

lyntia  
NETWORK TO BUSINESS

# Connecting to a better world

Annual Report  
ESG 2025

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# 00. About this report

(B1 24 a) (B1 24 c) (GRI 2-1 Organisational details) (GRI 2-2 Entities included in sustainability reporting) (GRI 2-3 Reporting period, frequency and point of contact)

This document sets out lyntia's performance in **the environmental, social and governance areas** from 1 January to 31 December 2025.

This sustainability report has been prepared in accordance with the requirements of the VSME (Voluntary Sustainability Reporting Standard for Micro and Small Enterprises) standard created in July 2025 by the European Financial Reporting Advisory Group (EFRAG), the technical advisory body of the **European Commission on sustainability reporting**. The document follows the structure set out in the standard and includes information to meet the requirements of both the basic and comprehensive modules.

The content of the report focuses on **the practices and procedures** that lyntia carries out for its sustainability performance, which is complemented by the **quantitative information** collected in the VSME Requirements Table, which also includes comments on those sections with short answers.

This standard is part of a **Recommendation adopted by the European Commission** and aims to facilitate the reporting of **environmental, social and governance information to SMEs** not subject to the Corporate Sustainability Reporting Directive (CSRD), thereby improving the quality of the information reported for all stakeholders who wish to consult it.

In addition, regarding the company's main material topics, the information available is reported in accordance with the **Global Reporting Initiative (GRI) sustainability standards**. The information reported on the organisation and its reporting practices in the general content section is also aligned with the standard.

The **scope of the report** covers the consolidated operations and personnel of Global Fontibre, S.L.U., which includes the companies Gunalta ITG, S.L.U., lyntia Networks France, S.a.s.u. and lyntia Networks, S.A. in Spain, which has a branch in Portugal. lyntia Networks, S.A. holds all of the group's assets, so throughout the report, the consolidated group will be referred to as '**lyntia**'.

# 01. A few words from our CEO



The 2025 Sustainability Report, which we present below, reflects a year of progress and consolidation for lyntia. Over the course of this year, we have strengthened our position as a **leading neutral operator in Telco and Cloud infrastructure on the Iberian Peninsula**, offering increasingly reliable, secure connectivity solutions ready for the future.

2025 has been marked by the consolidation of the adoption and impact of Artificial Intelligence (AI) in the processes of most industries, probably the most transformative technology of our era and, as a result, generating new paradigms in the processing, storage and transmission of data. There have been numerous announcements of new macro data centres opening on the Iberian Peninsula, and the migration of corporate management systems to Cloud environments is now widespread.

Furthermore, in the Telco sector, we have seen the continuation of the European consolidation process, reflected in the ongoing wave of mergers between operators to improve their investment capacity and long-term competitiveness.

Both effects have created a **sustained increase in demand for digital infrastructure**, which must not only be efficient but also, especially in light of the blackout our country suffered last April, be completely robust.

In this context, lyntia has reinforced its value proposition by expanding the network to **connect these new data centres**, as announced, and by enhancing its resilience through the incorporation of new assets. This has been achieved while maintaining our efficiency, optimising our operations, and increasingly relying on hyper-automation and AI initiatives that improve service quality and customer experience, in line with our strategic plan.

Our network, with **more than 57,000 km of fibre-optic cable, 146 network centres**, and a presence in Spain and Portugal, is a key asset for the digital development of companies, operators and data centres. On this basis, we continue to evolve our offering with innovative solutions such as DC Connect, which facilitates direct, secure and high-capacity interconnections between all data centres, and announcements about the availability of advanced technologies such as Hollow Core Fibre, Quantum-Safe Networks and 800 Gb, which reinforce our **ability to lead the way in next-generation connectivity**.

The evolution of the business in 2025 reflects our team's ongoing efforts to uphold the highest quality standards, deliver agile and secure customer service and maintain maximum operational efficiency. This has allowed us to continue strengthening our relationship with our customers and partners in the Telco and Cloud segments. And it is this approach of dialogue, collaboration and proximity with them that will continue to guide lyntia's strategic decisions.

In a context marked by constantly evolving ESG regulation, lyntia has maintained a clear course: anticipating changes and laying solid foundations. Our **commitment to sustainability is fully integrated into the company's DNA** and reflects a long-term vision in which governance, risk management and operational responsibility are key to ensuring the business's viability and building trust with all our stakeholders.



Our performance in 2025 highlights the **fundamental role of the people who make up lyntia**. Our team of 195 professionals is the driving force behind innovation, service quality and customer satisfaction, and we continue to prioritise the development of their skills, the creation of collaborative environments and the generation of professional growth opportunities.

In terms of the environment, we have maintained **100% renewable energy** across our network and offices, and we continue to implement efficiency measures that reduce our Scope 1 and 2 emissions. In addition, we have made progress in calculating Scope 3 emissions in line with our Decarbonisation Plan.

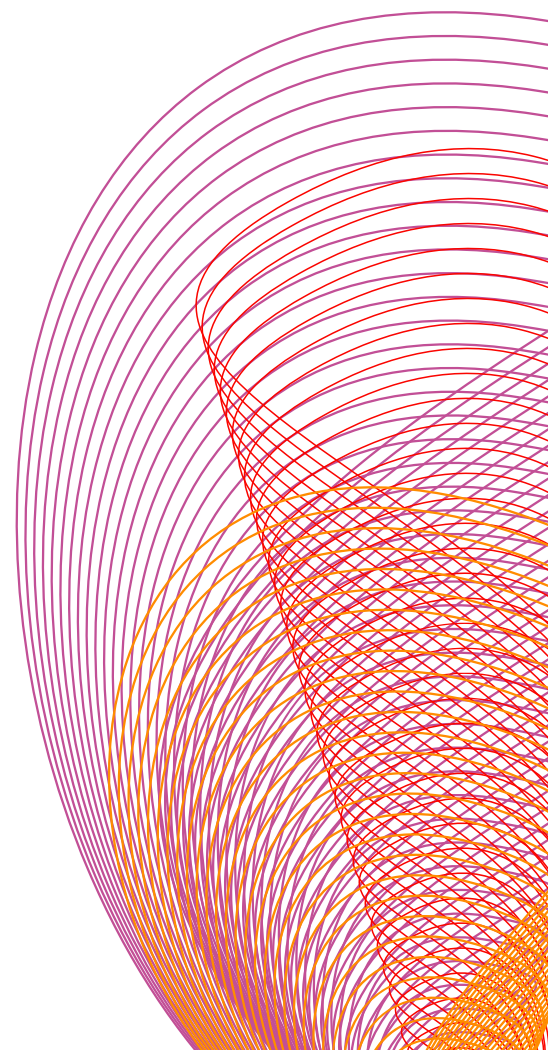
In terms of governance, we have continued to focus on establishing a robust, transparent framework with rigorous risk management. As such, our performance in **external assessments such as GRESB, with a score of 95/100**, reinforces our sound approach and the consistency of our practices.

We look to the future with enthusiasm, optimism and a clear long-term focus. Demand for digital infrastructure will continue to grow, **and lyntia is ready to play a significant role in the connectivity of Southern Europe** as a trusted partner. Our priority will be to continue rolling out our networks and capabilities to support the market with infrastructure aligned with sustainable, secure and long-lasting digital development.

I am grateful for the commitment and dedication of everyone at lyntia, as well as the trust of our customers, shareholders and collaborators.

We will continue to move forward with this commitment and rigour in sustainability, as one of the fundamental pillars of our strategic vision.

