



IDOM, S.A. (Sociedad Unipersonal) and subsidiaries

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

31 December 2023

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



KPMG Auditores, S.L.
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28046 Madrid

Independent Assurance Report on the Consolidated Non-Financial Information Statement of IDOM, S.A. (Sociedad Unipersonal) and subsidiaries for 2023

(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 2023, included in the accompanying Sustainability Report 2023 of the Group (hereinafter the "Sustainability Report"), which forms part of the consolidated Directors' Report of the Group for 2023.

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 Sustainability 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 Sustainability Report.

This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the Sustainability 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 Sustainability 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



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fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

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 2023 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 2023.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2023.
- Corroboration, through sample testing, of the information relative to the content of the NFIS for 2023 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.



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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 2023, included in the accompanying Sustainability Report 2023, 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 2024



Sustainability Report 2023

and Non-financial Information Statement 2023

IDOM, S.A.U. and Subsidiaries

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

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1 Letter from the President

To our stakeholders,

Despite the general climate of uncertainty generated by wars and conflicts, the energy crisis, inflation and difficulties in the supply of certain raw materials and electronic components, the global trend in 2023 was towards investment and innovation for more harmonious and sustainable models.

We are part of a constantly changing, rapidly evolving world, seeking to catalyse a greener, more prosperous future. Our value proposition concerns adaptation to climate change in all its facets - decarbonisation, electrification of transport, sustainable urban development, restoration and conservation of the ecosystem, and so on.

IDOM is a major player in this transformation, offering society the best of our capacity with projects and solutions that satisfy the specific demands of the world around us and with a firm commitment to sustainability; it is a challenge we are passionate about.

Following our strategy, we have continued to advance towards a stronger and more committed IDOM that appeals to our people and our clients. Our focus is on increasing the value we provide to those who trust in us, raising our level of technology in all areas and enhancing our digitalisation. Our aim is to make a significant addition to a sustainable society with our professional contribution.

IDOM is an extremely attractive project and we have some exciting objectives, but none of this would be possible without the commitment, professionalism and effort of all the people at IDOM, who every day make many other companies, clients and competitors look up to us.

Luis Rodriguez Llopis

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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:



The Client
is the core of
our activity.



People
are the heart and
soul of IDOM.



Professional development
IDOM is a group of highly qualified
people who strive for excellence.

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.

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We pursue excellence

Our way of working is to do the best we know how and improve as we go.



We believe in the power of human relationships

as a motivating force to overcome difficulties.



We are passionate about resolving problems that no one has solved.



Innovation is present in all our activities.



Sustainability is the fifth pillar, as this approach maximizes the contribution of our activity to the environment, to people, to local communities, to the planet, and to society as a whole.

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 4,500 people carry out their professional activity, rising to over 5,300 if we include external 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 customer to achieve their objectives.

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

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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 2023, 979 IDOM employees were Company partners.

Main indicators of the Company in 2023



* including external collaborators

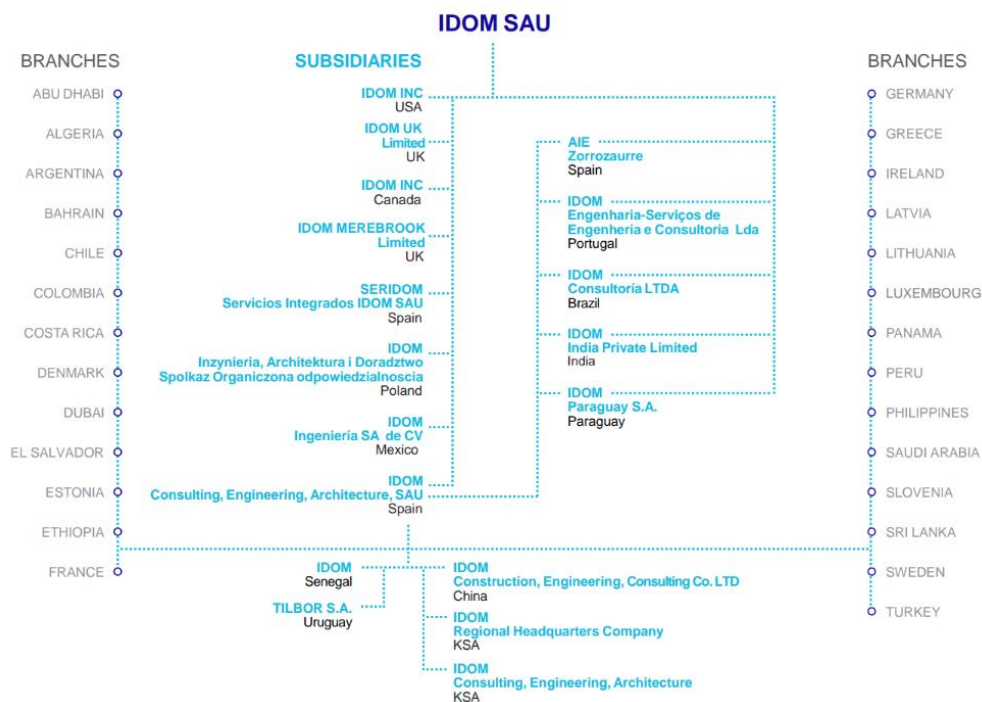
2.3 Geographic presence and corporate structure

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)

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



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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

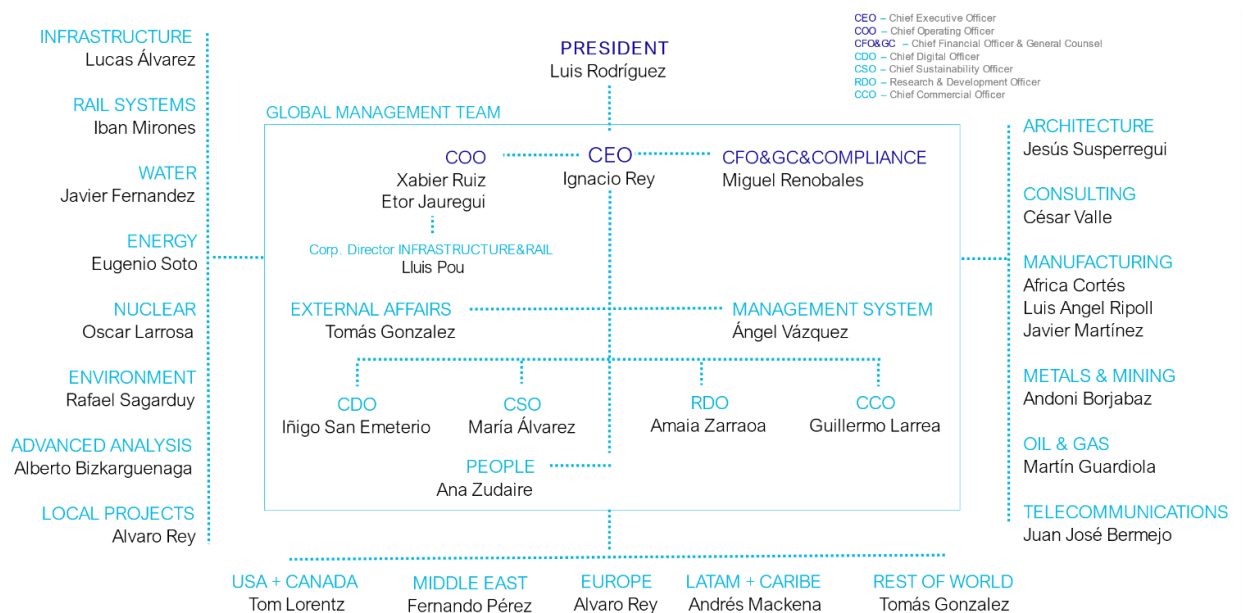
The strategic focus, objectives and main lines of action have evolved us into a corporate organisation with a strong cohesive character and an effective capacity to achieve our objectives.

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**:



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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.

In this regard, there are two major blocks into which the Company's activity can be divided:

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

	<p>CITIES</p> <p>We transform cities into habitable, resilient territories, competitive, sustainable, social and economically viable.</p>		<p>ELECTRONICS & TELECOMMUNICATIONS</p> <p>We implement the latest technology, for the purpose of helping our clients achieve their business objectives.</p>
	<p>INDUSTRY</p> <p>Our commitment is to help industry be more competitive and environmentally sustainable, by providing innovative solutions.</p>		<p>HEALTH</p> <p>We pay special attention to one of the important challenges of today's society: improving access to quality healthcare.</p>
	<p>ENERGY</p> <p>We are participating in the most advanced energy projects in the world, providing innovative solutions for the energy of the future.</p>		<p>TRANSPORTATION SYSTEMS</p> <p>Transportation systems are the backbone of the economic and social activity of cities.</p>
	<p>DIGITAL</p> <p>We use digital transformation to overcome challenges, creating innovative solutions and ensuring the transfer of ideas to the market.</p>		<p>SCIENCE & ASTRONOMY</p> <p>We participate in large scale astronomy and nuclear physics projects, and we provide high performance and precision instruments.</p>
	<p>PUBLIC SECTOR</p> <p>We approach challenges with innovative and feasible solutions, of the highest level, capable of responding to local needs.</p>		<p>WATER CYCLE</p> <p>We contribute to extending the universal right to water and sanitation in many different countries.</p>
	<p>ARCHITECTURE</p> <p>Faced with a perspective that architecture is reduced to a mere product, we want to show greater sensitivity towards the process as a whole.</p>		<p>ENVIRONMENT</p> <p>Sustainable development is the focus of our projects on climate change and the circular economy.</p>

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:

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- **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.
- **Infrastructures**, 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: Digitisation 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 abovementioned 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, digitisation, 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 (digitisation) 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.

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- 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 **Essence of IDOM** document: **Values and Style of Action** (progress and updating, maintaining the principles of the former Philosophy and Style of Action) is its core document, and have been the foundations 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.

2.8.1 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.

Our Sustainability Policy takes 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 individuals
- 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.

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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.

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.

2.8.2 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.

Also, with its recent update, IDOM has adapted its Compliance System 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 attempt to ensure that it is valid for all the countries in which it operates.

Adapting to all the abovementioned standards is an ambitious and demanding project 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**

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- The **Ethics and Compliance Committee** with new bye laws
- The **Internal Reporting Channel** available on the IDOM website and intranet.

2.8.3 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 regulations 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.

2.8.4 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.

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 Department**, with a cross-cutting and holistic approach, is supported by 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).
- **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.

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

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, reduce energy consumption and enhance 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 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.

