



# ESG REPORT 2025





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01

# MESSAGE FROM THE CHAIRMAN

The 2025 financial year has been a year of consolidation and progress for APK2, during which the company has strengthened its position in the urban parking sector in Spain and further evolved its model towards a broader and more connected mobility infrastructure, aligned with the evolving needs of cities.

In a context shaped by the transformation of urban mobility, the development of Low Emission Zones and the advancement of transport electrification, APK2 has continued to adapt its car parks and operational capabilities to address emerging regulatory, technological, and environmental challenges.

This approach has translated into the incorporation of new car parks in strategic locations, while maintaining a selective growth strategy and a consistent asset management model. This development has been accompanied by the strengthening of the organisational structure and the incorporation of new professionals, ensuring operational capacity and supporting future growth.

One of the most significant milestones has been the further development of APK Electric, which is consolidating as a strategic driver within the business model. The expansion of the charging network reinforces the role of car parks as enablers of electric mobility and positions APK2 to capture opportunities arising from the energy transition.

At the same time, the company has continued to transform its assets into mobility hubs, integrating digital solutions and value-added services that enhance user experience, optimise operations, and expand the role of car parks within the urban mobility ecosystem.

Sustainability remains a core pillar of APK2's strategy. In 2025, the company maintained its carbon-neutral status while continuing to advance the implementation of the 2024–2034 Decarbonisation Plan, further strengthening the integration

of ESG criteria into decision-making and business management.

In addition, APK2 has reinforced its governance and control framework, consolidating its compliance, risk management and continuous improvement systems to ensure regulatory compliance, enhance transparency and strengthen the robustness of its operating model in an increasingly demanding environment.

Looking ahead, APK2 will continue to develop its management model, positioning its car parks as strategic infrastructure for sustainable urban mobility, leveraging digitalisation, electrification, operational excellence, and organisational strengthening to generate long-term sustainable and resilient value.



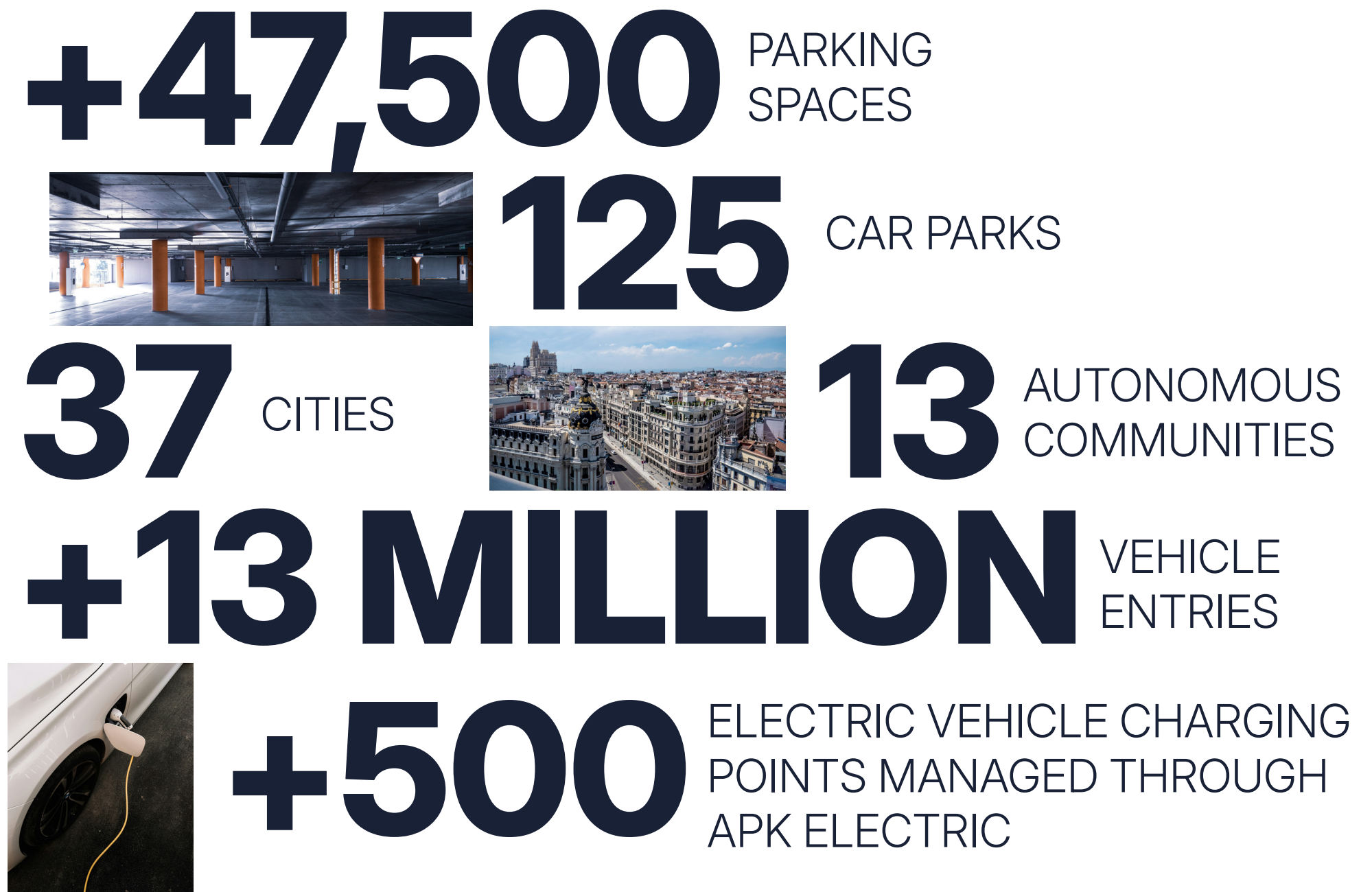
Bernardino Díaz-Andreu  
Chairman of APK2

# APK2

## PARKING MANAGEMENT AND URBAN MOBILITY SOLUTIONS

APK2 is an operator specializing in the management of urban parking facilities in Spain, with a consolidated network of assets in strategic locations and a value proposition based on operational efficiency, service quality, and adaptation to evolving mobility trends.

Since its establishment in 2015, the company has developed a long-term management model combining owned assets, administrative concessions, and management contracts, providing a stable and diversified operating base.



