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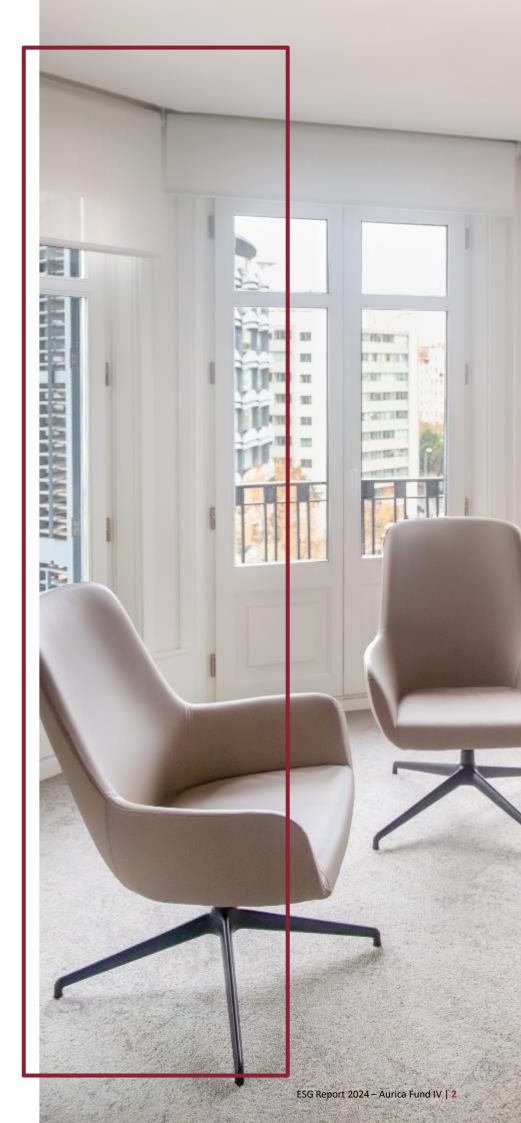
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ABOUT AURICA IV

Aurica Capital established its Aurica IV expansion capital fund (hereinafter referred to as "Aurica IV" or "Fund") in 2021. The fund's investment policy specializes in financing growth plans in mid-market companies in Iberia with an EBITDA greater than €5m through the acquisition of temporary and minority but significant (20-49%) stakes, as well as majority stakes to support shareholders and management teams in executing expansion projects. In 2024, the final closing of Aurica IV was completed, setting the size of the fund at €210.5m.

Since its inception, Aurica IV has established a series of strategic priorities focused on sectors with high sustainability linkage and low carbon footprint impact. Its approach is based on the belief that investing in value creation through sustainability practices will lead to a higher threshold of profitability.

This commitment to sustainability is reflected in the registration of this new fund with the CNMV under Article 8, in accordance with the Sustainable Finance Disclosure Regulation (SFDR), actively promoting ESG characteristics. The fund's primary objective is not exclusively focused on sustainable investments; however, it has made investments that contribute to both environmental and social objectives and expects them to represent a minimum proportion of 40% throughout its lifespan.

In 2024, the fund has not made any new investment and continues to maintain its stake in t2ó One, Educa Edtech, Canitas and Grupo Alquiler Seguro.

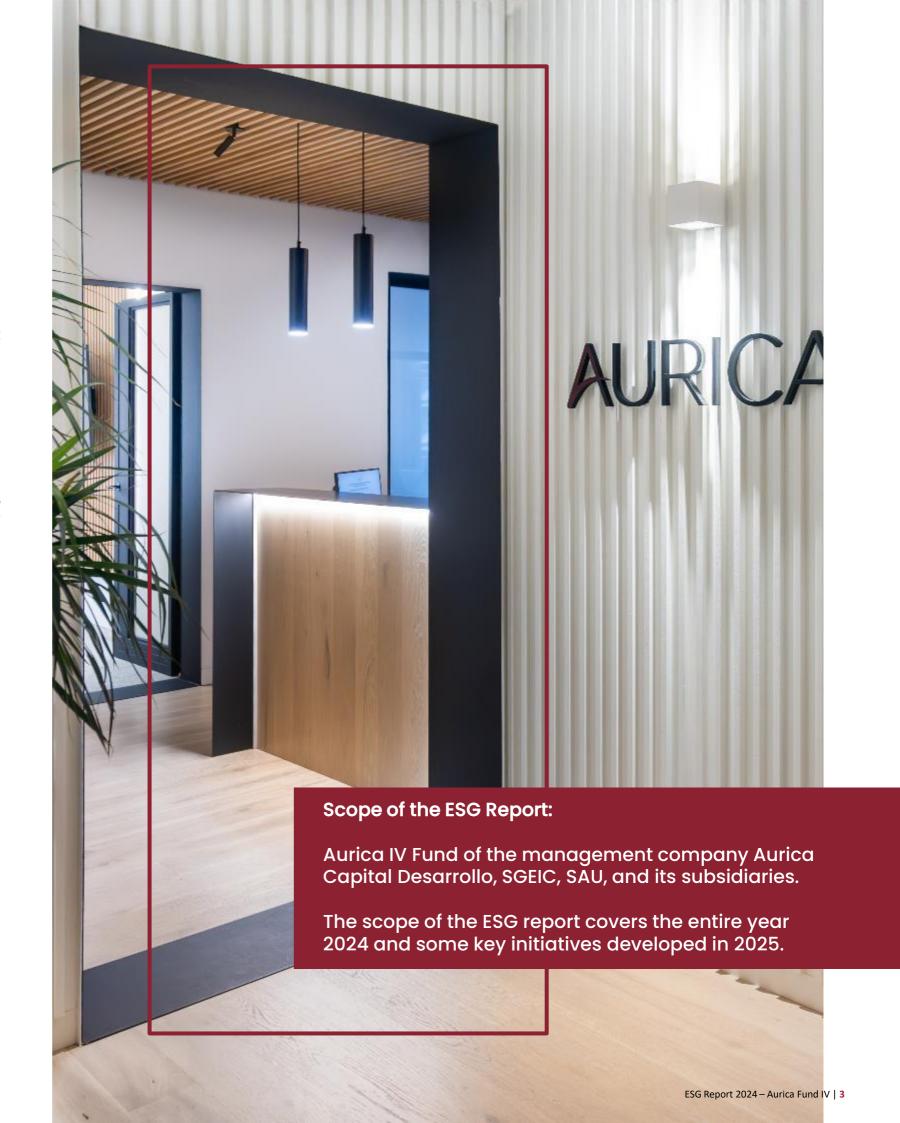
During the second year of the Fund, **Educa EdTech** has consolidated its position as a leader in the field of online training, offering *self-paced courses and master's degrees*. Under the common objective of democratising access to education, its total vertical integration allows the entire educational value chain to be covered, which has resulted in the development of the online education catalogue.

t2ó One has continued to carry out impact campaigns for top-level clients, such as the Ministry of Equality, against gender violence, which joins the institutional campaign aimed at increasing social awareness of racism and racial discrimination that it already carried out in previous years.

