiary with a view to future ISO 37001 certification.

3.3 Integrity Management System: policies and actions to ensure compliance

The TYPsa Group bases its good governance model on the principles of legality, integrity and transparency, articulated through an Integrity Management System (IMS) that promotes an ethical corporate culture and establishes mechanisms for the prevention, detection and mitigation of risks associated with improper practices, particularly in relation to corruption.

This system comprises a structured set of policies, statements, manuals and procedures with which all employees are required to be familiar and, where applicable, third parties with whom the Group maintains professional relationships.



3.3.1 Integrity Management System (IMS)

The Integrity Management System (IMS) constitutes the operational framework that ensures compliance with applicable regulations and the ethical principles adopted by the Group, through the implementation of controls designed to prevent conduct that contravenes the law or internal integrity standards.

As a central element of the system, the Group has a Code of Ethics, approved by the highest governing body and applicable to all Group entities, which sets out the principles



that must govern professional conduct. This Code is aligned with the principles of the United Nations Global Compact, of which the Group is a participating member, and is structured around the following pillars.

- The fight against corruption.
- Commitment to the environment.
- Respect for human rights.
- Commitment to employees.
- Responsibility towards our clients and the sector.
- Commitment to society.

In addition, the Group has a Corporate Integrity Policy (or Anti-Corruption Policy) which aims to set out the criteria and principles of good practice that reinforce and develop the guiding principles of our Code of Ethics with regard to the fight against corruption and bribery.

The organisation has an autonomous and independent Compliance Committee, which is the body responsible for supervising the functioning and effectiveness of the IMS, promoting training in integrity, initiating the corresponding disciplinary procedures for possible breaches, and ensuring the review of the IMS for its continuous improvement. This Committee meets at least once every quarter. The IMS also establishes the necessary communication channels for bringing to the Committee's attention any conduct that is allegedly unlawful or contrary to the TYPESA Group's IMS, and defines the procedure for investigating complaints, as well as the disciplinary and sanctioning regime. This procedure is governed by the principles of legality, confidentiality, impartiality, the right to be heard, protection of whistleblowers acting in good faith, the right to honour and the presumption of innocence.

Similarly, we have other internal policies and regulations in place, such as the Policy on the Internal Information and Whistleblower Protection Policy, the Gift Policy, the Annual Statement on Modern Slavery, and other financial and non-financial procedures and controls.

3.3.2 ISO 37001 Certification

The TYPESA Group's Integrity Management System has been designed in accordance with international best practice and, in particular, in line with the requirements of ISO 37001, the benchmark standard for anti-bribery management systems.

The ISO 37001 certification obtained by various entities within the TYPESA Group helps to strengthen the compliance model in place and to promote the consistent application of integrity principles across the different countries in which the Group operates.

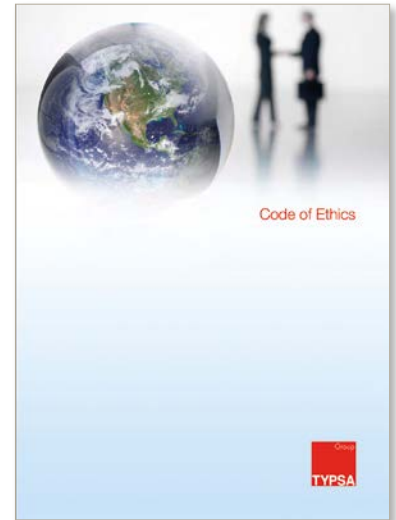
3.3.3 Training and awareness

One of the Compliance Committee's key objectives is to provide training and raise awareness amongst staff and to consolidate a culture of corporate ethics. All TYPESA Group employees receive specific information and/or training on integrity.

The content of this training includes:

- The TYPESA Group's policies on integrity.
- The definition of corruption and bribery.
- Procedures for dealing with situations of suspected, detected or reported misconduct.

This approach is supported by digital tools, such as a self-assessment platform that allows content to be tailored to different professional profiles and reinforces understanding of the system. Its implementation is being progressively rolled out across the Group's various entities.



3.3.4 Third-party compliance

The TYP SA Group extends its commitment to integrity throughout its entire value chain, establishing specific mechanisms for the ethical management of its relationships with partners, suppliers and subcontractors.

Within this framework, it has due diligence procedures in place from the tender stage onwards, which enable the assessment of potential partners on key aspects such as respect for human rights, quality, the environment and the prevention of corruption, as well as issues relating to forced labour, child labour and human trafficking.

The process is supported by an automated due diligence register, subject to periodic review and audit, which ensures the traceability and updating of information.

Furthermore, partnership agreements include specific clauses requiring compliance with the Code of Ethics and the Group's policies, or equivalent standards, ensuring effective alignment on matters of integrity.

This approach is reinforced through project audits, established by the Quality System, which include a review of ethical and compliance aspects, as well as through the inclusion of specific contractual clauses in subcontracting templates, tailored to the various markets in which the Group operates.

3.4 Integrity metrics and measurements

In line with its commitment to business ethics, integrity and respect for human rights, the Group regularly monitors key indicators associated with responsible business conduct. This monitoring system enables the Group to assess the extent to which corporate principles have been implemented and to identify potential risks or incidents linked to issues such as discrimination, harassment, labour rights, corruption or bribery, thereby contributing to the continuous improvement of control and prevention mechanisms.

GOVERNANCE	TOTAL 2024	TOTAL 2025
Total number of reported incidents of discrimination, including harassment	6	9
Number of complaints submitted via the channels for employees to raise concerns about other social and human rights issues (excluding discrimination or harassment)	0	0
Amount of fines, penalties and compensation for damages awarded as a result of breaches of social and human rights factors	0	0
Total number of confirmed incidents of corruption or bribery	0	0
Number of convictions for breaches of anti-corruption and anti-bribery laws	0	0
Number of confirmed incidents in which the organisation's own employees were dismissed or disciplined for offences related to corruption or bribery	0	0
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to breaches relating to corruption or bribery	0	0

- Total number of people who received anti-corruption and anti-bribery training (Employees/Executive Management).

	TOTAL 2025	%
Total number of people who received training on anti-corruption and anti-bribery	1,437	
Employees	1,180	82%
Executive management	257	18%



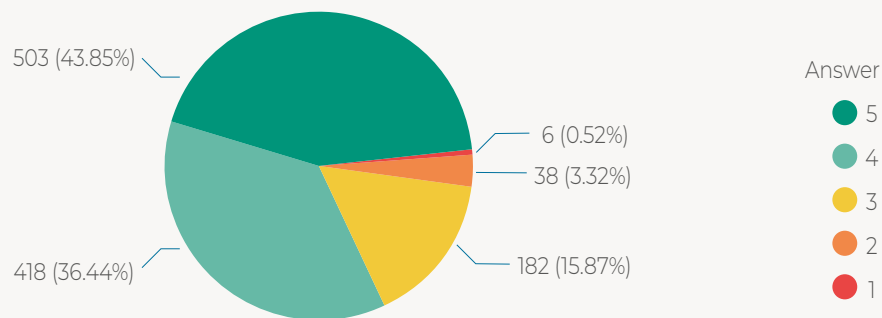
■ Type and duration of anti-corruption and anti-bribery training (hours):

Type and duration of anti-corruption and anti-bribery training (hours)	TOTAL 2025
Face-to-face training: Employees	120
Face-to-face training: Executive management	65
Computer-assisted training: Employees	1,597
Computer-assisted training: Executive management	287

To complement these indicators, the internal sustainability survey conducted in 2025 included a number of questions designed to gauge staff perceptions of the organisation's ethical culture, integrity in the performance of their duties and awareness of the Group's main governance tools. The survey results show a largely positive perception.

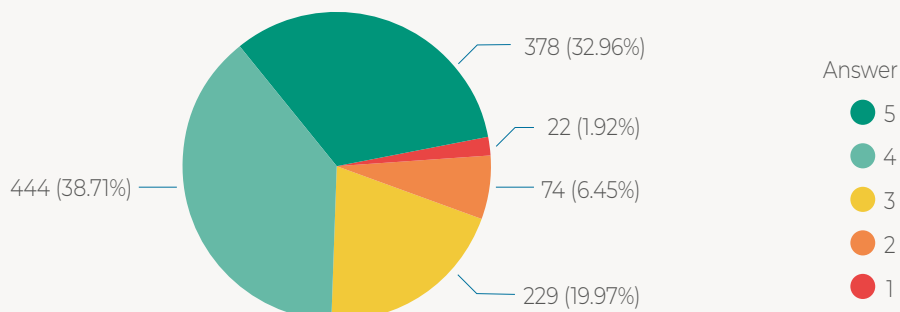
With regard to the statement "Integrity and responsible behaviour form part of the TYP SA Group's corporate values", 80.29% of respondents gave high scores (4 or 5), which shows that these principles are widely recognised as fundamental elements of the organisation's corporate identity and culture. By contrast, only 3.83% expressed a low level of agreement (1 or 2)..

Integrity and responsible behaviour form part of the TYP SA Group's corporate values



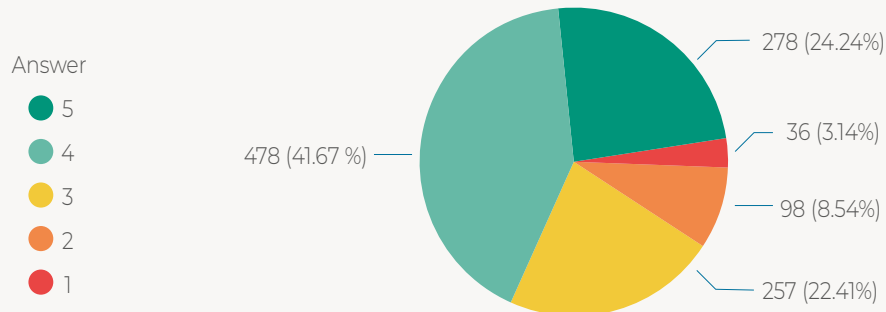
This perception is consistent with the responses received regarding the statement "The company promotes a culture of integrity at all levels", which received positive ratings (4 or 5) from 71.67% of participants. These results reflect that the majority of professionals perceive an effective commitment on the part of the organisation to ethics, transparency and responsible conduct in the course of its activities.

The company promotes a culture of integrity at all levels



Furthermore, 65.91% of respondents indicated a high or very high level of knowledge of the Group's main policies, commitments and corporate governance systems, including the Code of Ethics, internal policies and control and compliance mechanisms. Whilst this result demonstrates that existing governance tools are adequately disseminated, it also highlights the need to continue promoting communication and awareness-raising initiatives to reinforce knowledge of and adherence to these tools throughout the organisation.

I know the Group's main policies, commitments and corporate governance systems (code of ethics, internal policies, control systems or compliance mechanisms)



Overall, the results obtained reflect a solid implementation of the principles of integrity and good governance within the Group, as well as a favourable perception of the ethical culture promoted by the organisation and the mechanisms put in place to ensure compliance.



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04 Use of Resources

- 4.1 Responsible use of resources: impact, risk and opportunity analysis
- 4.2 Commitment to material and energy resource management
- 4.3 Key actions resource management and use: sustainable procedures and practices
 - 4.3.1 Environmental Management System
 - 4.3.2 Best practice and application in operations
- 4.4 Metrics and results





"Efficient use of resources
in corporate activities and
infrastructure"

Through continuous improvement in the consumption management within its internal operations and the integration of efficiency and circular economy criteria into the planning and design phases of projects, the Group focuses its activities on optimising the use of resources throughout the entire life cycle.



04. Use of Resources

4.1 Responsible use of resources: impact, risk and opportunity analysis

According to the double materiality analysis, resource use is not considered a material issue for the TYPESA Group from an impact perspective, due to the nature of its business as a professional services firm, which is carried out mainly in office environments and does not involve the direct exploitation of natural resources.

Nevertheless, the Group recognises its responsibility for the efficient management of the resources used in its day-to-day operations, as well as its capacity for indirect influence through the consultancy and engineering services it provides to its clients. In this regard, its contribution centres on two complementary areas: on the one hand, the optimisation of consumption associated with its internal activities, primarily energy, water, office supplies and equipment, and, on the other, the integration of efficiency, sustainability and circular economy criteria into the planning, design and development of infrastructure.

Internally, this approach translates into the digitisation of processes, the gradual reduction in paper consumption, the improvement of the energy efficiency of its facilities, proper waste management and the promotion of good environmental practices amongst the Group's staff. These measures help to improve the organisation's environmental performance, reduce inefficiencies and optimise the operating costs associated with resource use.

When developing projects, the TYPESA Group incorporates technical criteria aimed at optimising the use of materials, energy and water from the initial planning and design stages. This ability to influence enables the Group to apply principles of efficiency and the circular economy throughout the life cycle of infrastructure projects, helping to reduce environmental impacts and generate more sustainable solutions for its clients.

From a financial materiality perspective, the Group identifies risks associated with supply chain dependency, linked to the availability and cost trends of materials, equipment and services, as well as as potential operational inefficiencies arising from inadequate management of consumption and waste. These risks currently present a limited probability and impact, although the Group continues to monitor them to anticipate potential regulatory, technological or market changes.

At the same time, the Group identifies opportunities related to improving operational efficiency, reducing costs and developing sustainable technical solutions based on the principles of the circular economy, energy efficiency and responsible resource management. This approach strengthens its competitive position against a backdrop of growing demand for engineering services that meet environmental criteria and contributes to creating value for clients throughout the life cycle of assets and infrastructure.

4.2 Commitment to material and energy resource management

The TYPESA Group integrates the responsible management of material and energy resources as part of its overall approach to sustainability, in line with the principles of efficiency, continuous improvement, pollution prevention and reduction of environmental impact that guide its actions on climate and environmental issues.

This commitment applies both to the Group's internal operations and to the provision of its professional services. Internally, the Group works towards the progressive optimisation of energy, water and material consumption, the reduction of waste, the improvement of the efficiency of its facilities, and the implementation of good environmental practices in offices, subsidiaries and temporary construction sites.

Furthermore, the Group promotes the integration of circular economy principles aimed at reducing, reusing and recycling materials, as well as extending the useful life of equipment and corporate resources. This approach is complemented by the incorporation of environmental criteria into procurement and contracting processes, fostering more responsible supply chain management.



In its consultancy and engineering activities, this commitment is reflected in the design and development of technical solutions that help to optimise the use of resources in its clients' projects. Across its various areas of specialisation, the Group incorporates criteria relating to energy efficiency, sustainable water management, responsible material selection, waste reduction and life-cycle analysis, thereby helping to improve the environmental performance of infrastructure and generate environmental, social and economic value.

4.3 Key actions resource management and use: sustainable procedures and practices

4.3.1 Environmental Management System

The TYPESA Group operates in accordance with an Environmental Management System incorporated into its Integrated Management System, which is aligned with the ISO14001:2015 standard and has been continuously certified since 2001. This system constitutes the main framework for the Group's environmental management and guides its actions towards environmental protection, pollution prevention and the responsible use of resources.

The Environmental Management System ensures a structured approach based on continuous improvement, operational control and regulatory compliance, applicable to the Group's activities, sites and projects. Within this framework, the TYPESA Group regularly identifies and assesses the environmental aspects associated with its operations, establishes control and monitoring measures for key consumption and waste streams, and integrates environmental criteria into its operational and decision-making processes.

As part of this approach, the Group has tools and procedures integrated into its Environmental Management System that enable the management of resources to be structured in a consistent manner. These include the Management System Policy, which sets out the Group's environmental commitments regarding environmental protection, the conservation of natural resources, the efficient use of energy and the prevention of pollution; the processes for identifying and periodically assessing environmental aspects; and the operational control procedures applicable to the monitoring of consumption, waste, emissions and other environmental aspects in offices, subsidiaries and temporary construction sites.

As part of these procedures, the Group ensures the separate collection of hazardous and non-hazardous waste, as well as its delivery to authorised waste management operators for appropriate treatment, recovery or recycling, in accordance with the nature of the waste and the applicable regulations. In addition, it has a green purchasing guide that incorporates environmental criteria into the acquisition of products and services throughout their life cycle, as well as environmental emergency plans setting out the actions to be taken in the event of potential incidents with an impact on the environment.

This approach is reinforced through awareness-raising and training initiatives for employees, designed to foster good practices in the use of resources and to promote a corporate culture aligned with the principles of sustainability. Furthermore, the Group promotes initiatives for the collection of disused devices in collaboration with social organisations and encourages the reuse of corporate equipment, contributing to waste reduction and progress towards circular economy practices.

A notable example is MEXTYPSA, which in 2025 strengthened its internal environmental awareness and training initiatives through information campaigns, internal communications and educational materials designed to promote good environmental practices amongst employees. These initiatives addressed areas such as energy saving, the responsible use of water, the selective sorting of waste, recycling and raising awareness of climate change, whilst also capitalising on various international environmental awareness days and





milestones, including World Clean Energy Day, World Water Day, World Recycling Day, World Environment Day, World Energy Saving Day, Environmental Awareness Day and World Climate Change Day.

In addition, the subsidiary launched specific initiatives to strengthen responsible waste management and encourage the active participation of staff. In this context, the “2025 Battery Collection Day” was organised at the offices, to promote the correct disposal of used batteries, which are classified as hazardous waste under applicable national regulations. During the collection, an activity was organised to encourage healthy competition between departments, with an incentive provided to further motivate participation.

Objective	Incentive	Result	Winner
25 kg	1 cinema ticket for every 250 g of batteries handed in	27 kg	Engineering Department



4.3.2 Best practice and application in operations

The TYP SA Group's commitment to resource efficiency is reflected both in its internal operations and in the development of its projects, through the implementation of solutions aimed at optimising consumption, reducing waste and integrating sustainability criteria.

Internally, the sustainable management of its corporate facilities is particularly noteworthy, with special reference to the head office in Madrid, which has held LEED Gold certification for Operations and Maintenance since 2012. This accreditation attests to the application of stringent standards in the areas of energy efficiency, water management, indoor environmental quality and responsible resource consumption.

This approach extends to the expansion of the head office, currently under construction and undergoing certification against equivalent criteria, and is reinforced by the development of the building's digital twin. This tool will enable progress towards data-driven management, optimising the monitoring of consumption, energy efficiency, waste management and the environmental performance of the facilities.

As a transversal element, the Group has a Sustainability Guide which serves as a technical reference tool for integrating environmental criteria and the efficient use of resources into projects. This guide provides methodologies and practical guidance for technical teams, addressing aspects such as the circular economy, life-cycle analysis of materials, the reduction, reuse and recycling of resources, efficient water management and the optimisation of energy consumption.

Through its consultancy and engineering activities, the Group actively contributes to improving resource use across its various areas of specialisation. The General Directorate of Energy, through its solar and wind energy divisions, drives the development of renewable energy generation projects that contribute to the energy transition and reduce dependence on fossil fuels.

For its part, the Sustainability and Environmental Assessment Division plays a transversal role in integrating sustainability criteria into projects, including environmental assessment, the definition of preventive and corrective measures, the preparation of waste management plans, the application of circular economy criteria, and the development of life-cycle analyses aimed at optimising the use of materials and resources.

Furthermore, the Hydraulic Works and Urban Networks and Treatment divisions develop solutions aimed at promoting water efficiency, improving water supply, sanitation and treatment systems, and optimising water infrastructure. These capabilities are reinforced by the Group's water quality laboratories in Madrid and Lima, which contribute to the monitoring, analysis and improvement of water resource management.

Together, these initiatives consolidate the Group's role as a technical partner in the transition towards more efficient and sustainable models of resource use, both in its internal operations and in the services it provides to its clients, helping to reduce environmental impact and generate sustainable value throughout the infrastructure's life cycle.

CANTABRICOCONTROL

Flow control and resource optimisation in the Cantabrian basin

As part of the activities carried out under the Cantabricontrol project, included in the second call for proposals under the PERTE for the Digitalisation of the Water Cycle, TYP SA is helping to improve the efficiency and sustainability of the urban water cycle in various municipalities in Cantabria through the application of innovative solutions and advanced management tools.

