



Sustainability Report 2024

and Non-financial Information Statement 2024

IDOM, S.A.U. and Subsidiaries

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1 Letter from the President

To our stakeholders,

In a world facing all manner of difficulties and increasingly complex challenges, where uncertainty, the new global disorder and digital transformation are redefining the business and social world, IDOM has redoubled its efforts to make a positive contribution to the objectives we have set ourselves.

A company's success should not only be measured by its economic and financial accomplishments, but also by its contribution to making the world a better place. Against this backdrop, IDOM's professionals are committed to the pursuit of excellence in both the professional and personal spheres, as well as in ethics, social responsibility, the well-being of people and respect for the environment.

In 2024, the entire IDOM Group lived up to this commitment. Each team, each technical area and each geographical area has its own particular circumstances and reality, but overall, the goals set for the year have been achieved not only in terms of earnings, turnover, recruitment and profitability, but also in the fundamental aspects of our activity, by solving complex problems and integrating sustainability into our projects and operations, thus consolidating the trust of our clients and collective well-being.

At the corporate level, over the past year we have rolled out a number of initiatives on important issues so as to continue to develop in a strong and sustained manner. First was the updating of the Essence of IDOM, a fundamental document in terms of our culture and values. This was followed by a major boost to the career plan, the opening of the partner mailbox, new certifications in compliance and active participation in international conferences such as COP16 on Biodiversity in Cali, Colombia and COP16 on Desertification in Riyadh, Saudi Arabia. Lastly, we should cite the consolidation of IDOM Social Group and the increase in social action initiatives.

IDOM's progress is the result of the dedication and commitment of our entire team, to whom I would like to express my deepest gratitude. Our focus is on increasing the value we provide to those who trust in us, raising our level of technology in all areas, enhancing our digitalisation and making a significant professional contribution to society.

I invite you to explore this report, which is a testament to our commitment to a more sustainable and responsible future.



Luis Rodríguez Llopis

President

2 About IDOM

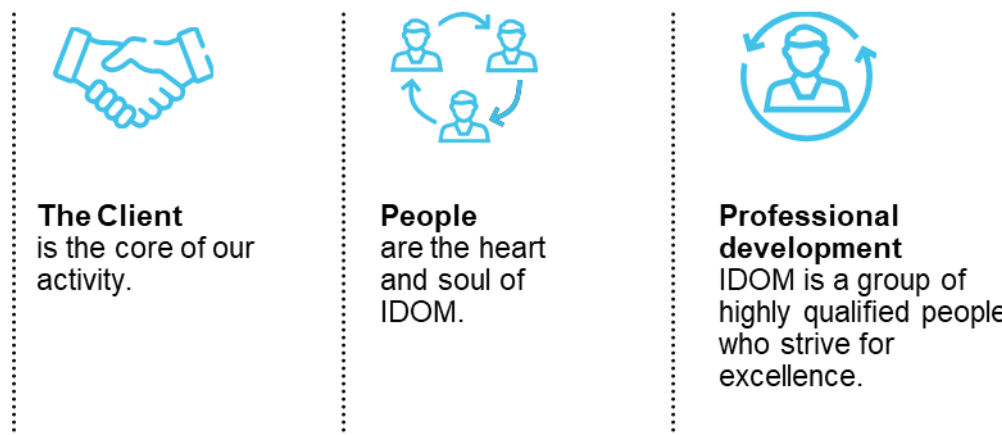
2.1 The Essence of IDOM. Values and pillars

Since the foundation of IDOM by Rafael Escolá in 1957, the company's activities have been based on trust, commitment, and the highest level of personal and professional development of the people who are part of it, within a framework of freedom and respect, and with an impeccable style of conduct. The company has a policy of zero tolerance towards crime and any illegal act.

IDOM defines itself as a client-focused integrated professional services company, economically sound, and specialised in realistically and effectively addressing any client engagement within its domain of activity, and to be recognised internationally as a leader in its field and accepted by its people as the best place to forge their professional careers.

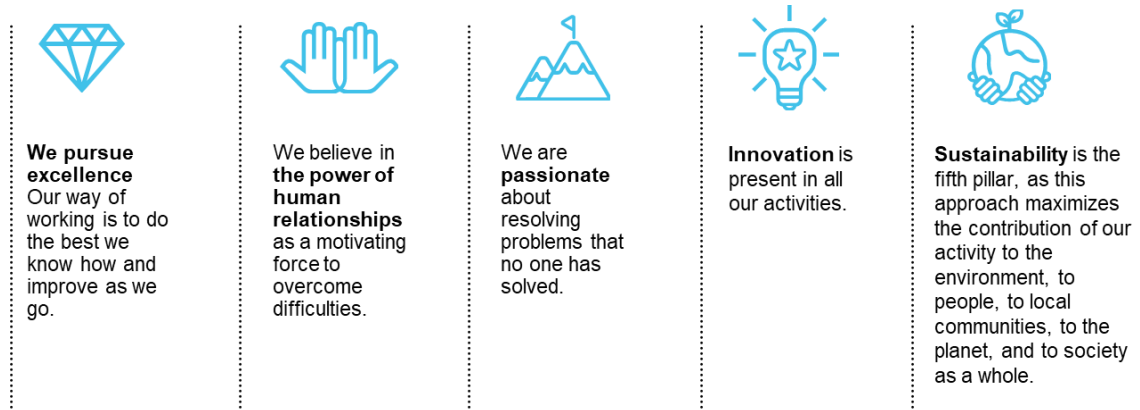
In order to achieve this, IDOM is set up as a well-articulated organisation of highly-qualified, resolutely-united professionals who work in an atmosphere of respect for their professional identity and freedom, with driving ambition for progress, development, service and innovation, and a clear vocation to transform and improve the lives of people and protect our planet.

IDOM's shared values are set out in its Essence, Style of Action and Code of Conduct, and define the guidelines of conduct for company employees:



Throughout its existence, IDOM has developed a personal and professional Style of Action committed to the success of its clients, based on five **cornerstones**:

- **Excellence:** IDOM believes in excellence, and its philosophy is to do things as best it possibly can.
- The **capacity to interrelate with people** as a motivating force to overcome difficulties
- The **ability to deal with problems and solve them**
- **Innovation**, present in everything that IDOM does.
- **Sustainability** as an approach to maximise the value that our business brings to society and the planet.



As a basis, relations between IDOM personnel are grounded in respect for freedom, in the context of personal responsibility, in deep trust, fluid and sincere communication, austerity and sobriety, teamwork, generosity, companionship, mutual assistance, cultivation of IDOM's unity, and in being respectful of cultural, professional, geographic, political, religious and other differences.

2.2 Business model

IDOM is an international independent association of consulting, engineering and architecture professionals. Its professionals are related through their work and ownership of the firm and they cooperate to achieve the greatest heights of professional and human development and the best client service.

Since its creation in 1957, IDOM has grown continually and developed to the stage where it is present in 125 countries in which over 4,600 people carry out their professional activity, together with more than 1,000 collaborators.

IDOM's competitive advantage is founded on the professionalism of its people, with the nucleus of the firm comprised of professionals who are able to provide and implement solutions that respond permanently to clients' needs. In this regard, it promotes, facilitates and values service of the highest quality, professional development and the contribution of solutions and initiatives, all within a framework of trust in people's capabilities and respect for their personal freedom.

IDOM professionals are united around a series of common objectives and a way of doing things, in order to promote, facilitate and render the highest quality service to clients.

IDOM understands commitment to mean the following:

- Assume the needs and difficulties of its clients as its own.
- Involve itself personally and professionally in projects in order to achieve an excellent result.
- Work with the client to achieve their objectives.

IDOM is owned exclusively by professionals who work in the company.

Once inside IDOM, each person has the opportunity to become a partner. Associative commitment happens gradually through a process of professional and human development that is contrasted year after year through an evaluation process and which must prove to be entirely satisfactory. This analysis is the combined responsibility of the management team.

The principle of equality is strictly and rigorously observed during the entire process of achieving IDOM ownership, with no distinction whatsoever being made between individuals. This principle is based on objective, neutral indicators such as professional performance/growth, respect and awareness of the Essence and Style of Action and commitment to the company.

In 2024, 984 IDOM employees were partners of the company.

Main indicators of the company in 2024

€450 M	68	125	over 4,600	984	over 1,000
turnover	years	countries	professionals	partners	collaborators

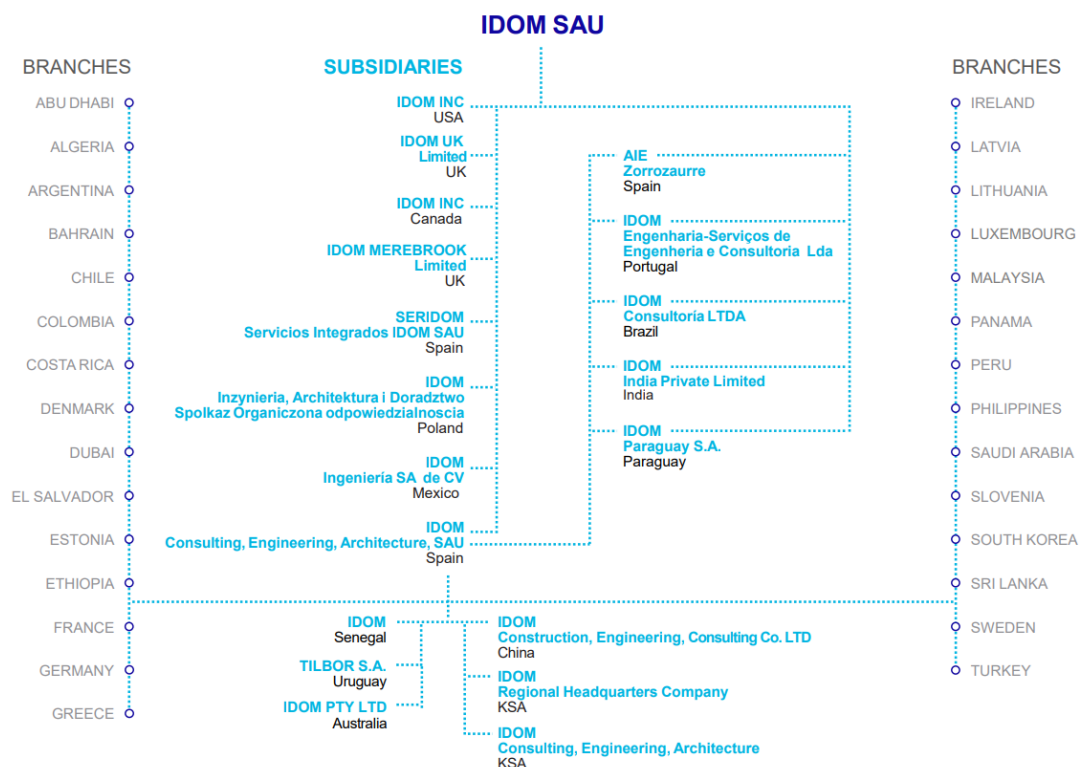
2.3 Geographic presence and corporate structure

The IDOM Group's head office is located in Bilbao, Spain, where it commenced activity in 1957. It is the Group's most important office, both in terms of employee numbers and turnover volume.

It is from here that IDOM directs its operations throughout the five continents, with offices mainly in Saudi Arabia, Chile, Colombia, Spain (Madrid, Barcelona, Valencia, Seville, Santiago, Vitoria, San Sebastián and Zaragoza), India, Mexico, Peru, Poland, the UK and the US.

IDOM also has a presence in other countries across other continents (Algeria, Costa Rica, France, Paraguay, UAE, Senegal, Brazil, the Philippines, Lithuania and Denmark, among others) Since 2024 it has had a subsidiary in Australia.

IDOM's **corporate structure** is as follows:



IDOM is an **independent association of professionals** related through ownership of the company and the work they do, whose aim is to achieve the greatest heights of professional and human development, and whose leitmotiv is to promote, facilitate and render a service of the highest quality to its clients.

2.4 Steering Committee Organisation chart

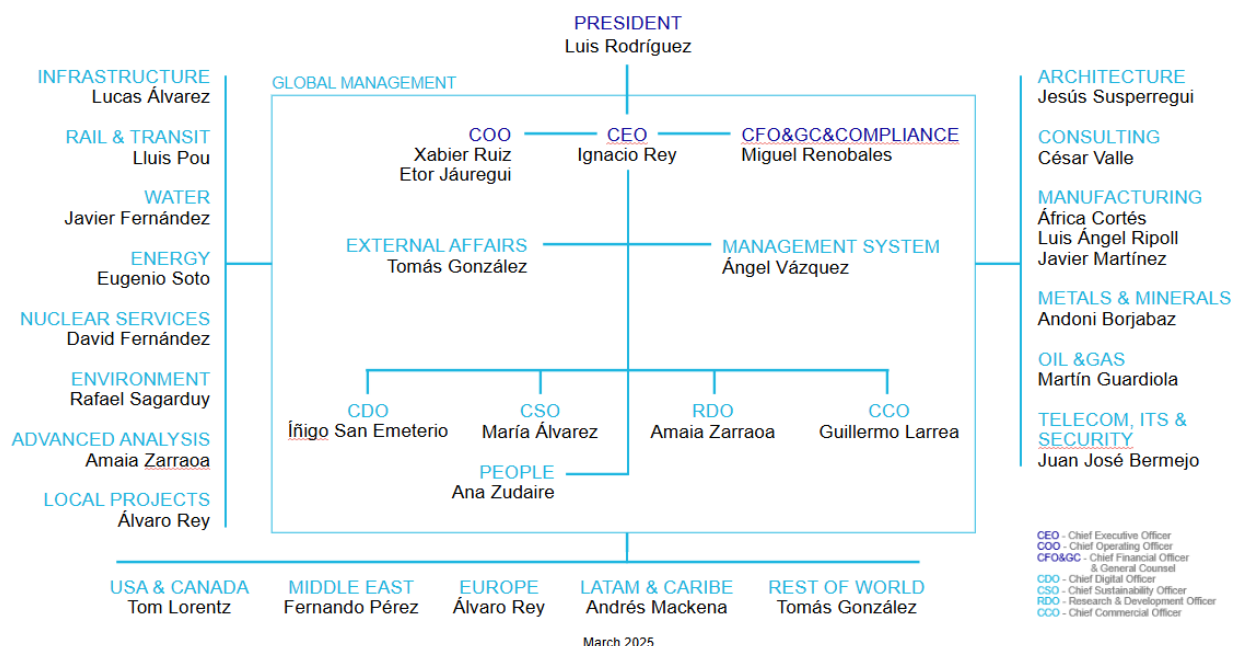
The strategic focus, objectives and main lines of action have evolved us into a corporate organisation with a strong cohesive character and an effective capacity to achieve our objectives.

IDOM carries out its business through the lines of action of uniformly coordinated Technical Areas (TA).

We grow the organisation through the deployment of three globally managed blocks.

GLOBAL MANAGEMENT	TECHNICAL AREAS	REGIONAL AREAS
<ul style="list-style-type: none"> ○ Drive the 2025 Strategy ○ Implement the Global Strategy ○ Coordinate and standardise the management of all groups ○ Promote digital transformation, sustainability, added value, technology, commercial, people, appeal, etc. 	<ul style="list-style-type: none"> ○ Implement the TA Strategy (Commercial action and management, engagement management, team management, business lines, geographical areas, etc.) ○ Fulfil the TA objectives 	<ul style="list-style-type: none"> ○ Drive and support commercial activity ○ Consolidate relations with institutions ○ Facilitate the development of operations in the region ○ Assist in the formation of IDOM's style of action.

To achieve this, IDOM structures its corporate management according to the following **corporate organisation chart**:



2.5 Our activities:

IDOM is present in all fields of consulting, architecture and engineering, through multidisciplinary teams, carrying out sustainable projects that contribute to making the world a more habitable place.

The majority of IDOM's activity comprises engineering, architectural and consulting services, which encompass the following areas:



All these activities are organised at management level, which at IDOM are called technical areas.

Technical areas are the heart of IDOM, where people are assigned according to their specialities, and where they carry out the different projects and services. These areas are as follows:

- **Architecture**, sectors such as sports stadiums, hospitality, health, corporate buildings, education, airports, leisure and culture, land and cityscaping, transport, special structures and other architectural projects in general.
- **Consulting**, different activities such as Industry 4.0, digital transformation, territorial management, innovation, logistics, innovative public procurement, mobility, smart cities, low carbon and other consulting projects in general.
- **Infrastructure**, airports, ports, highways, bridges, tunnels and roads. Mobility. Smart infrastructure management.
- **Rail systems**, including metros, trams and light urban transport.

- **Water**, including water planning and management, dams and major water-related works, treatment, desalination, transport and distribution. Water 4.0: Digitalisation of the water sector.
- **Telecommunications**, engineering and consultancy in technology projects, operator networks, safety and integration.
- **Metals & Minerals**, industrial and services projects in the iron and steel, mining and non-ferrous metals sectors.
- **Oil & Gas**, industrial projects and services in the biofuels, petrochemical, gas, fertiliser, and oil refinery and terminal sectors.
- **Energy**, projects and services related to hydroelectric power stations, renewable energies, thermal power generation, hydrogen, off-shore wave energy, and the transport and distribution of electricity.
- **Manufacturing**, mainly EPCM services and project management in the food and drinks, pharmacy, wood and cellulose, cement, automotive, agro-industry, chemical and glass sectors, and industrial sectors in general.
- **Nuclear**, engineering and project management services for the entire life cycle of nuclear power plants, operating and maintenance services, decommissioning, small modular reactors, nuclear fusion and medical applications such as proton therapy, and in general, all types of nuclear sector services.
- **Environment**, environmental studies, consulting and planning, sustainability & smart environment, climate change, waste, contaminated soil and natural capital/biodiversity.
- **Advanced Analysis**, the most advanced science and engineering in the fields of astronomy, nuclear technology and particle physics, testing systems, singular structures, precision instruments, wave energy, and in general, the most complex technological infrastructures.
- **Local Projects**, involving the offices of Santiago de Compostela, Vitoria, San Sebastian, Valencia, Seville and Zaragoza, which serve their local geographic market and can offer any of the above-mentioned technical specialities.

All these technical areas operate globally in all the countries and geographic areas mentioned previously, except in what we call Local Projects, where the management of these technical areas carries out commercial activities across the world, organises the engagement teams in the geographic locations, and reports the results.

2.6 2025 strategic approach

In 2022, IDOM began to implement the guidelines set out in Strategy 2025, which was drawn up in 2021. Based on IDOM's core values: client care and service, people and professional development, we have made progress in defining objectives focused on improving profitability, advancing in multinational growth, enhancing appeal to clients, increasing IDOM's appeal to people and boosting our technification.

To achieve these objectives, it is essential to act on lines of action such as sustainability, digitalisation, centralised commercial action and others that require reinforcing IDOM's coherence and combined work effort. Therefore, in order to rise to the challenges of coordination and drive that lie ahead, we are considering reinforcing our corporate structure.

Each IDOM Technical Area has drawn up its corresponding strategic plan, including its Strategic Statement, Vision and Business Objectives.

2.7 General corporate objectives

Based on the strategic approach where the definition of IDOM and our values, the client, people and their professional development are fundamental, IDOM has set the following strategic objectives for 2025:

- **Boost profitability**
- **Drive multinational growth**, with an increasing percentage of new hires having an international profile.
- **Increase appeal for clients** so that they consider IDOM as one of their best options for their projects and activities.
- **Enhance the appeal for people** so that the best professionals choose IDOM as the company in which to further their professional career.
- **Promote technification** by taking a leap forward in the development of technological systems for science and for the various sectors in which we operate.

In order to achieve the strategic objectives, a strong COHESION of IDOM as a whole and a capacity for ADAPTATION and RESILIENCE appropriate to the complexity of the environment are essential. The objectives will be achieved through a corporate effort manifested in concrete global action plans and the action plans of the technical areas.

The following seven lines of action are proposed to achieve the strategic objectives:

- Full-scale management of operations. To ensure achievement of the 2025 strategic plan.
- People. To increase the appeal for people by adapting to the current reality and reinforcing the commitment to their professional development.
- Sustainability. To drive the internal development of sustainability at IDOM and generate the knowledge necessary to help clients with a better value proposition and new products.
- Digital transformation. To advance simultaneously in the uptake of technology (digitalisation) and in the development of the organisation itself in order to make the most of their potential.
- Technification and technology. To identify and promote new services or technologies that are owned by or distinctive to IDOM in the future.
- Global commercial management (external relations). To maximise IDOM's commercial efficiency and capacity.
- Appropriateness of economic/administrative information. To standardise economic information so that it can be analysed from a current business perspective.

Each line of action is in turn developed in different action plans.

2.8 Main group policies

The document **Essence of IDOM: Values and Style of Action** (progress and updating, maintaining the principles of the former Philosophy and Style of Action) is its core document, and has been the foundation of the company's development since its inception.

The main aim of the document is to establish the set of shared values and pillars that define IDOM's Essence and Style of Action.

Sustainability Policy

The Sustainability Policy ([link](#)) reflects IDOM's commitment to sustainability and sustainable development through the integration of both concepts in our professional activity and in the management of the company through the four dimensions of sustainability: environmental, social, economic and governance. This is the best way to increase the quality of the services we provide to our clients, to promote the professional development of IDOM's people and to maximise the value this generates for our surroundings, the planet and society as a whole. This integration at IDOM is done naturally, horizontally across the entire spectrum of activity, and vertically at all levels of our decision-making processes.

IDOM's Sustainability Policy adopts the Ten Principles of the United Nations Global Compact, the UN's 17 Sustainable Development Goals, the Paris Agreement and the Glasgow Climate Pact.

The Sustainability Policy has taken the form of two complementary approaches:

- Corporate commitments that we apply in our professional activity. This professional activity refers to both company management and project management.
- Commitments that we apply to the solutions we devise and the projects we design.

In IDOM's Sustainability Policy document, our commitments have been drawn up using a twofold approach:

Corporate commitments

These are grouped into six headings:

- Excellence in client management and orientation
- Respect for people
- Respect for the environment and the surroundings in which we carry out our activity
- Involvement of suppliers and collaborators
- Prevention of illegal conduct
- Respect for human rights

Commitments in the solutions we devise and the projects we design

Our professional activity materialises in the solutions we provide to our clients and the projects we design for them. Both are the most powerful fruit of our actions and the best way of demonstrating the commitment we made when drawing up our Sustainability Policy:

IDOM devises sustainable solutions and designs them so they materialise with sustainability in mind.

A sustainable solution is one that, among the various possible options, integrates naturally into the territory, is coherent, effective and efficient, is durable over time because it is resilient and because it forms part of a circular economy. It is socially integrated and links economic aspects to environmental quality.

Our Sustainability Policy is therefore a corporate benchmark and the hallmark of our lines of business and the management of our work. It manifests itself in our professional activity, in the services we provide and in the projects and solutions we devise, integrating itself across all areas of our activity, on four aspects:

1. We associate the quality of our projects with sustainability, which involves searching for a sustainable solution to the challenge posed by each project.
2. The way we work, we believe that sustainability should be, and is, one (the best) way to increase the value of the services we provide to our clients.
3. Our workplaces and offices, designed, operated, maintained and lived in at the cutting edge of technology and corporate responsibility.
4. The conduct of IDOM's people, in our activity and in our relationship with collaborators, suppliers, surroundings and society as a whole.

The first revision of this policy, dated November 2024, includes minor semantic adjustments and expressly mentions the commitment to the prevention and eradication of child labour, forced labour and contemporary forms of slavery, alluding to the concept of “modern slavery”, which is more common in the Anglo-Saxon context.

The **Sustainable Procurement Policy** has recently been approved. Through this policy we aim to apply sustainability criteria in the management of our supply chain, with the objective of improving our sustainability performance from a social, environmental and good governance perspective, without losing sight of the importance of financial criteria in maintaining the competitive edge of our activity.

IDOM also has an **Equality Plan**, which is regularly updated and defines IDOM's approach to equal conditions for all individuals, regardless of their place of birth, race, gender, religion, opinion or any other personal or social circumstance.

[Compliance Policy](#)

IDOM's **Compliance Policy** [\[link\]](#) aims to achieve and maintain a complete, effective and living Compliance System that assesses, prevents and mitigates as far as possible any risks that arise from our activities and controls and manages them appropriately.

The IDOM Compliance System is the set of policies, codes, protocols, procedures, instructions and good practices that have been designed and implemented to ensure that IDOM carries out its professional activity in accordance with ethics and the law in general, which also promotes a culture of compliance among all its people, its clients, suppliers and, in general, with the third parties with which it interacts, and where effective mechanisms are set to prevent, manage and react to the risks that arise when carrying out its projects.

Furthermore, the Compliance System is adapted to the guidelines published by the National Markets and Competition Commission, Transparency International Spain and the UNE-ISO 19601, 37001 and 19603 standards. It has also been adapted to the various existing regulations on regulatory compliance, in an effort to ensure that it is valid for all the countries in which it operates.

Adapting to all the above-mentioned standards is an ambitious and demanding commitment which has the steadfast support and total commitment of those charged with governance and senior management.

The four essential elements of the Compliance System are:

- The **Compliance Policy**
- The **Code of Conduct**
- The **Ethics and Compliance Committee** with new bylaws
- The **Internal Reporting Channel**, which includes its own Internal Reporting System Policy available on the IDOM website and intranet.

[Integrated Management System Policy](#)

The main aim of IDOM's Integrated Management System, certified in accordance with ISO 9001 - Quality Management Systems, ISO 14001 - Environmental Management Systems and ISO 45001 - Occupational Health and Safety Management, is to provide an excellent service, satisfy client requirements, and comply with the legal and regulatory requirements governing Quality Management, the Environment and Occupational Health and Safety. **The Integrated Management System Policy** sets out the principles of the system: Service excellence and client satisfaction, respect for the environment, protection of people, compliance with legislation and regulations, compliance with IDOM's provisions by other interested parties and guarantee of transparency in its activities and conduct.

[Information Security Policy](#)

The **Information Security Management System Policy** [\[link\]](#) defines the commitment assumed by IDOM management with regard to information security, defining the organisational and executive framework that guarantees the confidentiality, integrity and availability of information of the services that IDOM provides to its clients. The main objectives of this policy are twofold: establish the reference framework to safeguard the security features that support IDOM's processes, and establish the organisational, physical and logical security measures that guarantee a minimum acceptable level of security. This policy establishes the fundamental principles of Information Security, which are set out in the standards and which IDOM includes in its procedures, technical instructions, records and other documents.

In addition, IDOM's first **Policy on the Responsible Use of AI Systems** was approved in October 2024 in line with the EU Artificial Intelligence Act and IDOM's corporate values and objectives.

2.9 Specific means and resources

In response to the precautionary principle and in order to improve management at the company, IDOM has allocated specific resources:

- The **Corporate Sustainability Office** (CSO), with a cross-cutting and holistic approach, operates with the support of the corporate areas and a network of professionals from the geographical and technical areas.
- **Equality Standing Committee**, with the aim of observing and monitoring the degree of compliance with the Equality Plan.
- The **Ethics and Regulatory Compliance Committee** (ERCC), whose main function is to supervise the operation, compliance and development of the Compliance System at IDOM, together with the **Chief Compliance Officer** (CCO).
- **Chief Information Security Officer** (CISO) and **Chief Information Officer** (CIO).
- The **Information Security Committee** is responsible for improving IDOM's security level, defining and monitoring security risks and objectives, and responding to the needs of clients and suppliers.
- **Integrated management system**, which covers and integrates the areas of Quality Management, Environmental Management and Occupational Health and Safety Management, based on the ISO 9001:2015, ISO 14001:2015 and ISO 45001:2015 standards. The Integrated Management System has a team of people dedicated to its implementation, monitoring and control, as well as a network of delegates across all the company's areas and offices.