In the second year of **Canitas**, the initial results of initiatives aimed at ensuring sustainable growth have started to show. A strategic analysis was conducted to position centers in locations with the highest influx of potential customers, and the successful completion of the paperless initiative resulted in the digitization of all bureaucratic procedures.

This year, **Alquiler Seguro** has been notably recognized for its numerous initiatives promoting housing access for individuals at risk of social exclusion and vulnerable groups, including the elderly and young students.

In 2024, Aurica continued to support investee companies on their path to sustainability and ESG targets were set for 2025.



ABOUT AURICA IV

Aurica IV portfolio of Investees

ENVIRONMENTAL



100% Portfolio with environmental manager



0 Significant environmental impacts



75% Companies with an environmental policy

SOCIAL



1,990 Employees 60% women



100% Employees covered by a collective agreement



25% Companies with measures for supplier management



100% Companies with social contribution initiatives

GOVERNANCE



100% Companies with a **Code of Ethics**



100% Companies that provide training



O Sanctions and Cases of **Human Rights Violations or** Discrimination



RESPONSIBLE INVESTMENT POLICY

In 2022, the new **Responsible Investment Policy** was developed, which establishes the key actions to be carried out in terms of ESG from (i) identifying potential companies, (ii) analyzing them to due diligence, and finally (iii) investing, (iv) monitoring the asset, and (v) divesting. The policy is being applied in all stages of Aurica IV's investment process.

By integrating ESG considerations in all stages of the investment process, the Fund reaffirms its commitment to responsible and sustainable investment, in line with long-term values and business objectives.



Origin and screening of potential investments

- Generation of a constant and abundant deal flow that integrates ESG criteria and has low sustainability impact
- · Consideration that the target company is not included in excluded sectors
- · Preliminary identification of potential ESG risks

Investment analysis

- Comprehensive analysis of various aspects of the company, both financial and nonfinancial
- Identification of potential ESG risks and opportunities to ensure decision-making bodies take actions to drive opportunities, minimize potential risks, and maximize sustainable value creation
- Climate risk heat map

Due Diligence

- Hiring advisors to conduct financial, commercial, legal, labor, technical, and ESG due diligence
- Conducting specific environmental due diligence if significant impacts are identified
- Defining an Action Plan with short, medium, and long-term ESG objectives

Investment execution

- Presenting the conclusions of the aforementioned analyses to committees
- Structuring the operation according to committee approvals to be finally negotiated and closed
- Signing and closing contracts that regulate the governance of the company

Investment monitoring

- Development of a 100-day Plan to address critical aspects identified, including ESG risks
- Proactive monitoring of defined ESG objectives
- Regular collection of a set of business, financial, and ESG indicators

Divestments

 Evaluation of ESG performance with the aim of creating ESG value and maximizing the sale price

COMMITMENT TO THE SDGS

The Sustainable Development Goals (SDGs) are a series of commitments established by the United Nations in September 2015, focusing on safeguarding human dignity, transforming economies to enjoy prosperous lives, caring for the environment, and promoting peace.

Aurica has firmly committed to these goals, ensuring that all the companies in which it invests contribute significantly to advancing one or more of these objectives. This commitment to the SDGs not only reflects their responsibility as investors but also their commitment to global sustainable development.

Aurica is dedicated to driving initiatives that create a positive impact on society and the environment, thereby contributing to the achievement of a more equitable, prosperous, and sustainable world for present and future generations.

In Aurica IV, it has been achieved that all the companies in the portfolio are linked to some of the SDGs:



% of portfolio companies aligned with each SDG.

MATERIALITY ANALYSIS OF INVESTEES

In 2024, Aurica Capital conducted a materiality analysis at the investee level for Aurica IV companies to understand the main material Environmental, Social, and Governance aspects that could be impacted by these companies, including those related to climate.

To carry out the materiality analysis, the sectors in which Aurica IV's investees operate and their material issues were identified based on the relevant aspects for each sector assigned by the Value Reporting Foundation (VRF), an entity formed from the merger of the Sustainability Accounting Standards Board (SASB) and Integrated Reporting.

The sectors and relevant aspects identified for each of the investees according to VRF's materiality map are as follows:

| | | Environment | Social | | Gover | nance |
|---------------------|----------------------------|--|---|--|---|------------------------------|
| Company | Sector | Environment | Social capital | Human capital | Business model and innovation | Leadership and governance |
| one> | Advertising and marketing | • N/A | Customer Privacy Selling Practices and Product Labeling | Employee engagement, diversity and inclusion | · N/A | • N/A |
| EDUCA EDTECH Group | Education | • N/A | Data securityCustomer welfareSelling Practices and Product Labeling | • N/A | • N/A | Competitive behaviour |
| canitas® | Pet Care (Medical Care) | Energy Management Water and wastewater management | Data security Access and affordability Product quality and safety Customer welfare Selling Practices and Product Labeling | Employee Health and Safety Employee engagement, diversity and inclusion | Physical impacts of climate change | • Business ethics |
| ALQUILER' SEGURO | Real Estate Services | • N/A | · N/A | • N/A | Product design and lifecycle management | • Business ethics |

CLIMATE RISKS ANALYSIS OF INVESTEES

During the year 2022, a preliminary **identification of climate risks, both physical** and transition, at the macro level was conducted for t2ó One and Educa Edtech. In 2023, the same analysis was carried out for Canitas and GAS. For this year, 2024, the analysis for each of the companies in the Aurica IV fund portfolio has been reviewed and it has been considered that it is still relevant.

The levels of climate risks for portfolio companies were established based on their sectoral and geographical risk components. For the **sectoral risk component**, information from MSCI and the CSA/DJSI questionnaire was taken into account, while the *ND-GAIN Country Index and the Energy Transition Index (ETI)** were used for the **geographical risk component**.

Once the potential risks for each sector and geography were identified, the information from all sources was weighted to determine the level of climate risk for each investee and generate the following matrix of physical and transition climate risks.

Physical Risks derived from Climate Change

- Acute: exposures driven by events, including increased severity of extreme weather events (cyclones, hurricanes, floods, etc.); and
- Chronic: long-term changes in climate patterns (sustained higher temperatures) that can lead to, for example, sea-level rise or chronic heatwayes.

| T2ó One | Educa Edtech | Canitas | Alquiler Seguro |
|---------|--------------|---------|-----------------|
| Low | Low | Low | Low |

*Sources:

MSCI: https://www.msci.com/our-solutions/esg-investing/esg-ratings/materiality-map CSA // DJSI: https://portal.csa.spglobal.com/survey/documents/CSA_Weights.pdf ND-GAIN Country Index: https://gain.nd.edu/our-work/country-index/ ETI: https://www.weforum.org/reports/fostering-effective-energy-transition-2021/in-full/rankings

Transition risks resulting from the transition to a low-carbon economy

- Political and legal: the evolution of regulations and possible litigation or legal risks,
- **Technological**: technological improvements or innovations supporting the transition to a lower-carbon and energy-efficient economic system,
- · Market: the effects of climate change on supply and demand; and,
- Reputational: Changing customer or community perceptions regarding climate considerations.

| T2ó One | T2ó One Educa Edtech | | Alquiler Seguro | |
|---------|----------------------|-----|-----------------|--|
| Low | Low | Low | Low | |



Action carried out based on the recommendations of the TCFD. Risk Management Pillar.