In this context, TYP SA is implementing Project A4, "Plans to promote the use of reclaimed water", an initiative aimed at increasing the availability of alternative water resources and reducing pressure on conventional water supply sources in the municipality of Santander, which has a population of approximately 260,000.

The project involves analysing opportunities to expand the use of reclaimed water in various urban settings, including the watering of green spaces, street cleaning, fire protection systems, ornamental ponds and water features, industrial vehicle washing, and the watering of private gardens.

To develop the plan, TYP SA is carrying out a structured process that includes analysing the current situation, defining objectives, evaluating alternatives, proposing action measures, estimating costs and designing monitoring and evaluation mechanisms to assess the effectiveness of the proposed actions and facilitate their future implementation.

The initiative helps to promote more efficient and circular management of water resources, encouraging the use of reclaimed water as an alternative resource and strengthening the resilience of the urban water system in the face of scenarios of increasing pressure on water availability.



Furthermore, the actions envisaged under Cantabricontrol aim to improve understanding of water uses, reduce network losses, optimise the operation of water infrastructure and improve energy efficiency throughout the entire water cycle. In addition, they contribute to the protection of water bodies and associated ecosystems, to strengthening control over available water resources, and to reducing emissions resulting from certain operational and maintenance activities.

The project is being carried out with funding from the Recovery, Transformation and Resilience Plan (RTRP), NextGenerationEU, within the framework of the PERTE for the Digitalisation of the Water Cycle, aimed at promoting digitalisation, efficiency and sustainability in water resource management.



4.4 Metrics and results

The TYP SA Group systematically monitors its performance in terms of resource use, supported by its Integrated Management System and an operational control framework that enables the measurement, traceability and continuous improvement of the key environmental aspects associated with its activities.

During the 2025 financial year, 136 internal audits of the Integrated Management System were carried out across all the Group's operational units, including divisions, departments and subsidiaries, as well as contract reviews. These activities involved verifying compliance with the requirements of the Environmental Management System and assessing the environmental aspects associated with the organisation's activities, with particular attention paid to their application in studies and projects. In addition, 11 specific environmental audits were carried out at the Group's offices, aimed at verifying the correct application of operational control procedures relating to the management of consumption, waste and resources.

The results obtained have enabled the identification of opportunities for improvement and the reinforcement of the consistent implementation of good environmental practices across all Group companies. This monitoring system is complemented by the regular recording and analysis of environmental indicators, which enable the assessment of performance trends and support decision-making aimed at the efficient use of resources.

In this context, the Group's total electricity consumption reached 4,243.05 MWh in 2025, representing a 12% increase compared with 2024 (3,778.54 MWh). This trend is mainly attributable to business growth and the expansion of the scope of the information reported, including data from new offices and subsidiaries included in the monitoring process.

The Group remains committed to using electricity from renewable sources. In 2025, 98% of the electricity consumed in Spain was backed by a renewable energy guarantee of origin, with this figure reaching 100% in Sweden, the United Kingdom, Ireland and Brazil. As a result, consumption of renewable electricity amounted to 2,675.14 MWh, compared with the 2,012.25 MWh recorded in 2024, increasing its relative share of total consumption from 53% to 63%.

ELECTRICITY CONSUMPTION BY COUNTRY (MWh)

	Saudi Arabia	Belgium	Brazil	Chile*	USA	Spain	India*	Ireland***	Mexico	Panama	Peru**	Portugal	UK*	Domin.*** Republic	Sweden	TOTAL
2024	58.24	13.51	93.20	138.40	264.65	2,005.93	200.57	-	228.34	43.82	414.84	38.00	271.64	-	7.40	3,778.54
2025	82.39	13.50	219.43	203.90	308.70	2,126.79	253.14	212.00	259.66	59.32	377.82	41.00	43.00	34.50	7.90	4,243.05
Variation	41%	0%	135%	47%	17%	6%	26%	-	14%	35%	-9%	8%	-84%	-	7%	12%

NOTES:

* Updated in line with the data published in the 2024 report

** The data extracted from the platform has been updated in accordance with the clarifications and considerations provided by the relevant individuals

*** Countries marked with an asterisk are reporting for the first time in the 2025 financial year

	Total Renewable	% Renewable Energy (Group)
2024	2,012.25	53%
2025	2,675.14	63%

With regard to water consumption, in 2025 the Group recorded a total consumption of 21,040.42 m³, representing an increase of 5.5% compared with the previous financial year (19,948.16 m³). This trend is mainly due to increased activity at certain offices and the inclusion of new centres within the reporting scope, although overall consumption remains at levels similar to those of the previous financial year. Regular monitoring of this indicator enables us to identify opportunities for improvement and promote measures aimed at the efficient use of water resources.

WATER CONSUMPTION BY COUNTRY (m³)

	Saudi Arabia	Belgium	Brazil	Chile	USA	Spain	India*	Ireland	Mexico	Panama	Peru	Portugal	UK	Domin. Rep.	Sweden	TOTAL
2024	-	107.00	373.34	452.00	911.55	3,921.03	8,700.00	-	327.55	-	3,130.85	0.84	-	-	-	19,948.16
2025	-	106.81	627.20	680.00	3,004.00	4,637.75	6,142.50	22.00	660.78	420.00	1,933.43	0.90	430.05	350.00	-	21,040.42
Variation	-	0%	68%	50%	230%	18%	-29%	-	102%	-	-38%	7%	-	-	-	5%

Meanwhile, paper consumption stood at 20,864.55 kg, compared with the 29,339.15 kg recorded in 2024, representing a reduction of 29%. This decrease reflects the consolidation of the digitisation measures implemented in internal processes and document management, as well as the gradual reduction in paper printing across the Group's various offices. In line with this trend, paper waste generation also stood at 20,864.55 kg, continuing a downward trend compared with the previous financial year.

PAPER CONSUMPTION BY COUNTRY (Kg)

	Saudi Arabia	Belgium	Brazil	Chile	USA	Spain	India	Ireland	Mexico	Panama	Peru	Portugal	UK	Domin. Rep.	Sweden	TOTAL
2024	33.75	390.00	3,769.33	354.00	589.67	5,837.22	10,200.00	2,461.25	1,577.40	484.00	1,363.64	220.00	28.25	-	6.64	29,339.15
2025	28.80	387.50	3,770.00	390.00	378.00	8,476.44	2,345.00	1.00	1,711.00	405.00	549.02	235.00	48.60	108.00	6.19	20,864.55
Variation	-15%	-1%	0%	10%	-36%	45%	-77%	-100%	8%	-16%	-60%	7%	72%	-	-7%	-29%

PAPER WASTE BY COUNTRY (Kg)

	Saudi Arabia	Belgium	Brazil	Chile	USA	Spain	India	Ireland	Mexico	Panama	Peru	Portugal	UK	Domin. Rep.	Sweden	TOTAL
2024	18.90	170.00	900.00	264.00	145.00	9,465.70	100.00	500.00	1,431.60	-	423.50	150.00	28.25	-	0.60	13,587.55
2025	-	182.00	900.00	320.00	136.00	15,622.00	329.00	-	679.00	-	607.50	160.00	48.60	50.00	0.67	19,034.77
Variation	-100%	7%	0%	21%	-6%	65%	229%	-100%	-53%	-	43%	7%	72%	-	12%	40%

With regard to electrical and electronic equipment, consumption recorded in 2025 stood at 2,887.40 kg, representing a 51% decrease compared with the 5,872.83 kg recorded in 2024. This change is linked to a reduced need to purchase and replace equipment during the financial year, following investments made in previous years in certain Group companies.

On the other hand, the generation of waste electrical and electronic equipment (WEEE) reached 5,657.05 kg, 25% more than in 2024 (4,521.50 kg). This increase is mainly linked to the replacement and removal of obsolete equipment at various Group offices, ensuring its proper management through authorised operators and promoting the recovery and recycling of recoverable materials.

CONSUMPTION OF ELECTRICAL AND ELECTRONIC EQUIPMENT BY COUNTRY (Kg)

	Saudi Arabia	Belgium	Brazil	Chile	USA	Spain	India	Ireland	Mexico	Panama	Peru	Portugal	UK	Domin. Rep.	Sweden	TOTAL
2024	20.00	-	521.80	-	96.00	1,710.00	600.00	500.00	120.36	20.67	-	30.00	-	-	230.00	5,872.83
2025	-	-	219.40	-	80.00	243.00	1.00	-	-	-	-	32.00	-	52.00	235.00	2,887.40
Variation	-100%	-	-58%	-	-17%	-86%	-100%	-100%	-100%	-100%	-	7%	-	-	2%	-51%

WASTE ELECTRICAL AND ELECTRONIC EQUIPMENT BY COUNTRY (Kg)

	Saudi Arabia	Belgium	Brazil	Chile	USA	Spain	India	Ireland	Mexico	Panama	Peru	Portugal	UK	Domin. Rep.	Sweden	TOTAL
2024	-	-	81.00	-	246.50	1,702.00	200.00	100.00	-	-	148.00	20.00	-	-	-	4,521.50
2025	-	-	141.00	-	198.00	1,181.00	1,200.00	-	350.00	-	90.00	22.00	430.05	20.00	-	5,657.05
Variation	-	-	74%	-	-20%	-31%	500%	-100%	-	-	-39%	10%	-	-	-	25%



BATTERY CONSUMPTION BY COUNTRY (Kg)

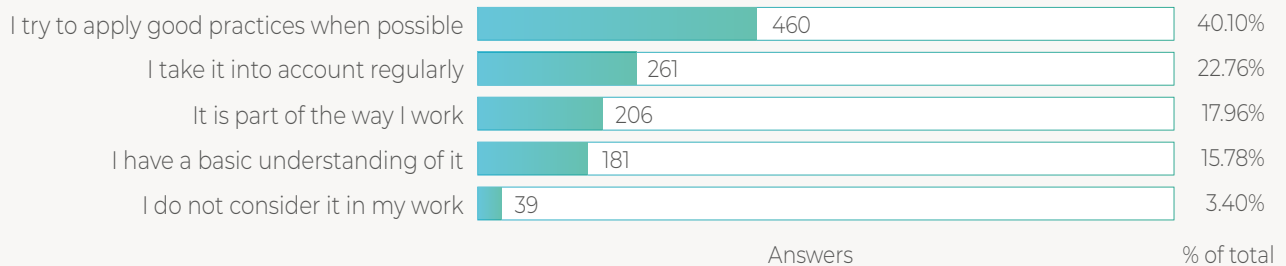
	Saudi Arabia	Belgium	Brazil	Chile	USA	Spain	India	Ireland	Mexico	Panama	Peru	Portugal	UK	Domin. Rep.	Sweden	TOTAL
2024	-	0.20	-	-	-	-	500.00	100.00	6.00	-	-	40.00	-	-	0.32	2,670.52
2025	-	0.20	22.50	-	-	-	-	-	-	3.60	-	42.00	-	5.00	0.30	2,098.60
Variation	-	0%	-	-	-	-	-100%	-100%	-100%	-	-	5%	-	-	-6%	-21%

Finally, the consumption of automotive batteries reached 2,098.60 kg in 2025, representing a 21% decrease compared with the 2,670.52 kg recorded in 2024. This reduction reflects lower demand for replacement batteries associated with the maintenance of the Group's fleet, contributing to the optimisation of material consumption and a reduction in the resources used in operations.

In order to assess the extent to which environmental criteria are integrated into the organisation's day-to-day activities, an internal survey was conducted in 2025 targeting the Group's staff. The results show a high level of environmental awareness amongst employees and widespread adoption of the best practices promoted by the company.

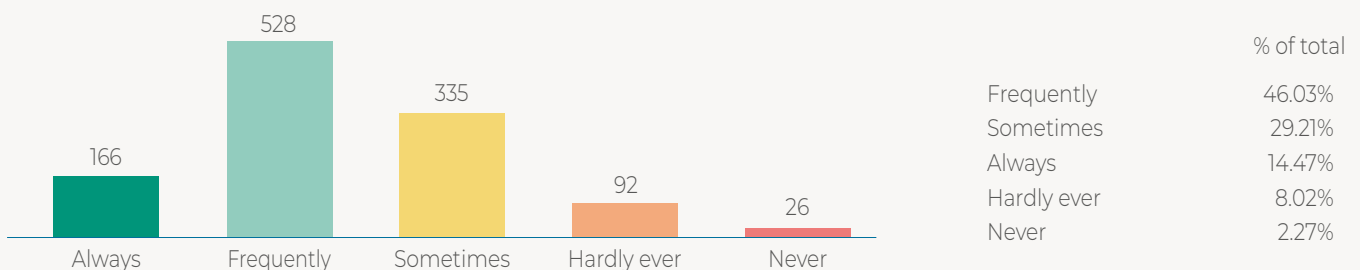
With regard to perceptions of the environmental impact of their professional activities, 40% of respondents stated that they try to apply good environmental practices whenever possible, whilst 22.76% said they usually take this aspect into account in their work, and 17.96% indicated that considering environmental impacts forms part of their usual way of working. Meanwhile, 15.78% stated that they had a basic understanding of this subject, and only 3.40% indicated that they do not take it into account in their professional activities.

How would you rate your awareness of the environmental impact of your work?



Furthermore, regarding the application of the good environmental practices promoted by the company, 46.03% of those surveyed stated that they apply them frequently, and 14.47% said they always do so. Furthermore, 29.21% indicated that they apply them occasionally, whilst the percentages of those who apply them rarely or never stood at 8.02% and 2.27%, respectively.

How often do you apply the company's environmental best practices in your daily work?



These results reflect a gradual consolidation of the environmental culture within the Group and highlight the effectiveness of the awareness-raising, training and communication initiatives carried out to promote responsible behaviour and a more sustainable management of resources.



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Value for Clients and End-users

- 5.1 Value for clients and end-users: impact, risk and opportunity analysis
- 5.2 Commitment to clients and end users
 - 5.2.1 Actions: clients and end-users
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- 5.3 Innovation as a driver of change
- 5.4 Procedures
 - 5.4.1 "Client" procedures
 - 5.4.2 "Innovation" procedures
- 5.5 Metrics and results





"Infrastructure serving clients,
users and society"

The TYP SA Group incorporates criteria of sustainability, innovation and user-centred design into the planning and design of its projects, with the aim of optimising the performance of infrastructure and maximising the value generated throughout its life cycle.



05. Value for Clients and End-users

5.1 Value for clients and end-users: impact, risk and opportunity analysis

The TYP SA Group identifies the creation of value for its clients and end-users as a material strategic issue, intrinsically linked to its ability to generate positive impacts through its activities. This value is realised through the influence it exerts on the technical decisions taken during the planning, design and development phases of infrastructure projects, stages in which key elements are defined that determine its environmental, social, economic and operational performance throughout its entire life cycle.

Building on this capacity to influence projects at an early stage, the Group systematically integrates criteria relating to sustainability, innovation and user-centred design into the definition of technical solutions. The nature and scope of these impacts vary depending on the type, scale and complexity of each project, which requires the solutions adopted to be continually adapted.

Within this framework, the TYP SA Group acts as a forward-thinking technical partner, promoting solutions designed to maximise functionality, operational efficiency, accessibility and the capacity of infrastructure to meet the needs of people and the environments in which it is implemented.

To this end, the Group systematically integrates advanced tools and methodologies, such as BIM, 3D modelling, environmental simulations, acoustic analyses, carbon footprint calculations and life-cycle analyses, which reinforce data-driven decision-making, improve the technical quality of projects and enable the identification of optimisation opportunities from the initial design stages.

From a financial materiality perspective, this area does not currently present any significant direct economic impacts. However, the Group recognises relevant risks and opportunities associated with generating value for clients and end-users, with potential implications for its competitive positioning and the sustainability of its business.

Among the main risks are those of a reputational nature, arising from possible deviations from quality standards, technical failures or incidents relating to technical and ethical integrity in the execution of projects. Although the probability of these risks occurring is limited, they may have long-lasting effects, affecting client confidence, access to new business opportunities and, ultimately, the Group's market position.

These risks are managed through the implementation of the Integrated Management System, which provides a structured framework for control, monitoring, technical traceability and continuous improvement.

Furthermore, the Group identifies strategic opportunities linked to the growing demand for advanced, digital and user-centred engineering solutions. In this regard, the integration of people-centred design approaches, the intensive use of advanced digital tools and the incorporation of ESG criteria into project development reinforce the Group's value proposition in an increasingly demanding environment. Furthermore, early and ongoing collaboration with clients promotes more efficient decision-making, reduces uncertainties and improves the overall outcomes of projects.

In this context, creating value for clients and end-users serves as a strategic lever to drive innovation, enhance technical quality and consolidate the Group's position in a changing environment, contributing both to excellence in the delivery of its services and to the creation of long-term sustainable value.

5.2 Commitment to clients and end users

Client satisfaction and recognition by end-users are essential elements for the sustainability of the TYP SA Group's business, as well as for consolidating its reputation in a highly competitive sector such as engineering and construction. In this context, the Group aims to position itself as a trusted technical partner, capable of delivering real and sustained value over time.

This positioning is supported by a diverse client base, ranging from large multinational corporations and multilateral financing organisations to public authorities, SMEs, financial investors and even private clients. Given this diversity, the Group tailors its approach to each individual case, first identifying the

specific needs of each client and then focusing its activities on delivering solutions that not only meet their expectations but also exceed them.

This commitment goes beyond the direct client relationship and structurally incorporates the consideration of end-users as an essential part of the design and decision-making process. Although in many projects the end-users are not the direct contractual client, their needs increasingly influence design decisions, particularly in areas such as accessibility, safety, comfort, functionality, operational efficiency and service quality.

This approach is further reinforced by a management style based on transparency and proactive communication, which builds trust among clients and end-users and enables the responsible anticipation and management of potential challenges or incidents.

Furthermore, the Group integrates advanced technologies and data-driven solutions as levers to improve service quality and decision-making. These tools drive digital solutions directly geared towards project management and interaction with clients, whilst helping to improve the traceability of information, anticipate scenarios and enhance the efficiency and quality of decision-making processes.

Overall, this approach reinforces the Group's role not only as a provider of engineering services, but also as a technology partner capable of supporting its clients through complex transformation processes, delivering innovative and sustainable solutions.

5.2.1 Actions: clients and end-users

With the aim of ensuring the technical quality of the services provided, strengthening the trust of clients and end-users, and promoting continuous improvement across all the Group's activities, TYP SA maintains a management model based on certified systems and regular verification processes.

Within this framework, a number of external audits were carried out during 2025 to ensure compliance with international standards in key areas such as quality, sustainability, information security, innovation, integrity, and health and safety at work.

Quality, sustainability and operational safety

The Group carried out follow-up audits of its Quality and Environmental Management Systems in accordance with the ISO 9001 and ISO 14001 standards at TYP SA, MEXTYP SA, TYP SA Pty Ltd (Australia), TYP SA Limited (United Kingdom and Ireland), TYP SA AB (Sweden), TYP SA for Engineering Services (Saudi Arabia), TDS and MC2.

Furthermore, statutory and follow-up audits were carried out in accordance with the ISO 45001:2018 standard for Occupational Health and Safety Management Systems at various Group companies, including TYP SA, MEXTYP SA, TYP SA Pty Ltd, TYP SA Limited, TYP SA AB, TYP SA for Engineering Services, TDS, MC2, INTEMAC and RAUROS.

Digitalisation, modelling and information security

In the field of digital transformation and information management, a follow-up audit was carried out on the ISO 19650-1 and ISO 19650-2 certifications held by TYP SA Spain and TYP SA Limited, relating to the application of BIM methodologies.

In addition, TYP SA Madrid and TDS completed the renewal and adaptation audit to the UNE-ISO/IEC 27001:2022 standard for the Information Security Management System, as well as the certification audit for the National Security Scheme (ENS), thereby strengthening the Group's capabilities in the areas of information protection, cybersecurity and the secure management of digital environments.

Innovation, integrity and technical control

During the financial year, the renewal and migration audit of TYP SA Spain's Innovation Management System was also carried out in accordance with the ISO 56001:2024 standard, reinforcing the Group's structured innovation framework.

