APK2

UN SITIO PARA TI

ESG REPORT 2024

CONTENT
ESG REPORT 2024

MESSAGE FROM THE CHAIRMAN

The year 2024 unfolded in a context marked by a progressive economic and social recovery, although still conditioned by global uncertainties and structural challenges such as inflation, energy costs and the transformation of the urban model. In this environment, characterized by the need for continuous adaptation, we have witnessed the consolidation of urban tourism, improved consumer activity, and increased demand for mobility-related services in cities. At APK2 we have responded to this reality by reinforcing a resilient business model, focused on generating social value through efficient, accessible, and sustainable parking solutions.

This year has reaffirmed our commitment to transforming urban mobility and actively contributing to the transition towards more sustainable cities. As a sign of this, we have launched **APK Electric**, a new business line focused on electric mobility, taking a further step in the electrification of urban transport. This service includes the installation, operation and marketing of electric vehicle charging in our car parks, offering a more intuitive, convenient experience aligned with the new needs of users.

In addition, we have added **eight new car parks** to our portfolio, transforming them to align with APK2's sustainable, digital, and efficient model. This expansion responds to a strategic vision of responsible growth, where innovation and sustainability go hand in hand.

On the environmental front, we have strengthened our climate commitment. For the first time, we calculated and verified our **full carbon footprint including Scope 3 emissions**, allowing us to gain a more comprehensive view of our impact. This milestone is complemented by the development of a new **Decarbonization Plan**, which sets out clear, measurable medium- and long-term targets. Our goal of achieving **carbon neutrality**, reached for the first time in 2023, remains a top priority in the company's environmental management.

On a social level, 2024 has been marked by the reinforcement of our equity, security, and customer care policies. We have formalized our **Equality Principles Statement**, expanded our workforce with **new hires**, and kept accident rates well below the industry average. In addition, we also measured **customer satisfaction**, which is key to continuously improving the experience in our car parks.

In terms of governance, 2024 has been a decisive year. We have joined the **United Nations Global Compact**, reinforcing our commitment to the universal principles of human rights, labor, the environment, and anti-corruption. At the same time, we strengthened our **information security system** and implemented a **compliance system** with our Code of Conduct as its central pillar, further promoting our culture of ethics and regulatory compliance.

Finally, we have updated our strategic approach to sustainability by carrying out a **double materiality assessment**, aligned with the *Corporate Sustainability Reporting Directive* (CSRD). This analysis has enabled us to prioritize key ESG issues relevant to our business model and strengthen our roadmap for the coming years.

At APK2 we understand that sustainability is both a daily responsibility and a real driver of transformation. The progress made in 2024 reflects our team's collective effort and commitment to cleaner, safer and more connected urban mobility. The milestones outlined here highlight some of the most relevant aspects of the year with the full development available in the body of this report. We will continue working with a long-term vision, aware that the future of cities is also built from every parking space.

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Bernardino Díaz-Andreu
Chairman of APK2

APK2

PARKING OPERATORS AT THE SERVICE OF URBAN MOBILITY

Since the start of its activity in 2015, APK2 has consolidated an extensive network of urban car parks, currently managing over 47,000 parking spaces across 121 facilities located in the center of the main cities in Spain, such as Madrid, Barcelona, Valencia, Seville, Murcia, and Granada. This expansion has positioned the company as a benchmark in the sector, with a diversified portfolio that includes both owned and concessioned car parks, with an average duration of more than 40 years.

Beyond operational and financial performance, APK2's activity is framed in a vision aimed at urban sustainability. Through an innovative approach and management based on excellence, the company actively contributes to the transformation of mobility, promoting more efficient, accessible, and sustainable urban environments.

Parking Places managed	**+47,000 parking spaces** distributed throughout the national territory.
Number of car parks	**121 car parks** located in **13 autonomous communities**.
Car Parks entries	**+12 million** tickets.
Electric charging points	**205 EV charging points**, adapted for short- and long-term stays.
Parcel lockers	**73 last-mile pick-up points**: 65 Amazon lockers and 8 InPost lockers.
APK2 app and website	**+201,000 app downloads** and **+149,000 registered users**. **+690,000 annual website visits,** with an increase over **+160,000** compared to 2023.

APK2's strategy focuses on delivering personalized services that respond to the changing needs of customers, adapting to a dynamic market and the challenges posed by unforeseen external factors. The integration of technological advancements has enabled the company to offer more flexible, convenient, and tailor-made service, significantly improving the user experience.

THE INTEGRATION OF TECHNOLOGICAL ADVANCEMENTS HAS ENABLED THE COMPANY TO OFFER MORE FLEXIBLE, CONVENIENT, AND TAILOR-MADE SERVICE, SIGNIFICANTLY IMPROVING THE USER EXPERIENCE

MISSION, VISION, AND VALUES

Excellence is one of the fundamental pillars of APK2. A clear definition of the mission, vision and values is essential to move towards sustainable and responsible management. These strategic elements act as a guiding framework, steering every decision and ensuring that all actions are aligned with the company's core principles and long-term objectives.

MISSION
To offer each customer the best parking solution, managing spaces efficiently and sustainably to facilitate more comfortable, agile, and responsible urban mobility.

VISION
To be leaders in the parking sector in Spain, standing out for technological innovation and commitment to sustainable mobility to create more livable cities.

VALUES

INNOVATION
Use of advanced technology to continuously improve service.

SUSTAINABILITY
Responsible action to reduce emissions and promote electric mobility.
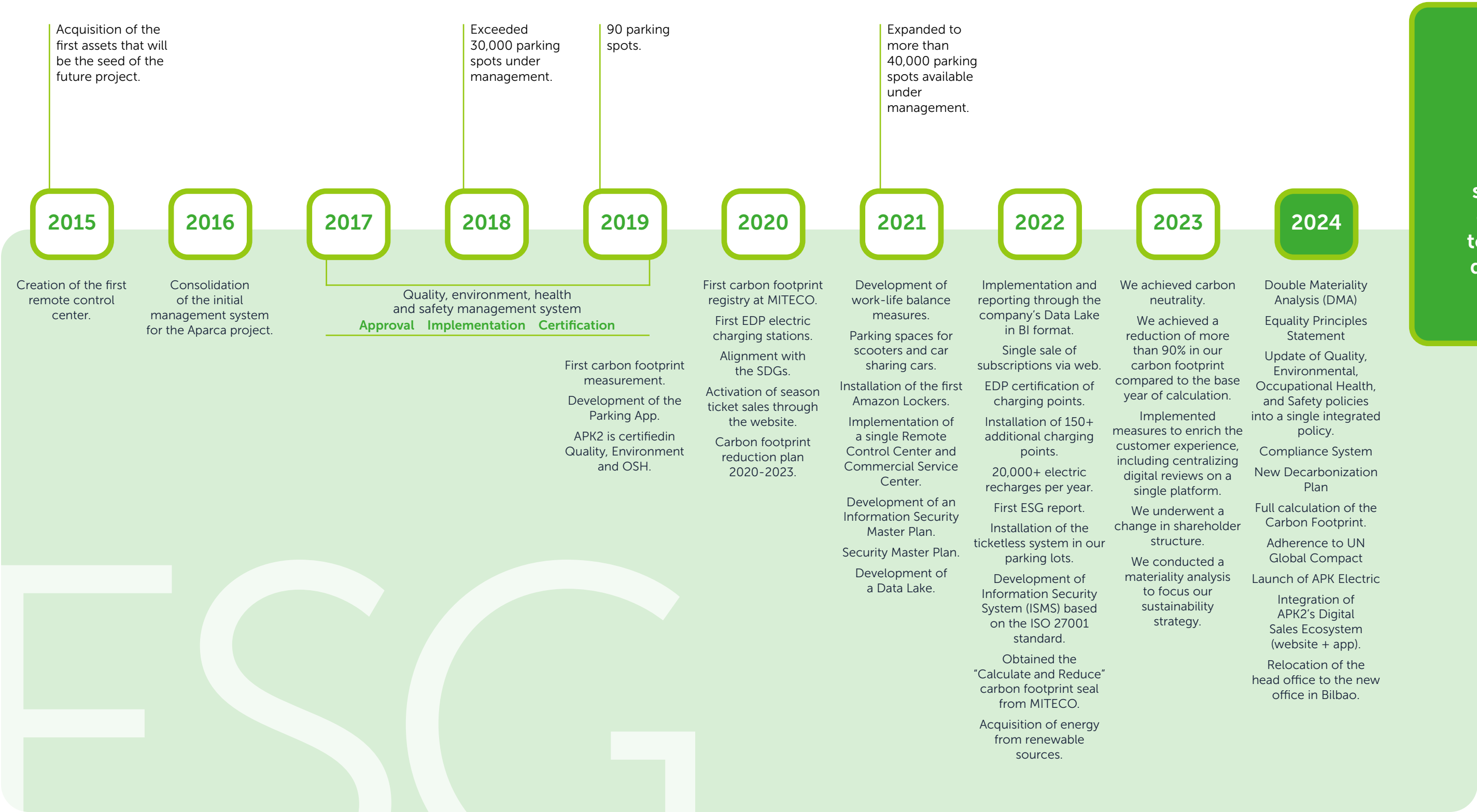
CUSTOMER
To offer an adapted and quality service focused on your satisfaction.

COLLABORATION
Promote alliances with local administrations and actors to generate a positive impact on public spaces and communities.

Parking operators   Mission, Vision, and Values   **APK2 Milestones**   Business model   Business strategy   Impact in numbers   New car parks and action plans

MILESTONES IN THE DEVELOPMENT OF APK2

Acquisition of the first assets that will be the seed of the future project.

Exceeded 30,000 parking spots under management.

90 parking spots.

Expanded to more than 40,000 parking spots available under management.

IN THE FUTURE

APK2 will continue to strengthen its commitment to ESG as a key driver of value creation

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |

Creation of the first remote control center.

Consolidation of the initial management system for the Aparca project.

Quality, environment, health and safety management system
Approval   Implementation   Certification

First carbon footprint measurement.

Development of the Parking App.

APK2 is certifiedin Quality, Environment and OSH.

First carbon footprint registry at MITECO.

First EDP electric charging stations.

Alignment with the SDGs.

Activation of season ticket sales through the website.

Carbon footprint reduction plan 2020-2023.

Development of work-life balance measures.

Parking spaces for scooters and car sharing cars.

Installation of the first Amazon Lockers.

Implementation of a single Remote Control Center and Commercial Service Center.

Development of an Information Security Master Plan.

Security Master Plan.

Development of a Data Lake.

Implementation and reporting through the company's Data Lake in BI format.

Single sale of subscriptions via web.

EDP certification of charging points.

Installation of 150+ additional charging points.

20,000+ electric recharges per year.

First ESG report.

Installation of the ticketless system in our parking lots.

Development of Information Security System (ISMS) based on the ISO 27001 standard.

Obtained the "Calculate and Reduce" carbon footprint seal from MITECO.

Acquisition of energy from renewable sources.

We achieved carbon neutrality.

We achieved a reduction of more than 90% in our carbon footprint compared to the base year of calculation.

Implemented measures to enrich the customer experience, including centralizing digital reviews on a single platform.

We underwent a change in shareholder structure.

We conducted a materiality analysis to focus our sustainability strategy.

Double Materiality Analysis (DMA)

Equality Principles Statement

Update of Quality, Environmental, Occupational Health, and Safety policies into a single integrated policy.

Compliance System

New Decarbonization Plan

Full calculation of the Carbon Footprint.

Adherence to UN Global Compact

Launch of APK Electric

Integration of APK2's Digital Sales Ecosystem (website + app).

Relocation of the head office to the new office in Bilbao.

APK2

BUSINESS MODEL

APK2's business model is based on the comprehensive management of public and private car parks in strategic locations throughout Spain. The company operates under a variety of contractual arrangements – including administrative concession, ownership, lease agreements and management contracts – with an average life of more than 40 years, providing a solid and stable foundation for future growth.

With a long-term vision, APK2 is actively working on contract renewals, asset optimization, and the integration of new operations that strengthen its market position and support innovative, sustainable investments.