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

Corporate sustainability targets and indicators

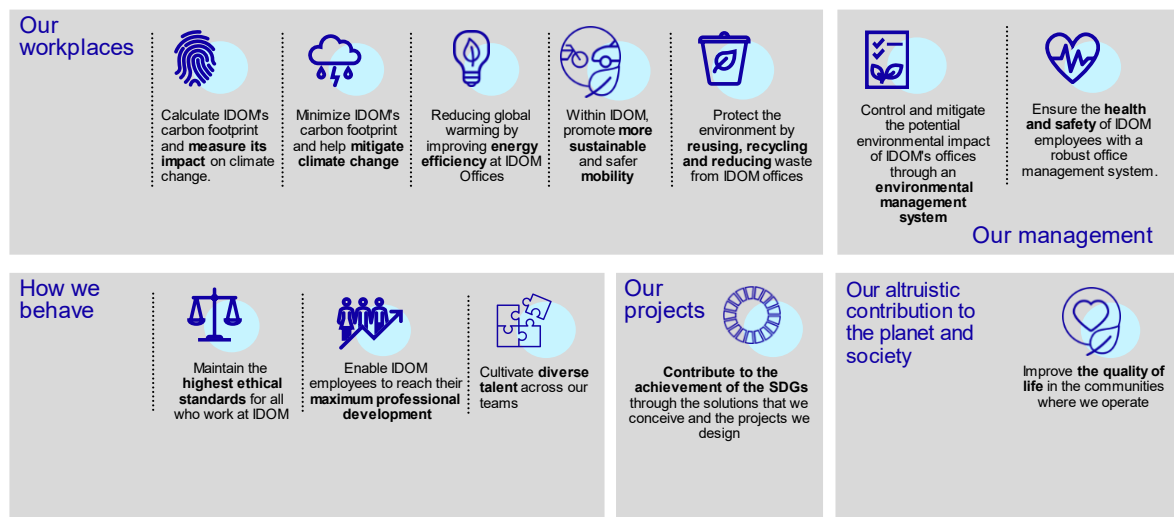
Within this framework of global initiatives, IDOM identifies, in its corporate actions and professional activity, the objectives and goals that it is able to influence, and engages in the activities and operations that contribute to progressing towards them at a local, international and global level.

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, which 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 particular focus on:

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

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

- **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 leaders
- **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 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.

During 2023, the mitigation of the **global COVID-19 pandemic** meant there no notable risks from the virus and the specific protection measures adopted in prior years were lifted.

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 IDOM, S.A.U.'s Directors' Report, encompasses subsidiaries (hereinafter, IDOM or the Company) and refers to the financial year 2023.

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 I: 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 I.

The 2023 NFIS has been prepared and signed by the Company's Board of Directors.

In December 2023, EU Directive 22/2464, also known by its acronym CSRD (Corporate Sustainability Reporting Directive), on sustainability reporting by companies was published. Pending transposition in Spain, it will foreseeably be applicable to IDOM from 2025 onwards.

IDOM is ahead of the regulations by voluntarily including part of the standards envisaged by the CSRD in Appendix 7.2 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.

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

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
Saudi Arabia	183
Chile	306
Colombia	691
Spain	2,392
India	184
Mexico	171
Peru	98
Poland	116
United Kingdom	60
US	81
SUBTOTAL	4,282
Other	77
TOTAL	4,359

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

The total number of employees (4,359) does not correspond to the total number of people indicated in the consolidated annual accounts (4,363) as the four external directors are included therein.

The total number of employees in these countries (4,282) accounts for 98.2% of the Company's total employees (4,359).

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 2023.

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 2023.
- 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:



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 Scope 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.

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

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.

4.2 Environmental management system

As part of our environmental commitment in the Integrated Management System policy, IDOM has implemented an Environmental Management System (EMS) at several of its geographical areas and offices, which is ISO 14001:2015 certified, and from 2021, this certification has been extended to all its Technical Areas, as these are where people are located based on their specialised skills and where projects and different services are carried out.

IDOM's EMS enables it to ascertain, control and prevent, in an orderly fashion, the environmental impacts that its activities have on the environment, complying at all times with legal requirements, those established by IDOM, and those acquired contractually with our clients and suppliers in environmental matters. In addition, IDOM has the necessary human and material resources and supporting documentation for the most effective environmental performance.

Certified Geographical Areas (GA): 62% of its permanent offices



- Nine national offices: Barcelona, Bilbao, Madrid, Santiago de Compostela, San Sebastian, Seville, Valencia (Murcia and Palma de Mallorca are under Valencia), Vitoria and Zaragoza.
- Eight international offices: Colombia (Medellín), Chile (Santiago de Chile), Mexico (Mexico DF), UK (London, Cromford, Keston, Manchester) and Sweden.

Certified Technical Areas (TA): 100%



- Architecture, Consulting, Infrastructure, Metals & Minerals, Oil & Gas, Energy, Manufacturing, Nuclear, Environment, Advanced Analysis, Rail, Telecommunications and Water.
- Three new Technical Areas were created in 2023: Rail, Telecommunications and Water, areas that certified their EMS in 2023.

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IDOM has undertaken to have implemented an EMS at all its permanent offices by 2025. During 2023, the SGI-P02 procedure 'Mandatory requirements and voluntary actions for areas' was drawn up, where the mandatory and voluntary requirements are established for offices to implement, and when necessary the EMS is certified in the standard in question.

Specific EMS documentation:

Made up of the procedures, instructions, supporting documents and formats for the environmental performance of the Areas. Currently, the following documentation is available,

- SGI-P02: Mandatory requirements and voluntary actions for areas.
- SGI-P05: Project performance.
- SGI-P12: Office environmental management.
- SGI-P13: Emergencies and response capacity.
- SGI-P15: Legal compliance management.
- SGI-P21: Inspections.
- SGI-IT-P12-GEN-01: Assistance with recording environmental issues in MA and Lotus Notes formats.
- SGI-IT-P15-GEN-01: Assistance with recording office RLMA in Lotus Notes in the GA.
- SGI-IT-AG: Environmental management at offices.
- SGI-IT-P12-ESP-01: Waste management at Spanish offices

Applications and Tools:

- Lotus Notes: For recording and evaluating environmental aspects and legal requirements.
- SAP: For recording environmental issues on projects.
- SharePoint IMS: Communication channel for IDOM personnel where information relating to IDOM's EMS is reported.
- Findings manager tool: for the recording and monitoring of internally and externally identified environmental findings.
- Suggestion box: channel where IDOM staff can participate in making suggestions for environmental improvements.

4.3 Environmental management at offices

Bearing in mind the characteristics of each office, its location, the legal requirements applicable to them and the activities carried out by IDOM staff and contracted services, the environmental managers of the offices manage the direct and indirect environmental aspects that apply and annually assess the level of impact that these aspects have on the environment in order to monitor and, as far as possible, establish actions aimed at improving them.

IDOM considers the following environmental aspects to be material because they have the greatest impact on the environment and because they are aspects that IDOM can directly or indirectly control and improve upon.

- Consumption of utilities: Electricity, gas, water, paper.
- Waste: WEEE, paper, toner, batteries, luminaires and plastic.
- Greenhouse gas emissions. (GHGs).

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

- Noise, air quality and dumping are not aspects that have a significant impact on the environment in which the offices operate. These are monitored based on the SGI-P15 procedure for identification and compliance with legal requirements.

4.3.1 Results of environmental aspects at IDOM's offices

The results of the main environmental aspects are: consumption, waste generated and GHG emissions in 2023 for IDOM's 26 permanent offices.

The data is reported as the total of each environmental aspect and the indicator set which corresponds to the total of each aspect per IDOM person.

Environmental Aspects	Unit	Result	Diff. 2023 & 2022
Electricity consumption 	kWh	4,072,669.60	+0.28%
	kWh/person	951.11	-5.17%
NR Electricity consumption 	kWh	3,831,864.60	0.74%
	kWh/person	894.88	-4.74%
R Electricity consumption 	kWh	240,805.00	-6.48%
	kWh/person	56.24	-11.57%
Gas consumption 	kWh	897,120.00	-14.33%
	kWh/person	209.51	-18.99%
Water consumption 	m ³	14,212.47	7.89%
	m ³ /person	3.32	2.02%
Purchased paper 	kg	23,659.45	+0.8%
	kg/person	5.53	-4.69%
Waste generated 	kg	29,538.67	-2.57%
	kg/person	6.90	-7.87%
GHG emissions 	tCO ₂ e,	5,471.00	---
	tCO ₂ e/person	---	---

Electricity consumption:

Electricity consumption at IDOM's offices is mainly on account of air conditioning, lighting and security systems in the buildings and the use of the computer equipment.

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




Several of IDOM's buildings are certified as sustainable energy buildings, such as the offices in Barcelona, Bilbao and Madrid (LEED certified) and the Warsaw office in Poland (BREEM certified). These certificates accredit that the buildings have been designed, built and operate in accordance with high **eco-efficiency** standards. As regards the purchase of green energy, the offices in the Poland Geographical Area have guarantee of origin certificates for this supply, which represents 2.42% of IDOM's total.

As for the consumption of electricity from renewable sources, in 2023 the Madrid office increased its production of photovoltaic energy for self-consumption by 22.00%.

In 2023, awareness campaigns were launched for IDOM employees to ensure that they use energy responsibly, and that the temperature setpoints were monitored and adjusted within the comfort margins for the well-being of the people working at the offices. All of the above, coupled with teleworking and the shorter working day in summer that began in 2023, has meant that IDOM's consolidated electricity consumption per person has fallen by 5.17% compared to the prior year. Similarly, the year-on-year variations by country shown below are mainly the result of changes in staffing structure.

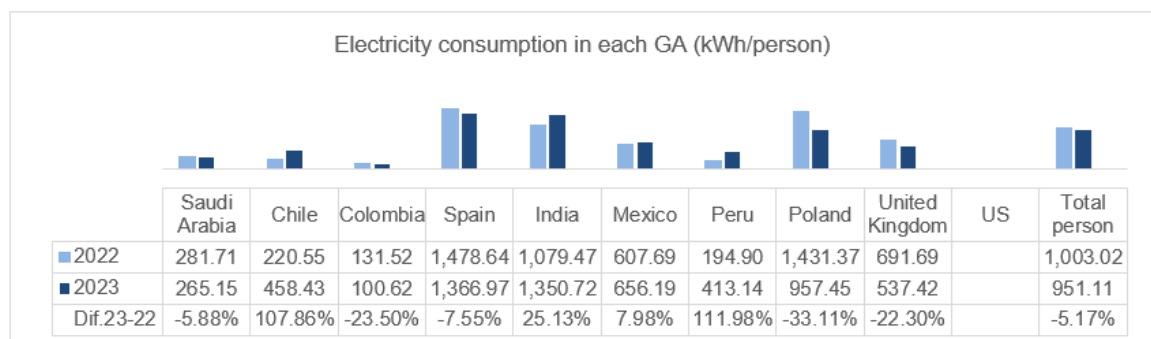
As part of IDOM's 2023-2025 strategy, a target has been set to improve energy efficiency in 70% of IDOM's permanent offices. To this end, a team of IDOM professionals are already working on and preparing an energy scorecard that will allow us to know in which offices and facilities we can act to improve our consumption.

Result of the whole of IDOM 2023

			Diff. 2023 - 2022
Total electricity consumed 	kWh	4,072,669.60	+0.28%
	kWh/person	951.11	-5.17%
Grid electricity consumed  (94%)	kWh	3,831,864.60	0.74%
	kWh/person	894.88	-4.74%
Consumption of electricity from renewable sources  (6%)	kWh	240,805.00	-6.48%
	kWh/person	56.24	-11.57%

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

Electricity consumption in each GA (kWh/person)			
Office	Consumption kWh	GA distribution	Diff 23-22 kWh/p.
Saudi Arabia	48,523.00	1.19%	-5.88%
Chile	140,280.00	3.44%	107.86%
Colombia	69,530.00	1.71%	-23.50%
Spain	3,269,799.20	80.29%	-7.55%
India	248,532.00	6.10%	25.13%
Mexico	112,209.00	2.76%	7.98%
Peru	40,487.40	0.99%	111.98%
Poland	111,064.00	2.73%	-33.11%
United Kingdom	32,245.00	0.79%	-22.30%
US	owner controlled	---	---



Gas consumption

The consumption of gas for heating and domestic hot water applies to five IDOM offices, while the rest of the offices are heated using electrical appliances.