Furthermore, TYP SA Spain, TYP SA Peru and TYP SA Chile completed the audit of their Anti-Bribery Management System in accordance with the ISO 37001:2016 standard.



In parallel, TYPsa carried out the ISO/IEC 17020 accreditation audit as an Inspection Body for the CMS subsystem of railway projects, strengthening its specialised technical control capabilities.

Internal audits and continuous improvement

In 2025, the General Directorate of Management Systems carried out 136 internal audits across the Group's divisions, departments, subsidiaries and regional offices, covering projects worth €152,501,209. These audits included cross-functional reviews of technical quality, assessment of subcontractors, shared responsibility, tender management, recording of technical progress and the application of technical controls in departmental activities.

These measures help to strengthen traceability, the quality of processes and the Group's capacity for continuous improvement, thereby promoting a more reliable and efficient service delivery that is aligned with the expectations of clients and end-users.

5.2.2 Actions: innovation

During 2025, the TYPsa Group has reinforced its commitment to applied innovation and digitalisation as strategic elements for improving service quality, optimising operational efficiency and enhancing the experience of clients and end-users. This development has been driven by the roll-out of the AI Plan 2025, which positions artificial intelligence as a key capability for increasing productivity, improving knowledge management and supporting decision-making in projects. Furthermore, the AI Plan 2025 represents the main line of investment in digital innovation for the financial year and marks a turning point in the corporate adoption of these capabilities.

The strategy is implemented through TYPsa Digital Solutions (TDS), a subsidiary specialising in digital solutions and technological innovation, which drives the cross-organisational adoption of advanced tools across the entire Group. As part of this strategy, numerous training sessions and short training modules were developed during 2025, facilitating the gradual integration of artificial intelligence capabilities across different areas of activity, promoting consistent, secure adoption aligned with the teams' needs.

Building on this, the Group has consolidated various corporate platforms designed to integrate advanced capabilities in automation, analysis and intelligent information management, reflecting the evolution from pilot initiatives towards fully operational solutions. Among these, AlexandrIA stands out, conceived as a unified environment for the deployment of specialised artificial intelligence agents within a secure corporate environment. Furthermore, the Group has developed specific solutions such as Proteo, designed for the intelligent and governed management of knowledge and project references; Aragorn, focused on the automated analysis of risks and contractual clauses; and ChatGPT TYPsa, a corporate document interpretation agent designed to transform technical and historical documentation into accessible, reusable and traceable knowledge. Taken together, these capabilities facilitate structured access to information, enhance operational efficiency and improve decision-making processes.

In addition, the Group continues to develop digital applications to both improve internal processes and provide technical support for projects and clients. Internally, notable solutions include TYPsa Deal, a market intelligence platform for the centralisation and analysis of national and international public procurement opportunities; WISE, which specialises in the structured collection of data on structural defects in the field; and Atenea, an automated quality audit tool for BIM models in the Revit environment.

Furthermore, the Group has promoted solutions specifically geared towards projects and clients, including traffic analysis and modelling tools adapted to different geographical contexts, such as TMDA (Annual Average Daily Traffic) for the Chilean market; -based collaborative environments utilising BIM-GIS digital twins for the advanced management of port infrastructure, such as the one developed for the Port of Cartagena; and applications for the structured capture of technical data in energy efficiency audits, such as MaIA, developed in collaboration with the European Institute of Innovation (IEI). These capabilities enable improved traceability of information, the anticipation of operational scenarios, and enhanced quality and efficiency in decision-making throughout the infrastructure lifecycle.

At the same time, the Group maintains a high level of technological development and external collaboration with clients, universities and technology centres, promoting advanced solutions in fields such as structural engineering, geotechnical engineering, digital modelling and renewable energy. This collaborative ecosystem helps to accelerate knowledge transfer and incorporate distinctive technical capabilities into projects.

This approach is complemented by an ongoing commitment to developing a corporate culture focused on continuous improvement, learning and the generation of new solutions. Within this framework, the Group promotes internal initiatives for training, knowledge-sharing and recognition, such as the Annual Innovation Awards, which encourage the active participation of professionals and the cross-functional integration of technological and digital capabilities across all areas of activity.

5.3 Innovation as a driver of change

The TYP SA Group views innovation as a strategic element for transforming engineering, anticipating the sector's challenges and developing solutions of greater technical, operational and sustainable value for clients and end-users.

This vision is supported by the development of advanced technical capabilities applied to the design and management of complex infrastructure, using tools and methodologies aimed at optimising the calculation, modelling and technical analysis of highly complex projects. In this way, the Group strengthens its ability to adapt to a constantly evolving environment and maintains its position at the forefront of engineering and architecture.

The Group's innovation activities are organised through the R&D+i Committee and a consolidated management model, certified since 2008 in accordance with the UNE 166002 standard and migrated in 2025 to the ISO 56001:2024 standard for Innovation Management Systems. This framework drives the continuous improvement of research, development and innovation processes, to enhance the technical quality, efficiency and sustainability of projects.

Among the most significant initiatives are developments linked to advanced computing and modelling technologies applied to complex building and infrastructure projects. Notable solutions in this field include PARACUS, which focuses on the parameterisation and automation of the structural design of recurring elements; HYDROCFD, which focuses on 3D hydraulic modelling using computational fluid dynamics (CFD); and TÚNEL-LA-AVANZADA, in Bizkaia, which applies advanced BIM methodologies to highly complex underground infrastructure projects. Furthermore, projects such as CIRSOS are driving innovative solutions for the design of sustainable foundations associated with renewable energy.

Induced innovation is also a key area of activity, as it enables the development of specific technical solutions to complex challenges posed by unique projects. In this context, initiatives such as TYP SARL242 stand out, focusing on advances applied to the design of high-speed rail infrastructure, including automated geotechnical modelling in collaborative BIM environments, construction solutions for complex underground works, and adaptation to European rail safety standards, such as the Common Safety Method (CSM).

Similarly, the TYP SA OFF24 project is driving forward advanced designs for offshore renewable energy infrastructure, incorporating 3D geotechnical modelling of the seabed and specific hydrodynamic verifications for complex wave conditions. For its part, SURFPARK24 is developing advanced solutions for recreational wave parks, integrating multi-layer waterproofing and drainage systems, ground improvement techniques and interoperable automation for the digital modelling of complex surfaces.

Furthermore, the Group continues to incorporate advanced climate analysis and artificial intelligence capabilities applied to the resilient design of infrastructure. Within this framework, the PVGRAd2425 project integrates fuzzy logic algorithms for the calibration of global climate models and specific structural calculation tools, such as PVPile, aimed at optimising deep foundations, improving technical performance and reducing construction costs.

These initiatives reflect the Group's ability to transform specialist knowledge into high value-added applied solutions, thereby strengthening its competitiveness, accelerating its technological transformation and consolidating an engineering model based on innovation, technical specialisation and continuous improvement.



5.4 Procedures

To ensure the creation of value for clients and end-users, the TYP SA Group has incorporated this approach across all its corporate practices and procedures through its Integrated Management System, which serves as the framework for ensuring technical quality, continuous improvement, innovation and the responsible management of its activities.

This system integrates policies, manuals, guidelines and procedures relating to areas such as quality, the environment, integrity, occupational risk prevention, information security and innovation, amongst others. It also establishes mechanisms for control, monitoring and continuous improvement applicable to both the internal organisation and project development, resource management, technical control and performance evaluation.

The Group also ensures that its Integrated Management System is aligned with the main international standards applicable to its activities, including UNE-EN ISO 9001, UNE-EN ISO 14001, UNE-EN ISO/IEC 17025, UNE-EN ISO/IEC 17020, ISO 37001, ISO 56001, ISO 19650-1/2, UNE-EN ISO 45001 and UNE-ISO/IEC 27001, as well as with the legal and regulatory framework in force in the various sectors and geographical areas in which it operates.

The main procedures relating to client service quality and innovation management within the Group are set out below.



5.4.1 “Client” procedures

The TYP SA Group has had an ISO 9001 certified quality management system since 1996, which serves as a common framework for all the Group's divisions, branches and subsidiaries, enabling it to operate according to uniform criteria across all the territories in which it carries out its activities.

This system incorporates mechanisms designed to monitor client satisfaction, identify opportunities for improvement at an early stage and ensure the ongoing technical quality of projects.

Key procedures and tools implemented include:

Procedure / tool	Purpose	Contribution to client value
Control and resolution of non-conformities TPM-01	To identify, analyse and resolve non-conformities, incidents and complaints	Enhances service quality, traceability and continuous improvement
Interactive communication channel	Facilitates the tracking of projects, enquiries, requests and incidents	Improves transparency, communication and responsiveness
Client satisfaction surveys	Assess perceptions of the service during and after project delivery	Helps identify opportunities for improvement and strengthen client relationships
Supplier approval	Select suppliers who meet quality, sustainability and safety standards	Improves supply chain reliability and service quality
Operational control of suppliers	Integrate environmental and control criteria into procurement and subcontracting	Reduces operational and environmental risks associated with third parties. These procedures indirectly contribute to creating value for the client by enhancing the quality, traceability and sustainability of the services provided by third parties within the framework of projects

5.4.2 “Innovation” procedures

The Group has consolidated its digitalisation and advanced information management capabilities through the certification of systems aligned with international standards in key areas for digital transformation and the secure management of projects. These include the UNE-EN-ISO 19650 certification, relating to the organisation and digitisation of information in projects developed using BIM methodology; the UNE-ISO/IEC 27001 certification for information security management; and certification in accordance with the National Security Scheme (ENS).

As noted throughout this chapter, this framework of procedures and certifications is complemented by the roll-out of the AI 2025 Plan and the work carried out through TYP SA Digital Solutions (TDS), aimed at strengthening the structured adoption of advanced technologies, artificial intelligence and collaborative digital environments across the Group as a whole.

Together, these procedures ensure a structured approach to innovation management, the protection of information and the development of secure, collaborative digital environments geared towards continuous improvement, in line with the needs of increasingly complex, technology-driven and data-driven projects.

5.5 Metrics and results

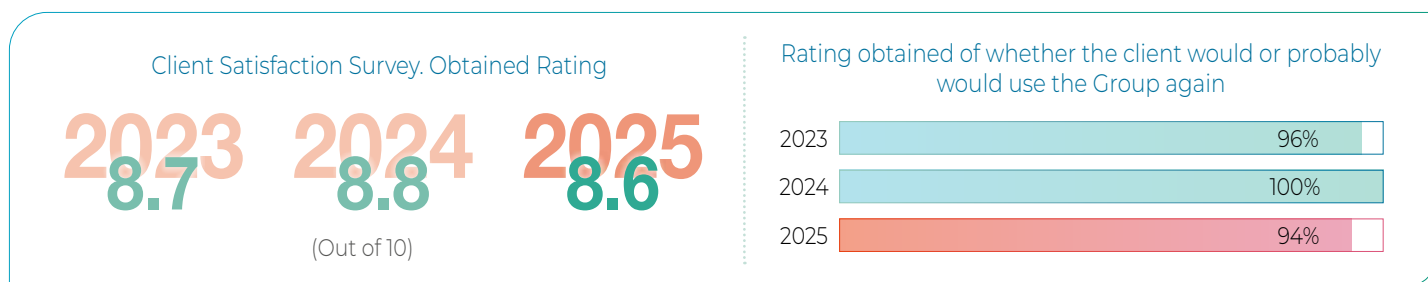
Measuring and evaluating the client experience is key to ensuring the quality of the services provided and maintaining long-term relationships based on trust.

Satisfaction surveys are coordinated by the Global Directorate for Management Systems, in accordance with the provisions of the Non-Conformity Control and Resolution Manual. The results obtained are communicated to project managers and the various divisions, with the aim of analysing any incidents, identifying their causes and promoting continuous improvement measures.

In addition, the Group regularly monitors various key indicators that enable it to assess the level of client satisfaction, anticipate needs and strengthen the responsiveness and adaptability of the services provided.

The metrics analysed include, amongst other aspects, levels of client satisfaction and clients' intention to continue using the Group's services.

The figure below shows the trend in client loyalty indicators over recent years.

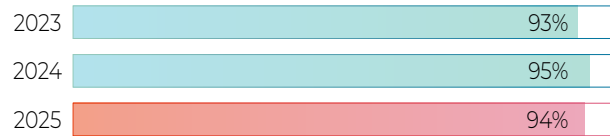


Furthermore, the TYP SA Group provides its clients with an interactive communication channel that enables them to track projects and submit enquiries, suggestions, incidents, complaints or other communications relating to the services provided.

This system facilitates continuous and transparent communication with clients, enhancing responsiveness and the monitoring of potential issues throughout the course of projects. The trend in the number of communications handled and resolved via this channel is shown below, including those received through other written channels, such as email or formal correspondence.



Clients have considered the Group's work as good or very good



Number of incidents handled and resolved



Furthermore, 2025 has been a particularly significant year in terms of innovation, both due to the consolidation of the management model and the advancement of new technological and digital capabilities applied to the Group's activities.

47

ongoing self-financed innovation projects

38

completed projects

22

new approved projects

7

projects receiving awards

2

million euros invested

The level of compliance with the procedures assessed in the internal audits remained at around 85%, which represents a positive result and demonstrates the consolidation of the Group's control system and its commitment to continuous improvement.

Number of internal Quality and Environmental audits carried out



Result of the Quality and Environmental audits



(Out of 10)



Adaptation to Climate Change

- 6.1 Adaptation to climate change: impact, risk and opportunity analysis
- 6.2 Commitment to climate adaptation and resilience
- 6.3 Actions that contribute to climate change adaptation
- 6.4 Metrics and results





"Promoting climate-resilient infrastructure"

By integrating adaptation criteria from the planning and design stages onwards, the Group focuses its technical decisions on reducing the vulnerability of its assets and improving their performance in the face of current and future climate scenarios.



06. Adaptation to Climate Change

6.1 Adaptation to climate change: impact, risk and opportunity analysis

In line with the double materiality analysis carried out, the TYP SA Group identifies adaptation to climate change as a material issue in terms of its impact, associated primarily with its capacity to indirectly influence the climate resilience of infrastructure.

The Group's contribution takes the form of identifying climate risks and integrating adaptation criteria into the planning and design phases of projects, where key aspects that determine how infrastructure performs in the face of current and future climate scenarios are defined. In these early phases, the decisions taken can reduce or increase the exposure, sensitivity and vulnerability of infrastructure to adverse climate events, forming the basis of the Group's approach in this area.

These climate hazards include both extreme events, such as floods or heatwaves, and gradual changes in climatic conditions, corresponding to acute and chronic physical hazards. Taking these into account is essential to ensure the functionality and durability of infrastructure throughout its life cycle.

Climate vulnerability and risk analysis is carried out by the Sustainability and Environmental Assessment Division, in coordination with the Group's engineering and architecture teams, enabling the development of technical solutions tailored to the local context and the specific characteristics of each project. This approach helps to reduce the exposure and sensitivity of infrastructure to various climate scenarios.

From a financial materiality perspective, the Group has not currently identified any significant risks arising directly from climate change adaptation, given the predominantly indirect nature of its exposure. However, it recognises significant strategic opportunities associated with the growing development of consultancy services in climate resilience, the design of adapted infrastructure and the integration of innovative solutions, against a backdrop of increasing regulatory and market demands regarding sustainability.

6.2 Commitment to climate adaptation and resilience

The TYP SA Group remains firmly committed to integrating climate change adaptation as a structural element in the development of sustainable and resilient infrastructure. This commitment is based on taking into account the effects that climatic conditions, both extreme and gradual, may have on the environment, infrastructure and communities, all of which are interrelated areas in the projects in which the Group is involved.

In line with this approach, the Group structures its activities around the development of technical solutions tailored to present and future climate challenges, in collaboration with clients, public authorities and other relevant stakeholders, systematically incorporating the local context into their design. This approach is implemented by integrating climate resilience criteria into the provision of its consultancy and engineering services, from the initial stages of projects and throughout their entire life cycle, combining specialist expertise in sustainability and environmental assessment with the sector-specific knowledge of the Group's engineering and architecture teams.

This approach enables climate resilience to be incorporated as a technical criterion in design decision-making, anticipating risks and improving the performance of infrastructure in the face of different climate scenarios. Adaptation measures may include operational and regulatory adjustments, technical and design solutions, as well as training and awareness-raising initiatives. Together, these actions strengthen the functionality, durability and long-term sustainability of infrastructure, reducing risks, costs and impacts on the environment and communities.

6.3 Actions that contribute to climate change adaptation

When carrying out its projects, the TYP SA Group systematically incorporates climate vulnerability and risk analysis as part of its consultancy and engineering services. Within this framework, the Group conducts these analyses using IPCC scenarios, with the aim of identifying the main risks that may affect projects and defining specific adaptation measures to reduce exposure and vulnerability to acceptable levels.

As a transversal support mechanism, the Group has a Sustainability Guide which provides guidance on the execution of work and facilitates the integration of climate change adaptation requirements into projects. This guide acts as an operational tool for technical teams, promoting the uniform and consistent application of sustainability criteria and guidelines in the development of engineering solutions.

In this way, the Group incorporates climate risk considerations into the design process in a structured manner, strengthening the resilience of infrastructure from the initial stages of the project.

During the 2025 financial year, various initiatives were undertaken that contributed to the Group's adaptation objectives:

1. Emergency management and urban resilience

- Strengthening measures and capabilities in emergency management and climate-related disaster prevention, incorporating operational protocols and social support initiatives.
- Collaboration with public bodies and emergency contracts for critical infrastructure.

2. Technological innovation and digitalisation

- Development of collaborative digital solutions based on crowdsourcing and crowdreporting, such as GEOdana, to accelerate emergency response and strengthen community resilience.
- Introduction of supercomputing equipment, enabling the handling of large volumes of data and the production of more accurate simulations and calculations in less time, thereby optimising resources and improving the quality of decision-making.
- Improving technological tools to optimise the design of photovoltaic plants and the integration of advanced climate information, thereby strengthening the projects' ability to anticipate challenges and their overall robustness.
- Integration of digital processes aimed at increasing the productivity, efficiency and sustainability of the Group's operations.



HEDIVA Climate Proofing, interactive climate change vulnerability and adaptation tool for Spain



Implementation of Sustainable Urban Drainage Systems (SUDS) at Fuenlabrada fairgrounds, Madrid

3. Nature-based solutions

- Implementation of Sustainable Urban Drainage Systems (SUDS) and green infrastructure plans.
- Improving GIS tools to select optimal sites and expand knowledge of the performance of nature-based solutions in dense urban environments vulnerable to flooding and other extreme weather events.

4. In-house training and external consultancy

- Creation of sustainability working groups and establishment of sustainability objectives for different areas.
- Participation in conferences and seminars on sustainability and innovation.
- Provision of climate change consultancy services to private clients globally.



Support services to simplify climate-proofing requirements in ERDF programmes



Webinar on general climate-proofing methodology



Presentation on climate proofing in Spain, Annual European Funds Meeting

The TYP SA Group has provided support services to the Spanish Government's Directorate-General for European Funds, aimed at simplifying the application of climate change adaptation (climate proofing) requirements in infrastructure projects worth less than 10 million euros funded through the ERDF and the Just Transition Fund (JTF).

The work was carried out within the framework of the JASPERS initiative and the European Investment Bank (EIB), with the aim of defining a common methodology to help public authorities and project developers assess the climate vulnerability and risk for their projects, as well as identify appropriate adaptation measures for each type of infrastructure.

As a result of this technical assistance, a specific practical guide and the interactive digital tool HEDIVA have been developed, representing a key step forward in promoting climate resilience. HEDIVA enables vulnerability analyses to be carried out at municipal level across the whole country and allows for the rapid generation of a catalogue of adaptation measures tailored to the type of infrastructure and the identified climate hazards. These solutions facilitate access to climate finance for small-scale developers and promote the integration of adaptation measures into the design and development of projects.

In addition, this Technical Support programme has included training for the various managing bodies, beneficiaries and developers, with nearly 3,000 participants from all the autonomous communities, demonstrating the high level of interest in the application of climate proofing.