In a context of urban transformation, regulatory evolution and changing mobility habits, APK2's value proposition goes beyond traditional parking. The company is committed to turning its car parks into true mobility service hubs, aligned with the needs of cities and their citizens.

SOME OF THE SOLUTIONS INTEGRATED INTO CAR PARKS ARE:

- One of the largest electric charging networks in the country.
- Smart parcel lockers that support last-mile logistics.
- Marketplace areas offering access to services and products without leaving the car park.
- Bike and e-scooter rentals, promoting sustainable transport.
- Charging points for electric motorcycles.
- Integration with car sharing services, supporting their deployment in urban environments.

This ecosystem of services is articulated around three key levers: digitalization, user experience and sustainability, consolidating a business model ready to lead the future of mobility.

P 89 — CONCESSION

P 15 — OWNERSHIPS

P 10 — MANAGEMENT CONTRACTS

P 4 — LEASE

P 3 — SURFACE RIGHTS

THIS ECOSYSTEM OF SERVICES IS ARTICULATED AROUND THREE KEY LEVERS: DIGITALIZATION, USER EXPERIENCE AND SUSTAINABILITY, CONSOLIDATING A BUSINESS MODEL READY TO LEAD THE FUTURE OF MOBILITY

APK2

MESSAGE FROM THE CHAIRMAN   **WHO WE ARE**   WHERE WE ARE   **8**

Parking operators   Mission, Vision, and Values   APK2 Milestones   **Business model**   Business strategy   Impact in numbers   New car parks and action plans

COMPREHENSIVE USER SERVICE – REMOTE CONTROL AND COMMERCIAL SERVICE CENTRE

Customer service is supported by a commercial support and technical assistance system that ensures effective and continuous operations. The commercial team provides personalized attention from Monday to Saturday, while the remote-control system enables assistance 365 days a year, 24 hours a day. This agile and secure operation was reflected in 2024 with the management of nearly 500,000 intercommunications via the remote-control system and around 70,000 calls handled by the commercial team.

In addition, the digital platform, consisting of the APK2 website and APK2 app, enables easy reservation, payment, and management of parking spaces, adapting to new mobility habits, and significantly improving the user experience.

SUSTAINABLE MOBILITY

APK2 has launched various initiatives to support cleaner and smarter urban mobility.

APK ELECTRIC

APK2 has recently launched APK Electric, a new business line focused on the deployment of electric vehicle (EV) charging solutions. This service includes the installation, operation and marketing of EV charging in APK2's car parks, providing a more intuitive and convenient experience, aligned with users' evolving needs.

In a context where electric and plug-in hybrids vehicles already account for more than 16% of registrations in Spain, according to data from the Spanish Traffic Authority (DGT, 2024), and EV sales grew 45% year-on-year in 2023, reaching over 120,000 units sold according to the Spanish Association of Automobile and Truck Manufacturers (ANFAC), APK Electric emerges as a key initiative to meet this growing demand.

In collaboration with MTech, an ambitious plan has been designed for the installation and operation of **over 500 charging points** during 2025, with work already underway in 2024. This positions APK2's car parks as essential infrastructure for urban decarbonization.

This expanding infrastructure puts APK2 in a strong position to accelerate the electrification of its assets, transforming car parks into key nodes of urban electric mobility.

## BATTERY AS A SERVICE: PARTNERSHIP WITH SILENCE

APK2 promotes electric mobility with innovative solutions that facilitate the transition to more sustainable transport. Through its partnership with Silence, APK2 offers a fast and efficient battery swapping service, based on the Battery as a Service (BaaS) model. Through this system, users can access batteries via a flexible subscription, reducing the cost of acquiring vehicles by 40% and enjoying free and accessible charging.

In 2024, the installation and commissioning of battery swap stations began in selected car parks, with implementation expanding to additional locations throughout 2025.

Using a mobile app, users can locate the nearest station and swap batteries in under 30 seconds, efficiently integrating different transport modes and facilitating access to electric mobility.

500,000 REMOTE CONTROL INTERCOMMUNICATIONS AND APPROXIMATELY 70,000 CALLS HANDLED BY THE COMMERCIAL SERVICE
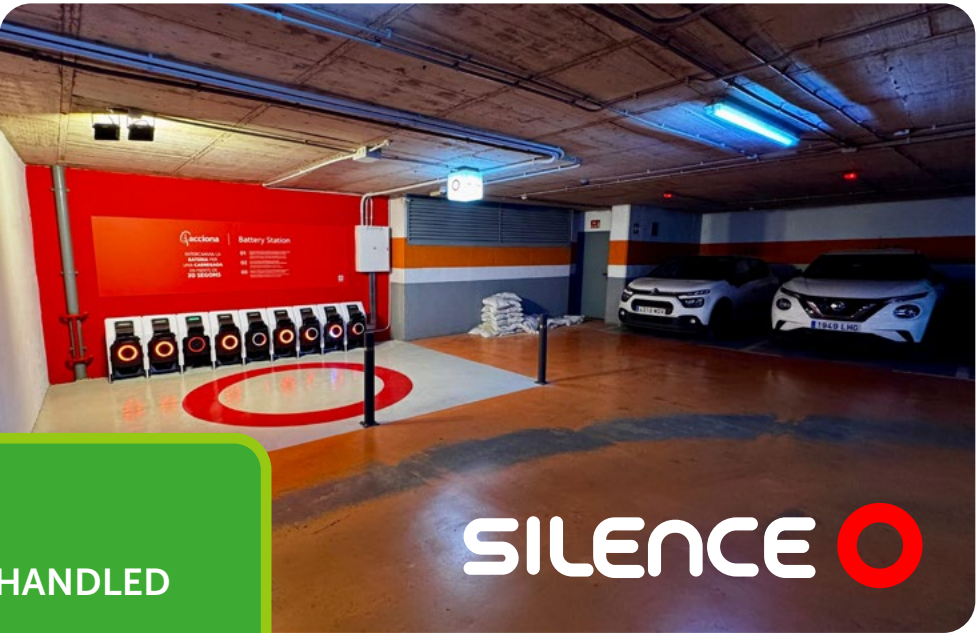
BUSINESS STRATEGY

The incorporation of new investors in 2023 was a renewed boost for APK2, strengthening its capacity for growth and consolidation within the national market. This reinforcement, both financial and strategic, represents a key opportunity to solidify the company's position in the market and expand its impact. Guided by values that have historically shaped its activity, APK2 is now entering a new stage with the ambition to become a comprehensive solution to the challenges of urban mobility at a global scale.

These pillars are supported by management systems that ensure their effective implementation and alignment with the organization's core principles. The **Integrated Quality, Environment and Occupational Health and Safety Management System** provides the foundation for operational excellence, continuous improvement, legal compliance, and responsible environmental management while also prioritizing the safety and wellbeing of employees. For its part, the **Information Security Management System** strengthens the

digital transformation process by safeguarding the confidentiality, integrity, and availability of data—critical components for fostering innovation and building stakeholder trust. Together, these systems serve as a key foundation for conducting business in an ethical, efficient, and sustainable manner.

APK2'S CORPORATE STRATEGY IS BASED ON FOUR CORE PILLARS

OPERATIONAL EXCELLENCE

Implementation of high standards of quality and efficiency in all operations.

For more information, see the section "Governance: Operational Excellence".

GOOD GOVERNANCE AND SUSTAINABILITY

Promotion of responsible and sustainable governance practices, aligned with the company's values and strategic goals.

For more information see the section "Governance: Good Governance and Sustainability".

DIGITAL TRANSFORMATION AND CYBERSECURITY

Adoption of advanced technologies and robust information security to deliver innovative and secure services.

For more information, see the section "Governance: Digital Transformation and Cybersecurity".

ORGANIZATION AND PEOPLE

Development of a talented workforce, ensuring an inclusive, safe workplace focused on professional growth.

For more information, see the section "Social" section.

MESSAGE FROM THE CHAIRMAN   **WHO WE ARE**   WHERE WE ARE

| **10** |

Parking operators   Mission, Vision, and Values   APK2 Milestones   Business model   Business strategy   **Impact in Numbers**   New car parks and action plans

IMPACT IN NUMBERS. THE FOOTPRINT IN SPAIN AND THE QUALITY THAT DEFINES APK2

BROAD AND STRATEGIC COVERAGE

A network of **121 car parks** | Over **47,000 parking spaces** | Presence in **13 autonomous communities across Spain**

CONVENIENCE AND ACCESSIBILITY FOR USERS

TEAM COMMITMENT AND PROFESSIONALISM

Team of **85 professionals**

The central offices (Bilbao and Madrid), the Remote-Control Centre and the Customer Service Centre (Madrid).

La Coruña **[1]**	Burgos **[1]**	Murcia **[3]**	Madrid **[13]**	Álava **[4]**
La Rioja **[1]**	Alicante **[3]**	Segovia **[1]**	Guipúzcoa **[3]**	Valladolid **[2]**
Albacete **[4]**	Cádiz **[3]**	Vizcaya **[1]**	Valencia **[13]**	Málaga **[6]**
Sevilla **[5]**	Asturias **[3]**	Tarragona **[2]**	Granada **[6]**	Tenerife **[1]**
Pontevedra **[2]**	Barcelona **[12]**	Almería **[1]**	Castellón **[29]**	Cáceres **[1]**

NEW CAR PARKS AND ACTION PLANS

TRANSFORMATION AND VALUE CREATION

The incorporation of a new car park not only represents an expansion of APK2´s operational network but also triggers a comprehensive transformation process that brings significant value to both the infrastructure acquired and the community in which it is located. APK2 is committed to optimizing every asset acquired by implementing a set of strategic actions that improve operational efficiency, sustainability, and user experience. In this context, during the last fiscal year, APK2 incorporated **8 new car parks** into its management network, each with characteristics and a tailored improvement plan designed to address its unique needs.

City	Car Park	Open 24 h	24-hour surveillance and control	Bathrooms	Electric charging points	Lift	Accessibility for people with reduced mobility	Mobile coverage	Car sharing	Lockers	Photovoltaic panels
Madrid	Parking Hermosilla 108	✓	✓	✓	✓		✓				✓
	Parking Retiro - Niño Jesús	✓	✓	✓	✓						
	Parking Atocha - Reina Sofía	✓	✓	✓	✓	✓	✓				
Barcelona	Via Augusta 119	✓	✓	✓	✓		✓	✓			
	Parking Vía Augusta 23	✓	✓	✓	✓	✓	✓	✓	✓		
	Parking Sardenya – Parc Güell	✓	✓	✓	✓	✓	✓	✓	✓		
	Parking Roger de Flor - Monumental	✓	✓	✓	✓		✓	✓			
Valencia	Parking Hospital de Manises	✓	✓	✓	✓	✓	✓	✓		✓	

MESSAGE FROM THE CHAIRMAN   **WHO WE ARE**   WHERE WE ARE

12

Parking operators   Mission, Vision, and Values   APK2 Milestones   Business model   Business strategy   Impact in numbers   **New car parks and action plans**
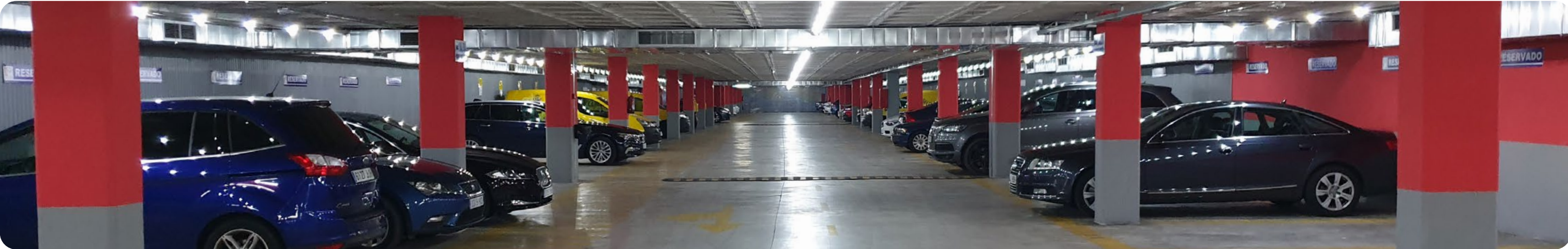
The integrated quality, environmental and occupational health and safety management system has been implemented in all car parks, this guarantees that each facility meets the highest standards of quality and sustainability, which translates into a more efficient and responsible operation. For example, by including new car parks in the calculation of the carbon footprint, APK2 not only assesses their environmental impact, but also establishes a clear commitment to reducing emissions.