The Fund utilizes this **climate risk matrix** to gain a deeper understanding of the risks and subsequently manage them. For all investees with a **medium or higher level of climate risk**, whether physical or transition, a **micro-level analysis** will be conducted to identify the **specific climate risks that affect those investees**. Additionally, considerations will also be given to **analyzing the opportunities** for those investees to mitigate climate risks.

The findings of this analysis regarding the Fund's new investments indicate that all of them are companies with low physical and transition risks due to the nature of their business activities. The results demonstrate that currently, there is no need to conduct a micro-level climate risk analysis, although it is not ruled out for future investments once the risks are analyzed.



CALCULATION OF THE CARBON FOOTPRINT OF THE AURICA IV FUND AND EMISSION REDUCTION GOALS

In line with the requirements of the Responsible Investment Policy, Aurica has promoted the calculation of the carbon footprint of the companies in the Aurica IV portfolio, consisting of Scope 1 and 2 emissions. These emissions are disclosed using the PCAF methodology, which allows for the precise calculation of emissions financed by Aurica through the calculation of an attribution factor, in line with its commitment to the TCFD.

Regarding electricity (Scope 2), the Fund reports emissions using the Market-based method. Following this method, renewable energy has no associated emissions, and for non-renewable electricity, the residual mix of each country where the companies operate is used. In cases where the residual mix is not available for a particular country, its energy mix has been used.

With all this, the carbon footprint of the Fund would be as follows:

| Data in | 2023 | | | 2024 | | | Var. (%) | Weight |
|--------------------|---------|---------|-----------|---------|---------|-----------|-----------|--------|
| tCO₂e | Scope 1 | Scope 2 | Scope 1+2 | Scope 1 | Scope 2 | Scope 1+2 | Scope 1+2 | (%) |
| t2ó One | 0.0 | 12.4 | 12.4 | 0.0 | 2.6 | 2.6 | -79% | 1% |
| Educa Edtech | 2.1 | 0.0 | 2.1 | 3.3 | 0.0 | 3.3 | 55% | 1% |
| Canitas | 12.5 | 86.1 | 98.6 | 146.2 | 168.6 | 314.8 | 219% | 98% |
| Alquiler Seguro | 0.0 | 0.18* | 0.18 | 0.0 | 0.2 | 0.2 | -2% | 0% |
| Total | 14.6 | 195.2 | 111.3 | 149.5 | 171.4 | 320.9 | 194% | 100% |

^{*}Rexpressed at 96.7 tCO2e.

The information regarding the carbon emissions of Alquiler Seguro has been updated and re-expressed in relation to that disclosed the previous year. In 2023, reported emissions have been adjusted from 96.7 tCO2e to 0.18 tCO2e. This difference is due to the fact that the calculation had not considered that the marketer that supplies most of the energy has a guarantee of origin. Therefore, the total kWh emissions were initially imputed to Alquiler Seguro, without acknowledging that, due to this guarantee, the real impact on the carbon footprint was considerably lower.

Aurica has reaffirmed its commitment to calculate the fund's carbon footprint annually, ensuring alignment with the GHG Protocol and the PCAF methodology. This implies presenting the carbon footprint of all companies for the years 2023 and 2024. With this, Aurica seeks to maintain transparency and consistency in the disclosure of these indicators. Regarding the results of this year, the following should be highlighted:

- t26 One has managed to reduce its emissions by 79% during the year due to an increase in the use of renewable energy, accompanied by a reduction in the use of fuels.
- Grupo Alquiler Seguro has managed to reduce its emissions by 2% despite the group's strong growth. By 2024, all the energy consumed in its offices and facilities was generated by renewable sources.
- Canitas and Educa Edtech have experienced an increase in their emissions due to the increase in the perimeter of clinics in Canitas and the opening of new international offices in Educa Edtech.

It has been reviewed whether it is necessary to establish 5-year emission reduction targets based on the requirements of the Science Based Target Initiative (SBTi), using its public tool, in the companies of the Fund that have the highest percentage of emissions with respect to the total, despite the fact that the companies of the fund are not committed to this initiative.

PCAF Methodology

| Financed Emissions | | | | | | | |
|--|------|------|------|--|--|--|--|
| Scope 1 (tCO ₂ e) Scope 2 (tCO ₂ e) Scope 1+2 (tCO ₂ e) | | | | | | | |
| t2ó One | 0.0 | 0.6 | 0.6 | | | | |
| Educa Edtech | 0.5 | 0.0 | 0.5 | | | | |
| Canitas | 27.9 | 26.4 | 54.3 | | | | |
| Alquiler Seguro | 0.0 | 0.1 | 0.1 | | | | |
| Total | 28.4 | 27.1 | 55.5 | | | | |

In total, the emissions financed in Aurica IV in 2024 were 55.5 tCO₂e.



Action carried out based on the recommendations of the TCFD. Metrics and objectives pillar.