6.4 Metrics and results

In line with the principles of continuous improvement, the TYP SA Group adopts a structured approach based on the systematic monitoring of its activities. To this end, it employs a set of indicators that enable it to assess, from both a quantitative and qualitative perspective, the degree of progress and effectiveness of the initiatives undertaken, both internally and within the framework of client projects.

Currently, performance monitoring is organised around operational indicators such as:

- Number of R&D+i projects focused on sustainable cities and infrastructure.
- Number of staff dedicated exclusively to the implementation of Sustainable Urban Drainage Systems (SUDS).

EVOLUTION OF INDICATORS

Capacity for improvement of sustainable urban infrastructures	2022	2023	2024	2025
R&D+i projects for sustainable cities and infrastructures	17	17	21	22
People dedicated exclusively to SUDS	8	8	8	10

In addition, the Group plans to make progress in developing more specific metrics to:

1. Measure the number of projects that incorporate climate risk analysis and adaptation measures (indicator to be developed).
2. Measure the number of projects that incorporate nature-based solutions (indicator to be developed).
3. Measure the number of training and awareness-raising initiatives on climate change.

This will strengthen the Group's capacity to manage, measure and report more accurately on its impacts, risks and opportunities relating to climate change adaptation, moving towards greater integration of these aspects into decision-making and in line with national and international best practice.



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Decarbonisation

- 7.1 Decarbonisation: impact, risk and opportunity analysis
- 7.2 Corporate commitment and decarbonisation pathway
- 7.3 Emission management and mitigation
 - 7.3.1 Emission management and control
 - 7.3.2 Decarbonisation in our projects
- 7.4 Metrics and results
- 7.5 Roadmap: 2030 Climate Transition Plan





"Integrating decarbonisation into infrastructure design"

By managing its operational footprint and incorporating decarbonisation criteria from the planning and design stages onwards, the Group focuses its technical decisions on reducing emissions associated with the life cycle of its projects.



07. Decarbonisation

7.1 Decarbonisation: impact, risk and opportunity analysis

The double materiality analysis carried out identifies decarbonisation as a material issue for the TYPESA Group in terms of its impact, both due to the greenhouse gas (GHG) emissions associated with its internal operations and due to its ability to influence the emissions generated throughout the life cycle of the infrastructure projects in which it participates.

In this context, the Group's contribution is twofold. On the one hand, through the management of its operational emissions, linked mainly to energy consumption in offices, corporate travel and the use of resources. On the other hand, and more significantly, through its involvement in the planning and design phases of projects, where technical decisions are made that structurally determine the carbon footprint of infrastructure, particularly during the construction and operation stages.

In this regard, the Group's capacity to exert technical influence during the initial phases of projects is a key lever for the decarbonisation of the built environment, as it has a direct impact on reducing emissions throughout the entire life cycle of infrastructure.

From a financial materiality perspective, the Group has not currently identified any significant direct economic impacts associated with decarbonisation. However, it does identify risks and opportunities arising from developments in the regulatory, technological and market contexts.

On the one hand, there are reputational risks linked to a potential delay in the adoption of low-carbon solutions, as well as regulatory compliance risks arising from increasingly stringent climate-related regulations, which could result in contractual restrictions or penalties. These risks are mitigated through the Group's ISO 14001 certified environmental management system, alongside internal processes for regulatory monitoring, energy management, carbon footprint calculation and the progressive integration of decarbonisation criteria into projects.

Furthermore, the Group identifies opportunities arising from the increased demand for engineering solutions aimed at decarbonisation, including the development of energy infrastructure, sustainable mobility systems and designs that are efficient in terms of energy and materials. These opportunities, together with the operational efficiencies associated with optimising energy consumption and resource use, strengthen the Group's position in strategic segments and help to improve its operational sustainability, reducing its exposure to future regulatory mechanisms such as carbon pricing.

7.2 Corporate commitment and decarbonisation pathway

The TYPESA Group integrates decarbonisation as a strategic pillar of its business, aligning its actions with global climate change mitigation targets and with growing regulatory and market demands regarding emissions reduction.

This commitment is reflected in an approach that combines the gradual reduction of emissions from its own operations with the alignment of its services towards the developing technical solutions that help reduce the carbon footprint of infrastructure throughout its entire life cycle.

Within this framework, the Group's decarbonisation strategy is based on prioritising emission reductions, limiting offsetting to those residual emissions that cannot be avoided; progressively aligning its objectives with international emission reduction benchmarks, such as approaches based on climate science; promoting energy efficiency and the use of renewable energy; and fostering sustainable mobility models.

In this context, the Group plans to progress in 2026 towards defining a Sustainable Mobility Plan, aimed at organising measures relating to corporate mobility, employee commuting and business travel, thereby strengthening its contribution to the progressive reduction of emissions.

From an operational perspective, this approach involves the active management of emissions associated with Scopes 1 and 2, primarily energy consumption and corporate mobility, as well as the identification,

measurement and management of the main Scope 3 categories, including business travel, employee commuting, procurement and technology services.

In addition, the Group is gearing its service portfolio towards developing solutions that help prevent or reduce emissions by third parties, thereby strengthening its role as a facilitator of decarbonisation in the infrastructure sector. This approach is being progressively integrated into design and technical decision-making processes, incorporating criteria such as energy efficiency, material optimisation and life-cycle analysis.

In terms of management, the Group has made progress in standardising the calculation of its carbon footprint at a corporate level, extending the scope previously established in Spain to all its international operations. This has enabled the establishment of a uniform basis for the measurement, monitoring and reporting of emissions, thereby enhancing the traceability, consistency and comparability of information on a global scale.

On this basis, the Group has defined a progressive reduction pathway with a 2030 target, structured around the main areas of action (energy, mobility and value chain), which guides the implementation of specific measures and the integration of decarbonisation criteria into operational and strategic decision-making.

7.3 Emission management and mitigation

7.3.1 Emission management and control

Corporate emission management system

The TYPESA Group has made progress in consolidating a corporate emission management system, aimed at ensuring methodological consistency, data traceability and the gradual integration of all operational units under a standardised approach.

During the financial year, processes for the collection, processing and validation of information were strengthened, with progress made in the automation of calculation systems and in the identification and characterisation of the main emission sources. This process has enabled progress towards a consolidated Group-wide emission inventory, laying the foundations for more efficient and comparable management of climate performance.

In Spain, the calculation and verification of the carbon footprint has been carried out on an ongoing basis since 2013, with annual registration in the Carbon Footprint Register of the Ministry for Ecological Transition and the Demographic Challenge, serving as a benchmark model for its gradual roll-out across all international operations.

Operational management of the main sources of emissions

Building on this foundation, the Group focuses its efforts on the active management of those categories that contribute most to its carbon footprint. Corporate travel is the Group's main source of emissions, accounting for approximately 38.2% of the footprint calculated for 2025. Consequently, specific monitoring and control mechanisms have been developed to improve the traceability of journeys, optimise their planning and encourage lower-impact alternatives.

In addition, the Group is driving the decarbonisation of its energy consumption by sourcing electricity from renewable sources and continuously improving energy efficiency at its facilities. In Spain, virtually the entire electricity supply is backed by guarantees of renewable origin (98%), which has enabled a significant reduction in associated emissions and serves as a benchmark for extending the model to other international subsidiaries.

This approach is reinforced through several specific lines of action aimed at:

- Standardising energy procurement criteria across the various international offices, prioritising supplies with guarantees of renewable origin or equivalent certifications.
- Assessing the potential for photovoltaic self-consumption and the implementation of energy monitoring systems in facilities with significant energy consumption.
- Incorporating efficiency measures into the management of corporate buildings and facilities, including the optimisation of air-conditioning, lighting and equipment systems.





These lines of action will enable progress to be made in reducing emissions associated with Scopes 1 and 2, as well as improving the availability and quality of the data required for climate-related decision-making.

7.3.2 Decarbonisation in our projects

In addition to managing its operational carbon footprint, the TYP SA Group's main area of contribution to decarbonisation lies in its ability to influence the emissions associated with the life cycle of the infrastructure it designs and develops for its clients.

These emissions do not generally form part of the Group's direct operational inventory, although they constitute a significant area of technical influence given the role the TYP SA Group plays in the planning and design of infrastructure.

In line with this approach, the Group is progressively integrating emission analysis into the development of its projects, taking into account both the construction and operational phases, with the aim of identifying opportunities for reduction and guiding the definition of more efficient technical solutions.

Sustainability Guide as a transversal tool

The Sustainability Guide acts as a transversal tool to guide technical teams in identifying opportunities to reduce emissions, incorporating energy and material efficiency criteria, and taking the life cycle into account in design decisions.

Application of decarbonisation criteria in design

In practice, this approach involves incorporating criteria such as the optimisation of structural solutions, the selection of materials with lower embodied carbon, the reduction of energy consumption during operation, the integration of renewable energy, the promotion of sustainable mobility models, and the application of life cycle analysis to compare design alternatives.

Through this approach, the Group actively contributes to reducing emissions in the built environment, reinforcing its position as a technical partner in the transition towards low-carbon infrastructure.

Consultancy services for the conceptual and detailed design of the extension of the Stockholm Metro's Blue Line towards Nacka/Söderort

As part of the technical design services, TYP SA carried out studies and calculations aimed at reducing the project's carbon footprint. Thanks to these measures, the project achieved an "Excellent" CEEQUAL sustainability rating, with a score of 80.1%. Furthermore, TYP SA produced a Final Report on Climate and Energy Efficiency for the civil engineering works, summarising all the studies and calculations carried out.

The report projected a climate impact of 115,506 tonnes of CO₂ equivalent, with a reduction of 4.8% (5,592 tonnes of CO₂) attributable to the mitigation measures implemented.

TYP SA's work on climate, energy and resource efficiency followed the sustainability strategy defined by Förvaltning för utbyggd tunnelbana (FUT), the Stockholm Region body responsible for the expansion of the city's metro network. Climate calculations were carried out throughout the project's life cycle, in accordance with FUT's guidelines on resource efficiency and climate impact reduction. Thanks to these efforts, TYP SA contributed to the achievement of FUT's target of reducing the climate impact by at least 25% during the metro expansion.



7.4 Metrics and results

The TYPESA Group monitors its performance in terms of decarbonisation using indicators linked both to its operational footprint and to the integration of emission reduction criteria into the projects it carries out for its clients.

At corporate level, monitoring includes Scope 1, 2 and 3 GHG emissions, energy consumption, the percentage of electricity from renewable sources, and emissions associated with corporate travel. To this end, best practices are followed in accordance with the international GHG Protocol standard, which is used to measure, manage and report greenhouse gas emissions in a consistent and transparent manner. These indicators enable the Group to assess annual progress and prioritise reduction measures.

In addition, the Group plans to make progress in monitoring indicators linked to its ability to influence projects, such as the number of projects incorporating life cycle analysis, carbon footprint calculations, energy efficiency criteria, the selection of materials with a lower environmental impact, or solutions aimed at reducing emissions during construction and operation.

During this reporting period, we have focused on improving the consistency and quality of the data, which has led us to include new offices compared with the previous reporting period, for example, in the Dominican Republic and Ireland. Thanks to the introduction of an internal monitoring tool at corporate level, aligned with the Global Management System, we have made progress in systematising operational control across our offices and regional divisions.

Looking ahead to future reporting periods, we are prioritising three areas for improvement:

1. External verification of key climate KPIs to reinforce the reliability of the report.
2. Alignment of targets with science (SBTi), consolidating absolute targets and intensities by scope.
3. Formal definition of a carbon neutrality target for our operations, with a "reduce first and offset only the residual" approach in accordance with recognised standards.

The main environmental indicators derived from the calculation of the Group's carbon footprint are set out below.

2025 GLOBAL EMISSIONS MAP (MARKET-BASED), BY GHG PROTOCOL SCOPE			
SCOPE (GHG PROTOCOL)	SOURCE DESCRIPTION	tCO ₂ eq	%
Scope 1	Natural gas	757.14	9.3%
Scope 1	Vehicle fleet	1,777.87	21.8%
Scope 2	Electricity	806.31	9.9%
Scope 3.1	Purchase of paper	24.49	0.3%
Scope 3.5	Waste management	1.06	0.0%
Scope 3.6	Business travel	1,666.74	20.5%
Scope 3.7	Employee travel	3,104.97	38.2%
TOTAL		8,138.58	100 %

SCOPE	SOURCE DESCRIPTION	tCO ₂ eq
Scope 1	Direct emissions	2,535.01
Scope 2	Indirect emissions arising from the purchase of energy	806.31
Scope 3	Other indirect emissions	4,797.26
TOTAL		8,138.58


MAP OF ABSOLUTE EMISSIONS FOR 2025 (MARKET-BASED), BY COUNTRY

COUNTRY	tCO ₂ eq	%
Saudi Arabia	280.36	3%
Belgium	63.11	1%
Brazil	312.63	4%
Chile	312.48	4%
USA	258.48	3%
Spain	4,277.70	53%
India	700.94	9%
Ireland	3.10	0%
Mexico	871.67	11%
Panama	124.61	2%
Peru	698.17	9%
Portugal	52.54	1%
United Kingdom	87.43	1%
Dominican Republic	80.19	1%
Sweden	15.17	0%

DISTRIBUTION OF RENEWABLE ELECTRICITY SUPPLY (MWh)

COUNTRY	RENEWABLE ELECTRICITY	CONVENTIONAL ELECTRICITY
Saudi Arabia	-	82.39
Belgium	-	13.5
Brazil	219.43	0
Chile	-	203.9
USA	-	308.7
Spain	2,081.28	45.51
India	75.94	177.19
Ireland	212.00	0
Mexico	-	259.66
Panama	35.59	23.73
Peru	-	377.82
Portugal	-	41
United Kingdom	43	0
Dominican Republic	0	34.5
Sweden	7.9	0
TOTAL	2,675.14	1,567.91
%	63%	37%

7.5 Roadmap: 2030 Climate Transition Plan

During the 2025 financial year, the company has continued to make progress in implementing the 2025-2030 Climate Transition Plan, consolidating it as a framework to guide the gradual reduction of its main sources of emissions. At an organisational level, the scope has been extended to include the regional offices in Ireland and the Dominican Republic, reflecting the company's efforts to broaden and systematise the monitoring of environmental metrics.

The table below sets out the areas, targets and indicators included in the climate transition plan.

OFFICES AND ENERGY			
SOURCE	SCOPE	2030 TARGETS	MONITORING INDICATOR
Energy and offices	A1/A2	50% renewable electricity	Annual renewable purchase percentage
Energy and offices	A1/A2	Prioritise on-site generation at 100% of sites	Number of company-owned sites with operational solar installations
Efficiency (new offices)	A1/A2	100% of new offices with energy efficiency measures included in the lease	% of new offices with energy efficiency measures
Efficiency (existing premises)	A1/A2	≥ 3 energy efficiency measures implemented per site	Number of energy efficiency measures implemented

TRAVEL			
SOURCE	SCOPE	2030 TARGETS	MONITORING INDICATOR
Own fleet	A1	80% of new purchases	% of electric or hybrid vehicles / total fleet
Business travel	A3.6	-20% in tCO ₂ e per M€	tCO ₂ e from travel / M€ turnover
Commuting (<i>in itinere</i>)	A3.7	-20% in tCO ₂ e per employee	tCO ₂ e travel / employee

VALUE CHAIN			
SOURCE	SCOPE	2030 TARGETS	MONITORING INDICATOR
Suppliers meeting environmental criteria	A3.1	80% of expenditure meets minimum environmental criteria	% of expenditure meeting environmental criteria
Purchasing - relative reduction	A3.1	-20% in tCO ₂ e from procurement per M€	tCO ₂ e (A3.1)/M€ turnover

Each section includes specific measures ranging from those that can be implemented quickly and at low cost (e.g. replacing light fittings with LEDs, remote working policies, environmental clauses in procurement), to those of greater technical or strategic complexity (e.g. long-term renewable energy purchase agreements, solar self-consumption projects, integration of sustainability criteria into the supply chain, etc.).

To facilitate prioritisation, the measures are categorised according to two dimensions:

- Implementation complexity: the level of technical, financial and organisational resources required for their implementation.
- Emissions reduction potential: expected impact on the company's emissions profile across each scope.

In the area of offices and energy, progress has been made in incorporating electricity from renewable sources at various sites, including Ireland, Brazil and India, reinforcing the objective of progressively increasing the proportion of renewable electricity consumption, which now stands at 63%. Likewise, priority continues to be given to identifying opportunities for energy efficiency and on-site generation at sites, particularly through measures that can be implemented quickly and actions with a greater impact where these are technically and economically viable.

With regard to travel, the Plan continues to focus on reducing emissions associated with the company's own vehicle fleet, business travel and commuting, by promoting low-emission vehicles, prioritising rail travel over air travel where feasible, utilising virtual meetings and encouraging more sustainable mobility models.



With regard to the value chain, progress continues to be made in integrating environmental criteria into procurement and contracting processes, as well as in ongoing dialogue with suppliers to improve the availability of environmental information and strengthen the consideration of the carbon footprint in decision-making.

The measures the company is working on are detailed below:

ENERGY AND OFFICES			
PROMOTION OF RENEWABLES			
ACTION	DESCRIPTION	COMPLEXITY	IMPACT
Promoting contracts for renewable energy (GdO)	Switch electricity contracts to tariffs with verifiable guarantees of origin	2	4
Physical/virtual PPAs (vPPAs)	Enter into long-term purchase agreements to cover part of consumption with renewables, whilst managing price and profile risks	4	5
Green clauses in office RFPs	Require property owners and co-working spaces to provide certified renewable and access to consumption data for reporting purposes	2	3
MB/LB Scorecard	Measure and report annually on the percentage of market-based and location-based renewable energy	1	2
SELF-GENERATION			
ACTION	DESCRIPTION	COMPLEXITY	IMPACT
Feasibility study by site	Technical and economic analysis (roof/car park, power capacity, surplus energy, permits) and prioritisation of sites	2	2
PV installation (on-site)	Installation of solar panels on roofs or canopies; integration with the BMS and sub-metering for monitoring kWh consumption	4	5
ENERGY EFFICIENCY			
ACTION	DESCRIPTION	COMPLEXITY	IMPACT
LEDs + sensors + timers	Complete replacement of light fittings and control via presence sensors/schedules; immediate energy savings	1	3
HVAC optimisation (setpoints, VFDs)	Temperature policy, variable frequency drives on fans/pumps	3	3
BMS + submetering	Energy management system and zone-specific meters to identify deviations and prioritise retrofits	4	4
Insulation and solar shading films	Passive improvements to the building envelope to reduce thermal loads and air-conditioning consumption	3	3
Criteria for new offices	Minimum requirements in contracts and fit-outs (efficient HVAC, Energy Star-certified equipment)	3	3
Study on the replacement of heating and cooling equipment	Assessment of the technical, economic and environmental feasibility of replacing gas/diesel boilers with low-carbon solutions (heat pumps, renewables, biofuels, etc.)	4	5
Implementation of free-cooling systems in HVAC	Utilisation of outside air. Reduces energy demand. Requires an air intake system	4	5

TRANSPORT

OWN FLEET

ACTION	DESCRIPTION	COMPLEXITY	IMPACT
BEV/PHEV procurement policy	Encourage 80% of new fleet registrations to be low- or zero-emission vehicles	3	4
Charging infrastructure	Charging points at company premises and agreements with public networks; corporate cards and charging management	3	4
Eco-driving	Annual training in efficient driving and reports per vehicle	2	2
Fleet car-pooling	Sharing vehicles between teams to increase utilisation and reduce the total number of cars	2	2

BUSINESS TRAVEL

ACTION	DESCRIPTION	COMPLEXITY	IMPACT
Policy: train journeys <700 km	Replace flights with rail travel where it is competitive; justified exceptions and monitoring of compliance	2	4
"Virtual-first" and economy class	Video conferencing as the default option; economy class flights and minimising stopovers	2	4
Single platform with carbon footprint tracking	Centralise bookings with tCO ₂ e calculations and alerts for rail alternatives; automatic reporting	3	3
Calendar of essential visits	Plan conferences to group meetings together and reduce repeated travel	2	3
Carbon budgets per team	Allocate annual tCO ₂ e limits to guide more efficient travel decisions	3	3

COMMUTING

ACTION	DESCRIPTION	COMPLEXITY	IMPACT
Remote working	Direct reduction in journeys and in peak-time traffic congestion	2	4
Travel passes and promotion of cycling	Inclusion of travel passes in flexible remuneration packages, cycle parking and showers; agreements with transport operators	3	3
Car-sharing platform	Internal matching tool and priority parking spaces for carpooling and low-emission vehicles	3	3
Site-specific mobility plan	Annual survey, targets and monitoring of tCO ₂ e per employee; measures tailored to each location	3	3



VALUE CHAIN			
ACTION	DESCRIPTION	COMPLEXITY	IMPACT
Environmental clauses in procurement	Incorporate sustainability criteria (20–30% of the weighting) and carbon footprint/energy reporting requirements into RFPs and contract renewals	2	4
Engagement with top-20 suppliers	Request GHG inventories, SBTi targets and annual primary data (kWh/tCO ₂ e)	5	5
Circular procurement/ refurbished goods	Prioritise refurbished IT equipment and furniture; maintenance contracts that extend the useful life	3	3
Training and onboarding for SME suppliers	Guides and sessions on measuring carbon footprints and improving performance; templates and benchmark emission factors	3	3



Communities

- 8.1 Communities: impact, risk and opportunity analysis
- 8.2 Strategic commitment to communities
- 8.3 Actions and procedures implemented to benefit communities
- 8.4 Metrics and results





"Infrastructure serving communities"

By integrating social and sustainability criteria from the planning and design stages onwards, the TYP SA Group contributes to the development of infrastructure that is more inclusive, resilient and aligned with the needs of communities and regions.