03

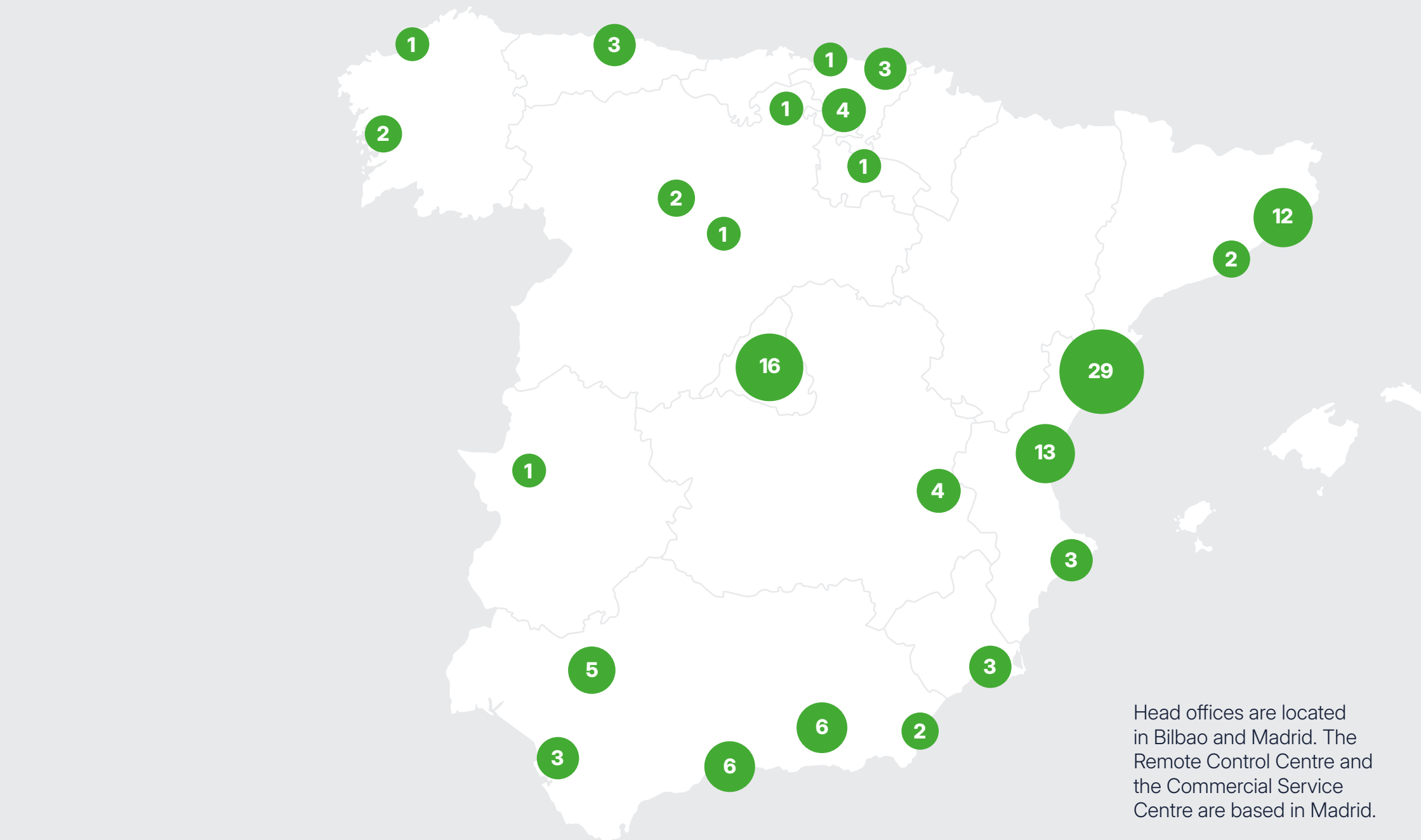
# PRESENCE AND POSITIONING

APK2 has a strong presence in urban environments, particularly in cities with high traffic density and high demand for parking solutions. Its positioning is based on:

- EFFICIENT URBAN ASSET MANAGEMENT
- STRATEGIC LOCATIONS
- ABILITY TO OPERATE IN COMPLEX ENVIRONMENTS
- EXTENSIVE OPERATIONAL EXPERIENCE

## BROAD AND STRATEGIC COVERAGE

NETWORK OF **125** CAR PARKS  
**47.500** PARKING SPACES  
**13** AUTONOMOUS COMMUNITIES



Álava (4)	Castellón (29)	Segovia (1)
Albacete (4)	Granada (6)	Sevilla (5)
Alicante (3)	Guipúzcoa (3)	Tarragona (2)
Almería (2)	La Coruña (1)	Tenerife (1)
Asturias (3)	La Rioja (1)	Valencia (13)
Barcelona (12)	Madrid (16)	Valladolid (2)
Burgos (1)	Málaga (6)	Vizcaya (1)
Cáceres (1)	Murcia (3)	
Cádiz (3)	Pontevedra (2)	








# NEW CAR PARKS IN 2025: TRANSFORMATION AND VALUE CREATION

The addition of new car parks represents one of APK2's key drivers and value creation. During 2025, the company integrated new assets into its network by applying a consistent management model focused on operational excellence, digitalisation, and sustainability, ensuring homogeneous user experience across the entire network.









## MADRID

Tirso de Molina - Dr Cortezo 10  
Cartagena 111 - Hospital San José  
Chamberí - Maristas

-  24-hour opening
-  24-hour surveillance and control
-  Restrooms
-  Charging points
-  Elevator
-  PRM accessible
-  Mobile coverage

## ALMERÍA

Parking Almadrabillas

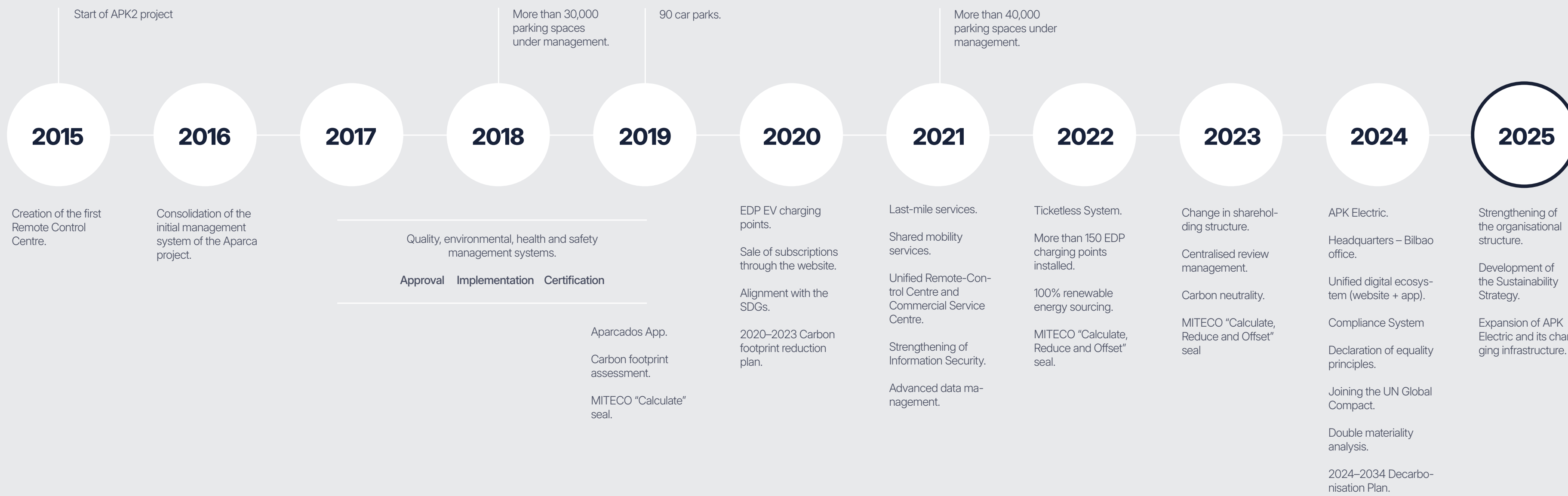
-  24-hour opening
-  24-hour surveillance and control
-  Restrooms
-  Charging points
-  Elevator
-  PRM accessible



Regardless of their type or location, newly incorporated car parks follow a common action plan aimed at their progressive integration into the company's operating model. This includes alignment with safety and accessibility standards, integration into the Integrated Management System, digitalisation of access and payment methods, and the assessment of opportunities to implement energy efficiency and sustainable mobility solutions.

|  
8  
|

# KEY MILESTONES IN APK2'S DEVELOPMENT



**FUTURE**  
 APK2 WILL CONTINUE INTEGRATING ESG CRITERIA INTO ITS STRATEGY AS A DRIVER OF SUSTAINABLE VALUE CREATION.

05

# BUSINESS STRATEGY

## APK2'S STRATEGIC APPROACH

APK2's activities are based on a management model focused on operational excellence, innovation, and urban sustainability, serving as the framework for decision-making and the company's long-term development.

In this context, APK2 aims to provide efficient and responsible parking solutions, facilitating more convenient, agile, and sustainable urban mobility, while consolidating its position as a leading operator in the sector.

This strategic approach is structured around four pillars.



### OPERATIONAL EXCELLENCE

through the application of high standards of quality, efficiency, and reliability across all operations.



### DIGITAL TRANSFORMATION AND CYBERSECURITY

incorporating advanced technologies and ensuring the security of systems and information to deliver innovative and secure services.



### GOOD GOVERNANCE AND SUSTAINABILITY

promoting responsible governance practices aligned with corporate values and strategic objectives.



### ORGANISATION AND PEOPLE

fostering team development and an inclusive, safe working environment focused on professional growth.

The implementation of these pillars is supported by consolidated management systems that ensure effective and consistent deployment. The Integrated Management System for Quality, Environment and Occupational Health and Safety underpins operational excellence, continuous improvement, legal compliance, and responsible environmental management. In addition, the Information Security Management System strengthens digital transformation by ensuring confidentiality, integrity, and availability of information as the basis for ethical, efficient, and sustainable development.

Likewise, the compliance system acts as a cross-cutting governance element, reinforcing risk management, regulatory compliance, and the application of principles of ethics and transparency across all company operations and decision-making processes.

# BUSINESS MODEL

APK2's business model is based on the comprehensive management of public and private car parks in strategic locations across Spain through a diversified portfolio of assets and long-term contracts.

The company operates under different contractual arrangements, including administrative concessions, ownership, leases, management contracts, and surface rights, with an average duration of over 40 years, providing strong revenue visibility and a solid foundation for sustained growth.

This contractual diversification enables APK2 to optimise asset management, adapt to different operating environments and maintain a balanced position between stability and flexibility.

