

The Sustainable Development Goals (SDGs)

Introduction

Management Solutions recognizes the importance of conducting its activities in a responsible, committed, and respectful manner — both toward its clients and professionals and toward the communities in which it operates.

For this reason, the Firm operates under a responsible consulting model aligned with the Sustainable Development Goals (SDGs), with a dual objective: to create value for all stakeholders and to contribute to the sustainable development of society.

With this dual approach in mind, we describe below the activities carried out by Management Solutions during 2025 in relation to the SDGs where the Firm's influence is most significant, considering the nature of its business and the expectations of its stakeholders.

END POVERTY & ACHIEVE ZERO HUNGER



Management Solutions' Social Action Group — established at the initiative of the Firm's professionals and supported by their active involvement — has sought to respond to social needs related to poverty and hunger through initiatives carried out in solidarity with different communities, including:

- ▶ Organization of charity campaigns to collect and purchase essential goods in response to natural disasters or emergency situations in countries where the Firm operates, such as the initiative launched following the heavy rains that affected the Mexican regions of Puebla, Hidalgo, and Veracruz in October 2025.
- ▶ Collection of food and basic necessities in support of shelters and soup kitchens, including Banco de Alimentos de Madrid, Centro Social de São Nicolau, La Balade des Lucioles, Die Arche Kinderprojekt, Netherlands Food Bank, Fundación Clara Moreno y Miramón, and Núcleo Assistencial Anjos da Noite.



Solidarity Christmas, Portugal



Solidarity Christmas, South Africa



Volunteer Initiative with the NGO TETO, Brazil

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HEALTH AND WELLNESS



Management Solutions provides its professionals with a safe working environment, supported by Occupational Medicine and Occupational Risk Prevention services.

In addition, the Firm continues to promote sport and corporate well-being by organizing a variety of sports activities throughout the year and offering subsidized access to gyms and other sports centers.

The Firm has also organized or participated in initiatives aimed at promoting health and well-being, including:

- ▶ Implementation of flexible working arrangements.
- ▶ Blood donation campaigns across various Management Solutions offices.
- ▶ Solidarity at Work programs, carried out in collaboration with the Spanish Association Against Cancer, aimed at promoting

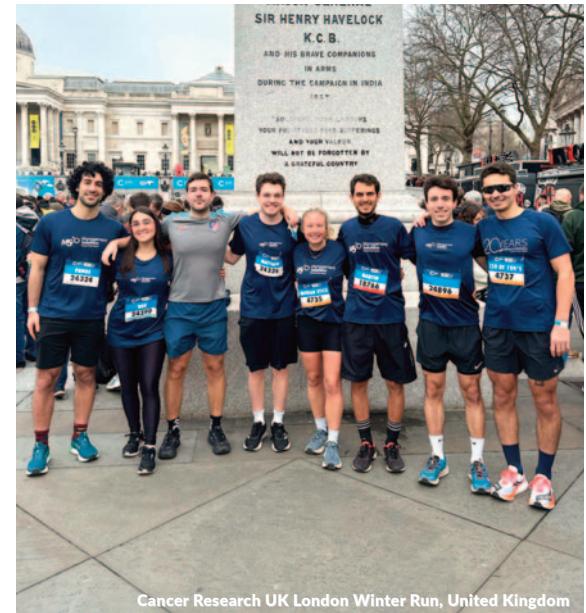
health awareness and encouraging prevention and early detection.

- ▶ Volunteer initiatives supporting fundraising activities organized by the Spanish Association Against Cancer.
- ▶ Organization of activities such as "Solidarity Kilometers," designed to promote healthy habits among professionals while raising funds for research projects supported by the Spanish Association Against Cancer.
- ▶ Participation in charity races and sports tournaments supporting health-related causes, including: the Madrid en Marcha Contra el Cáncer race and sponsorship of the 4th AVA Foundation Tournament, organized to support children affected by neurological disorders and their families, both in Spain; the Cancer Research UK London Winter Run in the

United Kingdom; the Sempre Mulher race in Portugal, supporting women with breast cancer; the LoveLife Run Leiden, organized by Fight Cancer in the Netherlands to support cancer research; the Carrera Kardias, organized to raise funds for heart surgeries for children with heart disease, and the Carrera ANSeR (Aquí Nadie Se Rinde), supporting children and adolescents with cancer, both in Mexico City; and the 16th Annual TC Golf Outing in the United States, held to raise funds for cancer research.