**José Antonio López**  
CEO, lyntia



## 02. 2025 at a glance

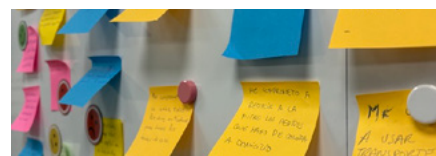
(B1 24 e iv)



**+ 145**  
network centres.

**+ 57.000 km**  
of fibre-optic cable  
rolled out across the  
Iberian Peninsula..

**+ 3.300**  
towns/cities  
reached.



**14,82 años**  
years average length of  
service in the organisation

**99 %**  
permanent staff.

We carried out  
**5 initiatives**  
with **positive**  
**social and**  
**environmental**  
**impacts**  
in support of various  
causes and foundations.

We developed  
**the Insyde**  
**Programme**  
to boost team  
motivation

**195**  
professionals  
make up lyntia.

We raised more than  
**11.000 euros**  
for the Aladina  
Foundation, which helps  
children and adolescents  
with cancer.

We maintained  
**100%**  
**renewable**  
**energy**  
in our network and offices.



We updated  
**our ESG Policy**

We joined  
**the Tribbu**  
**car-sharing**  
**initiative**  
endorsed by MITECO.

We continued to  
**calculate our**  
**Scope 1 and 2**  
**carbon**  
footprint and have begun  
working on Scope 3.

# 02. 2025 at a glance

(B1 24 e iv)

We updated our  
**Double  
Materiality  
Analysis.**



We conducted  
**a supplier  
ESG  
assessment**  
their performance  
and identify areas for  
improvement.

We maintained  
**100%  
renewable  
energy**  
in our network and  
offices.

We joined  
**the Tribbu  
car-sharing**  
initiative endorsed by  
MITECO.

We implemented  
**the GHG  
Protocol**  
to quantify and reduce  
our carbon footprint.

We continued to work  
in line with our  
**ESG  
Strategic  
Plan 2023-2026.**

We developed a  
**Quality,  
Environmental  
Management  
and  
Occupational  
Health  
and Safety  
Management  
Policy**

We reported through  
**the Global  
Real Estate  
Sustainability  
Benchmark  
(GRESB).**

We implemented  
**the GHG  
Protocol**  
to quantify and reduce  
our carbon footprint.

## Renewed



## 03. Our priorities

### Quality assurance, security and resilience

(GRI 3-3 Resilience and continuity) (GRI 3-3 Data security)

At lyntia, we focus our operations on developing a **resilient, high-quality service**, which is why we conducted various actions to enable us to guarantee the reliability and sustainability of our services.

We are ISO/IEC 27001 certified for our Information Security Management System, an international standard developed jointly by the ISO (International Organization for Standardization) and the IEC (International Electrotechnical Commission) that **endorses our commitment to the confidentiality, integrity and availability of data and information**, as well as the systems that process it.

This benchmark standard allows us to **minimise and prevent information security risks**, protecting systems connected to the Internet, including hardware, software and data, against unauthorised use or access. In addition to AENOR-accredited certification, we are recognised by IQNET, an international certification network that promotes accreditation across global markets.

Furthermore, within the framework of our Information Security Policy, we have different models that guide our actions, such as the **Protocol for the Management and Notification of Incidents and Security Breaches**, the Incident Communication, Management and Response Procedure, the Guidelines for the Processing and Storage of Personal Data, the Employee Personal Data Protection Policy and the Website Privacy Policy. We also have an **Internal Information System Privacy Policy - Speak Up** - that communicates the purpose, duration and the person responsible for data processing (Data Controller), among other information of interest.

We are working on our **Hyperautomation Project 2025-2027** to develop autonomous networks that can manage and optimise themselves using advanced technologies such as **Artificial Intelligence**.

This model guarantees the service's resilience and availability and improves the customer experience.

In 2025, we provided **specific training in cybersecurity and Artificial Intelligence** for staff, addressing the challenges posed by AI, the importance of its integration into work operations, and the methodologies that enable its efficient application. This training included an assessment of the knowledge learned and a form to evaluate staff satisfaction with the resources and content presented.



## Certifications and reference frameworks

(B1 25)

In order to guide and structure the activities we carry out, we take into account different regulatory frameworks and certifications that guide our actions and which we renew as appropriate:



### National Security Scheme (ENS).

Regulatory framework that establishes the principles, requirements and measures to guarantee the confidentiality, integrity, availability, authenticity and traceability of data and systems that manage electronic services.

At lyntia, the information systems that support the Connect service, with lyntia's Ethernet, IP, and Internet modalities, have been audited since 2024 and are classified as HIGH under ENS regulations.



### ISO/IEC 27001: Information Security Management System.

An international standard developed jointly by the ISO (International Organisation for Standardisation) and the IEC (International Electrotechnical Commission), which guarantees the confidentiality, integrity and availability of data and information, as well as the systems that process them, with the aim of minimising security risks.

Certification obtained in 2022 endorsed by AENOR, an accredited certification body, and recognised by IQNET, an international certification network.



### ISO 9001: Quality Management System.

An international standard that establishes requirements for implementing a quality management system to improve processes and satisfy customers.

Certification implemented since 2023, endorsed by LGAI Technological Centre, S.A. (Applus+), an accredited certification body.



### ISO 45001: Occupational Health and Safety Management System.

An international standard that establishes the requirements for implementing an occupational health and safety management system, with the aim of preventing accidents, reducing occupational risks and ensuring safe and healthy environments.

Certification implemented in 2025, endorsed by EQA, an accredited certification body.



### ISO 26000: Guidance on Social Responsibility.

An international standard based on a voluntary, non-certifiable guide for organisations on how to act in a socially responsible manner, promoting ethics, transparency and sustainable development. Recognition of implementation in 2025 by the entity Intedya.



### ISO 14001: Environmental Management System.

An international standard that establishes the requirements for implementing an environmental management system, helping organisations to control the impact of their activities on the environment, comply with applicable regulations and continuously improve their environmental performance.

Certification implemented in 2025, endorsed by LGAI Technological Centre, S.A. (Applus+), an accredited certification body.

GHG Protocol to quantify and reduce the carbon footprint.

An international reference standard for measuring, managing and reducing greenhouse gas (GHG) emissions. It provides methodologies for calculating the carbon footprint and establishes guidelines for setting reduction targets and for reporting transparently.

Implemented since 2019 and verified in 2025 by LGAI Technological Centre, S.A. (Applus+), an accredited certification body.



### Global Real Estate Sustainability Benchmark (GRESB).

An international standard that assesses commitment to sustainability in infrastructure and real estate assets, helping to improve transparency, environmental practices and social responsibility in the industry.

Reported since 2024, with data from 2023 and 2024, obtaining a score of 95 out of 100.



### Ecovadis.

A global platform that rates corporate sustainability performance in four key areas: environment, labour practices and human rights, ethics and sustainable procurement, helping companies and supply chains to improve their ESG practices and demonstrate their commitment to customers and investors.

Implemented since 2024.

# 04. We are lyntia

## Our history

With more than 27 years of experience, we are at the forefront of the telecommunications sector as a neutral digital infrastructure operator, offering fibre-optic connectivity solutions and cloud services.