Contractual model breakdown:



With a long-term vision, APK2 continuously promotes contract renewals, the optimisation of existing assets and the incorporation of new car parks into its portfolio, strengthening its market position and supporting sustainable and innovative investment.

## TRANSFORMING PARKING ASSETS INTO INTEGRATED MOBILITY SOLUTIONS

In an urban context shaped by regulatory changes and evolving mobility habits, APK2's value proposition is evolving beyond traditional parking, repositioning its facilities as integrated mobility service platforms adapted to the needs of cities and users.

Among the solutions integrated within the car parks, the following stand out:

- The **second-largest electric vehicle** charging network in Spain
- **Smart lockers** for last-mile logistics
- **Marketplace** areas offering access to services and products
- **Bicycle and electric scooter rental**
- **Charging points for electric motorcycles**
- Integration with **car-sharing** services

This evolution enables APK2 to maximize asset value, diversify revenue streams and adapt to the evolving needs of users and cities.

## CENTRALISED OPERATIONS AND DIGITAL MANAGEMENT

The operations of APK2 are structured around a centralised model that combines real-time control, operational efficiency, and a high level of service quality, constituting one of the main pillars of the business.

This model is supported by the **Remote Control Centre**, operating 24/7, which enables continuous monitoring of the parking network, remote incident management, and service coordination. In 2025, this Centre handled more than **560,000 interactions**, with a response rate close to 100% and average resolution times of less than one minute, reflecting a high capacity for control and responsiveness in complex operational environments.

In addition, the **Commercial Service Centre** centralises the management of higher value-added interactions, linked to commercial processes, specialized support, and customer service. During the year, this service handled nearly **80,000 calls** and around **72,000 emails**, strengthening responsiveness and customer proximity through various service channels. The operating model is



reinforced through a proprietary digital ecosystem (website and Aparcados App), which integrates the full management of the user experience (reservation, access, payment, and associated services) and facilitates process automation.

Digitalisation, together with the intensive use of data, enables improvements in decision-making, optimisation of asset performance and progress towards an increasingly predictive and efficient management model.



## SUSTAINABLE MOBILITY

### APK Electric

Electrification represents one of the main growth drivers of APK2's business model.



In a context marked by the progressive acceleration of vehicle electrification, although evolving at an uneven pace and influenced by incentive schemes, electric mobility is becoming established as a structural trend in Spain and across Europe. This was reflected in 2025 by a significant increase in registrations of electrified vehicles (electric and plug-in hybrid), which reached 245,629 units in Spain, representing a 96% increase compared to the previous year and approximately 20% of the total vehicle market<sup>1</sup>.

In this context, APK Electric is responsible for the comprehensive management of electric vehicle charging services across the company's parking network as well as in third-party facilities. Its activity is focused on facilitating the adoption of electric vehicles through a

reliable, accessible, and simple charging service, centred on the user experience.

APK Electric covers both the operation and development of charging infrastructure, incorporating technological solutions that optimise usage and contribute to the transition towards low-emission urban mobility.

As of year-end 2025, APK2 had installed **521 charging points** across its parking network, consolidating its position as one of the operators with the largest deployment of charging infrastructure in urban environments.

The development of this business line responds to a strategic approach based on the combination of innovation, operational efficiency, and service quality, with the aim of reinforcing the role of car parks as key nodes within the mobility ecosystem and as enabling infrastructures for the energy transition.

<sup>1</sup> Electrified vehicle registrations data (battery electric vehicles and plug-in hybrid vehicles) in Spain in 2025, according to industry associations (ANFAC, Ganvam, Faconauto) (<https://theicct.org/publication/european-market-monitor-cars-vans-april-2025-may25/>).

Battery as a Service:  
alliance with Acciona Silence

In addition, APK2 promotes the Battery as a Service model through an alliance with Acciona Silence, enabling the rapid exchange of batteries for light electric vehicles.

This system reduces vehicle acquisition costs by approximately 40% and provides access to charging under a flexible subscription model.

As of year-end 2025, APK2 had installed **13 battery-swapping stations** across its parking network, strengthening its position in urban electric mobility solutions.

The stations, whose deployment began in 2024 and continued throughout 2025, allow users to swap batteries in less than 30 seconds through a mobile application, significantly enhancing the user experience.



# GENERATING VALUE THROUGH SUSTAINABILITY: **ESG COMMITMENT**

WE SUPPORT



APK2's sustainability approach is aligned with the **Sustainable Development Goals (SDGs) of the 2030 Agenda**, which serve as a framework for strategic and operational decision-making. In particular, the company focuses its efforts on SDGs 7, 11, 12 and 13, directing its actions towards reducing environmental impact, promoting sustainable urban mobility, and ensuring the efficient use of resources.

This commitment is reinforced through APK2's membership of the United Nations Global Compact, integrating the ten universal principles related to human rights, labour standards, the environment, and anti-corruption into its management model, and consolidating an ethical and transparent framework that fosters continuous improvement and corporate responsibility.



APK2's contribution to the SDGs is reflected through the following key targets and actions:



## AFFORDABLE AND CLEAN ENERGY

**Target 7.1:** deployment of electric vehicle charging infrastructure within its car parks, supported by solutions such as APK Electric, promoting the use of clean technologies and emissions reduction.

**Target 7.2:** consumption of 100% certified renewable electricity in the company's operations, based on an energy model sustained by the use of renewable energy sources and complemented by self-consumption solutions within the parking network.



## SUSTAINABLE CITIES AND COMMUNITIES

**Target 11.3:** transformation of car parks into hubs for connected, efficient and accessible mobility, contributing to smoother and more inclusive urban mobility.

**Target 11.6:** role of car parks as strategic infrastructure for the implementation of Low Emission Zones (LEZs) and responsible waste management, contributing to healthier urban environments.



## RESPONSIBLE CONSUMPTION AND PRODUCTION

**Target 12.6:** integration of sustainable practices into daily operations and transparent communication of environmental, social and governance performance through the ESG Report.

**Target 12.7:** application of environmental and social criteria in procurement and contracting, prioritising sustainable suppliers, and promoting a responsible supply chain aligned with local economic development.



## CLIMATE ACTION

**Target 13.2:** implementation of a Decarbonisation Plan, with targets for reduction of emissions, use of renewable energy and improvement of energy efficiency, integrating climate considerations into the integrated management policy.

**Target 13.3:** continuous strengthening of management systems, monitoring of environmental indicators and adoption of preventive measures against climate risks, reinforcing operational resilience and the protection of communities and assets.

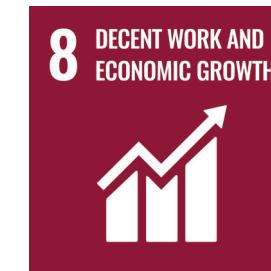
In addition to these priority SDGs, APK2 contributes to other objectives of the 2030 Agenda through a range of initiatives and actions implemented across the organisation.



**GOOD HEALTH AND WELL-BEING**



**GENDER EQUALITY**



**DECENT WORK AND ECONOMIC GROWTH**



**REDUCED INEQUALITIES**



**PARTNERSHIPS FOR THE GOALS**

07-1

## DOUBLE MATERIALITY ASSESSMENT: APPROACH AND CONTINUITY OF THE ANALYSIS

In preparation for the requirements of the Corporate Sustainability Reporting Directive (CSRD), APK2 conducted a double materiality analysis in 2024, in line with the European Sustainability Reporting Standards (ESRS) and the methodological guidance of the European Financial Reporting Advisory Group (EFRAG). This exercise enabled the identification and prioritisation of impacts, risks, and opportunities (IROs) from a dual perspective:

- the **impact of APK2's activity** on the environment and stakeholders, and
- the **financial effects** of ESG issues on business performance and resilience.

In 2025, APK2 carried out a review of the double materiality analysis, with the objective of confirming the continued relevance of the identified topics and ensuring continued alignment with the company's evolving operational, regulatory, and strategic context.