2.10 Our ESG commitments

In relation to ESG (Environmental, Social and Governance), IDOM's DNA has, since its origins, been impregnated with the most representative principles and commitments in all areas of activity, which are contained in its core governance documents: the Essence of IDOM, the Code of Conduct, the Sustainability Policy, the Equality Plan and its Management System Policy. It thus has the following firm commitments:

- Excellence in client management and orientation, offering them the best service possible, assuming their needs as our own with a quality service, technological and professional excellence, and a personal touch.
- Respect for freedom, companionship, diversity, equality, work-life balance, and health and safety.
- Respect and care for the environment, with initiatives to combat climate change, a reduction in energy consumption, and environmental risk management.
- Creation of value in society.
- Transparency, respect and support for suppliers and other stakeholders.
- Prevention of illegal and improper conduct.
- Respect for human rights

Globally accepted standards framework:

In order to comply with and develop the corporate sustainability policy, we at IDOM have decided to base ourselves on a series of globally accepted international standards: the United Nations Global Compact, the United Nations Sustainable Development Goals, the Paris Agreement and the Glasgow Climate Pact.

By taking on these we want to demonstrate to society our commitment to human rights, labour standards, the environment, the fight against climate change and the battle against corruption. Within this framework of global initiatives, IDOM identifies, in its corporate actions and professional activity, the objectives and goals that it is able to influence, and engages in the activities and operations that contribute to progressing towards them at a local, international and global level.

We have thus adopted some basic principles and commitments **in our professional activity**:

- Carry out all our services using criteria of ethics, aesthetics, integrity, honesty and guaranteed compliance with current legislation.
- Provide fully transparent information to our own organisation, our clients, our suppliers, the authorities, regulatory bodies and society as a whole.
- Respect for labour standards and human rights.
- Have active systems in the fight against corruption.
- Integrate sustainability in our processes.
- Understand that sustainability goes beyond environmental aspects to include social, economic, governance, corporate and institutional matters.
- Include climate change as a key focus of concern affecting all of the above issues
- Drive society's progress towards achieving the Sustainable Development Goals (SDGs).

And we complement them with an additional basic principle **in the projects we design**:

- Devise sustainable solutions and projects.

Corporate sustainability targets and indicators

Within this framework of global principles, IDOM identifies, in its corporate actions and professional activity, the objectives and goals that it is able to influence, and engages in the activities and operations that contribute to progressing towards them at a local, international and global level.

Being aware of the present context and out of responsibility to our commitments to sustainability, IDOM has set **12 corporate targets** and established indicators that will measure its progress over the next three years, coinciding with the time horizon of our 2025 strategy.

These targets are the result of the consensus of IDOM's people on the vision of the future. Since we all want to share in a more sustainable future, the effort to achieve it is also shared among all of us. In order to analyse and monitor their progress, a set of target managers and metrics has been established.

The 12 targets are aimed at both aspects of our Sustainability Policy (our workplaces, the way we work, the conduct of IDOM's people and our projects), and at the altruistic contribution of IDOM's workforce to a more just and healthier planet.

The image summarises these targets, and they are expanded upon in the corresponding environmental, social or governance sections of the report.



2.11 Main company risks and opportunities

IDOM is a professional services company that operates in very diverse areas of engineering, consulting and architecture, with clients and projects that have different and specific needs and characteristics for each area and therefore require tailored management for each area of business.

IDOM thus continually analyses, for each of its areas, the factors that condition or could condition the future development in each area, with a particular focus on:

- **Identifying new products**, which IDOM can develop according to its capabilities, experience and client needs.
- **Contributing more value and improving service** to its clients. Technology, personal relations, excellence in the service provided, etc.
- **Innovation**.

- **Sales growth.** New products, enhanced sustainable approach of our products, commercial drive
- **More profitability** of engagements, with higher added value products, better efficiency, personnel training, new management tools, greater awareness of health and safety and the environment among project managers
- **Greater appeal** for new recruits (engagements of interest, assured learning, flexible timetables, etc.)

With these cornerstones, and through an analysis of the strengths, weaknesses, opportunities and threats of each area, IDOM is able to detect and manage risks that threaten its activity in each area, and take the necessary steps to mitigate or eliminate them.

In accordance with ISO 9001:2015 Quality Management Systems, ISO 14001:2015 Environmental Management Systems and ISO 45001:2018 Occupational Health and Safety Management, IDOM has implemented a procedure and, through its IMS, is implementing an "Analysis For Objectives" system that, for each management area, allows the risks of each area to be detected through:

- a context analysis of the area through a tailored SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis,
- the parties involved in managing it (with clients, IDOM personnel and competitors as the main players),
- the regulatory requirements affecting its activity,
- the improvements detected by the available control mechanisms (measurement of client satisfaction through evaluations or the complaints channel, internal and external audits, office inspections, management reviews, non-conformities detected, etc.)

With these sources of information, the most important risks of the area are identified and classified and a strategy for addressing them is drawn up.

Identifying the risks of each area is also one of the sources for establishing objectives and action plans which allow these risks to be mitigated or eliminated.

After a tailored analysis of each area, IDOM consolidates the analysis at global level.

IDOM has identified the following as the company's main threats and risks:

- Protectionist tendency towards regional and geographic location
- High turnover of intra-sector and inter-sector professionals
- Agile merger and acquisitions of engineering firms
- Substantial differences in the behaviour of society in different regions
- Growing demands on work-life balance
- Attractiveness of the activity of our professions with increased competition with other professions, making it difficult to recruit and retain talent.
- Growing sophistication of cyber-attacks
- Accelerated expansion of AI-based technologies and the risk of misuse.

3 About the Report

In December 2018, Law 11/2018 on Non-Financial and Diversity Information was published in the Spanish Official State Gazette, thereby concluding the transposition to Spanish law of Directive 2014/95/EU of the European Parliament and of the Council, which commenced in January 2017 with a draft bill and was approved by Royal Decree-Law 18/2017 of 24 November 2017. The new approved text elevates transparency requirements and is one of the most advanced transpositions in Europe.

This sustainability report, which includes the Non-Financial Information Statement (hereinafter NFIS), which forms part of the Directors' Report of IDOM S.A.U., which groups together its subsidiaries (hereinafter IDOM), refers to the financial year 2024.

With this report, IDOM addresses the requirements of Law 11/2018 as regards non-financial and diversity information.

When preparing the report, environmental, social and IDOM employee-related matters were considered, as were respect for human rights and action to combat the most relevant corruption and bribery in the business, in geographic areas where significant activity is carried out.

All indicators required by Law 11/2018 which are material for IDOM are reported - those which are not material for the company are disclosed in section 3.1. and Appendix 7.4: Equivalences between Law 11/2018 of 28 December 2018 and GRI.

When preparing this report, Global Reporting Initiative (GRI) Standards were taken into consideration. GRI is a leading organisation in non-financial information reports that provides guides for preparing sustainability reports, and establishes principles of content which organisations can use to report their non-financial performance. The GRI standards selected to report the company's performance are reflected in the aforementioned Appendix 7.4.

The 2024 NFIS has been prepared and signed by the company's Board of Directors.

In December 2023, Directive (EU) 2022/2464, also known by its acronym CSRD (Corporate Sustainability Reporting Directive), as regards corporate sustainability reporting, was published. The European Parliament recently passed the "Stop-the-clock" directive, which delays implementation of the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CS3D). Both directives are pending transposition in Spain. Under the new timetable, implementation of the CSRD for IDOM would start in 2027.

IDOM is ahead of the regulations by voluntarily including part of the standards envisaged by the CSRD in Appendix 7.3 of this report.

3.1 Identification of relevant topics and materiality analysis

In order to identify material topics, IDOM has conducted an analysis of the key aspects identified for the sector, considering the company's internal opinions.

Below is a **list of material topics**, based on the indicators required by Law 11/2018, material being relevant issues from an economic, environmental and social perspective that can pose a sustainability risk, or have a potential impact on its reputation, commercial positioning or financial viability.

Impact materiality			
Environmental	Social	Economic	Governance
Electricity, gas and water use	Professional development	Financial sustainability	Client satisfaction
Waste generated	Training	Commercial performance	Compliance and ethics
Climate change: mitigation: GHG emissions	Attraction and retention of talent	Risk control	Responsible procurement
Innovation for sustainability in project design	Remuneration systems		Anti-corruption
	Flexibility		Strategic alliances
	Gender equality		
	Work-life balance		
	Respect for labour and human rights		
	Occupational health and safety		
	Promotion of non-discrimination		
	Social impact of activity		

3.2 Scope

The scope of the non-financial information included in this report includes the offices of the following countries in which IDOM operates:

Country	No. of people 2023	No. of people 2024
Saudi Arabia	183	235
Chile	306	268
Colombia	691	775
Spain	2,392	2,553
India	184	262
Mexico	171	164
Peru	98	95
Poland	116	128
United Kingdom	60	56
USA	81	90
SUBTOTAL	4,282	4,626
Other	77	89
TOTAL	4,359	4,715

The total number of employees (4,715) does not correspond to the total number of people indicated in the consolidated annual accounts (4,719) as the four external directors are included therein.

The total number of employees in these countries (4,626) accounts for 98.1% of the company's total employees (4,715).

Financial information refers to consolidated financial reporting, so the tax information included in this report, which includes the NFIS, is taken from the consolidated annual accounts for the year ended 31 December 2024.

Any variations in the scope of content are detailed in the corresponding section.

The company is committed to continually working on the internal management of data in order to present the most complete information possible.

The basic criteria adopted when preparing this report were as follows:

- Unless indicated otherwise, the data reported refers to the situation at 31 December 2024.
- The information and data extracted from IDOM's different internal management systems have been validated by those responsible for the different areas.
- The information provided is not limited exclusively to quantitative indicators. Supplementary qualitative information means an adequate assessment of sustainability can be reflected.

The qualitative information reflected in this report applies to IDOM as a whole, while any changes in the scope of quantitative data compared to that given in the introductory section, are indicated at the foot of each table.

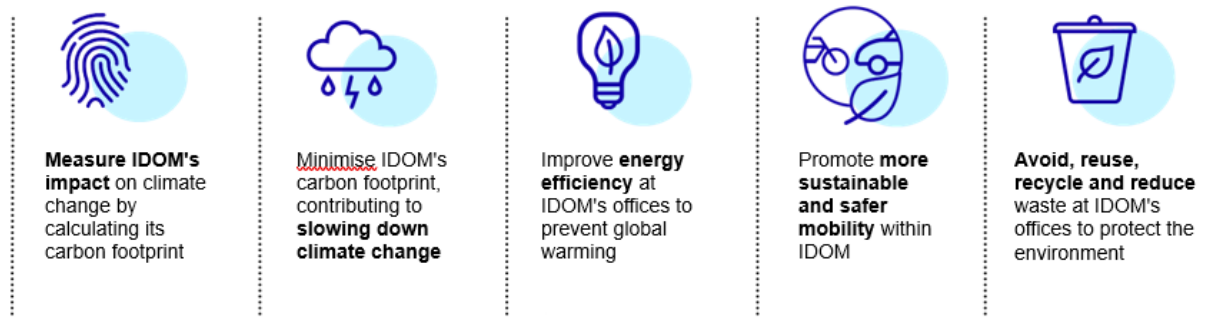
4 Environment. Committed to the planet

4.1 Our ESG commitments: Environmental

Section 5.2.3 of IDOM's Sustainability Policy outlines and expands upon the core commitments of the environmental dimension:

- Respect for the environment and the surroundings in which we carry out our activity
- Apply a Sustainability Policy.
- Strive for maximum value creation for society as a whole in our projects.
- Promote sustainable design solutions.
- Encourage projects to be conceived, planned, designed, built, operated and deconstructed or decommissioned in a way that ensures sustainability.
- Promote actions to mitigate and adapt to climate change.
- Minimise our direct and indirect emissions/waste/effluents/consumption. In particular, reducing energy consumption and the environmental footprint of our activity and properly managing required consumption and effluents.
- Participate in initiatives with regulators and other organisations in the promotion and dissemination of responsible practices.
- Stimulate progress towards the Sustainable Development Goals (SDGs) by third parties with whom we engage: clients, suppliers, collaborators and society as a whole.

IDOM's main environmental targets and indicators:



Impact on the following SDGs:



Firstly, to address the global climate emergency, IDOM is committed to measuring its carbon footprint in Target 1 (Scopes 1, 2 and 3) and to minimising it in Target 2. To achieve this, we at IDOM will set in motion and implement an effective reduction and compensation plan to mitigate and reduce our emissions.

Since our origins, IDOM has sought to make our offices an example of sustainable building, respectful of the environment while at the same time being comfortable and flexible; and that they release little or no carbon over their useful life. To further reduce the carbon footprint in Scopes 1+2, in Target 3 we aim to improve the energy efficiency of our offices through an energy scorecard. As regards Scope 3, IDOM assumes in Target 4 the task of promoting more sustainable and safer journeys to its work centres. In short, with all these actions, IDOM contributes to moving towards a low-carbon economy that is resilient to climate change.

Secondly, and complementary to the battle against climate change, at IDOM we want to tackle the loss of biodiversity through the circular economy. Supporting the circularity approach to minimise and reduce pressure on ecosystems, under Target 5 we are committed to incorporating actions to prevent, reuse, recycle and reduce waste from our offices.

The key metrics linked to IDOM's environmental indicators in 2024 are shown below:

1,632	-13%	-7%	60%	-32%
tCO2e carbon footprint Scopes 1 and 2	tCO2e emissions (Scopes 1+2)/person compared to 2023	Energy consumption per person compared to 2023	Commuting by public and soft modes of transport	Kg of waste per person compared to 2023

4.2 Environmental management system

As part of our environmental commitment established in the Integrated Management System policy, IDOM has implemented an ISO 14001:2015-certified Environmental Management System (EMS) at its Geographical and Technical Areas, the latter of which being where people are placed based on their specialised skills and where projects and different services are carried out.

The implementation of the EMS allows us to identify the environmental aspects and impacts that our activities have on the environment and to prioritise those that impact the most in order to take the necessary steps to prevent, eliminate or improve them, complying at all times with legal requirements, IDOM's own requirements and those acquired contractually with our clients and suppliers in environmental matters.

In order to maintain the system and extend it to other IDOM Geographical Areas, management has appointed a team tasked with providing the resources necessary to manage the EMS as efficiently as possible.

Geographical Areas with certified offices: **17 offices (72% of IDOM's workforce are linked to these offices)**



- SPAIN: Barcelona, Bilbao, Madrid, Santiago de Compostela, San Sebastian, Sevilla, Valencia, Vitoria and Zaragoza.
- COLOMBIA: Medellín
- CHILE: Santiago de Chile.
- MEXICO: Mexico City.
- UNITED KINGDOM: London, Cromford, Keston, Manchester.
- SWEDEN: Malmö.

IDOM has undertaken to implement the EMS at all its permanent offices, thereby complying with the IMS-P02 procedure 'Mandatory requirements and voluntary actions for the areas', which sets out the mandatory and voluntary requirements for offices to establish the EMS, and where necessary, have it certified under ISO 14001:2015.

During 2024, two new offices of the Colombia Geographical Area in Bogotá and Medellín commenced implementation of the EMS. As regards the offices of the Geographical Areas in Saudi Arabia, India, Peru, Poland and the US that already report environmental information, we are committed to implementing the EMS in 2025 and 2026.

Certified Technical Areas: 100% (includes 100% of IDOM's workforce)



- Architecture, Consulting and Systems, Infrastructure, Metals & Minerals, Oil & Gas, Energy, Manufacturing, Nuclear, Environment, Advanced Analysis, Rail, Telecommunications and Water.

EMS documentation and tools:

The main documents and tools used in the environmental management of offices are as follows:

Documentation:

- IMS-P02: Mandatory requirements and voluntary actions for areas.
- IMS-P05: Project performance.
- IMS-P12: Office environmental management.
- IMS-P13: Emergencies and response capacity.
- IMS-P15: Legal compliance management.
- IMS-P21: Environmental inspections.
- IMS-IT-AG: Waste management at offices.
- IMS-IT-P12-AG-NN: Management of environmental aspects of the offices.
- IMS-IT-P12-ESP-01: Waste management at Spanish offices

Tools:

- IMS SharePoint: Communication channel for IDOM personnel where information relating to IDOM's EMS is reported.
- Findings manager: for recording and monitoring internally and externally identified environmental findings.
- Suggestion box: channel where IDOM staff can participate by making suggestions for environmental improvements.
- The tool for the environmental management of offices, which replaces the LOTUS NOTES tool, is currently under development.

4.3 Environmental management at offices

Bearing in mind people's office activity and the characteristics and location of the buildings, the main environmental aspects arising at IDOM's offices are the consumption of supplies and materials, waste and direct and indirect greenhouse gas emissions. These aspects have the greatest impact on the environment, and are those which IDOM is most able to directly or indirectly influence when managing, controlling and improving them.

In 2024, environmental information was reported on 29 offices spread over ten of IDOM's Geographical Areas, an increase of three offices managing environmental information compared to the previous year.

No. of offices reporting information in 2023	No. of offices reporting information in 2024
26 offices	29 offices
98% of people in both years	

For six IDOM offices that did not have information because it was managed by the buildings' owners (one in Spain, four in Colombia and one in Peru), estimates were made of their consumption, waste and emissions in order to have a more complete overview of IDOM's environmental aspects as a whole.

The results of consumption, waste and emissions are presented as the total of each controlled aspect and the benchmark corresponding to the consumption of each controlled aspect per person.

Past data for 2022 and 2023, a comparison of the results for 2024 and 2023 and the % distribution of each aspect by Geographical Area in 2024 are also included.

In the included tables, cells without data have been coded as NM (not managed), i.e. the office does not manage the aspect, or OC (owner-controlled), meaning it is controlled by the owner.

[Electricity consumption](#)




Electricity consumption at IDOM's offices is for powering its installations, mainly air conditioning, lighting, heating and computer equipment.

Several of the buildings where IDOM carries out its activities are certified as sustainable buildings, indicating that they have been designed, built and are operated with high standards of **eco-efficiency**. Specifically, the offices in Barcelona, Wrocław, Bilbao and Madrid have LEED certification, the two offices in Bogotá have applied for this certification for 2024, and the Warsaw office is BREEM-certified.

Electricity consumed at IDOM comes from two distinct sources:

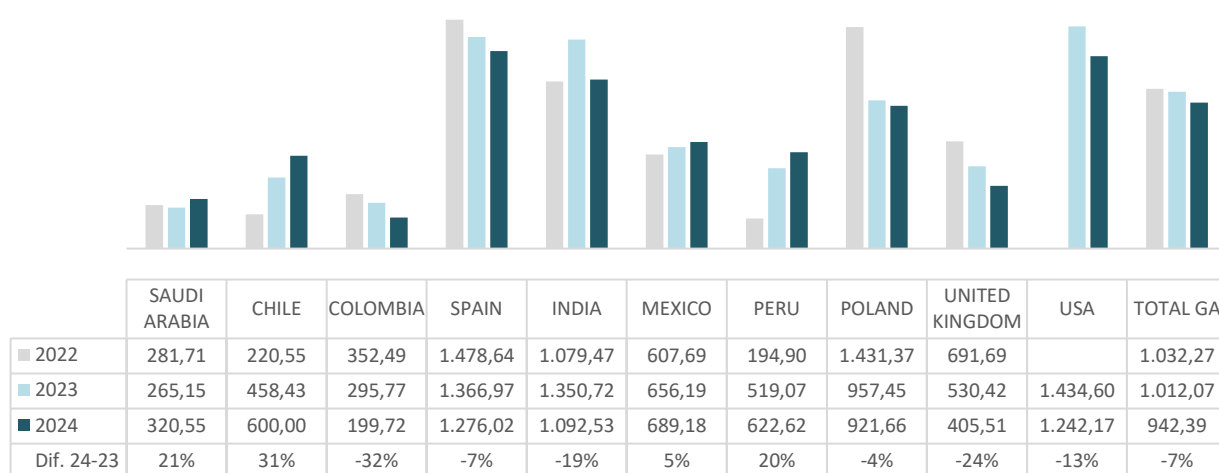
- 100% renewable electricity produced by the photovoltaic panels (PVP) installed at the Madrid and Bilbao buildings, which represents **3%** of IDOM's total electricity consumption.
- Electricity from the grid, which corresponds to **97%** of the remaining electricity consumed, **50%** of which is from renewable sources.

The following table includes the information corresponding to the electricity consumption of IDOM's Geographical Areas:

		2022	2023	2024	Diff.24&23	
<div>Total Grid and PVP electricity consumed at IDOM</div> <div></div>	kWh	4,179,646.50	4,333,682.68	4,359,478.54	0.60%	
	kWh/person	1,032.27	1,012.07	942.39	-7%	
	% Renewable			49%		
<div>Grid electricity consumed at IDOM</div> <div> (2024: 97%)</div>	kWh	4,058,136.50	4,185,441.68	4,214,394.54	0.69%	
	kWh/person	1,002.26	977.45	911.02	-7%	
	% Renewable			50%		
<div>PVP electricity consumed at IDOM</div> <div>100% Renewable</div> <div> (2024: 3%)</div>	kWh	121,510.00	148,241.00	145,084.00	-2.1%	
	kWh/person	30.01	34.62	31.36	-9%	
	% PVE /Total	2.9%	3.4%	3.3%		
BREAKDOWN OF TOTAL ELECTRICITY CONSUMED IN EACH GEOGRAPHICAL AREA						
GA	Unit	2022	2023	2024	Diff.24&23	%
SAUDI ARABIA	kWh	61,130.00	48,523.00	75,328.73	55%	2%
	kWh/person	281.71	265.15	320.55	21%	
CHILE	kWh	90,646.00	140,280.00	160,800.00	15%	4%
	kWh/person	220.55	458.43	600.00	31%	
COLOMBIA	kWh	188,932	204,378.68	154,786.81	-24%	4%
	kWh/person	352.49	295.77	199.72	-32%	
SPAIN	kWh	3,386,096.41	3,269,799.20	3,257,669.12	-0.4%	75%
	kWh/person	1,478.64	1,366.97	1,276.02	-7%	
INDIA	kWh	167,318.00	248,532.00	286,244.00	15%	7%
	kWh/person	1,079.47	1,350.72	1,092.53	-19%	
MEXICO	kWh	102,700.00	112,209.00	113,025.00	1%	3%
	kWh/person	607.69	656.19	689.18	5%	
PERU	kWh	13,642.79	50,868.78	59,148.90	16%	1%
	kWh/person	194.90	519.07	622.62	20%	

POLAND	kWh	135,980.30	111,064.00	117,972.00	6%	3%
	kWh/person	1,431.37	957.45	921.66	-4%	
UNITED KINGDOM	kWh	33,201.00	31,825.22	22,708.37	-29%	1%
	kWh/person	691.69	530.42	405.51	-24%	
USA	kWh	NM	116,202.79	111,795.61	-4%	3%
	kWh/person	---	1,434.60	1,242.17	-13%	

Total Electricity consumption in each GA (KWh/person)



Result:

During 2024, IDOM continued to reinforce its commitment to energy efficiency and the transition towards a more sustainable energy model. Despite the incorporation of new offices into the calculation perimeter, the data reflects a positive trend in electricity consumption per person and allows us to identify areas for improvement in the production of renewable energy. The main results obtained are as follows.

- IDOM's total electricity consumption in 2024 increased by just **0.6%** compared to 2023, a highly encouraging figure considering that two more offices have been included in the calculation with respect to 2023 and the estimated consumption explained above.
- Total electricity consumption per person at IDOM fell by **7%** in 2024 compared to 2023, where 64% of the Geographical Areas have seen a reduction.
- The photovoltaic energy produced at the Bilbao and Madrid offices in 2024 saw a 9% drop on the prior year, as production in Madrid fell by 19% on account of weather conditions which resulted in a lower percentage of solar radiation. As regards the photovoltaic energy produced at the Bilbao office, as it is an old installation, there is no record of data for a specific interval, so an estimate has been made for 2024. During 2025, measures are planned to improve performance and install a data logger to be able to download a record of the energy produced in a given period for monitoring purposes.


Initiatives implemented in 2024

1. Relocation of offices: in Manchester and Keston, with smaller surface areas; in the case of Chile and Saudi Arabia the surface area is larger, which is why consumption has increased in both offices.
2. Improvements in installations: complete remodelling of the Vitoria office including more efficient lighting and air conditioning systems, and a changeover to energy-saving lighting in the Peru office.
3. Creation of an energy scorecard for monitoring the consumption of IDOM offices as a starting point for improving critical points identified.
4. Energy audits at the Bilbao, Madrid, San Sebastian, Santiago de Compostela and Vitoria offices, where a four-year, 24-point energy savings plan has been drawn up to boost the energy efficiency of the buildings, including improvements in air conditioning, lighting, renewable energy, control and measurement and awareness programmes on responsible energy use.
5. Awareness campaigns to promote energy savings and the reduction of GHG emissions associated with our buildings.
6. Preparation and distribution to all IDOM staff of the manual on good environmental practices at IDOM offices.
7. Purchase of green energy with guarantee of origin certificates in the two offices in Poland; in 2023 only the Warsaw office had this type of supply.

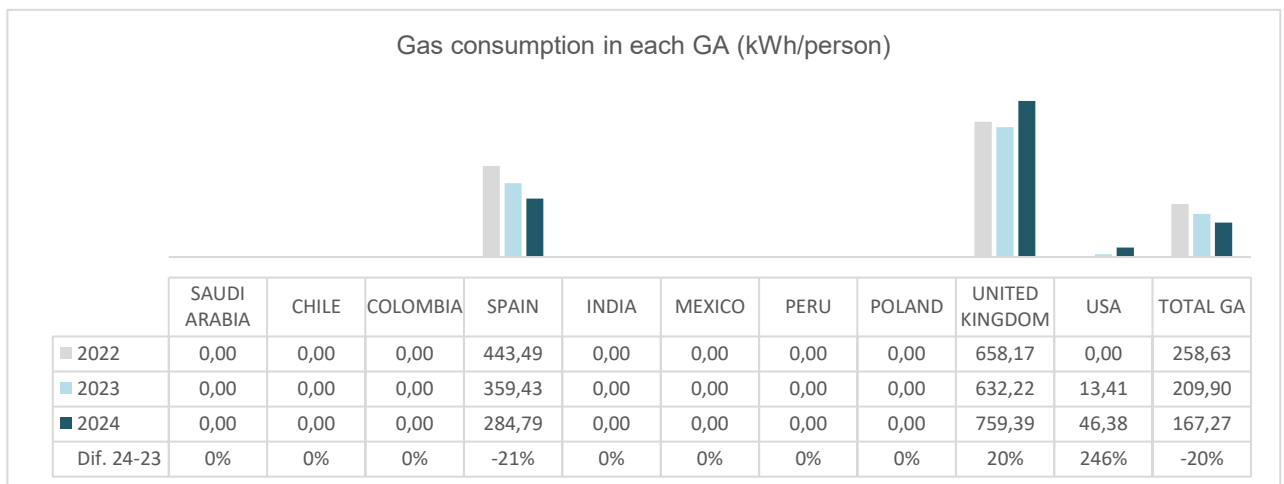
Gas consumption

Only three Geographical Areas or five IDOM offices consume gas for heating and domestic hot water; in the rest of the offices, the heating systems work on electrical appliances.

The following table includes information on gas consumption in IDOM's Geographical Areas (GA):

		2022	2023	2024	Diff.24&23	
<div>Total gas consumption</div> <div>IDOM</div> <div></div>	kWh	1,047,194.00	898,780.40	773,769.25	-13.91%	
	kWh/person	258.63	209.90	167.27	-20.31%	
GEOGRAPHICAL AREA BREAKDOWN						
GA	Unit	2022	2023	2024	Diff.24&23 3	%
SAUDI ARABIA	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	
CHILE	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	
COLOMBIA	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	

SPAIN	kWh	1,015,602.00	859,761.00	727,069.00	-15%	94%
	kWh/person	443.49	359.43	284.79	-21%	
INDIA	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	
MEXICO	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	
PERU	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	
POLAND	kWh	NC	NC	NC	---	---
	kWh/person	---	---	---	---	
UNITED KINGDOM	kWh	31,592.00	37,933.00	42,526.00	12%	5%
	kWh/person	658.17	632.22	759.39	20%	
USA	kWh	Not managed	1,086.40	4,174.25	284%	1%
	kWh/person	---	13.41	46.38	246%	



Result:

2024 saw a significant reduction in gas consumption, both in absolute terms and per person, reflecting an improvement in operating efficiency and the manner in which the installations were used. Although climate factors have influenced certain locations, the overall results show a positive trend towards less dependence on fossil fuels.