- **1998.** Unión Fenosa (UF) and Desarrollo del Cable (Gas Natural) begin developing fibre infrastructure to offer services to other telecommunications operators.
- **2009.** Gas Natural (GN) merges with Unión Fenosa, creating GNFT.
- **2014.** GNFT is acquired by the Cinven investment fund. Ufinet is born.
- **2015.** Ufinet enters the FTTH business in small and medium-sized cities.
- **2018.** Ufinet Spain is acquired by Antin Infrastructure Partners and lyntia is born.
- **2019.** lyntia becomes the benchmark alternative in Spain. That same year, it signs an agreement with Iberdrola for the transfer of exclusive rights to use Iberdrola's surplus fibre network.
- **2022.** Axa Management Asset, Swiss Life Asset Management and Morrison & Co. acquire the lyntia Networks business.
- **2023.** lyntia enters the Portuguese market, securing a 1,100 km terrestrial fibre network connecting the country's major cities.
- **2024.** Following approval by the CNMC, lyntia Networks acquires EBC: Evolutio Business Connectivity.

# The inspiration that connects us

We are focused on generating a positive impact on the environment, which is why we base our actions on the mission, vision and values that inspire us, grounding our work in solid pillars that help us achieve our goals and consolidate our leadership.



## OUR VISION

To offer connectivity solutions that bring people together and contribute to a better future.



## OUR MISSION

To consolidate our leadership as a trusted partner in telecommunications and cloud services, promoting cutting-edge infrastructure in the Southern European market.



## OUR VALUES

**Collaboration.** We believe that together we can achieve more. Working as a team and adapting quickly helps us achieve faster results and better outcomes.

**Commitment.** Our customers are at the centre of everything we do and the driving force behind our culture.

**Passion.** Passion inspires us, makes us grow and is contagious, generating talent and success.

**Ease.** We optimise our processes and organisation to be more agile and efficient.

## III

## OUR PILLARS

**Reliability.** Every connection we create is a solid bridge to the future.

**Efficiency.** In an ever-changing environment, efficiency is key to moving forward successfully.

**Sustainability.** Our commitment to a better world transcends technology and connections.

**Differential innovation.** Innovation is our driving force for future connectivity.

## 05. Creating value

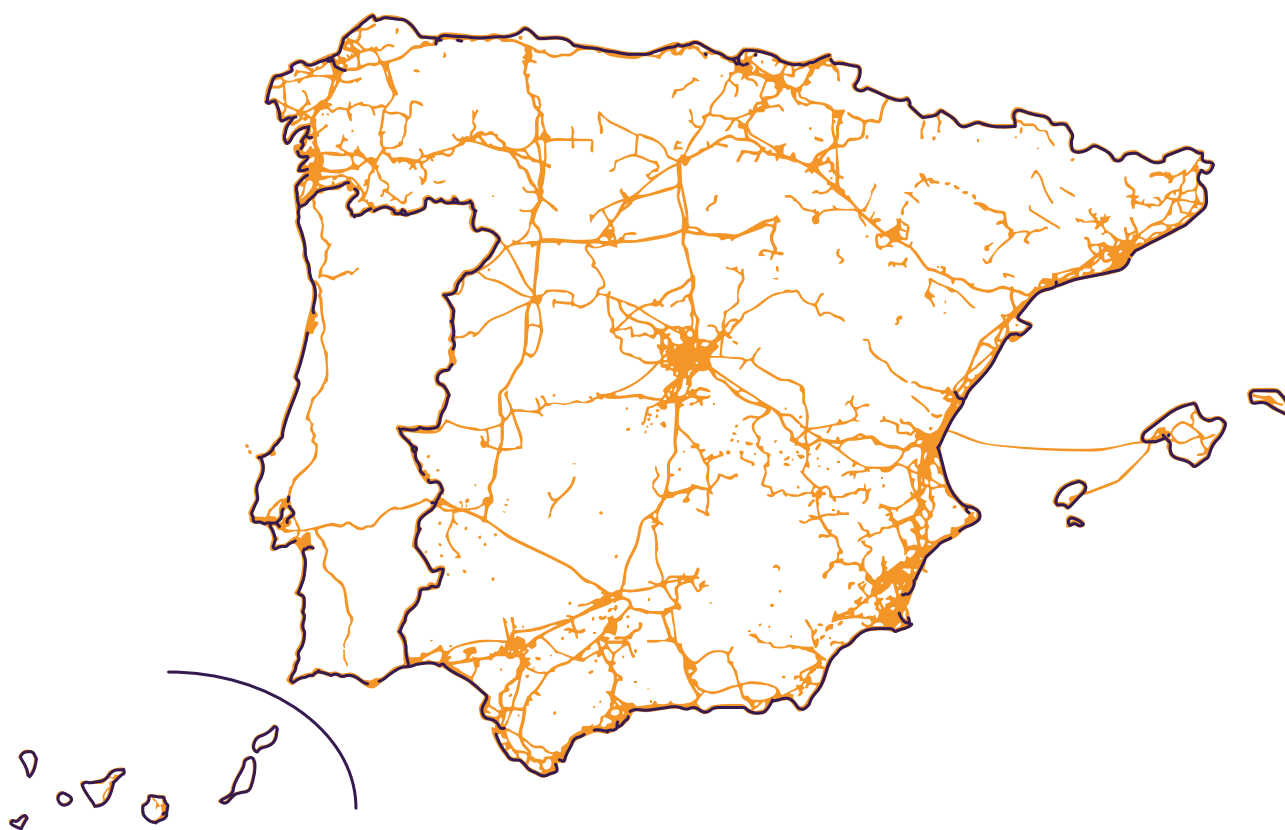
(B1 24 e vi) (C1 47 a) (C1 47 b) (C1 47 c) (GRI 2-1 Organisational details)



At lyntia, we are dedicated to the construction and operation of fibre-optic infrastructure. We are leaders in the wholesale telecommunications market in Spain and Portugal and specialise in fibre-optic and digital infrastructure services.

Our business group comprises 177 professionals focused on building customised solutions that drive customer growth and digital development across regions.

With geographical coverage spanning both Spain and Portugal, we have more than 57,000 km of fibre-optic cable across the Iberian Peninsula.



**57.028 km**  
of dark fibre.

**+77.500**  
on-net buildingst.

**+274.000**  
near-net buildings.

**3.353**  
towns/cities.

**5**  
data centres.

**146**  
network centres.



## Our solutions at your fingertips

Flexibility and innovation are the cornerstones of lyntia's business model, consolidating our ability to adapt to changes in the sector, regulatory requirements and emerging needs for connectivity, operational efficiency and environmental protection.

We serve a wide variety of customers, including telecommunications operators (local, regional, national and international), integrators, data centres and hyperscalers, responding to their connectivity needs. In addition, we configure fibre-optic networks to ensure stability and quality in communications, even in the most complex environments.

### Infrastructure



Colocation



Dark fiber

### Optical



Spectrum



Wavelength

### Connectivity



Ethernet  
Connect



Internet  
Connect



IP-VPN  
Connect



Cloud  
Connect

## We are leaders



**Hollow Core Fibre.** Pioneers in the rollout of ultra-low latency fibre technology (OFS/ Furukawa Solutions) for the interconnection of data centres in the Madrid metropolitan area. Used within Nokia's DWDM metropolitan network, this fibre reduces the latency of 400/600 Gbps lambdas by 30%.



**Quantum-Safe Networks.** World's first implementation of a QKD (Quantum Key Distribution) chain with different providers (LuxQuanta and ID Quantique) over traditional and hollow core fibre, using DWDM encryptors to reduce latency and maximise available bandwidth. This rollout demonstrates full compatibility between the DWDM network and any QKD solution.



**Fast Delivery.** Agile L1/L2 services between the main data centres across the Iberian Peninsula, offering 100 Gbps L1 services or Ethernet/cloud access in less than seven working days.