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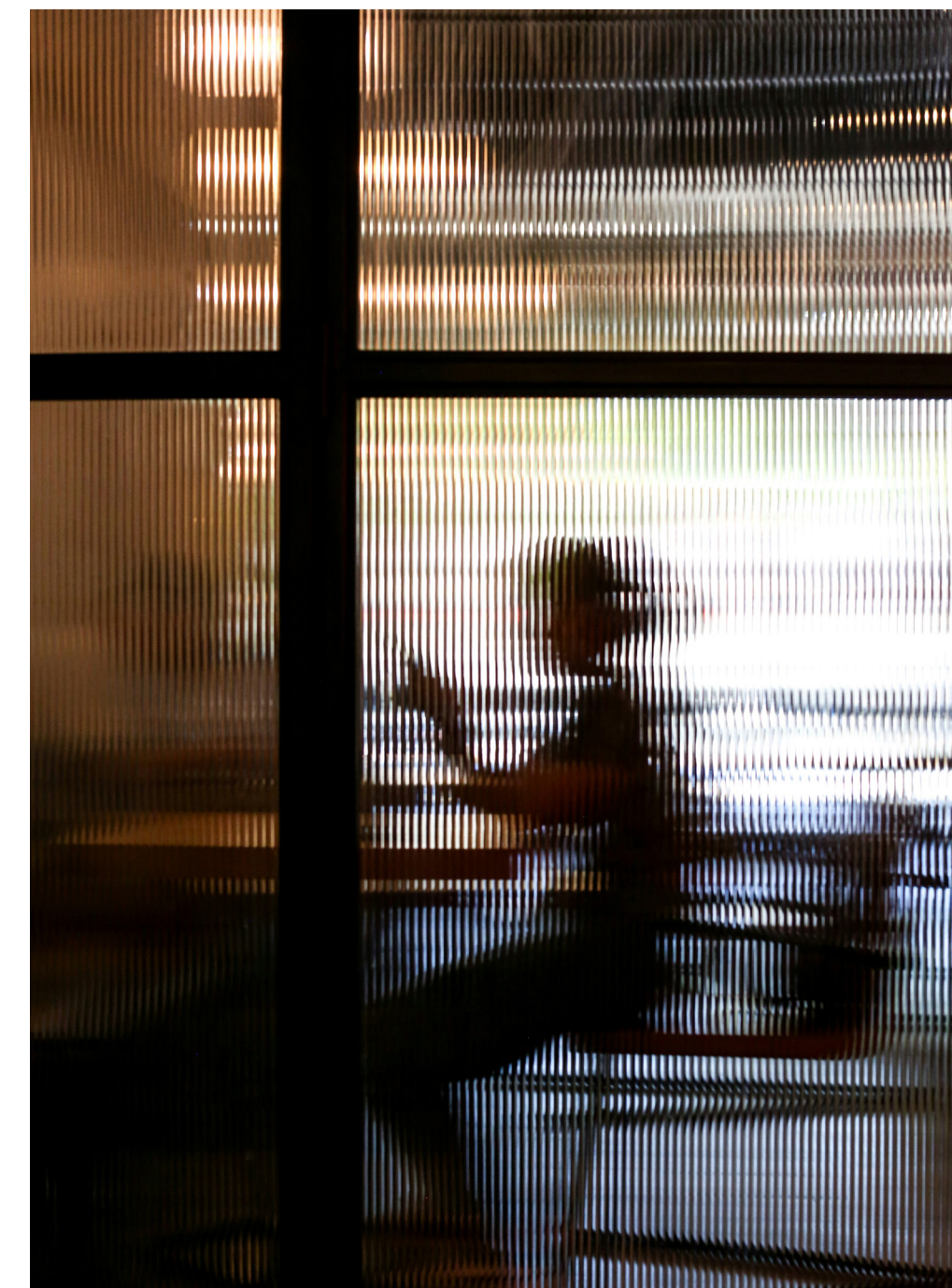
## REVIEW PROCESS IN 2025

During 2025, APK2 continued advancing the management of the material issues identified in the Double Materiality Analysis (DMA) conducted in 2024, progressively integrating them into its strategy, business model, and ESG roadmap.

In this context, a review of the DMA was carried out, focused on verifying the validity and adequacy of the identified topics in light of recent developments within the company and its operating environment. This review focused in particular on:

- Review of the business context, considering the expansion of the car park portfolio, reinforcement of the organisational structure and the development of new business lines, such as APK Electric, as well as the evolution of the operating model towards more integrated mobility solutions.
- The analysis of relevant regulatory changes, particularly in the areas of urban mobility, Low Emission Zones (LEZs), climate, and data protection.

As a result of this review, no significant changes were identified in the list of double material topics, which remains valid and aligned with APK2's strategy.



07-3

## KEY FINDINGS OF THE DOUBLE MATERIALITY ASSESSMENT

The analysis identified the following topics as double material that have a significant impact on the environment and stakeholders and, at the same time, financial relevance for the company.



## ESG IMPACTS ON STAKEHOLDERS

### ENVIRONMENTAL

CLIMATE CHANGE AND GREENHOUSE GAS (GHG) EMISSIONS	ENERGY CONSUMPTION
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### SOCIAL

OCCUPATIONAL HEALTH AND SAFETY	ACCESSIBILITY	SOCIAL IMPACT OF URBAN MOBILITY	IMPROVEMENT OF THE USER EXPERIENCE
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### GOVERNANCE

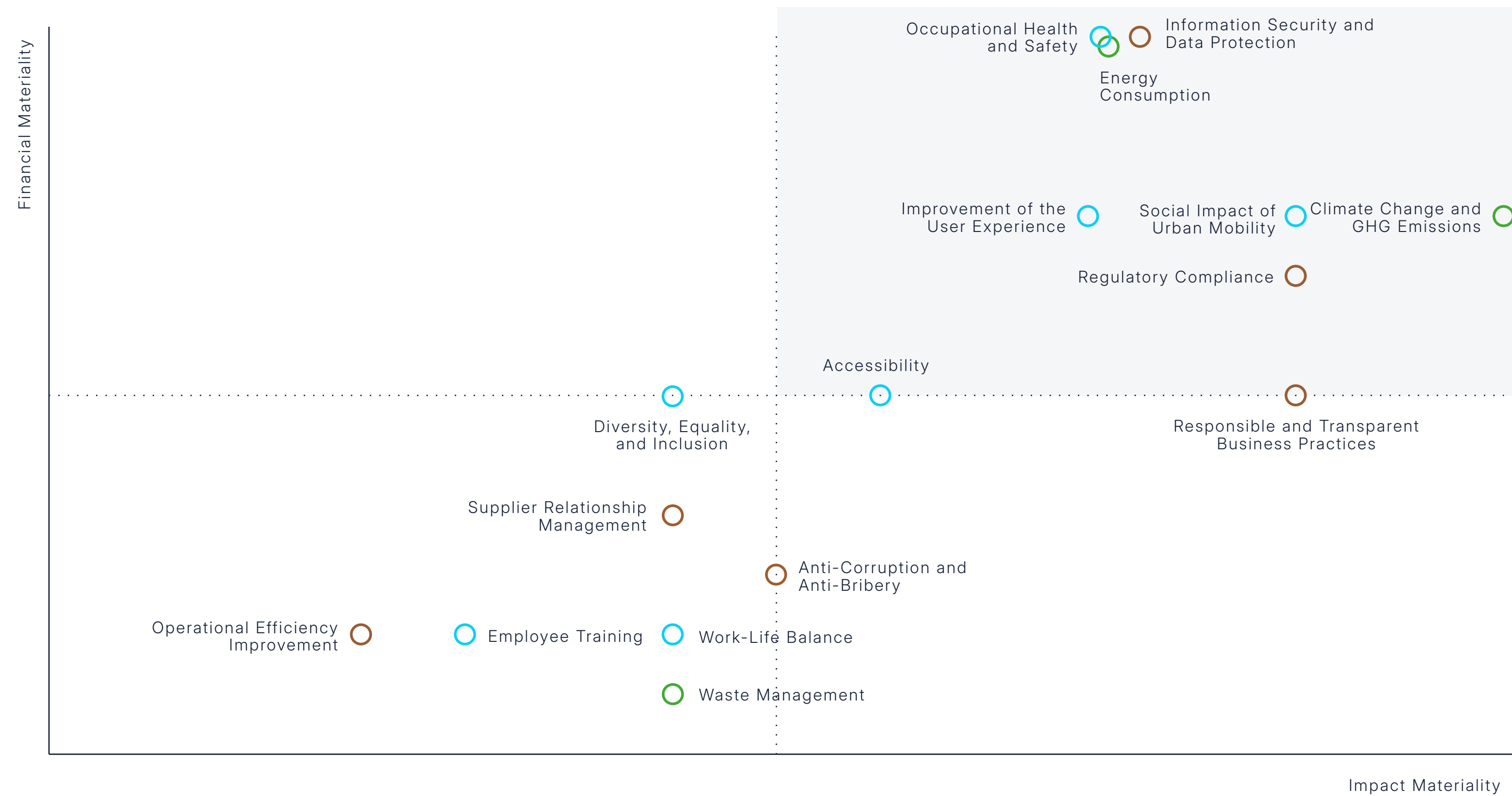
REGULATORY COMPLIANCE	RESPONSIBLE AND TRANSPARENT BUSINESS PRACTICES	INFORMATION SECURITY AND DATA PROTECTION
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### DOUBLE MATERIALITY MATRIX

The resulting double materiality matrix enabled the prioritisation of key topics and supported more sustainable decision-making.