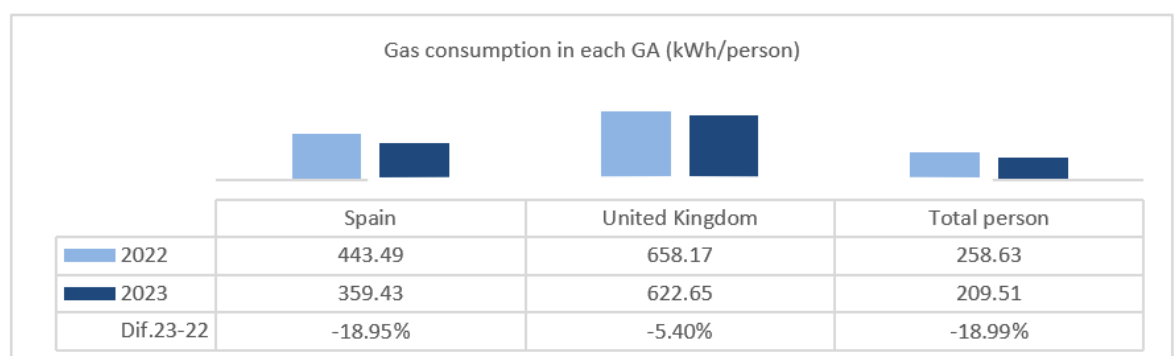
In 2023, no improvements other than preventive maintenance were carried out on the installations. Favourable climatic conditions, thermal control of the facilities and teleworking have led to an 18.99% reduction in gas consumption per person compared to the previous year.

As indicated in the previous section, as part of IDOM's 2023-2025 strategy, the offices will analyse what improvements can be made to continue reducing this consumption. (better insulation, replacement of old, inefficient equipment, etc.).

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

Result of the whole of IDOM for 2023

			Diff. 2023 - 2022
Gas consumption 	kWh	897,120.00	-14.33%
	kWh/person	209.51	-18.99%
Gas consumption in each GA (kWh/person)			
Office	Consumption kWh	GA distribution	Diff 23-22 kWh/p.
Saudi Arabia	NC	---	---
Chile	NC	---	---
Colombia	NC	---	---
Spain	859,761.00	95.84%	-18.95%
India	NC	---	---
Mexico	NC	---	---
Peru	NC	---	---
Poland	NC	---	---
United Kingdom	37,359.00	4.16%	-5.40%
US	NC	---	---
<i>Notes: NC (no such consumption in the office)</i>			




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

Water consumption

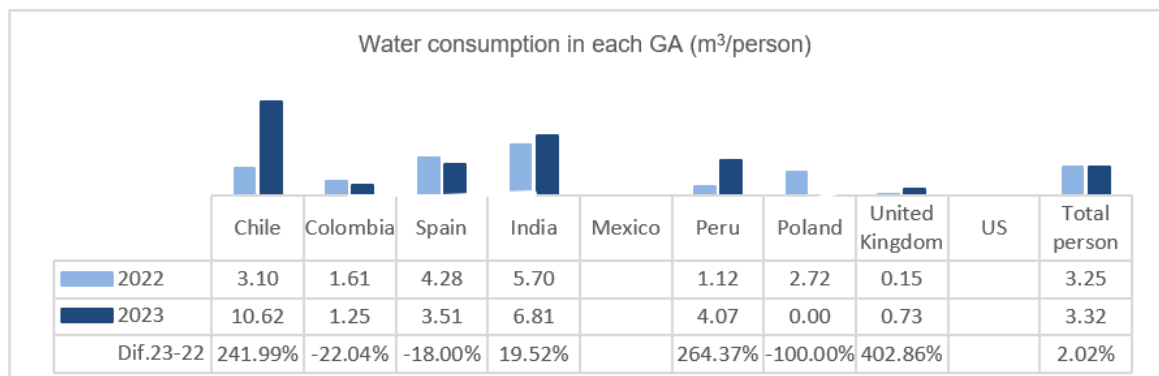
The water used in IDOM is for human consumption, toilets, cleaning activities, maintenance and, to a lesser extent, for irrigation of green areas.

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

In 2023, water consumption per person increased slightly by 2.02%, so preventive maintenance and awareness-raising campaigns to save this resource should continue.

			Diff. 2023 - 2022
Water consumption 	m ³	14,212.47	7.89%
	m ³ /person	3.32	2.02%
Water consumption in each GA (m³)			
Office	Consumption in m³	GA distribution	Diff 23-22 m³/p.
Saudi Arabia	Owner controlled	---	---
Chile	3,249.00	22.86%	241.99%
Colombia	865.00	6.09%	-22.04%
Spain	8,401.84	59.12%	-18.00%
India	1,253.88	8.82%	19.52%
Mexico	Owner controlled	---	---
Peru	398.76	2.81%	264.37%
Poland	Owner controlled	0.00%	-100.00%
United Kingdom	44.00	0.31%	402.86%
US	Owner controlled	---	---

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



Paper Consumption

Given IDOM's activity, paper is a natural resource that people use during the internal review of their work and in the deliverables that clients determine in contracts. Although there is currently a greater tendency to replace this resource with digital media, many of our private clients and public administrations still require paper documentation from us.

The paper used at IDOM has different certifications accrediting that it is recycled paper or comes from sustainably managed forests (FSC, PEFC, blue Engel certified).

In 2023 paper consumption per person fell by 4.69%, and the main initiatives to achieve this improvement involved reducing the consumption of paper used in our internal reviews, avoiding overstocking, reusing printed paper, setting our printers to an optimal printing mode and incorporating a responsible printing system in several offices to avoid unwanted copies.

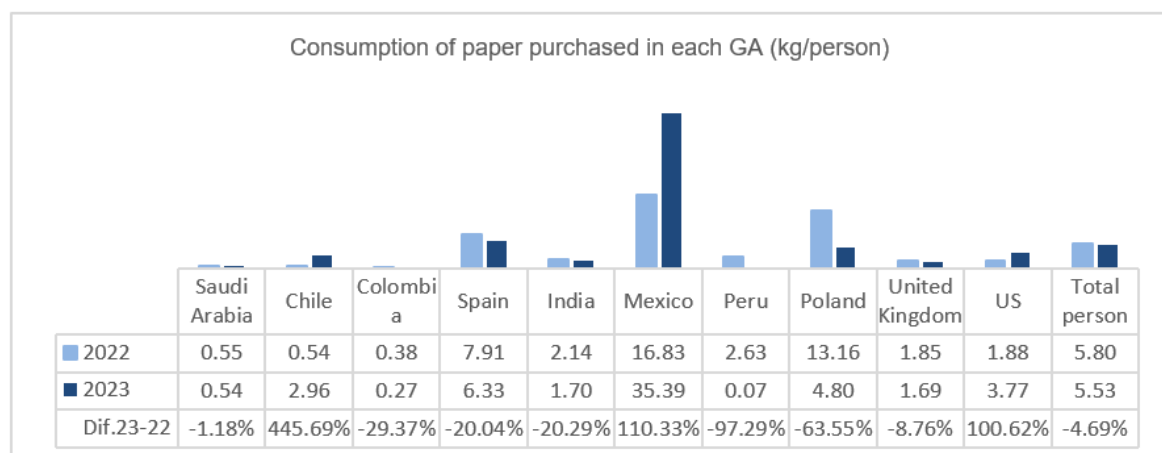
During 2024 we aim to continue to reduce our internal consumption by implementing the above measures in a higher percentage of offices; with regard to deliveries to our clients, where possible our proposal to them will always include a more sustainable alternative.

Result of the whole of IDOM 2023

			Diff. 2023 - 2022
	kg	23,659.45	+0.80%
	Kg/person	5.53	-4.69%

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

Consumption of paper purchased in each GA (kg)			
Office	Kg of paper purchased	GA distribution	Dif 23-22 kg/p.
Saudi Arabia	99.20	0.42%	-1.18%
Chile	906.00	3.83%	445.69%
Colombia	183.67	0.78%	-29.37%
Spain	15,134.76	63.97%	-20.04%
India	313.56	1.33%	-20.29%
Mexico	6,052.50	25.58%	110.33%
Peru	6.99	0.03%	-97.29%
Poland	556.27	2.35%	-63.55%
United Kingdom	101.50	0.43%	-8.76%
US	305.00	1.29%	100.62%



Waste

IDOM promotes the basic “reduce, reuse, recycle” principles, complying at all times with the legislation applicable in each country, sorting waste based on its nature and transferring it to authorised waste managers for subsequent recovery or disposal when it cannot be reused.

In 2023 our waste per person fell by 7.87%, meeting IDOM's Target 5 in its 2023-2025 sustainability strategy.

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

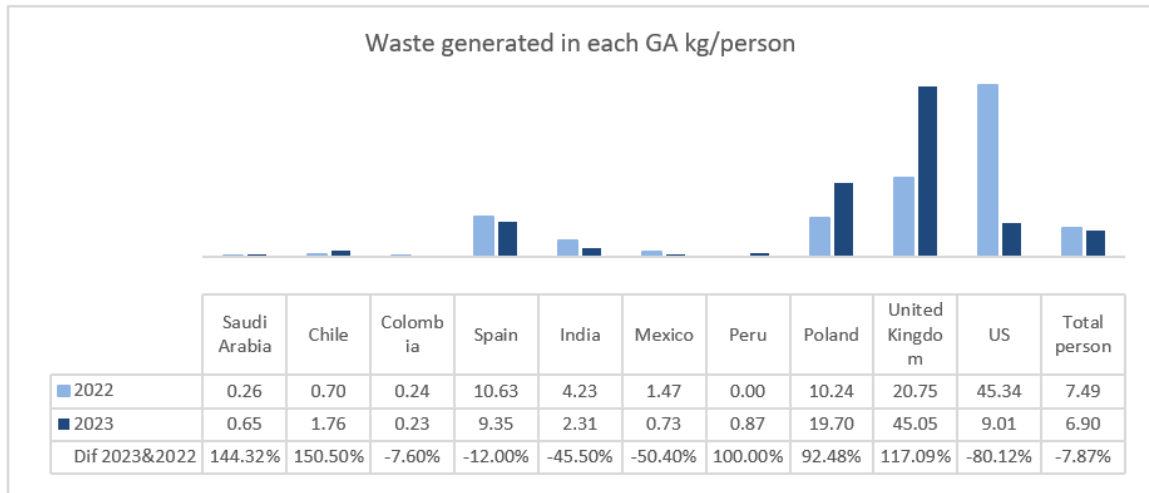
The main initiatives carried out during the year, which are ongoing, have been aimed at reducing our main types of waste:

- Paper: Volume control of purchases, configuration of printers to avoid waste, reuse of single-sided paper, proper segregation for optimal disposal, removal of paper for recycling by authorised waste management companies.
- WEEE: Promote the donation of computer equipment to communities in need.
- Plastic: Elimination of single-use plastics and replacing them with more sustainable materials.