- Gas consumption at IDOM dropped by **13.91%** in 2024 compared to 2023.

- Gas consumption per person has fallen by **20.1%**. Spain is responsible for 94% of this consumption, which has nonetheless fallen at the three offices that consume gas - Bilbao, Madrid and Santiago de Compostela. As regards the US, the rise was attributable to colder temperatures at the Minneapolis office, so the boiler was running for more days and the temperature set points were regulated to maintain office comfort.

Initiatives implemented in 2024

- Improvements in installations: in the Bilbao office, resulting in a substantial **31%** reduction, specifically adjustments to air-conditioning equipment and repair of the heat recovery system in one of the coolers.
- Energy audits at the Bilbao, Madrid and Santiago de Compostela offices, where two measures aimed at improving the heating system were established, to be carried out over a period of four years (2024-2028).
- Awareness-raising communications and good practices to prevent temperature drops in offices and maintain set temperatures more efficiently.


Water consumption

The water consumed at IDOM is for human consumption, toilets, cleaning activities, maintenance and, to a lesser extent, irrigation of green areas.

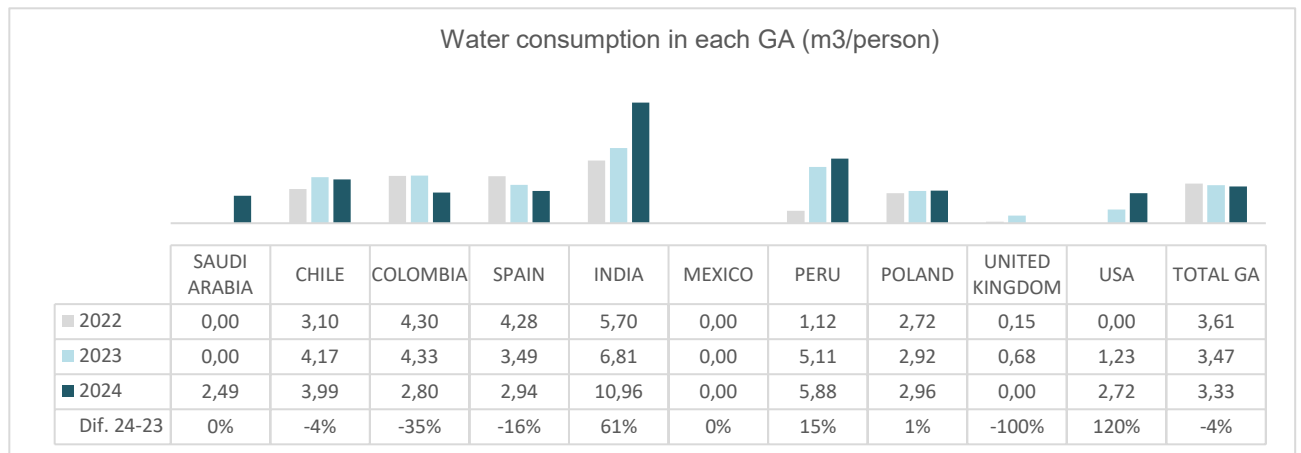
The water consumed at all IDOM's offices comes from the municipal network, except in the case of the Madrid office, where part of the water used comes from rainwater that is collected, treated and used for irrigation and toilets.

Most of the offices reporting consumption have water-saving devices on taps and cisterns, and therefore, with some exceptions, the measures introduced during the year to improve water consumption have been aimed at implementing good practices for responsible use of this resource.

The following table includes information on water consumption in IDOM's GAs:

		2022	2023	2024	Diff.24&23	
 Total water consumption IDOM	m ³	14,619.15	14,842.05	15,388.57	3.7%	
	m ³ /person	3.61	3.47	3.33	-4.03%	
GEOGRAPHICAL AREA BREAKDOWN						
GA	Unit	2022	2023	2024	Diff.24&23	%
SAUDI ARABIA	m ³	NM	NM	584.76	---	4%
	m ³ /person	---	---	2.49	---	
CHILE	m ³	1,276.00	1,275.57	1,069.27	-16%	7%
	m ³ /person	3.10	4.17	3.99	-4%	
COLOMBIA	m ³	2,306.57	2,988.60	2,166.27	-28%	14%

	m ³ /person	4.30	4.33	2.80	-35%	
SPAIN	m ³	9,809.48	8,343.34	7,513.84	-10%	49%
	m ³ /person	4.28	3.49	2.94	-16%	
INDIA	m ³	883.73	1,253.88	2,872.00	129%	19%
	m ³ /person	5.70	6.81	10.96	61%	
MEXICO	m ³	OC	OC	OC	---	---
	m ³ /person	---	---	---		
PERU	m ³	78.17	501.00	558.86	12%	4%
	m ³ /person	1.12	5.11	5.88	15%	
POLAND	m ³	258.20	338.66	378.88	12%	2%
	m ³ /person	2.72	2.92	2.96	1%	
UNITED KINGDOM	m ³	7.00	41.00	OC	---	---
	m ³ /person	0.15	0.68	---	---	
USA	m ³	NM	100.00	244.68	145%	2%
	m ³ /person	---	1.23	2.72	120%	



Result:

Water consumption at IDOM, at 3.33 m³ per employee in 2024, is well below both average domestic consumption and the recommended efficiency threshold for service sector offices. This suggests efficient water resource management, which is of particular note in a working environment comprising multiple international offices.

- Total water consumption at IDOM in 2024 rose slightly by 3.7% compared to 2023, which is a positive result considering that the water consumption of three more offices with respect to 2023 (two offices in the Colombian GA and the Atlanta office in the US) and the estimated consumption for one office in Spain, four in Colombia and one in Peru, have been included in the calculation.
- Note that water consumption per person at IDOM as a whole has **fallen by 3.8%**, with three of the seven GAs that control consumption managing to reduce it, and Spain, responsible for 49% of consumption, achieving a 16% reduction.

Initiatives implemented in 2024


1. Improvements in water-saving devices, thus reducing water flow time, (Bilbao).
2. Maintenance repairs at the time a water leak is detected.
3. Awareness-raising communications and good practices for responsible water consumption.

Paper consumption

Given IDOM's activity, paper is a product used by IDOM during the internal reviews of projects and in clients' contractual deliverables. Although there is currently a greater tendency to replace paper with digital media, many of our private clients and public administrations still request paper documentation.

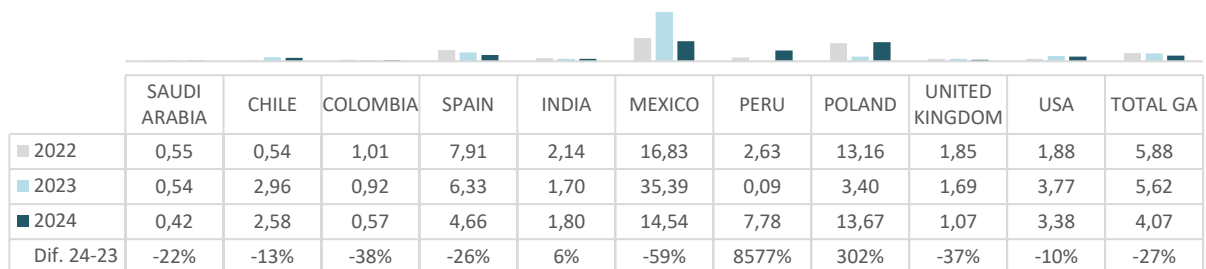
The paper used at IDOM has different certifications accrediting its sourcing from sustainably managed forests (FSC, PEFC, blue Engel certified), meaning IDOM contributes to responsible forestry and joins other companies which, by acquiring this type of paper, promote appropriate, socially beneficial and economically viable management of our planet's forests.

The following table includes the information corresponding to paper consumption at IDOM's GAs:

			2022	2023	2024	Diff.24&23
 Total consumption paper IDOM	kg		23,811.21	23,950.69	18,843.03	-21.3%
	kg/person		5.88	5.59	4.07	-27.18%
GEOGRAPHICAL AREA BREAKDOWN						
GA	Unit		2022	2023	2024	Diff.24&23 3
SAUDI ARABIA	kg		119.04	99.20	99.72	1%
	kg/person		0.55	0.54	0.42	-22%
CHILE	kg		223.00	906.00	692.58	-24%
	kg/person		0.54	2.96	2.58	-13%
COLOMBIA	kg		540.62	634.57	443.96	-30%
	kg/person		1.01	0.92	0.57	-38%
SPAIN	kg		18,121.11	15,134.76	11,896.59	-21%
	kg/person		7.91	6.33	4.66	-26%

INDIA	kg	331.38	313.56	472.00	51%	3%
	kg/person	2.14	1.70	1.80	6%	
MEXICO	kg	2,844.00	6,052.50	2,385.00	-61%	13%
	kg/person	16.83	35.39	14.54	-59%	
PERU	kg	184.30	8.78	738.72	8314%	4%
	kg/person	2.63	0.09	7.78	8544%	
POLAND	kg	1,249.90	394.82	1,750.16	343%	9%
	kg/person	13.16	3.40	13.67	302%	
UNITED KINGDOM	kg	89.00	101.50	60.00	-41%	0.3%
	kg/person	1.85	1.69	1.07	-37%	
USA	kg	108.86	305.00	304.30	0%	2%
	kg/person	1.88	3.77	3.38	-10%	

Paper consumption in each GA (kg/person)



Result:

As part of our commitment to sustainability and operational efficiency, we at IDOM actively monitor and manage paper consumption in our offices. The trend in this indicator not only reflects our progress towards a more digital, efficient and resource-friendly organisational culture.

- The consumption of kg of paper at IDOM in 2024 fell by **21.3%** compared to 2023.

- Consumption of kg of paper per person in IDOM as a whole declined by **27.18%** , with 70% of the 10 GAs having reduced this metric. In connection with the Polish and Peruvian GAs, increased paper consumption is attributable to the greater number of orders where clients have requested this deliverable format.

Initiatives implemented in 2024

1. Purchase of 100% recycled paper: implemented in the Bilbao office and pending implementation in the rest of the offices.
2. Purchase of paper certified as sourced from sustainable forests.
3. Secure control of hard copies printed: After incorporating this system in all its printers, the Madrid office has significantly reduced paper consumption, while work commenced in 2024 on implementing this system in the rest of the IDOM offices lacking it.
4. Printers programmed to print double-sided by default.
5. Awareness-raising communications and best practices for responsible paper use, both internally and for client deliverables where PMs (project managers) propose to customers that paper be replaced with digital format or that the number of copies of deliverables be reduced.

Waste management and circular economy initiatives

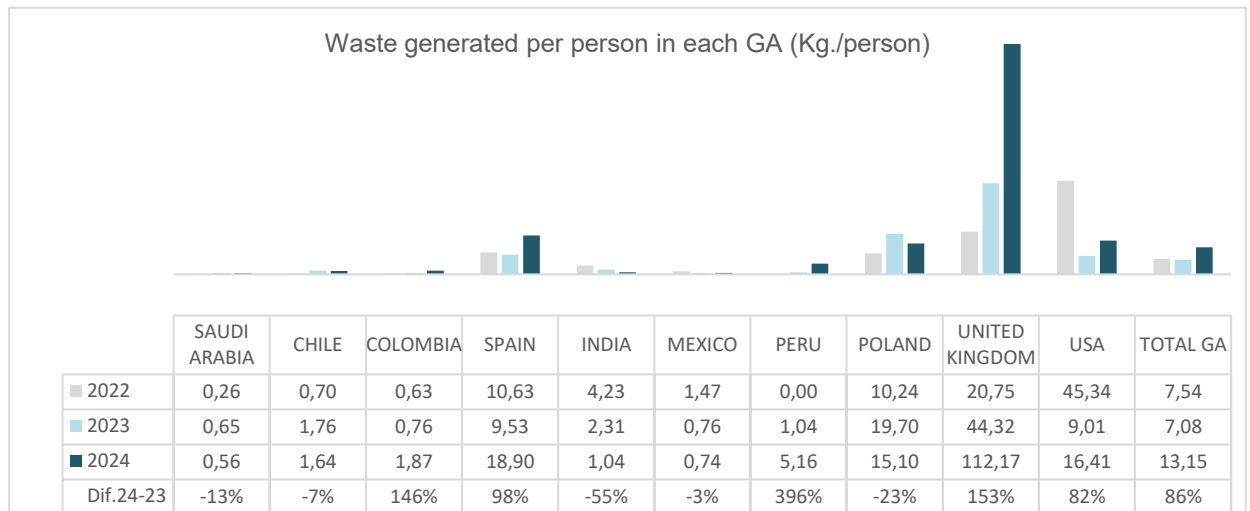
Office waste

At IDOM we support the circularity approach that allows us to minimise and reduce the pressure on ecosystems and the associated impacts they may have on people. This is why our strategy focuses on preventing, reusing, recycling and reducing office waste, and when it no longer has any use, removing it in an orderly fashion with authorised waste managers for correct transfer and recovery, all the while complying with each country's legislation in this area.

The following table includes information on waste produced at IDOM's Gas:

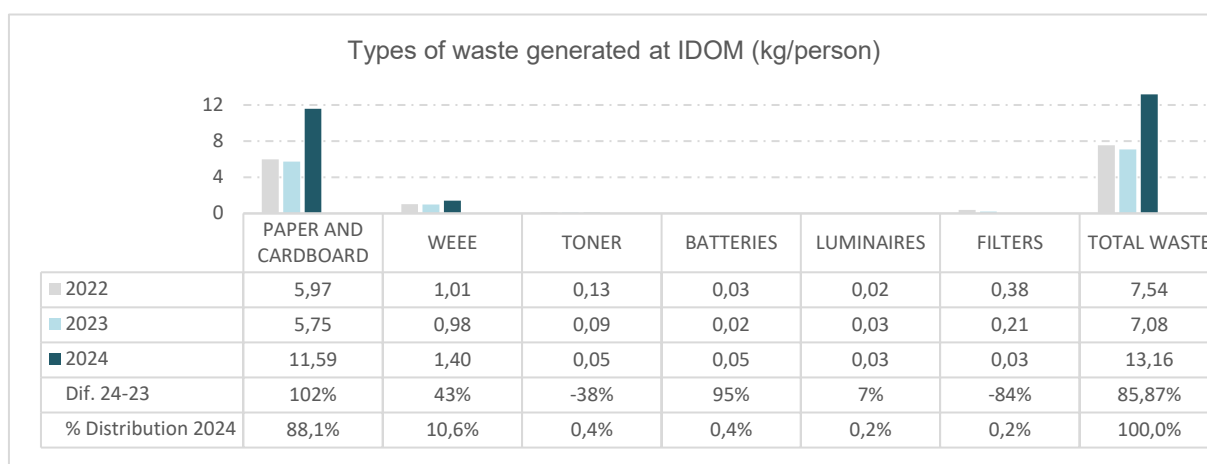
		2022	2023	2024	Diff.24&23
Waste generated at IDOM under normal and abnormal operating conditions	kg.	30,526.41	30,318.21	60,851.28	101%
	kg/person	7.54	7.08	13.15	85.78%
Waste generated at IDOM under normal operating conditions	kg.	30,526.41	30,318.21	22,081.28	-27.17%
	kg/person	7.54	7.08	4.8	-32.58%
Non-hazardous waste	%	90%	89%	84%	
Hazardous waste	%	10%	11%	6%	

GEOGRAPHICAL AREA BREAKDOWN						
GA	Unit	2022	2023	2024	Diff.24&23	%
SAUDI ARABIA	kg.	57.31	118.08	131.96	12%	0.2%
	kg/person	0.26	0.65	0.56	-13%	
CHILE	kg.	289.00	538.55	440.00	-18%	0.7%
	kg/person	0.70	1.76	1.64	-7%	
COLOMBIA	kg.	338.38	526.71	1,451.30	176%	2.4%
	kg/person	0.63	0.76	1.87	146%	
SPAIN	kg.	24,338.07	22,804.19	48,254.03	112%	79.3%
	kg/person	10.63	9.53	18.90	98%	
INDIA	kg.	655.88	424.36	272.20	-36%	0.4%
	kg/person	4.23	2.31	1.04	-55%	
MEXICO	kg.	249.19	129.68	120.70	-7%	0.2%
	kg/person	1.47	0.76	0.74	-3%	
PERU	kg.	0.00	101.94	490.02	381%	0.8%
	kg/person	0.00	1.04	5.16	396%	
POLAND	kg.	972.50	2,285.70	1,932.42	-15%	3.2%
	kg/person	10.24	19.70	15.10	-23%	
UNITED KINGDOM	kg.	996.08	2,659.00	6,281.50	136%	10.3%
	kg/person	20.75	44.32	112.17	153%	
USA	kg.	2,630.00	730.00	1,477.14	102%	2.4%
	kg/person	45.34	9.01	16.41	82%	
<ul style="list-style-type: none">The hazardous waste produced at IDOM comprises batteries, fluorescent bulbs and certain computer devices.Cells shaded in green: GAs where mass removals of paper waste and WEEE have taken place (destruction of confidential documentation and due to office changes)						



The following table includes information by type of waste generated:

			2022	2023	2024	Diff.24&23	% Distribution 2024
Waste generated at IDOM		kg.	30,526.41	30,318.21	60,851.28	101%	100%
		kg/person	7.54	7.08	13.16	86%	
PAPER & CARDBOARD	Abnormal & normal situation	kg.	24,187.34	24,628.39	53,610.90	118%	88.1%
		kg/person	5.97	5.75	11.59	102%	
	Normal situation		24,187.34	24,628.39	17,575.90	-29%	
			5.97	5.75	3.8	-34%	
WEEE	Abnormal and normal situation	kg.	4,095.66	4,177.93	6,468.29	55%	10.6%
		kg/person	1.01	0.98	1.40	43%	
	Normal situation		4,095.66	4,177.93	3,733.29	-11%	
			1.01	0.98	0.81	-17%	
TONER		kg.	526.94	377.60	251.49	-33%	0.4%
		kg/person	0.13	0.09	0.05	-38%	
BATTERIES		kg.	112.21	103.72	218.89	111%	0.4%
		kg/person	0.03	0.02	0.05	95%	
LUMINAIRES		kg.	61.36	130.17	150.50	16%	0.2%
		kg/person	0.02	0.03	0.03	7%	
AIR CONDITIONING FILTERS		kg.	1,542.90	900.40	151.20	-83%	0.2%
		kg/person	0.38	0.21	0.03	-84%	



Result:

- The kg of waste generated at IDOM has increased by **101%** with respect to 2023 and by **86%** per person, due to the mass removal of documentation containing sensitive information, a measure adopted during the process of implementing the *ISO 27001 Information Security Management Systems standard*, and to the relocations of the UK offices and the remodelling of the Vitoria office. These situations, which we consider abnormal in our daily operations, have also resulted in the mass removal of computer devices and printers.
- Taking into account the normal operating conditions of the offices, it is worth noting that waste has been reduced by **27%** overall and by **33%** per person, and therefore 70% of the Geographical Areas have reduced their waste.

Circular economy initiatives

At IDOM, we foster initiatives that promote the circular economy and respect for nature. A sample of these initiatives is as follows:

- A second opportunity for our IT equipment, prolonging its useful life by donating it to those who need it most:
 - In 2024, a document for managing donations at IDOM was drawn up to paint an overall picture of the devices donated and to ensure that the equipment received by the beneficiaries is used responsibly and that at the end of its useful life it is disposed of through the appropriate legal channels.
 - The Vitoria, Zaragoza, Valencia, Medellín and Bogotá offices were the first to sign up to this initiative.
- Zero single-use plastics
 - Implementation of practices to reduce waste generation, with our "Sustainable Pack" for daily office use.
 - Replacement of single-use plastic items in all GAs with biodegradable materials: cups, plates, cutlery.
 - Substitution of plastic water bottles with glass jugs at meetings.
 - Inclusion of biodegradable materials instead of plastic elements in the procurement conditions of catering suppliers.
- Against litter in nature: we actively participate in cleaning natural spaces, contributing to conservation of the environment and the protection of biodiversity. In 2024, IDOM volunteers collaborated on the clean-up and conservation of the Washela Nature Park, near Riyadh (Saudi Arabia), an IDOM Social Group (ISG) initiative. Another team of ISG volunteers, in

conjunction with the Goazen UP association and under the Dalecandela Fest framework, took part in the collection of waste by land and sea, contributing to the care of the environment.

- Responsible waste management: with the environmental management system, we at IDOM ensure that waste generated is managed efficiently and in an environmentally friendly manner by outsourcing the service to authorised waste managers.
- In 2024, we gave specific training on how to address legislative changes in the use, recycling and ultimate disposal of the plastics we generate.

[Carbon footprint](#)

Accounting for greenhouse gas (GHG) emissions is the first step towards achieving the Paris Agreement targets to limit global warming to 1.5°C.

IDOM has joined the battle to reduce CO₂ emissions into the atmosphere, a commitment included in Targets 1 and 2 of its 2023-2025 sustainability strategy, calculating and incrementally minimising its carbon footprint (CF) over the coming years.

In 2024, IDOM calculated its carbon footprint for Scope 1 or direct GHG emissions and Scope 2 or GHG emissions from electricity consumption in 29 of its offices, and estimated it for a further three (there were 26 offices in 2023), an increase of six offices on the prior year. As regards the calculation of Scope 3 or indirect GHG emissions, those from business trips and employee commutes have been included in 2024.

[Application of international standards:](#)

The regulatory framework for GHG emissions management is constantly evolving and affects companies on an international, regional and local level. For a multinational organisation such as IDOM with a presence on several continents, it is crucial to understand and comply with these regulations to ensure the sustainability of its operations.

IDOM has applied the following methodologies when calculating its carbon footprint: UNE-EN ISO 14064-1:2019 Greenhouse gases. Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals; and the GHG Protocol (Greenhouse Gas Protocol).

[Result:](#)

Between 2023 and 2024, IDOM's Scope 1 and Scope 2 carbon footprint fell slightly by 6.39%, from 1,744 to 1,632 tCO₂e. This decline is mainly attributable to a significant 44% reduction in direct emissions (Scope 1), which dropped from 535 to 298 tCO₂e. In contrast, indirect emissions from electricity consumption (Scope 2) rose by 10% to 1,334 tCO₂e.

This jump was influenced by increased emission factors of the main electricity companies in Spain, such as IBERDROLA CLIENTES S.A.U. (+12%) and Endesa Energía S.A.U. (+6%), as well as by changes in emission factors in other Geographical Areas where IDOM operates, which compounded the impact of electricity consumption despite energy efficiency initiatives.

Even with the 8% growth in workforce (from 4,282 to 4,626), the emissions per person indicator improved, dropping by about 13% (from 0.41 to 0.35 tCO₂e/person). However, the biggest challenge lies in Scope 3, which in 2024 accounted for 90.1% of the total footprint, 16,433.98 tCO₂e, with business trips being the main source (78.1% of the total).

IDOM carbon footprint



		2023	2024	Diff. 24&23	% Distribution 2024
Scope 1 <i>Direct emissions from fixed sources (gas, fluorinated gases, diesel)</i>	tCO ₂ e	534.79	298.04	-44.27%	1.8%
Scope 2 <i>Direct emissions from electricity consumption</i>	tCO ₂ e	1,208.79	1,334.13	10.37%	8.1%
SUBTOTAL (Scopes 1+2)	tCO ₂ e	1,743.57	1,632.16	-6.39%	9.9%
	persons	4,282	4,626	8%	-
Indicator per person (Scopes 1+2)	tCO ₂ e/person	0.41	0.35	-13.35%	-
			2024		% Distribution 2024
Scope 3 Business travel <i>Indirect emissions, flights, train, car and overnight hotel stays</i>	tCO ₂ e	<i>In 2023, partially calculated</i>	12,832.08		78.1%
Indicator per person	tCO ₂ e/person	-	2.77		
Scope 3 Commuting <i>Indirect emissions, work commutes</i>	tCO ₂ e	-	1,969.74		12.0%
Indicator per person	tCO ₂ e./person	-	0.43		
SUBTOTAL (Scope 3)	tCO ₂ e	-	14,801.82	-	90.1%
Indicator per person (Scope 3)	tCO ₂ e./person	-	3.2		
TOTAL Carbon Footprint <i>(Scopes 1, 2 and 3)</i>	tCO ₂ e	-	16,433.98	-	100%
	tCO ₂ e./person	-	3.55		

In 2024, IDOM significantly expanded the scope of its carbon footprint calculation, incorporating new offices and carrying out a more in-depth Scope 3 analysis, which includes indirect emissions such as business trips and commuting. This has painted a more complete picture of the organisation's environmental impact, and interestingly, most emissions come from professional mobility.

Scopes 1 and 2: breakdown by Geographical Area

Direct GHG emissions, Scope 1, from sources owned or controlled by the organisation were considered. These emissions are quantified separately for CO₂, CH₄, N₂O, NF₃, SF₆, etc. by applying the corresponding emission factor. Indirect GHG emissions from energy imported to carry out IDOM's activity at the different offices, Scope 2, were likewise considered.

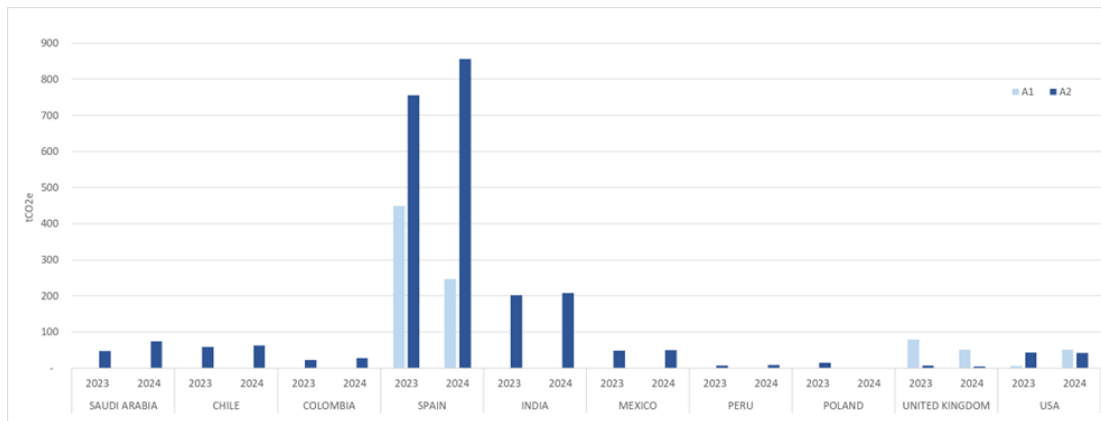
Given our broad geographical presence, the main operational difficulty at IDOM is keeping the emission factors by country up to date, which requires a continuous effort to collect and validate data to ensure the accuracy and comparability of the results.