The final results of the double materiality analysis are presented below in matrix form:

- Environmental Impacts
- Social Impacts
- Governance Impacts
- Priority Material Topics



07-4

## APK2 SUSTAINABILITY STRATEGY

APK2 continues to advance the development of its Sustainability Strategy with the objective of structurally integrating environmental, social and governance criteria into the management of its assets and business decision-making. This strategy is currently under development during 2025 and is conceived as an overarching framework that articulates the company's main long-term value creation levers.

The definition process is based on the results of the DMA, which has enabled the identification and prioritisation of the most relevant impacts, risks, and opportunities from both a financial perspective and an impact perspective on the environment. On this basis, APK2 is structuring its strategic lines, ensuring alignment with the regulatory framework, stakeholder expectations and the evolving urban mobility and infrastructure management sector.

The Sustainability Strategy integrates and ensures consistency across existing initiatives in the organisation, avoiding duplication and reinforcing its strategic approach. In particular, it incorporates the Decarbonisation Plan approved in 2024, which establishes the roadmap for the progressive



reduction of greenhouse gas emissions, as well as the main lines of action in terms of energy efficiency and the use of renewable energy.

Likewise, the strategy is supported by APK2's Integrated Management System, based on international standards for quality, environment, and occupational health and safety, and currently being expanded to include information security management in accordance with ISO 27001:2022. This approach ensures continuous process improvement, systematic risk management, and the definition of measurable objectives across the organisation.

In this context, the Continuous Improvement Program serves as the main instrument for implementing the strategy, driving the implementation of objectives and action plans covering quality, environmental sustainability, health and safety,

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and information security, while enabling their ongoing monitoring and integration into business operations.

Furthermore, the strategy incorporates the company's compliance system, which strengthens the governance model through policies, procedures and control mechanisms aimed at ensuring ethical, transparent conduct aligned with applicable regulations. This system constitutes a key element for ESG risk management and for building trust among investors and other stakeholders.

The Sustainability Strategy is structured around a set of strategic lines currently under development, aimed at addressing key aspects such as asset decarbonisation and efficiency, the evolution of the mobility model, operational excellence and safety, responsible supply chain management, and the strengthening of governance and data management. These strategic lines will be implemented through specific objectives<sup>2</sup>, indicators, and action plans, whose implementation will be progressively carried out in the coming years.

Overall, this approach allows APK2 to consolidate a management model in which sustainability is effectively integrated into the corporate strategy, contributing both to the mitigation of risks and to the identification of growth opportunities, in a context shaped by the transition towards more sustainable mobility and increasing regulatory and market demands.

<sup>2</sup> The Annex includes a detailed table of APK2's sustainability indicators, enabling the monitoring of performance across the different ESG dimensions.





08

# ENVIRONMENT

08.1

## TOWARDS AN EMISSION-FREE FUTURE

Cities are facing a sustained increase in demand for urban mobility, in a context marked by the need to reduce emissions, improve air quality and advance towards more efficient and sustainable transport models. In this scenario, efficient management of parking infrastructure becomes a key element for optimising urban mobility, contributing to more orderly mobility, and supporting cities' decarbonisation objectives.

Urban car parks, when well-integrated into mobility planning, play a key role as strategic infrastructures, by enabling a more efficient use of urban space, reducing unnecessary travel, and promoting

intermodal mobility with more sustainable transport alternatives. In addition, their integration into mobility systems contributes to achieving European emission reduction targets, in line with the Long-Term Decarbonisation Strategy (ELP 2050)<sup>3</sup> and international climate commitments.

In this context, APK2's climate strategy is structured around the measurement, reduction and offsetting of emissions, as well as the management of risks associated with climate change, with the aim of minimising environmental impacts, strengthening the resilience of its infrastructures and preventing potential risks to users, ensuring a safe and efficient service aligned with the transition to a low-emission future.

## CARBON FOOTPRINT 2025

APK2 maintains a structured approach to climate management based on the measurement, reduction and offsetting of its greenhouse gas emissions, as part of its sustainability strategy and continuous improvement of environmental performance.

Since 2019, APK2 has continuously developed its carbon footprint management approach, expanding the scope of its emissions inventory



and enhancing the robustness of its methodology. In 2025, the inventory was independently verified in accordance with ISO 14064-1:2018, reinforcing the quality, traceability, and reliability of the reported information.

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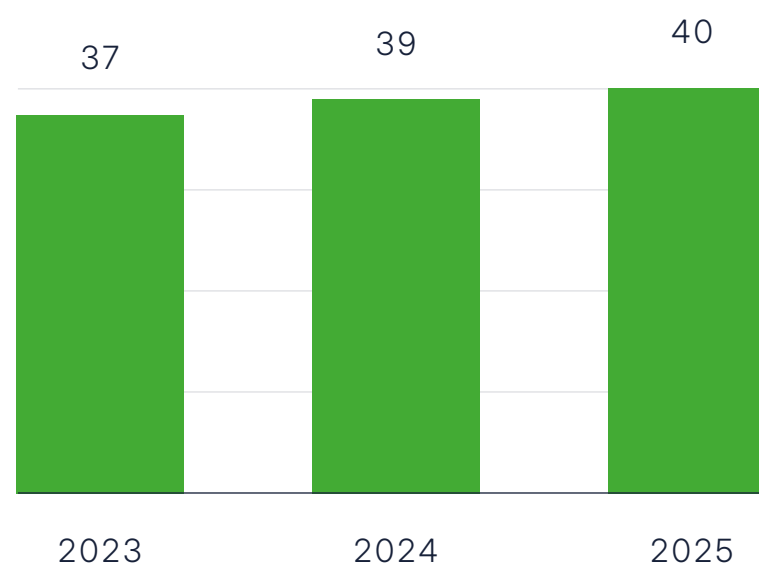
The inventory is structured in accordance with the categories defined by the standard, enabling a clearer identification of the main emission sources:

- **Category 1:** direct emissions.
- **Category 2:** indirect emissions from imported energy.
- **Category 3:** indirect emissions from transportation.
- **Category 4:** indirect emissions associated with purchased goods and services.

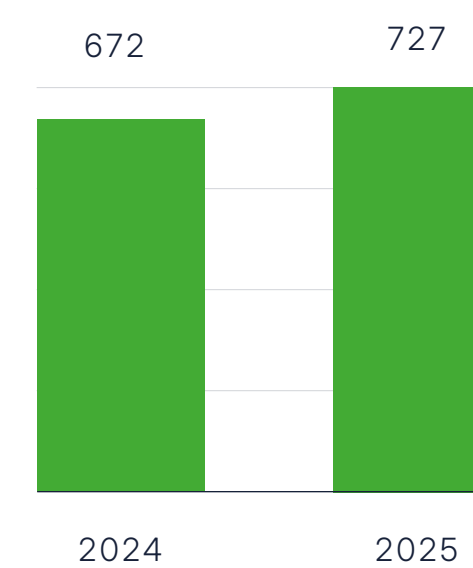
Since 2024, APK2 has had a complete inventory incorporating all relevant indirect emissions, providing a more comprehensive view of its climate impact, and facilitating the definition of more effective reduction measures.