LoveLife Run Leiden, the Netherlands



Cancer Research UK London Winter Run, United Kingdom

QUALITY EDUCATION



Management Solutions attaches great importance to the training and development of its professionals, dedicating approximately 10% of its capacity to this purpose. In addition, the Firm maintains close ties with the academic world across multiple areas to support quality education.

- ▶ Nearly 400,000 hours of training delivered across more than 150 courses.
- ▶ More than 250 students complete internships with the Firm each year.
- ▶ Teaching activities at universities and business schools, at both undergraduate and postgraduate levels.
- ▶ Sponsorship of awards recognizing the best Final Year Projects and outstanding academic records at universities.
- ▶ Contributions to the promotion of quality education, entrepreneurship, and innovation through various initiatives



carried out with schools and universities. These include an award for the best artificial intelligence initiative developed by high school students and a training session for high school students focused on key aspects of AI adoption in companies and current AI trends. Both initiatives were carried out within the framework of the iDanae Chair, with the latter conducted jointly with students from the Program for the Stimulation of Mathematical Talent (ESTALMAT) at the Royal Academy of Sciences. Additional initiatives included a business problem-modeling competition organized in collaboration with the Complutense University of Madrid.

- ▶ Participation in initiatives aimed at bringing education closer to disadvantaged groups, such as the Run for a Cause - Run for Refugee Children race organized by Entreculturas and Alboan to raise funds in support of the right to education for children affected by refugee and forced displacement situations.
- ▶ Participation in the IBERO 2025 Race in Mexico City, organized

by Universidad Iberoamericana to raise funds for its scholarship program.

- ▶ Participation in the Special Intervention Plan for Young People in Valencia, launched by the Princess of Girona Foundation to support the reconstruction of the youth ecosystem following the hurricane. The initiative focused on four areas: education, youth entrepreneurship, health and well-being, and talent visibility. Management Solutions contributed financially and supported the initiative through the direct involvement of its professionals in implementation and coordination activities.
- ▶ A close relationship with the Albéniz Foundation to promote cultural activities, particularly music education. Initiatives included a collaboration agreement supporting the training of young musical talent through the creation of the Management Solutions Tchaikovsky Trio at the Reina Sofía School of Music; sponsorship of the concert "Journey to the New World," marking the debut of the Reina Sofía School Symphony Orchestra at Carnegie Hall; organization of activities supporting the development of young musicians, such as the Golf Tournament benefiting the Albéniz Foundation's Santander Music Encounter and Academy program; and participation in the inter-company singing competition "La Voz Cantante," organized by the Reina Sofía School of Music.
- ▶ As part of its commitment to the performing arts and cultural promotion, the Firm is a patron and Great Friend of the Royal Theater through contributions made by both the Firm and its professionals to the Friends of the Royal Theater Foundation. In addition, Management Solutions sponsored the IV Spanish Gala in New York and the debut of the Royal Theater's Principal Orchestra in Beijing, with the aim of enhancing the international visibility of Spanish music and culture.

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GENDER EQUALITY



Management Solutions promotes a corporate culture that embraces equal opportunity and rejects discrimination of any kind. For this reason, the Firm has consistently implemented measures aimed at advancing equality.