PORTFOLIO OF INVESTEES

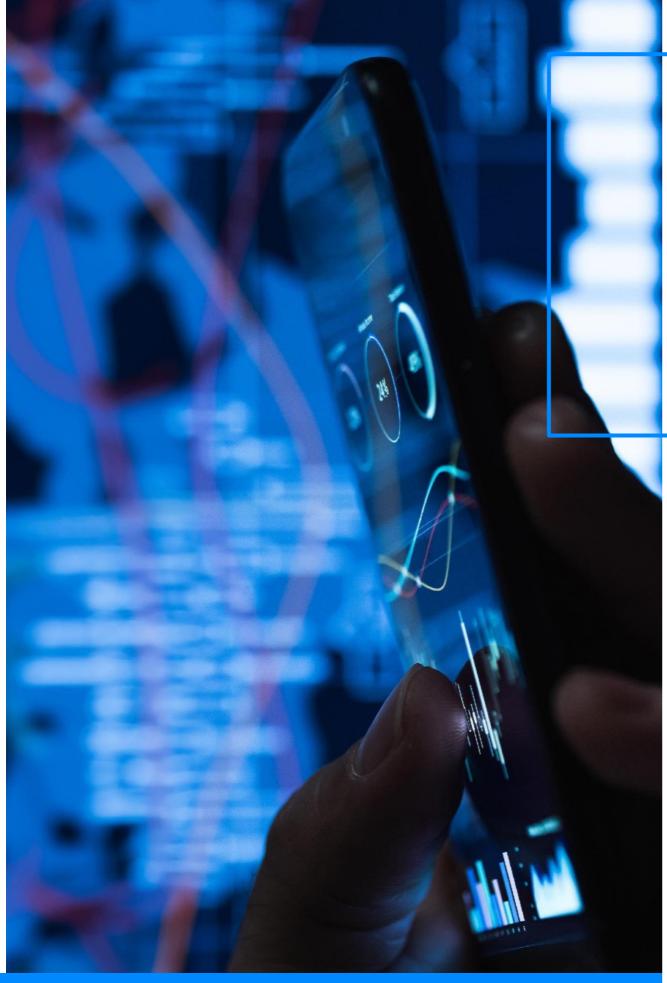
ENVIRONMENTAL ASPECTS

| | t2ó One | Educa Edtech | Canitas | Alquiler Seguro | |
|---|---------|----------------|------------------------------|-----------------|--|
| Overview | | | | | |
| ESG Manager | Yes | Yes | Yes | Yes | |
| Environmental Policy | Yes | Yes | No | Yes | |
| Climate risk mitigation measures | No | Yes | Yes | Yes | |
| Environmental Procedures and Certifications | Yes | Yes | Yes Yes | | |
| Number of significant environmental impacts | 0 | 0 | 0 | 0 | |
| KPIs | | | | | |
| Total fuel consumption (kWh) | 0 | 12,907 | 580,749 | 0 | |
| Electricity consumption (kWh) | 27,604 | 545,547 | 595,700 | 442,523 | |
| CO2 emissions (tCO ₂ e) | 2.60 | 3.26 | 314.82 | 0.2 | |
| Water consumption (m³) | 66,571 | 2,943 | 5,440 | 1,699.2 | |
| Consumption of raw materials | Paper | Paper, plastic | Paper, plastic and cardboard | Paper | |
| Waste (kg) | 84 | 22,494 | 14,234 | - | |

Notes on the methodological approach:
CO2 emissions (tCO2): Estimates have been made for the calculation of CO2 emissions, with a conservative approach and conversion factors from official institutions.

SOCIAL AND GOVERNANCE ASPECTS

| | | | t2ó One | Educa Edtech | Canitas | Alquiler Seguro |
|----------------------------|----------|---|-------------------------|--|---------|--------------------|
| | Overview | Employee Locations | ES, IT, US, MEX, CAN | ES, DE, IT, IE, ARG, CL, CN, COL, ECUADOR CN, MEX, PE | IS | ES, PT, MX |
| General | | Fostering diversity in the organisation | Yes | Yes | Yes | Yes |
| | | Employment of people at risk of poverty or social exclusion | Yes | No | Yes | No |
| | | Number of employees | 433 | 791 | 234 | 532 |
| | KPIs | % covered by collective agreement | 100% | 100% | 100% | 100% |
| | | Number of women in governing bodies | 4 | 1 | 0 | 0 |
| | | Employees with disabilities | 4 | 6 | 2 | 2 |
| | Overview | Health and Safety Policy | No | Yes | Yes | Yes |
| Health and Safety | KPIs | Accidents with sick leave | 0 | 1 | 11 | 4 |
| | | Hours of absenteeism (excluding maternity/paternity leave) | 7,728 | 112,944 | 9,414 | 71 |
| Social contribution | Overview | Collaboration with social initiatives | Yes | Yes | Yes | Yes |
| Customers and Suppliers | Overview | Tracking customer satisfaction | Yes | Yes | Yes | Yes |
| | | Product/service with the greatest positive impact on women | No | Yes | No | Yes |
| Сарриото | | Supplier Contracting Policy | No | Yes | No | No |
| | | Local Supplier Materials/Services | Yes | Yes | Yes | Yes |
| Governance | Overview | Materiality analysis | No | No | No | Yes |
| | | Code of ethics | Yes | Yes | Yes | Yes |
| | | Protocol/Policy | Yes | Yes | Yes | Yes |
| | | Training hours | 60 | 39,275 | 2,007 | 6,875 |
| | KPIs | Sanctions and cases of human rights violations or discrimination | 0 | 0 | 0 | 0 |





t2ó One is a group committed to delivering digital marketing solutions that enhance sales through customer acquisition, conversion enhancement, and new customer loyalty. t2ó One's customer base is mainly made up of large companies from various sectors such as hospitality, banking, public, consumer and telecommunications. The Group has grown significantly through inorganic growth with seven acquisitions since 2023.

2024 MILESTONES IN FIGURES



Emissions $12.4 \text{ tCO}_2\text{e} \rightarrow 2.6 \text{ tCO}_2\text{e}$ Percentage of renewable electricity 36.22% **→ 67.1%**

ESG Manager Yes



Employees 277 **→ 433**

Women on the workforce 58 **→ 226**

Collaboration with social initiatives Collaboration with 12 associations

Equality plan Yes



Women on the management committee 33% **→ 33%**

Code of Ethics and Code of Conduct Yes



Human Rights Policy

Data Privacy & Cybersecurity Policy Yes





CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)



It collaborates with various associations that seek to reduce poverty levels.



It works and trains vulnerable people to get decent work and reduce inequalities.



It raises awareness and supports specific programmes to improve the health of its employees.



Innovation is a strategic lever for the group's growth.



It created an Equality Plan and collaborates in campaigns for the Spanish Ministry of Equality.



It collaborates with Associations specialised in the care of terrestrial ecosystems.



t2ó One has been a partner of the Global Compact for several years.



of 2024 objectives achieved

2024 OBJECTIVES

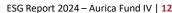
- ✓ Obtain ISO 14,001 Environmental management systems.
- ✓ Implement a Supplier Policy to Business Suppliers.
- ✓ Update the company's risk map, drawn up by external compliance advisers.
- ✓ Increase employee training by 10% compared to 2023.
- ✓ Increase the participation of volunteering among employees through awareness-raising actions.
- Make 15 collaborations with NGOs or other social organisations.

2025 OBJECTIVES

- Improve the feeling of belonging to the organisation through training and promoting activities for employees.
- Expand training and include environmental aspects for employee awareness.
- · Carry out campaigns for clients that have an impact on society.
- Reduction of carbon footprint by 5% compared to 2024.
- Reduction of water and electricity consumption by 5% compared to 2024.
- Increased participation in corporate volunteering events by 5%.
- Design and implement an LGTBIQ+ plan.

√ Completed • Pending





2024 ESG MILESTONES

ENVIRONMENTAL



Environmental policy, through which t2ó One establishes the general guidelines regarding ESG and controls the group's performance.



Program 'Reduce, Reuse, and Recycle,' as well as efforts to optimize the use of paper and offset the waste generated.
Additionally, it has a recycling policy.



t2ó One has eliminated non-reusable bottles and cups from its offices.



With the Reforesta partnership, 300 trees have been planted to mitigate the company's carbon footprint.



It uses technology that doesn't harm the environment and empowers employees to have greater environmental responsibility.



A campaign to reduce emissions from employee travels has been promoted.



An olive grove in Teruel has been sponsored by the association Apadrina un Olivo.



In 2024 it has continued with its commitment to reduce water and energy use by 10% annually.

SOCIAL



It offers teleworking and flexible working hours to make work and personal life compatible.



Support is given to young entrepreneurs in rural areas.



Motivational conferences are held on the benefits of diversity in teams and inclusive leadership.



The corporate wage gap has been reduced by 1.1% and active work is being done to lower it further.



It has participated in initiatives such as the Adolescents Against Violence Program.



t2ó One set an average feedback period of 6 months.



Support has been provided to those affected by the DANA in the Valencian Community.



Its staff has volunteered 680 hours and t2ó One has donated €60,000 to social actions (60% more than last year).