**800Gb Services.** High-capacity, next-generation connectivity, ready for future demands, both in metropolitan connections and long-distance routes across the Iberian Peninsula.

# 06. Committed to sustainability

(B2 26 a) (B2 26 b) (B2 26 c) (B2 26 d) (C1 47 d) (C2 48) (C2 49)

We are fully focused on integrating sustainability across lyntia's management and operations.

In 2023, we began to lay the foundations for our commitment by developing an ESG strategy with a time frame until 2030. During the initial stage, we conducted an ESG diagnosis and formed an internal working team, which enabled us to structure initiative development and promote awareness across teams, laying a solid foundation for the progressive improvement of our sustainability performance.

Furthermore, with the advice of an external consulting firm, we conducted a double materiality analysis to identify the main aspects relevant to lyntia. This study considered material issues from the competition, those identified by the European Corporate Sustainability Reporting Directive (CSRD) and the GRESB (Global Real Estate Sustainability Benchmark) reference standard, as well as the opinions of the company's main stakeholders. In early 2025, the analysis was updated to incorporate the opinions of employees, customers and suppliers.

This process concluded with the identification of 10 material issues, including:

- Ensuring the continuity and resilience of the company's operations by addressing emerging challenges.
- Protecting systems and data from unauthorised use or access.
- Caring for the people who make up our teams, ensuring their overall well-being and protection from occupational risks.
- Maintaining ethical business behaviour in line with compliance frameworks regarding corruption, bribery and other unlawful practices.

The other material issues identified in the analysis focus on the following areas: climate and energy; digital transformation; diversity, equality and inclusion; customer engagement and privacy; governance and the circular economy.

Continuing with the implementation of our ESG strategy, throughout 2024, we focused on defining and monitoring the objectives set, enriching our value proposition by developing new sustainability initiatives and integrating value chain agents.

In line with this, we strengthened communication with customers, suppliers, communities, and other stakeholders in 2025 to involve them in our ESG strategy, grounded in responsible business management and the development of sustainable connectivity solutions.

lyntia's ESG strategy has been developed in close coordination with the investment consortium, whose focus on sustainability has driven and guided the definition of our roadmap. The commitments established by the consortium, aligned with international frameworks such as the United Nations Global Compact, the IFC Performance Standards, the European Taxonomy, the SFDR and industry best practices, have fostered robust governance focused on priorities and structured through a coherent and transparent working model.

This shared vision has driven the adoption of policies, management systems and reporting methodologies that reinforce our ambition to integrate sustainability at the heart of our business, ensuring continuous evolution in line with regulatory, industry and stakeholder expectations.

**We have an ESG Strategic Plan with a time frame to 2030, currently focused on the period 2023-2026, which structures our sustainability mission into three pillars:**

- **Transform lyntia to integrate ESG into the operating and governance model.**
- **Collaborate with customers and suppliers to offer sustainable connectivity solutions.**
- **Promote digital inclusion and cohesion in the community, fostering social and economic progress.**

**Integrated into these pillars, we have established ten strategic lines that embody our mission. In turn, each of the lines is made up of different activities for which we have defined the teams responsible and collaborators, as well as the time frame in which the initiative is expected to be developed.**

**Thanks to this study, we have a solid basis for measuring and monitoring the progress of our sustainability strategy over the coming years.**

The development of lyntia's sustainability commitment is structured thanks to the work of our ESG Committee, made up of a multidisciplinary team representing all areas of the company:

 **Maryvonne Serrano Banquet**  
CMO, Communication & ESG

 **Álvaro Botella Pedraza**  
CLO

 **María García Santos**  
Communication & ESG

 **María Álvarez García**  
Legal

 **Juan Olivares de las Heras**  
Technical Area

 **Carmen Godoy Prieto**  
Customer Experience

 **Rosa María Pérez de Óbanos**  
Procurement

 **Belén Aznárez López**  
Human Resources

We consider it essential that our business model aligns with environmental, social and good governance commitments, which is why we encourage everyone at lyntia to be involved in our sustainability efforts, starting with the company's management. In line with this, the Management Committee and the ESG Committee have established ESG-related objectives.

ESG-related policies and goals are reviewed and monitored by the Management Committee and the Board of Directors. In addition, the ESG Committee meets every six months with the Audit and Risk Committee, which comprises members of the Board and is chaired by an independent director, to report on progress on sustainability. If any particularly important issues are to be discussed, ESG experts from the consortium also attend this meeting.

Furthermore, to guide our actions in sustainability, we have ISO 26000 certification regarding Guidance on Social Responsibility.

# Environmental responsibility

(B2 26 a) (B2 26 b) (B2 26 c) (B2 26 d) (C2 48)



## Our performance

- 100% renewable energy in the network and offices
- Staff awareness through initiatives and practical workshops
- Assessment of suppliers' environmental performance in terms of emissions, waste and energy efficiency
- Climate risk analysis to understand impacts and strengthen mitigation actions

## Our main suppliers

**61 %**

have a certified environmental management system.

**59 %**

calculate and reduce their carbon footprint.

**58 %**

use renewable energy.

At lyntia, we strive to minimise the environmental impact of our activities and contribute to the development of a sustainable business model in the telecommunications industry.

With this objective in mind, we are working to create less invasive infrastructure that incorporates responsible construction practices, and we are committed to taking a proactive role in managing our impact beyond compliance with applicable environmental regulations.

We have implemented a key indicator monitoring system that allows us to track the evolution of our environmental performance by aligning our metrics with international standards, such as the GHG Protocol, a globally recognised and widely used method for measuring, managing and reporting greenhouse gas emissions.

We also transfer the responsibility for caring for the environment to our main suppliers<sup>1</sup>, who we evaluate in ESG areas, including questions about their environmental management focused on emissions, waste and energy efficiency.



**We raise awareness among our teams about the environmental impact we have as individuals, beyond our performance as an organisation.**

**In 2025, through a specialised external company, we held a practical workshop to calculate each person's carbon footprint based on their personal habits and behaviour.**

**This allowed us to determine Overshoot Day, i.e. the annual date from which we would be living "on credit", using resources that would not be regenerated in the same year.**

<sup>1</sup>The ESG assessment focuses on suppliers with a delivery note amount exceeding €60,000/year in 2024, as well as new suppliers, who have been requested to submit a quote in 2025, together accounting for 72% of the total amount invoiced by suppliers.

## Sustainable energy transition

We are committed to optimising energy consumption and mitigating our carbon footprint.

We continue to work on measuring lyntia Networks' Scope 1 and 2 footprint in Spain, which we have been evaluating since 2019 and which covers most of our activities at a group level. In addition, with the aim of reinforcing our commitment, we have begun to measure different categories of Scope 3 in 2025, identifying those that are most relevant to our operations.

In line with this, the energy we use across the network and in our offices is renewable, resulting in a zero Scope 2 carbon footprint. To minimise Scope 1, we have continued to renew our vehicle fleet with hybrid models. In addition, we have implemented energy-efficiency measures across our facilities and integrated real-time monitoring tools to track progress.

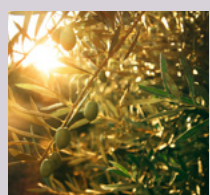
Actualmente estamos trabajando en el desarrollo de un Plan de descarbonización que nos permita sistematizar la evolución de los logros y establecer objetivos más ambiciosos a medio y largo plazo.