Regardless of the legal framework applicable in each country where the Firm operates, Management Solutions maintains an Equality Plan designed to ensure that no unequal situations arise between women and men across any area of the organization. Particular attention is given to key issues such as access to employment, career development and retention, and compensation policies. Among the measures implemented, the following stand out:

- ▶ Development, ongoing review, and monitoring of equality plans in all countries where Management Solutions operates, overseen by the Equality Monitoring Committee.
- ▶ Commitment to equality within a highly specialized workforce, with approximately two-thirds of professionals trained in STEM disciplines. The workforce distribution remains balanced (approximately 60% men and 40% women), and average pay differences by category — whether in favor of men or women — remain below 5% at headquarters, with similar figures across other business units.
- ▶ Ongoing updates to the protocol for the prevention of sexual and gender-based harassment in the workplace.

▶ The iDanae Award, granted to the STEM student achieving the highest score in the Spanish University Entrance Exam, aimed at students completing a science-oriented upper-secondary education track, with the objective of promoting and expanding female talent in STEM fields.

▶ Awareness campaigns among the Firm's professionals and across social media to mark International Women's Day and the International Day of Women and Girls in Science.

▶ Participation in initiatives designed to raise awareness of the role of women in technology, including events such as those organized by the Autonomous University of Querétaro.



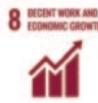
International Day of Women and Girls in Science

DECENT WORK AND ECONOMIC GROWTH

At Management Solutions, we are committed to excellence in our work — delivering high-quality services that create value for our clients and for society as a whole. The Firm maintains strong organic growth year after year, fostering the professional development of its members and continuously recruiting new professionals to support its expanding business activity.

Some highlights of this commitment include:

- ▶ Creation of quality employment (nearly 1,000 new hires).
- ▶ Continuous promotion of professionals based on merit.
- ▶ Personalized career development through mentoring and performance evaluation programs.



- ▶ Collaboration with universities and business associations through the delivery of seminars and courses focused on entrepreneurship.
- ▶ Sponsorship of awards recognizing outstanding Final Year Projects and academic performance at universities.
- ▶ Participation on the Board of Trustees of the Princess of Girona Foundation, supporting initiatives aimed at improving education and employability among young people.
- ▶ Membership on the Board of Trustees of EDEM, a business and management school dedicated to fostering talent and individual initiative through training, advisory services, and financing for entrepreneurs.



"Corporate Social Responsibility is present in all areas of the Firm's management"

From the very beginning, we've seen Corporate Social Responsibility (CSR) as a commitment that deeply resonates with us. We believe that true business success isn't just about reaching economic goals; it's also about aspiring to transcend, contributing to the sustainable growth of our clients and professionals, while generating value for society.

For this reason, we always carry out our activities responsibly, integrating CSR across all areas of management. Our commitment to service, the constant pursuit of excellence, creating quality employment, ensuring equal opportunities, promoting professional development and training, supporting research and innovation, backing scientific and cultural initiatives, protecting health and well-being, respecting human rights, and caring for the environment are all key pillars of our actions.

Sandra Martins
Partner at Management Solutions

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INDUSTRY, INNOVATION AND INFRASTRUCTURE

9 INDUSTRIAS, INNOVACIÓN Y INFRAESTRUCTURA



The Firm is committed to Research and Development as a key element that differentiates its market offering. In addition, Management Solutions' strong industry focus allows it to gain in-depth knowledge of the businesses in which its clients operate. Some of the key elements of this commitment to innovation and industry specialization are:

- ▶ Investment of 10% of the Firm's capacity in R&D, which in turn leverages the Firm's collaborations with universities and the academic community.
- ▶ Leadership of the iDanae Chair on Artificial Intelligence and Data at the Polytechnic University of Madrid, and founding membership in the Social Impact and Hydrogen Studies Chairs, both at Comillas Pontifical University.
- ▶ Collaboration with the Inditex-UDC (Universidade da Coruña) Chair of Sustainability through participation in the CESIS (Expert Course on Sustainability and Social Innovation).