GOVERNANCE



t2ó One prepares a Non-Financial Information Statement (NFIS) aligned with GRI standards.



A "Plus" level Certification of Excellence has been obtained in Corporate Volunteers from the Red Voluntare association.



32% of the company's suppliers are local suppliers.



Inclusive leadership and diversity workshops are encouraged throughout the company.



Implementation of policies to manage risks and ensure compliance with regulations, including the fight against corruption.



Publicly report on sustainability aspects.



The company has a well-defined purpose, mission, vision, strategy and values. It has a Board of Directors and a Management Committee.

KEY CHARITABLE INITIATIVES OF t26 One





















OUTSTANDING INITIATIVES



The government assigns t2ó One to the campaign against gender violence

t2ó One has been chosen as the new media agency of the **Ministry of Equality** for the 2025 campaign entitled "Social awareness against the different forms of violence against women". This initiative, which has a budget of €4.6m, seeks **to raise awareness in society** about the seriousness of gender violence in society.

In 2024, t2ó One already collaborated with the General State Administration in an institutional campaign aimed at increasing social awareness of racism and racial discrimination, standing out as a media agency sensitive to social causes and **against all forms of inequality**.

The company has won the trust of the government thanks to its way of working and its participation in the advertising framework agreement, which includes several media agencies.



Volunteering with social action entities

This year, t2ó One has reaffirmed its social commitment through its collaboration with the Food Bank in the project "The traceability of the rice kilo". This initiative has given t2ó One employees the opportunity to observe first-hand how food donations positively impact **Barcelona's most disadvantaged districts**. As a company that distinguishes itself by continuously expanding its involvement in social action initiatives, t2ó One considers it essential that its employees get involved and witness the efforts being made at the corporate level.

Likewise, t2ó One has actively participated in **volunteering with the A la Par Foundation**, where employees have participated in various activities with disabled people, promoting inclusion and support for the group. This participation not only reinforces t2ó One's commitment to social responsibility but also enriches the experience of its employees.



Collaboration in reforestation plans and footprint compensation

In 2024, t2ó One has collaborated with the Reforesta association to **finance the planting of 300 trees**. This initiative aims **to contribute to the improvement of the environment and mitigate the carbon footprint**. More than €6,000 have been allocated to carry out this activity.

This is not the first time that climate change mitigation activities have been developed linked to the rehabilitation of vegetation spaces. For example, last year, support was also given to the **recovery of centenary olive trees**, and a collaboration was carried out for the **transformation of abandoned rural areas** in a sustainable way with the NGO Apadrina un Olivo (whose alliance has remained in force in 2024).







Sector Digital Education



Year of investment 2022



Educa Edtech is an online training group focused on *self-paced* courses and master's degrees. The group is fully vertically integrated, as it is present throughout all the value chain: from content creation to the delivery of training. This has allowed it to develop internally the most extensive online education catalogue for Spanish-speaking countries.

All the entities of the group share the mission of democratising access to education and are committed to knowledge transfer, technological development and research.

2024 MILESTONES IN FIGURES



Emissions 2.1 tCO₂e \rightarrow 3.26 tCO₂e

Water consumption 2,781 m³ → 2,943 m³

Percentage of renewable electricity

electricity 100% → **100%**

ESG Manager **Yes**



Employees 618 **→ 791**

Women on the workforce

386 **→ 494**

Collaboration with social initiatives

Collaboration with 9 associations

Equality plan

Yes



Women on the management committee 25% → 25%

Human Rights Policy Yes Code of Ethics and Code of Conduct

Yes

Data Privacy & Cybersecurity Policy Yes

CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)



In 2024, it has awarded more than €350,000 in scholarships, with a priority focus on high-poverty regions, to support vulnerable groups.



It drives innovation in education using AI, its eco-efficient building with solar energy and energy saving systems.



It promotes habits that ensure the well-being of the population and provides training in the field of health.



It presents initiatives to reduce socioeconomic inequalities, generating opportunities and improving the quality of life through education.



It democratises inclusive and equitable education through reading activities and cultural initiatives.



In 2024 it has aligned with *Huella Verde* de Granada to turn Granada into a European Green City.



It has an Equality Plan, and in 2024 a wage gap analysis has been carried out to determine the existence of differences.



It contributes to waste reduction, recycling and conscious consumption. It promotes the use of resources with campaigns and social collaborations.



It operates in a 100% decarbonised building, achieving 44% self-consumption thanks to photovoltaic panels.



It presents efforts in raising awareness and training in Sustainability, necessary to end environmental prejudices.



Leader in labour equality, endorsed by TOP EMPLOYER and with internal employees occupying 90% of positions of responsibility.



Its commitment to strategic partnerships, reflected in adherence to the UN Global Compact, strengthens its commitment to sustainable development.



The EDUCA EDTECH Foundation was created with the purpose of promoting personal and professional growth, transferring knowledge as a means to change the world.

100%

of 2024 objectives achieved

2024 OBJECTIVES

- ✓ Create an Emergency Plan.
- ✓ Develop carbon offset strategies.
- ✓ Limit the consumption of home automation and expand the fleet of photovoltaic panels to promote self-consumption reaching 30%.
- Optimize waste management and recycling.
- ✓ Update the Equality Plan, including egalitarian communication strategies.
- Modify the Hiring Policy so that all workers sign the Code of Conduct, commit and decree that they are aligned with the corporate culture.

2025 OBJECTIVES

- Facilitate access to quality education for 830 students within two years, through scholarship programs and specific support for education.
- Promote education and technological development through the implementation of innovative projects and dissemination initiatives in the educational field.
- Promote the culture of social and environmental responsibility by organising volunteer actions that actively involve the community.
- Support institutions with significant social impact, promoting initiatives that guarantee inclusion.
- Publish Educational Innovation Journals.
- Adhere the Educa Edtech Foundation to the United Nations Global Compact.
- Design and implement an LGTBIQ+ plan.



√ Completed • Pending

2024 ESG MILESTONES

ENVIRONMENTAL



It has an ESG Manager and a Corporate Sustainability Policy that addresses the mitigation of climate risks.



It has a Certified Environmental Management System with the ISO 14,001.



During 2024 it has collaborated with La Huella Verde to help Granada become the *European Green Capital*, managing 2,300 trees. In 2025 it will focus on sponsoring the *Enterprise Forest*.



The building uses an efficient home automation system to regulate air conditioning and heating, together with lighting sensors and LED bulbs, optimising natural light.



It has reduced electricity consumption by 24.75% thanks to the supply of a company accredited with GDO, which guarantees energy from renewable sources or cogeneration.



As part of the commitment to the Paris Agreement, it monitors its carbon footprint monthly to assess environmental impact and make decisions to reduce it.



PAPERLESS Project: responsible printing and low use of paper. The digital signature is used in most documentation.



It has a waste reduction and recycling policy and manages hazardous waste and urban waste such as paper and cardboard.



Despite the increase in the total number of employees, water consumption per employee has been reduced by 17.32%, underlining its commitment to the efficient management of water resources.