Result of the whole of IDOM 2023

				Diff. 2023 - 2022
	kg	29,538.67		-2.57%
	Kg/person	6.90		-7.87%
Non-hazardous waste	kg	28,112.04 (95% of the total)		
Hazardous waste	kg	1,426.61 (5% of the total)		
Type of waste generated	kg	%	Kg/person	Diff 2023 kg/person
luminaires	361.27	1.22%	0.08	456.73%
WEEE	3,376.01	11.43%	0.79	-19.41%
Batteries	132.73	0.45%	0.03	11.85%
Toner	377.88	1.28%	0.09	-32.19%
Paper	24,390.39	82.57%	5.70	-4.36%
Filters	900.40	3.05%	0.21	-44.82%
Waste generated in each GA (kg)				
Office	Kg waste	GA distribution	Diff 23-22 kWh/p.	
Saudi Arabia	118.08	0.40%	144.32%	
Chile	539.00	1.82%	150.50%	
Colombia	155.92	0.53%	-7.60%	
Spain	22,372.39	75.74%	-12.00%	
India	424.36	1.44%	-45.50%	
Mexico	125.06	0.42%	-50.40%	
Peru	85.16	0.29%	100.00%	
Poland	2,285.70	7.74%	92.48%	
United Kingdom	2,703.00	9.15%	117.09%	
US	730.00	2.47%	-80.12%	

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



Greenhouse gas emissions. 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 2023, IDOM calculated its carbon footprint for Scope 1 or direct GHG emissions and Scope 2 or GHG emissions from electricity consumption in **24** of its permanent offices, increasing the number of offices considered by 118% with respect to the previous year. With regard to the calculation of Scope 3 or indirect GHG emissions, emissions from business trips and hotel stays at the national offices have been included, as these are the only ones for which IDOM has automated data for the calculation.

During 2024 our primary challenge will be to obtain a more accurate calculation. To this end, we are analysing the suitability of including emissions from other emission sources not included so far and obtaining the data in international offices for the calculation of scope 3 business trips.

In order to minimise our carbon footprint, IDOM's aim over the next two years will be to reduce our Scope 1 and 2 emissions by improving the efficiency of our buildings and our Scope 3 business travel emissions by reducing our travel as far as possible or seeking alternatives using less polluting means of transport.

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

Result of IDOM's 2023 carbon footprint

		Result	% of each scope
TOTAL CF (S1+S2+S3) 		5,471.00 tCO₂e.	100%
Scope 1 <i>Direct emissions from fixed sources (gas, oil, fluorinated gases)</i>	471.00	8.6%	8.6%
	0.11	0.11	
Scope 2 <i>Electricity consumption emissions</i>	1,149.01	21.00%	21.00%
	0.27	0.28	
Scope 3 <i>Indirect emissions (business trips, hotel stays)</i>	3,852.00	70.4%	70.4%
	tCO ₂ e./person	1.6	
<p><i>Comments:</i></p> <ul style="list-style-type: none"> • <i>Scopes 1 and 2. They report 24 national and international permanent offices, from the 10 countries included in this report (see 3.2).</i> • <i>Warehouse 3. They report 11 national offices (Spain). Plans for expansion in the coming years.</i> 			

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 SGI-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 environmental targets set in 2023 and those for 2024 are as follows:

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

Result of the targets 2023

Code	Description	Result	Deadline / Status
Target-SGI-2019-05	Identify and monitor environmental aspects and impacts during project execution.	SGI-P05 Management of an engagement procedure updated. Adapt SAP tool for monitoring environmental aspects (2024)	31/07/2024 Open
Target-SGI-2022-03	Analyse and modify the current criteria for evaluating the environmental aspects in the GAs to obtain a result that reflects a trend rather than one-off situations.	Completed. Procedure under development.	31/07/2024 Open
Target-SGI-2022-05	Improve the environmental performance of the people working in IDOM's GAs by increasing their training and environmental awareness.	Launch IDOM's good environmental practices manual June 2024.	31/06/2024 Closed
Target-SGI-2023-04	Reduce the environmental aspects (EA) with the greatest impact on all offices. Prioritise EAs that do not require a large investment for improvement.	<ul style="list-style-type: none"> - Control of paper purchases. - Control of printing. - Replacement of plastics. - Donation of IT equipment 	31/12/2024 Open

2024 Environmental targets

Code	Source	Description	Deadline
Target-SGI-2023-04	IMS SCO	Prevent, reuse, recycle and reduce the waste generated in all IDOM's GAs by 7%: paper, plastic and electronic devices	Dec-2024
Target-SGI-2024-03	IMS	Evaluate 100% of EAs that apply to GAs	Dec-2024
Target-SGI-2024-05	IMS	Establish operational control of environmental aspects that GAs do not have in place. (consumption, purchases of materials, emissions)	Dec-2024
Target1	SCO	Measuring IDOM's impact on climate change through the calculation of its carbon footprint	Dec-2025
Target 2	SCO	Minimise IDOM's carbon footprint, helping to curb climate change	Dec-2025
Target 3	SCO	Improve energy efficiency at IDOM's permanent offices.	Dec-2025
Target 6	SCO	Control and mitigate the potential environmental consequences of IDOM's permanent offices with an environmental management system.	Dec-2025

IMS: Integrated Management System. SCO: Sustainability area

4.6 Environmental performance of suppliers

IDOM extends its commitment to the environment within its value chain, requiring its suppliers and subcontractors 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 SGI_P07 Procurement.

5 Society. Committed to people

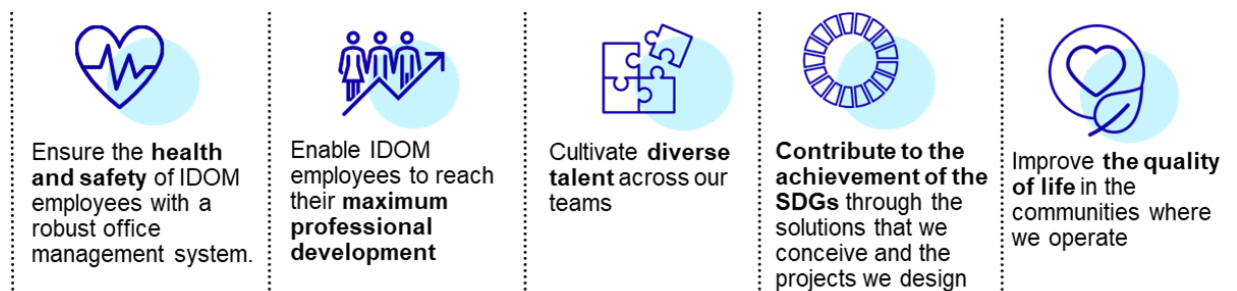
5.1 Our ESG commitments: Social

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

Respect for individuals

- 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:



Very briefly, by defining these objectives we aim to:

- Seek continual 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.

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

- 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 acquired 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 2023 metrics: our people

Main IDOM people metrics in 2023.

4,282 Workforce (within the scope of the report)	979 Partners	42 New partners	84% 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.

Employees by gender

	Gender		Total
	Male	Female	
Saudi Arabia	155	28	183
Chile	216	90	306
Colombia	452	239	691
Spain	1,568	824	2,392
India	172	12	184
Mexico	107	64	171
Peru	68	30	98
Poland	64	52	116
United Kingdom	35	25	60
US	61	20	81
Total	2,898	1,384	4,282

This report includes senior management personnel and board members among the employees based in Spain.

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

Contracts by gender

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 is lower than 5%), so no data on averages is given. The variation between the two is minimal and is mainly due to the increase in personnel resulting from the IDOM Group's growth strategy for the coming years. Consistent with applicable legislation, contract data is shown in the following tables.

	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

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

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

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

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

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

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

(*) 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 31/12/2022	3,538	621	67	10	26	18	2	0	4,282

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

Redundancies by gender

	No. of redundancies at 31/12/2023
Male	104
Female	59
Total	163

Redundancies by age

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

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

Redundancies by category

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

The increase in redundancies compared to 2022 is due to the completion and delivery of projects in 2023.

Details of average employee remuneration disaggregated by gender, age and category, are shown below. These calculations do not include board member and senior management remuneration, which is shown in a separate table.

Fixed, variable and supplementary remuneration received throughout the year by staff on the payroll at year end have been taken into account when calculating average remuneration.

Average remuneration by gender

Countries	Average remuneration 2022			Average remuneration 2023		
	Male	Female	TOTAL	Male	Female	Total
Saudi Arabia	€58,256.94	€45,683.27	€56,692.47	€65,871.58	€48,285.87	€63,180.87
Chile	€29,076.11	€22,155.78	€27,005.06	€36,130.01	€25,832.43	€33,101.31
Colombia	€16,587.39	€13,975.74	€15,569.04	€20,417.98	€17,567.52	€19,432.07
Spain	€49,011.73	€39,708.18	€45,872.38	€49,491.28	€40,751.96	€46,480.74
India	€14,528.10	€12,837.88	€14,429.96	€14,655.91	€10,104.58	€14,359.09
Mexico	€31,186.10	€22,210.21	€28,371.17	€35,154.10	€25,358.89	€31,488.05
Peru	€43,193.62	€26,770.89	€38,267.32	€38,717.60	€22,576.02	€33,776.30
Poland	€27,560.82	€19,422.88	€23,449.02	€31,920.52	€22,889.14	€27,871.97
UK	€58,274.12	€44,887.06	€52,417.54	€58,070.83	€47,620.72	€53,716.62
USA	€100,812.11	€83,216.74	€98,081.79	€102,540.86	€91,206.09	€99,742.15

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

Average remuneration by category

Countries	Average remuneration 2022			Average remuneration 2023		
	Management	Graduate	Non-graduates	Management	Graduate	Non-graduates
Saudi Arabia	€128,758.08	€57,001.43	€22,301.58	€144,503.53	€63,967.64	€19,064.77
Chile	€162,551.10	€31,252.48	€18,034.26	€177,669.91	€36,880.54	€22,304.89
Colombia	€34,088.46	€16,531.72	€10,730.57	€54,134.08	€20,646.57	€13,774.88
Spain	€146,978.81	€45,416.35	€31,089.72	€153,442.73	€46,188.90	€32,104.02
India	NA*	€14,540.08	€6,005.16	NA*	€15,703.61	€11,713.41
Mexico	€76,838.50	€26,972.68	€12,883.19	€91,072.93	€31,156.48	€15,909.21
Peru	€59,595.58	€41,125.43	€16,843.51	€59,278.89	€36,103.57	€18,157.28
Poland	€72,905.91	€22,553.84	€17,333.27	€79,312.16	€27,007.40	€25,567.72
UK	€97,156.47	€49,271.12	€32,235.29	€104,699.68	€50,475.46	€34,115.94
USA	€228,968.64	€97,665.57	€87,995.14	€207,799.17	€96,562.39	€99,261.42

(*) There are no employees in the management category in India NA (not applicable)

Average remuneration by age

Countries	Average remuneration 2022			Average remuneration 2023		
	Under 30	Between 30 and 45	Over 45	Under 30	Between 30 and 45	Over 45
Saudi Arabia	€42,076.12	€54,632.48	€75,364.09	€41,550.31	€60,533.09	€90,680.33
Chile	€16,091.70	€27,035.02	€34,870.78	€19,762.91	€30,911.63	€49,126.73
Colombia	€9,731.32	€19,646.90	€25,104.29	€11,909.14	€23,270.05	€32,423.46
Spain	€28,481.32	€43,190.75	€64,068.51	€29,027.19	€43,493.50	€63,885.11
India	€8,429.50	€16,464.02	€18,497.42	€9,034.62	€17,305.50	€4,500.85
Mexico	€16,613.96	€28,120.87	€40,292.86	€17,962.99	€32,321.45	€42,997.11
Peru	€26,002.65	€35,789.21	€71,374.38	€21,394.96	€33,482.26	€69,067.28
Poland	€16,852.16	€26,549.31	€41,506.89	€17,887.09	€31,083.04	€45,553.80
UK	€31,191.76	€46,911.76	€69,557.65	€34,914.38	€49,460.74	€74,291.64
USA	€71,899.38	€96,491.58	€118,449.45	€76,360.19	€102,157.5	€121,160.91

Below are details of the average remuneration of board members and senior management, including variable remuneration, allowances, indemnities, long-term savings plans and any other items received.