***In 2025, lyntia joined a car-sharing initiative by Tribbu, endorsed by the Ministry for Ecological Transition and Demographic Challenge (MITECO), which allows organisations to reduce their Scope 3 carbon footprint and obtain certified energy savings (CAE) while providing an economic incentive to employees for each shared journey made.***

***This is a privately run project with public backing that delivers energy savings and reduces emissions, rewards collaborative mobility and generates social benefits for users.***

We are currently developing a decarbonisation plan to systematise our progress and set more ambitious medium- and long-term goals.



***Thanks to the Apadrina un Olivo [Sponsor an Olive Tree] initiative in Oliete (Teruel), we are contributing to the restoration of centuries-old olive trees while promoting job creation in the region and helping to offset part of our carbon footprint.***

***This project supports rural communities at risk of depopulation and aims to care for the environment and revitalise the territory.***

***We are part of the Repsol Foundation's Motor Verde [Green Engine] project, through which we participate in the reforestation of agricultural land in the Maceira Forest in Pontevedra with a species native to the area.***

***This initiative has a positive social impact by creating local jobs and promoting CO2 absorption, which allows us to offset part of our carbon footprint for 2024 and 2025.***



## Use responsResponsible use of resources, circularity and waste management

(B7 37)

Efficient and responsible management of the resources we use in our activities is a fundamental pillar of our environmental commitment.

The activities we carry out have low water consumption, which mainly occurs in offices. Although our scope for action is limited, we believe it is always possible to improve our impact, so we raise awareness among our teams about the responsible use of water by putting up posters that promote good practices.

We also work to apply the principles of the circular economy. At our office facilities, we have our own containers to collect and record different types of waste (capsules, toner, confidential paper, etc.) to measure our progress in reducing waste generation and managing it effectively. This office waste management is part of the ISO 14001-certified Environmental Management System.

In addition, we generate waste that we manage through outsourcing to external companies. For example, we use a specialised external company to ensure that our computer equipment is recycled.

Regarding waste from construction activities, the contract signed by suppliers includes a section specifying their responsibility for managing waste generated in accordance with applicable regulations.

## Climate resilience

(C4 57 a) (C4 57 b) (C4 57 c) (C4 57 d) (C4 58)

Although a large part of our fibre is underground and therefore less exposed to climate risks such as storms or fires than other types of infrastructure, we allocate resources to assess climate-related hazards and transition events that generate climate risks relevant to lyntia.

We have conducted an initial analysis, focusing on the physical impacts of climate change, which concludes with the identification of eight main hazards, classified as acute and chronic, and shows the degree of exposure of different locations of lyntia's assets to the various contingencies posed throughout the years 2020, 2050 and 2100.

Through a second study, we identified, in addition to physical risks, transition risks and opportunities (regulatory and legal, technological, market, reputational) and their main financial consequences for the company.

Thanks to these analyses, carried out by external companies specialising in the field, we are strengthening our understanding of climate-related impacts and improving our decision-making capacity.

In addition, the physical risks of climate change are included in the corporate risk analysis, which assesses their probability of occurrence and their financial or business impact, and lists current mitigation measures and planned future actions.



## Positive impact on people

(B2 26 a) (B2 26 b) (B2 26 c) (B2 26 d) (C2 48)

### Our performance

**14,82 años**

average length of service in the organisation

**99 %**

permanent staff

**74 %**

women in back-office areas

### Insyde Programme

to boost team motivation

**0**

workplace accidents or incidents in the last two years

**More than 11.000 euros**

raised for the Aladina Foundation, which helps children and adolescents with cancer

**5**

initiatives with a positive social and environmental impact in support of different causes and foundations

### Well-being and professional development

Maintaining a working environment in which people can feel valued and fulfilled is a priority for lyntia, which is why we develop initiatives that encourage interaction among our professionals beyond the specific performance of their duties.

In 2025, we carried out the Insyde Programme to strengthen the well-being and commitment of the people who make up our organisation. This project is based on promoting team sports and leisure activities, as well as other actions that can foster a healthy and motivating culture.



*We encourage healthy eating habits among employees, along with other initiatives, by offering seasonal fruit two days a week and sharing, through our internal newsletter, a calendar with the fruits and vegetables typical of the corresponding season, along with other information of interest, such as the names of local consumer organisations that bring producers and consumers together.*



*We promote teamwork and working relationships through sport by organising quarterly padel tennis tournaments, with the intention of gradually incorporating other sports and leisure activities.*

***To increase our employees' motivation to engage in physical activity, we use a digital application to launch monthly challenges associated with different sports themes (step challenge, cycling challenge, swimming challenge), and we reward the winner with a gift related to the challenge!***

We have also increased the frequency of meetings with the CEO, thus contributing to improving transparency, communication and proximity between teams. Two or three online sessions are held each year with the main aim of sharing relevant company developments and topics of interest to the sector. During these meetings, there is a question and answer session and a QR code is provided for questions that may arise after the session. In addition, each year we hold one or two face-to-face meetings between directors and managers to discuss various issues of interest to the company.

***We value the opinions of our teams, which is why we create spaces for communication where other profiles beyond management can contribute their vision and ideas.***

***We hold one or two face-to-face meetings per year in which the CEO invites directors and managers to work together in round tables to address various strategic issues for the company.***

At lyntia, we promote a balance between our team's personal and professional lives. To this end, we have implemented work-life balance measures as part of our Equality Plan, such as flexible working hours, intensive working days on Fridays and during special periods (summer and Christmas), teleworking options and reduced working hours.

In addition, to support the professional growth of our team, we have developed a training plan based on performance evaluations. Thanks to the various training programmes, we have created a culture of continuous learning that allows us to improve our ability to face present and future challenges.

***We help develop our teams' skills by offering training sessions on topics such as English, financial literacy, cybersecurity, artificial intelligence, carbon footprint, occupational risk prevention, and sustainable food, among others.***

### ***Diverse and equal environment***

At lyntia, we value the uniqueness of the people who make up our teams, which is why we are firmly committed to ensuring that our organisation is a space that actively promotes inclusion and diversity.

We have an Equality, Diversity and Inclusion Policy and, in 2025, we updated our Equality Plan in accordance with current regulations, including a specific protocol for the LGBTBI community. We also have an Anti-Harassment Protocol.

In line with this commitment, we have a Selection and Recruitment Policy based on meritocracy to attract talent. We also base each person's career advancement on their performance and the results of our annual skills assessment.

## Health and safety protection

(GRI 3-3 Health and safety) (GRI 403 Occupational health and safety)

Promoting health and safety in the workplace is fundamental to lyntia, which is why we strive to go beyond the applicable legal frameworks.

Our actions in this area are based on ISO 45001 Occupational Health and Safety, which is integrated into our Integrated Management System (IMS) along with other certified international standards such as ISO 9001 and ISO 14001. We also have an Occupational Risk Prevention Policy and, in line with this, we have developed the Insyde Programme, which not only promotes well-being and motivation, but also allows us to prevent and mitigate possible psychosocial risks that may affect our teams.

We also have the support of an External Prevention Service (SPA), which assists us in identifying, assessing and controlling risks, as well as in developing prevention activities and staff training.

Within the framework of ISO 45001, we set annual health and safety objectives, including:

- Conducting at least three training or awareness sessions per year on occupational risk prevention, aimed at all staff, in order to strengthen the culture of prevention, reduce occupational risks and improve regulatory compliance.
- Reducing the absenteeism rate to below 2%.

Through the Health and Safety Committee, which meets quarterly, we evaluate progress in prevention and review key indicators (incidents, accidents, frequency rates, etc.). No occupational accidents were recorded in either 2024 or 2025.