SOCIAL



It offers teleworking and flexible hours to workers. In 2024, the company has provided an additional paid rest leave for each worker's birthday.



Culture is transmitted to promote the care of workers.



The Happiness Laboratory is the main tool with which commitment and motivation are managed. This effort includes actions to transmit and involve workers in the values of diversity.



There is a policy of accompaniment and conciliation for future mothers and fathers.



Feedback on employee performance includes weekly meetings and individual evaluations. In 2024, 84 evaluations were carried out for initial adaptation and 72 to pass the probationary period.



Employee engagement is assessed annually through a satisfaction survey, which in 2024 has shown an overall rate of 84%.



It has an Equality Plan to guarantee equity without gender or nationality biases.



It has an Occupational Risk Prevention Plan subcontracted to Quirón Prevención (Occupational Risk Prevention Plan).



During the year 2024, there were 6 workers with recognised disabilities greater than 33%.



In 2024 t2ó One promoted a total of 10 social action initiatives, including blood donations, support for children at risk, as well as collaborations with the Food Bank and Madre Coraje.



In 2024 it has obtained the certificate as a TOP EMPLOYER company.

GOVERNANCE



Within the corporate values, Honesty, Excellence and Respect stand out.



It has Inemasyst, a repository of content that feeds on the intensive use of AI.



Agreements with universities to support their digitalisation, highlighting projects such as AISEO with the University of Granada and AI LEARN with the University of Córdoba and Nucleoo.



The 2024 training includes courses such as Leaders Training Camp, General Data Protection Regulation, and Prevention of Money Laundering.



The Equality Committee, made up of representatives of the group, workers and the union, supervises compliance with the Equality Plan. It has a Board of Directors and a Management Committee.



The Emergency Intervention Committee is responsible for carrying out the guidelines of the Emergency Safety Plan.



It has a Remuneration Plan, but each employee has a development plan according to the agreement.



In 2024, the Corporate Sustainability Policy has been created.



It has a strong commitment to the 2030 Agenda for Sustainable Development and is committed to achieving the SDGs and targets.



The Foundation works to create alliances with local, national and international organisations. That is why it has joined the UN Global Compact.

KEY CHARITABLE INITIATIVES OF EDUCA EDTECH











OUTSTANDING INITIATIVES



The only technology company in education recognised as TOP Employer 2024

Educa Edtech has once again been recognised as *Top Employer Spain 2024*, standing out as the **only one in its sector to receive this recognition.**

The Top *Employers Institute* award celebrates exemplary human resources practices that Educa Edtech implements, such as job stability (with 75% of employees on permanent contracts) and strong internal promotion (with 90% of positions of responsibility held by internally promoted staff).

It is distinguished by its commitment to equal opportunities (with more than half of its managers being women), and by its high salary satisfaction (which has reached 87% among its employees). In this way, EDUCA EDTECH continues to strengthen its position in the online education sector, offering a safe and diverse work environment that fosters the professional and personal development of its team.



Environmental commitment

In 2024, Educa Edtech has reinforced its commitment to sustainability, achieving 100% renewable electricity consumption and 44% energy self-consumption. Despite this progress, the company has maintained its economic growth, demonstrating that it is possible to combine competitiveness and sustainability. In addition, in 2024, water consumption per employee has been reduced by 17.32%.

The value of its commitment to sustainable infrastructures has been projected in the corporate building, designed under sustainability principles, which has been recognised at the Sustainable Granada Awards 2023.

In addition, the area dedicated to solar panels has doubled, from 50 photovoltaic panels to the 100 that power their electricity consumption today.

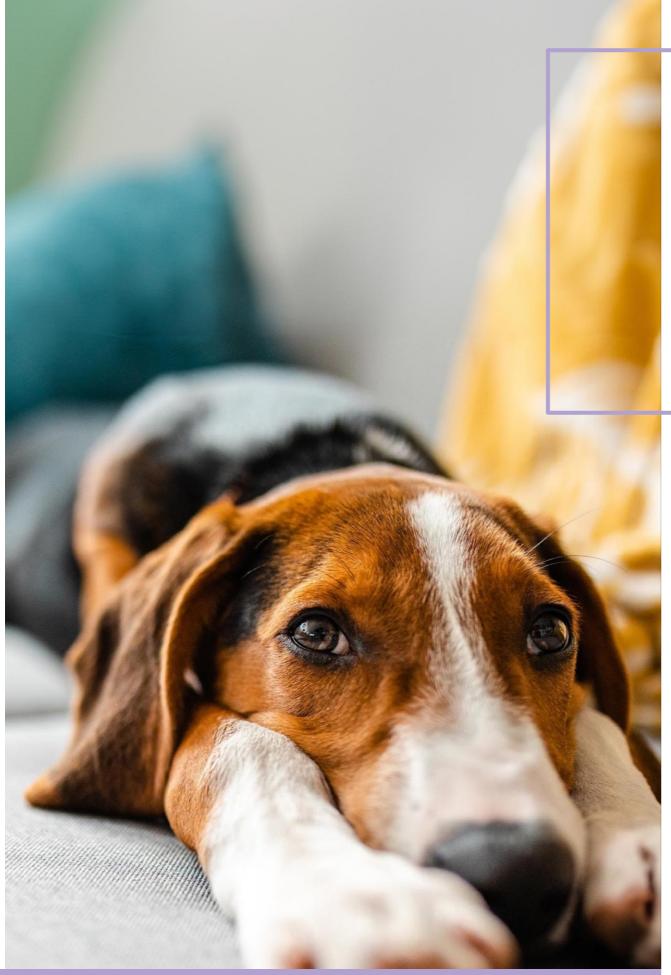


Altruistic vision

The Educa Edtech Foundation acts as a **transformative agent** by driving the democratisation of education, social inclusion and environmental sustainability, promoting equitable access to knowledge in vulnerable contexts and combining educational technology with a strong human approach.

Through its scholarship programs, awareness and training campaigns, collaborations with social organisations, it has managed to improve the lives of thousands of people, positioning itself as a bridge between **innovation and social justice**.

Specifically, the AVANZA Scholarships have provided **quality education** to vulnerable people. Other initiatives include solidarity campaigns and programs in sustainability and equality. The collaboration with Huella Verde and the planting of trees strengthen its environmental commitment. Projects such as the EDTECH Generation podcast and the UDAVINCI magazine democratise knowledge, all aligned with the Sustainable Development Goals, aimed at a fairer and more sustainable future.





La seguridad social de tu mascota

Canitas is a network of large veterinary clinics that, under the slogan "social security for your pet", offers a complete and quality health plan for pets to its more than 40,000 members.

It has 28 operational clinics in many cities in Spain, mainly in Andalusia, Valencia, Catalonia and Madrid, having opened 24 clinics in the last two years.

2024 MILESTONES IN FIGURES



Emissions 98.6 tCO₂e \rightarrow 314.82 tCO₂e

Percentage of renewable electricity

0% **→ 0.0%**

Water consumption 2,790 m³ → **5,440 m³**

ESG Manager

Yes



Employees 170 **→ 234**

Women on the workforce

141 **→ 165**

Social Action Projects

Equality plan

Yes



Women on the management committee 0% → 0%

Code of Ethics and Code of Conduct

Yes

Whistleblowing channel **Yes**

SDG signatory
Yes





CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)



It collaborates and promotes the health and welfare of animals, their owners, and their workers.