- ▶ Sponsorship and collaboration with the Royal Academy of Sciences Foundation of Spain to disseminate scientific content.
- ▶ Nearly 5,500 projects (50% initiated in 2025), addressing current issues such as digital transformation and the development of artificial intelligence.
- ▶ Accreditations from the world's leading supervisory and supranational bodies (ECB, BoE, FCA, PRA, BNH, BNG, BNS, BNM, SBIF, SBS, BCCR, SSN, EIOPA, MEDE/ESM, WB, EIB, etc.).
- ▶ Participation in knowledge sharing activities and presence in specialized forums.
- ▶ Publication of macroeconomic reports, industry reports and other specialized studies.

- ▶ Sponsorship, patronage and participation in industry associations: ENERCLUB, Club de Gestión de Riesgos de España, Grupo CERO, Instituto de Actuarios Españoles, Círculo de Empresarios and Observatorio de Industria y Tecnología in Spain; Bankenfachverband in Germany; UK Finance and Finance and Leasing Association in the United Kingdom; Risk Management Club of the Dominican Republic; AIFIRM in Italy; Chambers of Commerce, etc.



REDUCTION OF INEQUALITIES

Management Solutions has a Policy against Discrimination and Harassment aimed at preventing any form of discrimination or inequality based on race, gender, sexual identity, sexual orientation, age, religion or belief, disability, marital status, pregnancy or maternity, or any other characteristic protected by law.

To this end, the Firm promotes initiatives such as:

- ▶ Collaboration agreements with Down Madrid, OPTEAM, IntegralAV, Ibermática Social and Fundación ONCE, to facilitate and promote the social and labor inclusion of people with disabilities in ordinary work environments.
- ▶ Participation in the Training Program for Labor Inclusion of Young People with some kind of disability (Promentor) launched by the Prodis Foundation.
- ▶ Close cooperation with the Down Madrid Foundation to promote the inclusion of people with intellectual disabilities, organizing volunteer activities in partnership with the

Foundation's recreational area (accompanying the foundation's children during ceramic workshops) and sponsoring and participating in the Down Madrid race.

- ▶ Organization of the global awareness campaign "Unmatched Socks" on World Down Syndrome Day, alongside other local activities: in Chile, collaboration with the Rayún Down Foundation for a day of integration and recreation; in Colombia, Healthy Living Workshop on nutrition and wellness, organized with the Down Syndrome Corporation; in Ecuador, a Gymkhana with over 150 participants, organized with the El Triángulo Foundation; and in Peru, support for the Diverso Fest of the Peruvian Down Syndrome Society, focused on integration through art and games.
- ▶ Participation in the Pro-Am charity golf tournament organized by the Sports and Challenge Foundation for the social integration of people with disabilities through sport.

▶ Printing of Christmas Solidarity cards in collaboration with the PRODIS Foundation, which supports people with intellectual disabilities.

▶ Formal adherence to the Pan-Hispanic Plain Language Network, an initiative of the RAE, which has two essential objectives: to promote clear and accessible language as a foundation of democratic values and citizenship, and to promote the commitment of the authorities to ensuring it in all areas of public life. In order to achieve these goals, the network aims to integrate all current and future initiatives in defense of the fundamental right of citizens to understand the laws and basic rules that govern social coexistence. It also aims to integrate projects in favor of language accessibility.



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RESPONSIBLE PRODUCTION, CONSUMPTION & CLIMATE ACTION



Although the environmental impact of our activity is very limited (typical environmental issues arising from an office), there is a special sensitivity toward this issue at the Firm, with initiatives such as the following currently in place:

- ▶ Sustainability Policy that makes sustainable growth a top priority for the Firm.
- ▶ Adherence in May 2021 to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), responding to the growing demand for environmental reporting in line with best market practices.
- ▶ Obtaining ISO14064 certification on carbon footprint calculation to independently verify that the Firm's declaration of greenhouse gas emissions is complete, i.e. accurate, consistent, transparent and without significant discrepancies.
- ▶ Offsetting the carbon footprint generated by our Annual Convention."
- ▶ Participation in conferences and seminars that provide deeper insight into the problem associated with climate change and the actions that must be carried out by organizations under the current regulatory framework.
- ▶ Support for supranational organizations and institutions such as the IFC-Green Banking Academy of the World Bank Group in the areas of impact analysis, regulatory compliance, review of climate risk management or the incorporation of climate risk in the valuation of financial assets.
- ▶ Participation in the Social Impact Chair with the aim of promoting knowledge, research and innovation around impact investment, business philanthropy and its metrics, as well as the sustainable growth of companies and its growing association with social and environmental impacts.
- ▶ Participation in the Hydrogen Studies Chair at Comillas Pontifical University with the aim of studying the role of hydrogen as a new energy vector in the transition to a decarbonized economy and contributing to its development.

- ▶ Participation in the Inditex-UDC (Universidade da Coruña) Chair of Sustainability, including teaching sessions of the CESIS (Expert Course in Sustainability and Social Innovation).
- ▶ Development of proprietary solutions, such as MS² (Management Sustainability Solutions™), a tool for financial institutions and insurance companies that applies methodologies to measure physical and transition risks linked to climate change, as well as to estimate financed emissions; and ESG MetriQ, a comprehensive solution for the operational, traceable, and efficient management of ESG metrics.
- ▶ Reduction of the impact of our activities on the environment (through implementing policies for energy efficiency and reduced water and electricity consumption, reducing our carbon footprint, recycling and reducing paper usage, eliminating plastics, etc.) in all countries in which Management Solutions has a presence.

- ▶ Investment in new technologies with the aim of facilitating communication between employees as well as with clients in order to avoid travel.
- ▶ Awareness campaigns among the Firm's professionals and social networks, and planting trees in the "MS Forest" in collaboration with Saving the Amazon.
- ▶ Participation in the Green Race 2025, organized in Bogotá by Fundación Natura, aimed at restoring natural reserves and raising awareness about forest recovery and respect for the environment.



Reforestation Day with Saving the Amazon, Colombia

PEACE, JUSTICE AND SOLID INSTITUTIONS



Management Solutions is firmly committed to compliance not only with the legislation and regulations in force in all countries in which it operates, but also with its own internal regulations, a control framework designed to promote legal, ethical and professional conduct among employees, managers and directors, implementing initiatives such as:

- ▶ Training on our code of conduct, ethics, compliance and corporate policies for all our professionals.
- ▶ Zero tolerance for any type of criminal act, especially, due to our area of activity, those related to corruption, money laundering, confidentiality and personal data protection.

- ▶ An internal Criminal Compliance Management System in accordance with the UNE 19601 standard for business consulting activities and related technologies, certified by AENOR.
- ▶ Implementation of a Business Continuity Management System in accordance with the UNE-EN ISO 22301:2020 standard on Security and Resilience, certified by AENOR.
- ▶ Achievement of High-level certification under the National Security Scheme (ENS), ensuring compliance with the most stringent Public Administration requirements for information protection in service delivery.



ALLIANCES TO ACHIEVE OUR OBJECTIVES



Our commitment to responsible practices drives us to continue seeking collaborations that advance sustainable development and maximize the impact of initiatives in support of the Sustainable Development Goals:

- ▶ The Firm is a signatory to the United Nations Global Compact (UN Global Compact), an international initiative promoting principles in sustainability, human rights, labor, environment, and anti-corruption.
- ▶ Members on the Board of Trustees of the SERES Foundation, whose mission is to encourage and promote strategic business actions that contribute to improving social realities globally.

- ▶ Participation in the Business Council for Sustainable Development (BCSD) Portugal network, a non-governmental organization supporting member companies on their path to sustainability. BCSD Portugal is part of the Global Network of the World Business Council for Sustainable Development (WBCSD), the largest international business organization working on sustainable development.
- ▶ Participation in the Polish Sustainable Investment Forum (POLSIF), a leading Polish market organization promoting sustainable investment practices in the country.