08. Communities

8.1 Communities: impact, risk and opportunity analysis

The double materiality analysis carried out by the TYP SA Group identifies the relationship with communities as a material issue, linked primarily to its ability to influence the design and development of infrastructure that shapes the social, economic and territorial environment in which it is implemented. From this perspective, the Group is progressively integrating consideration of social and territorial impacts into its decision-making processes, particularly during the planning and design phases of projects.

Given the nature of its business, which is carried out mainly in office environments and is based on the provision of engineering and consultancy services, the Group's direct impact on communities is limited. However, through the projects in which it participates, the TYP SA Group exerts a significant indirect influence on aspects such as accessibility, connectivity, mobility, regional resilience, urban integration and the quality of life of communities.

Within this framework, the Group considers it essential to incorporate social and sustainability criteria from the early stages of planning and design, in order to anticipate potential impacts on the environment and promote solutions that are technically efficient, socially responsible and tailored to the needs of each region. This approach is complemented by the promotion of mechanisms for dialogue, transparency and collaboration with clients, public authorities and other stakeholders, progressively integrating the needs and expectations of communities into the development of technical solutions.

In addition, direct impacts are mainly associated with the activities of the TYP SA Foundation, through which the Group promotes social initiatives in various communities. In this area, a key example is the collaboration with the Mahagi Centre for University Studies (CEUMA) in the Democratic Republic of the Congo, aimed at strengthening local capacities and improving access to education, thereby generating sustained positive impacts on local communities.

From a financial materiality perspective, the Group does not identify any significant direct economic impacts associated with this area. However, it recognises the existence of reputational and operational risks arising from potential social conflicts or from insufficient consideration of communities' expectations in certain projects. It also identifies opportunities linked to the growing demand for sustainable, resilient and inclusive infrastructure, as well as to the integration of social criteria into the design and development of projects.

In this context, the relationship with communities constitutes a transversal dimension of the TYP SA Group's sustainability strategy, reinforcing its contribution to the sustainable development of regions and people.

8.2 Strategic commitment to communities

The TYP SA Group's commitment to communities is expressed both through its core business as an engineering and consultancy firm and through its participation in social and regional development initiatives in the areas where it operates. The studies and projects carried out by the Group are the main means of generating value for communities, as they progressively integrate social, economic and cultural criteria into the planning and design of infrastructure. This approach helps to improve accessibility, regional cohesion and quality of life, whilst also enhancing the sustainability and social acceptance of projects.

In addition, the Group maintains an active and systematic relationship with communities and other stakeholders through the implementation of mechanisms for dialogue and participation that enable it to understand their needs, expectations and perceptions. These mechanisms include public consultations, participatory workshops, meetings with local leaders and coordination with authorities and civil society organisations, with the aim of ensuring that projects respond appropriately to the identified social impacts and opportunities.

Furthermore, the TYPESA Group promotes cooperation and the dissemination of knowledge through its participation in engineering and construction sector associations, as well as in forums, conferences and technical seminars. Through these platforms, the Group shares experiences, best practices and solutions aimed at maximising the positive impact of projects on communities.

Furthermore, the Group's social action is reinforced through the TYPESA Foundation, which channels resources and drives specific projects in disadvantaged communities, generating direct impacts in education, vocational training, access to water and improved living conditions. The combination of these initiatives and projects enables the Group to act as an active agent of social transformation, promoting infrastructure that is more integrated with the environment and aligning its activities with growing expectations regarding sustainability.

8.3 Actions and procedures implemented to benefit communities

The company incorporates improving the quality of life of communities as a strategic priority within its Integrated Management System, comprising quality, health, safety and the environment (GHSE), ensuring its effective integration into both project development and decision-making processes. This commitment is put into practice through the systematic application of social impact assessments in feasibility studies and throughout the various phases of projects, including, where necessary, the preparation of resettlement plans, the implementation of public participation processes, and the definition of measures to mitigate and compensate for socio-economic and cultural impacts.

Furthermore, the Group integrates sustainability and climate change criteria into the design of technical solutions, encouraging approaches to minimise negative impacts and, where possible, generate social benefits and development opportunities for communities.

This approach is supported by specialised technical expertise and multidisciplinary teams that undertake the characterisation of the social environment, impact assessments and the design of measures tailored to each context. In this way, the Group helps to maximise the social value of projects and strengthen their integration into the local environment.

To ensure the consistent and effective application of these principles, the Group has specific procedures in place within the framework of its Integrated Management System, notably its ISO 14001 certified Environmental Management System since 2010.

At a corporate level, this commitment is reinforced through the TYPESA Foundation for Development, established in 2008, which channels the Group's social action through initiatives aimed at strengthening local capacities and promoting self-sustainable development in disadvantaged communities. The Foundation is registered as a charitable organisation with the Ministry of Culture (Official State Gazette of Spain, 16 December 2008) and as a non-governmental development organisation (NGO) with the Spanish Agency for International Development Cooperation (AECID). The Foundation is primarily financed through contributions from the Group, supplemented by contributions from employees and other organisations.



In this context, the educational project run by the University of Lake Albert (UNILAC) in Mahagi, Democratic Republic of the Congo, is one of the Group's key impact initiatives. Launched in 2008, the project has progressed well, achieving a high degree of success in meeting its objectives, and has established a higher education institution with a particular focus on Civil Engineering and Agronomy, priority areas for the TYPESA Foundation.

During the 2025 financial year, the Foundation has continued to drive the development of the university's infrastructure and basic services, including support for improving digital connectivity through the roll-out of computer networks and management systems. Furthermore, initiatives have been carried out



to improve sanitary conditions, such as upgrading the drinking water supply system, installing sewage systems and constructing basic sanitation infrastructure. These projects, largely carried out with the involvement of local companies, contribute directly to improving the quality of life in the university environment and to strengthening capacity-building in the region.

In the academic sphere, the TYP SA Foundation collaborates with the Polytechnic University of Madrid through the Erasmus+ programme, which enables two UNILAC students each year to undertake a three-month placement at the UPM, thereby promoting academic exchange and knowledge transfer.

Furthermore, the project's significance has been reinforced by its growing institutional recognition, notably the visit in October 2025 by the Spanish Ambassador to the Democratic Republic of the Congo, which has helped to highlight UNILAC's role as a driving force for educational and social development in the Ituri region.

Against this backdrop, in 2025 the Group continued to develop various significant initiatives as part of its social contribution, including:

■ "Mobile Water School" Project

The "Mobile Water School" project, carried out in Zambia in collaboration with the Spanish association TADEH (Appropriate Technologies for Human Development), aims to train local technicians in the construction of simple drinking water supply and sanitation solutions in the towns of Mumbwa and Kaoma, in the west of the country. Following the experience gained in Benin in 2024, the TYP SA Group has continued to support this initiative, which is aimed at strengthening local technical capacities and improving access to drinking water in various communities.

The project promotes the practical training of local professionals, enabling them to set up their own micro-enterprises involved in the construction and maintenance of this type of basic infrastructure. In this way, the initiative helps to create jobs, foster local economic development and improve the population's quality of life. Furthermore, it benefits from the voluntary participation of TYP SA professional Ángel Arquero, reinforcing the Group's social commitment and the direct involvement of its staff in cooperation and community development projects.

■ "Sponsor a Vegetable Garden" Project

The "Sponsor a Vegetable Garden" project, carried out in Senegal in collaboration with the organisation Yakaar África, aims to secure food and living conditions for rural communities in the east of the country, in the Bassari region, by providing water infrastructure for vegetable production.

After two years of joint work, the TYP SA Group continues to support this initiative, which is aimed at strengthening the productive capacities of the communities of Allinguel and Ndilicongo, promoting the organised management of agricultural resources, and improving the production of horticultural produce for both self-consumption and local sale. During 2025, the project made progress with the drilling of two boreholes in both localities, helping to improve access to water and strengthen the sustainability of the beneficiary communities' agricultural activities.

Through this approach, the initiative promotes local economic development, community resilience and the creation of sustainable livelihoods, contributing directly to improving the quality of life of the local population.



Visit to UNILAC of the Spanish Ambassador in the Dominican Republic



"Mobile Water School" Project



"Sponsor a Vegetable Garden" Project

■ "Safe Schools for Africa" Project

The "Safe Schools for Africa" project, implemented in Madagascar, is a pilot initiative aimed at improving road safety for children in the vicinity of schools and educational centres located in towns and villages crossed by national roads RN6 and RN13, in the north and south of the country respectively.



"Safe Schools for Africa" Project

The initiative is supported by the European Investment Bank (EIB) and implemented by the international organisation AMEND, which specialises in road safety for vulnerable groups in developing countries, in collaboration with the Madagascar State Roads Agency. Within this framework, the TYP SA Foundation provides technical assistance with investment management and will monitor the implementation of the measures on the ground.

The project involves the study and implementation of road safety measures and infrastructure tailored to the school environment, with the aim of reducing risks to pedestrians and strengthening child protection in areas with high exposure to road traffic. The project, initially scheduled to begin in October 2025, has been postponed until March 2026 due to the country's political situation.

■ "Flores de Kiskeya" Project

A project aimed at developing a nursery and a vocational training school for refugee mothers in the border area between Haiti and the Dominican Republic. The initiative seeks to create safe spaces offering shelter, educational support and vocational training for women in vulnerable situations, promoting their economic independence and improving the conditions of childcare in the beneficiary communities.

Following the collaboration launched in 2024 to build basic infrastructure on the Haitian side of the border, the project moved forward in 2025 with the aim of replicating this initiative on the Dominican side, thereby expanding its scope and social impact. The initiative is promoted by the Flores de Kiskeya Foundation and helps to strengthen social inclusion, training and capacity building in a particularly vulnerable environment.

■ "Futuro Vivo" Project

The "Futuro Vivo" project in the Dominican Republic aims to improve access to secondary education in the municipality of San Antonio de Guerra. Following on from the project launched by the TYP SA Foundation in 2023, funding for the construction of the first building of the Secondary School has commenced in 2025; this initiative is led by the Carmelite Sisters of Education.

The Foundation's contribution takes the form of two instalments, scheduled for 2025 and 2026, which will cover approximately 70% of the total construction cost, with the remaining amount being provided by the sponsoring congregation itself. Furthermore, MEXTYP SA is involved in the monitoring and technical supervision of the works, which are being carried out by a local contractor, thereby reinforcing the project's social and regional impact through collaboration with local stakeholders and utilising local expertise.



"Futuro Vivo" Project

■ Polytechnic School in Soyapango

The "Soyapango School of Engineering" project in El Salvador aims to analyse the feasibility of implementing a model for higher technical education inspired by the experience developed by the TYP SA Foundation at UNILAC (Democratic Republic of the Congo). The initiative seeks to promote the creation of a civil engineering school in the municipality of Soyapango, thereby helping to strengthen technical and educational capacities within the local community.



During 2025, the Foundation began a collaboration with the Padre Arrupe Foundation and the Polytechnic University of Madrid to assess the suitability and feasibility of the project. As part of this, working meetings have been held with the organisations involved, as well as site visits to analyse training needs, the local context and the potential for implementing the initiative.

As part of the process, the Foundation will fund a specific market study to determine the academic, social and operational viability of the project, with the aim of moving forward with its potential implementation from 2026 onwards.

Furthermore, the TYP SA Group carries out various initiatives aimed at improving the quality of life in the communities where its employees live and work. A key highlight of the financial year covered by this Report is the Social Assistance Programme for TYP SA employees in Spain, which is designed to support employees facing personal or family special need circumstances by partially covering social and medical expenses. This assistance covers, amongst other things, support relating to childbirth and adoption, the death of an immediate family member, dental and optical treatment, as well as other extraordinary social expenses. Through this initiative, the Group reinforces its commitment to people's wellbeing and to supporting its staff through different stages and circumstances of their personal and family lives. During 2025, a total of 40 social assistance grants were awarded to employees in Spain.

As regards our social activities integrated into the projects, the following are particularly noteworthy:

Technical assistance to support the EU's green economy initiative in Jordan



The project provides technical assistance aimed at supporting the implementation of the Green Economy programme in Jordan, with a specific focus on strengthening local capacities and the active participation of communities in the transition towards a more sustainable development model. The initiative aims to strengthen the capacities of public institutions, the private sector, civil society organisations and beneficiary communities, facilitating their involvement in the implementation of green growth strategies, sectoral policies and measures associated with the programme.

The work includes specialised training, awareness-raising and technical support activities aimed at strengthening coordination between stakeholders, promoting community participation and fostering local ownership of the initiatives being implemented. Furthermore, the project provides support for the monitoring and evaluation of the programme, the preparation of reports and budget support plans, as well as the maintenance of inclusive forums for dialogue that incorporate the needs and priorities of the communities.

In addition, the technical assistance includes support for the identification and structuring of local impact green investment projects, coordination with ministries, local authorities, funding bodies and other relevant stakeholders, as well as the mobilisation of the private sector to promote opportunities for employment, training and sustainable economic development in the beneficiary communities.

Feasibility Study and Preliminary Design for Phase I of Water Infrastructure in the Lower Choluteca River Basin

The project involves the preparation of the feasibility study and preliminary design for Phase I of water infrastructure in the lower Choluteca River basin, in Honduras, for the Central American Bank for Economic Integration (CABEI). The planned works include a regulating dam on the River Choluteca, infrastructure for the water supply to the city of Choluteca and a flood protection dyke on the right bank downstream of El Papalón.

The work carried out by the TYP SA Group comprises the technical due diligence of the existing pre-feasibility study, the preparation of the feasibility study, the environmental and social analysis, and the development of the preliminary design for the infrastructure.

From a social and regional perspective, the project contributes to improving water security and the resilience of communities in the lower Choluteca river basin, by enhancing access to water, reducing vulnerability to flooding and promoting safer and more sustainable conditions for the local population and economic activities in the area.



8.4 Metrics and results

With regard to the TYP SA Foundation, a positive trend can be observed in its key performance indicators, particularly in the educational project at UNILAC University in Mahagi (Democratic Republic of the Congo). In this regard, the sustained growth in both the number of students enrolled and the number of scholarships awarded in recent years is noteworthy, reflecting the initiative's progressive impact on strengthening local capacities and improving access to education in the region.

EVOLUTION OF INDICATORS				
UNILAC University, Mahagi (DRC)	2021-2022	2022-2023	2023-2024	2024-2025
Enrolled students	416	477	525	462
Scholarships awarded by the Foundation	176	213	231	215

Furthermore, the Group's commitment to the Foundation is demonstrated through a stable and significant contribution, channelled via various forms of support (2025 figures):

- Direct monetary contribution from the TYP SA Group: 256,009 EUR.
- Contributions in kind, corresponding to hours of work by the Group's own staff: 28,000 EUR.
- Monetary donations from employees and other supporters: 72,285 EUR.

In addition, the Group plans to make gradual progress in identifying and developing indicators that will enable it to improve the monitoring of its performance in relation to local communities. These indicators will cover aspects such as the integration of social criteria into projects, the implementation of public participation processes and the management of socio-economic impacts, with the aim of gradually strengthening evaluation, transparency and decision-making in this area.



09

Biodiversity and Ecosystems

- 9.1 Biodiversity and ecosystems: impact, risk and opportunity analysis
- 9.2 Strategic commitment to biodiversity and ecosystems
- 9.3 Actions for biodiversity conservation: environmental practices and procedures
- 9.4 Metrics and results





"Integrating biodiversity into infrastructure design"

The Group incorporates environmental and natural capital conservation criteria from the early stages of planning and design, with the aim of preventing, minimising and restoring impacts on ecosystems and contributing to the development of infrastructure that is more resilient, functional and integrated into its surroundings.



09. Biodiversity and Ecosystems

9.1 Biodiversity and ecosystems: impact, risk and opportunity analysis

In line with what has been set out in previous chapters, the TYP SA Group, as a consultancy and engineering firm in the infrastructure and construction sector, primarily provides technical services from office environments; consequently, the direct impacts of its own operations on biodiversity and ecosystems are limited. However, through its involvement in the planning, design and supervision of projects, the Group exerts significant influence over technical decisions that determine the environmental integration and ecological performance of infrastructure throughout its entire life cycle.

In this context, biodiversity and ecosystems have been identified as a material issue in terms of their impact, due to the Group's ability to influence technical decisions that may result in significant effects on the natural environment throughout the life cycle of infrastructure, particularly during the construction and operation phases. These effects may include impacts on terrestrial, aquatic and marine ecosystems, such as habitat fragmentation, the disruption of ecological processes, soil degradation, changes to hydrological dynamics, or the disturbance of species and areas of high environmental value.

These impacts are of particular significance in projects located in or near environmentally sensitive areas, including protected areas, critical habitats and areas of high ecological value. In such cases, decisions taken at an early stage are crucial to the effective application of the mitigation hierarchy: avoiding, minimising, restoring and, where appropriate, offsetting residual impacts on biodiversity. For this reason, the Group considers integration of environmental criteria and the conservation of natural capital to be essential from the earliest stages of planning and design.

The Group also recognises its dependence on natural capital, in particular on those ecosystem services that are relevant to the technical, environmental and functional viability of infrastructure. These include soil stability, water regulation, protection against extreme weather events and ecosystem resilience, all of which are factors that influence the design, functionality, durability and climate adaptation of projects.

From a financial materiality perspective, the Group does not currently identify any significant direct financial risks associated with its own impacts on biodiversity. However, it recognises a growing exposure to regulatory, reputational and market factors linked to the protection of natural capital and to changing expectations among clients, public authorities and financiers. At the same time, it identifies strategic opportunities associated with the development of technical solutions aimed at ecological conservation and restoration, green infrastructure and nature-based solutions.

9.2 Strategic commitment to biodiversity and ecosystems

Although our direct operations have a limited environmental impact, the Group is firmly committed to the protection of biodiversity and ecosystems throughout the entire life cycle of the projects in which it participates. This commitment is put into practice by integrating environmental, social and cultural criteria into its consultancy and engineering services, incorporating the assessment of impacts on biodiversity and ecosystem services from the early stages of planning and design. This approach enables us to anticipate risks, optimise technical solutions and contribute to environmental conservation, in line with clients' requirements and applicable regulatory frameworks.

The Group's approach is systemic and integrated, recognising the interdependence between biodiversity loss, climate change, the availability of natural resources and territorial resilience. Within this framework, it promotes the adoption of nature-based solutions, ecological restoration strategies, green infrastructure and circular economy principles as levers to strengthen the sustainability of infrastructure and improve its adaptation to the environment.