With the aim of passing on our commitment to our supply chain, we include specific health and safety questions in the ESG assessment questionnaire for suppliers, asking whether they have a certified management system, what main actions they take and whether they have recorded any relevant non-compliance.

## Contribution to the community

At lyntia, we understand that our commitment to society and the environment in which we operate goes beyond the quality of the services we offer.

That is why we strive to collaborate continuously with projects and initiatives that positively impact communities and support causes that inspire us.



***In 2025, we raised more than €11,000 for Casa Aladina, a project run by the Aladina Foundation that aims to create a support space for children with cancer and their families.***

***The Aladina Foundation is a non-profit organisation dedicated to helping children and teenagers with cancer by providing comprehensive support to patients and their families throughout treatment. The foundation operates in hospitals in Spain and internationally, offering psychological support, therapies, recreational activities and support for families.***



***In 2025, we contributed to the Ecomar Foundation's work to conserve Posidonia, a marine plant that is key to the life of our seas.***

***Thanks to this donation, we are collaborating in the continuation of education, awareness and marine ecosystem protection programmes.***

***Posidonia meadows are a highly valuable ecosystem: they are one of the main carbon sinks in the Mediterranean, provide a refuge and breeding ground for numerous species of fishing interest, and help prevent coastal erosion.***



***We collaborate with Reyes Magos de Verdad (Real Three Kings) to sponsor the wishes of children and elderly people in vulnerable situations.***

***Thanks to this project, our employees can make the dreams expressed in the letters of children and adults without resources, with disabilities, or who have been victims of violence or adverse socio-economic situations come true.***

We also collaborate with the Apadrina un Olivo (Sponsor an Olive Tree) initiative in Teruel and the Motor Verde (Green Engine) reforestation project of the Repsol Foundation in the Maceira Forest in the province of Pontevedra. These programmes contribute to biodiversity recovery in the area and promote employment in the region, allowing us to collaborate with local communities while offsetting part of our carbon footprint.

Looking ahead, we want to continue to be part of solidarity movements, such as those we currently collaborate with, and commit to integrated, sustainable corporate volunteering actions over time.





## Transparent governance

(B2 26 a) (B2 26 b) (B2 26 c) (B2 26 d) (C2 48) (GRI 3-3 Compliance & Ethics)

### Our performance

## Integrated Management System

based on ISO 9001, ISO 14001 and ISO 45001 standards

## ESG Policy

for the sustainable management of our activities

## Corporate risk analysis

to understand impacts and facilitate decision-making

## ESG assessments

of suppliers to measure their performance and identify areas for improvement

### Integrity and transparency

(C2 49)

The ethical and responsible management of our activities is one of our company's fundamental principles.

In line with this purpose, we have drafted a Code of Ethics that sets out the ethical principles and standards of conduct that govern our actions. It is reviewed periodically and is available on our website.

We also have an Audit and Risk Committee made up of members of the Board and chaired by an independent director, which meets quarterly and is responsible for ensuring compliance with our policies and procedures, as set out in its Regulations

***In 2025, we conducted specific training on conduct and behaviour that is not in line with our Code of Ethics, to strengthen operational staff's awareness of and commitment to lyntia's values and principles.***

In 2025, to reinforce our commitment to sustainable business management, we updated our ESG Policy, which sets out our approach to aligning technological progress and economic growth with care for the environment, social welfare and good governance guidelines. This Policy is available on our website and is continuously reviewed to align with other ESG developments and commitments.

We also have an Integrated Management System based on ISO 9001, ISO 14001 and ISO 45001 standards. This consolidated framework is accompanied by the Quality, Environmental Management, and Occupational Health and Safety Management Policy, developed in 2025, which outlines the system's main objectives. Looking ahead, we plan to continue adopting compliance frameworks to strengthen our performance.

## Risk management

Identifying, analysing and managing current and potential risks is essential to ensuring an organisation's resilience.

At lyntia, we have carried out a comprehensive corporate risk analysis with the aim of identifying and assessing each risk and determining current and future measures that contribute positively to its management. To address legal and compliance issues more specifically, we also have a criminal risk analysis in place.

In addition, two analyses have been carried out, with external expert advice, focusing on the management of physical risks arising from climate change with the aim of understanding their impact on the business and facilitating decision-making on investment matters.

## Commitment from our suppliers

At lyntia, we work to extend our environmental, social and governance principles throughout our value chain.

We have an ESG Supplier Procurement Policy, updated in 2025, which we send together with our Code of Ethics, to which our partners must adhere or contribute their own, ensuring that they are aligned with our commitment to best practices in sustainability.

Every year, we assess the ESG performance of the suppliers we work with, as well as new suppliers with whom we begin a professional collaboration. We provide them with an assessment that measures their performance in areas of sustainability, including:

- Environmental management focused on emissions, waste and energy efficiency.
- Regulatory compliance and respect for human rights.
- Transparent and ethical governance.

This ESG assessment of our suppliers is completed with a detailed analysis of the results and the preparation of a comprehensive performance report. We also share our findings with suppliers to identify opportunities for improvement and collaboration.

## Responsible governance

(C6 61 c)

The prevention of corruption and bribery is a fundamental element of our operations.

The Code of Ethics sets out the main commitments in this area, as well as those relating to possible acts of unfair competition. A specific analysis of criminal risks has also been conducted, and we have developed a Criminal Compliance Policy.

We have a Compliance Committee, comprising three company representatives and chaired by an independent director, which meets monthly and is responsible for managing communications received through the Internal Information System. It coordinates with the Audit and Risk Committee in the event of any complaint. This project includes the Internal Information System Policy and the Information Management Procedure.

The Speak Up communication channel, an integral part of the Internal Information System, is aligned with the provisions of Law 2/2023 of 20 February and other applicable regulations. It is a secure and accessible way to raise concerns and/or report possible conduct that is not in line with our ethical and compliance commitments, guaranteeing the confidentiality and protection of the whistleblower at all times. No complaints were received in 2024 or 2025.

In 2025, to highlight the general criteria for action considered appropriate for business travel and gifts, we developed an Expense and Travel Policy and a user manual for managing employee expenses.

## 07. Annexes

### VSME requirements table

Code	Content	Response section / Response
Basic module		
General information		
B1 24 a	Selected reporting option	<b>About this report</b>
B1 24 b	Omission of classified or sensitive information	No relevant information has been omitted because it is considered classified or sensitive.
B1 24 c	Scope of information	<b>About this report</b>
B1 24 d	Subsidiaries included in the report	Global Fontibre, S.L.U. (parent company) Gunalta ITG, S.L.U. (subsidiary) lyntia Networks France, S.a.s.u. (subsidiary) lyntia Networks, S.A. (subsidiary in Spain), which has a branch in Portugal and holds all of the consolidated group's assets.
B1 24 e i	Legal personality of the company	It is a private limited liability company of the S.L.U. (Sociedad Limitada Unipersonal – single-member company) type.
B1 24 e iii	NACE sector classification codes	The vast majority of lyntia's operations are subject to NACE 6110: Cable telecommunications activities.  In addition, residual activities (Cloud, Internet) associated with NACE 6190: Other telecommunications activities.
B1 24 e iii	Balance sheet volume	This information is not available at the date of completion of this report.
B1 24 e iv	Turnover	This information is not available at the date of completion of this report.
B1 24 e v	Total number of salaried employees or full-time equivalents.	<b>Total number of salaried employees or full-time equivalents. 2025</b>  Total number of salaried employees or full-time equivalents 195
B1 24 e vi	Country of main operations and location of significant assets	Creating value  Headquarters at Avenida de Bruselas 24, Planta 1,