In addition, a thorough analysis of the existing infrastructure is carried out, which may include the modernization of access control systems and the replacement of inefficient lighting with LED technology, thus contributing to the reduction of energy consumption. These actions not only improve the sustainability of the car park but also generate long-term operational savings.

From the point of view of accessibility, places are enabled for people with reduced mobility and the possibility of incorporating platforms that facilitate access is being evaluated. These measures, in addition to complying with current regulations, improve the user experience and make parking more inclusive and accessible to everyone.

Likewise, in the commitment to digitalization and the improvement of the user experience, the APK2 app has advanced license plate control and ticketless access systems, which allow the automatic opening of barriers through automatic license plate recognition, eliminating the need for physical tickets and speeding up access to and exit from car parks. In addition, all the car parks are supervised from the Remote-Control Centre, which centralizes the remote management, significantly improving the security and operational control of the car parks.

The implementation of these digital services, along with flexible solutions for fare payment and the constant evaluation of new technologies in mobility and logistics, reflect APK2's commitment to innovation and continuous improvement. The adoption of these advanced technologies optimizes the customer experience, facilitates the efficient management of parking lots, and consolidates APK2 as a benchmark in the sector.

In summary, the transformation applied by APK2 in each new addition is not limited to the improvement of infrastructure but also seeks to generate a positive impact on the community and the environment. Through these actions, the company reinforces its role as a transformative agent in the field of mobility, contributing to a more sustainable and efficient future.

WE SEEK TO GENERATE A POSITIVE IMPACT ON THE COMMUNITY AND THE ENVIRONMENT CONTRIBUTING TO A MORE SUSTAINABLE AND EFFICIENT FUTURE

ESG Commitment   Double Materiality Analysis   Environmental   Social   Governance

ESG COMMITMENT

At APK2, the United Nations 2030 Agenda Sustainable Development Goals (SDGs) serve as a key framework to guide strategic decision-making in sustainability. The company actively works towards SDG 7 (Affordable and clean energy), SDG 11 (Sustainable cities and communities), SDG 12 (Responsible consumption and production) and SDG 13 (Climate action), which guide actions to reduce environmental impact, promote cleaner urban mobility and optimize the use of resources.

WE SUPPORT

In addition, in 2024 APK2 has joined the United Nations Global Compact, a voluntary commitment that involves the integration of universal principles in the areas of human rights, labor standards, the environment and the fight against corruption. This adhesion reinforces the company's commitment to sustainability and corporate responsibility, establishing an ethical and transparent framework that promotes continuous improvement and positive contribution to society.

These commitments allow APK2 to move in a structured way towards a more responsible, efficient management model aligned with the environmental and social challenges of the present and the future.

AFFORDABLE AND CLEAN ENERGY

Target 7.1. Implementation of charging infrastructures for electric vehicles in its car parks, based on various solutions, including the APK

Electric line developed internally by APK2 to offer a better service to users. This initiative not only benefits users but also promotes the use of clean technologies in urban environments, promoting a significant reduction in carbon emissions.

Target 7.2. The company has achieved that 100% of the electricity it consumes comes from certified renewable sources, which represents a significant step forward in the decarbonization of its activity and in increasing the use of clean energy within the parking sector. As part of this commitment, a self-consumption car park has been incorporated into the assets, which directly contributes to the generation and consumption of renewable energy on site, thus reinforcing the energy autonomy and sustainability of the operation.

SUSTAINABLE CITIES AND COMMUNITIES

Target 11.3. APK2 transforms its car parks into hubs for connected and efficient mobility, promoting sustainable and accessible solutions in inclusive urban environments. This improves urban mobility and reduces congestion, contributing to the creation of more livable cities.

Target 11.6. APK2 car parks are consolidating their role as key spaces for advancing the implementation of Low Emission Zones (LEZs) and fostering healthier urban environments. Waste generated is managed responsibly.

RESPONSABLE CONSUMPTION AND PRODUCTION

Target 12.6. APK2 integrates sustainable practices into its daily operations and transparently communicates its environmental, social and governance performance in its annual ESG Report. This encourages corporate responsibility and ecological awareness among its stakeholders.

Target 12.7. APK2 applies environmental and social criteria in its purchasing and contracting processes, prioritizing sustainable suppliers, and promoting a responsible supply chain. This policy ensures that the products and services purchased contribute to sustainability and local economic development.

CLIMATE ACTION

Target 13.2. APK2 has launched a new Decarbonization Plan, which sets specific targets for reducing emissions, using renewable energy, and improving energy efficiency. In addition, this year the climate change variable has been incorporated into the integrated policy of the management system, reinforcing the company's commitment to climate change mitigation and adaptation to its effects.

Target 13.3. APK2 improves its management systems, monitors environmental indicators, and adopts preventive measures against climate risks, consolidating a resilient and sustainable management model. These actions strengthen the company's ability to adapt to the effects of climate change and protect its operations and communities.

ESG Commitment   Double Materiality Analysis   Environmental   Social   Governance

In addition to the aforementioned SDGs, **APK2 also contributes to other Sustainable Development Goals** through its actions and initiatives:

3 GOOD HEALTH AND WELL-BEING
GOOD HEALTH AND WELL-BEING

5 GENDER EQUALITY
GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH
DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES
REDUCE INEQUALITIES

17 PARTNERSHIPS FOR THE GOALS
PARTNERSHIPS FOR THE GOALS

WE ARE MOVING TOWARDS A MANAGEMENT MODEL THAT IS MORE RESPONSIBLE, EFFICIENT AND ALIGNED WITH THE ENVIRONMENTAL AND SOCIAL CHALLENGES OF THE PRESENT AND THE FUTURE

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GENERATING VALUE THROUGH SUSTAINABILITY: DOUBLE MATERIALITY ANALYSIS

In order to anticipate the requirements of the Corporate Sustainability Reporting Directive (CSRD), APK2 has carried out a Double Materiality Analysis (DMA) in 2024 in accordance with the Sustainability Reporting Standards (ESRS) and the methodological guidance of the European Financial Reporting Advisory Group (EFRAG).

This analysis allows us to identify impacts, risks and opportunities in sustainability that are relevant to both the company and its stakeholders. It is an essential pillar of APK2's ESG reporting, providing transparency and aligning strategic decisions with the expectations of all stakeholders.

The approach considers two dimensions: impact materiality (effects of the company's activity on the environment) and financial materiality (how external factors affect the company's economic performance). The process begins with the identification of the most relevant stakeholders and economic, environmental, and social issues, classified in the categories of Environmental, Social and Governance. Subsequently, its influence on financial performance, cash flow and access to financing is evaluated.

DMA METHODOLOGY

The double materiality is structured around two perspectives:

- **Impact**: Assesses the actual or potential effects of the company's activity on people and the environment.
- **Financial**: Analyzes how external ESG factors can affect the company's economic performance.

A matter is considered material if it meets any of the following criteria:

- **Impact materiality**: Assessment of ESG impacts on operations and value chain, with stakeholder participation.
- **Financial materiality**: Identification and validation of risks and opportunities with a possible financial effect.
- **Combined materiality**: When an issue is relevant from both perspectives.

The double materiality study process is divided into three main phases.

CONTEXT ANALYSIS
Analysis of relevant company documentation and peer analysis

IDENTIFICATION OF IMPACTS, RISKS, AND OPPORTUNITIES (IROs)
Related to potentially material matters

EVALUATION OF MATERIAL IROs
according to the information collected from the different stakeholders and questionnaires

ESG Commitment   **Double Materiality Analysis**   Environmental   Social   Governance

STAKEHOLDER ENGAGEMENT

The company considers stakeholders to be those individuals or social groups that are affected by the present or future actions of the company. A collaborative stakeholder mapping exercise was carried out, with the aim of identifying their influence and relevance.

The most significant stakeholders are:

In order to conduct a complete CSRD-aligned analysis, the involvement of identified stakeholders must be carried out when evaluating IROs. In this sense, the different stakeholders were invited to participate in surveys and interviews with the aim of collecting their opinions and concerns. This approach made it possible to obtain a comprehensive and detailed view of stakeholders' perspectives and concerns in relation to the proposed ESG issues.

DMA RESULTS

After carrying out the analysis, the sustainability issues that have the greatest impact on stakeholders are shown below.

ESG impacts on stakeholders

Medioambiental
- Climate Change and GHG Emissions
- Energy Consumption
- Waste Management

Social
- Occupational Health and Safety
- Work-Life Balance
- Employee Training
- Diversity, Equality, and Inclusion
- Accessibility
- Social Impact of Urban Mobility
- Improving User Experience

Governance
- Compliance
- Responsible and Transparent Business Practices
- Information Security and Data Protection
- Improving Operational Efficiency
- Supplier Relationship Management
- Prevention of Corruption and Bribery

Employees	NGOs and other Civil Society Members	External Prevention Service
Shareholders / Investors		Certification Bodies
Managers		Local Communities
Clients / Users		Media
Funders	Government Authorities and Regulators	Suppliers

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ESG Commitment   **Double Materiality Analysis**   Environmental   Social   Governance

After consolidating the results of the impact materiality and financial materiality analyses, as part of the last phase of the Double Materiality Analysis process, it was necessary to determine which topics are material from the impact perspective, the financial perspective or both. This exercise has made it possible to prioritize issues that not only generate significant effects on the environment and society but can also directly influence APK2's ability to generate long-term value.

In the **environmental sphere**, the topics identified as doubly material represent key areas where operations have a direct impact on the environment, while being exposed to regulatory, reputational, and operational risks if not effectively managed. These topics are as follows:

CLIMATE CHANGE AND GHG EMISSIONS
For more information, see the section: "Where we are: Environment. Towards an emission-free future " of this report.

ENERGY CONSUMPTION
For more information, see the section: "Where we are: Environment. Responsible Energy Management " of this report.

From the **social dimension**, issues that reflect the commitment to people's well-being – both inside and outside the organization – have been identified as doubly material, and their proper management contributes to productivity, customer loyalty and social acceptance of activities. These topics are as follows:

OCCUPATIONAL HEALTH AND SAFETY
For more information, see the section: "Where we are: Social. Occupational health and safety" of this report.

ACCESSIBILITY
For more information, see the section: "Where we are: Social. Commitment to communities" of this report.

SOCIAL IMPACT OF URBAN MOBILITY
For more information, see the section: "Where we are: Social. Commitment to communities" of this report.

IMPROVING USER EXPERIENCE
For more information, see the section: "Where we are: Social. Customer and User Experience and Satisfaction" of this report.

In terms of **governance**, the issues that stand out for their double materiality are essential elements to guarantee the integrity of operations, protect the trust of stakeholders and ensure compliance with an increasingly demanding regulatory environment. These topics are as follows:

INFORMATION SECURITY AND DATA PROTECTION
For more information, see the section: "Where we are: Governance. Digital Transformation and Cybersecurity and Information security" of the present report.

COMPLIANCE
For more information, see the section: "Where we are: Governance. Operational Excellence: Certifications; Compliance System; and Regulatory and policy changes" of this report.

RESPONSIBLE AND TRANSPARENT BUSINESS PRACTICES
For more information, see the section: "Where we are: Governance. Compliance System" of this report.