The following table includes the result by Geographical Area of Scope 1 and 2 emissions:

GA	Scope	2023	2024	Diff 24-23	Comments Emission factors (EF)
SAUDI ARABIA	Scope 1 tCO ₂ e	-	-	-	
	Scope 2 tCO ₂ e	47.75	74.12	55%	The EF was not modified in 2024
	Sum A1 + A2 tCO ₂ e	47.75	74.12	55%	
	tCO ₂ e (A1+A2)/person	0.26	0.32	21%	
CHILE	Scope 1 tCO ₂ e			-	
	Scope 2 tCO ₂ e	58.74	62.82	7%	The EF was not modified in 2024
	Sum A1 + A2 tCO ₂ e	58.74	62.82	7%	
	tCO ₂ e (A1+A2)/person	0.19	0.23	22%	
COLOMBIA ¹	Scope 1 tCO ₂ e		-	-	
	Scope 2 tCO ₂ e	22.89	27.40	20%	The EF was not modified in 2024
	Sum A1 + A2 tCO ₂ e	22.89	27.40	20%	
	tCO ₂ e (A1+A2)/person	0.03	0.02	7%	
SPAIN ⁽²⁾	Scope 1 tCO ₂ e	449.58	246.63	-45%	
	Scope 2 tCO ₂ e	755.73	856.17	13%	Significant increase in EF in 2024, from our energy suppliers in Spain.
	Sum A1 + A2 tCO ₂ e	1,205.31	1,102.80	-9%	
	tCO ₂ e (A1+A2)/person	0.50	0.43	-14%	
INDIA	Scope 1 tCO ₂ e			-	
	Scope 2 tCO ₂ e	201.31	208.10	3%	The EF was not modified in 2024
	Sum A1 + A2 tCO ₂ e	201.31	208.10	3%	
	tCO ₂ e (A1+A2)/person	1.09	0.79	-27%	
MEXICO	Scope 1 tCO ₂ e			-	
	Scope 2 tCO ₂ e	48.81	50.18	3%	EF up 2% on the previous year.
	Sum A1 + A2 tCO ₂ e	48.81	50.18	3%	
	tCO ₂ e (A1+A2)/person	0.29	0.31	7%	
PERU	Scope 1 tCO ₂ e			-	
	Scope 2 tCO ₂ e	7.68	8.93	16%	The EF was not modified in 2024
	Sum A1 + A2 tCO ₂ e	7.68	8.93	16%	
	tCO ₂ e (A1+A2)/person	0.08	0.09	20%	
POLAND	Scope 1 tCO ₂ e			-	
	Scope 2 tCO ₂ e	14.99		-	Consumption 100% guaranteed from renewable sources, 0 emissions.
	Sum A1 + A2 tCO ₂ e	14.99		-	
	tCO ₂ e (A1+A2)/person	0.07		-	
UNITED KINGDOM	Scope 1 tCO ₂ e	79.45	50.77	-36%	
	Scope 2 tCO ₂ e	7.20	4.70	-35%	The EF was not modified in 2024
	Sum A1 + A2 tCO ₂ e	86.65	55.47	-36%	
	tCO ₂ e (A1+A2)/person	1.44	0.99	-31%	
USA	Scope 1 tCO ₂ e	5.76	0.76	-87%	The EF was not modified in 2024
	Scope 2 tCO ₂ e	43.69	41.70	-5%	EF down 1% on 2023.
	Sum A1 + A2 tCO ₂ e	49.95	42.46	-14%	
	tCO ₂ e (A1+A2)/person	0.61	0.47	-23%	

(1) COLOMBIA: Two new offices have been included in the 2024 calculation that were not included in 2023. For this reason, an estimate of the consumption of these offices has been included for the 2023 calculation.
 (2) SPAIN: In 2024, the emission factor of the main electricity supplier of our offices in Spain, IBERDROLA CLIENTES S.A.U., rose by 12%. In the case of Endesa Energía S.A.U., our second largest electricity supplier, it increased by 6%. In addition, the electricity consumption of offices that do not report it because they do not know who their energy supplier is has been estimated using the EF of the country's electricity mix.

Graph showing the result of Scope 1 and 2 emissions for each GA.



Scope 3: categories considered

According to the GHG Protocol, Scope 3 includes all indirect emissions that occur in an organisation's value chain, both upstream and downstream, that are not covered in Scopes 1 and 2. This covers activities such as the production of goods and services acquired, transport and distribution, business trips, use of products sold, waste treatment and investments, among others. It is the broadest and most complex to quantify, but also offers the greatest potential for identifying emission reduction opportunities throughout the life cycle of products and services.

In the case of IDOM, as a professional services company, the indirect **Scope 3** emissions included in the 2024 carbon footprint calculation are centred on those derived from corporate **business trips** and **commuting**. These sources represent the most significant contributions within this scope, while other indirect emissions - such as those associated with goods and services acquired or the treatment of waste generated in operations - are of lesser relative relevance and are more complex to estimate, and have therefore not been included in this inventory.

TOTAL CARBON FOOTPRINT IN EACH GEOGRAPHICAL AREA tCO _{2e}				
GA	Scope 3	2023	2024	Comments
SAUDI ARABIA	Business trips		1,005.83	Own calculation, DEFRA EF
	Employee commuting		61.29	Own calculation, DEFRA EF
CHILE	Business trips		2,003.95	Own calculation, DEFRA EF
	Employee commuting		105.13	Own calculation, DEFRA EF
COLOMBIA	Business trips		1,431.58	Own calculation, DEFRA EF
	Employee commuting		206.05	Own calculation, DEFRA EF

TOTAL CARBON FOOTPRINT IN EACH GEOGRAPHICAL AREA tCO ₂ e				
GA	Scope 3	2023	2024	Comments
SPAIN	Business trips	3,851.66	7,380.11	CONCUR emissions based on Carbon Thrust and DEFRA.
	Employee commuting		1,345.44	Own calculation, DEFRA EF
INDIA	Business trips		110.79	Own calculation, DEFRA EF
	Employee commuting		72.05	Own calculation, DEFRA EF
MEXICO	Business trips		443.00	ESTIMATED
	Employee commuting		76.62	Own calculation, DEFRA EF
PERU	Business trips		176.41	Own calculation, DEFRA EF
	Employee commuting		30.80	Own calculation, DEFRA EF
POLAND	Business trips		22.16	Own calculation, DEFRA EF
	Employee commuting		33.08	Own calculation, DEFRA EF
UNITED KINGDOM	Business trips		15.25	Own calculation, DEFRA EF
	Employee commuting		8.77	Own calculation, DEFRA EF
USA	Business trips		243.00	ESTIMATED
	Employee commuting		30.50	Own calculation, DEFRA EF
*Business trips include travelling by air, car, train and overnight hotel stays.				

In 2024, IDOM's Scope 3 carbon emissions - specifically business trips and commuting - are, in geographical terms, unevenly distributed, reflecting both the intensity of professional activity and the mobility attributes of each country. Spain stands out as the country with the greatest carbon footprint, accumulating more than 7,300 tCO₂e in business trips and 1,345 tCO₂e in commutes.

Chile and Colombia also have high figures, with more than 2,000 tCO₂e and 1,400 tCO₂e, respectively, in business trips, suggesting frequent corporate travel in these regions. In both cases, commuting emissions are also relevant, exceeding 100tCO₂e in Chile and 200tCO₂e in Colombia. Saudi Arabia, albeit with a smaller total volume, reports a significant footprint in business trips (1,005 tCO₂e), indicating intense activity in this location.

Other countries such as India and Peru have more moderate, though not negligible emissions, while Poland and the UK have the lowest values. In two countries, Mexico and the US, business trip data has been estimated, thus introducing a degree of uncertainty into the analysis.

This geographical breakdown makes it possible to clearly identify which areas have the highest concentration of indirect emissions and, therefore, where the greatest opportunities for reduction lie. In the case of IDOM, as a professional services firm, business trips and commuting represent the most significant sources within Scope 3. Other indirect sources, such as the acquisition of goods and services or waste treatment, have not been included in this inventory due to their lower relative importance and the complexity of estimating them.

Continuous improvement

Since IDOM first started analysing its carbon footprint, the continuous improvement approach has been ever present. The improvement plan focuses on addressing these critical points, with the aim of refining the methodology for calculating the carbon footprint, ensuring greater accuracy, coverage and relevance when assessing emissions.

In 2024, a substantial effort was made to incorporate activity data, particularly Scope 3 data, to expand the carbon footprint coverage. From 2025 onwards, the main challenge will be to consolidate the carbon footprint calculation by updating emission factors and activity data.

The next steps include drawing up a Reduction Plan that sets out past and future measures for reducing IDOM's GHG emissions.

Sustainable mobility

Starting point

Although mobility patterns have become increasingly complex nowadays, commuting is still the main reason for daily travel in urban and metropolitan areas around the world.

The car is the transport of choice for most of these journeys, despite being an inefficient alternative in terms of energy consumption and space.

Its reliance on oil by-products as a source of energy also compounds other negative impacts (greenhouse gas emissions and pollutants, noise, etc.) that urban areas have to endure.

The introduction of electric vehicles will have a positive impact from a pollutant gas emissions standpoint (at destination), but it does not solve (all) the problems of particulate emissions (PM10 and PM2.5) or the indiscriminate use of available (scarce) urban space.

This is why they must be used rationally as part of the multilevel sustainable development policies backed by public administrations, the European Union and multilateral organisations [UN Sustainable Development Goals, EU Transport White Paper, European Mobility Reference Framework 2021, Spanish Sustainable Mobility Strategy, Sustainable Economy Act, etc.].

Mobility strategy at IDOM

The mobility of IDOM employees for work purposes is associated with multiple environmental, social and economic costs. In addition, within the context of the battle against climate change, IDOM promotes more sustainable and safer commuting, with the resulting positive impact on Scope 3 emissions.

As part of our objectives to promote sustainability in everything we do, IDOM has implemented an ambitious Sustainability Policy, where one of the corporate undertakings is to reduce our activity's energy consumption.

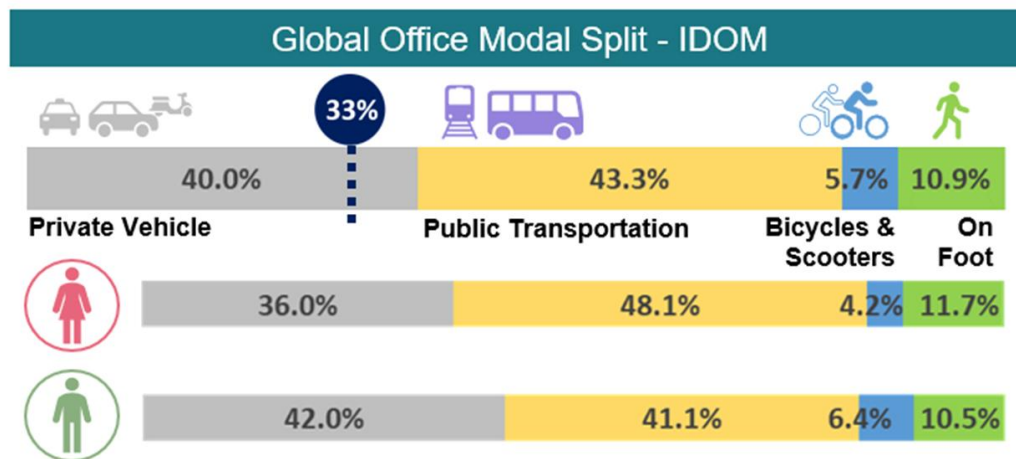
And to contribute to the development of this policy, we want to promote more sustainable and safer mobility, and aim for a more rational modal split in our daily commute to the office.

Modal split

As a first step towards launching IDOM's mobility strategy, a survey was carried out at the end of 2023 to get an idea of our mobility patterns when commuting to the office.

With a take-up of more than 62%, the results provided us with intriguing data for proposing a strategy and a battery of sustainable mobility measures tailored to each office.

Overall result of the 2024 data analysed for all IDOM offices:



Promoting more sustainable and safer mobility

The internationally accepted overall objective for a balanced and healthy modal split is to maintain private motorised vehicle travel below 33%.

IDOM's objective of internally promoting more sustainable and safer mobility is achieved by encouraging behavioural change, motivating staff to adopt and experiment with more sustainable modes of transport, such as cycling, walking, public transport and carpooling.

To achieve this goal, IDOM is gradually developing mobility plans at its permanent domestic and international offices. These plans will contain the necessary measures to encourage a more rational and efficient use of private vehicles, and promote other more sustainable modes of transport such as public transport, cycling and walking.

With this initiative, IDOM aims to reduce its carbon footprint (Scope 3) and, at the same time, improve the indicators that affect society as a whole, such as the reduction of environmental pollution or traffic congestion.

Action 2024

- Analysis of results: IDOM Mobility Surveys, Modal split of IDOM as a whole and by office: 23 (permanent) + 10 (other offices in Bilbao, Madrid and Colombia)
- Organisation of suggestions for improvement by subject and office.
- Training, awareness-raising and communication actions for all staff through internal news on key dates, video on sustainable mobility and Webinar held on 16 September.
- Participation in European Mobility Week, a European Commission initiative to promote sustainable mobility, which has been held in the third week of September for 25 years, culminating in European Car Free Day. In 2024, IDOM signed up to a "Mobility Action" initiative which we have called the "Sustainable Mobility Challenge".
- Car sharing pilot scheme in the Madrid and Medellín offices.

4.4 Environmental management on projects

The environmental management system is adapted to each project carried out at IDOM and, therefore, both the environmental requirements established by the client and the applicable legal requirements are taken into account; based on this information, the environmental issues and impacts are identified and evaluated as described in procedure IMS-P05_Project management, establishing the operational control necessary to manage issues that have a greater impact. The corresponding log is kept in the SAP software tool in the Project Management Plan (PMP).

In addition to the environmental requirements defined by the clients and the specific environmental legal requirements of each project, IDOM offers clients its know-how to integrate sustainability criteria in project design and execution, which offers significant added value that many of our clients or potential clients increasingly demand and value.

4.5 Environmental targets

The results of the targets set in 2024 and those for 2025 are as follows:

Scope	Description	2024	2025
Circular economy	Prevent, reuse, recycle and reduce the waste generated by IDOM by 7%: paper, plastic and WEEE	Completed	Maintained
Energy efficiency	Improve energy efficiency at IDOM's offices	Ongoing	Maintained
Mitigation (decarbonisation) and adaptation to climate change	Measuring IDOM's impact on climate change through the calculation of its carbon footprint	Completed	Maintained
	Minimise IDOM's carbon footprint, helping to curb climate change	Completed	Maintained
	Control and mitigate potential environmental aspects at IDOM's permanent offices with an EMS	Completed	Maintained
Improvements EMS	Evaluate 100% of environmental aspects (EAs) that apply to Geographical Areas (GAs)	Completed	Closed
	Establish operational control of environmental aspects that GAs do not have in place	Ongoing	Maintained
	Improve the tool for managing and monitoring the environmental aspects of IDOM's offices	Ongoing	Maintained
	Implement the SALEM tool to identify and evaluate legal requirements	Ongoing	Maintained
	Implement the environmental management system at IDOM's permanent offices and ensure IMS-P02	Ongoing	Maintained
	Include the environmental component when carrying out our engagements, update the environmental aspect of procedure <i>IMS-P05 Performance of the engagement</i> and provide PM training	Ongoing	Maintained

4.6 Awareness-raising initiatives

Raising awareness is key to promoting a culture of sustainability and responsibility among all staff.

At IDOM, part of environmental training and awareness-raising is linked to publications on SharePoint, the internal information channel that reaches 100% of IDOM's employees. Internal initiatives and communications in 2024 were related to:

- Climate change
- Energy efficiency
- Sustainable mobility
- Waste reduction and circular economy
- Water footprint

In addition, the following were published and distributed:

- Ten-point plan to promote sustainability in IDOM's offices.
- Manual on good environmental practices in offices.
- Specific training in the form of webinars given at IDOM, with the option of live or on-demand attendance. Topics include sustainable urban drainage systems (SUDS), case studies of projects contributing to the Sustainable Development Goals (SDGs), carbon footprint calculation, infrastructure challenges in the face of climate change and sustainability certification, among others.

4.7 Environmental performance of suppliers

IDOM extends its commitment to the environment within its value chain, requiring its suppliers and sub-contractors to comply with the environmental and legal requirements applicable to them by sending and requiring acceptance of the document "Environmental commitment for suppliers" addressed to all external companies that may have an adverse impact on the environment when providing the service. This requirement is mandatory and necessary for a new supplier to be approved at IDOM.

IDOM annually verifies the environmental conduct of its suppliers by assessing their performance as set out in procedure IMS-P07 Procurement.

The approval procedure for all our suppliers is currently executed through the SAP-Ariba platform, which is in the process of being implemented (2024-25).

The procedure includes a supplier evaluation questionnaire applicable to our entire supply chain. The questionnaire covers the following sustainability aspects:

- Compliance system: perusal and acceptance of the IDOM compliance system.
- Application for quality (ISO 9001), environmental (ISO 14001) and safety (45001) certification.
- Ethical, social and environmental commitments, such as membership of the United Nations Global Compact.
- Policies, procedures, regulations and certifications that formalise social, environmental and ethical commitments.
- Public document or report on their sustainable practices.

5 Society. Committed to people

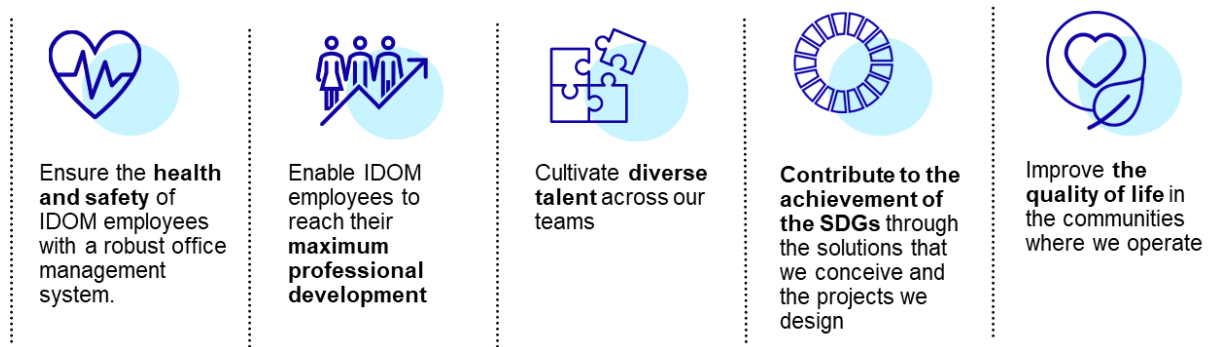
5.1 Our ESG commitments: Social

Section 5.2.2 of IDOM's Sustainability Policy outlines and develops the fundamental commitments of the social dimension:

Respect for people

- Respect freedom and convey confidence in their professional responsibility.
- Encourage generosity, companionship, austerity, communication, mutual assistance, group unity and teamwork.
- Respect cultural, professional, geographical, political, religious and gender diversity, and, in short, the aspects that make up the personality of all those who relate to IDOM.
- Support equality between men and women, promoting impartiality and equal opportunities.
- Encourage the integration of people with disabilities or special needs.
- Facilitate the work-life balance.
- Provide positive working environments that are comfortable, free from harassment or violence and full of respect for dignity.
- Promote occupational health and safety.
- Serve as a vehicle for bringing together and facilitating individual socio-humanitarian aid initiatives.

IDOM's main objectives and indicators related to people and positive social impact:



(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

Impact on the following SDGs:



Very briefly, by defining these objectives we aim to:

- Seek continuous improvement of working conditions to ensure a safe and healthy working environment.
- Stimulate the professional and human development of IDOM's people, who are acknowledged as the company's main asset and in keeping with our character as an association of professionals.
- Recognise the talent and diversity of the people who make up IDOM as a fundamental intrinsic value in order to respond to the challenges of our clients.
- Contribute to the achievement of the SDGs through our projects and services.
- Contribute to society above and beyond our projects. In 2023 we created IDOM Social Group to channel social action initiatives that seek to improve the quality of life of the communities in which we carry out our activity.

IDOM promotes a working culture and environment based on respect, responsibility, trust, communication and teamwork, which drives the personal and professional development of its employees. The company has a Code of Conduct which lays down the conduct guidelines for all its employees, irrespective of their position in the organisational structure or the geographical location where they work.

IDOM'S Code of Conduct also sets out the main commitments undertaken with its employees, as follows:

- Equal opportunities and transparency in recruitment and promotion processes.
- Professional development, promoting employee training and growth.
- Support for the work-life balance.
- Promotion of teamwork and collaboration.
- Development of initiatives to promote the company's culture.

5.2 2024 metrics: our people

Main IDOM people metrics in 2024:

4,626 Workforce (within the scope of the report)	984 Partners	85% Permanent contracts	32% Women
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The scope of staff data includes the geographical scope indicated at the beginning of the report. Any variations in this scope are indicated at the foot of each table.

Change in the number of professionals

Country	No. of people 2023	No. of people 2024
Saudi Arabia	183	235
Chile	306	268
Colombia	691	775
Spain	2,392	2,553
India	184	262
Mexico	171	164
Peru	98	95
Poland	116	128
United Kingdom	60	56
USA	81	90
SUBTOTAL	4,282	4,626

Breakdown of workforce by gender

	Gender		Total
	Male	Female	
Saudi Arabia	187	48	235
Chile	184	84	268
Colombia	505	270	775
Spain	1,674	879	2,553
India	241	21	262
Mexico	104	60	164
Peru	64	31	95
Poland	72	56	128
United Kingdom	32	24	56
USA	68	22	90
Total	3,131	1,495	4,626
	67.68%	32.32%	

Detailed metrics for contracts, redundancies and average remuneration are included in Appendix 7.1

5.3 Organisation of employment at IDOM

IDOM understands the importance of the work-life balance for all-round personal development, and has undertaken to foster this by developing the initiatives necessary to help people attain this balance. Since its beginnings, a relationship of commitment and trust has been instilled among the professionals forming part of the company, as part of the firm ownership framework, which is an essential part of our philosophy and style of action.

Free association of professionals

This is why we define ourselves as a “Free Association of Professionals related through ownership of the company and through their work to achieve the greatest heights of professional and human development and the best client service”. This definition highlights a set of principles in which non-controlling relationships have been established, whereby each person is committed to the client, to their colleagues and to the profession, and has a deep sense of responsibility where freedom is respected, reflected in flexible working hours and self-managed time. The importance that people and their family environment have on IDOM is contained in the Philosophy document.

Work-life balance

People have always been deemed an essential mainstay of IDOM, together with professional development and the client. That is why IDOM has adopted a series of measures aimed at fostering an environment based on a work-life balance: flexible start and finish times, autonomy when it comes to managing workload, the option of working from home one day per week at almost all the Group’s offices, taking into consideration special circumstances in which people require even greater flexibility. Over 85% of IDOM’s activity is now international, meaning we have to adapt to clients in various time zones.

IDOM does not have specific disconnection from work policies as this has not been identified as a concern within the organisation. IDOM’s culture is based on relationships of respect and trust, offering flexibility, attention to special needs and self-managed time, such that we have not detected a real need to formalise these aspects. It is also necessary to reiterate that the international nature of the Group means employees need to adapt to and be flexible about working hours, while always respecting legal minimums and the work-life balance.

Below are details of total absenteeism hours, including justified and unjustified absences, occupational illnesses, common illnesses and temporary medical leave.

Hours lost to absenteeism 2023	168,011
Hours lost to absenteeism 2024	145,508

5.4 Rights of IDOM personnel

Adaptation to the local labour standards of the countries in which we operate:

Over its 67 years, IDOM has developed its own style of action, committed to the professional development of its people, fostering close and respectful relationships, mentoring younger colleagues, facilitating communication, honesty, team spirit and correct conduct. We have our own philosophy and style, while always respecting the regulations and customs of each of the countries where we have an office.

In each country in which we operate, we rigorously apply the labour legislation regarding maximum working hours and we are continuously implementing benefits for professionals in each country with the aim of exceeding these regulatory minimums by increasing annual leave, reducing the working week, introducing Friday afternoons off, reducing working hours when there are local public holidays, etc. In each country we analyse each benefit that can be implemented on an individual basis.

Transparency and communication:

We also have a policy of transparency as regards company information, which is public and easily accessible. One of the initiatives carried out is the holding of annual meetings in which management presents the results of the year and the objectives for the following year to all IDOM employees, as well as relevant information about the company.

Furthermore, all IDOM personnel have direct access to area heads, the People team and management, where they can air any doubts or concerns they may have.

Formal communication channels in IDOM:

- Partner mailbox: intended for partners of the company.
- Internal Reporting Channel: open to all internal and external stakeholders, formerly known as the whistleblowing channel.
- Compliance system consultation and suggestions channel: open to all internal and external stakeholders.
- Suggestion box: open to all IDOM employees to propose improvements in the management systems: environmental, health and safety, quality, sustainability, etc.

At IDOM Spain, the labour agreement applicable to 100% of the workforce is the 20th National Collective Bargaining Agreement for engineering companies; technical studies offices; inspection, supervision and technical and quality control.

In the rest of the countries where IDOM carries out activity, employees are subject to the legislation of each country.

5.5 Equality and diversity

At IDOM, the management of people and interpersonal relations must always stem from scrupulous respect for the dignity of people and their intimacy and be based on the principles of personal freedom, trust and mutual respect. IDOM is an equal opportunities employer and is committed to providing the resources to help people develop professionally and personally.

IDOM does not tolerate any type of discrimination for reasons of gender, race, sexual orientation, religious beliefs, political opinions, nationality, social background, disability or any other reason. IDOM is committed to maintaining positive working environments, free of harassment or violence, where dignity is respected and personal and professional development are fostered. IDOM's Prevention of Harassment and Acts of Violence in the Workplace Code contains detailed guidelines for IDOM personnel on the prevention of bullying and acts of violence in the workplace.

Gender equality

IDOM is a company committed to gender equality. IDOM has an Equality Plan (in Spain) aligned with the company's commitment to strive for equal opportunities between men and women.

IDOM's personnel recruitment processes are conducted strictly on the basis of objective criteria analysing participants' professional profile, taking into account their training and academic record, their professional experience, professional vocation and international profile (knowledge of languages, availability to travel, etc.).

IDOM has a Prevention of Harassment Code which establishes procedures to combat sexual harassment and discrimination on the grounds of gender. This document sets out which situations the company deems to be sexual discrimination, and defines and typifies situations of sexual harassment. The document stipulates the preventative measures adopted by IDOM to avoid these circumstances:

- Promote an atmosphere of respect and correctness in the working environment.
- Develop a culture based on equal treatment, respect, dignity and unhindered development of personality.
- Prohibit the use of obscene and offensive language or that of a sexist nature, attitudes of insinuation, acts of contempt towards a colleague and threats.
- Strive to eliminate gender-based discriminatory conduct.

It also establishes a protocol for acting in the event of situations of sexual harassment or discrimination.

IDOM shows its commitment to equality and transparency by following the European Commission's original 2014 recommendation, reporting the percentage between the median remuneration of men and women by professional category.

Pay gap

The pay gap of each category is calculated as the difference between the median remuneration between men and women, weighted by age and professional category, divided by the median remuneration of men.

With this data the weighted median is calculated, taking into account the weight of each category compared to the total workforce at year end.

A study of the pay gap at IDOM, encompassing all countries included in this report, shows that it currently stands at 8% in 2024, which represents a reduction of 2 points compared to 10% in 2023, and a reduction of 7 points since 2019, when the gap stood at 15%. In conclusion, the gap has almost halved since 2019.

Equal opportunities

IDOM is an equal opportunities employer and is committed to providing the resources to help people develop professionally and personally.

The company is fully committed to basing recruitment and promotion decisions on individual merit and objective and transparent evaluations.

People will at all times know the methodologies and procedures used as regards professional development and advancement.

Any IDOM professional, through their effort, commitment and excellence, may achieve, without limitations, the maximum technical and management levels within IDOM.

IDOM supports and is committed to implementing and developing public policies that promote greater equal opportunities and foster a culture of effort and rewarded merit.

Inclusion of people with disabilities

IDOM complies with prevailing legislation on functional diversity in each of the countries where it operates. IDOM has 15 people with disabilities, 13 in Spain, 1 in the USA and 1 in India. In Spain, IDOM has the Certificate of Exceptionality, whereby it also works towards the inclusion of people with disabilities via alternative means, promoting their recruitment for services required by the company.