In this context, the recent evolution of emissions reflects the effectiveness of this management model, as shown by the results for recent years<sup>4</sup>:

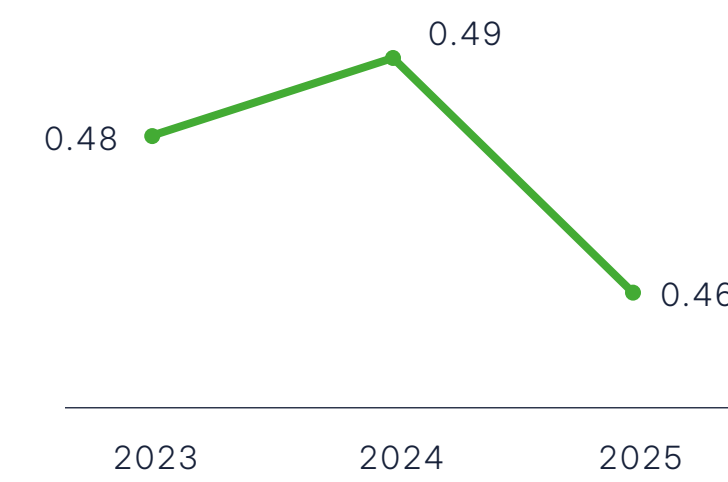
EMISSIONS CATEGORIES 1+2 (t CO<sub>2</sub>e)



EMISSIONS CATEGORIES 3 + 4 (t CO<sub>2</sub>e)



EMISSIONS INTENSITY (tCO<sub>2</sub>e categories 1+2 per car park)



<sup>3</sup> Ministry for the Ecological Transition and the Demographic Challenge, MITECO. (2020). LONG-TERM STRATEGY FOR A MODERN SPANISH ECONOMY. Madrid: MITECO. [https://ec.europa.eu/clima/sites/its/its\\_es\\_es.pdf](https://ec.europa.eu/clima/sites/its/its_es_es.pdf)

<sup>4</sup> APK2 has calculated its Category 1 and 2 carbon footprints since 2019. From 2024 onwards, the inventory includes the full emissions from the remaining categories, adopting a more comprehensive view of the company's climate impact. Source: APK2 2025 Carbon Footprint Report.

Between 2019 and 2025, APK2 achieved a 96% reduction in Category 1 and 2 emissions. On an intensity basis, emissions fell from 20.56 tCO<sub>2</sub>e per car park in 2019 to 0.46 tCO<sub>2</sub>e per car park in 2025. This significant reduction was largely driven by the implementation of the 2020–2023 Emissions Reduction Plan, with a major milestone reached in 2022 through the transition to renewable energy. Building on this progress, the company has adopted a new 2024–2034 Emissions Reduction and Management Plan aimed at further advancing climate mitigation efforts and strengthening the methodology used to calculate emissions.

To complement these efforts, APK2 maintains a carbon offsetting programme based on the purchase of verified carbon credits in the voluntary market, in accordance with recognised standards and aligned with the framework established by the Ministry for Ecological Transition and the Demographic Challenge. This approach has enabled APK2 to maintain carbon neutrality since 2023 and to obtain the OECC’s “Calculate, Reduce and Offset” seal, which is also expected to be renewed for the 2025 reporting year.



### APK2 DECARBONISATION PLAN: 2024-2034 ACTION PLAN AND 2050 TARGET

APK2 has developed a Decarbonisation Plan with a 2024–2034 horizon, aimed at progressively reducing its GHG emissions, with the objective of achieving net zero emissions by 2050. The plan is based on carbon footprint analysis and incorporates measures across all emission categories.

Key actions include energy efficiency, 100% renewable electricity, progressive electrification of the fleet, process digitalisation, and internal awareness, with a phased implementation and an annual monitoring and evaluation system.

## CARBON FOOTPRINT OFFSET PROJECTS 2025

### Coto María Forest Restoration Project - Spain (Pontearreas)

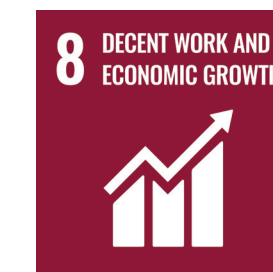


APK2 has offset part of the carbon footprint corresponding to the 2025 reporting year through the Coto María project (Pontearreas), integrated into the "Galicia Rexenera" forest restoration programme, promoted by the Galician Forestry Association. The initiative is located in the Monte Vecinal de Ribadetea, in the municipality of

Pontearreas, an area affected by a forest fire in 2015, with restoration activities starting in 2016.

The project is being developed in two phases, combining natural regeneration and planting, and includes the reforestation of 1.86 hectares with eucalyptus and the natural regeneration of an additional 22.15 ha.

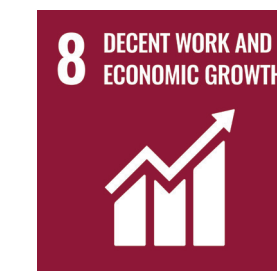
In addition to offsetting emissions, the project generates further environmental and social benefits, including the reduction of soil erosion, biodiversity conservation, restoration of degraded areas and the creation of local employment, contributing to sustainable forest management and the resilience of the territory.



Hydroelectric project - Côte d'Ivoire



main benefits associated with the project include the significant reduction of GHG (607,720 tCO<sub>2</sub>e per year), improved security of electricity supply, reduced dependence on fossil fuels, the promotion of local economic development, and the generation of direct and indirect employment within the project's area of influence.



The remaining portion of APK2's 2025 carbon footprint was offset through a hydroelectric project in Côte d'Ivoire. The project consists of the Soubré Hydroelectric Power Plant, a run-of-river facility with an installed capacity of 270 MW, together with an associated 5 MW hydroelectric plant. The electricity generated, with an estimated average annual output of 1,170 GWh, is supplied to the national grid, helping to reduce dependence on fossil fuels. The

08.2

## MANAGING PHYSICAL RISKS DERIVED FROM CLIMATE CHANGE

In addition to its impact on emissions, climate change is increasing the frequency and severity of physical risks associated with extreme weather events.

In this context, APK2 considers physical climate risks as a key component of its overall business risk management framework, given their potential impact on user safety, asset integrity, and business continuity.

As part of its operational resilience approach, the company has strengthened throughout 2025 the identification, assessment, and management of these risks, with particular attention to those arising from extreme events such as floods or high-temperature episodes.

This approach is implemented through the progressive integration of climate-related risks into management systems, operational planning, and response protocols, enhancing the organisation's ability to anticipate and adapt to adverse scenarios.

**During 2025, no material impacts arising from physical climate risks** were recorded on operations, car parks, or people, in the context of progressive strengthening of management and control mechanisms.



08·3

## RESPONSIBLE ENERGY MANAGEMENT

Energy efficiency is a priority within APK2's Decarbonisation Plan, as energy consumption (particularly associated with lighting, access control systems, lifts, and climate control) has been identified as the most significant environmental aspect of its operations.

To minimise its environmental impact, APK2 has implemented a range of initiatives aimed



at improving energy efficiency, promoting the use of renewable energy, and reducing consumption per parking space, in line with

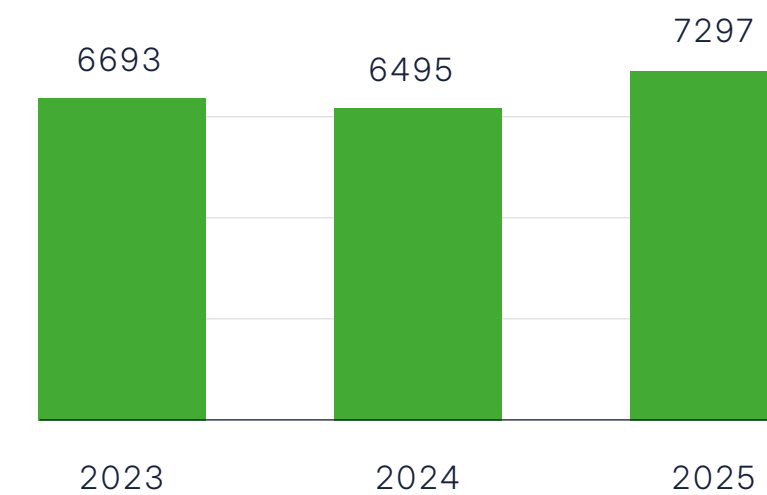
its Decarbonisation Plan and its commitment to more sustainable urban mobility.

To ensure service continuity in the event of power outages, backup generators are available at car parks that do not have redundant power supply systems. The use of this equipment is restricted to emergency situations and managed to minimise fuel consumption and associated environmental impacts.

The main measures implemented to improve energy efficiency include:

- progressive deployment of **LED lighting systems** across the parking network, in accordance with annual investment planning,
- procurement of **100% renewable electricity certified through Guarantees of Origin (GoO)**, implemented since 2022 and maintained throughout 2025,
- **monitoring and analysis of equipment energy consumption** to identify efficiency opportunities and support continuous improvement.