APK2

The resulting double-materiality matrix allows key issues to be prioritized and decision-making to be guided towards more sustainable management. The final results of the Double Materiality Analysis are shown as a matrix below:

DOUBLE-MATERIALITY MATRIX

■ Environmental issues   ■ Social issues   ■ Governance issues   ■ Most Significant Material Issues for APK2

Financial Materiality

Occupational Health and Safety

■ Information Security and Data Protection

Energy Consumption

Improving User Experience

Social Impact of Urban Mobility

Climate Change and GHG Emissions

Compliance

Diversity, Equality and Inclusion

Accessibility

Responsible and Transparent Business Practices

Supplier Relationship Management

Prevention of Comuption and Bribery

Employee Training

Improving Operational Efficiency

Work-Life Balance

Waste Management

Impact Materiality

TOWARDS AN EMISSION-FREE FUTURE

CARBON FOOTPRINT 2024

APK2 achieved carbon neutrality in 2023 and has maintained this achievement throughout 2024, in line with the firm commitment to Sustainable Development Goal (SDG) 13, 'Climate Action'. This milestone represents a key step forward in the sustainability strategy.

Since 2019, APK2 has worked diligently on the calculation of the carbon footprint, following internationally recognized standards and implementing an emissions reduction plan. The 2024 carbon footprint has been verified by an accredited entity in accordance with ISO 14064-1:2018, covering both direct and indirect emissions.

The calculation includes the quantification of the following greenhouse gas (GHG) emissions:

- **Scope 1**: Direct GHG emissions and removals from stationary, mobile combustion, and fugitive emissions.
- **Scope 2**: Indirect GHG emissions caused by imported energy.
- **Scope 3**: Indirect GHG emissions caused by transport and by products used in the organization. For the first time in 2024, the full scope 3 calculation according to ISO 14064:2018 has been included.

A 96% EMISSION REDUCTION FROM SCOPE 1 AND 2 FROM 2019

All of this highlights APK2's dedication to environmental protection and reinforces its position as a leader in sustainability.

The results of the emissions over the years have been as follows[1]:

Scope 1 GHG Emissions (tCO$_2$e)

2019	2020	2021	2022	2023	2024
14	22	27	40	37	39

Scope 2 GHG Emissions (tCO$_2$e)

2019	2020	2021	2022	2023	2024
1.035	933	1.565	3	0	0

Scope 3 GHG Emissions (tCO$_2$e)

2024
672
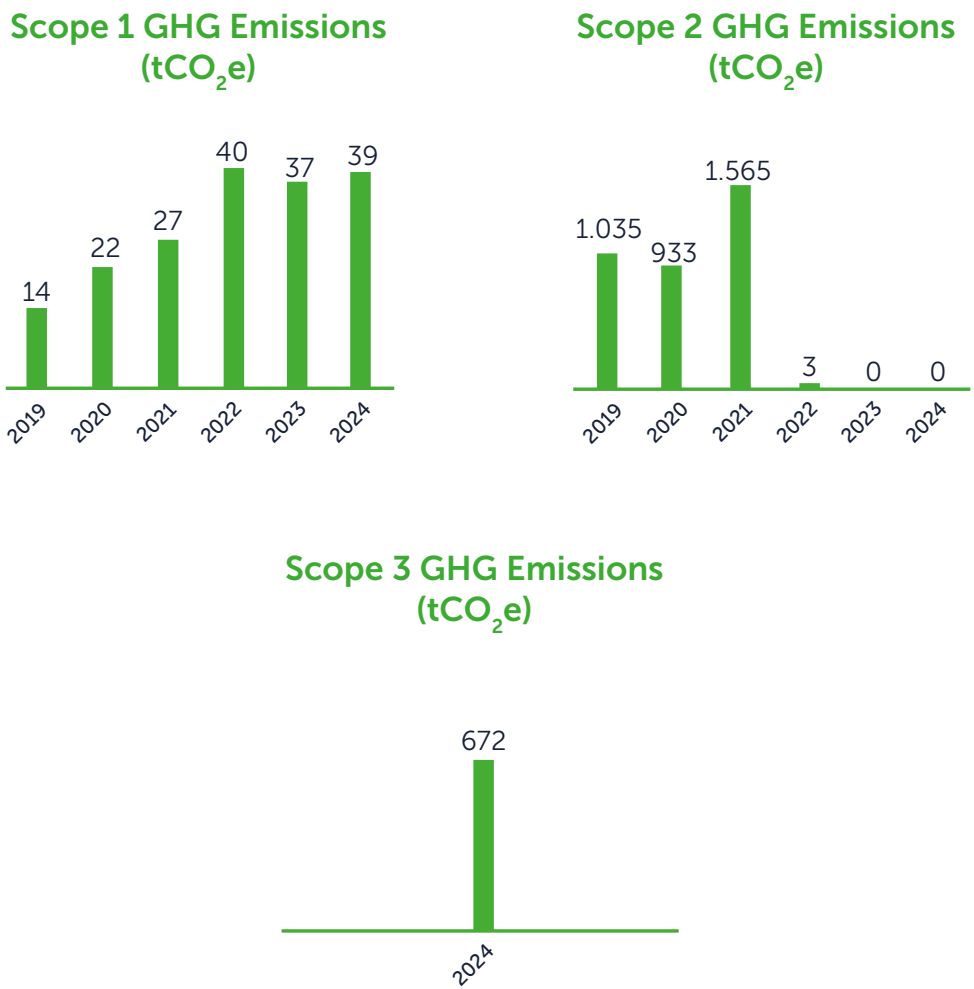
To complete this exercise, the calculated emissions have been offset with a project in the voluntary market in Spain and another abroad. In addition, the process of carbon footprint registration, compensation and CO2 absorption projects established by the Ministry for the Ecological Transition and the Demographic Challenge is carried out annually. The "Calculation, Reduce and Compensate" seal was obtained by the Spanish Office for Climate Change (OE CC) for the 2023 Carbon Footprint and for the 2024 Footprint it is expected to be renewed.

From 2019 to 2024, APK2 has achieved **a 96% emission reduction from Scope 1 and 2**, a significant advance that reflects the success of the 2020-2023 emission reduction plan, the most significant reduction occurred in 2022 with the purchase of energy from renewable sources. The company maintains its environmental commitment and will continue to strengthen its actions to reduce emissions in the coming years and improve the calculation methodology in this regard, APK2 has updated and developed a new carbon footprint reduction and emissions management plan for the period 2024-2034 to continue meeting these milestones.

APK2 is firmly committed to sustainability. Environmental protection and climate change mitigation will continue to be promoted, with the aim of consolidating itself as a benchmark in the fight against climate change within the parking management sector.

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1   At APK2, the calculation of the carbon footprint for scopes 1 and 2 began in 2019. In fiscal year 2024, the inventory was expanded to include full scope 3 emissions, adopting a more comprehensive approach to assessing its climate impact

OFFSETTING PROJECTS

2024 CARBON FOOTPRINT OFFSETTING PROJECT IN COTO MARÍA (PONTEAREAS)

APK2 is proud to present the project it supports and with which it has offset the 2024 Carbon Footprint, called **Coto María (Ponteareas)**. This project is part of the forest restoration program of the Galician Forestry Association called "Galicia Rexenera." The restoration began in 2016 and is located in Monte Vecinal de Ribadetea, in Ponteareas, an area that suffered a significant forest fire in 2015.

The restoration has been carried out in two phases, applying natural regeneration techniques in all possible areas and reinforcing with planting in those where it was necessary. In total, work has been carried out on the repopulation of 1.86 hectares with eucalyptus and natural regeneration on 22.15 hectares. This effort has been crucial for the recovery of this valuable forest ecosystem and has generated innumerable benefits, among which the following stand out:

• Promotion of biodiversity
• Erosion control
• Contribution to the improvement of the water cycle
• Generation of local employment

The CO_2 absorption rights assignment agreement has been established to offset 57 tCO_2e, corresponding to the carbon footprint calculated for the year 2024. Of these, 39 tCO_2e correspond to Scope 1 and 2 emissions, demonstrating APK2's commitment to reducing its direct and indirect emissions.

Furthermore, this project reflects APK2's commitment to sustainable practices and its responsibility to the environment. By investing in forest restoration and biodiversity, it is ensuring a greener and more sustainable future for generations to come. Participation in projects such as Coto Maria not only helps mitigate the environmental impact of operations but also strengthens APK2's bond with local communities and promotes ecosystem resilience.

2024 CARBON FOOTPRINT OFFSET PROJECT IN OAXACA (MEXICO)

In the same line, APK2 has participated in a second international offsetting initiative through which it has offset its 2024 carbon footprint. The initiative, known as **PDD OAXACA II**, is part of a renewable energy program in Oaxaca, Mexico, and is designed to significantly reduce greenhouse gas emissions through the generation of wind energy. The PDD OAXACA II project aims to build a wind farm with an installed capacity of 102 MW. The renewable energy generated by this park is supplied to the Mexican power grid, resulting in a reduction in greenhouse gas emissions, since, in the absence of this activity, the energy would be generated from the use of fossil fuels.

This initiative has been critical for climate change mitigation and has delivered numerous benefits, including:

• Reduction of greenhouse gas emissions
• Promotion of renewable energy
• Contribution to Mexico's energy sustainability
• Creation of local employment
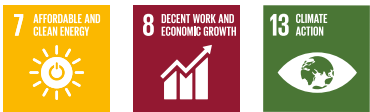
The CO_2 removal rights transfer agreement has been established to offset 672 t CO_2e, corresponding to Scope 3 emissions. This project reflects APK2's commitment to sustainable practices and responsibility for the environment. By investing in renewable energy generation and emissions reductions, you are securing a greener and more sustainable future for generations to come.

In addition, this project underlines the comprehensive and proactive approach to carbon footprint management, demonstrating the commitment to sustainability and the creation of a positive impact on the natural and social environment.

APK2 DECARBONIZATION PLAN: DESCRIPTION OF ACTION PLAN 2024-2034 AND TARGET 2050

In line with its commitment to sustainability and climate action, APK2 has developed a Decarbonization Plan that establishes a clear roadmap to progressively reduce its greenhouse gas (GHG) emissions between 2024 and 2034, with the ultimate goal of being net zero by 2050. This plan is based on the detailed analysis of the company's carbon footprint and includes specific measures for the three emission scopes (scope 1, 2 and 3).

The main lines of action include improving energy efficiency in facilities, contracting 100% renewable electricity, electrifying the vehicle fleet, digitizing processes, and raising internal awareness on sustainability. These actions will be implemented in phases, prioritizing high-impact short-term measures and consolidating structural investments in the medium and long term.

The plan includes an annual monitoring and evaluation system that will enable the measurement of progress, the adjustment of strategies, and the assurance of continuous improvement. As a result of the measures already implemented, APK2's emissions index has seen a significant reduction, **from 20.7 tCO$_2$e per car park in 2019 to 0.49 tCO$_2$e per car park in 2024**, reflecting the positive impact of the plan on the company's decarbonization.

With this initiative, APK2 reinforces its commitment to the energy transition and actively contributes to the fight against climate change from the urban mobility sector.

EMISSIONS INDEX HAS SEEN A SIGNIFICANT REDUCTION, FROM 20.7 tCO$_2$e PER CAR PARK IN 2019 TO 0.49 tCO$_2$e PER CAR PARK IN 2024

RESPONSIBLE ENERGY MANAGEMENT

At APK2, energy efficiency is a key priority in its strategy to minimize environmental impact. Energy consumption – especially electricity used in lighting, access control systems, elevators, and air conditioning – has been identified as the main significant environmental aspect.

For several years now, one of APK2's most ambitious goals has been to maximize energy efficiency and reduce its environmental footprint. To this end, clear goals have been defined aimed at promoting the use of renewable energies and optimizing energy management, in line with the Decarbonization Plan and the commitment to move towards a more sustainable future.

To guarantee the continuity of the service in the event of interruptions in the electricity supply, APK2 has generator sets in those car parks that do not have a double connection. These measures ensure the permanent operation of the systems and the uninterrupted provision of the service, internally an efficient and limited use of fossil fuels in this equipment is promoted, reducing their environmental impact to a minimum.