In 2022, IDOM set up the IDOM Social Group, which seeks to contribute to social, economic and environmental improvement for the greater good through specific initiatives that have a strong local impact, thus contributing to the SDGs as part of our Sustainability Strategy. IDOM focuses its social initiatives on four areas of action, one of them being the inclusion of people with disabilities. For further information see section 5.9. Our initiatives: IDOM Social Group.

Accessibility

Due to the nature of IDOM's activities, the impact on the accessibility of our facilities is minimal. All our offices are accessible, comply with local accessibility legislation and have measures in place to facilitate access for people with a disability.

Nonetheless, although our designs contemplate accessibility measures for all, IDOM also observes the requirements of local accessibility legislation and rules.

In this regard, from the outset, and without exception, all our projects take into consideration local accessibility legislation. Considering these measures at the initial design stage is essential as the conceptual design itself will be influenced by these measures.

IDOM diversity dimensions

IDOM is fully committed to basing selection and promotion decisions on merit and objective and transparent assessments. Likewise, IDOM is an equal opportunities employer and is committed to providing the resources to help people develop professionally and personally. In fact, IDOM is a company committed to gender equality and has an Equality Plan.

As a result of all this, the IDOM work teams that address the challenges of our clients can be considered multidisciplinary and diverse. They integrate professionals from different disciplines, genders, age groups, cultural backgrounds, mother tongues, etc.; the personality of each professional counts; all members are treated fairly and equally; and the combination of these makes the results much more successful.

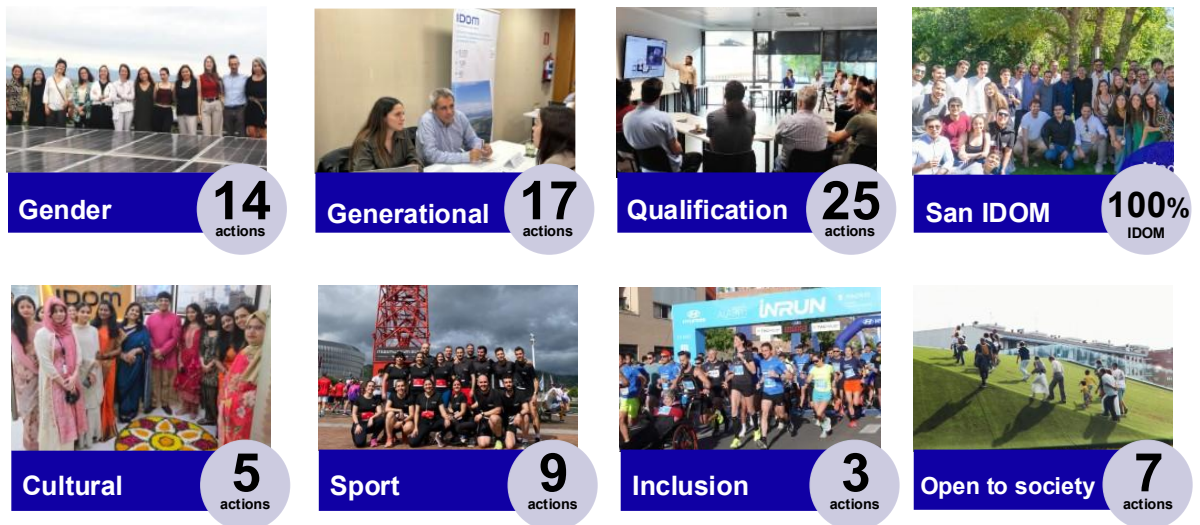
The four dimensions of diversity at IDOM, linked to the diversity of our teams, mean that we have a perspective enriched by this diversity that serves as a basis for proposing better solutions for our clients. The main data highlighting the four dimensions of IDOM's diversity are presented below.

- **Cultural diversity.** Denotes the recruitment of people from different backgrounds, sensitivities and experiences. Such diversity fosters understanding, respect and adaptability, and is especially relevant at IDOM as our projects improve the lives of communities around the world.
 - IDOM is made up of more than 75 nationalities.
 - We have offices on 4 continents

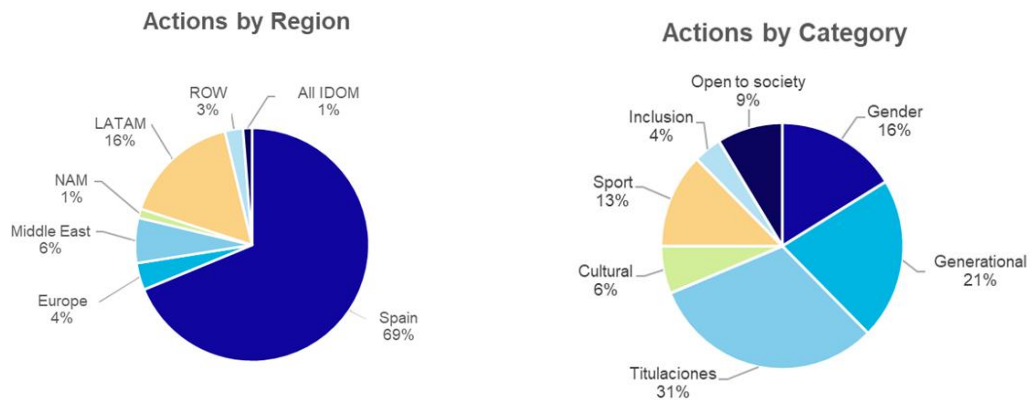
- **Generational diversity.** Alludes to the coexistence of different ages in the workplace. This diversity fosters innovation at IDOM, as each generation possesses knowledge, values and experiences that make them unique. The 2024 data evidences our balanced age distribution, enabling the transfer of knowledge.
 - 31% are ≤ 30 years old, of whom 36% are women
 - 44% are between 30 and 45 years old, of whom 33% are women
 - 22% are between 45 and 60 years old, of whom 30% are women
 - 3% are > 60 years old, of whom 14% are women
- **Gender diversity.** Covers the variety of identities and expressions of gender. At IDOM, this diversity contributes to delivering projects towards a more inclusive and equitable society. The representative figures for 2024 are as follows:
 - 1/3 in IDOM are women
 - 25% are women with function levels 2C and higher
 - 8% are women with function levels 3A and higher
 - 20% of the Board of Directors are women
- **Diversity of specialities.** Indicates the variety of professional profiles, talent in different profiles in terms of education, professional background and even other life experiences. This diversity allows problems to be tackled from multiple perspectives and more innovative and effective solutions to be found.
 - > 400 different university degrees
 - 55 technical and social specialities
 - 27 different branches of engineering

Measures to promote diverse talent

In 2024 we engaged in **over 80 actions** focused on driving diverse talent across all our teams. These initiatives have been classified by type as follows:



- **Gender.** In order to increase the presence of women in our teams, we have established partnerships with renowned programmes and universities to increase the interest of girls and women in STEM (science, technology, engineering and mathematics) careers.
- **Generational.** Outside the company we participate in job fairs, give talks at universities and provide support to students in their university projects. Within the company we organise sessions to ensure knowledge transfer and support the actions of outstanding young people.
- **Training.** We organise internal multi-area sessions to strengthen the cohesive vision of our teams and, externally, we participate in technical conferences to share our expertise.
- **Cultural.** We celebrate various holidays that foster an atmosphere of respect for different traditions. In addition, we promote placements and exchanges between our offices in different parts of the world.
- **Fostering sports.** We participate in charity races and inter-company football leagues, promoting physical activity and team spirit.
- **Inclusion.** We organise events to raise awareness of inclusion-related issues, promoting a diverse and welcoming environment.
- **Open to society.** We hold open days and host university visits to our offices, promoting transparency and community engagement.
- **SAN IDOM.** Since 1978, all of our offices have been celebrating our largest event, SAN IDOM, which brings together all of IDOM's people and collaborators. Through this celebration we reinforce a sense of belonging and unity through team building activities.



Distribution of the 2024 diverse talent actions by region and by category.



Diverse talent actions carried out in 2024, by geographical region.

In 2024, these actions included:

Regional area	Diversity dimension	Brief description of the initiative
Spain	Gender diversity	Once again this year we took part in the Women and Engineering Mentoring programme run by the Royal Academy of Engineering, accompanying eight young students or recent female graduates from different disciplines in their first steps in the professional world. Over a period of 5 months, IDOM mentors conducted between 4 and 6 individual mentoring sessions.
Spain	Gender diversity	On 16 April, we held a discussion regarding the importance of women in STEM professions. A workshop was organised by the Isaac Peral Foundation under the name "Women in STEM", bringing together female leaders to share their approaches and key contributions to promoting the participation of women in science and technology professions.

Regional area	Diversity dimension	Brief description of the initiative
LatAm Chile	Generational diversity	In November, a group of engineers from IDOM Chile discussed the career development possibilities we offer to students from the Pontificia Universidad Católica de Valparaíso, Chile.
Spain	Training diversity	Throughout the year, eight Café&Técnica (coffee and tech) sessions were held in our Barcelona office. These sessions entailed sharing projects and challenges, as well as highly enriching debates. The topics covered included: “Designing a Combined Cycle Plant for Poland”, “Fehmarnbelt, the world’s longest underwater tunnel”, “A water mobility strategy for NEOM”.
Spain	Training diversity	In 2024, as part of the architecture training plan delivered by the Building Physics team, 24 mini-lectures, or 30-minute sessions, were held in online format. These sessions were hosted both by members of the team itself and by professionals from other technical areas.
Middle East	Cultural diversity	IDOM participated in the UN Convention to Combat Desertification (COP16) in Riyadh, reinforcing our commitment to nature conservation and land restoration.
Global	Cultural diversity	Christmas greeting from the choir in conjunction with the children of Saint Monica’s School in Zanzibar. The song in Swahili was “Baba Yetu”. In addition, this year colleagues from different corners of the world took part.
Europe London	Fostering sports	On 25 September, the London office participated in the CRIS Cancer Foundation run organised in collaboration with the Spanish Chamber of Commerce in the UK.
Spain	Fostering sports / inclusion	On 19 May 2024, our colleagues from IDOM Madrid took part in the INRUN race organised by the A LA PAR Foundation. INRUN is a charity race in favour of the inclusion of people with disabilities that has two objectives: build a more inclusive and richer society, and create a much-needed space for people with intellectual disabilities.
LatAm Chile	Inclusion	On 21 October we organised a webinar for the entire IDOM Chile team on “Inclusion and disability”.
Spain	Open to society	One again this year we opened the doors of our offices in Bilbao, Madrid and Zaragoza, participating in the Open House event, with more than 150 visitors interested in getting to know our facilities, discovering our work environment and learning more about IDOM.
Spain	Open to society	IDOM was one of the companies chosen to star in the “Companies that improve society” chapter of the programme “Por fin es lunes”, an RTVE docu-factual production.

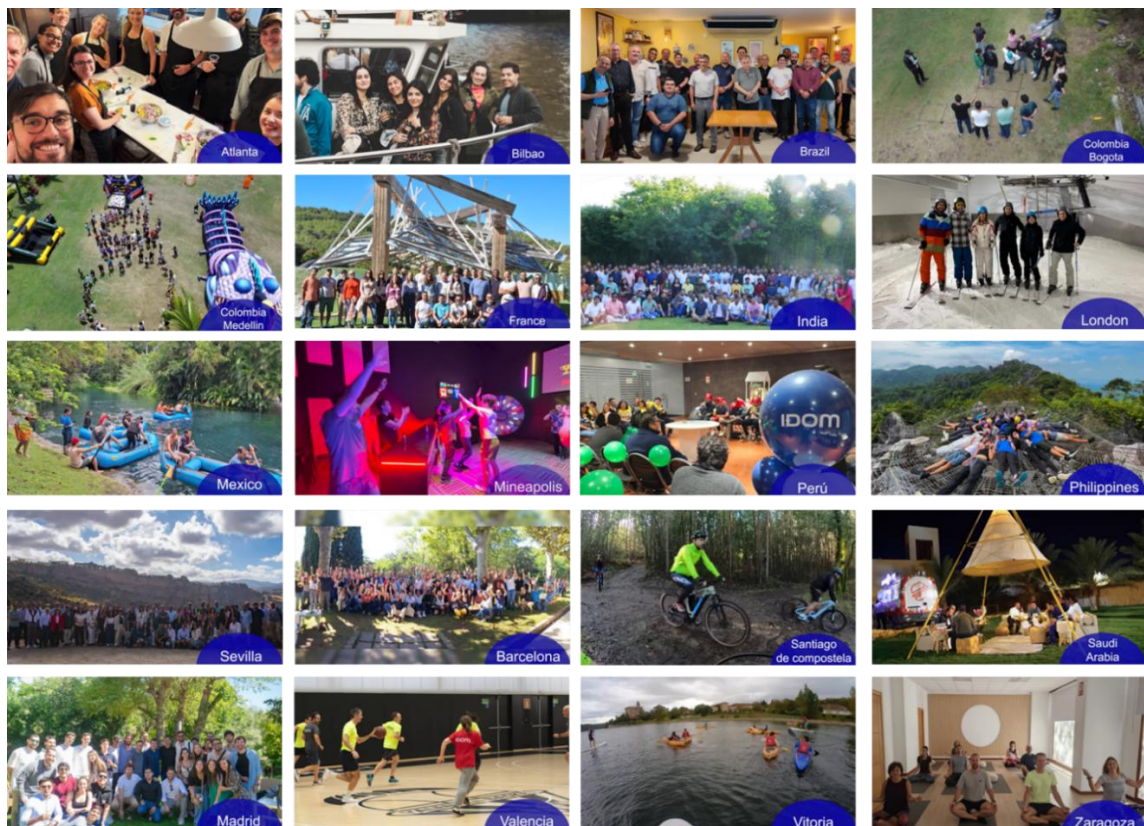
Our annual celebration, San IDOM:

During the local annual celebration (San IDOM), all IDOM employees are given an extra day off.

San IDOM is a very special day that is celebrated the last Friday of September every year in all the Group's offices, regardless of country. This is a celebration at which different sporting and leisure activities are organised so employees can share time with colleagues outside of the office. The day is rounded off with a meal to which all IDOM professionals are invited, alongside ex-employees and other collaborators.

It is an eagerly awaited day which has been celebrated since the beginnings of IDOM's activity, a day when people mingle, interact and chat in a climate of liberty and friendship, and feel part of a company that promotes friendship, trust, solidarity and camaraderie.

Since 1978 all of our offices have celebrated San IDOM, demonstrating that it is a deeply-rooted tradition and a very important part of our culture.



San IDOM 2024 celebration in different IDOM offices around the world.

5.6 Professional development: Talent management

IDOM remains firm in its undertaking to have resources available to contribute to people learning and training, and to refreshing and managing their talent, knowledge and competencies in order to advance their professional career and contribute more value to clients and IDOM in general.

To accomplish this, IDOM implemented a Training Plan at the offices in Spain throughout 2024, which aims to address the priorities laid down by management for attaining the professional and human development of IDOM's professionals.

The essential source of IDOM's competitive advantage is the professional level of all its people. Company training plays a vital role so that everybody can fulfil their maximum professional potential.

The Training Plan also establishes certain minimum training requirements based on guidelines laid down by management. Nonetheless, individual decisions on IDOM training are taken according to the particular needs and circumstances of each person.

In the course of 2024, IDOM delivered a total of 69,049.60 hours of training in different countries.

Below is a breakdown of training hours by professional category:

	Management	Graduates	Non-graduates	Total
Hours of training 2023	148.5	37,080	13,614	50,843
Hours of training 2024	74.00	54,492	14,483	69,049

[Commitment to the professional careers of IDOM employees](#)

IDOM is a company of highly-qualified people who strive for excellence in their work and rise to the most ambitious challenges with enthusiasm. People are the basis and foundation of IDOM. The essential source of IDOM's competitive advantage is the professional level of all its people. Hence, already in our definition, we are an association of professionals who cooperate to achieve our greatest professional and human development. Ultimately, IDOM's fundamental asset is the experience and worth of its people.

For this reason, the professional development of people plays a key role in the company, articulated in three basic elements:

- 1) Participation in globally relevant projects: having the opportunity to solve problems and face challenges in a team is one of the pillars of IDOM and a fundamental source of learning for people.
- 2) "Experiential capital": based on taking advantage of the experience of the people who have been at the company the longest, resolving doubts and concerns on a day-to-day basis, accompanying them in the process of professional and personal growth.
- 3) Continuous training: this enables us to adapt to the substantial changes and transformations taking place in all sectors and areas of society.

In 2024, specific training sessions on sustainability were held. IDOM's Sustainability Strategy has been presented at the offices in Riyadh, Saudi Arabia, Poland, Chile and Colombia. In addition, specific training has been provided in the form of webinars, with the option of live or on-demand attendance. Topics include sustainable urban drainage systems (SUDS), case studies of projects contributing to the Sustainable Development Goals (SDGs), carbon footprint calculation, infrastructure challenges in the face of climate change and sustainability certification, among others.

[IDOM Learning Management System](#)

The new IDOM Learning Management System (LMS) will be available as of March 2025 for global and unified training management.

An LMS is a global learning management system that enables the management, distribution and assessment of training resources of any type (classroom, online, etc.), achieving streamlined, digital and innovative management and access to training.

All IDOM employees will have access to the LMS from the day they join the company, enabling them to access the training assigned on the basis of the IDOM training plan structure, as well as to request, via the tool, training actions that are not initially included in this plan but which are nevertheless of interest to the individual.

5.7 Safety, health and well-being

Section 5 of our Sustainability Policy sets out and elaborates on our basic principles and fundamental commitments, including health and safety aspects:

- Respect for labour regulations.
- Promote occupational health and safety.
- Convey to and require our suppliers to comply with health and safety legislation.
- Establish the Health and Safety Groups as channels for the participation of IDOM employees.

Health and Safety Management System (HSMS)

As part of our health and safety commitment established in the Integrated Management System policy, IDOM has implemented a Health and Safety Management System (HSMS) that is ISO 45001:2018-certified at its Geographical and Technical Areas, the latter of which being where people are placed based on their specialised skills and where projects and different services are carried out.

IDOM's HSMS is in line with the highest international standards. Through the HSMS we have managed to minimise risks, promote the prevention of occupational accidents and illnesses, and foster a culture of care and shared responsibility. This not only facilitates our commitment to the well-being of our people, but also reinforces our efforts to create a safe and healthy working environment.

In order to maintain the system and extend it to other IDOM Geographical Areas, management has appointed a team tasked with providing the resources necessary to manage the HSMS as efficiently as possible.

Certified Geographical Areas (GA): 17 offices (72% of IDOM's workforce are linked to these offices)



- SPAIN: Barcelona, Bilbao, Madrid, Santiago de Compostela, San Sebastian, Seville, Valencia, Vitoria and Zaragoza.
- COLOMBIA: Medellín
- CHILE: Santiago de Chile.
- MEXICO: Mexico City.
- UNITED KINGDOM: London, Cromford, Keston, Manchester.
- SWEDEN: Malmö.

IDOM has undertaken to implement the HSMS at all its permanent offices, thereby complying with the IMS-P02 procedure 'Mandatory requirements and voluntary actions for the areas', which sets out the mandatory and voluntary requirements for offices to establish the HSMS, and where necessary, have it certified under ISO 45001:2018.

During 2024, two new offices of the Colombia Geographical Area in Bogotá and Medellín commenced implementation of the HSMS. As regards the offices of the Geographical Areas in Saudi Arabia, India, Peru, Poland and the US that already report health and safety information, we are committed to implementing the HSMS in 2025 and 2026.

Certified Technical Areas: 100% (includes 100% of IDOM's workforce)



- Architecture, Consulting, Infrastructure, Metals & Minerals, Oil & Gas, Energy, Manufacturing, Nuclear, Environment, Advanced Analysis, Rail, Telecommunications and Water.

Specific HSMS documentation and tools:

The main documents and tools used in the environmental management of offices are as follows:

Documentation:

- IMS-P02 Mandatory requirements and voluntary actions for areas.
- IMS-P05 Project performance
- IMS-P06 MS communications
- IMS-P08 IMS training
- IMS-P13 Emergencies and response capacity
- IMS-P15 Management of legal requirements for environment, H&S and office maintenance.
- IMS-P17 Identification, risk assessment and action planning in IDOM's work stations and workplaces
- IMS-P18 Involvement and consultation of IDOM personnel
- IMS-P19 Personal protection equipment for IDOM personnel
- IMS-P20 H&S for companies and individuals external to IDOM
- IMS-P21 Environmental and health and safety inspections in Geographical Areas
- IMS-P22 Health monitoring of IDOM personnel
- IMS-P23 Health and safety incidents-accidents
- IMS-P29 Health and safety new hires

The aforementioned procedures are applied at a general level. However, each country or office, depending on the specific legislative requirements, draws up specific technical instructions and documents that are available on IDOM's intranet (SharePoint).

Tools:

- SAP-PGE: Project Management Plan for keeping a record of project health and safety issues.
- IMS SharePoint: communication channel for IDOM personnel through which all health and safety management information is collected.
- Findings manager tool: for recording and monitoring internally and externally identified health and safety findings.
- Suggestion box: channel where IDOM staff can participate by making suggestions to improve health and safety.
- Health and safety manager for external companies and individuals: to ensure that all our collaborators and external service providers have secure access to IDOM's facilities, while also keeping access records.

Accident rates

In 2024, a total of 13 accidents without leave were recorded, of which 3 involved men and 10 involved women, compared to 11 accidents without leave in 2023.

Accidents requiring leave decreased from 5 in 2023 to 3 in 2024, with 2 men and 1 woman affected. As a result of these accidents with leave, a total of 171 days were lost (81 days for men and 90 days for women).

In addition, there were 4 in itinere accidents without leave, all involving women, compared to 10 in 2023 (a 60% improvement). There were a total of 6 in itinere accidents with leave, with 3 men and 3 women affected, compared to 9 in 2023 (a 33% drop).

Incidence and frequency rates also improved from 0.12 to 0.07 and from 0.58 to 0.33, respectively.

The severity rate remained constant at 0.02, while the mortality rate remained at 0.00 in both years.

The following table shows the accident rate data for 2024 and changes with respect to previous years:

	Men	Women	Total 2024	Total 2023	Total 2022*	Total 2021*
Accidents without leave	3	10	13 ↑	11	10	19
Accidents with leave	2	1	3 ↓	5	10	3
Accident rate	0.06	0.07	0.07 ↓	0.12	0.25	0.09
Frequency rate	0.36	0.27	0.33 ↓	0.58	1.22	0.43
Severity rate	0.01	0.02	0.02 ↔	0.02	0.03	0.01
Mortality rate	0.00	0.00	0.00 ↔	0.00	0.00	0.00

**Includes in itinere accidents*

An analysis of the long-term trend shows a downward tendency in the rates. However, there is a peak in 2022 followed by a decline in subsequent years. This is because in 2022 in itinere accidents were counted in addition to the usual occupational accidents. Notably, in 2021 there were fewer accidents due to movement restrictions placed on IDOM personnel as a result of the COVID-19 pandemic and the restrictions in previous years.

No cases of work-related ill health were recorded in 2024.

Health and safety management in projects

The health and safety of people is a priority and a legal obligation that must be taken into account from the moment any person, whether from IDOM or from outside (draughting, topography, etc.), is brought on board an IDOM project.

The Project Manager (PM) is the person responsible for ensuring that the project team performs its tasks under appropriate health and safety conditions, both within IDOM's centres and outside IDOM's facilities. Ignoring this responsibility may entail significant risks for the persons involved in the project.

As a result, the HSMS is adapted to each project carried out at IDOM and, therefore, both the health and safety requirements established by the client and the applicable legal requirements are taken into account; based on this information, the health and safety issues and impacts are identified and evaluated as described in procedure IMS-P05_Project management, establishing the operational control necessary to manage issues that have a greater impact. The corresponding log is kept in the SAP software tool in the Project Management Plan (PMP).

Health and safety sanctions

As in previous years, no Geographical Area was sanctioned in 2024 for failing to comply with health and safety legislation.

Health and safety training

H&S training has been carried out in all IDOM certified offices, including basic H&S courses and courses on specific risks. The offices in Colombia and Mexico have carried out training to improve people's well-being at work (psychosocial risks and musculoskeletal disorders).

In non-certified offices, such as those in Poland and Peru, H&S training has also been imparted to IDOM personnel. There are future plans to roll out the training process to all IDOM offices.

H&S campaigns and communications

Health and safety campaigns are essential to raise awareness of safe practices, prevent accidents and increase well-being at work. To this end, IDOM has undertaken various awareness campaigns:

- World day for safety and health at work (28 April)
- Health conference in Colombia (15 to 26 July)
- European week for safety and health at work (21-25 October)
- Occupational health and safety. Your opinion counts!
- Health and safety dos and don'ts
- Healthy eating
- Look after your back
- Working at height
- Protect yourself against the heat!
- The importance of in itinere accidents - commuting between home and work
- Safety at Christmas events

Health and safety targets

The results of the H&S targets set in 2024 and the targets for 2025 are as follows:

Scope	Description	2024	2025
HSMS improvements	Improve the workplace well-being of IDOM personnel, mainly with regard to psychosocial and ergonomic issues.	Ongoing	Maintained
	Implement new tools for H&S management.	N/A	New
	Implement the health and safety management system at IDOM's permanent offices and ensure IMS-P02.	Ongoing	Maintained
	Correctly identify and evaluate the H&S legal requirements that apply in the office (management of H&S for external personnel, H&S groups, etc.) through the implementation of the SALEM tool.	Ongoing	Maintained
Health and safety in projects	Continuous improvement of health and safety management in studies and in the execution of the works.	Completed	Closed
Climate change	Integrate the effects of climate change into the identification and assessment of risks for IDOM and external personnel.	N/A	New

5.8 Actions and measures to improve well-being at work

IDOM has undertaken a series of actions aimed at improving the well-being of its personnel at work. These initiatives, which have a huge impact due to the high percentage of personnel who benefit from them (more than 80% of IDOM's personnel), reflect the company's commitment to creating a healthy and positive working environment. Some of the main initiatives undertaken are as follows:

Free time	<ul style="list-style-type: none"> • Implementation of flexible working hours • Option of one day (or two afternoons) working from home • Friday afternoon off • Flexible holidays and shortened timetable in summer
Interest in people / Compensation	<ul style="list-style-type: none"> • Discounts at sports centres and gyms • Life insurance • Sustainable pack • Parking for bicycles and electric scooters • Fresh fruit and/or vending machines with healthy products • Providing vegan/vegetarian meal options • Discounts and improved terms for private travel
Relationships and social support	<ul style="list-style-type: none"> • Celebration of "San IDOM" day • End of year lunch • Team building activities • IDOM Social Group

5.9 Our contribution to society and the 2030 Agenda

IDOM is a signatory to the Compact and participating partner of the initiative in Spain (UN Global Compact Spain). In addition to applying the 10 management principles related to human rights, labour and environmental standards and the fight against corruption in the company, we contribute to the objectives of the United Nations and the 2030 Agenda, defined by the 17 Sustainable Development Goals (SDGs), from a two-pronged approach:

1. Our professional activity materialises in the solutions we provide to our clients and the projects we design for them.
2. Our altruistic social action initiatives.

Impact on the SDGs as a whole:



[Our projects](#)

IDOM carries out its activity in key sectors (energy, transport systems, architecture, environment, water cycle and industry, among others) that can impact on the achievement of the SDGs (Sustainable Development Goals) of the 2030 Agenda, the globally accepted roadmap to improve life on the planet and ensure a sustainable future for all.