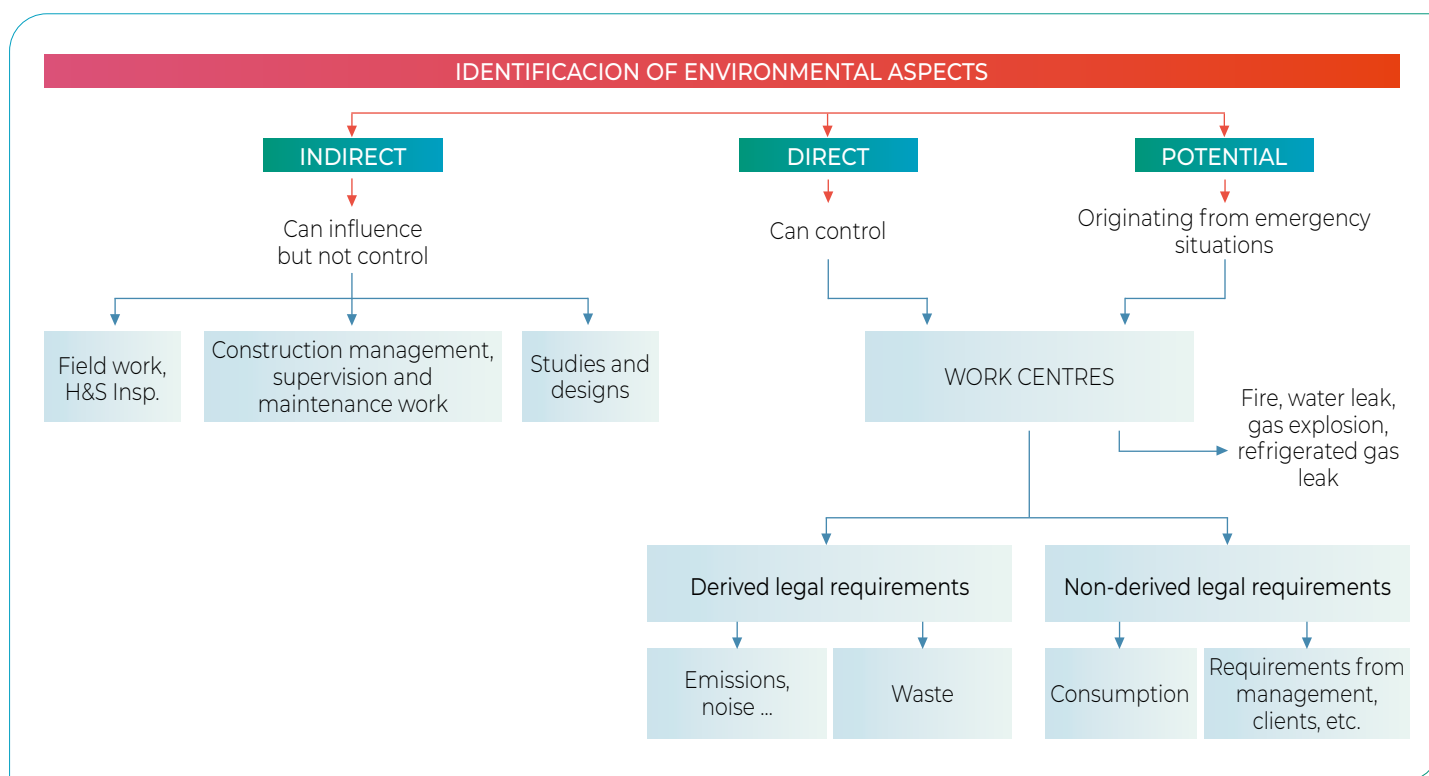
In addition, the Group promotes the application of the mitigation hierarchy in the development of its projects, prioritising the avoidance of impacts on biodiversity, followed by their minimisation, restoration and, ultimately, compensation for residual impacts. This approach is incorporated into planning, design and environmental assessment processes, with particular attention paid to projects located in environmentally sensitive areas or where habitats and species of high ecological value are present.

Biodiversity also constitutes a key area of focus within the Integrated Management System for quality, health, safety and the environment (GHSE). Through this system, its effective integration is driven by internal procedures, the development of specialised technical capabilities, ongoing training for teams and collaboration with clients, partners and other stakeholders. This organisational approach enables biodiversity criteria to be consistently incorporated into decision-making and allows the level of technical specialisation to be adapted to the characteristics and sensitivity of each project.

9.3 Actions for biodiversity conservation: environmental practices and procedures

The TYP SA Group has procedures and tools integrated into its Environmental Management System (EMS), aimed at identifying, assessing and managing impacts, risks, opportunities and dependencies related to biodiversity and ecosystems.

Of particular note is the Procedure for the Identification and Assessment of Environmental Aspects and Legal Requirements, which applies to both workplaces and technical activities carried out by the Group, including studies, projects, site supervision, fieldwork and inspections. This procedure distinguishes between direct and indirect environmental impacts and incorporates specific criteria for identifying and assessing potential effects on the natural environment, including ecosystems, natural resources and biodiversity.



Indirect environmental aspects account for the main potential impacts on biodiversity and ecosystems associated with the Group's technical activities. The procedure enables the assessment of potential effects on the natural environment and the definition of appropriate prevention, mitigation and control measures, as well as the identification of environmental risks and opportunities linked to each activity or project.

The Environmental Management System (EMS) is complemented by other tools, such as the Environmental Emergency Plans Procedure, which sets out the actions to be taken in the event of incidents with a potential environmental impact, and the Environmental Management Guide for offices, aimed at regulatory compliance, efficient use of resources and the promotion of sustainable practices.



The Sustainability and Environmental Assessment Division plays a transversal role in integrating biodiversity and natural environment protection criteria into the Group's activities, providing specialised technical support to all divisions and projects. Its main functions include the preparation of environmental inventories, impact assessments, environmental integration studies and natural resource management plans, incorporating the analysis of ecosystems, habitats and species of flora and fauna present in the areas of operation.

Based on these analyses, the Group defines measures for prevention, mitigation, restoration and, where necessary, environmental compensation, tailored to the characteristics, scale and sensitivity of each project. It also progressively promotes the incorporation of nature-based solutions and green infrastructure criteria into the design of infrastructure and urban environments, fostering environmental resilience, the enhancement of ecosystem services and a more balanced integration of projects with the local area and communities.

This approach is reflected in practice across various projects undertaken by the Group, in which consideration of biodiversity and ecosystems is a key factor in the definition and development of technical solutions.

Corporate initiatives for ecological restoration and environmental awareness

In addition to integrating biodiversity criteria into its projects, the Group promotes corporate initiatives aimed at ecological restoration, the enhancement of natural capital and raising environmental awareness amongst its staff.

In 2025, MEXTYPSA organised a Corporate Reforestation Day at the Tepozán Ecological Park in Mexico City, with the aim of contributing to the restoration and conservation of degraded areas through the planting of native forest species, in collaboration with local organisations and communities.

The initiative involved 53 professionals from various fields and 21 accompanying children, bringing the total number of participants to 74 and generating 296 hours of environmental volunteering. During the event, approximately 0.6 hectares of conservation land were restored through the planting of 360 Mexican cedar trees, helping to promote forest diversity and the ecological recovery of areas affected by human activities.

The initiative generated additional environmental and social benefits, including the creation of 36 local jobs in the community of San Andrés Totoltepec, linked to restoration and maintenance activities. Furthermore, benefits linked to carbon capture and storage were estimated. For the area where the work took place, the planted species will enable the sequestration of approximately 4.11 tonnes of CO₂ equivalent per year, as well as contributing to the cumulative carbon storage in the restored ecosystem.

Preliminary estimates of ecosystem services associated with the project also reflect benefits linked to carbon capture and storage:



MEXTYPSA 2025 Reforestation Day, El Tepozán Ecological Park

DESCRIPTION	Carbon (T)	CO2 equivalent (t)	Value (MXN)
Sequestered annually by trees	1.12	4.11	9,957
Stored in trees within the managed area (Note: this benefit is not an annual rate)	28.14	103.17	250,068

Drafting of the sectoral studies for the Sectorisation Plan for the UNS 4.03 area "Nueva Centralidad Este"



The project forms part of the Sectorisation Plan for the UNS 4.03 area, "New Eastern Centre", in Madrid, with a planned built-up area of 5,743,200 m² and a total development area of almost 6,000,000 m².

The project proposes a new urban model focused on innovation, digitalisation, affordable housing, the creation of green spaces and the development of efficient infrastructure. It is based on criteria of urban sustainability, environmental improvement, energy efficiency, quality, comfort and architectural and technological innovation.

Within the NCE Engineering joint venture, TYPsa is carrying out key sector-specific studies, including the Strategic Environmental Assessment, studies on climate change, vulnerability, risks and carbon footprint, soils and aquifers, acoustics, tree cover, electromagnetic impact, the water cycle, urban heating and cooling networks, and the demarcation of the public water domain.

Technical assistance in the field of Health and Safety and environmental monitoring during the execution of works for the project "Environmental restoration of dunes and data collection in the province of Alicante"



The project aims to support the management and protection of the public maritime-terrestrial domain in the province of Alicante, particularly on urban and non-urban beaches and associated dune systems, through measures designed to conserve and enhance the natural resilience of the coastline.

Taking a biodiversity and ecosystem-based approach, the project includes measures to restore and protect dune systems, such as the installation of sand traps, soft fencing, the planting of dune species and the removal of invasive species. These actions are planned to be compatible with wildlife nesting periods, thereby minimising the impact on the species present.

The work comprises an environmental assessment of the project, environmental monitoring of the works, the definition of preventive measures to minimise impacts on the natural environment, the preparation of monitoring reports, and the oversight of the proper

management of waste generated during the works. The project forms part of efforts to promote the natural resilience of the coast against the effects of climate change.



9.4 Metrics and results

Given the predominantly indirect nature of its activities, the TYP SA Group does not currently have consolidated quantitative indicators to measure direct impacts on biodiversity and ecosystems. However, the Group has adopted a progressive approach based on management, performance and influence indicators throughout the value chain.

In this regard, the Group's performance in relation to biodiversity is assessed using the following operational indicators:

- The percentage of projects involving environmental integration services that incorporate environmental assessments in accordance with applicable regulatory and technical requirements, at both national and international levels (100% by 2025).
- The percentage of these projects that incorporate measures to prevent, mitigate and, where appropriate, offset impacts on biodiversity, defined from the early design stages (100% by 2025).
- The number of environmental studies carried out, including inventories of flora, fauna and habitats, as well as environmental sensitivity analyses in the project areas (indicator under development - to be implemented from 2026).
- Number of projects incorporating nature-based solutions or green infrastructure as part of their technical design. (indicator under development - to be implemented from 2026).

As mentioned above, in 2025, the Group promoted corporate initiatives for ecological restoration and environmental awareness, notably the reforestation event held in Mexico, which saw the participation of 74 people, the contribution of 296 hours of environmental volunteering and the planting of 360 native tree specimens across approximately 0.6 hectares of conservation land. This initiative contributed to the ecological restoration of the environment and the provision of associated ecosystem services, such as carbon sequestration and storage.

In addition, the Group assesses its overall environmental performance through internal and external audits of the Integrated Management System. In 2025, the compliance rate for the Environmental Management System (EMS) stood at 87.2%, in line with the 88.6% recorded in 2024.

As part of its commitment to continuous improvement and alignment with European reporting standards, the Group plans to make progress in developing specific biodiversity indicators, including:

- Number of projects in environmentally sensitive or protected areas where the mitigation hierarchy has been applied.
- The number of projects in which a net positive impact has been identified.

This development will strengthen the Group's ability to measure, manage and report more accurately on its impacts, dependencies, risks and opportunities in relation to biodiversity and ecosystems.



People: Well-being and Diversity

- 10.1 People, well-being and diversity: impact, risk and opportunity analysis
- 10.2 The TYP SA Group's commitment to a safe, inclusive and ethical working environment
- 10.3 Measures to promote wellbeing and diversity within the TYP SA Group: policies and procedures
 - 10.3.1 Diversity, equality and inclusion
 - 10.3.2 Well-being, work-life balance and occupational safety
- 10.4 Metrics and results





"Well-being, safety and inclusion
to strengthen talent and
sustainability"

The TYP SA Group promotes a culture
of safety, health, diversity and
equal opportunities, to foster the
wellbeing of its staff, reinforcing their
commitment and contributing to the
sustainability of the business.



10. People: Well-being and Diversity

10.1 People, well-being and diversity: impact, risk and opportunity analysis

At the TYP SA Group, the wellbeing of our people and the promotion of diverse, equitable and inclusive working environments are strategic elements for strengthening commitment, innovation and the long-term sustainability of the business. As a knowledge-intensive company, the Group recognises that the development and care of human capital are essential to ensuring technical excellence, adaptability and operational continuity in an increasingly dynamic and competitive environment.

In this context, employee wellbeing is approached from a holistic perspective, encompassing physical and mental health as well as work-life balance, professional development, safety and the creation of a working environment based on respect, inclusion and equal opportunities. This approach directly contributes to strengthening motivation, a sense of belonging and team stability, generating positive impacts on productivity, collaboration and the quality of the services provided.

From an impact perspective, the Group identifies the promotion of employees' health and wellbeing, the protection of their physical safety and the fostering of a diverse and inclusive corporate culture as positive material aspects. Policies aimed at promoting a work-life balance, together with initiatives for professional development, active listening and flexible working arrangements, help to improve staff's emotional wellbeing and job satisfaction, reducing stress factors and fostering healthier and more collaborative working environments.

Health and safety at work is also a transversal priority for the Group in all environments in which it operates, including offices, laboratories, site visits, technical support and fieldwork. To this end, the Group has specific internal procedures designed to identify, assess and preventively manage the risks associated with each activity and job, including those that are less frequent or of a one-off nature. This preventive approach enables the Group to define control and protection measures tailored to each operational context, as well as to implement monitoring and continuous improvement initiatives in the field of occupational health and safety (OHS).

With regard to diversity, equity and inclusion, the Group considers that diverse teams and inclusive working environments are key to fostering innovation, enriching decision-making and strengthening the ability to respond to business challenges. In this regard, the Group promotes an organisational culture based on equal opportunities, non-discrimination and respect for diversity, fostering a professional environment in which everyone can develop on a basis of fairness and recognition.

From a financial materiality perspective, the Group recognises that inadequate management of wellbeing, safety or inclusion can give rise to operational, reputational and financial risks, associated, amongst other factors, with increased staff turnover, the loss of talent and critical knowledge, reduced team engagement, or exposure to legal and reputational contingencies linked to situations of discrimination or non-inclusive working environments.

Conversely, strengthening policies focused on wellbeing, safety and diversity represents a strategic opportunity for the Group, as it helps to improve the attraction and retention of talent, reinforce its position as a leading employer and consolidate a corporate culture aligned with the principles of sustainability, innovation and professional excellence.

10.2 The TYP SA Group's commitment to a safe, inclusive and ethical working environment

This commitment is implemented through corporate policies, management systems and specific procedures designed to ensure safe and equitable working conditions that are in line with the principles of respect for human rights and equal opportunities.

Health and safety at work is a transversal priority across all the Group's activities. Within this framework, TYP SA Spain has had its own in-house Prevention Service since 2004, specialising in Occupational Safety, Ergonomics and Applied Psychosociology, thereby reinforcing a preventive approach focused on the identification, assessment and control of occupational risks. This commitment was consolidated

with the implementation, in 2013, of the Occupational Health and Safety Management System (OHSMS) in accordance with the OHSAS 18001 standard, subsequently certified under the ISO 45001 standard in 2020.

In addition, the Group promotes initiatives aimed at fostering healthy and respectful working environments, encouraging a healthy work-life balance, emotional wellbeing and the creation of workplaces free from any form of harassment, intimidation or inappropriate behaviour. These initiatives help to strengthen teams' motivation, commitment and sense of belonging, and are complemented by various social protection and employee support measures. These include life insurance and total permanent disability cover, which have been introduced in various regions where the Group operates, aimed at enhancing the security and stability of staff and their families, whilst adapting to the specific regulatory and social circumstances of each country.

These principles are applied across the board to all processes relating to people management, including recruitment, hiring, training, appraisal, career progression and talent development, ensuring that criteria are objective, transparent and based on equal opportunities. To ensure their proper implementation, the Group has a People Management System comprising specific policies, procedures and tools, notably the People Policy, complemented by other internal mechanisms designed to ensure management that is consistent and aligned with corporate values.

Furthermore, as a signatory to the United Nations Global Compact, the Group promotes respect for human rights both in its operations and throughout its value chain, through the annual publication of the Declaration against Modern Slavery and the promotion of responsible standards amongst suppliers, employees and business partners.

Furthermore, the Group recognises and respects freedom of association and the right to collective bargaining as fundamental principles in the workplace, recognising that dialogue, representation and the participation of staff contribute to strengthening labour relations, organisational stability and the Group's sustainability.

10.3 Measures to promote wellbeing and diversity within the TYP SA Group: policies and procedures

In a constantly evolving regulatory and social environment, the Group maintains a focus on continuous improvement in the areas of people management, workplace wellbeing, and diversity and inclusion. In this regard, these policies are periodically reviewed and updated to ensure they remain aligned with applicable regulations, international standards and best practices in the areas of people management, workplace wellbeing, and diversity and inclusion.



In this context, the People Policy forms the backbone of the Group's people management model, supporting employees' professional development throughout their entire career, from the moment they join the organisation until the end of their employment relationship. Through this policy, the Group reaffirms its commitment to equality, diversity, wellbeing and professional development within a respectful and collaborative working environment.

10.3.1 Diversity, equality and inclusion

Within this framework, the Group has an Equality Plan, drawn up jointly with the employees' legal representatives and regularly monitored by the Equality Committee. This plan, which complies with current legislation and is duly registered, sets out measures aimed at ensuring equal opportunities in areas such as recruitment, hiring, career progression, training, remuneration and the work-life balance.

In addition, the Declaration on Diversity, Equality and Inclusion sets out the Group's commitment to promoting inclusive and discrimination-free working environments in all the regions where it operates. To this end, the Group runs awareness-raising and training initiatives aimed at recruitment managers and management teams, promotes policies accessible to the entire workforce, and encourages integration measures and reasonable adjustments for people with disabilities.



Accessibility and inclusion for people with disabilities

As part of its commitment to accessibility and social inclusion, the TYP SA Group supports initiatives aimed at promoting the independence and integration of people with disabilities. During 2025, the Group's offices took part in the puppy socialisation programme run by the ONCE Guide Dog Foundation, a vital initiative for training future guide dogs for people with visual impairments.

Through this collaboration, the Group's staff contributed to the adaptation and training process of a puppy in training, facilitating its exposure to real-life working environments, interaction with different people and everyday situations. This stage is fundamental for developing the skills of confidence, stability and adaptability that will enable the animal to carry out its future role in supporting people with visual impairments.

Participation in this programme reflects the Group's commitment to promoting more accessible and inclusive environments, whilst helping to raise awareness amongst professionals of the importance of universal accessibility and the removal of barriers that hinder the full participation of all people in society.



10.3.2 Well-being, work-life balance and occupational safety

International mobility and professional development

Among the initiatives aimed at promoting employees' wellbeing and professional development, the TYP SA Group has specific expatriation policies designed to facilitate international mobility and support career development in global environments. These policies set out competitive terms and conditions for seconded staff, aligned both with standard industry practices and with the specific economic and social circumstances of the host countries, whilst also ensuring consistency with the terms and conditions applicable across the Group's various international offices and territories.

The expatriation model also includes administrative and logistical support measures aimed at facilitating the professional and personal integration of expatriate staff, including the management of visas, relocations, travel, tax matters and other formalities associated with international mobility. Furthermore, international experience is a key element of the Group's professional development model, contributing to the strengthening of technical and managerial profiles with a global outlook, the exchange of knowledge and the development of multicultural skills.