It innovates in equipment and treatments and constantly updates its professionals in the veterinary health sector.



It offers quality employment to women and promotes actions to promote equality.



It is actively working to reduce waste and make expiry management more efficient, especially in medicines.



It creates employment and inserts vulnerable groups into the labour market.







of 2024 objectives achieved

2024 OBJECTIVES

- Contracting of certified suppliers for responsible social and environmental management.
- Invoice automation to eliminate paper (completion of ERP implementation).
- Hiring of people with disabilities (LGD compliance) and development of an Equality Plan to promote inclusion and diversity in Canitas – 80% achieved.
- Carry out exhaustive control of the expiration of medicines, to anticipate needs and avoid losses due to oversupply.
- Efficient management and reduction of losses in medicines and food.
- · Hold awareness events on responsible and safe adoption in collaboration with some shelters.

2025 OBJECTIVES

- Finalize and follow up on the Equality Plan.
- Establish and disseminate the Harassment Protocol, ensuring its understanding and application throughout the organisation.
- Publish and keep the Remuneration Register updated, guaranteeing transparency and salary equity.
- Strengthen stock control and expiry dates to continue reducing losses in medicines
- Expand the network of suppliers with environmental certifications by 5%.
- Promote a new edition of the 'Pet Health' award, together with the University of Cordoba, this time at the national level.
- Design and implement a corporate LGTBIQ+ Plan.

√ Completed • Pending

2024 ESG MILESTONES

ENVIRONMENTAL



It has a Sustainability Manager.



It has identified the main environmental risks of the organisation.



It collaborates with socially responsible suppliers for the treatment and collection of hazardous waste.



Its environmental commitment is strengthened through alliances with Stericycle to collect waste and with Ceer to manage hazardous waste, supported by environmental certifications.



The digitalisation of processes allows the reduction of the use of paper in offices and service centres.



The aim is to work on the impact of waste management, the use of chemicals and the consumption of resources.

SOCIAL



To promote equality, diversity and inclusion, it makes its diversity actions visible through workshops, publications, the Diversity Charter and the promotion of inclusive language.



Its hiring policy seeks to promote equality and inclusion by considering people at every stage.



It publishes offers in Public Employment Services to promote the insertion of people with disabilities and at risk of poverty and social exclusion.



The continuous working day is implemented for operations personnel in clinics and promotes work-life balance in offices with flexibility and teleworking.



Each professional category has access to different training itineraries.



Clinics and management carry out a leadership programme to drive positive change in the organisation.



Feedback to employees is provided through direct managers (Area Managers, Veterinary Directors and others).



After a remuneration audit, it the gender pay gap by increasing the presence of women in middle management and management.



Together with the University of Cordoba, it has promoted the first edition of the 'Pet Health' award.

GOVERNANCE



Canitas has 6 main values: Passion; Professionalism; Commitment; Innovation; Empathy and Teamwork.



The Code of Conduct and the Ethics Channel have been implemented to promote the integrity and responsibility of employees.



The protocol to prevent harassment and abuse, and to apply disciplinary actions will come into force in April 2025.



Workers are kept informed about the code of conduct and the regulations governing it, in accordance with the provisions of the veterinary sector agreement.



There is a Sustainability Policy and an Equality Plan, which will be presented at REGCON in April 2025, reinforcing the commitment to responsible and equitable practices.



There is a plan to ensure ethical decisionmaking, transparency and accountability.

KEY CHARITABLE INITIATIVES OF CANITAS



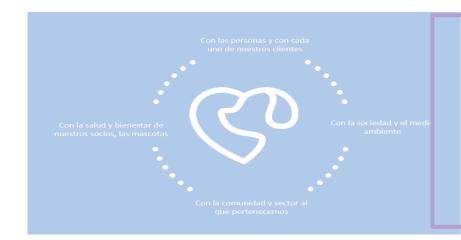








OUTSTANDING INITIATIVES



Integration of sustainable practices

Canitas is committed to **advancing towards sustainability** through **various initiatives to take care of the environment**. The company has managed to completely digitalise its invoicing process, eliminating the use of paper and reducing its environmental impact. This technological transition not only increases operational efficiency but also reflects its commitment to responsible business practices.

Canitas has begun **collaborating with suppliers who align with its environmental focus**. By selecting partners that prioritize sustainability, Canitas ensures that the supply chain adheres to high sustainability standards.

These actions reaffirm its commitment to a business model that ensures that economic success goes hand in hand with environmental responsibility.



Universidad de Córdoba

Canitas Chair

The CANITAS Chair at the University of Cordoba is the result of the collaboration between Canitas and this institution. Its main objective is to promote strategic actions to improve the health and welfare of domestic animals, with special emphasis on canines, felines and exotic animals.

This Chair aims to improve the training of students and graduates in veterinary medicine, as well as to develop activities focused on research and innovation in veterinary clinical activity in the species mentioned to promote quality care. The Chair aims to be a meeting point for the creation of synergies in the health and welfare of pets, favouring interaction between the public and private sectors.



Remuneration audit

Canitas has taken a significant step towards **promoting equality and diversity** within its organisation by conducting a **remuneration audit.** This comprehensive assessment has served as a basis for strategic decisions that seek to reduce the existing pay gap and foster greater diversity in their governing bodies.

By analysing and adjusting wage policies, Canitas ensures that each employee is compensated fairly and equitably, reflecting a commitment to labour justice.

By promoting a wider diversity within its leadership structures, Canitas leverages a wide range of perspectives and talents, contributing to an **inclusive and dynamic corporate culture.**



Strategic relocation of clinics

Canitas has initiated a strategic **relocation plan for its clinics**, with the aim of improving accessibility and increasing the influx of customers. Throughout 2024, work has been done with an external consultant to identify locations that promote preventive health in areas of high attendance, eliminating barriers to access to health services.

This strategic relocation to clinics not only ensures better access to healthcare for communities in need but also highlights the commitment to **preventative wellness**. Being present in the locations that target customers access the most, Canitas makes it easier for pet owners to make the necessary checks.

In 2024, new clinics have opened in key locations, reflecting this strategy to provide essential services to a greater number of people.



SEGURO

Grupo Alquiler Seguro is a group of leading companies in the real estate sector focused on residential rental housing, covering all phases of the business through its subsidiaries. The main company of the group is a real estate manager that offers services of solvency and viability analysis of tenants, guarantee of punctuality in the collection of rents on the 5th of each month and other services related to rent for both owners and tenants. It has offices in Spain and Portugal.

2024 MILESTONES IN FIGURES



Emissions 0.18 tCO₂e \rightarrow 0.17 tCO₂e

Percentage of renewable electricity 0.00% → 0.00%

Water consumption 1,650 m³ → 1,699 m³

ESG Manager Yes → **Yes**



Employees 465 → **532**

Women on the workforce

259 **→ 312**

Social Action Projects

Equality plan Yes

Women on the management committee 0% → 0%

Code of Ethics and Code of Conduct

Yes

Whistleblowing channel **Yes**

LGTBI Plan Yes





Sector Real Estate Services



Year of investment **2023**

CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)



It provides equal opportunities to men and women through the development of its gender equality policies.