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
Senior management and Board members	€263,570

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

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 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 management working hours, the option of working from home one day a week at almost all the Group’s offices, attending to special circumstances in which people require even greater flexibility, etc. 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. Within IDOM, we base ourselves on relationships of trust and there are flexible working hours, attention to special needs and self-managed time, such that we have not detected a real need to formalise it. 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 absences, occupational illnesses, common illnesses and temporary medical leave.

Hours of absenteeism	168,011.46
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Adaptation to the local labour standards of the countries in which we operate:

In each country where we operate, we rigorously apply, and in the majority of cases, better, labour legislation as regards maximum working hours, increasing annual leave and reducing working hours when there are local festivals.

Our annual celebration, San IDOM:

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

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

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 employees 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 in which people mingle, interact and chat in a climate of liberty and friendship, and feel part of a company that promotes friendship, trust, solidarity and companionship.

In 2023 we celebrated its 60th anniversary, which showcases the fact that it is an ingrained tradition and a very important part of our culture.

5.4 Rights of IDOM personnel

IDOM views social dialogue as vital to ensuring the welfare of its workers. Respect for trade union freedom, basic rights, collective bargaining and a culture of agreement are essential principles for the Company.

For more than 67 years, IDOM has been developing its own style of action, committed to the professional development of its people, fomenting relationships of closeness and respect, tutoring the youngest, facilitating communication, companionship and good manners. We are respectful of the laws of each country in which we have offices, improving labour conditions.

We also have a policy of transparency of information as regards the Company, 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.

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.

In Spain, 100% of employees are covered by the XX National Collective Bargaining Agreement for Engineering Firms and Technical Studies Offices, article 21 of which contains regulations on health and safety in the workplace. In the rest of the countries where IDOM carries out activity, workers are not covered by any collective bargaining agreement but the legislation of each country.

Depending on geography, additional rights are granted, which are updated and improved each year. These include: flexible remuneration scheme, one day of telework per week, leave allowance and childbirth bonus.

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.

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

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 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.

Gender equality

IDOM is a company committed to gender equality. IDOM has an Equality Plan 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 based on their work experience, language skills and academic qualifications.

The Company has a Prevention of Harassment Code which establishes procedures to combat sexual harassment and discrimination on the grounds of gender. This document establishes 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.
- It strives 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 10%, which represents a significant reduction of 35% over the past four years (from 15% in 2019 to 10% in 2023).

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.

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

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

All IDOM professionals, through their effort, commitment and excellence, will be able to 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 12 people with disabilities, 11 in Spain 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.

IDOM also collaborates with inclusion by participating in initiatives such as InRUN, promoted by the "A LA PAR Foundation", a charity race in support of the inclusion of people with disabilities.

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 recruitment and promotion decisions on individual merit and objective and transparent evaluations. 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 and, based on this, we are able to propose better solutions for our clients. The main data highlighting the four dimensions of IDOM's diversity are presented below.

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

- **Cultural diversity.** It 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.

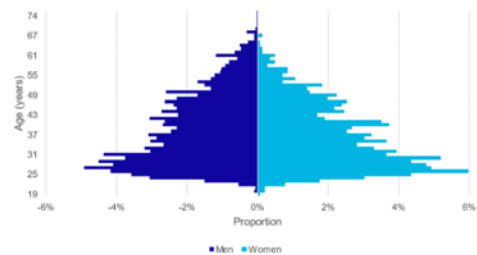


- IDOM is made up of more than 75 nationalities.
- We have offices on 4 continents

- **Generational diversity.** This 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.

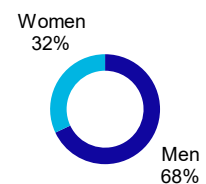
At IDOM we have a balanced age distribution, enabling the transfer of knowledge.

- 32% are younger than 30 years old
- 43% are between 30 and 45 years old
- 25% are older than 45 years old



- **Gender diversity.** This covers the variety of identities and expressions of gender. At IDOM, this diversity contributes to delivering projects towards a more inclusive and equitable society.

- 1/3 in IDOM are women
- 24% are women with function levels 2C and higher
- 7% are women with function levels 3A and higher
- 20% of the Board of Directors are women,



- **Diversity of specialities.** This 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 2023 we engaged in 35 initiatives focused on driving diverse talent across all our teams.

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



Some of these initiatives included:

Regional area	Diversity dimension	Brief description of the initiative
Spain	Gender diversity	In September, Conchi Ortega, Global Market Leader of IDOM and vice-president of MAFEX, participated in the European conference "Women in EU Transport" organised by the Ministry of Transport, Mobility and Urban Agenda, where she highlighted the role of women engineers in the transport sector. Conchi shared a table with European transport leaders, emphasising the importance of gender diversity in the industry.
LatAm Chile	Gender diversity	For International Women in Engineering Day, we participated with a report in the Diario Financiero, titled "IDOM promotes the participation of women in the field of engineering".
Spain	Generational diversity + specialties	At IDOM we are committed to developing training and young talent in the field of engineering. Consequently, since 2021, we have set up the IDOM Classroom at the School of Civil Engineering of the University of Cantabria. In 2023, we had the honour of hosting the mid-term review of four students' master's theses focused on improving regional public transport.
Spain	Generational diversity + specialties	IDOM has been collaborating for years with the Executive MBA of the McDonough School of Business, Georgetown University (Washington D.C.), in the tutoring of students' academic work. In 2023, the work has focused on improving sustainability and implementing Sustainable Development principles in the business and corporate environment.
Spain	Generational diversity + specialties	Our colleague Amaia was one of the TOP 3 winners during the 6th International Online Conference of the Young Professional Group (YPG) of the International Solid Waste Association (ISWA). This is the most important event for young professionals on waste management.

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Spain	Generational diversity + specialities	IDOM has been one of the sponsors of the Youngwaterhack. This is an initiative of the International Water Association (IWA), from the network of young people in the water sector Young Water Professionals Spanish Chapter (YWP Spain). This aims to train the next generation of water leaders, offering support to the sector through actions to attract young professionals and enable them to reach their full professional potential.
Europe Italy	Generational diversity + specialities	IDOM, collaborator of the Master's Degree in Railway Infrastructure and Systems Engineering of the Sapienza University of Rome. In November, we took part in the open day held at the university.
Europe United Kingdom	Generational diversity + specialities	IDOM participated with a stand at the University of Edinburgh Discover Careers Fair. This fair brings university students closer to the job market, offering them a first contact with companies.
Europe United Kingdom	Generational diversity + specialities	Through a video on social networks, Giada Oliva shared her experience as an intern at IDOM with the Building Physics Team in Madrid. This resource aided our recruitment work at the University of Edinburgh Discover Careers Fair.
RoW Mexico	Cultural diversity	Celebration of the Day of the Dead at IDOM Mexico, setting up a traditional and colourful altar in our office.
RoW India	Cultural diversity	Celebration of the Hindu festival Diwali, known as the Festival of Lights. This is why our office was decorated with rangolis, artistic creations on the floor made of coloured powder.

5.6 Health and safety

[Aligned with IDOM's sustainability policy.](#)

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 Committees as channels for the participation of IDOM employees.

5.6.1 Health and Safety Management System (HSMS)

In 2023, IDOM reaffirmed its commitment to Health and Safety, consolidating our offices as a reference in the sector. This achievement not only underlines our commitment to the well-being of our people, but also reinforces our dedication to creating a safe and healthy working environment.

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Through the implementation of the HSMS in line with the highest international standards, we have managed to minimise risks, promote the prevention of occupational accidents and illnesses, and foster a culture of care and shared responsibility.

All our offices in Spain, the UK, Chile, Mexico, Colombia and Sweden are ISO 45001:2018 certified.

Certified Geographical Areas (GA): 62% of its permanent offices



- Nine national offices: Barcelona, Bilbao, Madrid, Santiago de Compostela, San Sebastian, Seville, Valencia (Murcia and Palma de Mallorca are under Valencia), Vitoria and Zaragoza.
- Eight international offices: Colombia (Medellín), Chile (Santiago de Chile), Mexico (Mexico DF), UK (London, Cromford, Keston, Manchester) and Sweden.

Certified Technical Areas (TA): 100% of technical areas



- Architecture, Consulting, Infrastructure, Metals & Minerals, Oil & Gas, Energy, Manufacturing, Nuclear, Environment, Advanced Analysis, Rail, Telecommunications and Water.
- Three new Technical Areas were created in 2023: Rail, Telecommunications and Water, areas that have certified their HSMS in 2023.

IDOM has undertaken to have an HSMS implemented at all of its permanent offices by 2025. During 2023, the SGI-P02 procedure 'Mandatory requirements and voluntary actions for the areas' was developed, where the mandatory and voluntary requirements for the offices to implement and when necessary certify the SGSS in the reference standard are established.

Documentation specific to the Health and Safety Management System:

Made up of the procedures, instructions, supporting documents and formats for health and safety performance. Currently, the following documentation is available,

- SGI-P02 Mandatory requirements and voluntary actions for areas.
- SGI-P05 Project performance
- SGI-P08 IMS training
- SGI-P13 Emergencies and response capacity
- SGI-P15 Management of legal MA requirements, H&S and office maintenance.

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- SGI-P17 Identification, risk assessment and action planning in IDOM's work stations and workplaces
- SGI-P18 Communication, participation and consultation
- SGI-P19 Personal protection equipment for IDOM personnel
- SGI-P20 Coordination of business activities
- SGI-P21 Environmental and health and safety inspections in geographical areas
- SGI-P22 Health monitoring of IDOM personnel
- SGI-P23 Health and safety incidents-accidents
- SGI-P29 New Health and Safety incorporations
- SGI-DS07 Companies with a Health and Safety Framework Contract
- SGI-DS09-P15 Links to environmental legal requirements, health and safety, and office maintenance.

Of which SGI-P18 has begun to be revised in order to correctly establish the H&S working groups and SGI-P20 on the Management of companies and people external to IDOM.

Tools:

The tools used for the Health and Safety Management System include.