B1 24 e vii	Geolocalización de los centros en propiedad, arrendados y gestionados[AH1.1]	<p>Alcobendas, Madrid (28108).</p> <p>Five proprietary data centres in Seville, Jaén, Huelva, Zaragoza and Alicante for telecommunications equipment and IT servers.</p> <p>146 network centres distributed across Spain and Portugal.</p>
B1 25	Certificaciones y etiquetas de sostenibilidad	<p><b>Certifications and reference frameworks</b></p> <p>The information considered and reported in the various standards corresponds to consolidated data at the group level, including the operations and personnel of Global Fontibre, S.L.U., although most certifications and reference frameworks specify lyntia Networks, S.A. as the scope, as it covers the group's operations.</p>
B2 26 a	Prácticas en sostenibilidad implementadas	<p><b>Committed to sustainability</b></p> <p><b>Environmental responsibility</b></p> <p><b>Positive impact on people</b></p> <p><b>Transparent governance</b></p>
B2 26 b	Políticas de sostenibilidad implementadas	<p><b>Committed to sustainability</b></p> <p><b>Environmental responsibility</b></p> <p><b>Positive impact on people</b></p> <p><b>Transparent governance</b></p>
B2 26 c	Iniciativas futuras en sostenibilidad	<p><b>Committed to sustainability</b></p> <p><b>Environmental responsibility</b></p> <p><b>Positive impact on people</b></p> <p><b>Transparent governance</b></p>
B2 26 d	Metas para la supervisión de políticas y avances en sostenibilidad	<p><b>Committed to sustainability</b></p> <p><b>Environmental responsibility</b></p> <p><b>Positive impact on people</b></p> <p><b>Transparent governance</b></p>
B2 27	Apartado informativo	-
B2 28	Apartado informativo	-

## General information

B3 29	Total energy consumption [AH1.1] by source	Total energy consumption (MWh)	2024	
			Renewables	Non-renewables
		Total fuel consumption	0,00	0,00
		Total electricity consumption	4.463,09	0,00
		<b>Total energy consumption by source type</b>	<b>4.463,09</b>	<b>0,00</b>

The data in the table correspond to 2024. In the first half of 2026, this report will be published again, collecting consumption data for the period 2025, which is currently being calculated at the time of writing.

B3 30	Scope 1 and scope 2 emissions broken down by location	Emisiones de gases de efecto invernadero (en tCO <sub>2</sub> )	2024
		Emisiones GEI de alcance 1	190,06
		Emisiones GEI de alcance 2	0
B3 31	GHG intensity	Emisiones totales GEI alcances 1 y 2	190,06
		<b>Intensidad GEI (t CO<sub>2</sub>/€)</b>	<b>0,87</b>

The carbon footprint data refer to lyntia Networks in Spain, which covers most of the group's activities. In the first half of 2026, this report will be published again, including GHG emissions data for 2025, which is currently being calculated at the time of writing.

The data in the table correspond to 2024 consumption and use the 2024 emission factor published by the Ministry for Ecological Transition and Demographic Challenge (MITECO) in May 2025.

B4 32	Quantity of pollutants emitted to the atmosphere, water and soil	<p>No pollutants other than CO<sub>2</sub> are emitted into the atmosphere, water or soil.</p> <p>Following the materiality analysis, it was concluded that this issue is not currently of significant relevance to lyntia.</p>
B5 33	Number and area of sites in or near biodiversity-sensitive areas Uso de la tierra	lyntia does not carry on its activities in locations close to protected areas or areas of special environmental sensitivity that put biodiversity at risk.
B5 34 a	Land use	Following the materiality analysis, it was concluded that biodiversity is not currently an issue of significant relevance to lyntia.
B5 34 b	Total sealed area	
B5 34 c	Total area on site oriented towards nature	
B5 34 d	Total area off site oriented towards nature	



B3 29	Total energy consumption by source [AH1.1]	Water management		2025
				Water extraction (in m3)
		All sites		4.841,06
		Sites in areas of water stress		4.841,06
Water consumption is close to zero as water is only extracted from the public network and discharged into the sewage system.				
B7 37	Application of circular economy principles.	Responsible use of resources, circularity and waste management		
B7 38 a b	Total annual waste generation (non-hazardous and hazardous) and total annual waste sent for recycling or reuse.	Water management	Waste generated in 2025 (kg)	
			Waste sent for recycling or reuse	Waste sent to landfill (direct to disposal)
		Non-hazardous waste	380,00	0,00
		Paper	260,00	0,00
		Plastics	120,00	0,00
		Hazardous waste	0,00	0,00
		Toner and printer cartridges	0,00	0,00
B7 38 c	Annual mass flow of materials used	Not applicable, as the company does not operate in a sector with intensive material flows.		
Social parameters				
B8 39 a	Staff by type of contract	Number of salaried employees or full-time equivalents by type of contract		2025
		Permanent contract		193
		Temporary contract		2
		Total		195
B8 39 b	Staff by gender	Number of salaried employees or full-time equivalents by gender		2025
		Male		132
		Female		63
		Other		0
		Not disclosed		0
		Total		195

B8 39 c	Staff by country of contract	<b>Number of salaried employees or full-time equivalents by country of contract</b>	<b>2025</b>
		Spain	193
		Portugal	2
		Total	195
B8 40	Staff turnover rate	<b>Employee turnover rate</b>	<b>2025</b>
		Number of salaried employees leaving the company in the reporting year	9
		Average number of salaried employees in the reporting year	199
		Employee turnover rate	<b>4,52%</b>
B9 41	Health and safety information	<b>Health and safety indicators</b>	<b>2025</b>
		Number of workplace accidents in the reference year	0
		Total hours worked per year by all employees	379.213
		Rate of recordable work-related accidents for employees	0
		Number of fatalities as a result of work-related injuries and work-related ill health	0
		For more information, see the section Material topic: Health and safety in <b>Other requirements</b> .	
B10 42 a	Remuneration above the applicable minimum wage	<p>Employees receive fair remuneration above the applicable minimum wage, as set out in the company's Remuneration Policy.</p> <p>There is also an Appointments and Remuneration Committee, whose regulations set out its functions and responsibilities.</p>	
VB10 42 b	Wage gap	<b>Wage gap</b>	<b>2025</b>
		Average gross remuneration of male employees	66.554€
		Average gross remuneration of female employees	67.522€
		<b>Wage gap</b>	<b>-1,45%</b>
B10 42 c	Collective bargaining coverage	<b>Information on collective bargaining coverage</b>	<b>2025</b>
		Number of employees covered by collective bargaining agreements	136
		Number of employees	195
		<b>Percentage of employees covered by collective bargaining agreements</b>	<b>69,74%</b>

B10 42 d	B10 42 d	Information on training for employees	2025
		Number of training hours provided to female employees	777
		Number of female employees	63
		<b>Average number of training hours for female employees</b>	<b>12,33</b>
		Number of training hours provided to male employees	<b>1.625</b>
		Number of male employees	<b>132</b>
		<b>Average number of training hours for male employees</b>	<b>12,31</b>
General information			

B11 43	Convictions and fines imposed for violating anti-corruption and anti-bribery laws	<p>No convictions or fines for corruption or bribery were recorded during the reporting period.</p> <p>For more information, see the section Material topic: Compliance &amp; Ethics in <b>Other requirements</b>.</p>
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Módulo completo		
44	Informative section	-
45	Informative section	-
46	Informative section	-