The main measures taken to improve energy efficiency are:

INSTALLATION OF LED LIGHTING
LED luminaires have been installed in the car parks to reduce electricity consumption, in accordance with the annual planning

PURCHASE OF ELECTRICITY WITH CERTIFIED RENEWABLE ORIGIN
Since 2022, electricity with guaranteed renewable origin has been procured, aiming to continue reducing electricity consumption per parking space. This measure remains in place in 2024 and will continue in the coming years

ENERGY EFFICIENCY MEASURES
An analysis of the energy consumption of the different equipment in the car parks has been carried out to identify the equipment whose consumption can be optimized or reduced

ENERGY CONSUMPTION (MWh)

Year	Consumption
2019	5.226
2020	5.570
2021	6.321
2022	6.975
2023	6.671
2024	6.997

7 AFFORDABLE AND CLEAN ENERGY
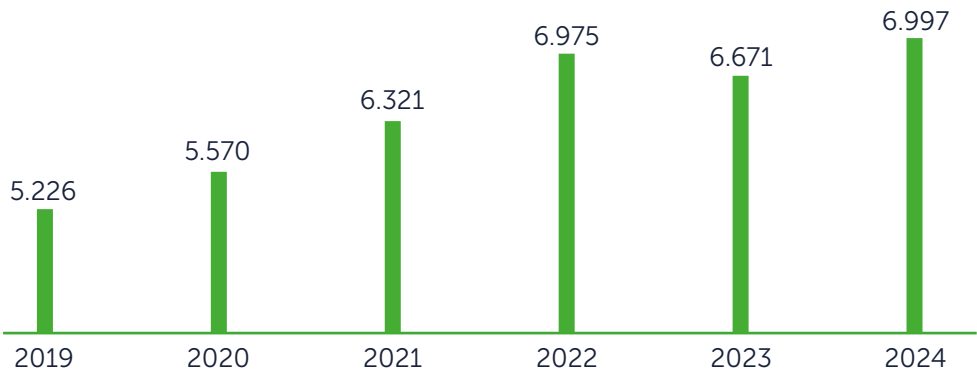
APK2

RESPONSIBLE WASTE MANAGEMENT

WASTE

Waste management in APK2 car parks is carried out in accordance with the provisions of the Centre Management Plans, which include specific instructions on the operational control necessary to ensure the proper segregation, storage, and delivery of waste to authorized handlers. These actions ensure compliance with current legislation, as well as the organization's commitment to pollution prevention and environmental protection.

Improvement objectives are established aimed at minimizing the generation of waste, prioritizing the application of the best available techniques to reduce the use of materials that can lead to waste, and promoting recycling and reuse practices. These initiatives are aligned with the principles of sustainability and efficiency in the use of resources.

Hazardous waste

The management of the hazardous waste generated was carried out entirely through authorized managers. All waste was temporarily stored in suitable conditions, labelled in accordance with the provisions of the regulations and delivered within the required deadlines, ensuring its traceability and treatment in accordance with legal requirements.

Non-hazardous waste

The generation of non-hazardous waste in car parks is low. Its main origin is the waste deposited by users in bins and containers distributed in the facilities, in addition to that generated by APK2 workers. This waste is separated at source and delivered to authorized handlers for treatment, in accordance with the procedures established in current regulations.

3,253 KG OF HAZARDOUS WASTE GENERATED DURING THE YEAR

DISCHARGES

Accidental spills

In the centers managed by APK2, small accidental spills of engine oils, lubricants, fuel, coolant, brake fluid, among others, from parked vehicles may occur occasionally.

Although these incidents are infrequent and generally of small magnitude, the Center Management Plans incorporate specific operational controls to ensure proper management of this type of accidental spills.

Accidental spill response measures

To contain possible accidental spills, all the car parks managed by APK2 are equipped with specific absorbent means and materials.

These materials allow the waste to be collected and deposited in suitable containers, so that they can be subsequently delivered to authorized hazardous waste handlers for correct treatment and disposal, in accordance with current regulations.

APK2 staff have the necessary training to act quickly and effectively in this type of situation, thus minimizing any possible environmental impact derived from these accidental discharges. This action is part of the company's commitment to the prevention of pollution, the protection of the environment and the reinforcement of sustainability in its operations.

Controlled wastewater discharges

In the normal course of their activity, the car parks managed by APK2 generate controlled discharges of sanitary and industrial wastewater.

Sanitary wastewater comes from the use of toilets by customers, while industrial wastewater originates from the daily cleaning operations of the facilities.

All these discharges are channeled through the sanitation systems of the car parks, which allow them to be incorporated into the public sewerage network. Subsequently, they are treated in the wastewater treatment plants (WWTPs) corresponding to the municipalities where the car parks are located, in accordance with current legislation on wastewater management.
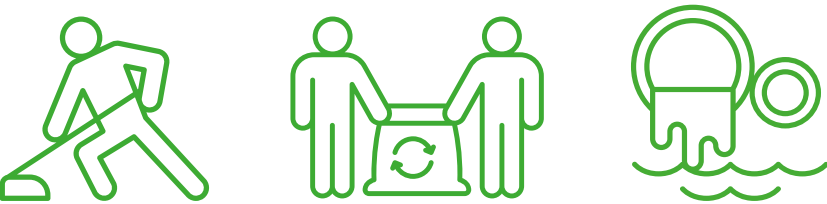
PAPER AND WATER CONSUMPTION

Paper

In APK2, a reduction in the generation of paper waste from car parks has been achieved.

This has been achieved through the adoption of "ticketless" systems, which allow users to enter and exit car parks by means of license plate recognition, along with the implementation of a digital payment method. This eliminates the need for printed tickets and receipts, thereby minimizing paper waste.

Water

Water consumption in the parking lots is mainly concentrated on two uses: the operation of the toilets and the cleaning of the facilities. In order to optimize this resource, various measures have been implemented to improve efficiency and reduce environmental impact.

In the toilets, consumption is reduced through the installation of water-saving devices on faucets and cisterns, as well as through awareness-raising activities aimed at promoting responsible water use. These technical solutions enable efficient use without compromising the functionality and comfort of the facilities.

In parking lots with vehicle washing services, the use of low-consumption technologies, such as high-pressure washing systems, and alternative methods without water, such as dry cleaning, are encouraged. These options make it possible to maintain the quality of the service while minimizing the water footprint.

All these initiatives contribute to a more rational and sustainable use of water, in line with the principles of environmental efficiency and continuous improvement that guide the company's operations.

ESG Commitment   Double Materiality Analysis   **Environmental**   Social   Governance
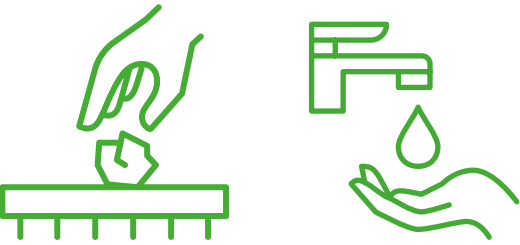
PROMOTING SUSTAINABLE MOBILITY

The car parks managed by APK2 play a fundamental role in the decarbonization of urban transport, not only as logistics spaces, but also as technological infrastructures that support the transition to a cleaner energy model. In a context of accelerating the electrification of mobility and public policies that promote the use of low-emission vehicles, the availability of car parks equipped with electric charging points is consolidated as an essential strategic resource.

In addition, these car parks indirectly contribute to improving air quality in cities by reducing the traffic generated by the search for parking. Studies show that between 20% and 30% of urban traffic in certain areas comes from drivers looking for parking. Therefore, an efficient network of car parks, well signposted and digitally managed, reduces search time, reduces fuel consumption and, consequently, polluting emissions. The intelligent management of access and occupancy, through digital platforms and applications such as those developed by APK2, optimises vehicular flow and minimizes unnecessary traffic, favoring a cleaner and more sustainable urban environment.

NEARLY 400,000 EFFICIENT DELIVERIES

PARKING AS AN ESSENTIAL ELEMENT IN THE PROCESS OF DECARBONIZING THE VEHICLE FLEET

Car parks equipped with electric charging points are key to replacing traditional fleets with electric vehicles, facilitating the adoption of clean technologies and reducing carbon emissions. Parking infrastructure provides a suitable environment for charging and contributes significantly to the reduction of the carbon footprint in cities.

APK2 integrates smart mobility solutions, such as connected parking, efficient vehicle flow management and collaboration with car sharing and rental companies (UBEEQUO, GO TO, GUPPY, SIXT, HERTZ, and AVIS). These initiatives offer more sustainable mobility alternatives, promoting a more flexible and environmentally friendly urban model.

In 2024, APK2 expanded the installation of last-mile delivery points, adding eight new In Post lockers in addition to Amazon's existing lockers. This expansion facilitated **nearly 400,000 efficient deliveries**, optimizing urban logistics and reducing unnecessary trips, which reduces emissions linked to traditional delivery. Thus, underground, and central car parks are consolidated as strategic nodes for cleaner and more efficient urban micro distribution.

ELECTRIC VEHICLE CHARGING INFRASTRUCTURE

Electric mobility is a fundamental pillar for reducing air pollution and the carbon footprint in cities. Since 2020, APK2 has been collaborating with electric sector providers to increase the number of charging stations in their car parks.

By 2024, APK2 has **205 EV charging points installed**, with the aim of offering this service in all its locations. The implementation of Low Emission Zones (LEZs) has increased the demand for electric vehicles and, therefore, charging stations. This infrastructure directly contributes to reducing combustion engine vehicle traffic, reducing urban noise, and improving local air quality.

APK2's ESG strategy prioritizes digitalization and decarbonization, continuing with the deployment of electric charging points and promoting clean technologies for more sustainable urban mobility. The **APK Electric project**[2] reinforces this commitment, driving the expansion of charging infrastructure and encouraging the adoption of electric vehicles in urban transport.

Together, these initiatives position APK2 as a key player in the transformation towards healthier, more efficient, and livable cities, integrating technological innovation and environmental commitment to improve the quality of urban life.

205 EV CHARGING POINTS INSTALLED
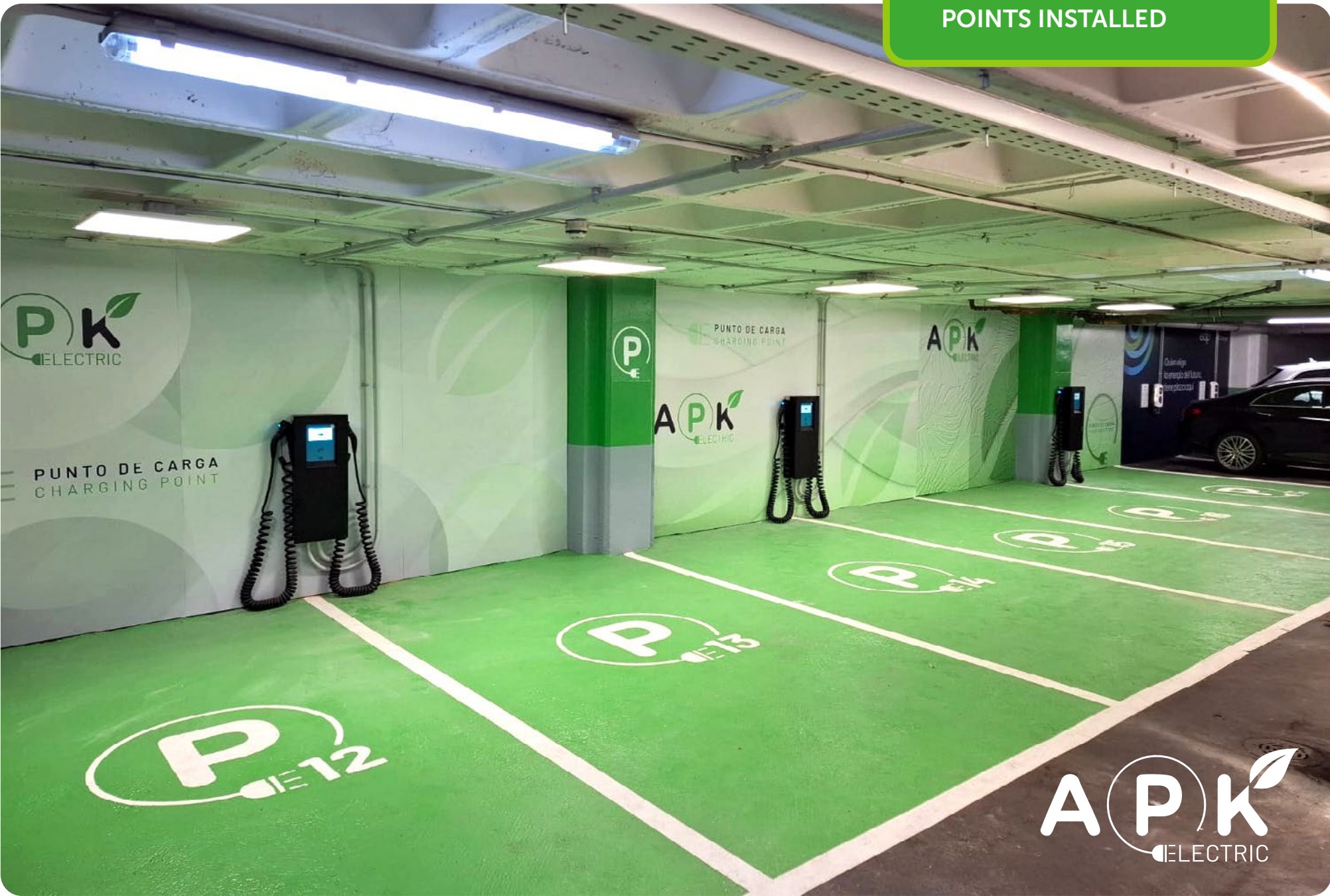
2   For more details, refer to the section "Who We Are": Business Model".