- SAP: For recording health and safety issues on projects.
- SharePoint IMS: Communication channel for IDOM H&S personnel
- Findings Manager tool: for recording and monitoring H&S findings
- Suggestion box: channel where IDOM staff can participate in making suggestions for H&S improvements

All of the above is complemented by the implementation of an application for controlling external persons in IDOM (SGI-IT-P20-GEN-01), which is intended to be made official in 2024.

Accident rates

In 2023, a total of 21 accidents without leave were recorded in IDOM (11* of them not in itinere), 13 of which involved men and eight women. 57.14% of these accidents (12 in total) were Traffic-related Work Accidents (TWA). Compared to the previous year, there has been an increase of 11 accidents without leave, which can be attributed to the rise in the number of employees and the high mobility at IDOM.

As regards accidents requiring leave, a total of 14 were recorded (five* of them not in itinere), six of which involved men and eight women. 64.28% of these accidents (nine in total) were TWA. Excluding in itinere accidents, accidents with leave resulted in a total of 149 days of lost working time.

The increase in the number of accidents, both with and without leave, highlights the importance of implementing preventive measures to reduce the occurrence of TWAs and safety strategies that address the increased workforce and mobility within IDOM. The comparison with previous years underlines the need for a continuous and detailed analysis to identify trends and areas for improvement in occupational safety.

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Summary of accident rate data for 2023 and changes from previous years

	Male	Female	Total 2023	Total 2022	Total 2021
Accidents without leave	7	4	11*	10	19
Accidents with leave	3	2	5**	10	3
Accident rate	0.10	0.14	0.12	0.25	0.09
Frequency rate	0.47	0.81	0.58	1.22	0.43
Severity rate	0.02	0.01	0.02	0.03	0.01
Mortality rate	0.00	0.00	0.00	0	0

No in itinere accidents are included.

The above rates have been calculated using the following criteria:

$$\text{Accident Rate (AR)} = \sum \left(\frac{\text{AR Country} \times \text{Number of people in country}}{\text{Total number of people}} \right)$$

$$\text{where AR Country} = \frac{\text{No. accidents with leave}}{\text{Number of people at 31 December}} \times 10^2$$

$$\text{Severity Rate (SR)} = \sum \left(\frac{\text{SR Country} \times \text{Number of people in country}}{\text{Total number of people}} \right)$$

$$\text{where SR Country} = \frac{\text{Days' leave per labour accident}}{\text{Total theoretical hours worked}} \times 10^3$$

$$\text{Frequency Rate (FR)} = \sum \left(\frac{\text{FR Country} \times \text{Number of people in country}}{\text{Total number of people}} \right)$$

$$\text{where FR Country} = \frac{\text{No. accidents with leave}}{\text{Total theoretical hours worked}} \times 10^6$$

No professional illnesses were recorded in 2023.

Health and safety sanctions

As in previous years, no geographical area was sanctioned in 2023 for failing to comply with health and safety legislation.

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5.6.2 Health and safety targets

The results of the H&S targets set in 2023 and the targets for 2024 are as follows:

Code	Source	Description	Result / Deadline / Status
Target-SGI-2019-18	IMS	Implement document exchange in the new tools.	Closed. The SGI-P20 procedure has been updated and a documentation management tool has been implemented. To be formalised in 2024.
Target-SGI-2021-07	IMS	Implementation of the health and safety process for new recruits	Closed. The GAs have implemented the SGI-P29 procedure.
Target-SGI-2020-07	IMS	Health and Safety Working Groups. Define and implement them in the GAs deemed necessary.	Closed. New version of SGI-P18 and SGI-IT-P18-ESP-01 for Spanish offices completed. Pending DG approval.
Target-SGI-2023-09	IMS	Train people who do not speak the language of the country in the H&S legislation of the country	Closed. The DSGISS team has been informed how to contact the training company.
Target-SGI-2023-02	IMS	Improve the well-being of people	Open. 31/05/2025
Target-SGI-2023-06	IMS	Establishment of ergonomic foundations.	Open. 30/06/2024
Target-SGI-2024-04	IMS	Establish H&S Works Coordination, H&S studies etc.	Open. 15/12/2024
Target 7	SCO	Implement IDOM's Health and Safety environmental management system at IDOM's permanent offices.	Open. 15/12/2025

IMS: Integrated Management System. SCO: Sustainability area

5.7 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 2023, 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.

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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.

During 2023, IDOM gave a total of 50,843 hours of training in different countries.

Below is a breakdown of training hours by professional category:

	Management	Graduates	Non-graduates
Hours of training	148.5	37,080.5	13,614

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 basic 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 2023, specific training sessions on sustainability were held. IDOM's Sustainability Strategy has been presented to all national offices. In addition, sessions have been given on the basic keys to the implications of sustainability at a technical level in our projects. Sustainability talks, which are specific sessions by technical area, also commenced in 2023.

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attendees
> 1000

IDOM Sustainability Strategy Sessions in our offices



IDOM Sustainability Strategy: sessions in the offices of Bilbao, Madrid and Barcelona

During the month of November 2023, the IDOM Sustainability Strategy was presented to the Bilbao, Madrid and Barcelona offices. The session has also been used to provide some basic keys to the implications of sustainability at a technical level in our projects.

Sustainability talks for Technical Areas



Rail, a solution for a better future

Held in July 2023, this event communicates IDOM's Sustainability Strategy and how it will impact AT Railway Systems. In addition to explaining the methodology of the Sustainability Guide, each of its criteria is illustrated with examples of TA projects that have contributed to raising each of the dimensions of sustainability.



Water, the resource that matter most

Held in June 2023, this event communicates IDOM's Sustainability Strategy and the first steps for its materialization in TA Water. In addition, the question is answered: "How can we talk about sustainability from TA Water?"

Coming soon: learning management system (LMS) with specific training regarding sustainability

5.8 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.

5.8.1 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.

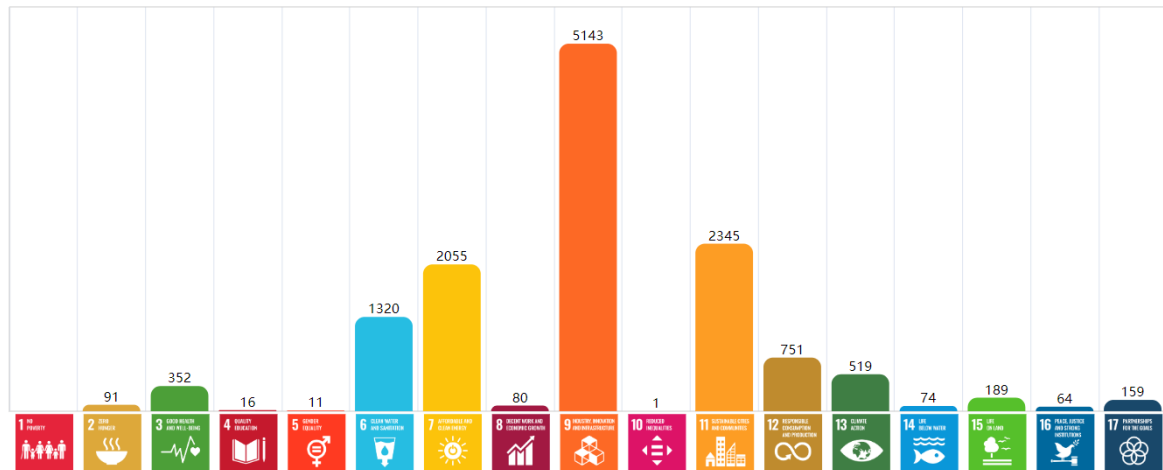
We naturally aim to promote sustainability at all stages of our project development. The first step is to identify which SDGs our projects contribute to. In close cooperation with our clients, we will seek to raise the level of sustainability through the assessment of criteria, opportunities and measures.

In line with this objective, in 2023 we developed our own tool aimed at making visible the value of the projects we develop and the solutions we propose for people and the planet. 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.

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Overall result, our projects since 2015:

Top 3 SDGs with a threshold of 45% in all technical areas in all Business Lines (Total Projects: 10070)



Disclaimer: The values represented in this graph are derived from predictive models formulated by IDOM's proprietary artificial intelligence algorithms. While we strive for accuracy, please be aware that these results may contain potential discrepancies or errors.

The graph shows 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).

- More than 5,000 IDOM projects contribute to this objective and its goals:

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.



- More than 2,300 IDOM projects contribute to this objective and its goals:

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.



- More than 2,000 IDOM projects contribute to this objective and its goals:

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.



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- More than 1,300 IDOM projects contribute to this objective and its goals.



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 drinkable water and sanitation services

- More than 700 IDOM projects contribute to this objective and its goals.



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.

Some of our projects:

IDOM implements Metro Systems all over the world. Our team of professionals work together so that each project has a holistic vision that allows us to apply advanced criteria of value engineering, operational efficiency and sustainability.

- Metro Manila, where we are designing a new line that will reduce transport time from 3 hours to 30 minutes in one of the most congested arteries in Southeast Asia, improving mobility, reducing pollution and with a noteworthy sustainable, inclusive and technical approach. It is a complex project of 14km and 10 stations. Contribution to: SDG 9; SDG 11; SDG; 13.
- Metrolink, Dublin's first city metro line, will link the city from north to south over 26 km and 25 stations. IDOM, as designer, is developing an urban transport system 4.0 that is consensual, accessible, efficient, environmentally friendly and sensitive to all social sectors. In addition, the project is a pioneer in the use of BIM technologies, incorporating Data Asset management to trace the project over its useful life. It will also be the first line in Ireland with the GoA4 driverless system, offering increased service frequency and reliability, catering for up to 20,000 passengers an hour in each direction. Contribution to: SDG 3; SDG 9; SDG 11; SDG 12; SDG 13; SDG 15.

We are involved in the battle against climate change in most of the engagements in all areas, some of which are also focused on protecting the most disadvantaged classes from the consequences of climate change, such as infrastructure improvement projects that reduce natural disasters in El Salvador, Honduras and the Dominican Republic.

- Proresilience, an EIB-financed project, consists of improving public works to reduce the risk of disaster and strengthen technical capacities for Post-Disaster Resilience and Climate Change in the Dominican Republic. Contribution to: SDG 6; SDG 9; SDG 11; SDG 13; SDG 17.

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- IDOM advises public and private clients on the design, implementation and monitoring of their strategies and actions to address climate challenges. Several projects can be found on our website, climate change ([link](#)). Contribution to: SDG 13.
- Low Emission Zones in cities. Sarajevo has joined the decarbonisation of mobility and relies on IDOM for the implementation of the new Low Emission Zone (LEZ) and smart parking management. Contribution to: SDG 9; SDG 13.

IDOM accompanies clients in the shift in paradigm whereby the conception of contaminated soil recovery is deemed an opportunity.

- In Chile, we are at the forefront of the environmental recovery of 16 hectares of land with an industrial past (storage of petrochemical products) for the integration of the urban development "La Ciudad Jardín", north of Viña del Mar (Chile). For the final phase, bioremediation techniques will be used, which accelerate natural processes for an effective and safe degradation of organic compounds - such as hydrocarbons - using highly-adapted, native micro-organisms which are harmless to humans. This process is expected to last around five years. For more than 15 years, extensive analysis work was carried out on the land, with over 1,100 soil and water samples taken and more than 30,000 laboratory analyses conducted. One of the major advantages of this proposal is that it is based on on-site remediation and it incorporates mitigation measures into the project design. Contribution to: SDG 6; SDG 9; SDG 15.