Contributing
to employee professional
development through
an international career

Harassment prevention and a safe working environment

Furthermore, the Group has an Anti-Harassment Protocol designed to prevent, identify and address any situation involving harassment or inappropriate behaviour in the workplace. This protocol establishes procedures for action and confidential reporting channels, ensuring the protection of those affected and promoting a safe, dignified and respectful working environment.

Occupational health and safety management model

In the field of occupational health and safety, TYP SA's organisational structure for preventive management follows an integrated management model within the Group's QHSE Management System. The TYP SA Group's directorate assigns responsibility for its implementation and management within the specific scope of their competencies to the reporting lines, as defined in the company's organisation chart. In this regard, the reporting lines must incorporate occupational health and safety (OHS) into all activities carried out or orders, and decisions taken. Each company within the Group, both in Spain and abroad, has the legally required OHS services and, in all cases, specific personnel designated as responsible for this area.

In Spain, TYP SA has its own Prevention Service (SPP), which covers the specialities of Occupational Safety, Ergonomics and Applied Psychosociology, as well as providing technical advice to all areas of the Group. Furthermore, regional offices, Group companies and workplaces have HSE coordinators and staff responsible for preventive management within their respective units. Health Surveillance and Industrial Hygiene functions are carried out in Spain through the external Prevention Service (SPA) Vitaly. Internationally, external consultants are engaged where required by local regulations or project needs.

During the financial year, the Group continued to strengthen its preventive management systems through various measures aimed at the continuous improvement of occupational health and safety conditions. Key initiatives included successfully passing the statutory audit of the Occupational Health and Safety Management System in Spain, which is valid for the next two years, and extending the scope of the ISO 45001:2018 certification to include new international offices of the Group, amongst them TYP SA Limited in Ireland and TYP SA PTY LTD in Australia.

Emotional wellbeing and improved working conditions

Furthermore, during the financial year, the psychosocial risk assessment at TYP SA Spain was completed, driving the gradual implementation of measures aimed at enhancing emotional wellbeing, work organisation and the prevention of risk factors associated with the psychosocial environment. At the same time, the Group carried out improvements to the facilities at the Madrid laboratory, including the refurbishment of forced extraction and ventilation systems, to enhance safety conditions regarding exposure to pollutants and to improve the working environment for staff.

Employee benefits, health and accessibility

In addition, the Group promotes measures designed to enhance staff wellbeing and flexibility, such as the TYP SA Benefits programme, currently in place in Spain, which offers flexible remuneration options tailored to employees' individual needs, including benefits relating to catering, transport, childcare, health insurance and training.

The Group also promotes universal accessibility in its workplaces, ensuring compliance with applicable regulations on accessibility and the adaptation of spaces for people with different needs. Furthermore, in the area of health prevention and promotion, it carries out regular medical check-ups for employees, in line with regulatory requirements and internal health monitoring programmes.

Physical wellbeing, team cohesion and corporate culture

In addition, the Group encourages initiatives focused on physical wellbeing and team cohesion through sporting and team-building activities, helping to promote healthy lifestyles, strengthen collaboration between departments and reinforce a sense of belonging and corporate culture.

Among the activities organised, the Group's participation in the Corporate Race stands out, having established itself as a leading initiative in the corporate sector. In the 2025 edition, the TYP SA Group achieved a record participation of 63 professionals.

During the current financial year, the TYP SA Madrid Padel Tournament was launched for Group employees and designed to encourage cross-functional interaction between teams and departments, thereby strengthening internal cohesion and a sense of belonging to the organisation.

Health and prevention campaigns at MEXTYP SA

As part of its commitment to promoting the health and holistic wellbeing of its staff, the TYP SA Group's Mexican office, MEXTYP SA, has developed various preventative initiatives focused on both physical health and emotional wellbeing. These measures also respond to a local context in which certain public health factors, environmental exposure and physical vulnerability may increase the need to strengthen measures for prevention, support and the promotion of employees' wellbeing.





Notable among the initiatives launched are the introduction of active breaks during the working day and the provision of a confidential, free telephone counselling service designed to support employees with issues relating to stress, anxiety and other personal or work-related situations that may affect their wellbeing.

These initiatives are complemented by a series of campaigns to raise awareness, promote health education and the early detection of common diseases.

Among the main campaigns carried out, the following stand out:

- **Let's Talk About Diabetes Mellitus**, an initiative to raise awareness of risk factors, warning signs and the importance of early diagnosis of this condition. The information session, held online, was attended by 75 employees, who actively participated via a question-and-answer session that facilitated the exchange of information and the clarification of queries.
- **The Impact of Stress on Physical and Mental Health**, a session aimed at reducing work-related stress and promoting healthy habits amongst employees, providing tools and strategies for managing and preventing stress. The activity was attended by 90 employees.
- **HIV: Myths and Realities**, an initiative aimed at reducing the stigma associated with HIV and promoting occupational health through awareness-raising and early detection. The information session, held online, was attended by 47 employees. Subsequently, 65 voluntary and confidential rapid HIV tests were carried out, to identify positive cases and providing timely support and treatment.



information materials were distributed to raise awareness and facilitate access to preventive information.

- **Contraception and family planning**, an information session aimed at promoting sexual and reproductive health education and informed decision-making regarding contraceptive methods and family planning. The event took place in person and helped to foster a healthy and respectful working environment.
- **Breast cancer and self-examination workshop**, an initiative aimed at promoting early detection and breast health care through awareness-raising activities and practical training. The information session and in-person self-examination workshop, held on 22 October 2025, were attended by nine female employees. In addition,
- **Influenza A/B vaccination campaign**, a preventative initiative carried out in collaboration with the IMSS to strengthen the protection of employees' health against seasonal respiratory illnesses. The activity was attended by 165 employees, who received the influenza A and B vaccine.
- **Oral health as a pillar of general health**, an initiative aimed at promoting preventive habits and raising awareness of the link between oral health and chronic degenerative diseases. The in-person information session was attended by 68 employees and was complemented by the free distribution of dental hygiene kits to encourage oral health care and prevention.
- **Prostate-specific antigen (PSA) screening**, an initiative aimed at the early detection of prostate cancer and other prostate conditions in men with risk factors. The activity involved rapid screening tests and was attended by 19 employees.



These actions reinforce the Group's preventive approach to occupational health, complementing general health monitoring measures and contributing to a corporate culture centred on people's holistic wellbeing.

10.4 Metrics and results

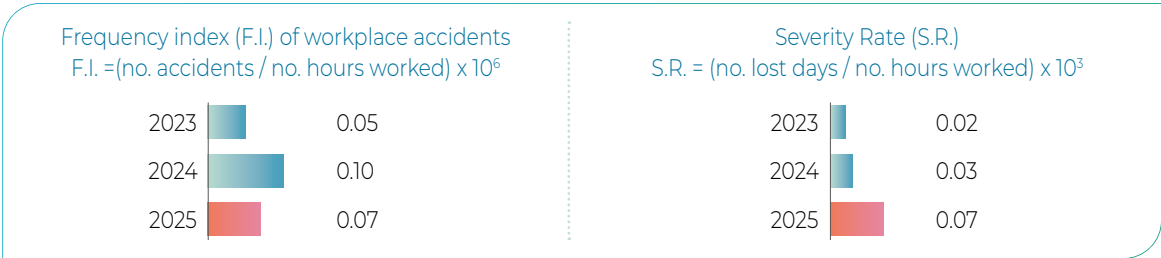
The TYP SA Group continuously monitors the key indicators linked to workplace wellbeing, health and safety, diversity and inclusion, to assess the effectiveness of the policies implemented and strengthen data-driven decision-making. These metrics provide a comprehensive overview of people development and the extent to which a safe, equitable working environment, aligned with the Group's sustainability principles, has been established.

In addition, the Group regularly monitors the key preventive indicators associated with the companies included within the scope of the ISO 45001 certification, which enables it to assess the evolution of occupational health and safety performance, identify trends and reinforce the continuous improvement of the preventive management systems in place.

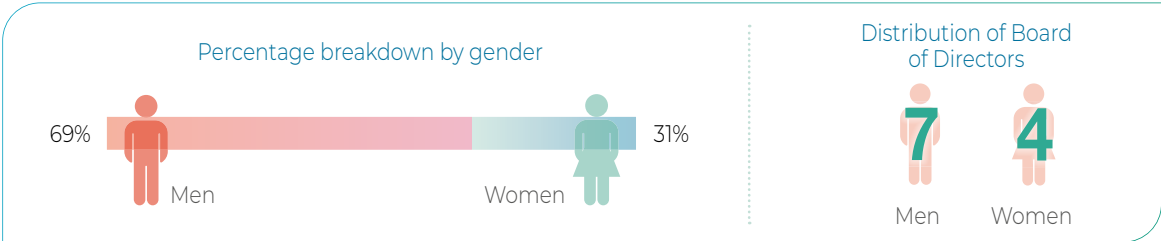


EVOLUTION OF INDICATORS				
Certifications	2022	2023	2024	2025
Group companies ISO 45001 certified	11	12	15	16

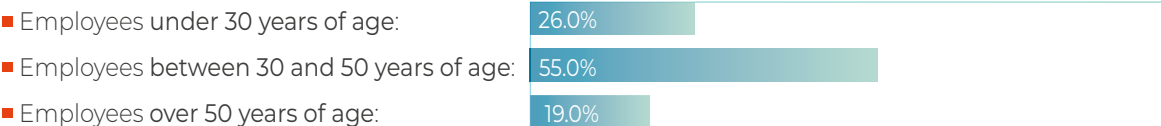
Furthermore, the evolution of the key occupational health and safety indicators for the TYP SA Group companies included within the scope of the ISO 45001 certification is shown in the chart below. These figures cover the Regional Technical and Projects Divisions and the TYP SA Group companies integrated into the certified system.



From the perspective of diversity and inclusion, an analysis of the workforce composition reveals a stable gender distribution, both overall and across the various levels of responsibility within the Group. In this regard, the gender distribution of the workforce as a whole, as well as the composition of the Board of Directors, is as follows:



It is worth noting that the breakdown of the workforce by age group highlights the balance between experience and generational renewal, reflecting both the high level of technical expertise accumulated within the Group and its ability to attract and recruit new talent.





The geographical distribution of employees, for its part, highlights the Group's international character and the significance of Spain and Hispanic America as the main areas where the workforce is concentrated.

Distribution of employees by region:

USA and Canada		237	6%
Hispanic America		1,047	25%
Brazil		463	11%
Spain		1,616	38%
Europe (except Spain)		294	7%
Africa		93	2%
Middle East		128	3%
Asia and Pacific		346	8%
TOTAL		4,224	100%

With regard to the integration of people with disabilities, the TYP SA Group employs 19 staff members with disabilities, helping to promote more inclusive and diverse working environments.

Similarly, the Group monitors the key indicators relating to the social security cover and benefits applicable to employees. This cover depends on labour legislation and the social protection systems in place in each of the countries in which the Group operates, ensuring in all cases compliance with the applicable regulations on labour and social protection matters.

In the area of work-life balance and support for family life, during the financial year '77 of the Group's employees took paternity leaves and 49 maternity leaves, figures which reflect, amongst other factors, the gender composition of the workforce.

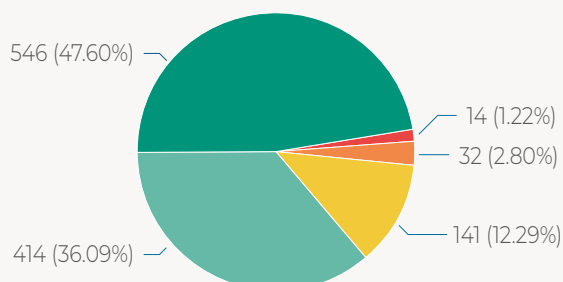
In addition, the Sustainability Survey provides insight into staff satisfaction, commitment and perceptions regarding key aspects of the working environment and organisational culture.

The survey addresses issues relating to wellbeing, equal opportunities, inclusion, integrity and work-life balance, as well as aspects concerning trust in the organisation, freedom to express opinions, fair treatment and the physical working environment. The results obtained are a valuable source of information for identifying areas for improvement and continuing to strengthen the Group's policies and initiatives on wellbeing and diversity, whilst confirming that we are on the right track.

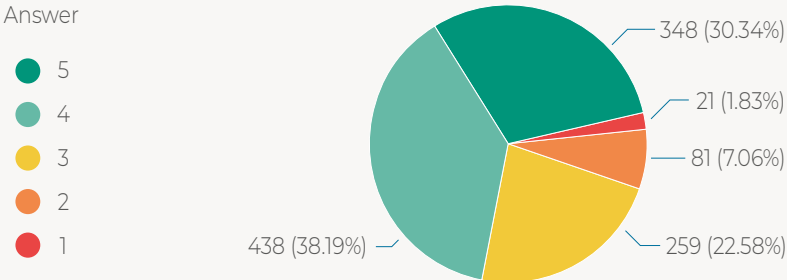
There is an inclusive and respectful atmosphere, regardless of gender, age, ethnicity or other characteristics

Answer

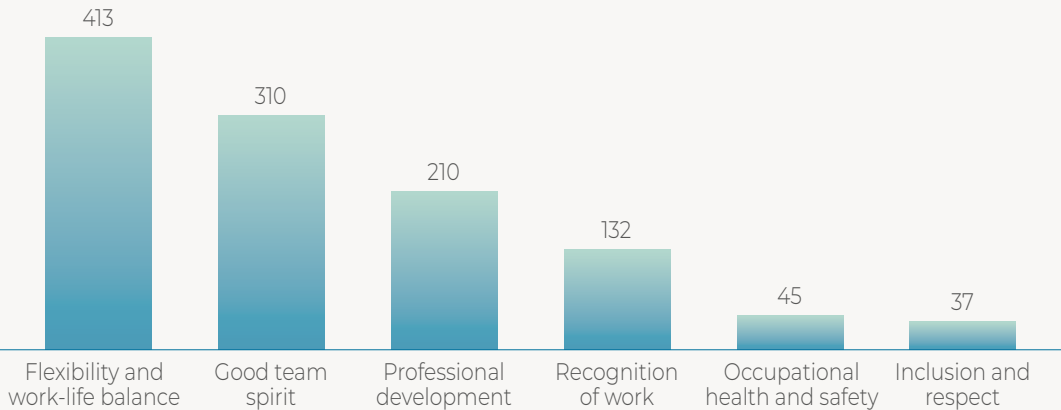
-  5
-  4
-  3
-  2
-  1



You can offer ideas and you feel listened to at work



What factor most favours your well-being as an employee?



Together, these indicators reflect the TYP SA Group's commitment to fostering a safe, healthy, diverse and inclusive working environment, as well as to developing people management models that are increasingly focused on continuous improvement, active listening and long-term sustainability.



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Data Processing

- 11.1 Data processing: impact, risk and opportunity analysis
- 11.2 Strategic commitment to data processing
- 11.3 Measures to ensure correct data processing: practices and procedures
- 11.4 Metrics and results



"Protecting information to drive a secure digital transformation"

The TYP SA Group integrates information security, data protection and the responsible use of digital technologies as key elements to guarantee the confidentiality, integrity and availability of information, thereby strengthening the trust of its clients, professionals and stakeholders.



11. Data Processing

11.1 Data processing: impact, risk and opportunity analysis

The TYP SA Group pays particular attention to data processing and information security, given the sensitivity of the data it manages in the course of its business and the potential repercussions that any failures in the systems for the transmission, storage, availability or use of information could have for the organisation and its stakeholders.

The main types of information managed by the Group include:

- Personal data of employees, subcontractors and collaborators, which is considered confidential and protected in accordance with Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights.
- Data provided by clients in the context of tenders and contracts, which forms the basis for the studies and projects carried out by the Group.
- Data included in studies, projects and products, such as software, applications and R&D+i developments linked to its activities.
- Internal communications relating to possible misconduct received via the corporate reporting system.

In the double materiality analysis carried out, data processing has been considered material from both an impact and a financial perspective, due to its relevance to ensuring operational continuity, the trust of clients and stakeholders, the protection of confidential information and the Group's ability to operate in an increasingly digitalised environment.

From a risk perspective, inadequate management of confidential information could lead to a loss of operational functionality, disruptions to the company's operations and even legal liabilities, with potential financial and reputational repercussions. Furthermore, failures in the technological infrastructure could cause system outages, paralyse production capacity and lead to the loss of critical data, thereby increasing the financial, legal and reputational impacts on stakeholders.

Furthermore, a lack of up-to-date and secure technological capabilities could limit the Group's competitiveness by restricting its ability to offer efficient, innovative solutions tailored to the needs of its clients and projects.

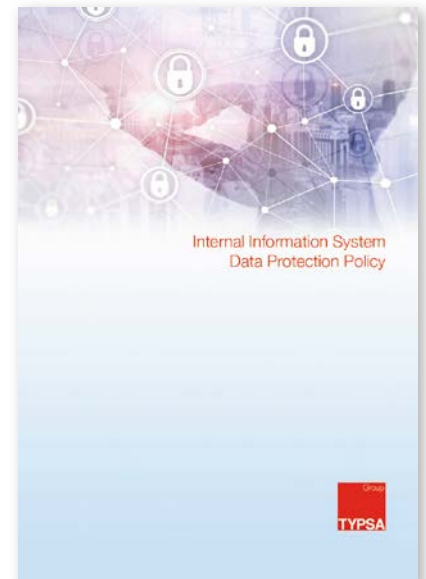
However, data processing also represents a key opportunity for the Group. The integration of digital solutions, advanced automation technologies, document management platforms and artificial intelligence-based tools enhances operational efficiency, contributes to cost reduction and enables the optimisation of study preparation, document management, site supervision and project design across all phases.

In this context, responsible data processing is a strategic priority for the TYP SA Group, both for its contribution to information protection and for its role in enabling innovation, digitalisation and the continuous improvement of the services provided.

11.2 Strategic commitment to data processing

The TYP SA Group took a key strategic decision by creating and implementing an Information Security Management System, which is currently ISO 27001 certified. This system aims to safeguard the confidentiality, integrity and availability of information relating to its services, and is based on a comprehensive set of policies, procedures, organisational governance structures and technical, physical and operational controls, all of which are supported by the Group's Code of Ethics.

The QHSE Management System Policy expressly states that Presidency gives strategic priority to the protection of information, committing to guaranteeing its confidentiality, availability and integrity,



in line with internal information security policies. Furthermore, the organisation promotes individual responsibility and the adoption of best practice in information security amongst its employees, as part of a process of continuous improvement of the system.

This commitment provides a robust framework for the protection of Information and Communications Technology (ICT), ensuring a secure environment for data management and for the development of digital solutions applied to our business.

Furthermore, the TYP SA Group's Corporate Integrity System reinforces this commitment by expressly prohibiting any member of the organisation from using the company's resources, facilities or information to carry out unlawful activities, whether by action or omission, for the benefit of the Group or for personal gain.

Together, this approach enables the Group to integrate information security, data protection, corporate integrity and the responsible use of digital technologies as transversal elements of its management model.

11.3 Measures to ensure correct data processing: practices and procedures

At the TYP SA Group, data protection and information security are essential pillars of responsible management, particularly in an increasingly digital environment. The Group's strategy is based on international standards, organisational culture, technological innovation and regulatory compliance. This comprehensive approach not only strengthens the company's operational resilience but also reinforces the trust of its stakeholders and consolidates its commitment to a secure, ethical and sustainable digital transformation.

The Information Security Management System forms the cornerstone of this strategy and brings together a set of policies, procedures and organisational, technical and human measures designed to ensure the confidentiality, integrity and availability of information.