It has its own energy and gas retailer and is carrying out a project to install solar panels to ensure the supply of renewable energy to its customers.



It manages assets with maximum operational efficiency (energy, materials, waste and water) and offers work environments that support youth employment and are safe and inclusive.



The group is immersed in a great innovative project to make multiple tasks more efficient through the adoption of new technologies such as AI.



It evaluates the suitability of properties, finances projects to facilitate home adaptations, and strategically positions its offices to minimize displacements to managed properties. Furthermore, through its business operations, it ensures access to adequate, safe, and affordable housing.



It has a continuous training plan that promotes the protection of the environment.



It fosters transparency with stakeholders, ethical behaviour, independent external validation, and accountable governance.

80%

of 2024 objectives achieved

2024 GOALS

- ✓ Design and implement an LGTBIQ+ plan.
- ✓ Design and implement a Plan for the Prevention of Crime in Rural Areas.
- ✓ Action plan based on the Climate Survey, and creation of policies and well-being measures for employees.
- ✓ Establish an ESG committee.
- Optimize the routes from the offices to the homes, based on a strategic plan for the location of the offices, which allows visits to be made on foot.

2025 GOALS

- Develop a compliance plan.
- Development of the rounding plan and solidarity check.
- Increase corporate volunteer hours by 5%.
- Promote the 'My Safe Home' project of temporary housing for people who have relatives in the hospital.
- Improve office accessibility for people with wheelchairs.
- Obtain the ISO 20,252 certificate with the work of the Rental Observatory.



√ Completed • Pending

2024 ESG MILESTONES

ENVIRONMENTAL



It establishes an environmental and sustainability policy to meet its social and environmental objectives. In addition, it publishes an annual Sustainability report and has a person in charge of supervising these practices.



In 2024 it has reduced its electricity consumption to 443 kWh, despite the increase in offices and employees.



Thanks to the strategic location of new offices, 39% of visits were made on foot, optimising displacements.



It minimises its environmental impact by using exclusively renewable energy in all its offices and facilities.



It advises the managed facilities to perform better in terms of ESG.



82% of the facilities it manages have a good environmental rating.



Incorporates ESG issues into investment research and decision-making processes.



Its Scope I waste management has been rated "Very Positive" and its energy efficiency and greenhouse gas emissions have been rated "Positive". Its most relevant waste is paper, and it is 3kg/employee below the sector, due to presenting more than 98% of digital signatures.



Electricity and water consumption are recorded in its offices to establish reduction targets.

SOCIAL



It has instituted policies to allow remote work and welfare measures are being worked on for employees.



In 2024, a new Equality Plan and the First LGTBIQ+ Plan have been approved. Both plans have been developed for the period 2024-2028 and show the organisation's commitment to equality and inclusion.



It has its own foundation called *Fundación Alquiler Seguro* that helps people at risk of social exclusion. All its activity is public.



It collaborates with "Primero H", a solidarity SOCIMI to which it provides pro bono management service with donations from the Foundation and with Techo, a social SOCIMI to alleviate homelessness.



In 2024 they have launched an initiative to strengthen support for the elderly through training.



The company's commercial work sometimes involves working on Saturdays, so workers who will work these days have been incorporated.



The Kenjo social intranet facilitates continuous communication and surveys between employees. In 2024, it provided a work environment survey with a record participation of 435 employees, exceeding 80% of the workforce, and the evaluations were higher than those of 2023.



ESG information is requested from suppliers when establishing a business relationship with them.



Through tuTECHÔ, homelessness is combated by acquiring and renovating homes to offer them as affordable rentals for vulnerable people.

GOVERNANCE



The group's Corporate Governance and long-term viability have been highly valued.



The group has identified its stakeholders and communication channels.



It makes donations to NGOs and actively participates in the reduction of inequalities.



The Code of Conduct and the Code of Ethics (supported by the Criminal Offences Prevention Plan) guide the actions of the group's employees, to strengthen the integrity of responsible governance.



It has a Board of Directors and a Management Committee.



It has an anonymous whistleblowing channel for the staff.



There is a strict Money Laundering Protocol, which all those involved must sign before making a sensitive operation.



It has a Data Privacy Policy for employees and customers.



Workers are trained in ORP and Data Protection.



It has a sustainability accreditation from the Appraisal Company, as well as various ISO and AENOR certifications.

KEY CHARITABLE INITIATIVES OF ALQUILER SEGURO















OUTSTANDING INITIATIVES



Hagamos Hogar

The Alquiler Seguro Foundation aims to carry out **social action** and contribute to eliminating social injustices by promoting well-being and equality in society. Its main mission is to offer solutions to those who face situations of vulnerability, providing housing and support to people with difficulty in accessing a home.

Its *Hagamos Hogar* program promotes **intergenerational exchange** by connecting seniors with students looking for housing. Older people offer a room in their homes and get companionship and support in return, while young people can access affordable housing, both parties benefiting from this collaboration.

Recognizing what has been achieved in previous years, the Foundation has diversified its efforts to improve access to essential opportunities and services. The report of the Fundación Alquiler Seguro reflects its continuous commitment to the promotion of a **fairer**, **more supportive and equitable society in Spain**.



Obtaining 93,200 Certification

The Alquiler Seguro Foundation is proud to present one of its most recent achievements in the field of customer service: obtaining the 93,200 Certification. This certificate, known as the UNE 93,200 Service Charter Standard, represents an important milestone as it adheres to a Spanish standard that is mostly used by public administrations.

The certificate establishes a clear and firm commitment to Tenant Care Service customers, guaranteeing a level of care and support that meets the highest quality standards.

Through this certification, emphasis is placed on transparency, efficiency, and effectiveness in all customer-related processes, ensuring that tenants' needs and concerns are addressed in a timely and appropriate manner.



Financial inclusion

In 2024, Alquiler Seguro has revolutionised the rental sector with its initiative "Financial Inclusion: Advance Rents", aimed at improving the economic stability of owners and tenants.

The program allows homeowners to receive an advance on future rents, offering them liquidity and financial predictability. At the same time, it allows loans to tenants equivalent to a monthly rent, helping to alleviate economic hardship at critical times.

This innovative solution strengthens Alquiler Segura's commitment to creating a fairer and more sustainable rental market, benefiting all actors involved.



SOCIAL REITS

The collaboration with the REITs tuTECHÔ and PrimeroH represent Alquiler Seguro's commitment to the eradication of homelessness and the promotion of access to affordable housing in Spain. Alquiler Seguro leads these pioneering efforts, promoting rental security by collaborating with these social REITs to ensure the integration of homeless people.

Through tuTECHÔ, Alquiler Seguro promotes the acquisition and renovation of properties to create safe and dignified environments for the most vulnerable.

Through the collaboration with PrimeroH, the company strengthens the affordable rental stock, combining profitability and social impact.

AURICA

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