ELECTRICITY CONSUMPTION (MWh)



08-4

## RESPONSIBLE WASTE MANAGEMENT

APK2 manages waste and wastewater discharges through an operational control and pollution prevention approach, supported by Site Management Plans. These plans establish the necessary



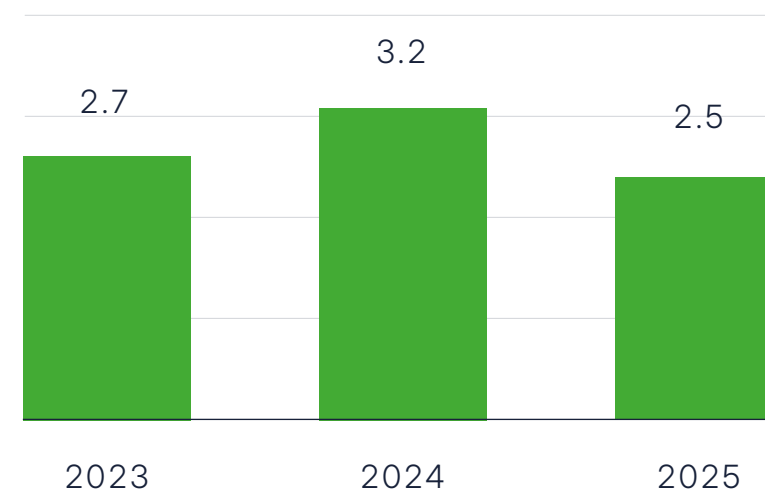
controls to ensure segregation, temporary storage, and delivery to authorized waste managers, guaranteeing legal compliance and environmental protection. In addition, improvement objectives are set to minimise waste generation by prioritising best available techniques and promoting recycling and reuse practices.

### WASTE

#### Hazardous waste

Hazardous waste is fully managed through authorized waste managers, with storage under appropriate conditions, labelling in accordance with regulations, timely delivery, and full traceability until final treatment.

QUANTITY OF HAZARDOUS WASTE (t)



#### Non-hazardous waste

Generation is low and mainly arises from waste deposited by users in bins and containers, as well as waste generated by staff. Waste is separated at source and delivered to authorized waste managers in accordance with established procedures.





## DISCHARGES

### Accidental spills

Occasional spills (oils, lubricants, fuel, brake fluids, or coolants) may occur from parked vehicles. Although such incidents are infrequent and generally minor, the Site Management Plans incorporate specific controls to ensure their proper management.

### Spill response measures

All facilities are equipped with absorbent materials to contain and collect spills, store them in appropriate containers, and subsequently deliver them to an authorized hazardous waste manager. Staff are trained to respond quickly and minimise impacts.

### Controlled wastewater discharges

Sanitary discharges (from restroom use) and industrial discharges (from cleaning activities) are generated. These are channeled through sanitation systems to the sewer network and treated in the corresponding wastewater treatment plants (WWTPs), in accordance with applicable regulations.

## PAPER AND WATER CONSUMPTION

### Paper

Paper waste generation has been reduced through **ticketless systems** based on license plate recognition and digital payments, significantly reducing the need for printed tickets and receipts.

### Water

Water consumption is mainly concentrated in restrooms and cleaning activities. To optimise its use, efficiency measures are implemented, such as water-saving devices in taps and cisterns, as well as awareness initiatives promoting responsible water use. In car parks with vehicle washing services, the use of low-consumption technologies (water-efficient high-pressure cleaning systems) and alternative waterless methods (dry cleaning) is encouraged to minimise the water footprint.



08-5

## PROMOTING SUSTAINABLE MOBILITY

### REGULATORY CONTEXT AND OPPORTUNITY FOR URBAN MOBILITY

The regulatory framework in Spain, marked by the implementation of Low Emission Zones (LEZs) and policies promoting electric mobility, is transforming both the demand for and management of urban car parks. These regulations, together with public incentives for electric vehicles and charging infrastructure, are increasing demand for car parks equipped with charging solutions infrastructure and sustainable mobility services.

In this context, the Climate Change and Energy Transition Law<sup>5</sup> represents a strategic opportunity for business models such as APK2. Traffic access restrictions are increasing the strategic value of smart and sustainable car parks, particularly in urban and peripheral areas, and accelerating the integration of complementary services such as electric charging, micromobility and mobility hubs.

Low Emission Zones are already operational in the main Spanish cities, leading to increased demand for infrastructure that supports clean and efficient mobility; this demand is aligned with APK2's vision of a dynamic, digitalized, and sustainability-focused management approach.

The car parks managed by APK2 function as key infrastructures for the decarbonisation of urban mobility, not only as parking spaces but also as technological and logistical nodes that facilitate



the transition towards cleaner and more efficient transport models. The availability of car parks equipped with electric charging infrastructure is becoming an essential strategic resource.

Furthermore, a well-located, clearly signposted, and digitally managed parking network contributes to reducing traffic congestion associated with

vehicles searching for parking. Numerous studies estimate that, in certain urban environments, between 20% and 30% of traffic is related to vehicles searching for an available parking space<sup>6</sup>.



Smart management of access and occupancy, supported by digital platforms and applications, allows the optimisation of vehicular flow, reduces search times, and minimises emissions derived from unnecessary circulation.

In this framework, car parks take on an active role as infrastructures that enable low-emission mobility.

<sup>5</sup> Law 7/2021 of 20 May on climate change and energy transition, published in the Official State Gazette (BOE No. 121, of 21 May 2021). (<https://www.boe.es/buscar/act.php?id=BOE-A-2021-8447>).

<sup>6</sup> Shoup, D. (2007). "Cruising for Parking". UCLA. Based on the analysis of multiple studies in urban districts, it is estimated that, in contexts of high congestion, around 30% of traffic may be associated with the search for parking (<http://shoup.bol.ucla.edu/CruisingForParkingAccess.pdf>).

## PARKING AS A SUSTAINABLE MOBILITY INFRASTRUCTURE

APK2 promotes the transformation of its car parks into integrated sustainable mobility hubs, enabling more efficient, shared, and low-emission mobility models.

Through **agreements with car-sharing operators, rental operators and ride-hailing platforms**, the company promotes intermodality and helps reduce dependence on private vehicles in urban environments, reinforcing the role of car parks as key connection nodes within the urban mobility ecosystem.

At the same time, APK2 continues to expand services linked to sustainable urban logistics through a network of **83 last-mile collection points**, comprising 65 Amazon Lockers and 18 InPost locations, which enabled the management of nearly **420,000 deliveries** during 2025.

This model contributes to optimising urban distribution, reducing unnecessary journeys, and

minimising emissions associated with traditional delivery models, leveraging the extensive urban coverage and strategic locations of the parking network.

## LOW-EMISSION MOBILITY AND CHARGING INFRASTRUCTURE

Charging infrastructure plays a key role in accelerating low-emission mobility by enabling the adoption of electric vehicles and supporting the progressive electrification of urban transport.

In this context, the network operated by **APK Electric supplied approximately 320 MWh of energy in 2025**, sourced from 100% renewable electricity certified through Guarantees of Origin (GoO).

Thanks to this infrastructure, **users are estimated to have avoided approximately 208 tCO<sub>2</sub>e** associated with the use of internal combustion engine vehicles, reflecting the direct impact of transport electrification when powered by renewable energy<sup>7</sup>.

Additionally, **each charging session** on the APK Electric network avoided, on average, around **10 kg of CO<sub>2</sub>e per vehicle<sup>8</sup>**, translating the positive environmental impact into a tangible benefit for users.

The progressive integration of charging infrastructure within parking facilities reinforces the role of these assets as enablers of the energy transition and supports their evolution into urban mobility hubs adapted to new emerging mobility patterns.



<sup>7</sup> Estimate based on the energy supplied by APK Electric in 2025 and on reference emission factors published by the Institute for the Diversification and Saving of Energy (IDAE), the European Environment Agency, and Red Eléctrica de España (REE).

<sup>8</sup> Average estimate per charging session based on reference emission factors published by the European Environment Agency and Red Eléctrica de España (REE).



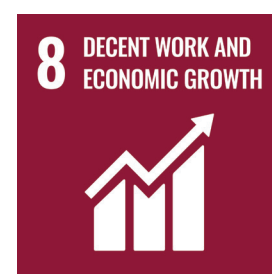
09

# SOCIAL

09.1

## ORGANISATION AND PEOPLE DEVELOPMENT

APK2 maintains a strong commitment to the well-being and development of its team. Its people's management policies are aimed at ensuring compliance with current regulations and promoting the



physical and emotional well-being of employees, with the objective of ensuring a safe, fair, and motivating working environment.



This approach supports talent retention, contributes to a positive workplace, and strengthens the company's reputation.

APK2's workforce includes **94** permanent employees.

**25** hires were made in 2025.

The team includes **4** employees with disabilities, reflecting the company's commitment to an inclusive and non-discriminatory hiring policy.



APK2 ensures compliance with applicable regulations on equal pay for work of equal value, reaffirming its commitment to diversity and inclusion.