At IDOM, we contribute to realising the universal right to water. Water management poses challenges of sustainability, resilience and efficiency. Our specialised knowledge, coupled with our capacity for integration and the commitment of our professionals, has enabled IDOM to carry out highly relevant work in the various sectors that make up the water cycle. Several projects can be consulted on our website, water cycle ([link](#)). Contribution to: SDG 9

We work to close the loop, waste and resource management. IDOM has extensive experience in the waste sector and has been providing waste management solutions for more than 20 years in projects all over the world.

- Waste-to-energy plants in Europe Contribution to: SDG 7; SDG 9; SDG 12.
- We are developing and implementing the National Waste Management Strategy for an entire country. The 24 master plans, one per city, will chart the way forward to achieve the national waste management targets set for 2035. The scope of these plans covers the eight main waste streams generated: municipal waste, construction and demolition waste, industrial waste, sludge, agricultural waste, hospital waste, special waste (ELF, tyres and WEEE) and marine waste. Contribution to: SDG 11; SDG 12.

Digitalisation, technology as an ally. IDOM is developing a wide range of technological tools that will guarantee, for example, the promotion and universal accessibility of cultural heritage.

- IDOM participates in Spain's national smart cities plan, which aims to improve the quality of life, making cities more inclusive and participatory. Contribution to: SDG 5; SDG 9; SDG 10.
- Big Data in public transport in Madrid for the Madrid Regional Transport Consortium (CRTM). The big data and business intelligence project uses advanced analytics to manage and plan the Consortium's operational resources more efficiently in real time. Contribution to: SDG 9; SDG 11;

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We support the energy transition with our knowledge. From the technical areas of Oil & Gas, Energy, M&M or Manufacturing, our projects have two clear components: help to decarbonise these sectors and solve the enormous technological challenges involved. Everybody is talking about hydrogen, but little work has been done on it. We are already involved in some of the largest ammonia projects in the world, with a positioning clearly aligned with our strategy: Global client, technology and sustainability.

- IDOM has advised different companies in Colombia on the development of green hydrogen plants. This consultancy, carried out through feasibility studies in the field of Conceptual Engineering, was prepared in a national and international interdisciplinary manner. The project, which included professionals from Colombia and Spain in the areas of Oil & Gas, Consulting and Environment, is pioneering in both Colombia and LatAm. Within the framework of meeting United Nations Sustainable Development Goal 7 "affordable and clean energy", the Ecopetrol Group in Colombia has drawn up a plan to achieve zero net carbon emissions by 2050, including the development of green hydrogen in Colombia. Green hydrogen is produced by means of NCRES (Non-Conventional Renewable Energy Sources) through the process of electrolysis, in accordance with Law 2099 of 2021. Green hydrogen therefore generates no emissions in its production, unlike the traditional route that uses natural gas as a feedstock. The use of hydrogen in Colombia is not new, as it is used for different purposes within the process cycle, and also in refined fuels. Consequently, the first steps in the development of this technology are the incorporation of green hydrogen into these processes and the development of low-emission by-products. Contribution to: SDG 7; SDG 9; SDG 13
- In the United States, we participated in the Antelope Valley Green Hydrogen Project for Novo Hydrogen in eastern Los Angeles County. Making use of proton exchange membrane electrolyser (PEM) technology and solar photovoltaic panels, the facility is designed to produce low-carbon hydrogen, meet the 45V production tax credit under the Inflation Reduction Act (IRA) and capitalise on the region's vast renewable energy resource. The facility is expected to produce 11 million kilograms of hydrogen per year (30 metric tonnes/day on average) and will be powered by a solar array of approximately 250 MW representing approximately 70% of the 1,000 acre site. The plant will include essential facilities to handle the production, storage, compression and delivery of hydrogen to end users via compressed hydrogen tube trailers. The system will primarily operate completely off-grid to achieve compliance with the low carbon intensity limits described in IRA 45V. The project is due to commence operation in 2028. The project's holistic approach not only utilises renewable energy resources for hydrogen production, but also integrates an extensive logistics system, indicating its strategic and comprehensive design to meet the growing demand for diversified carbon-free energy sources. Contribution to: SDG 7; SDG 9; SDG 13.

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IDOM's sustainable building projects must be environmentally, socially and economically responsible, and must consider the entire life cycle of the building. Always adapting to the context and the environment, we pursue a triple buildings objective of zero energy, water and waste, focusing our actions on those phases and processes that have the greatest impact on the consumption of environmental resources, achieving a sustainable design that minimises the cost of buildings throughout their life cycle.

- In 2023, our project for the University of Bambey in Senegal was a finalist in the London International Creative Competition. IDOM has completed the expansion of the Alioune Diop University in Bambey. The projects for these new buildings were developed on the basis of a sustainable building methodology, in which the design decisions for saving energy and drinking water, maximising hygrothermal comfort, the selection of materials and the building's own construction system are the result of detailed prior studies based on local environmental and socio-economic determinants. The building's double roof and the lattice on the south façade prevent direct solar radiation and generate an air flow between the building envelope and the classrooms, reducing the indoor temperature by 30% compared to that outside (which usually reaches 45°C). The absence of sewage and rainwater networks has been solved by means of vegetated infiltration ponds that collect rainwater and a purification system with activated sludge, all of which has favoured the development of native vegetation. IDOM designed the building according to the possibilities of the site: the concrete blocks and the 20,000 pieces of the lattice were made on site, employing more than one hundred people from Bambey for 6 months. Contribution to: SDG 4; SDG 6; SDG 7; SDG 8; SDG 9; SDG 12; SDG 13; SDG 15.

For more information on the projects we do, please consult our publication IDOM 2023 ([link](#)).

5.8.2 Our initiatives: IDOM Social Group

In 2023, IDOM earmarked €113,460.90 for social initiatives through foundations and associations in Spain, Chile and the UK, as part of its altruistic contribution to society.

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.

In 2022, IDOM set up the **IDOM Social Group**, 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.

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 persons 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 non-profit organisations, sponsorships, funding, etc.
2. Time invested by IDOM personnel (volunteer work)

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3. In-kind resources (facilities, computer equipment, etc.)

The IDOM Social Group (ISG) is a work team created to provide the necessary channel by which 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.

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 smaller social initiatives of a local nature. Among the social action initiatives carried out in 2023 are the following:

DESCRIPCIÓN	ÁREA ACTUACIÓN	ODS	CONTRIBUCIÓN IDOM
Mujer e Ingeniería	Inclusión/Diversidad		Financiación/Voluntariado
Mujer STEAM Inspire	Inclusión/Diversidad		Financiación/Voluntariado
Día de Ingeniería. Discapacidad e Inclusión	Inclusión/Diversidad		Financiación/Voluntariado
Safe Walks- Zanzibar	Inclusión/Diversidad Educación		Financiación/Voluntariado
Instalación Placas Solares en Orfanatos Uganda	Inclusión/Diversidad Educación		Financiación/Voluntariado
Bosque Zaragozano-Plantación 1Ha de árboles	Medioambiente		Financiación
Cambiadores inclusivos	Inclusión/Diversidad		Proyecto Pro-bono
Formula Student-UPV	Educación		Financiación/Voluntariado
Acuerdo colaboración Universidad Cantabria	Educación		Becas
Banco Alimentos	Inclusión		Voluntariado
Recogida de Juguetes-campaña navidad	Inclusión		Voluntariado
Ayuda a niños con necesidades especiales-cáncer	Salud		Financiación/Voluntariado
Comedores Sociales	Inclusión		Voluntariado

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

1) Inclusion / Diversity

Women and Engineering Programmes.

Throughout the year, females IDOM colleagues participate in different projects such as Inspira STEAM, "Women and Engineering goes to your centre" and "Excellence mentoring (RAINING), an engineer in every school" (AMIT association).

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

The aim of these projects is to promote STEM vocations in society in general and in women in particular, focusing on the importance of the primary education phase, the role of teachers in all educational phases, family support, the importance of what society transmits (the media, for example) and the empowerment of female role models.

2) Environment

El Bosque de los Zaragozanos is a major collaborative commitment to sustainability that over the next few years will modify the city of Zaragoza and its surroundings to create new green spaces and improve the health of its inhabitants. Zaragoza City Council, with the support of ECODES, will facilitate the planting of a variety of 700,000 new trees and vegetation in accordance with the different spaces in order to promote biodiversity.

This large forest will occupy, in different plots and fields distributed throughout the length and breadth of our municipality, 1,100 hectares of 'green areas' that will be definitive for the achievement of the environmental objectives to which the city is committed and which are, moreover, decisive in the current context of health crisis and climate emergency.

This project is open to companies, associations, foundations, institutions and individuals to make their contributions, which will be translated into trees.

IDOM has wanted to be part of this initiative to "re-green" the city and has collaborated with an economic contribution that gave us the right to plant a hectare in the municipality of Peñaflores (Zaragoza).

On Saturday 12 February, a group of colleagues and their families had the opportunity to visit the locality to participate in a day in which they could enjoy the environmental explanations and contribute to the planting of several trees.

We can say that we are participating in the "largest environmental project Zaragoza has ever seen".

3) Education

Our colleagues at IDOM, through a solidarity initiative with the NGO Saluganda, have collaborated by financing and providing volunteers to install solar panels in seven schools-orphanages in Uganda. Thanks to this project, these children in the districts of Mukono and Buikwe will be able to continue their school activities after dark. Such support to improve access to education and training will facilitate social inclusion and increase opportunities for all these children.

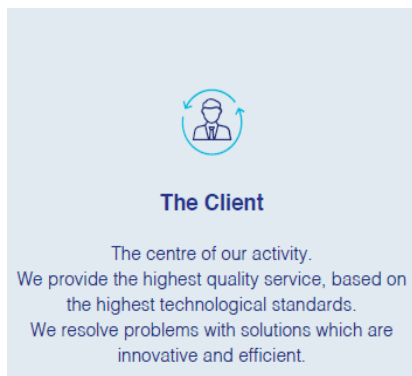
Saluganda is currently working on the following projects: "Sustainable schools" and "Women farmers". In the first, Saluganda provides the necessary infrastructure to improve the quality of education and living conditions in schools. In the second, it supports women's groups from vulnerable backgrounds to set up small livestock farms.

4) Health

Our colleagues at IDOM Peru cooperate with Aldmi, a shelter located in the district of Surquillo. It provides support to people suffering from cancer who do not have sufficient resources to continue their treatment in the capital and come from different provinces of Peru.

IDOM colleagues took part in a Christmas activity at the shelter on 18 December involving group dynamics and team games where IDOM staff were in charge of entertainment and gifts were given to each of the patients based on the letters they wrote to Santa Claus.

5.9 Clients



IDOM not only resolves the needs and problems of its clients through effective, technologically-advanced and sustainable solutions. Its efforts also 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 our clients as its own, involving itself personally and professionally in all projects on which we collaborate in order to provide excellent service, and working together with clients to achieve their goals.

To achieve these 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.