ORGANIZATION AND PEOPLE DEVELOPMENT

THE APK2 TEAM

PEOPLE MANAGEMENT AND WELL-BEING POLICIES

APK2 is firmly committed to the well-being and development of its team. Its people management policies are aimed at ensuring compliance with current regulations, as well as promoting the physical and emotional well-being of its employees.

The goal is to build a safe, equitable, and motivating work environment for all employees.

24% OF WOMEN
2 women hold senior management positions.

5 NEW HIRES IN 2024

TEAM DISTRIBUTION

APK2's workforce is diverse and strategically distributed.

- **17** in the head office
- **59** in the car parks
- **7** in management
- **9** in the remote-control center and commercial office

The average age of employees is 47, reflecting a combination of experience and maturity in the workforce.

85 PERMANENT CONTRACTS

This favors talent retention and supports the well-being of the team. Such job stability helps create a positive work environment and strengthens the company's reputation.

1 DAY OF REMOTE WORK

APK2 offers its employees, whose functions do not require physical presence, the possibility of carrying out a weekly teleworking day. This measure encourages a healthy work-life balance, while providing greater flexibility in the work environment, facilitating work-life balance, and improving the overall well-being of the team.

3 EMPLOYEES WITH A DISABILITY

This data reflects its commitment to an inclusive and non-discriminatory hiring policy. The company guarantees strict compliance with current regulations to ensure equal pay for work of equal value, reaffirming its commitment to diversity and inclusion in the workplace.

TRAINING AND TEAM DEVELOPMENT

Constant training is key to the professional and personal development of the team. At APK2, it is committed to the continuous training of its employees, aware that their progress drives both business success and individual growth.

APK2 implements an **annual training plan** approved at the beginning of the year and its implementation is continuously monitored. This plan ensures that all employees receive proper training. During **2024**, more than **1,400 hours** have been invested in training employees.

Ongoing staff training, along with awareness of the integrated management system, is fundamental. At the start of each year, an Annual Training Plan is established to ensure that existing employees acquire any necessary skills and that new hires receive the appropriate onboarding to perform at the desired level of excellence.

12   Training activities carried out during the year.

100%   Effectiveness in the training activities carried out this year.

This training, combined with proper communication, is key for all employees to be aligned with the objectives and committed to continuous improvement as a strategic focus of management.

EQUALITY PRINCIPLES STATEMENT

In 2024, this plan was implemented with the aim of guaranteeing effective equality of treatment and opportunities between women and men in all areas of the organization.

PROTOCOLS AGAINST HARASSMENT AND VIOLENCE

Since 2022, APK2 has a formal procedure to manage cases of psychological harassment in the workplace, sexual harassment, gender-based harassment and any type of physical violence that may occur in the workplace.

The company recognizes that these risks may exist in the work environment and, therefore, has established a ZERO TOLERANCE policy against this type of behavior. The main objective is to prevent and eliminate these situations, guaranteeing a safe, respectful, and positive work environment for all the people who are part of the organization.

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

APK2

OCCUPATIONAL HEALTH AND SAFETY

At APK2, Occupational Health and Safety management is essential in day-to-day activity. The organization has a Management System in accordance with the ISO 45001:2018 standard, which allows the continuous application of proactive measures aimed at preventing accidents and incidents, guaranteeing the protection of the health and integrity of workers, both its own and those of collaborating companies.

A safe work environment in which the health of workers is protected and encouraged positively influences the well-being of all employees and their pride of belonging, resulting in a better internal and external reputation and an increase in APK2's productivity.

APK2 works to maintain optimal working conditions, which not only respond to regulatory compliance in terms of occupational risk prevention but also integrate the expectations and needs of workers. With this approach, the commitment is maintained to:

Comply with health and safety legislation and other requirements to which the organization subscribes and provide the necessary resources for compliance.

To ensure safe and healthy working conditions, to prevent injuries and deterioration of employee health, eliminate hazards, and reduce occupational safety hazards.

Encourage worker participation and consultation consultation in decision-making processes related **to health and safety**.

Promote awareness and **ensure appropriate training**, in order to facilitate knowledge for the proper performance of the activity, achieving safe work.

The integrated policy of the system that includes Occupational Health and Safety reflects the commitment of APK2 management to the implementation of practices that promote awareness and commitment to safety and health among all members of the organization and external collaborators. Following this line, in APK2:

APK2 carries out the **detection and assessment of risks related to health and safety in its operations**, defining actions aimed at eliminating them or, where appropriate, mitigating them to the greatest extent possible.

Likewise, **improvement objectives** are established within the company's operational capacities, with the purpose of reinforcing **prevention against exposure to occupational risks**.

At the same time, specific controls are implemented **aimed at suppliers, so that they also minimize occupational risks for their workers** during the execution of the contracted activities. These measures seek to prevent damage and effects on the safety and health of all the people involved.

In addition, the Integrated Management System ensures that APK2 complies with all the legal requirements that are applicable in this area, with special attention to the Framework Directive 89/391/EEC of the European Union and Law 31/1995 on the Prevention of Occupational Risks applicable in Spain, which translates into the total absence of files or sanctions by the labor authority in this area:

0 sanctions received related to health and safety throughout the year.

100% compliance with legal obligations.

The set of measures implemented has made it possible to maintain a very positive performance in terms of Occupational Health and Safety in 2024, as reflected in the results of the main indicators:

100% of the accident rates below the sector average.

CUSTOMER AND USER EXPERIENCE AND SATISFACTION

At APK2, customer satisfaction is a central pillar of our quality strategy and continuous improvement efforts. The service provided to users is not merely seen as an added value but as a strategic foundation to strengthen the company's position within the sector. We are constantly working to deliver an experience that not only responds to customers' needs but also anticipates them. Continuous improvement and attention to detail are considered differentiating factors that allow us to maintain high levels of satisfaction and loyalty.

APK2's management strongly supports this approach, allocating the human, technological and material resources necessary to ensure it. This investment responds both to internal standards of excellence and to rigorous compliance with current regulations, ensuring responsible and efficient operations in the management of car parks.

MEASURES TO IMPROVE THE CUSTOMER EXPERIENCE

CUSTOMER SATISFACTION SURVEYS

In order to ensure a high-quality service and maintain a close relationship with its users, APK2 has consolidated an annual system of satisfaction surveys that allows the continuous evaluation of customers' perception of various aspects of the service. That process involves the main user profiles, including rotation customers, season ticket holders, reservation users and mobile app customers.

The 2024 results confirm that location is still the main factor of choice, although other variables such as price, ease of access or 24-hour hours are becoming increasingly relevant. Among the areas for improvement, price continues to be the most mentioned aspect, along with the growing interest in additional services such as larger parking spaces, car washes or a more flexible product offer.

The overall average score in 2024 was 3.94 out of 5, slightly improving compared to 2023 (3.88). By segments, the highest ratings are recorded in booking users (4.08) and App customers (4.09), while the subscriber segment obtains the lowest score (3.49), which indicates a clear opportunity for improvement in this group.

This active listening exercise reinforces APK2's commitment to continuous improvement, customer orientation and management that is increasingly adapted to the real needs of its users. The survey is thus consolidated as a key strategic tool in the company's responsible management model.

As a novelty, in this edition a specific block on sustainability has been incorporated, aligned with the analysis of double materiality. This integration has made it possible to identify the ESG aspects most valued by users. Along with the rates, the safety of the facilities, the conditions of the parking and the overall quality of the service are particularly important as priority elements.

CUSTOMER REVIEWS

APK2 has taken a step forward in customer experience management by implementing advanced digital solutions. In particular, the collaboration with the Uberall platform has made it possible to centralize in a single environment all the reviews and ratings received through different online channels. This integration facilitates a more agile and coordinated response, strengthening the capacity for active listening. The opinions collected have been key to introducing improvements in aspects such as accessibility, maintenance, and security of the parking lots. In 2024, APK2's weighted average rating on Google was **3.55 out of 5**[3], which is above the industry average of 3.47[4]. This result reflects the continuous improvement in user experience and the company's commitment to service quality.

CUSTOMER **SATISFACTION** ★★★★☆

CUSTOMER **REVIEWS** ★★★⯪☆

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3   Weighted average score Google reviews of all APK2 parking lots. Source: Own elaboration.
4   Weighted average score Google reviews of more than 350 parking lots of the main operators; Telpark, Saba, Interparking, Indigo and Parkia. Source: Own elaboration.

CUSTOMER COMPLAINTS

At APK2, every claim is considered an opportunity for continuous improvement. Beyond its specific resolution, a structured analysis of each incident is carried out, evaluating its causes and applying systemic improvements when necessary.

The most common complaints are related to operational aspects, such as the usability of the facilities or the perception of the value of the service. In 2024, there was a significant decrease in the total volume of claims compared to 2023, as a result of the implementation of preventive measures and the optimization of service channels.

This data is integrated into APK2 performance reports and serves as a basis for adjusting quality strategies, in line with the goal of delivering a more transparent, efficient, and user-centric experience.

	2022	2023	2024
No. of complaints/center	1.4	1.3	0.9

IN 2024, THERE WAS A SIGNIFICANT DECREASE IN THE TOTAL VOLUME OF CLAIMS COMPARED TO 2023, AS A RESULT OF THE IMPLEMENTATION OF PREVENTIVE MEASURES AND THE OPTIMIZATION OF SERVICE CHANNELS

APK2

SUPPLIER MANAGEMENT

Responsible supply chain management is a strategic component within APK2's sustainability model. The company gives priority to the rigorous evaluation of its suppliers, in order to guarantee the quality of the products and services supplied. To this end, a purchasing and subcontracting protocol is applied that requires compliance with strict criteria in terms of quality, environment, and occupational safety. These requirements are integrated into the APK2 Management System. This methodology ensures consistency between the organization's internal commitments and the practices of third parties. Likewise, the APK2 Management ensures that the processes, products, and services supplied externally by suppliers comply with both the requirements of the company and those of its customers, when there is a direct relationship with them.

SUPPLIER EVALUATION AND CLASSIFICATION

APK2 systematically tracks the performance of its key suppliers using an evaluation system that ranks them on a scale from A to D. This classification allows us to identify opportunities for improvement, ensure compliance with the required standards and maintain a solid, efficient supply network aligned with the company's sustainability objectives. In addition, this system helps to guarantee a certain stability to those suppliers who maintain a satisfactory level of service on a continuous basis.

A	B	C	D
Excellent	Well	Acceptable	Not suitable to work with APK2
35	29	3	0
suppliers	suppliers	suppliers	suppliers

By 2024, APK2 has worked with a total of 67 suppliers, all of whom have been evaluated according to technical criteria through a system that assigns a numerical rating to their performance in terms of sustainability and quality. In the case of new suppliers, they are assigned an initial rating that is reviewed annually through performance evaluations, in order to adjust their positioning based on the results obtained.