General information		
C1 47 a	Products or services offered	Creating value
C1 47 b	Markets in which the company operates	Creating value
C1 47 c	Main commercial relationships	Creating value
C1 47 d	Description of the elements of the strategy related to sustainability	Committed to sustainability
C2 48	Description of the practices, policies and initiatives identified in B2	Committed to sustainability Environmental responsibility Positive impact on people Transparent governance
C2 49	Highest level of responsibility with regard to policy implementation	Committed to sustainability Integrity and transparency

## Parámetros medioambientales

Considerations B3 50 51 52 53	Scope 3 emissions	At the date of this report, the company is in the process of calculating its Scope 3 emissions, so the required data is not yet available.
C3 54	GHG emission reduction targets	At the date of this report, the company is in the process of developing a decarbonisation plan to establish GHG emission reduction targets.
C3 55 56	Climate transition plan for high-climate-impact sectors	The company does not operate in a high-climate-impact sector and does not currently have a transition plan for climate change mitigation.
C4 57 C4 58	Description of climate-related hazards and transition events that generate a climate risk	<b>Climate resilience</b>

## Social parameters

C5 59	Ratio of women to men in management	<b>Ratio of women and men in management</b>	<b>2025</b>
		Number of female employees in management	2
		Number of male employees in management	11
		<b>Gender ratio in management</b>	<b>18,18%</b>
C5 60	Number of self-employed and temporary workers performing employment activities	<b>Number of self-employed and temporary workers performing employment activities</b>	<b>2025</b>
		Number of self-employed workers who are not staff working exclusively for the company	0
		Number of temporary workers provided by companies primarily engaged in employment-related activities	0
		<b>Total</b>	<b>0</b>
C6 61 a	Code of conduct or human rights policy	There is no specific code of conduct or human rights policy. However, commitments in this area are addressed in various policies and procedures (Code of Ethics, ESG Policy, supplier assessment questionnaire).	
C6 61 b	Inclusion in the human rights commitment document of issues such as child labour, forced labour, human trafficking, discrimination, accident prevention		
C6 61 c	Complaints management mechanism for own staff	Responsible governance	
C7 62 a	Incidents among own staff related to child labour, forced labour, human trafficking, discrimination	No incidents have been reported among our staff regarding these issues.	
C7 62 b	Actions taken to address incidents		

C7 62 c	Incidents involving workers in the value chain, affected groups, consumers and end users	The company is not aware of any incidents in this area involving the said groups.
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Governance parameters			
C8 63	Income from certain sectors and exclusion from EU benchmarks	Not applicable.	
C8 64	Declaration of exclusion from any EU benchmark aligned with the Paris Agreement	Not applicable.	
C9 65	Proportion of gender diversity in the governing body and management body	<b>Gender diversity ratio</b>	<b>2025</b>
		Number of female employees in the highest governing body	0
		Number of male employees in the highest governing body	6
		<b>Gender diversity ratio in the highest governing body</b>	<b>0</b>

## Other requirements

With regard to the main material topics identified through the double materiality analysis carried out by lyntia, the Global Standard Initiative (GRI) has been used as a reference to provide the information available on the management of these issues. Furthermore, the information reported on the organisation and its reporting practices in the general content section aligns with the standard.

Requirement	Response/Response section
GR 2 General content	
Section 1: The organisation and its reporting practices	
2-1 Organisational details	<b>About this report</b> <b>Creating value</b> For more information, see the General Information section of the basic module in the <b>VSME Requirements Table</b>
2-2 Entities included in sustainability reporting	<b>About this report</b> The scope of entities included in this report corresponds [AH1.1] to that considered in the preparation of the group's financial statements.  For more information, see the General Information section of the basic module in the <b>VSME Requirements Table</b>
2-3 Reporting period, frequency and point of contact	<b>About this report</b> Sustainability reports are produced annually alongside financial reports.  For questions regarding the report or the information presented, please contact <a href="mailto:esg@lyntia.com">esg@lyntia.com</a>
2-4 Updating of information	There have been no significant restatements of the information presented in the previous report for 2024.
2-5 External verification	This report is reviewed by the ESG Committee and validated by the <b>Management Committee and the Board of Directors. [AH2.1] No external verification is performed.</b>
Material topic: Compliance & Ethics	
GRI 205 Anti-corruption	
3-3 Management of material topics	<b>Transparent governance</b>
205-1 Operations assessed for risks related to corruption	100% of lyntia's operations have been assessed for corruption risks.
205-2 Communication and training on anti-corruption policies and procedures	Information on anti-corruption policies and procedures has been provided to all operational staff (Spain and Portugal), including members of the Management Committee.
205-3 Confirmed cases of corruption and actions taken	No cases or complaints have been reported through the communication channel regarding corruption, bribery or money laundering during the reporting period.
GRI 206 Unfair competition	
206-1 Legal actions related to unfair competition, monopolistic practices and anti-competitive practices	There are no pending or completed legal actions relating to unfair competition, monopolistic practices or anti-competitive practices during the reporting period.



Material topic: Health and safety

## GRI 403 Occupational health and safety

## 3-3 Management of material topics

**Health and safety protection**

## 403-1 Occupational health and safety management system

**Health and safety protection**

All workers, activities and workplaces are covered by the occupational health and safety management system certified under ISO 45001.

## 403-2 Hazard identification, risk assessment and incident investigation

**Health and safety protection**

## 403-3 Occupational health services

**Health and safety protection**

## 403-4 Worker participation, consultation and communication on occupational health and safety

**Health and safety protection**

Anyone inside or outside the organisation may submit a query through the Speak Up information channel, which may be anonymous if desired.

## 403-5 Worker training on occupational health and safety

**Health and safety protection**

## 403-6 Promotion of worker health

**Health and safety protection**

## 403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships

**Health and safety protection**

## 403-8 Workers covered by an occupational health and safety management system

**Health and safety protection**

The ISO 45001 standard considers risks within the organisation's control, including situations that may affect external persons in the workplace or related to its operations (contractors, visitors).

## 403-9 Work-related injuries

**Accident rates****2025**

No. of workers

**195**

No. of hours worked in the month (excluding holidays)

**379.213**

No. of accidents without time off work

0

No. of accidents with lost days due to work injuries

0

No. of accidents in itinere

0

No. of lost days due to accidents

0

**Frequency rate**

0

**Overall frequency rate****0****Severity rate****0****Average duration****0**

For more information, see Section B9 41 on Health and safety information in the **VSME Requirements Table**

## 403-10 Work-related ill health

No cases of occupational illnesses or diseases were recorded during the reporting period.

## Material topic: Resilience and continuity

3-3 Management of material topics **Quality assurance, security and resilience**

## Material topic: Data security

## GRI 418 Customer privacy

3-3 Management of material topics **Quality assurance, security and resilience**

418-1 Substantiated complaints regarding breaches of customer privacy and loss of customer data

**Substantiated complaints regarding breaches of customer privacy and loss of customer data****2025**

Total number of complaints received from third parties and corroborated by the organisation

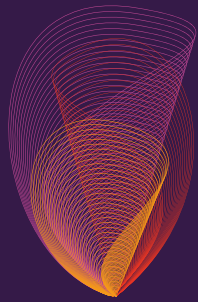
0

Total number of complaints from regulatory authorities

0

Total number of identified cases of customer data leaks, theft or loss

0



lyntia

NETWORK TO BUSINESS