Each completed project entails a final External Evaluation, in which the client can reveal 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 2023 External Evaluations of projects, the average level of satisfaction was as follows:

	2021	2022	2023
Client satisfaction overall	9.50	9.42	9.35
Client satisfaction deadline compliance	9.50	9.36	9.29
Client satisfaction service attitude	9.68	9.56	9.48
Client satisfaction technical aspects	9.42	9.44	9.34
Contribution of value to the engagement/company	9.16	9.30	9.23

Maximum score: 10. In previous years, the maximum score was set at 5. In 2023 the scale was changed to a maximum of 10 and the 2021 and 2022 scores have been adjusted accordingly.

With regard to the scores received in 2023, there are slight variations compared to previous years, which, in any case, remain at values above nine out of ten.

In 2023, 89.53% of clients surveyed responded that IDOM's service had been Excellent or Good. These satisfaction levels of around 90% have remained steady over the years.

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.

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

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 (*)
- etc.

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

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 suppliers.
- Require our suppliers to comply with our sustainability policies, corporate social responsibility, code of conduct, data protection policies, quality policies, environmental management and health and safety.
- Ensure transparency in contractual relations and IDOM's independence as regards providers, contractors and suppliers, 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 on human rights. We therefore respect and strive to defend and promote human rights in all our activities.
- Apply mutually beneficial relationships in our dealings with all stakeholders potentially involved in our operations, including employees, contractors and members of host communities.

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:

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



Maintain the **highest ethical standards** for all who work at IDOM

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.

6.2 Compliance: policy and procedures

The principles that govern the Group's activities are contained in its Essence, Style and Compliance System, which 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

Documentation of the Compliance System

The Compliance System documentation, and the Code of Conduct in particular, 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.

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

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 the battle against 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
- Due diligence and anti-money laundering code
- 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 a two-way channel 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, adapted to each person's function level, comprised 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 fail to 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

The IDOM Compliance System was audited in May 2024, obtained the approval report from the auditing entity and in July of the same year will be certified in the following standards:

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

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.

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. In them, 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.

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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 2023, 13 incidents of possible conduct 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 nine involved a breach of the Compliance System. For the other four 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 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...*".

The vast majority of IDOM's providers can be grouped into three categories: technology providers (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. IDOM is nevertheless considering and working on the possibility of performing specific audits on its most significant suppliers in terms of importance, risk or contract volume. 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.

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- 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.

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 relative 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 General Data Protection Regulation (Regulation (EU) 2016/679 of 27 April).

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.

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.

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

6.6 Institutional alliances

In 2023, IDOM earmarked €240,377.47 for sector associations and entities which are somehow 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 signatory to and member of the Spanish Network of the United Nations Global Compact, IDOM presented its Progress Report in 2023 in its new format, making visible its commitment to the Ten Principles of the United Nations Global Compact.



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

Since 2021, IDOM has been actively collaborating in 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 Math) and, since then, several other colleagues have become mentors.



"An 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.



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

The collaboration agreement between CEN-UNP 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:

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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.



AEH2 / Spanish Hydrogen Association



ACE / Basque Country Energy Cluster



APPA / Association of Renewable Energy Companies



AEAS / Spanish Water Supply and Sanitation Association)



MAFEX / 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

International Association of Science Parks and Areas of Innovation

7 Appendices

7.1 Tax information

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 2023:

COUNTRY	PROFIT BEFORE TAX 2023 (€)
Saudi Arabia	5,040,170.28
Chile	1,439,318.53
Colombia	5,807,867.89
Spain	4,183,947.44
India	162,441.59
Mexico	91,846.23
Peru	2,320,534.28
Poland	1,055,831.15
Portugal	-
United Kingdom	-
US	29,967.20
Other countries	3,944,670.34

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

Countries which posted pre-tax profit are included under Other countries: Brazil, Canada, Algeria, Costa Rica, Denmark, Ireland, France, Slovenia, Germany, Estonia, Lithuania, Latvia, Greece, Sweden, Dubai, Uruguay, Abu Dhabi, Bahrain, Luxembourg, El Salvador and Argentina.

Income tax paid in 2023 amounted to €7,778,454.

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.

7.2 Sustainability standards (CSRD)

7.2.1 Environmental sustainability standards

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

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 measures, we calculate the carbon footprint (scopes 1, 2 and 3) of our permanent national and international offices (see section 4.3.1)

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.

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

[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 sources available for the people who work in them, 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.

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

Materiality analysis:

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. Though it will be necessary to assess how the value chain analysis will be affected when the double materiality exercise of the IDOM ESRS is carried out.

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.

Materiality analysis:

The amount of drinking water consumed according to 2023 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.

Materiality analysis:

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. Though it will be necessary to assess how the value chain analysis will be affected when the double materiality exercise of the IDOM ESRS is carried out.

Resource use and circular economy: Responsible waste management

Materiality analysis:

The material resources for IDOM's activity, professional services, are essentially computer equipment, electrical appliances, batteries, toners and filters, luminaires and paper (see section 4.3.1).

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).

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

7.2.2 Corporate social sustainability standards

Future CSRD standards, in the social (E) 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 2023: 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)
- Occupational health and safety (section 5.6)
- Professional development. Talent management (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.
- To ensure transparency in contractual relations and the independence of IDOM with respect to suppliers, contractors and suppliers, 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 5.9.1)
- Our ISG initiatives (section 5.9.2)

Clients and end-users:

ESRS S4 - Consumers and end-users:

We report on the degree of satisfaction of our clients:

- Clients (section 5.10)

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7.2.3 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 (Corporate Governance), 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 report on our ethical culture, the prevention of misconduct and our compliance system:

- Compliance: policy and procedures (section 6.2)
- Battle against corruption and bribery (section 6.3)
- Respect for human and labour right (section 6.4)
- Responsible supply chain (section 6.5)
- Institutional alliances (section 6.6)

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7.3 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 - 5	GRI 2-1 GRI 2-6
Organisation's objectives and strategies	Material	3-4, 8-9	GRI 2-1
Key factors and trends that could affect future performance	Material	13 - 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	9-11, 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	20 - 21	GRI 3-3
Environmental assessment or certification procedures	Material	19 - 20	GRI 3-3
Resources allocated to preventing environmental risks	Material	21	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	15 - 16	n/a

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Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Circular economy and waste prevention and management			
Measures for the prevention, recycling, reuse and other recovery and disposal of waste	Material	20-21, 27-29	GRI 306-1 to 306-3
Actions to combat food waste	Not material	15 - 16	n/a
Sustainable use of resources			
Water consumption and supply in accordance with local limitations	Material	20-21, 25-26	GRI 303-5
Consumption of raw materials and measures adopted to enhance the efficiency of their use	Material	20-21, 26-27	GRI 301-1
Direct and indirect energy consumption	Material	20 - 24	GRI 302-1 GRI 302-3
Measures taken to improve energy efficiency	Material	21 - 22	GRI 3-3
Use of renewable energies	Material	22	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	29 - 30	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
Measures in place to adapt to the consequences of climate change	Material	21 - 22	GRI 3-3
Voluntary medium- and long-term greenhouse gas reduction targets and the measures in place to achieve them	Material	30 - 31	GRI 305-5 GRI 3-3
Protecting biodiversity			
Measures taken to preserve or restore biodiversity	Not material	15 - 16	n/a
Impacts caused by activities or operations in protected areas	Not material	15 - 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	9-10, 33-34	GRI 3-3
Employment			
Total number and distribution of employees by country, gender, age and professional classification	Material	34 - 36	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 professional category	Material	34 - 36	GRI 2-7 regarding employees by employment contract, type and gender

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Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Number of dismissals by gender, age and professional category	Material	36 - 37	GRI 3-3
Average remuneration and trends, disaggregated by gender, age and professional category or similar value	Material	37 - 38	GRI 3-3
Salary gap, remuneration of like positions or average remuneration in the company	Material	41	GRI 3-3 GRI 405-2
Average remuneration of board members and senior management, including variable remuneration, allowances, termination payments, payments into long-term savings schemes and any other amounts received, disaggregated by gender	Material	38	GRI 3-3
Implementation of disconnection from work policies	Material	39	GRI 3-3
Number of employees with a disability	Material	42	GRI 3-3 GRI 405-1, as regards employees by category and other indicators of diversity
Organisation of work			
Organisation of working time	Material	39 - 40	GRI 3-3
Number of hours of absenteeism	Material	39	GRI 3-3 GRI 403-9
Measures aimed at facilitating a work-life balance and encouraging sharing of responsibilities between both parents	Material	40 - 41	GRI 3-3
Health and safety			
Occupational health and safety conditions	Material	45 - 47	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	47 - 48	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	40 - 42	GRI 3-3

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Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
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	40 - 42	GRI 3-3
Percentage of employees covered by collective bargaining agreements, by country	Material	40	GRI 2-30
Assessment of collective bargaining agreements, particularly in the field of occupational health and safety	Material	40	GRI 3-3 GRI 403-4
Training			
Training policies in place	Material	49 - 50	GRI 404-2
Total hours of training by employee category	Material	50 - 51	GRI 3-3 GRI 404-1, as regards total hours of training by employee category
Integration and universal accessibility for people with disabilities			
	Material	42 - 45	GRI 3-3
Equality			
Measures adopted to promote equal treatment and opportunities for men and women	Material	40 - 41	GRI 3-3
Equality plans, job stimulation measures, protocols against sexual harassment and gender bias	Material	40 - 41	GRI 3-3
Policies against all forms of discrimination and, as the case may be, diversity management	Material	40 - 41	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, 61-65	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	61 - 64	GRI 2-23 GRI 2-26

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Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Reported human rights violations	Material	65	GRI 3-3 GRI 406-1
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	61 - 65	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, 61-64	GRI 3-3
Measures adopted to prevent corruption and bribery	Material	10-11, 61-64	GRI 3-3 GRI 2-23 GRI 2-26
Anti-money laundering measures	Material	10-11, 61-64	GRI 3-3 GRI 2-23 GRI 2-26
Contributions to foundations and not-for-profit organisations	Material	56, 67	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	51 - 58	GRI 3-3
Company commitments to sustainable development			
Impact of the company's activity on local employment and development	Material	51-52, 56-58	GRI 3-3
Impact of the company's activity on local populations and the territory	Material	46- 48	GRI 3-3
Relationships with stakeholders in the local communities and types of dialogue with them	Material	46 - 48	GRI 2-29
Association and sponsorship actions	Material	67 - 68	GRI 3-3 GRI 201-1

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Information requested under Law 11/2018	Materiality	Page of the report where this is addressed	Selected GRI content (latest version, unless otherwise indicated)
Subcontractors and suppliers			
Inclusion of social, gender equality and environmental concerns in the procurement policy	Material	65 - 66	GRI 3-3
Consideration of social and environmental responsibility concerns in relations with suppliers and subcontractors	Material	65 - 66	GRI 2-6
Oversight and audit systems and results thereof	Material	65 - 66	GRI 2-6
Consumers			
Consumer health and safety measures	Material	59 - 60	GRI 3-3
Grievance mechanisms, complaints received and resolution thereof	Not material	15 - 16	n/a
Tax information			
Profits obtained by country	Material	69	GRI 3-3 GRI 207-4, as regards profit before tax by tax jurisdiction
Tax paid on profits	Material	69	GRI 3-3 GRI 201-1
Public subsidies received	Material	69	GRI 201-4, as regards subsidies