BOOSTING THE LOCAL ECONOMY

In addition to guaranteeing the quality and sustainability of the products and services supplied, APK2 prioritizes, whenever feasible, collaboration with local suppliers. This policy promotes the development of the local business fabric and contributes to reducing the logistics footprint of operations. At the same time, it strengthens relationships with strategic partners and boosts the economy of the environments in which the company operates.

COMMITMENT TO COMMUNITIES

Building strong and lasting relationships with communities and stakeholders is a key element in generating positive and sustainable social impact. In this sense, APK2 considers that these links not only strengthen its reputation and institutional trust but also make it possible to identify real needs of the environment and adapt mobility solutions to each urban context. This collaboration translates into projects aimed at improving accessibility, reducing traffic congestion, and minimizing the environmental footprint of operations. Active participation in local development also contributes to the roots of the brand in each city and reinforces citizen commitment to sustainable proposals. Active listening and constant feedback are considered essential to consolidate APK2's position as a relevant player in the transformation of urban mobility.

One of APK2's commitments is the generation of value through projects and synergies between business and professional associations. It is also intended to generate strengths among stakeholders and improve corporate governance practices in order to remain competitive in a very changing and constantly developing business environment.

ASESGA
Spanish Association of Garages and Car Parks

GREMI
Barcelona Garage Guild

ASEPAN
Association of Parking and Parking Regulation Companies of Andalucia

EFFECTS OF THE ACTIVITY ON COMMUNITIES

AST MILE SERVICES FOR EFFICIENT DELIVERY

APK2 offers last-mile services that allow users to pick up their packages conveniently and sustainably. The efficient management of the final delivery guarantees an agile reception of shipments, minimizing the environmental impact and contributing to a greener and more effective urban logistics.

ECO-FRIENDLY MOBILITY ALTERNATIVES

APK2 promotes the electrification of urban transport through alliances and its own developments. The collaboration with Silence allows us to offer the Battery as a Service, facilitating access to electric vehicles with interchangeable batteries, which improves autonomy and flexibility for users. In addition, the APK Electric line, developed in-house, provides a growing network of charging stations in car parks managed by APK2, consolidating a key infrastructure for the transition to cleaner and more sustainable urban mobility.

Likewise, the use of sustainable individual means of transport, such as electric scooters, available in some locations, is promoted, contributing to reducing polluting emissions and improving air quality in cities.

CAR-SHARING TO REDUCE VEHICLES IN THE CITY

Promoting carpooling helps reduce the need for individual car ownership. This measure contributes to reducing road congestion and emissions, facilitating smoother traffic, and improving the quality of life in urban environments.

IMPACT ON CONGESTION AND TRAVEL TIMES

Reducing agitation traffic generates direct benefits, such as reducing congestion on the streets and improving vehicular flow. This translates into shorter travel times and a more efficient urban experience for citizens.

MULTIMODAL SOLUTIONS IN CAR PARKS

APK2 adapts its services to the transport needs of each user, promoting the efficient and sustainable use of different modes of mobility. To this end, multimodal solutions are offered in car parks, facilitating fluid connectivity and more integrated urban mobility.

COLLABORATION WITH ADMINISTRATIONS FOR SUSTAINABLE PROJECTS

The company establishes strategic alliances with government entities to promote projects aimed at reducing environmental impact. These collaborations are aligned with the objectives of sustainable development and community well-being, strengthening the institutional relationship and promoting a healthier and more efficient urban environment.

3 GOOD HEALTH AND WELL-BEING

7 AFFORDABLE AND CLEAN ENERGY

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

17 PARTNERSHIPS FOR THE GOALS

APK2

ESG Commitment   Double Materiality Analysis   Environmental   Social   **Governance**

GOOD GOVERNANCE AND SUSTAINABILITY

The success of APK2 is supported by a highly qualified team, mostly made up of professionals with more than twenty years of experience in the parking sector. The management is made up of specialists in the construction, acquisition, management, operation, and maintenance of parking infrastructures, operating under the highest quality standards. The extensive experience and competence of the staff are a key factor in maintaining the company's leadership position and continuing to offer innovative solutions that meet user expectations.

BERNARDINO DIAZ - ANDREU
Chairman

FERNANDO PIRE ABARCA
Chief Executive Officer (CEO)

DOLORES VIEJO GONZÁLEZ
Operations Director

ALEJANDRO ÁLVAREZ MORÁN
Chief Financial Officer

IGNACIO IRANZO LÓPEZ
Marketing Director

MARIANO ROMERO BERGES
General Services and Legal Affairs Director

JUAN CARLOS VÁZQUEZ ESTÉVEZ
IT Director

ISABEL ELÍAS JIMÉNEZ
Quality and ESG Director

OPERATIONAL EXCELLENCE: CERTIFICATIONS

APK2 has consolidated an Integrated Management System for quality, environment and Occupational Health and Safety that guarantees efficient, responsible management aimed at continuous improvement. This system is certified according to the following international standards:

ISO 9001:2015
Quality Management System

ISO 14001:2015
Environmental Management System

ISO 45001:2018
Occupational Health and Safety Management System

These certifications, which have been maintained for more than six years, reflect the organization's commitment to management aligned with the principles of quality, sustainability, and the well-being of workers. In addition, this strategic system improves the overall performance of the organization and provides a solid basis for its sustainable development initiatives. Its benefits include the ability to offer services that meet legal, regulatory, and customer requirements, increase customer satisfaction, effectively manage risks and opportunities related to its context and objectives, and demonstrate the compliance of its services with established standards.

In 2024, the system's policy has been **updated and unified under an integrated approach,** explicitly incorporating quality, environmental, safety and health criteria at work. This evolution responds to a more demanding context and reinforces alignment with the company's strategic values and with the expectations of its stakeholders.

To ensure regulatory compliance, APK2 has a digital legal management platform, which allows the applicable requirements in each of its centers to be systematically identified, evaluated and controlled. This tool ensures continuous monitoring and an effective response capacity to legislative or regulatory changes.

At the same time, rigorous technical criteria are applied in aspects such as ventilation, emissions, acoustic insulation, or discharge control, ensuring the comfort of users and contributing to the improvement of environmental quality in enclosed spaces.

Continuous improvement is another fundamental pillar of the system. Each year, specific, measurable, and revisable objectives are defined, which allow progress to be made in key areas such as operational efficiency, process digitalization, safety, and environmental performance:

APPLICABLE LEGAL REQUIREMENTS IDENTIFIED AND ASSESSED
0 sanctions for legal non-compliance received during the year.

7 IMPROVEMENT OBJECTIVES ESTABLISHED FOR THE YEAR
100% objectives completed or ongoing and on schedule during the year.

ESG Commitment   Double Materiality Analysis   Environmental   Social   **Governance**

The effectiveness of the system is measured through a Balanced Scorecard that includes several key indicators of the organization. Management continuously monitors these indicators and analyzes them several times a year in periodic meetings to monitor the management system, thus ensuring effective risk management and sound strategic planning.

In addition to the external audit to monitor or renew ISO certifications, follow-up visits are carried out to all car parks throughout the year, complemented by a planned program of internal audits, carried out by sampling on a representative selection of car parks.

By carrying out these follow-up visits, together with the scheduled internal audits, compliance with the highest standards of quality, environmental management and Occupational Health and Safety management is ensured in all facilities, ensuring that critical aspects such as regulatory compliance, adequate operational control and correct management of possible emergencies are reviewed in detail and with sufficient frequency to prevent and avoid potential problems in this regard.

In short, APK2 generates a positive and lasting impact, not only within the organization, but also in society in general. The commitment to work tirelessly on the continuous improvement of processes is reaffirmed, with special attention to customer satisfaction, the environment and the health and safety of workers, suppliers, and customers.

20 INTERNAL AUDITS

1 EXTERNAL AUDIT
0 NON-CONFORMITIES DETECTED IN THE EXTERNAL AUDIT

DIGITAL TRANSFORMATION AND CYBERSECURITY: DRIVING EFFICIENCY AND USER EXPERIENCE

Information security is a strategic priority for APK2, aimed at preserving trust, ensuring regulatory compliance, protecting against cyber threats, and ensuring business continuity. The company has a robust Information Security Management System (ISMS), designed to maximize the effectiveness of data protection, the operability of digital processes and operational resilience. Continuous cybersecurity assessments are carried out in all areas, which has made it possible to maintain a history free of relevant incidents in the latest reviews. Likewise, high safety standards are required of external collaborators, especially valued if suppliers have ISO 27001 certification. APK2 promotes a culture of continuous improvement aimed at the maturity and resilience of the system, permanently reinforcing protection mechanisms.

This commitment is reflected in the specific information security policy, available in the "Governance: Information Security" section of this report.

AGILE AND SECURE ADAPTATION TO DIGITALIZATION

In an ever-evolving environment, the adoption of digital solutions has been a key factor in APK2 staying at the forefront of the industry. This process has been approached with agility and responsibility, always guaranteeing the protection of the security and privacy of users. The company uses mobile applications, web platforms and real-time occupancy monitoring systems with the aim of optimizing the quality of the service offered.

IMPLEMENTATION OF TECHNOLOGICAL IMPROVEMENTS FOR USER EXPERIENCE

The incorporation of advanced technological solutions is a key element to offer an increasingly fluid, efficient, and personalized user experience. APK2 proactively adopts technologies aimed at the continuous improvement of services in its car parks, among which the following stand out:

- **Ticketless access control systems**: Automatic license plate recognition (LPR) technology is used, which allows access to the facilities without the need for a ticket, facilitating more agile entry and exit.

- **Payment through the app**: The APK2 app allows you to make payments and manage access quickly and securely through the LPR system, eliminating physical barriers and improving user convenience.

- **Booking website**: Users are offered an online tool to book places by the hour or day, as well as to purchase diverse types of passes – from subscriptions to one-off uses – in a simple and completely digital way.

APP FEATURES

☑ It is available for iOS and Android devices.

☑ Send check-in and stay summary notifications.

☑ Launch special rates and promotions.

☑ Includes up to 5 license plates per user.

☑ Link the profile and automatically open the barrier by reading the license plate.

☑ It shows the history of all your movements.

☑ It facilitates real-time control of expenses.

☑ It allows automatic payment by associated bank card or at an ATM using QR.

☑ Program loyalty to the APK2 Club.

DIGITAL TRANSFORMATION IN PARKING MANAGEMENT

APK2 has a Remote-Control Centre from which they supervise all the facilities in real time, allowing remote, efficient, safe, and proactive management of car parks.

This operating model is based on technological systems developed specifically for APK2, which allow incidents to be centrally managed from the Remote-Control Centre, access control, service monitoring and the opening of barriers, without the need for physical presence in each car park. Thanks to this infrastructure, most of the car parks in the network are operated remotely, guaranteeing agile attention, immediate response, and greater energy efficiency.

In addition, the company has a Commercial Service Center, which offers comprehensive support to users and facilitates the online contracting of services. This multi-channel solution reinforces APK2's commitment to quality, accessibility, and customer proximity, while driving innovation in urban mobility management.

OPTIMIZATION AND PERSONALIZATION THROUGH DATA MANAGEMENT

Data management plays an essential role in APK2's digital strategy. This makes it possible to optimize the occupancy of car parks, anticipate demand and develop personalized products and services, adapted to the preferences and habits of users. This ability to analyze and adapt contributes to offering a superior experience and maintaining leadership in the parking and urban mobility sector.

OUR INFRASTRUCTURE, THAT ALLOWS TO OPERATE REMOTELY IN THE PARKING SPACE NETWORK, GUARANTEES FAST ATTENTION, IMMEDIATE RESPONSE AND GREATER ENERGY EFFICIENCY

APK2

INFORMATION SECURITY

APK2 has developed and implemented an Information Security Management System (ISMS) based on efficiency and robustness criteria, with the aim of protecting the confidential data of both the company and its customers. This system is essential to prevent the loss or theft of information, as well as to avoid the legal and operational consequences derived from possible incidents.

The ISMS provides protection against cyber threats such as hacker attacks, malware, and other forms of malicious software, ensuring the integrity and privacy of corporate data. Information security is considered a priority within risk management, given that any incident could compromise critical data, the organization's reputation, and user trust.