The following are among the key practices and procedures implemented:

- **File transfer.** The Group regulates the use of a secure internal platform for the temporary exchange of files between employees, clients and partners. This platform, accessible via the intranet, guarantees the protection of shared information and provides for the automatic deletion of files every 15 days.
- **ICT Guide for working away from the office.** This tool enables employees to connect from any location with an internet connection, ensuring the integrity of data in transit and facilitating the secure performance of work in remote or mobile working environments.
- **ICT Guide to Good Security Practices.** This guide sets out basic principles and recommendations for protecting systems and information, including the protection of corporate email, procedures for dealing with security incidents, and the management of users' digital identities.
- **User Account Management.** This procedure governs the creation, use and permissions associated with each user account, tailoring them to the user's role within the organisation. It covers access to the intranet and work documents, specific corporate platforms, such as Concost or tenders, projects and confidential servers according to authorisation level, corporate email and VPN-SSL connections.
- **Confidentiality undertaking for employees and contractors.** All new employees must sign this undertaking as a condition of completing their onboarding. It sets out their obligations regarding confidentiality, the responsible use of technological resources and the duty of secrecy. External contractors sign an equivalent document tailored to their relationship with the company.
- **Information Security Incident Management.** This procedure sets out the protocol for the detection, logging, analysis and resolution of IT and cybersecurity incidents, facilitating a structured and traceable response to events that may compromise information security.





- Working in secure areas. The Group has specific measures and procedures in place for working in special locations that require additional security controls, such as the Data Processing Centres (DPCs) owned by the TYP SA Group.
- Use of cryptographic controls. This procedure sets out the necessary restrictions and processes to ensure the appropriate and effective use of cryptographic techniques, with the aim of safeguarding the confidentiality, integrity, authenticity and non-repudiation of sensitive information handled by the TYP SA Group, whether stored or in transit. The procedure applies to all assets or communication media that contain or may contain information belonging to the TYP SA Group or information belonging to third parties whose content is relevant to the development of projects. Depending on the sensitivity of the information, different levels of access and security are established.
- Governance of the use of artificial intelligence. Aware of the emerging challenges arising from the use of artificial intelligence tools, the TYP SA Group has adopted an Artificial Intelligence Policy, the purpose of which is to ensure that the implementation of these technologies is carried out ethically, securely and in accordance with current regulations. This policy sets out commitments regarding technical security, the protection of personal data and privacy, mechanisms for supervision, control and correction, as well as the prevention of legal, operational and reputational risks.

In addition, guidelines for the responsible use of artificial intelligence have been developed, which define the key risks associated with these technologies and the procedures for mitigating them. The risks identified include the inappropriate use of confidential internal information, the training of external models using the Group's own data, the risk of malicious software, and excessive reliance on results generated by artificial intelligence without human validation. These guidelines are accompanied by an annex listing authorised applications and encourage critical thinking amongst employees, ensuring that artificial intelligence is integrated safely and effectively into the Group's operations.

GIO: the Group's proprietary document management and site supervision platform. Over more than 30 years, the TYP SA Group has developed its own document management system, TYP SA BIM PM (GIO), a digital tool that centralises the documentation generated during all phases of project and site supervision.



GIO Data

+550 works

+40,000 M€
Economic value of the supervised works

+30 countries

+15,000 users/licences

+4M documents (> 16 TB)

Mobile App

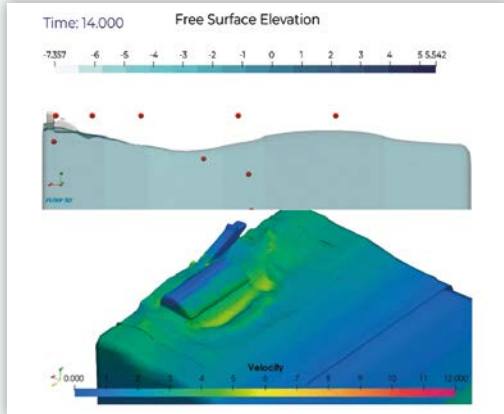
+570 users/licences
+72,000 synchronisations

This platform has proven its effectiveness, enabling inspectors to devote up to 30% more time to fieldwork thanks to the automation of administrative tasks. In this way, it helps to improve the quality of the data collected and the efficiency of decision-making.

In line with the Group's commitment to innovation, GIO has recently been integrated with artificial intelligence tools, enabling automated analysis and the swift presentation of site information, thereby facilitating compliance with deadlines, budgets and quality standards.

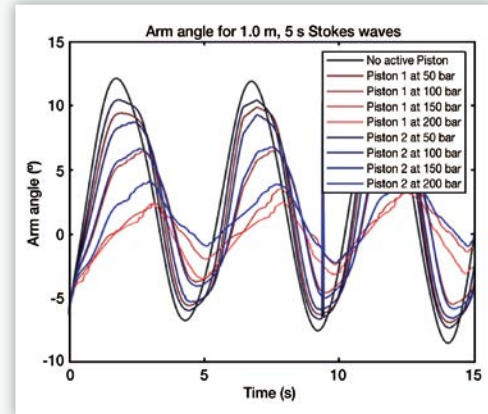
FLOATYP WAVE Innovation Project

As part of TYP SA's commitment to the energy transition and the fight against climate change, the innovation committee approved the "FLOATYP WAVE" R&D+i project. This initiative, which is entirely self-funded and due to be completed in 2025, focuses on the acquisition and implementation of advanced modelling capabilities using Computational Fluid Dynamics (CFD) for the design and optimisation of structures in the field of marine renewable energy.



In light of the exponential growth of floating offshore wind energy and the development of new technologies such as wave energy converters, this project has enabled us to build up key in-house

expertise. The aim is to strengthen TYP SA's involvement in the design of floating platforms and energy converters, improving their dynamic and structural performance. With this capability, we reduce our reliance on subcontracting, optimise the safety and efficiency of infrastructure, and consolidate our position as a leading engineering firm in a sector that is fundamental to decarbonisation.



11.4 Metrics and results

The TYP SA Group monitors the effectiveness of its information security systems, controls and measures through indicators, internal reviews and awareness-raising initiatives aimed at strengthening the culture of data protection and cybersecurity within the organisation.

In 2025, a phishing drill was carried out at TYP SA Spain, targeting a random sample of 279 employees selected from the entire workforce. As a result, 50 of the participants clicked on the link and entered their credentials. These exercises enable the organisation to assess its level of exposure to social engineering threats, identify opportunities for improvement and strengthen training and awareness-raising initiatives in the field of cybersecurity.

Furthermore, the ISO 27001 certification of the Information Security Management System is a key indicator of the Group's commitment to information protection and the continuous improvement of its technical, organisational and operational controls.

Furthermore, the development and consolidation of in-house digital tools, such as TYP SA BIM PM (GIO), reflects the Group's ability to integrate secure information management with operational efficiency and innovation applied to projects. The platform enables the centralisation of documentation, the automation of administrative tasks, the improvement of the quality of data collected in the field, and facilitates decision-making during the supervision of projects and construction works.

The Group will continue to strengthen its monitoring, training and control mechanisms in the areas of data processing, information security and the responsible use of digital technologies, with the aim of maintaining the trust of its clients, employees, partners and other stakeholders.



Roadmap



Talent attraction and management
Corporate integrity and ethical governance
Use of resources
Value for clients, end users and employees
Adaptation to climate change
Communities
Biodiversity
Human capital: well-being and diversity
Data processing

This roadmap sets out the strategic sustainability objectives that will guide the company's actions in the short, medium and long term. These objectives, which are aligned with the main international frameworks and the priorities defined by our stakeholders, enable us to integrate environmental, social and governance criteria both at a corporate level and throughout all phases of our projects. Through this planning, Grupo TYPESA reinforces its commitment to innovation, resource efficiency, environmental conservation, integrity, climate change mitigation, resilience and development cooperation.

It should be noted that climate change mitigation targets are not included in this Roadmap as they have been set out in the Climate Transition Plan (Chapter 07: Decarbonisation).

Talent attraction and management

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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1. Increased use of the self-assessment system

To extend the corporate Performance Self-Assessment system within the Group, ensuring a standardised methodology that enables the identification of skills, strengths and areas for personal improvement.	- Progressive roll-out of the system. - Specific training for managers on assessment and constructive feedback.	- Percentage of subsidiary and branches where the system has been implemented. - Number of managers receiving training annually.	2026: roll-out plan for the tool. 2027–2030: achievement of the targets set in 2026 by office.	- HR. - Development Department.
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2. Ensure greater access to the Group's intranet in all countries

Encourage employees to have operational and up-to-date access to the corporate intranet, thereby strengthening communication and the Group's overall cohesion.	- Assessment of current accessibility and identification of technological barriers. - Implementation of technical solutions and local support. - Training and awareness campaign on its use.	% of subsidiary and branches with active access. % of registered employees.	2026: definition of the 2027–2030 strategy. 2027–2030: implementation and monitoring of strategic objectives.	Development Department.
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3. Sustainability content platform on TYP SA Learning

To incorporate sustainability as a cross-cutting theme in corporate learning through a monthly section on TYP SA Learning.	Creation of sustainability content (articles, webinars, podcasts, reports and recommended reading).	- Number of pieces of content published quarterly. - Access and participation rate - Staff assessment of the usefulness of the content (via the TYP SA Learning platform).	- Second half of 2026: start of the incorporation of new content. - Annual increase in the number of content items and the participation rate.	Sustainability and Environmental Assessment Division.
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4. Participation as speakers at seminars, congresses and conferences

To continue strengthening the TYP SA Group's technical leadership and visibility in the fields of engineering, sustainability and innovation.	- Identification of strategic events aligned with the business areas. - Encouraging Group professionals to participate as speakers.	- Number of annual appearances. - Number of Group professionals acting as speakers.	The strategy and objectives will be set annually by business area and by type of participation and event.	Across all divisions and technical areas.
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Corporate integrity and ethical governance

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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5. Definition of a new risk assessment methodology

Update and strengthen the Group's methodological framework for identifying and assessing criminal liability risks.	- Review of the current methodology, incorporating international best practice. - Integration into the new matrix of operational areas responsible for risk management.	- Approval of the new methodology. - External audit. - Number of the Group's subsidiaries and/or branches applying the corporate methodology.	2025: design and validation. 2026–2030: design and execution of the implementation plan. 2030: roll-out to Group's subsidiaries and/or branches in countries with a more demanding regulatory environment and/or in countries considered to be high-risk.	Corporate Integrity and Ethical Governance (Compliance Committee).
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6. Improvement in the compliance rate for critical controls

To optimise the effectiveness of the Integrity Management System's controls, increasing the compliance rate and reducing duplication.	- Identification of critical controls with insufficient performance and/or workplaces where controls have not been implemented. - Automate the monitoring of indicators using digital tools	- Compliance rate for critical controls identified. - Number of controls optimised.	2025: Analysis. 2026–2030: Design and execution of the implementation plan. 2030: Roll-out with a high compliance rate for critical controls in the Group's subsidiaries and/or branches in countries with a more demanding regulatory environment and/or in countries considered to be high-risk.	Corporate Integrity and Ethical Governance (Compliance Committee).
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7. Expanding the scope of our certification and/or obtaining new integrity-related accreditations

Reaffirming the Group's commitment by expanding the scope of our certification and/or obtaining new accreditations.	- Analysis of applicable standards. - Prioritising work sites to which the scope of the ISO 37001 certificate is to be extended. - Systematisation and/or preparation of documentation. - Communicating achievements to stakeholders.	- Number of awards obtained - Scope of the ISO 37001 certification.	2025: A new national/international recognition. 2026–2030: Design and execution of the implementation plan. 2030: Obtaining certifications and/or including Group subsidiaries or branches in countries with a more demanding regulatory environment and/or in countries considered to be high-risk, within the scope of the ISO 37001 certificate.	Corporate Integrity and Ethical Governance (Compliance Committee).
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Use of resources

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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8. Paper reduction and advanced digitisation

Moving towards a predominantly digital document management system that minimises paper consumption, promotes operational efficiency and reduces the environmental impact associated with printing and physical storage.	- Promote collaborative document management (SharePoint, OneDrive, BIM platforms). - Encourage digital storage. - Internal awareness campaigns on the environmental impact of paper.	- Printing rate per employee (ICT). - Annual reduction in paper consumption	2026: evaluation of the use and functionality of the platform for reporting indicators. 2027–2030: development and phased roll-out of the defined actions, as well as monitoring of their progress and results.	- Quality and Environmental Management. - Department of Information and Communication Technologies (ICT).
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9. Sustainable Procurement Policy

Incorporate environmental and social criteria into the procurement processes for goods and services, promoting a responsible supply chain consistent with the Group's values.	- Raising awareness of our Green Procurement Policy. - Inclusion of a tab in the supplier onboarding process that allows for the selection and documentation of their sustainability credentials. - Inclusion of sustainability clauses in contracts with suppliers. - Training for teams and project managers on sustainability criteria.	% of environmentally and socially sustainable purchases as a proportion of the total. - Percentage of suppliers assessed against ESG criteria. - Number of training sessions.	2027–2030: commencement of work to define an action plan aimed at identifying and monitoring sustainable suppliers.	- Development Department. - Project managers.
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10. Responsible use of energy and materials

Promoting sustainable habits in the workplace that contribute to reducing energy consumption, minimising waste and reducing the use of plastics.	- Communication campaigns on energy saving: switching off lights, screens and equipment outside working hours. - Replacing single-use materials (plastics, cups, lids) with recyclable or reusable alternatives. - Installation of water fountains and jugs in communal areas to eliminate bottled water. - Analysis of the benefits that would be generated by the design and implementation of a shared mobility app for employees.	- Number of offices free of single-use plastics. - Number of offices where the use of single-use materials has been reduced from one year to the next. - Number of participants in shared mobility initiatives (should the implementation of the app be approved).	2026: commencement of work to analyse the current situation in the Group's offices and draw up an action plan. 2027–2030: progressive implementation of the actions defined in the plan and gradual roll-out of best practices to the Group's various sites.	Sustainability and Environmental Assessment Division.
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11. Electronic Equipment Reuse and Recycling Programme

To manage the life cycle of electronic equipment responsibly, prioritising its reuse, refurbishment and safe recycling, with traceability of the process.	- Establishment of a protocol for the recovery and donation of equipment in good condition. - Responsible management of electronic waste (WEEE) with certified suppliers. - Recording the process of the secure destruction of equipment and data in the Sustainability Report. - Regular assessment of the IT equipment stock to identify opportunities for reuse.	- Number of devices reused or donated. - Percentage of electronic waste managed through certified suppliers. - Total volume of WEEE recovered (kg/year).	2026: definition of the protocol and selection of approved waste management operators. - Definition of the strategy for the reuse and management of WEEE for 2027–2030. 2027–2030: annual monitoring of strategic objectives.	Information and Communication Technologies (ICT) Department.
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Value for clients, end users and employees

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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12. Identification of innovation projects linked to sustainability

Enhancing the visibility and monitoring of innovation projects carried out by the Group.	To define clear criteria for identifying and classifying innovative projects in the areas of sustainability.	Number and percentage of projects classified as innovation in sustainability.	2026: initial inventory.	Technical Directorate.
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13. Increase the response rate to the employee and management survey

Optimise participation in internal sustainability surveys, encouraging employee engagement and improving the quality of the data collected for decision-making.	- Collaborate with TDS and Development to implement a system of automatic reminders (email or intranet) and track response progress. - Communicate the results and progress to the whole organisation, reinforcing a culture of transparency and participation.	Survey response rate (%).	2026: increase in the response rate by more than 30% compared with the previous year.	Sustainability and Environmental Assessment Division.
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Adaptation to climate change

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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14. Measuring the integration of climate resilience into projects

To assess the actual extent to which climate change adaptation and resilience criteria are incorporated into the Group's projects, thereby strengthening the planning, design and sustainable management of infrastructure.	• Include a tab in the contract initiation process that allows for the selection of whether the project includes climate change adaptation studies or criteria. • Inclusion of a specific section on climate risk analysis in design methodologies and in the terms of reference for international projects. • Create an internal database to monitor projects with a resilience component. • Training of technical staff in the identification and assessment of climate risks.	• Number and percentage of projects that include climate change studies. • Number of technical staff trained in climate adaptation.	• 2026: implementation of changes to the contract tendering platform. Definition of the baseline. • 2027–2030: annual monitoring of strategic objectives.	• Environmental Assessment and Sustainability Division. • Development Department.
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Communities

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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15. Technical capacity building at Lago Alberto University (UNILAC)

To contribute to the development of technical and professional skills among young people and adults in the countries where the TYP SA Foundation operates.	• To consolidate and expand technical and vocational training programmes.	• Number of young people and adults taking part. • Number of scholarships or work placement programmes.	• 2026: assessment of the current situation and definition of the strategy.	• TYP SA Foundation for Development.
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Biodiversity

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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16. Ensuring the conservation of biodiversity and ecosystems in our projects

Ensuring environmental integration in our infrastructure projects, with a particular focus on biodiversity conservation.	• Implement environmental regulatory compliance controls at all stages of the project. • Regularly update the good practice guidelines and biodiversity checklists. • Train technical staff in the assessment and mitigation of impacts on ecosystems. • Establish a compliance and verification register managed by the Sustainability Division.	• % of projects incorporating environmental integration and biodiversity conservation. • Number of technical staff trained in biodiversity management. • Number of projects in environmentally sensitive or protected areas where the mitigation hierarchy has been applied. • Number of projects in which a net positive impact has been identified.	• 2026: baseline analysis and establishment of the 2027–2030 strategy. • 2027–2030: annual monitoring of strategic objectives.	• Sustainability and Environmental Assessment Division. • Training Department.
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Human capital: well-being and diversity

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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17. Promotion of physical activity

To encourage participation in sport and healthy habits amongst the Group's staff, strengthening internal cohesion, wellbeing and work-life balance.	- To consolidate existing sporting initiatives, such as the TYP SA Run, and highlight their importance within the corporate culture. - To launch team sporting challenges (steps, kilometres, cycling, etc.) that encourage participation from the Group's various offices. - To promote the dissemination of content on physical activity and health via internal communication channels.	- Number of annual sporting activities organised. - Participation rate per activity. - Participants' satisfaction level (annual sustainability survey).	2026: promotion of new editions of existing activities (Annual Companies' Run and Padel).	Sustainability and Environmental Assessment Division.
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18. Promoting healthy and comfortable working conditions in the office

Creating healthier and more comfortable working environments that promote staff productivity, physical wellbeing and emotional balance.	- Define the scope of the concept of a 'healthy space'. - Coordination with the occupational health and safety service to assess environmental health and comfort conditions.	- Number of offices assessed as meeting health and safety standards. - Percentage of centres meeting the defined criteria. - Staff satisfaction with the physical environment (annual sustainability survey).	2026: implementation of health initiatives in one of the Group's offices.	- Sustainability and Environmental Assessment Division. - HSE Management System.
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19. Social or environmental volunteering day

Encouraging staff participation in volunteering activities that reinforce the Group's social and environmental commitment, contributing to the sustainable development of local communities.	- Propose volunteering activities for Group employees. - Coordinate annual initiatives with the Sustainability Division, prioritising initiatives with a local impact (environmental, educational or social).	- Number of volunteering days or projects carried out. - Number of participants. - Total hours of corporate volunteering.	2026: holding an annual corporate volunteering day at one of the Group's offices.	Sustainability and Environmental Assessment Division.
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Data processing

Objective <i>What do we want to achieve?</i>	Areas of action <i>What actions and resources will we implement to achieve this?</i>	Indicators <i>To measure progress and/or compliance</i>	Monitoring <i>Set deadlines</i>	Stakeholders
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20. Improvement of the CSRD platform to standardise the calculation and collection of metrics by country

Optimise the management of non-financial and ESG information by developing the CSRD platform, ensuring the traceability, comparability and reliability of data collected at an international level.	- Review and update the CSRD platform to incorporate common metrics by country and business unit. - Automate the collection of environmental, social and governance data, minimising manual errors. - Train local managers in the use of the platform and associated procedures.	% of subsidiaries using the updated platform. - Number of automated or standardised metrics.	2026: optimisation of the comprehensive platform for collecting and updating CSRD data.	- Sustainability and Environmental Assessment Division. - Development Department.
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21. Digitisation of internal tools to improve HR management

To drive the comprehensive digitalisation of human resources processes to optimise management, control and decision-making at a global level.	Automatic retrieval of consolidated Group data.	Quality and consistency of the data obtained.	2026: evaluation of tools and integration plan. 2027–2030: implementation of the integration plan and data consolidation.	- HR. - Development Department. - Administration Department.
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