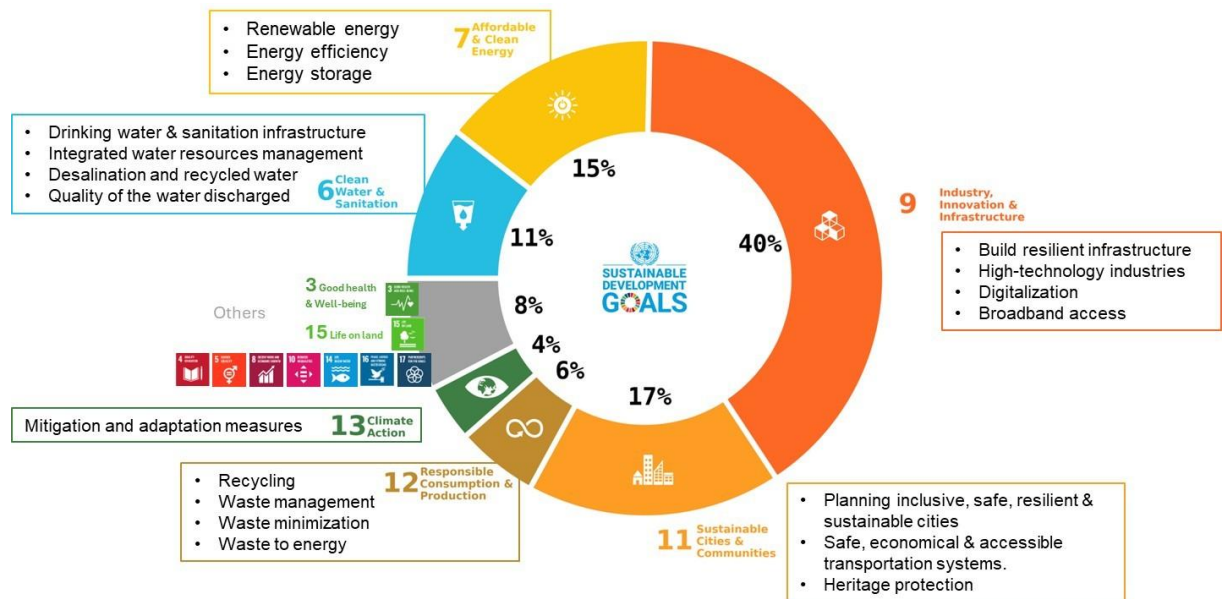
At IDOM we are mobilised in favour of the Decade of Action. In our projects, we promote sustainable systemic change to foster progress in the economic, social and environmental transformations required by the 2030 Agenda.

We naturally aim to promote sustainability at all stages of our project development. The first step is to identify which SDGs our projects contribute to. In close cooperation with our clients, we will seek to raise the level of sustainability through the assessment of criteria, opportunities and measures.

In line with this objective, in 2023 we developed our own tool to showcase the value, for people and the planet, of the projects we execute and the solutions we propose. The methodological tool involves selecting the main SDGs to which the engagement contributes directly or indirectly, applying artificial intelligence and our understanding of sustainability, to obtain results for IDOM as a whole, for a specific Technical Area or for each project individually.

Through “Increase SDG” we tied our projects to SDG targets, having classified the more than 10,000 projects performed in IDOM since 2015 to obtain a global vision of our contribution.

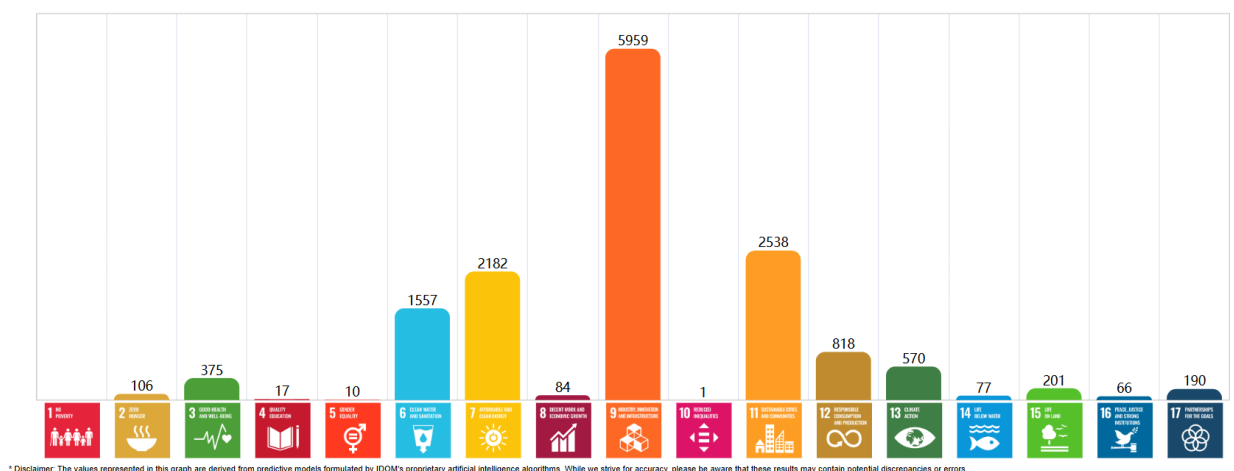
Global vision of IDOM using Increase SDG:



Note: The values shown in this chart are derived from predictive models formulated by IDOM's own artificial intelligence algorithms. Increase SDG: applied in all Technical Areas and all business lines; total of 11,453 projects. Setting values: the first 3 SDGs with a minimum threshold of 45%.

These charts show a summary of the results for a set of more than 10,000 projects carried out by IDOM. The highest level of contribution by number of projects is for SDG 9 (Industry, Innovation and Infrastructure), SDG 11 (Sustainable Cities and Communities), SDG 7 (Affordable and Clean Energy), SDG 6 (Clean Water and Sanitation) and SDG 12 (Responsible Consumption and Production).

Top 3 SDGs with a threshold of 45% in all technical areas in all Business Lines (Total Projects: 11453)



- More than 5,000 IDOM projects contribute to this goal and its targets:

SDG 9, Industry, Innovation and Infrastructure, among its targets: build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation. It focuses on access to services such as energy, water, transport and internet, and on the creation and modernisation of industries that do not negatively impact the environment.



Notable projects:

- ✓ [Coral nursery](#), design of the world's largest coral nursery in Saudi Arabia.
- ✓ [Integrated management of the Ports 4.0 initiative](#) for Puertos del Estado, Spain.
- ✓ [Advanced ITS technology for road development in Ethiopia](#)
- ✓ [Green steel plant in Boden, Sweden](#)
- ✓ [Beronia winery in Ollauri.](#)
- ✓ [Pharmaceutical production plant for Faes Farma](#) in the Vizcaya Science and Technology Park.
- ✓ Fehmarnbelt tunnel: design of the security installations, including state-of-the-art ITS, ventilation, fire protection and electromechanical equipment. These systems will ensure the safe and efficient operation of the world's longest underwater tunnel.

- More than 2,300 IDOM projects contribute to this goal and its targets:

SDG 11, Sustainable Cities and Communities, aims to make cities and human settlements inclusive, safe, resilient and sustainable. It addresses challenges such as resource management, waste treatment, emissions reduction and the upgrading of marginal neighbourhoods, among others. It includes safe, affordable, accessible transport systems and planning to protect and safeguard cultural and natural heritage.



Notable projects:

- ✓ [Revitalisation strategies for Colombia's urban centres](#)
- ✓ [Transformation of Abando station](#)
- ✓ [Restructuring and electrification of the public transport network in Zanzibar](#)
- ✓ [New central highway in Peru](#)
- ✓ [Bioremediation for sustainable development in Viña del Mar - IDOM](#)
- ✓ [Batán Park](#), San Fernando, Spain.
- ✓ [Strategic plan for Gyeongnam Province, Jangmok 1. Master Plan in Korea](#)

- More than 2,000 IDOM projects contribute to this goal and its targets.

SDG 7, Affordable and Clean Energy, ensures access to affordable, reliable, sustainable and modern energy for all. It promotes the energy transition to renewable sources and energy efficiency, seeking a fair and sustainable distribution of energy.



Notable projects:

- ✓ [CUMMINS industrial plant](#), design of new hydrogen electrolyser plant
- ✓ [Engineering designs for several biomass plants in Spain.](#)
- ✓ [Active framework agreements for the design of substations, power lines and distribution networks for Avangrid Networks in the USA.](#)
- ✓ [Driving fusion, several projects for Fusion for Energy \(F4E\), European Domestic Agency for the ITER Project, and ITER Organization \(IO\), France.](#)
- ✓ [Advising on pioneering green hydrogen projects in Colombia.](#)
- ✓ [IDOM-Ariema consortium spearheads European hydrogen safety efforts](#)

- More than 1,300 IDOM projects contribute to this goal and its targets.

SDG 6, Clean Water and Sanitation, ensures availability and sustainable management of water and sanitation for all. It addresses challenges such as water scarcity, pollution and the need to improve access to drinking water and sanitation services



Notable projects:

- ✓ [National programme for renewable water resources](#) in Saudi Arabia
- ✓ [Sanitation around Lake Ohrid, a UNESCO World Heritage site](#) North Macedonia.
- ✓ Recycled water: study to maximise the use of recycled water from the Medina wastewater treatment plant. Client: Saudi Irrigation Organization (SIO).
- ✓ [Rabigh 3, desalination projects with high operational efficiency](#)
- ✓ [Water Supply and Sanitation Master Plan for Tbilisi and Rustavi Georgia.](#)
- ✓ [Green infrastructure and NbS to ensure water security in Bogotá - IDOM](#)

- More than 700 IDOM projects contribute to this goal and its targets.

SDG 12, Responsible Consumption and Production, aims to ensure sustainable consumption and production patterns. It focuses on efficient resource management, reducing food waste and promoting sustainable practices in production and consumption.



Notable projects:

- ✓ [New waste management strategy for Madrid 2030 - IDOM](#)
- ✓ [New public-owned textile waste sorting plant in Galicia - IDOM](#)
- ✓ [Circular economy in the northern region of the Aburrá Valley - IDOM](#)

- More than 500 IDOM projects contribute to this goal and its targets.

SDG 13, Climate action, take urgent action to combat climate change and its impacts. The aim is to address the impacts of climate change, lay the foundations for a carbon-neutral economy and assist the most vulnerable groups in the transition process.



Notable projects:

- ✓ [Climate action plan for Oaxaca, Mexico - IDOM](#)
- ✓ [Climate action and energy access plans \(SEACAPs\) in Cape Verde - IDOM](#)
- ✓ [IDOM EPCM consultant on the world's first integrated industrial-scale steel manufacturing plant based on renewable hydrogen in Boden, Sweden.](#)
- ✓ [First decarbonised iron production plant in Fos-sur-Mer \(France\) - IDOM, engineering services for Gravithy](#)

- More than 500 IDOM projects contribute to this goal and its targets.

SDG 3, Good health and well-being, ensure healthy lives and promote well-being for all at all ages. Reduce mortality rates, achieve universal healthcare coverage, access to quality essential health services, medicines and vaccines, reduce the number of deaths and illnesses caused by hazardous chemicals and by air, water and soil pollution and contamination.



Notable projects:

- ✓ [National Public Health Emergency Operations Center in Gambia - IDOM](#)
- ✓ [New proton therapy unit at Hospital Universitario Donostia - IDOM](#)
- ✓ [Functional programme and equipment plan of the National Children's Hospital in Bulgaria](#)

- More than 200 IDOM projects contribute to this goal and its targets.

SDG 15, Life on land, aims to conserve the life of terrestrial ecosystems. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss.



Notable projects:

- ✓ [Monitoring and control of European projects of the LIFE Programme - IDOM](#)
- ✓ [Green infrastructure projects for the Yuna river basin - IDOM](#)

For more information on the projects we carry out, please consult our publication IDOM ([link](#)).

[Our initiatives: IDOM Social Group](#)

In 2022, IDOM set up the IDOM Social Group (ISG), composed of IDOM personnel, which seeks to actively and voluntarily contribute to social, economic and environmental improvement for the greater good by means of initiatives that have a strong local impact, thus contributing to the SDGs as part of our Sustainability Strategy.

ISG key figures

€179K	>150	650	>25	>1,500
contribution to social action	IDOM volunteers	hours devoted	actions in 2024	beneficiaries in the communities

In 2024, IDOM earmarked €179,450, which is 58% more than in 2023, for social action through foundations and associations in Spain, Chile, Colombia, India, Mexico, the UK and the USA, as part of its altruistic contribution to society. We are currently looking at launching social projects in Australia, Poland, Ukraine, France, Australia and Canada.



IDOM also contributes to society through the positive impact of its activity on local employment and development in the locations in which it operates. Generally speaking, and wherever possible, IDOM prioritises the hiring of local employees in addition to the contractual obligations established in the different geographic areas.

In some countries where IDOM has begun to operate, an analysis of society and local populations has been conducted, and initiatives have been established to promote development.

An analysis of the various stakeholders (employees, clients, suppliers, competitors and society) has led to the establishment of four areas on which IDOM will focus its social initiatives, namely: (1) education; (2) environment; (3) health; and (4) diversity/inclusion and people with disabilities.

The three lines of action to be undertaken by the IDOM Social Group are as follows:


















































1. Financial resources: IDOM will earmark financial resources for collaboration with not-for-profit organisations, sponsorships, funding, etc.
2. Time invested by IDOM personnel (volunteer work)
3. In-kind resources (facilities, computer equipment, etc.)






















































The IDOM Social Group (ISG) is a work team created to provide the necessary channel whereby IDOM PERSONNEL can propose and implement social projects within the various areas defined as part of IDOM's social action strategy.

ISG is an open and dynamic/rotating volunteer group in which a number of volunteers are assigned to each area to bring more volunteers on board, make social value propositions and guide and mentor the volunteers who will lead and execute the social projects approved at IDOM.

Some of our projects:

In order to contribute to society, and to complement its *raison d'être*, IDOM engages in social action initiatives that seek to improve the quality of life of the most vulnerable sections of the communities in which it operates. Some offices participate in social action of a local nature. Among the social action initiatives carried out in 2024 are the following:

Major social projects in 2024	Area	SDG	Contribution of IDOM
DaleCandELA Association	Health/ Inclusion	    	Volunteers / Financing
Mamás en Acción (mums in action)	Inclusion	    	Financing
Safe Walks Project in Zanzibar	Inclusion/ Education	    	Volunteers / Financing
Education in rural Colombia (virtual)	Inclusion/ Education	    	Volunteers / Financing
Education in rural Colombia (virtual)	Inclusion/ Education	    	Volunteers / Financing
Conservation of Washela Natural Park, Saudi Arabia	Environment	  	Volunteers
Computer recycling	Inclusion	    	Volunteers / Financing
Aid for families affected by the fires in the Valparaíso region of Chile in February 2024	Inclusion/ Emergency	 	Financing
Education for children in India	Inclusion/ Emergency	    	Volunteers / Financing
Employability of women in exclusion	Female	    	Volunteers / Financing
Women (Inspira STEAM / Mentoring with RAING's Women and Engineering project / A female engineer in every school, with AMIT Aragón)	Female	   	Volunteers

Major social projects in 2024	Area	SDG	Contribution of IDOM
Palliative Care Day	Health	 	Financing
CRIS Foundation (Cancer), London	Health		Volunteers / Financing
A LA PAR Foundation	Inclusion/ Education	    	Financing
Nahiarre Foundation	Inclusion/ Health	    	Volunteers
Food Bank/Canteen	Inclusion	   	Volunteers / Financing
Christmas Campaigns (Toys)- KOOPERA	Inclusion	   	Inclusion
Clean-up of plastics found in the sea, in collaboration with GOAZENUP	Environment	   	Volunteers
Disability week campaign	Inclusion	    	Volunteers / Financing
San IDOM celebration for charity	Inclusion	    	Volunteers / Financing
In Run - charity race	Inclusion	    	Volunteers / Financing
Christmas mission - accompanying people with cancer	Health/Inclusion	    	Volunteers / Financing
DANA emergency, Valencia in October 2024	Emergency	  	Volunteers / Financing
Clothing and food donation (USA)	Inclusion	    	Volunteers / Financing

The following is a brief summary of a project by area of action carried out by IDOM Social Group:

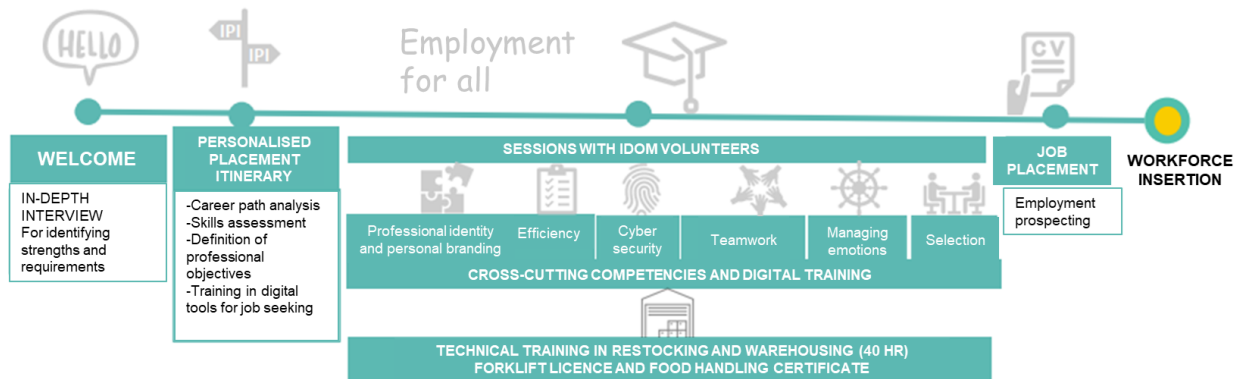


Inclusion / Diversity: #EmploymentForAllWomen Programme

The project is aimed at **11 women who hold a certificate of risk of social exclusion**. The beneficiary women present various vulnerability factors:

- They have been referred by Social Services (SS) with the corresponding Certificate of Risk of Social Exclusion (RSE).
- Women victims of gender-based violence (GBV)
- With disability certificate
- With unshared family responsibilities
- Over 45 years old
- Professional experience mainly in the service sector

Intervention plan



The programme seeks for these women to:

- Train in a job that is in demand in the market
- Build a professional identity
- Gain knowledge of the labour market
- Undertake a personal discovery of their potential
- Optimise their job-hunting
- Improve their job interviews
- Find a job

IDOM's involvement entails a financial contribution and the participation of 15 volunteers in 10 meetings with the participating women in order to work on the following:

- Meeting 1: Professional identity and personal branding
- Meeting 2: Efficiency: make a difference
- Meeting 3: Personal competences: teamwork
- Meeting 4: Managing stress and emotions
- Meeting 5: Selection processes and interviews
- Meeting 6: Group selection dynamics
- Meeting 7: Cybersecurity and safe use of the internet

The achievements are summarised below:

- 11 women assisted over a period of 3 months
- 7 of the 11 women found employment during their participation in the programme (64%)
- More than 90 direct intermediations with companies in the sectors of their interest
- 5 group workshops and more than 40 individual counselling and follow-up sessions
- 9 out of 10 have acquired forklift and food handling licences.
- 7 meetings held by 15 IDOM employees

02 Education program +50 children



Education: Education programme +50 children

The TARA Projects association was established in the 1980s to support marginalised communities through its development programmes, mainly in the states of Delhi, Uttar Pradesh and Haryana.

The organisation provides training, access to health care, support for non-formal education, environmental protection, gender equality and empowerment, as well as financial education in marginalised communities.

The project: *Empowering Marginalized Young Students: Education Sponsorship Support in JJ Colony Bawana and Tajpur Pahari in Badarpur, Delhi NCR.*

Beneficiaries: 50 students in different areas of Delhi from economically disadvantaged backgrounds, specifically those studying in the 10th, 11th and 12th grades, as well as those pursuing higher education at university.

Objective: Apart from contributing to the school fees and school materials of the students described above, we aim to empower and enable students who do not have access to education due to their environment to break out of the cycle of poverty.

Criteria: Analysis of socio-economic profiles, follow-up of school performance (semester monitoring) - effort vs. future IDOM collaboration, meeting with students.

Results:

- Educational assistance to 50 students
- Technical and advanced education opportunities for students
- Creation of better employment opportunities
- Improvement of families' economic situation





Health: we collaborate with DalecandELA

DalecandELA is a not-for-profit association that seeks to raise funds for **research in the fight against ALS, to bring attention and support to those who suffer from the condition.**

The project

Amyotrophic Lateral Sclerosis (ALS) is a fatal motor neuron disease for which there is currently no effective treatment or cure. ALS progressively paralyses all muscles until the person is trapped in their immobile body while their mental faculties remain intact.

In Spain it is considered a rare disease, which makes it difficult for affected people and their families to access support and resources. In its most advanced stage, ALS entails permanent care and high expenses and, unlike other pathologies, it does not currently receive the necessary support from the public health system. Many people who reach this stage choose not to continue living so as not to financially burden those around them.

The driving force behind the association, Jaime Lafita, who has shown tremendous strength since his body began to shut down in 2016 due to ALS, has been unrelenting in his efforts to fight against the disease, raise funds and bring awareness to it in society.

Objectives:

- Shine a light on ALS
- Raise funds for research and affected people
- Convey positive values

IDOM has taken part in this initiative in collaboration with DalecandELA through financial contributions and the participation of volunteers from IDOM's Advanced Analysis Department (ADA) in children's workshops aimed at introducing children to 3D printing with recycled material and giving them access to environments with 3D viewers developed by our engineers as part of our STEAM programmes.



IDOM's participation in this initiative has served to continue giving visibility to ALS and to raise much-needed funds for research. The initiative can be summarised in 3 figures:

- 8,000 attendees (520 swimmers, 120 yogis, 350 children in children's activities)
- 144 mentions on radio news
- 18 mentions on television

Thanks to the efforts of society and IDOM Social Group, the Department of Health and BBK have managed to launch **Biobizkaia BBK Brainlab**, a new laboratory for research into diseases of the nervous system, and accelerate its application to patients. Link: ([BBK and the Department of Health start up Biobizkaia BBK Brainlab](#))

04 Recogida de residuos

Environment: Waste collection

GOAZENUP is a not-for-profit association that started its activity more than 20 years ago.

Aketza Sánchez, manager of the association and sea enthusiast, **undertakes clean-ups and researches plastic waste on our coasts.**

In recent years it has become apparent that the waste washed down the BILBAO estuary is deposited on the cliffs of La Galea, where it degrades and goes out to sea.

The activity:

A group of IDOM volunteers (colleagues, family members, friends) cleaned the beach area and cliffs accessible on foot and another group came with their stand up paddle boards (SUPs) to reach any areas that were difficult to access, using them as tows to bring the collected waste ashore.

- **Land-based team:** Perfect for people with reduced mobility, families and children
- **SUPs team:** The SUPs facilitate the work, enabling access to difficult-to-reach areas, with volunteers in this case consisting of people with a knowledge of both the sea and SUPs.

18 IDOM volunteers took part, collecting various plastic waste that was accumulated in 14 bags of 270 litres each (total equivalent of 3,780 litres).



Emergency response:

In 2024, the DANA (Isolated High Level Depression) that affected Valencia was not only an environmental catastrophe, but also a social tragedy of great magnitude. Torrential rains and overflowing rivers and ravines caused devastating floods that severely affected many villages and communities.

The impact on people was immense. The provisional death toll was 235 people, of whom 227 were located in the province of Valencia. Many families lost loved ones and their homes were destroyed. The flash floods devastated homes, infrastructure and personal property, leaving thousands of people homeless and extremely vulnerable.

Actions taken by IDOM:

- Assistance for IDOM employees in the first hours
- Collaboration with Caritas (Valencia)
- Donation of computer equipment to IES Salvador Gadea secondary school
- Help in the city of Torrent at zero hour (0)
- Participation in the “Emotion-fuelled Reconstruction” programme
- Volunteer cleaning day at two schools in Alfafar
- Transfer of cleaning material MAD-VAL
- Management of the reconstruction of two footbridges in Torrent (Valencia)
- Redesign and commissioning of the two Metrovalencia control centres
- Reconstruction of three sections of the N-III road in Siete Aguas
- Reconstruction of four bridges across the Valencia road network: Aldaia, Godella, Turis and Requena.

Social procurement actions, support for minorities or vulnerable groups:

Social procurement is an approach to consumption that prioritises a positive impact on society and the environment. This type of procurement is based on a conscious decision to buy products and services that contribute to generating benefits for the most vulnerable groups and minorities. Social procurement generates employment and training opportunities, integrates people in vulnerable situations, promotes social cohesion and contributes to solving social problems such as poverty, inequality and environmental sustainability, among others.

At IDOM we have integrated social procurement into various initiatives, reflecting our commitment to social responsibility and sustainability.

The three most notable illustrative social procurement actions carried out in 2024 are as follows:

Purchase from the Nahiarte Foundation

The Nahiarte Foundation is a space for artistic creation and a special employment centre for people with mental or intellectual disabilities.



Merry Christmas & a happy New Year

IDOM

In collaboration with Nahiarte, a creative space for artists with mental or intellectual disabilities. Illustration: Telmo Hernando

In 2024, the IDOM greeting cards were created by Telmo Hernando, a Nahiarte artist. Through this collaboration we not only send Christmas greetings, but we also contribute value and give visibility to inclusive art.

Purchases from Mamás en Acción (mums in action)

Mamás en Acción is an NGO dedicated to providing support and love to hospitalised children who do not have parents or are not able to live with them. Its mission is to ensure that no child feels alone during their stay in hospital by providing emotional and physical accompaniment through a network of volunteers.

The story “Carlitos' Wish” is based on the work carried out by Mamás en Acción, adapted to make it understandable for children of all ages. Its aim is to raise awareness of the reality faced by more than 49,000 children in care in Spain and to raise funds to support the NGO's activities. By purchasing this story, you contribute to Mamás en Acción's mission of accompanying hospitalised children and ensuring that they are not alone.

IDOM bought 700 copies of the story “Carlitos' Wish” as a Christmas present for the children of IDOM employees who participated in the 2024 Children's Party.



Purchases from the A LA PAR Foundation

The A LA PAR Foundation aims to work for the rights and opportunities of people with intellectual disabilities, offering support where they encounter barriers. Its vision is to be a benchmark in social transformation in the field of intellectual disabilities, promoting justice, equality, diversity and sustainability.

The A LA PAR Foundation's actions include occupational workshops where different products are made. These workshops not only provide training and employment for people with intellectual disabilities, but also promote the sale of the products made, with the profits going to the Foundation.

IDOM purchased the trophies for the finalists and winners of the sporting activities undertaken as part of the 2024 San IDOM company celebration.



6 Governance. Committed to integrity and transparency

6.1 Our ESG commitments: Governance

The corporate commitments in sections 5.2.1, 5.2.4, 5.2.5 and 5.2.6 of IDOM's Sustainability Policy include:

Excellence in client management and orientation

- Offer our clients the best service possible in terms of quality, professional excellence and personal touch.
- Assume their needs and treat them as our own.
- Set high standards for our professional and human training.

Involvement of suppliers and collaborators

- Respect and support the role of suppliers, contractors and providers.
- Inform and require our suppliers to comply with our Sustainability, Corporate Social Responsibility, Code of Conduct, Data Protection, Quality, Environmental Management and Health and Safety policies.
- Ensure transparency in contractual relations and IDOM's independence with respect to suppliers, contractors and providers, both our own and those of our clients.

Prevention of illegal conduct

- Encourage and ensure compliance with all legal and tax obligations.
- Avoid conduct that is contrary to internal rules and policies or that may damage the legacy, image or reputation of IDOM or its stakeholders.

Respect for human rights

- Our activities have the potential to impact human rights. We therefore respect and strive to defend and promote human rights in all our activities, by respecting labour standards and by demonstrating our commitment to the prevention and eradication of child labour, forced labour and contemporary forms of slavery.
- We foster greater protection for people and groups at risk in the communities where we operate; people belonging to national, ethnic, religious and linguistic minorities; indigenous peoples; children; people with disabilities; migrants and their families.

In accordance with these commitments and our Values and Style of Action, specifically detailed in our Compliance System, IDOM always acts, in every respect, within the law.