In line with this commitment, APK2's risk management approach is based on the principle of zero trust, applying rigorous controls to identify, protect, detect, respond to, and recover information from any cyberattack. The ISMS acts as a reference framework for all strategic, tactical, and operational processes, reflecting the company's firm commitment to cybersecurity and information protection as cross-cutting axes of its activity.

OBJECTIVES OF THE INFORMATION SECURITY SYSTEM

Establish guidelines for managing information security with the mission of ensuring the confidentiality, integrity, and availability of information throughout the APK2 organization.

Preparation of an inventory of policies and procedures necessary to strengthen information security.

Promoting compliance with regulations through the production of documentary evidence that supports the implementation of the management system.

Strengthening corporate security by implementing asset controls and reducing identified risks.

Promote employee awareness of cybersecurity through training and information actions.

Optimization of the company's cybersecurity systems.

Development and maintenance of policies, procedures, standards, and records.

Ensure compliance with current legislation.

Laying the foundation for ISO 27002 **certification** in the future.

The ISMS has a **Security Committee** that operates with authority and independence and reports directly to the Board of Directors, coordinates efforts to ensure optimal protection of information. Its functions are governed by clear criteria that include prioritizing information security, promoting continuous improvement and fostering the confidentiality, integrity, and availability of all information assets. In addition, the Committee ensures compliance with all rules and regulations, assesses technology risks, mitigates threats and vulnerabilities, and protects information privacy.

The Security Committee is responsible for setting the objectives and strategies, as well as directing and overseeing the processes related to information security. Its actions are designed to create added value for APK2, integrating security as an essential and transversal element throughout the organization, with a particular focus on confidentiality, integrity, and availability.

The Committee is composed of senior management and members of the Board, as well as independent external directors, ensuring a broad and expert vision in decision-making related to information security.

In addition, an **information security policy** has been developed that prioritizes the rigorous protection of personal data in accordance with the General Data Protection Regulation (GDPR), security, integrity, confidentiality of information and respect for the privacy rights of users.

Cybersecurity training is essential for the company, providing employees with the necessary tools to minimize cyber risks and promote a culture of security. This strengthens threat defenses, ensures regulatory compliance, and maintains the company's reputation and competitiveness.

In 2024, APK2 has continued to advance information security, carrying out both external and internal penetration tests in collaboration with Telefónica Tech's Next Defense team to assess and strengthen the security of the infrastructure. Likewise, a Disaster Recovery Plan and a Technology Continuity Plan have been implemented, guaranteeing the resilience and operational continuity of ICT services and critical information systems. These initiatives allow us to be prepared to respond effectively to any incident that may affect operations.

APK2

COMPLIANCE SYSTEM

In 2024, APK2 implemented a compliance system based on a set of policies and procedures designed to ensure compliance with applicable laws, regulations, and ethical standards. This system promotes a culture of integrity and compliance in all areas of the organization, involving all members of the Board of Directors, managers, employees, and temporary collaborators.

The main elements that make up the compliance system are:

• The **General Code of Conduct** establishes the rules of behavior that all members of APK2 must follow, with the aim of promoting a reputation based on honesty, trust and integrity, essential values for the company. This code includes fundamental principles such as compliance with legislation, transparency, respect for human rights and the prevention of occupational risks. In addition, it contemplates disciplinary measures to address any non-compliance, ensuring that all employees are informed and committed to these guidelines.

• Complementing the Code of Conduct, the **Criminal Risk Prevention Manual** aims to identify and prevent criminal risks that may affect the company. These manual details the internal rules and procedures that allow compliance with legal regulations to be controlled and supervised.

• The **Body for The Prevention and Control of Criminal Risks** is responsible for the periodic supervision of the established control and prevention systems, evaluating the effectiveness of the measures adopted and updating the risks detected annually. Its mission is

to ensure that major risks are properly identified, managed, and communicated within the organization for prevention. This body also investigates any complaint related to possible criminal risks and coordinates the training and dissemination of the prevention model throughout the company.

BODY FOR THE PREVENTION AND CONTROL OF CRIMINAL RISKS

CHIEF EXECUTIVE OFFICER	COMPLIANCE OFFICER	LEGAL REPRESENTATIVE OF THE SYSTEM

• Finally, the **Whistleblower Channel** provides a confidential means of reporting possible irregularities, allowing timely investigations to be carried out in a transparent and effective manner.

With the launch of this system in 2024, APK2 reinforces its commitment to business ethics and sustainability, ensuring that all its operations are carried out responsibly and in line with its corporate values.

APK2

ESG Commitment   Double Materiality Analysis   Environmental   Social   **Governance**

REGULATORY AND POLICY CHANGES

New traffic regulations and the introduction of low emission zones in Spain are affecting the demand for and management of parking in urban areas. Government support and grants for electric vehicles and charging infrastructure will further drive the need for EV charging at parking facilities.

The Climate Change and Energy Transition Law in Spain represents a significant opportunity for APK2. Access restrictions can increase the demand for smart and sustainable parking in peripheral areas and favor the integration of complementary services such as bicycle stations and electric vehicle charging points. In cities such as Seville and Madrid, where adaptation to these areas is already underway, there is a revaluation of urban spaces that promote clean and efficient mobility, a change that aligns with APK2's vision of dynamic parking management focused on sustainability.
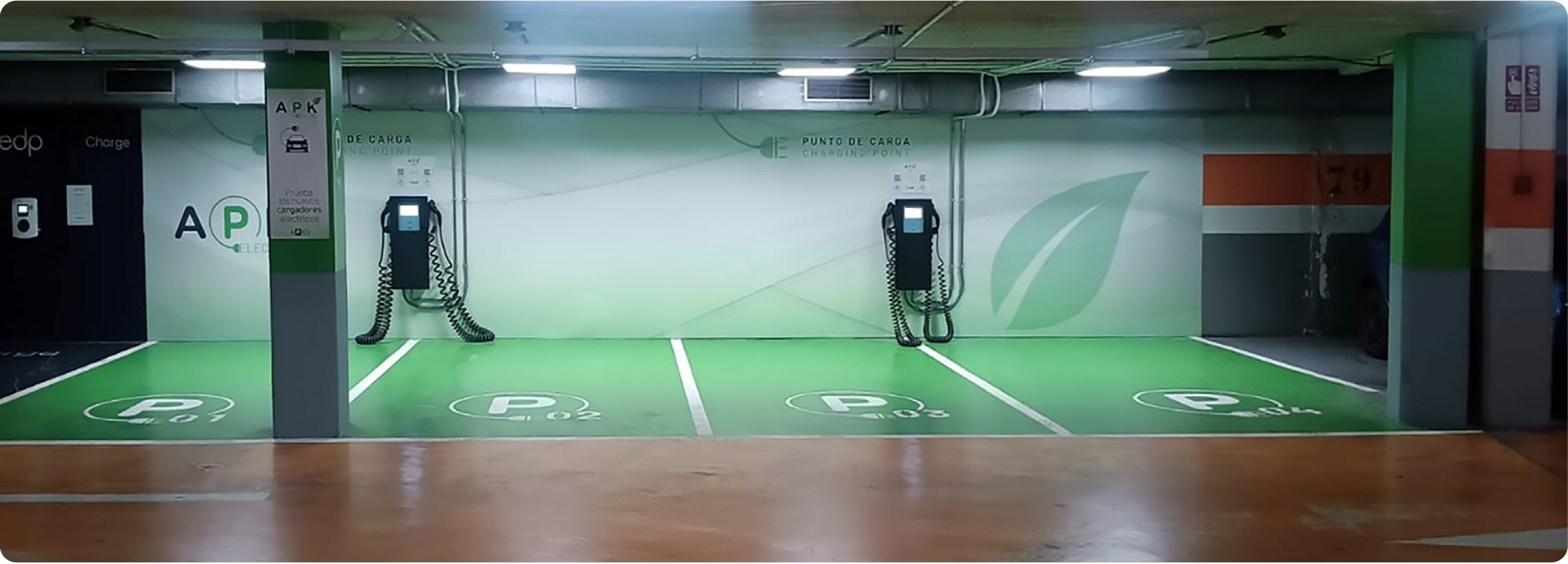
BUSINESS CONTINUITY

OPERATIONAL ADAPTATION AND RESILIENCE IN A CHANGING WORLD

At APK2, ensuring operational continuity is a strategic priority that is approached from a comprehensive approach to business resilience. To this end, mechanisms have been established to maintain the stability of the business in situations of crisis or unforeseen interruptions. This includes the identification and continuous assessment of situations of operational, financial, technological, and environmental risk, as well as the development of specific contingency plans for each car park, aimed at reducing vulnerability and ensuring response capacity.

POTENTIAL CRISIS SITUATIONS

The organization considers a wide rage of scenarios that could compromise business continuity. These include fires, floods, earthquakes, sabotage, computer attacks, electrical or critical equipment failures, pandemics, and other catastrophic events that may affect the physical integrity of facilities, data, or personnel safety. These situations have been identified through risk assessment processes within the framework of the Quality, Environment and Occupational Health and Safety Management System (IMS).

CONTINGENCY PLANNING

Contingency planning is regulated by Integrated Management System procedures, in which specific protocols are defined for each type of crisis. The organization has emergency action plans adapted to each workplace, including roles, responsibilities, and evacuation routes. APK2 reaffirms its commitment to operational continuity through the implementation of emergency plans and periodic drills. All this is complemented by training actions for staff, aimed at ensuring an effective and coordinated response to any eventuality.

EMERGENCY RESPONSE

All car parks managed by APK2 have a designated emergency team, trained and prepared to act in any situation that compromises safety, the environment, or the facilities.

In the event of an emergency, an immediate response protocol is activated that establishes as a priority the protection of people, the minimization of environmental impact and the preservation of critical assets.

The emergency procedures detail the actions and competencies assigned to the internal teams, who intervene in a first phase until the arrival of the specialized external services, if required. Likewise, communication with the competent authorities and the systematic documentation of all actions carried out are contemplated.

ALL CAR PARKS MANAGED BY APK2 HAVE A DESIGNATED EMERGENCY TEAM, TRAINED AND PREPARED TO ACT IN ANY SITUATION THAT COMPROMISES SAFETY

APK2

ESG Commitment   Double Materiality Analysis   Environmental   Social   **Governance**

PHYSICAL CLIMATE CHANGE RISKS

The physical effects of climate change, such as torrential rains, heat waves, floods, or storms, pose a growing risk to the operational continuity of the car park sector. These events can lead to service disruption, infrastructure damage, or accessibility issues for users. In this context, assessing the climate vulnerability of facilities and establishing adaptation mechanisms become essential to strengthening the medium- and long-term resilience of the business.

VULNERABILITY ASSESSMENT

APK2 has identified, within its network of car parks, those that present a greater exposure to extreme weather events, especially the risk of flooding. This assessment has been integrated into the Management System, allowing the self-protection and contingency plans to be adapted to the specific climatic conditions of each location. This strategy makes it possible to anticipate possible disruptions to the service and prioritize preventive actions.

ADAPTATION MEASURES

With the aim of increasing resilience to climate change, emergency plans have been updated in all car parks classified as vulnerable. The measures adopted include the improvement of water evacuation systems, the protection of accesses and technical areas, and the incorporation of specific instructions in the event of weather alerts. All this is included in the Management Manual approved by the Management, ensuring its homogeneous application throughout the network.

RISK MITIGATION

APK2 integrates climate risk management into its business continuity strategy through extreme scenario-based planning. This includes the periodic review of critical infrastructures, specific drills in the face of weather events and monitoring of official alerts. These actions not only minimize the immediate impact of weather phenomena, but also guarantee a rapid recovery of the service, maintaining operational safety, that of customers and reducing costs associated with interruptions.

> **THE MEASURES ADOPTED INCLUDE THE IMPROVEMENT OF WATER EVACUATION SYSTEMS, THE PROTECTION OF ACCESSES AND TECHNICAL AREAS, AND THE INCORPORATION OF SPECIFIC INSTRUCTIONS IN THE EVENT OF WEATHER ALERTS**

APK2