Main objective and indicator related to IDOM's business conduct:



Uphold the **impeccable ethical conduct** of IDOM's people with our Compliance System

IDOM bases its relationships on respect for freedom, within the context of personal responsibility, on deep trust, fluid and sincere communication, austerity and sobriety, teamwork, generosity, companionship, mutual assistance, cultivation of IDOM's unity, and on being respectful of diversity in all its facets.

Impact on the following SDGs:



Metrics linked to governance in 2024:

100%	0	14	221
IDOM personnel trained in Compliance	Incidences of corruption	Incidents raised through the Internal Reporting Channel	Client satisfaction surveys

6.2 Compliance system

The principles that govern the group's activities are contained in its Essence, Style and Compliance System, and are applicable to all people who render services in IDOM, regardless of their position or the geographic location where they work, and each person is responsible for ensuring that they act in a completely legal and ethical fashion and undertaking to comply with the Code in the course of their work.

Conduct guidelines

The principles and values that govern how IDOM acts are laid out in a series of conduct guidelines in the Code of Conduct and are structured around seven pillars:

1. Legality and ethical conduct
2. Use of IT resources
3. Transparency, integrity and professionalism
4. Confidentiality
5. Excellence and sustainability
6. Equality, respect and diversity
7. Social commitment. Corporate social responsibility

Compliance System documentation

The Compliance System documentation, including the Code of Conduct, is available at IDOM's website and on its internal information system and all people, both those who work in the company and related third parties, are familiar with it.

Ultimate responsibility for the integration and application of the Compliance System lies with the Ethics and Regulatory Compliance Committee, which ensures that the Code is widely circulated, is respected by all IDOM employees, is supplemented with implementing provisions and is kept up to date.

IDOM's Compliance System details the general guidelines for conduct and principles of action which adapt to the company's culture, in order to create a common framework among its professionals and respond to the needs of its clients in the current framework of legal requirements, and social, technological and financial evolution. In addition to the aforementioned documents, the Compliance System includes a series of more specific documents, which together advocate ethical and transparent management, respect for human rights and action to combat corruption and bribery:

- Compliance Policy
- Code for the prevention of harassment and acts of violence in the workplace
- Code for the prevention of corruption
- Procedure for the prevention of punishable insolvency and the processing of letters, notifications and seizures
- Due diligence and anti-money laundering code
- Systems, technological resources and subcontracting manual
- Ethics and regulatory compliance committee statute
- Antitrust guidelines
- Protocol for following up meetings and contacts with competitors
- Internal disciplinary regime
- Conflicts of interest management manual

Furthermore, with the aim of making it possible and guaranteeing that anyone who becomes aware of a possible infringement has easy access to a secure and confidential means of reporting them, ensuring a regulated, objective and impartial processing of the communications received and offering the necessary protection to bona fide informants, IDOM has complemented its compliance system with the above documents:

- Internal Reporting System Policy
- Protocol on the Internal Reporting Channel and procedure for managing the information received

Communication

IDOM has a specific communication procedure and has set up two respective channels for reporting complaints (Internal Reporting Channel) and queries or suggestions (Queries and Suggestions Channel). Both are accessible from the corporate website and allow IDOM staff and interested parties to report, in a simple, confidential and anonymous fashion, actions that, in their opinion, could be contrary to the principles contained in the Code of Conduct or which could contravene any applicable regulation, thus guaranteeing their protection.

Risks

To improve the Compliance System, IDOM regularly updates its map of the risks that could arise in the company. For each of the risks identified, the probability of occurrence and the impact thereof are analysed. For each of the risks, existing prevention measures are analysed and additional prevention measures for implementation are developed.

Training

In order to prevent any conduct contrary to the Code of Conduct and its procedures, everyone at IDOM has undergone, or undergo as soon as they join IDOM, specific online training consisting of five modules that cover in detail the entire content of the Compliance System. After the training, and to ensure that each person has understood and assimilated its content, a questionnaire is filled out. In the event they do not pass, they cannot progress to the next chapter. Finally, everybody registers their acceptance to committing to the Compliance System. At present, 100% of IDOM employees across the world who joined the group more than two weeks ago have undergone training and accepted the Compliance System.

Certification

In May 2024, upon completing the necessary assessment audits, the IDOM Compliance System was certified in the following standards:

- ISO 37001 Anti-bribery management systems
- UNE 19601 Criminal compliance management systems
- UNE 19603 Competition compliance management systems

The maintenance audits were successfully completed in May 2025 with no cases of non-conformity identified.

6.3 Action to combat corruption and bribery

IDOM has a zero-tolerance policy towards any sort of corruption and bribery. In addition to the Code of Conduct, included in the Compliance System, the company also has a Code for the Prevention of Corruption, which everybody at IDOM must comply with.

The aim of the Code is to implement the necessary mechanisms in relation to crimes of corruption and against Public Administrations, so that IDOM personnel know which procedures to follow, that they apply them and ensure they are observed.

The Code in question details forbidden conduct, both at domestic and international level, and expressly states that any offer or receipt of any type of gift, present, donation, token, personal gain, advantage, economic compensation, promise or offering that exceeds social uses is to be declined.

As for measures to combat money laundering, IDOM's Code of Conduct reflects the company's commitment in this regard, and IDOM personnel are prohibited from accepting payments to IDOM above and beyond those stipulated in the corresponding agreements or contracts.

In 2024 there were no cases of corruption at IDOM.

6.4 Respect for human rights

Since its creation, IDOM has had its own Values and Style included in the Essence of IDOM, which are its distinguishing traits. Therein, respect for human rights is highlighted as one of IDOM's core values.

The Code of Conduct contains IDOM's values, which include the respect, defence and promotion of human rights.

However, as IDOM's activity is almost entirely focused on the project design phase, when the risk would be more pertinent in the construction and operation phases, the risk of human rights violations is not considered relevant.

The Code of Conduct states that IDOM is committed to maintaining positive working environments, free of harassment or violence, in which dignity is respected and professional and personal development are encouraged.

IDOM's Code for the Prevention of Harassment and Acts of Violence in the Workplace contains detailed guidelines for IDOM personnel on the prevention of bullying and acts of violence in the workplace. All IDOM personnel must treat each other with respect, in a professional and friendly manner in order to create a pleasant, gratifying and safe working atmosphere, which encourages people to give the best of themselves.

IDOM is very conscious of instilling the values that form part of its philosophy and way of doing things in all its employees, and takes advantage of any occasion such as training sessions for employees (courses for directors, informative meetings on the company's progress, management meetings etc.) to train them on values, including respect for and the defence of human rights in the company.

Through the aforementioned Internal Reporting Channel, any complaint or incident reported in relation to human rights abuses and any conduct contrary to the company's Code is logged.

In 2024, 14 incidents of conduct potentially contrary to the Code were recorded, related to alleged human rights violations. Following the procedure for managing incidents, all the facts were brought to the attention of the Head of Incidents, who ordered that they be investigated. Of the incidents reported, only five involved a breach of the Compliance System as regards human rights. For the other nine incidents, no breach was found. All the incidents were dealt with by IDOM's Ethics Committee, which agreed the measures to be adopted.

6.5 Information security

Context

Technological advances and digital innovation are currently increasing the complexity and risk of exposure to cyber threats, which can lead to financial losses, reputational damage and, in certain cases, the loss of data and information due to weaknesses in the IT systems deployed. It is essential to take these challenges into account and continually work to improve cybersecurity in order to protect the organisation's data assets.

Cybersecurity model

Against this context, IDOM acts preventively, considering data protection and cybersecurity management strategy as key elements of its business model, and introducing a cross-cutting regulatory framework that is applicable across the various business areas. The Group's cybersecurity model encompasses the principles and minimum requirements for the evolution of current IT systems. The purpose is to ensure the confidentiality, integrity and availability of IDOM's information.

IDOM is also continually adding to the knowledge of its personnel, through training on the IT resources use policy. Specifically, on-site training at the various offices was delivered in 2024 on IT security, data protection and use of IT resources. Training and awareness-raising capsules are also published on the Group's intranet.

ISO 27001

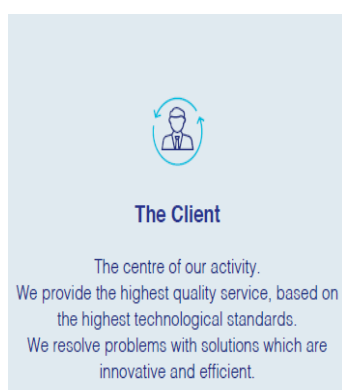
IDOM's commitment to data protection and security is bolstered through the ISO 27001 certification. This certification demonstrates the Group's compliance with international quality standards as regards its information security management system.

Being certified in this area attests to IDOM's commitment to data security and privacy, as well as its ongoing efforts to comply with regulatory requirements and international quality standards.

Cybersecurity initiatives

- IDOM is currently in the process of securing ENS certification for all of its offices in Spain. Spanish National Security Scheme (ENS, per its Spanish acronym) Certification is a regulatory framework that lays down the required security conditions as regards the use of electronic resources by Spanish public bodies, with a view to ensuring data protection.
- IDOM is currently in the process of adapting its procedures to the NIS2 European regulatory framework. This framework, formally known as the Network & Information Security Directive (NIS2), sets out cybersecurity requirements for critical infrastructure and essential services across the European Union.
- We foster an information security culture across all levels of the organisation through the identification and development of capabilities and knowledge in the field.
- We have a Security Operations Centre (SOC) for monitoring, supervising and following up on cybersecurity status by implementing appropriate mechanisms to ensure regulatory compliance.
- We analyse risks and threats, particularly in respect of critical infrastructure systems and essential services, to implement and prioritise cybersecurity measures.

6.6 Clients



IDOM not only resolves the needs and problems of its clients through effective, technologically-advanced and sustainable solutions. Its efforts aim to go one step further. IDOM sets itself apart in that it pulls out all the stops so that, despite any challenges, difficulties and setbacks, projects are, in every respect, a success for its clients.

In this regard, IDOM assumes the needs, objectives and difficulties of its clients as its own, involving itself personally and professionally in all projects on which it collaborates in order to provide excellent service, and working together with clients to achieve their goals.

Communication channels

To achieve its goals, IDOM has various communication channels for managing relations with clients: Technological Clusters, Forums, Associations, regular publications (annuals), websites, regular project meetings (with minutes), or usual channels of communication such as telephone, email, videoconferencing, etc.

Moreover, based on its Integrated Management System, IDOM has systems for dealing with client complaints in order to continually improve its service. IDOM's work system, characterised by ongoing, permanent client contact, enables complaints and grievances to be dealt with immediately by attentive staff, who are committed to meeting clients' specific needs. Consequently, keeping a centralised complaints and grievances record has not been considered a priority as yet.

Compliance

IDOM promotes and promulgates the content and principles of the Code of Conduct among suppliers, particularly those that refer explicitly to IDOM's relationship with them.

Finally, as expressly stated in the Code of Conduct, IDOM undertakes not to divulge personal client data, except with their express consent, or in the case of legal imperative, court injunction or administrative requirement.

Level of satisfaction

Each completed project entails a final External Evaluation, in which the client can state their level of satisfaction with the global service provided by IDOM on the project, as well as their satisfaction vis-à-vis meeting deadlines, technical aspects and service attitude.

Of the 2024 External Evaluations of projects, the average level of satisfaction was as follows:

	2022	2023	2024
Client satisfaction overall	9.42	9.35	9.55
Client satisfaction deadline compliance	9.36	9.29	9.57
Client satisfaction service attitude	9.56	9.48	9.69
Client satisfaction technical aspects	9.44	9.34	9.57
Contribution of value to the engagement/company	9.30	9.23	9.51

With regard to the scores received from 2022 to 2024, slight improvements have been observed in respect of all aspects considered, with scores consistently remaining above nine out of ten.

In 2024, 221 clients were asked to evaluate the company, resulting in a score for IDOM of 7 or higher in 215 evaluations. 97.3% of clients surveyed thus responded that IDOM's service had been Excellent or Good.

These satisfaction levels of around 90% have remained steady over the years.

End users: health and safety implications

In view of the nature of IDOM's activity (professional consulting, engineering, and architectural services for studies, projects and site management), the health and safety of our clients is not a focus of significant risk. Our activity as such does not entail any risk for our clients; however, our designs contemplate measures aimed at minimising any safety risks that may arise.

In this regard, all our projects from the outset, without exception, take into account local health and safety regulations. Considering these measures at the design stage is essential as the conceptual design itself is clearly influenced by these measures. The following are just some examples:

- Establishment of magnification assumptions and coefficients for calculating structures.
- Ergonomic analyses of work stations (*)
- Fire prevention systems in buildings (may require specific spaces for pumping equipment, water storage or alarm centres, for example)
- Sectorisation and establishment of evacuation routes
- Analysis and optimisation of operating routes, avoiding risk zones (*)
- Anti-legionella systems in air conditioning systems or water networks
- Toxic emission-free materials (in the event of fire or not)
- Priority of natural lighting over artificial lighting (*)

(*) examples of specific measures that IDOM considers in addition to mere regulatory compliance

6.7 Responsible supply chain

IDOM's aim is to establish long-term relationships of trust with its suppliers.

A fundamental aspect of Our Essence, Values and Style of Action is to maintain "*...an open and transparent position in relations with institutions and with society as a whole, promoting constant dialogue with our surroundings and a clear disposition towards social cooperation*" and "IDOM considers collaborating companies and suppliers as strategic partners in the provision of services. We value their contribution and treat them with respect and fairness..."

Our suppliers

The vast majority of IDOM's suppliers can be grouped into three categories: providers of technology (software, hardware and telecommunications), professional services (technicians, draughtsmen, 3D modelling, etc.) and office material and maintenance. In any of these groups, the probability of occurrence of a risk of breaching the principles of ethics, integrity and regulatory compliance is minimal. For this reason, and because of the nature of the sector, IDOM does not perform specific audits. Rather, IDOM has a continuous supplier evaluation and certification system which is detailed elsewhere in this report.

In the Essence, Values and Style of Action and the Compliance System, the company lays down the principles that must govern relations and conduct with suppliers in order to ensure that the company's values and good practices penetrate the entire value chain:

- Relations with suppliers are built on a framework of transparent collaboration that permits and facilitates the achievement of mutual goals and compliance with IDOM's social responsibility.

- The selection and contracting of suppliers must follow prevailing internal regulations, thus guaranteeing transparency, equal treatment, and the application of objective, weighted criteria. Suppliers or potential suppliers whose personal interests, external activities, economic interests or relations are contrary to or could potentially conflict with IDOM's interests must be avoided.
- The purchase of goods and contracting of services must be done in a completely independent and transparent fashion, and be removed from any personal, family or economic link that could cast doubt over the selection process. Recommendations based on personal interests or preferential treatment must never interfere in the supplier decision-making process.

Compliance

IDOM promotes and distributes the content and principles of its Compliance System among all its suppliers, who are familiar and undertake to comply with it. In contracts, clauses relating to compliance with IDOM's Code of Conduct are included (IDOM gives a copy of its Code of Conduct to all suppliers and requires that they accept and comply with it), which includes social aspects (equality, non-discrimination, respect, companionship, teamwork, etc.), environmental aspects (sustainable development, transmission of commitment to suppliers, preservation of natural resources) and legal compliance (legality and ethical behaviour) among others, as well as Data Protection clauses, in accordance with the General Data Protection Regulation (Regulation (EU) 2016/679 of 27 April).

Homologation criteria

Procedure P-07, Procurement Management, of IDOM's Integrated Management System regulates the entire supplier contracting process, from selection and certification through to service evaluation, the latter of which places special emphasis on suppliers whose service or product will form part of IDOM's service to its clients.

The procedure requires that suppliers obtain prior certification before being contracted. To accredit new suppliers, criteria such as the following are taken into account: having (or not) a Quality certificate (ISO 9001), Environmental certificate (ISO 14001), an Occupational Health and Safety certificate (ISO 45000), prior dealings with the supplier, their human and material resources, and certificates stating they are tax and labour compliant (from the taxation authorities, Social Security or equivalents in other countries etc.). Likewise, specific environmental requirements are required for certain groups of suppliers.

Our supplier certification process was carried out in 2024 following the customary procedure implemented in SAP. The process was improved by the establishment and programming of the SAP-Ariba platform in 2024. All of our suppliers have been using this tool for certification purposes since 2025.

The procedure includes a supplier evaluation questionnaire applicable to our entire supply chain. The questionnaire covers the following sustainability aspects:

- Compliance system: perusal and acceptance of the IDOM compliance system.
- Application for quality (ISO 9001), environmental (ISO 14001) and safety (45001) certification.
- Ethical, social and environmental commitments, such as membership of the United Nations Global Compact.
- Policies, procedures, regulations and certifications that formalise social, environmental and ethical commitments.
- Public document or report on their sustainable practices.

Evaluation of suppliers

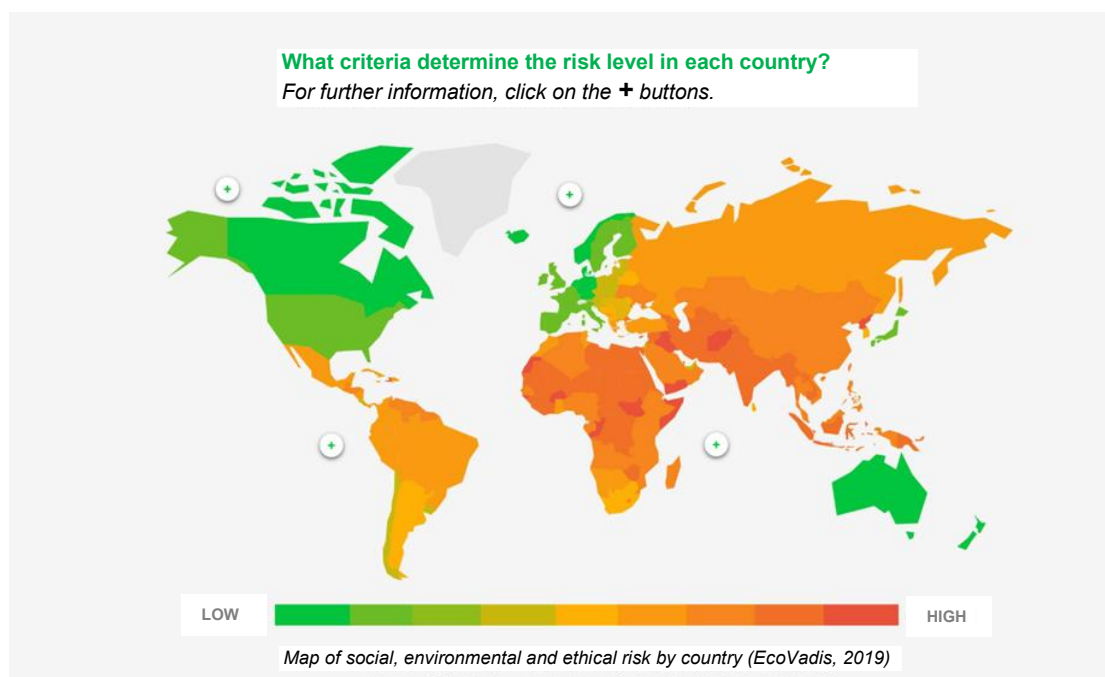
After a supplier is accredited and contracted, and the service for the project has been delivered, the Project Manager or their delegate must evaluate them. When evaluating suppliers, their degree of compliance with the following is analysed:

- technical aspects
- compliance with deadlines
- service attitude
- compliance with environmental requirements (if applicable)
- compliance with occupational risk requirements (if applicable)
- fee adjustments

As a result of this evaluation, the supplier's status may be reclassified from 'accredited' to 'under vigilance', depending on the average of the latest evaluations. At the request of the Project Manager, the Area Manager can trigger an 'alert' status for the supplier, meaning they will have to undergo accreditation once more before being contracted again.

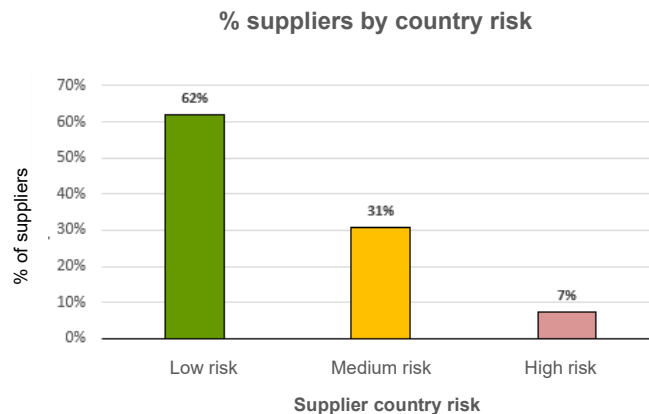
Supplier sustainability risk analysis (prior to the purchase)

ECOVADIS released a study in 2019 ranking the level of social, environmental and ethical risk specific to each country in the world, resulting in the map shown below, reflecting the score obtained by each country:



This map serves as a reference tool for companies to understand the risk context in which their suppliers, partners or subsidiaries operate, and to adjust their sustainability and due diligence strategies accordingly.

Having analysed the suppliers certified by IDOM in recent years and considered the risks flagged by the aforementioned study, it can be concluded that over 90% of our suppliers come from countries with a social, environmental and ethical risk classified as low (62%) or medium (31%). A summary is provided in the chart shown below.



From 2025 onwards, we will have specific information on our supply chain, linked to the new approval platform for all our suppliers.

6.8 External recognition

As part of our commitment to sustainability, transparency and continuous improvement, external recognition represents a valuable endorsement of the positive impact of our actions. Throughout the year, various independent entities have highlighted our good practices and the value of our projects, and our organisation has been positively evaluated by independent entities, thus reinforcing the robustness of our responsible management model.

Not only does this recognition strengthen our corporate reputation; it also encourages us to continue moving towards a more responsible and resilient engineering model, aligned with the Sustainable Development Goals (SDGs).

Transparency and commitment to sustainability

IDOM joined the UN Global Compact in 2014, reflecting its commitment to the initiative and its Ten Principles regarding human rights, labour, the environment and anti-corruption, and undertaking to adopt measures to promote the company's objectives.

IDOM completes an annual Communication on Progress (CoP) report, available on the UN Global Compact website. [IDOM Consulting, Engineering, Architecture SAU | UN Global Compact](#)

As part of our sustainable development policy, we are committed to making a significant contribution to the UN SDGs. This year, six IDOM initiatives have been recognised as good practices by the Global Compact Spanish network's COMparte platform. [Buenas Prácticas - Comparte](#).





This platform aims to showcase the efforts of companies and partner organisations, offering creative solutions and real-life examples to inspire other actors to fulfil the 2030 Agenda and the Ten Principles.

The commended initiatives are as follows:

- Create your sustainable city, in collaboration with the Royal Academy of Engineering (RAING, per its Spanish acronym) and the Women and Engineering project.
- “Safe Walks” for children in Zanzibar, in partnership with the NGO KUKUA.
- Sustainable Pack: be agents of change, promoting the responsible use of resources.
- Sustainability Photo Competition 2024, an initiative to raise awareness through photography.
- Sustainable Mobility Week 2024, promoting responsible transport.
- Closure of the water cycle at our headquarters in Madrid, optimising water management.

ESG ratings

ESG (Environmental, Social and Governance) ratings assess an organisation’s environmental, social and governance performance. These ratings provide clients, investors and other stakeholders with insight into a company's commitment to sustainability, business ethics and responsible management.

IDOM addresses a number of ESG assessment standards each year, reflecting its commitment to sustainability and continuous improvement. The main standards addressed by the company include:

- **EcoVadis**
IDOM has been recognised by EcoVadis as a *Committed Company*, obtaining a score of 58/100. This rating places the company in the 59th percentile, i.e. above the average for companies that have disclosed information.
- **Carbon Disclosure Project (CDP)**
In 2024, IDOM received a CDP score of **C**, reflecting a certain level of awareness of the company's environmental impact, particularly in relation to carbon emissions and climate change management. The CDP is a global platform that promotes environmental transparency through the voluntary disclosure of climate data.
- **Achilles Repro**
IDOM is registered with Achilles Repro, a supplier pre-qualification system used by companies in the utilities sector (energy, water, gas, etc.). It aims to facilitate a connection between buyers and qualified suppliers, ensuring that the latter meet the required standards in terms of quality, sustainability, regulatory compliance and technical performance.

- **Achilles Global Energy**

IDOM also participates in Achilles Global Energy, an international network that connects suppliers with companies in the energy sector worldwide. This assessment includes ESG criteria and allows IDOM to position itself as a reliable and sustainable supplier in international projects.

ESG certification

The certifications awarded to IDOM with regard to sustainability and environmental, social and corporate governance (ESG) are fundamental for several reasons. First of all, they confirm its ability to effectively manage and mitigate risks, which boosts client and stakeholder confidence. Furthermore, these certifications demonstrate the company's commitment to compliance with internationally recognised standards, ensuring that environmental, health and safety, quality, compliance and cybersecurity management systems are aligned with best practices. This not only reduces exposure to potential threats and risks, but also positions us as a reliable and responsible entity in an increasingly demanding environment.

Environmental certifications: IDOM has a robust environmental management system in place, certified under ISO 14001:2015.

Certifications relating to social aspects: occupational health and safety management system certified under ISO 45001:2018.

Governance certifications: IDOM has implemented a set of certifications that reinforce quality, integrity, transparency and regulatory compliance:

- ISO 9001:2025: Quality management system
- ISO 37001: Anti-bribery management system
- UNE 19601: Criminal compliance management systems
- UNE 19603: Competition compliance management systems
- ISO/IEC 20000-1: IT services management
- ISO 27001: Information security management system

Industry awards

IDOM received a number of awards in 2024. Those relating to sustainability are listed below:

- Iberdrola's **Supplier of the Year Awards**: IDOM received an award in the ethics and compliance category. [+ Information](#)
- IDOM recognised in the **Landscape Middle East Awards** for the centre of excellence project for the Al-Usayla nursery, research centre and visitor centre (Oasis Wahah). [+ Information](#)
- **Iberquimia Awards**: IDOM received the "Sustainability Award" for its sustainable solutions in the chemical industry. [+ Information](#)
- **Firebrand Award Inductive Automation ICC2024**, IDOM recognised for its contributions to Industry 4.0 and the digital transformation of the Cinfa plant. [+ Information](#)
- **ENR Global Best Projects 2024** – Award of Merit in the Health Care category, for Hospital de Sullana (Peru). [+ Information](#).

6.9 Institutional alliances

In 2024, IDOM earmarked €303,227 for sector associations and entities which are in some way related to the company's activity. These include Chambers of Commerce; associations, confederations and business sector circles; forums and other.

The following are some of the entities that have a special connection with our activity and the sustainability components mentioned in this report.



Global Compact

IDOM signed up to the United Nations Global Compact in 2014 as a signatory to and member of the Spanish Network of the United Nations Global Compact. IDOM completes an annual Communication on Progress (CoP) report, demonstrating its commitment to the Ten Principles of the United Nations Global Compact.



Asociación
Española
de Compliance

Spanish Compliance Association (ASCOM)

IDOM has bolstered its commitment to ethics and regulatory compliance by joining the Spanish Compliance Association (ASCOM). This membership will allow it to participate in training activities and webinars, and to keep abreast of trends and regulations. It also encourages the exchange of best practices with other professionals in the sector, strengthening its responsible business culture.



The Women and Engineering project of the Royal Academy of Engineering.

Since 2021, IDOM has been actively collaborating on the project and participating in several of its programmes, after signing an agreement with the Royal Academy of Engineering (RAING).

- Women and engineering comes to your centre
- Excellence mentoring
- Organisation of sessions related to the project.



Inspira STEAM project, Deusto University

In 2021 IDOM signed an agreement with the University of Deusto, the forerunner of Inspira STEAM (Science, Technology, Engineering, Arts and Maths) and, since then, several other colleagues have become mentors.



"A female engineer in every school" project, AMIT

In 2023, IDOM signed a collaboration agreement with AMIT Aragón (Association of Women Researchers and Technologists) whereby some of its volunteer colleagues visit schools in the region.



Princess Nourah Bint
Abdulrahman University

College of Engineering of Princess Nourah University (CEN-PNU)

The collaboration agreement between CEN-PNU and IDOM was signed in 2023. To date, 12 interns have completed their internships at IDOM's offices in Riyadh.

Some of the other associations to which we belong and which help us to share good practices when carrying out our professional activity are:



ACLIMA / Basque Cluster Association of Environmental Industries

IDOM has been a member of ACLIMA since its conception and origin, and since 1995 has held the General Secretariat within the Association's Governing Bodies. In 2023, we were very active in working groups and knowledge-sharing activities.



EIA / Spanish Association for Environmental Impact Assessment



AEH2 / Spanish Hydrogen Association



ACE / Basque Country Energy Cluster



APPA / Association of Renewable Energy Companies



AEAS / Spanish Water Supply and Sanitation Association



AFEX / Spanish Railway Industry Association



GAIA / Basque Association of Knowledge Industries and Technology



IAKS / International Association for Sports and Leisure Facilities



IASP / International Association of Science Parks and Areas of Innovation

7 Appendices

7.1 Our people metrics

Breakdown of contracts:

Due to the nature of our activity, rotation is not significant (the variation between the number of contracts at the reporting date and the average for year is lower than 5%), so no data on averages is given. Data relating to temporary contracts (which always comply with the current labour laws in each country) are presented in the following tables.

	Permanent	Temporary	% Permanent	Total
No. of contracts at 31/12/2023	3,593	689	84%	4,282
No. of contracts at 31/12/2024	3,910	716	85%	4,626

Contracts by gender

	Permanent contract		Temporary contract		Total contracts
	Male	Female	Male	Female	
No. of contracts at 31/12/2023	2,420	1,173	478	211	4,282
No. of contracts at 31/12/2024	2,625	1,285	506	210	4,626

Contracts by age

	Permanent contract			Temporary contract			Total contracts
	Under 30	30 to 45	Over 45	Under 30	30 to 45	Over 45	
No. of contracts at 31/12/2023	851	1,772	970	344	263	82	4,282
No. of contracts at 31/12/2024	972	1,904	1,034	370	273	73	4,626

Contracts by professional category

	Permanent contract				Temporary contract				Total contracts
	Graduates	Non-graduates	Management	Senior management	Graduates	Non-graduates	Management	Senior management	
No. of contracts at 31/12/2023	2,946	569	68	10	618	70	1	0	4,282
No. of contracts at 31/12/2024	3,240	592	68	10	598	117	1	0	4,626

Full-time/part-time contracts by gender

	Full-time		Part-time		Total contracts
	Male	Female	Male	Female	
No. of contracts at 31/12/2023	2,872	1,364	26	20	4,282
No. of contracts at 31/12/2024	3,103	1,475	28	20	4,626

(*) Employees in Saudi Arabia, Colombia, India, Peru and Mexico are on full-time contracts.

Full-time/part-time contracts by age

	Full-time			Part-time			Total contracts
	Under 30	30 to 45	Over 45	Under 30	30 to 45	Over 45	
No. of contracts at 31/12/2023	1,184	2,030	1,022	11	5	30	4,282
No. of contracts at 31/12/2024	1,329	2,169	1,080	13	8	27	4,626

(*) Employees in Saudi Arabia, Colombia, India, Peru and Mexico are on full-time contracts.

Full-time/part-time contracts by category

	Full-time				Part-time				Total contracts
	Graduates	Non-graduates	Management	Senior management	Graduates	Non-graduates	Management	Senior management	
No. of contracts at 31/12/2023	3,538	621	67	10	26	18	2	0	4,282
No. of contracts at 31/12/2024	3,806	694	68	10	32	15	1	0	4,626

(*) Employees in Saudi Arabia, Colombia, India, Peru and Mexico are on full-time contracts.

Redundancies by gender

	No. of redundancies at 31/12/2023	No. of redundancies at 31/12/2024
Male	104	89
Female	59	37
Total	163	126

Redundancies by age

	No. of redundancies at 31/12/2023	No. of redundancies at 31/12/2024
Under 30	25	23
30 to 45	93	72
Over 45	45	31
Total	163	126

Redundancies by category

	No. of redundancies at 31/12/2023	No. of redundancies at 31/12/2024
Management	0	0
Graduates	91	91
Non-graduates	72	35
Total	163	126

Average remuneration

The salaries received throughout the year by staff on the payroll at 31 December 2024 have been taken into account when calculating average remuneration.

The following tables break down average remuneration in Euros by country, gender, age and category.

Any differences in average remuneration of groups by country compared to previous years are due to the different professional profiles required for projects. Fluctuations in currency exchange rates when converting to Euros may also contribute to these differences.

Average remuneration by gender

	Average remuneration 2023			Average remuneration 2024		
Countries	Male	Female	TOTAL	Male	Female	TOTAL
Saudi Arabia	€65,872	€48,286	€63,181	€65,034	€46,922	€61,334
Chile	€36,130	€25,832	€33,101	€32,980	€24,220	€30,234
Colombia	€20,418	€17,568	€19,432	€19,268	€15,457	€17,940
Spain	€49,491	€40,752	€46,481	€51,189	€42,576	€48,212
India	€14,656	€10,105	€14,359	€16,360	€12,527	€16,052
Mexico	€35,154	€25,359	€31,488	€33,521	€26,006	€30,772
Peru	€38,718	€22,576	€33,776	€30,432	€20,111	€27,064
Poland	€31,921	€22,889	€27,872	€31,593	€23,690	€28,135
United Kingdom	€58,071	€47,621	€53,717	€66,219	€52,953	€60,533
USA	€102,541	€91,206	€99,742	€105,875	€88,265	€101,570

Average remuneration by category

	Average remuneration 2023			Average remuneration 2024		
Countries	Management	Graduates	Non-graduates	Management	Graduates	Non-graduates
Saudi Arabia	€144,504	€63,968	€19,065	€161,845	€61,222	€44,866
Chile	€177,670	€36,881	€22,305	€176,181	€33,776	€19,026
Colombia	€54,134	€20,647	€13,775	€68,971	€19,525	€11,440
Spain	€153,443	€46,189	€32,104	€162,897	€47,767	€33,637
India	N/A*	€15,704	€11,713	N/A*	€16,981	€14,256
Mexico	€91,073	€31,156	€15,909	€114,242	€30,217	€16,792
Peru	€59,279	€36,104	€18,157	€64,474	€30,057	€14,120
Poland	€79,312	€27,007	€25,568	€91,035	€27,969	€17,514
United Kingdom	€104,700	€50,475	€34,116	€107,772	€54,962	€39,172
USA	€207,799	€96,562	€99,261	€223,922	€99,070	€96,828

(*) There is no management category in India N/A (not applicable)

Average remuneration by age

Countries	Average remuneration 2023			Average remuneration 2024		
	Under 30	30 to 45 years	Over 45	Under 30	30 to 45 years	Over 45
Saudi Arabia	€41,550	€60,533	€90,680	€39,243	€64,013	€99,881
Chile	€19,763	€30,912	€49,127	€16,599	€28,259	€45,623
Colombia	€11,909	€23,270	€32,423	€10,554	€21,215	€31,419
Spain	€29,027	€43,494	€63,885	€30,205	€45,029	€66,590
India	€9,035	€17,306	€4,501	€10,394	€19,312	€18,104
Mexico	€17,963	€32,321	€42,997	€17,438	€31,359	€42,747
Peru	€21,395	€33,482	€69,067	€17,972	€27,611	€42,895
Poland	€17,887	€31,083	€45,554	€18,692	€31,204	€43,166
United Kingdom	€34,914	€49,461	€74,292	€39,070	€55,051	€81,846
USA	€76,360	€102,158	€121,161	€82,152	€106,786	€128,149

Average remuneration of board members and management personnel is shown below:

As there are only two women on the board of directors, a breakdown by gender is not provided. Senior management is comprised only of men:

	Average remuneration 2023	Average remuneration 2024
Senior management and board members	€263,570	€313,185

7.2 Tax disclosures

IDOM's Code of Conduct sets out its commitment to comply with all labour, tax and social security obligations, as well as compliance with all its corporate and accounting obligations by keeping accounting ledgers and tax records that give a true view of IDOM companies, and filing its accounts at the corresponding registry within the legally-established time frames.

Below are the profits obtained, by country, for 2024:

COUNTRY	PROFIT BEFORE TAX 2024 (€)
Saudi Arabia	4,449,028
Chile	252,590
Colombia	691,527
Spain	14,297,561
India	193,419
Mexico	476,771
Peru	4,472,671
Poland	242,413
Portugal	-
United Kingdom	-
USA	89,603
Other countries	5,679,724

Countries which posted pre-tax losses (the United Kingdom and Portugal) are not reported.

Countries which posted pre-tax profit are included under Other countries: Canada, Algeria, Costa Rica, Denmark, Ireland, France, Slovenia, Germany, Estonia, Lithuania, Latvia, Greece, Sweden, Belgium, Abu Dhabi, Luxembourg, El Salvador, the Philippines and Ethiopia.

Income tax paid in 2024 amounted to €6,386,809.

As in the prior year, public grants received are not reported as they are not considered material in the consolidated annual accounts taken as a whole.

7.3 Sustainability standards (CSRD)

[Environmental sustainability standards](#)

Future CSRD standards, in the environmental (E) aspect, seek to ensure that companies report transparently on how their activities affect the environment.

Climate change

ESRS E1 (climate change): this will require companies to disclose information on their emissions reduction targets and how their targets align with the goals of the Paris Agreement. This includes the disclosure of scenarios, risks and opportunities related to climate change, as well as the company's efforts to mitigate and adapt to its effects.

Double materiality assessment:

1) Climate change mitigation, in terms of Scope 1, Scope 2 and, where appropriate, Scope 3 greenhouse gas emissions.

The first step for organisations to reduce their greenhouse gas (GHG) emissions is to calculate their carbon footprint.

To measure IDOM's impact on climate change and take action accordingly, we calculate the carbon footprint (Scopes 1, 2 and 3) of our permanent national and international offices (see section 4.3. Carbon footprint).

The carbon footprint measures the total greenhouse gases (GHG) emitted directly or indirectly by the activity of, in this case, IDOM. Greenhouse gas emissions are classified by the GHG Protocol into three groups or scopes:

- Scope 1: direct GHG emissions from activities under the control of the organisation. We include in this scope the consumption of gas in boilers for heating and domestic hot water systems in our offices.
- Scope 2: indirect GHG emissions associated with the generation of electricity purchased and consumed by the organisation. Although it does not directly control emissions, by consuming energy the company is indirectly responsible for the release of CO₂. We include in this scope the electricity consumption of our offices.
- Scope 3: other indirect emissions. This category covers all emissions associated not with the company itself, but with those for which the organisation is indirectly responsible throughout the entire value chain. In the case of IDOM, this includes our business trips.

To contribute to the achievement of the Paris Agreement, IDOM is committed to minimising its carbon footprint incrementally in the coming years. And, to ensure compliance, IDOM directs its efforts towards an ad hoc action plan, monitoring its progress and applying corrective measures where appropriate.

Emissions reduction strategy:

At IDOM we promote, propose and study effective mitigation and compensation measures for the sources identified, a sample of which is as follows:

- A. Improve energy efficiency at the offices where IDOM carries out its activities.
- B. Promote sustainable mobility plans in workplaces.
- C. Inform people about the carbon footprint.
- D. Raise awareness among IDOM staff about the responsible use of energy.
- E. Develop training and environmental awareness plans for IDOM personnel.

[A] Improve Energy Efficiency at IDOM offices

To contribute to the path towards decarbonisation and tackle the climate crisis, IDOM is seeking to reduce our Scope 1 + 2 carbon emissions. As we control energy costs and reliance on non-renewable sources, we are rethinking the way we consume and generate energy. We understand that it is our duty to use it more intelligently, as well as to make it cleaner.

This is being done through the development of an energy scorecard for each office, which allows us to monitor and identify specific improvement measures.

The IDOM offices will be an example of high energy efficiency, with excellent environmental performance and exceptional results in terms of comfort for our people.

[B] Promote more sustainable and safer mobility within IDOM

The mobility of IDOM employees for work purposes is associated with multiple environmental, social and economic costs. In addition, given the battle against climate change, IDOM has assumed the task of promoting more sustainable and safer journeys to its work centres, which has a positive impact on Scope 3.

To achieve this objective, IDOM is gradually developing mobility plans in its permanent offices. These plans will include the necessary measures to encourage a more rational and efficient use of private vehicles, as well as promote other more sustainable modes of transport such as public transport, cycling and walking.

With this initiative, IDOM aims to reduce its carbon footprint (Scope 3) and, at the same time, improve the indicators that affect society as a whole, such as the reduction of environmental pollution or traffic congestion.

2) Adaptation to climate change, with regard to our offices as the main place where we conduct our business.

Taking into account:

- Exposure of our offices considering the potential threats in the geographical areas where we are located.
- Probability of occurrence of these threats
- Potential impacts considering the vulnerability of exposed assets
- Assessment of the adaptive capacity of offices or response to these climate hazards

Today, our offices have the adaptive capacity to cope with expected episodes such as increased average temperatures, heat and/or cold waves, heavy rainfall. None of our offices are exposed to rising sea levels.

Adaptation measures are in place: hot/cold air conditioning systems, rainwater harvesting, etc. In addition, we have water dispensers available for the people who work at our offices, and temperature control measures, etc.

We therefore consider the vulnerability of our offices to climate change to be low.

Pollution

ESRS E2 (Pollution): This standard addresses pollution and its impact on the environment. Companies should assess and disclose how their activities affect air, water and soil quality.

Double materiality assessment:

IDOM's activity, professional services, does not directly affect the quality of the air, water or soil in the places where we operate. Our offices do not pollute air, water or soil. However, it will be necessary to assess how the value chain analysis will affect IDOM's ESRS double materiality exercise.

Responsible water use: water and marine resources

ESRS E3 (Water and marine resources): This is about the responsible management of water and marine resources. Companies should report on their sustainable use of water and their contribution to the conservation of aquatic ecosystems.

Double materiality assessment:

The amount of drinking water consumed according to 2024 data (see section 4.3.1) is not significant. Average consumption per person per year is lower than typical household consumption. We make responsible use of this resource.

Biodiversity and ecosystems

ESRS E4 (Biodiversity and ecosystems): This standard focuses on biodiversity and the protection of ecosystems. Businesses should assess their impact on biological biodiversity and their commitment to nature conservation.

Double materiality assessment:

IDOM's activity, professional services, does not directly affect biodiversity or have a direct impact on natural ecosystems. Our offices are located in consolidated urban environments.

Resource use and circular economy: Responsible waste management

Double materiality assessment:

The material resources for IDOM's activity, professional services, are essentially computer equipment, electrical appliances, batteries, toners and filters, luminaires and paper (see section 4.3.2).

Strategy:

At IDOM we support the circularity approach that allows us to minimise and reduce the pressure on ecosystems and the associated impacts they may have on people. Our strategy therefore focuses on preventing, reusing, recycling and reducing waste from our offices.

The environmental management system of our offices includes, among other aspects, the management of all our hazardous and non-hazardous waste (see section 4.3.2).

[Corporate social sustainability standards](#)

Future CSRD standards, in the social (S) aspect, seek to ensure that companies report transparently on how our operations and policies affect people and how we are committed to social welfare and equity. They are fundamental to understanding our approach towards social sustainability and its contribution to sustainable development.

[Own workforce](#)

ESRS S1 (Own workforce): this standard focuses on the direct workforce of the company.

In chapter 5 of this report, we report on:

- Metrics 2024: our people (section 5.2)
- Occupational governance. Organisation of employment at IDOM (section 5.3)
- Workers' rights (section 5.4)
- Equal opportunities. Equality and diversity (section 5.5)
- Professional development. Talent management (section 5.6)
- Health, safety and well-being (section 5.7)

[Our collaborators](#)

ESRS S2 (Workers in the value chain): suppliers and collaborators

Section 5.2.4 of IDOM's Sustainability Policy defines the corporate commitments in relation to suppliers and collaborators:

Involvement of suppliers and collaborators:

- Respect and support the role of suppliers, contractors and providers.
- Inform and require our suppliers to comply with our Sustainability, Corporate Social Responsibility, Code of Conduct, Data Protection, Quality, Environmental Management and Health and Safety policies.
- Ensure transparency in contractual relations and IDOM's independence with respect to suppliers, contractors and providers, both our own and those of our clients.

[Affected communities](#)

ESRS S3: Affected communities:

We report on our contribution to society from two perspectives:

- Our projects (section 5.8.1)
- Our ISG initiatives (section 5.8.2)

[Clients and end-users](#)

ESRS S4 - Consumers and end-users:

We report on the degree of satisfaction of our clients:

- Clients (section 6.6)

[Governance standards](#)

The future CSRD standards, in the area of governance (G), focus on ethical and responsible business conduct, promoting transparent and appropriate practices that reflect a sound and ethical management structure in the company.

[Corporate Governance:](#)

ESRS G1 (Business conduct), this standard focuses on the governance structure of the company.

Some of the information regarding our corporate culture is addressed at the beginning of the document, in the chapter “About IDOM” and others.

In chapter 6 of this report, we discuss our ethical culture, the prevention of misconduct and our compliance system:

- Compliance: policy and procedures (section 6.2)
- Action to combat corruption and bribery (section 6.3)
- Respect for human rights (section 6.4)
- Information security (section 6.5)
- Responsible supply chain (section 6.7)
- Institutional alliances (section 6.9)

7.4 Equivalences between Law 11/2018 of 28 December 2018 and GRI.

Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
General disclosures			
Brief description of the business model, including the business environment, the organisation and structure	Material	3-7	GRI 2-6
Markets served	Material	4	GRI 2-1 GRI 2-6
Organisation's objectives and strategies	Material	3-4, 7	GRI 2-1
Key factors and trends that could affect future performance	Material	12-14	GRI 3-3
Reporting framework used	Material	15	GRI 1
Environmental topics			
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	11, 13-14, 18-19	GRI 3-3
Detailed general information			
Detailed information on the current and foreseeable impacts of the company's activities on the environment and, where applicable, health and safety	Material	19-42	GRI 3-3
Environmental assessment or certification procedures	Material	19-20	GRI 3-3
Resources allocated to preventing environmental risks	Material	19-20	GRI 3-3
Application of the precautionary principle	Material	19-20	GRI 2-23
Amount of provisions and guarantees for environmental risks	Material	See note 21 to the consolidated annual accounts	GRI 3-3
Pollution			
Measures to prevent, reduce or remedy emissions seriously affecting the environment, factoring in any specific form of atmospheric pollution of an activity, including noise and light pollution	Not material	16	N/A
Circular economy and waste prevention and management			

Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Measures for the prevention, recycling, reuse and other recovery and disposal of waste	Material	30-34	GRI 306-1 to 306-3
Actions to combat food waste	Not material	16	N/A
Sustainable use of resources			
Water consumption and water supply in accordance with local limitations	Material	26-28	GRI 303-5
Consumption of raw materials and measures adopted to enhance the efficiency of their use	Material	28-30	GRI 301-1
Direct and indirect energy consumption	Material	21-26	GRI 302-1 GRI 302-3
Measures taken to improve energy efficiency	Material	21-26	GRI 3-3
Use of renewable energies	Material	21-24	GRI 302-1
Climate change			
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	Material	35-38	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
Measures in place to adapt to the consequences of climate change	Material	39-40	GRI 3-3
Voluntary medium- and long-term greenhouse gas reduction targets and the measures in place to achieve them	Material	41	GRI 305-5 GRI 3-3
Protecting biodiversity			
Measures taken to preserve or restore biodiversity	Not material	16	N/A
Impacts caused by activities or operations in protected areas	Not material	16	N/A
Social and employee-related topics			
Management approach: description and results of policies on this topic and the key risks in such connection with respect to the group's activities	Material	8-11, 43-44	GRI 3-3
Employment			
Total number and distribution of employees by country, gender, age and employee category	Material	45-46, 91-93	GRI 405-1 as regards employees by category, gender and age
Total number and distribution of types of employment contract, average annual number of permanent, temporary and part-time contracts by gender, age and employee category	Material	91-93	GRI 2-7 as regards employees by employment contract, type and gender
Number of dismissals by gender, age and employee category	Material	93	GRI 3-3

Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Average remuneration and trends, disaggregated by gender, age and employee category or similar value	Material	93-95	GRI 3-3
Wage gap, remuneration of like positions or average remuneration in the company	Material	48	GRI 3-3 GRI 405-
Average remuneration of board members and management, including variable remuneration, allowances, termination payments, payments into long-term savings schemes and any other amounts received, disaggregated by gender	Material	95	GRI 3-3
Implementation of disconnection from work policies	Material	46	GRI 3-3
Number of employees with a disability	Material	49	GRI 3-3 GRI 405-1, as regards employees by category and other indicators of diversity
Organisation of work			
Organisation of working time	Material	46	GRI 3-3
Number of hours of absenteeism	Material	46	GRI 3-3 GRI 403-9
Measures aimed at facilitating a work-life balance and encouraging sharing of responsibilities between both parents	Material	46	GRI 3-3
Health and safety			
Occupational health and safety conditions	Material	56-60	GRI 3-3 GRI 403-1 to 403-3 GRI 403-7 GRI 403-8, as regards employees covered by IMS
Occupational accidents, in particular their frequency and severity, as well as occupational ill health, disaggregated by gender	Material	58	GRI 403-9, as regards the number and rate of accidents GRI 403-10, as regards cases of work-related ill health
Labour relations			
Organisation of social dialogue, including procedures for notifying, consulting and negotiating with staff	Material	46-47	GRI 3-3
Mechanisms and procedures that the company has in place to promote the involvement of workers in its management, in terms of information, consultation and participation	Material	46-47	GRI 3-3
Percentage of employees covered by collective bargaining agreements, by country	Material	47	GRI 2-30

Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Assessment of collective bargaining agreements, particularly in the field of occupational health and safety	Material	47	GRI 3-3 GRI 403-4
Training			
Training policies in place	Material	54-55	GRI 404-2
Total hours of training by employee category	Material	55	GRI 3-3 GRI 404-1, as regards total hours of training by employee category
Integration and universal accessibility for people with disabilities	Material	49	GRI 3-3
Equality			
Measures adopted to promote equal treatment and equal opportunities for women and men	Material	48-50	GRI 3-3
Equality plans, job stimulation measures, protocols against sexual harassment and gender bias	Material	10; 47-50	GRI 3-3
Policies against all forms of discrimination and, as the case may be, on diversity management	Material	47-48	GRI 3-3
Respect for human rights			
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	10-11, 76-80	GRI 3-3
Implementation of due diligence procedures in relation to human rights and prevention of risks of human rights violations and, as the case may be, measures to mitigate, manage and redress any potential abuses committed	Material	76-80	GRI 2-23 GRI 2-26
Reported human rights violations	Material	79-80	GRI 3-3 GRI 406-1

Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Description of measures implemented to promote and comply with the core conventions of the International Labour Organization (ILO) regarding respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labour; and the effective abolition of child labour	Material	76-80	GRI 3-3
Action to combat corruption and bribery			
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	10-11, 76-79	GRI 3-3
Measures adopted to prevent corruption and bribery	Material	10-11, 76-79	GRI 3-3 GRI 2-23 GRI 2-26
Anti-money laundering measures	Material	10-11, 76-79	GRI 3-3 GRI 2-23 GRI 2-26
Contributions to foundations and not-for-profit organisations	Material	66-68	GRI 2-28 GRI 201-1, as regards community investments
Information about the company			
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	61-75	GRI 3-3
Company commitments to sustainable development			
Impact of the company's activity on local employment and development	Material	66-67	GRI 3-3
Impact of the company's activity on local populations and the territory	Material	66-67	GRI 3-3
Relationships with stakeholders in the local communities and types of dialogue with them	Material	66-67	GRI 2-29
Association or sponsorship initiatives	Material	66-72	GRI 3-3 GRI 201-1
Sub-contractors and suppliers			
Inclusion of social, gender equality and environmental topics in the procurement policy	Material	10; 42; 83-88	GRI 3-3
Consideration of social and environmental responsibility concerns in relations with suppliers and sub-contractors	Material	42; 83-88	GRI 2-6

Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Oversight and audit systems and results thereof	Material	83	GRI 2-6
Consumers			
Consumer health and safety measures	Material	82-83	GRI 3-3
Grievance mechanisms, complaints received and resolution thereof	Not material	82-83	N/A
Tax disclosures			
Profits obtained by country	Material	96	GRI 3-3 GRI 207-4, as regards profit before tax by tax jurisdiction
Tax paid on profits	Material	96	GRI 3-3 GRI 201-1
Public subsidies received	Material	96	GRI 201-4, as regards subsidies



IDOM, S.A (Sociedad Unipersonal) and subsidiaries

Independent Assurance Report on the
Consolidated Non-Financial Information
Statement (NFIS)

31 December 2024

*(Translation from the original in Spanish. In the
event of discrepancy, the Spanish-language
version prevails.)*



KPMG Auditores, S.L.
P.º de la Castellana, 259 C
28046 Madrid

Independent Assurance Report on the Consolidated Non-Financial Information Statement of IDOM, S.A. (Sociedad Unipersonal) and subsidiaries for 2024

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the sole shareholder of IDOM, S.A. (Sociedad Unipersonal),

Pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the consolidated Non-Financial Information Statement (hereinafter NFIS) of IDOM, S.A. (Sociedad Unipersonal) (hereinafter the Parent) and subsidiaries (hereinafter the Group) for the year ended 31 December 2024, included in the accompanying 2024 Sustainability Report of the Group (hereinafter the Report), which forms part of the consolidated Directors' Report of the Group for 2024.

The Report includes additional information to that required by prevailing mercantile legislation concerning non-financial information, which has not been the subject of our assurance work. In this respect, our work was limited exclusively to providing assurance on the information contained in the "Equivalences between Law 11/2018 of 28 December 2018 and GRI" table included in the accompanying Report.

Directors' Responsibility

The Directors of the Parent are responsible for the content and authorisation for issue of the NFIS included in the Report, which forms part of the Group's consolidated Directors' Report. The NFIS has been prepared in accordance with prevailing mercantile legislation and the selected Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards) based on the content indicated for each subject area in the "Equivalences between Law 11/2018 of 28 December 2018 and GRI" table included in the aforementioned Report.

This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the Report is free from material misstatement, whether due to fraud or error.

The Directors of the Parent are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the Report was obtained.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.



(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

Our firm applies International Standard on Quality Management 1 (ISQM 1), which requires the firm to design, implement and operate a quality management system that includes policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We conducted our engagement in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 (Revised)), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently, the level of assurance provided is also lower.

Our work consisted of making inquiries of management and of the different units and areas of the Group that participated in the preparation of the NFIS, reviewing the processes for compiling and validating the information presented in the NFIS and applying certain analytical procedures and sample review tests, which are described below:

- Meetings with the Group's personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the NFIS for 2024 based on the materiality analysis performed by the Group and described in the "Identification of relevant topics and materiality analysis" section, considering the content required by prevailing mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the NFIS for 2024.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2024.
- Corroboration, through sample testing, of the information relative to the content of the NFIS for 2024 and whether it has been adequately compiled based on data provided by the information sources.
- Procurement of a representation letter from the Directors and management.



(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

Conclusion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the NFIS of IDOM, S.A. (Sociedad Unipersonal) and subsidiaries for the year ended 31 December 2024, included in the accompanying Report, has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in the "Equivalences between Law 11/2018 of 28 December 2018 and GRI" table included in the aforementioned Report.

Use and Distribution

This report has been prepared in response to the requirement established in prevailing mercantile legislation in Spain, and thus may not be suitable for other purposes and jurisdictions.

KPMG Auditores, S.L.

(Signed on original in Spanish)

Silvana Alfaya Bas

10 July 2025