The workforce is distributed as follows:

**19** people at head office,  
**55** in car parks,  
**19** in the Remote Control Centre and Commercial Service Center, and **1** in APK Electric's management.

The management team consists of **8** members.

The average age of the workforce is **45**, reflecting a balanced combination of experience and professional maturity.

**23%** of the workforce are women, including one in a management position.

In terms of work-life balance, APK2 offers employees whose roles do not require physical presence the option of one day of remote work per week, promoting work-life balance and enhancing overall employee wellbeing.



In 2025, APK2 maintained and further strengthened the frameworks implemented in previous years in terms of equality and harassment prevention, ensuring the continued application of the **Declaration of Principles of Equality** between Women and Men, the monitoring of its actions and the application of a zero-tolerance approach to any form of harassment or violence, as the foundation for a safe, respectful and equitable work environment.

Continuous training is a key pillar for the professional and personal development of the team. APK2 has an Annual Training Plan, approved at the beginning of each year and subject to continuous monitoring, ensuring that all employees receive the appropriate training.

During 2025, more than **1,070 hours of training** were delivered, achieving 100% effectiveness rate across all the training activities. This training effort, combined with effective internal communication, ensures the alignment of the team with the company's strategic objectives and with continuous improvement as a core management principle.

09-2

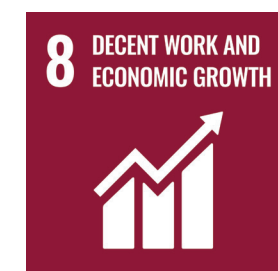
## OCCUPATIONAL HEALTH AND SAFETY

Occupational Health and Safety is a priority in APK2's daily operations. The company operates under a preventive model integrated into a Management System in accordance with ISO



45001:2018, enabling the continuous implementation of preventive measures aimed at avoiding accidents and incidents and protecting the health and well-being of workers, both own employees and those of partner companies.

The promotion of a safe and healthy working environment has a positive impact on



employee well-being, strengthens their commitment to the organisation, and contributes to enhancing APK2's internal and external reputation, as well as its productivity.

APK2 remains committed to:

- Complying with applicable health and safety legislation, as well as other applicable requirements, providing the necessary resources to ensure compliance.
- Providing safe and healthy working environments aimed at preventing injuries, eliminating hazards, and reducing occupational risks.
- Encouraging employee participation and consultation in decision-making processes related to health and safety.
- Promoting awareness and ensuring adequate training to support the safe execution of activities.

This approach is implemented through the Integrated Management System Policy, which incorporates Occupational Health and Safety, reflecting the commitment of APK2's management to strengthening a preventive culture and engaging

all employees and external partners. For further details, see the section "APK2 Policies". In line with this approach, the company systematically identifies and assesses occupational risks, defining actions aimed at their elimination or mitigation and establishing improvement objectives tailored to its operational capacity. In addition, specific controls are implemented for suppliers to minimise occupational risks during the execution of contracted activities.



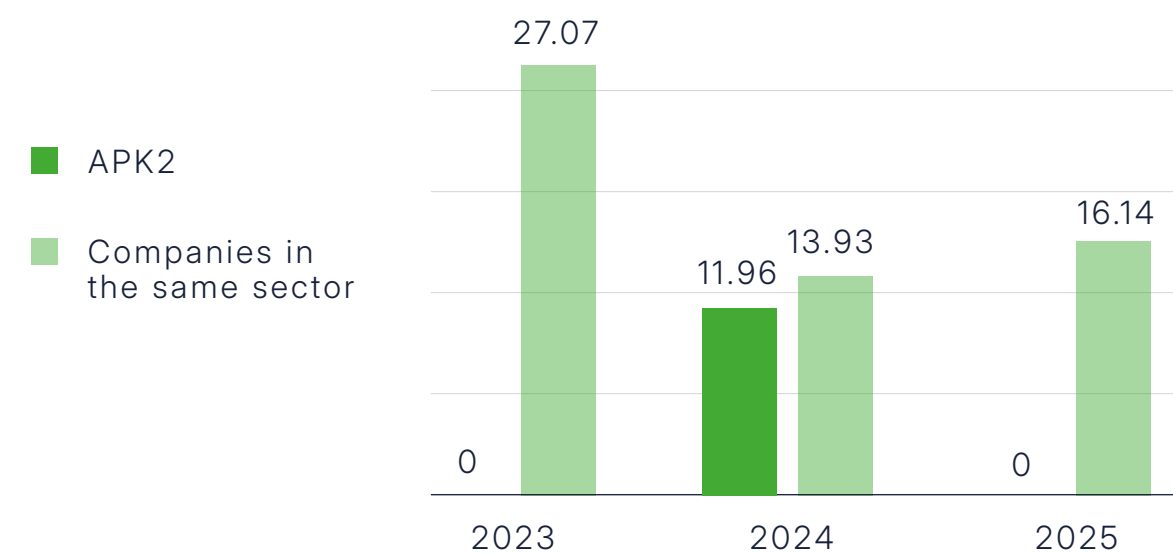
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The set of measures implemented enabled APK2 to maintain a high level of Occupational Health and Safety performance in 2025, as reflected in the results of recent years:

industry benchmarks and without altering the overall trend of low accident rates. Overall, these results demonstrate the effectiveness of the Occupational Health and Safety management system implemented and the organisation's ability to consistently maintain safe working environments.

This approach includes initiatives related to the electrification of car parks, the strengthening of response capabilities to incidents linked to electric mobility, and the integration of climate-related physical risks derived from climate change, particularly those related to extreme weather events.

INCIDENT RATE INDEX



This performance is further supported by a high level of regulatory compliance. In 2025, no sanctions were recorded in relation to health and safety, achieving 100% compliance with legal requirements in this area, which reflects the robustness of the management system and its effective implementation in day-to-day operations.

The actions implemented are integrated into the Management System and complemented by awareness and training initiatives aimed at reinforcing operational preparedness and response capacity. In this way, APK2 continues to consolidate a preventive model focused on strengthening the safety of people and the resilience of its car parks.

The evolution of the incidence rate<sup>9</sup> over the past three years shows a solid and consistent performance, with values of 0 in 2023 and 2025, reflecting the absence of accidents resulting in sick leave in those years. The one-off increase recorded in 2024 is attributable to a single accident with sick leave, remaining consistent with

STRENGTHENING SAFETY AND EMERGENCY PREPAREDNESS

In line with the evolution of its car parks and business lines activities, APK2 continued throughout 2025 to strengthen its prevention and response capabilities in emergency situations, progressively adapting its infrastructures and procedures to the new risks associated with its activities.

<sup>9</sup> Index calculated as the number of workplace accidents with sick leave occurring during working hours, excluding commuting accidents and relapses, per 1,000 workers exposed to risk. Data is based on APK2's injury reports for the 2023-2025 period.

09-3

## CUSTOMER EXPERIENCE AND SATISFACTION

Customer satisfaction is a central element of APK2's quality and continuous improvement strategy. Customer service is considered a strategic pillar of the company's market positioning,



through customer experience designed to anticipate and respond to customer needs. Continuous improvement and attention to detail are key differentiators in maintaining high levels of satisfaction and customer loyalty.

APK2's management supports this approach by allocating the necessary human, technological and material resources, in line with internal standards of excellence and compliance with current regulations, ensuring responsible and efficient management of car parks.

### MEASURES TO IMPROVE CUSTOMER EXPERIENCE

#### Customer satisfaction surveys

APK2 conducts annual customer satisfaction surveys that enables continuous analysis of the user experience and the identification of improvement opportunities across the company's different services. The survey covers the main customer segments, such as short-stay users, subscribers, reservation customers, and users of the Aparcados App.

The results for 2025 show that location remains the main factor in choosing a car park, although factors such as 24-hour availability, price, parking space size, and ease of access are becoming increasingly relevant. Price remains the aspect most frequently identified as requiring

improvement, together with growing interest in additional services such as larger parking spaces, car wash services, or a more flexible product offering.

**The overall average rating in 2025 was 3.85 out of 5**, representing a slight decrease compared to 2024 (3.94). By segment, the highest ratings were recorded among reservation customers (4.07) and app users (4.16), while subscribers recorded the lowest rating (3.58), highlighting a specific area for improvement.



The survey results show a higher level of satisfaction among users of digital channels, particularly for reservations and the app, reinforcing APK2's commitment to digitalisation as a lever to improve customer satisfaction and operational efficiency.

Customer reviews

APK2 has strengthened customer experience management through the implementation of advanced digital solutions. In particular, its collaboration with the Partoo platform has enabled the centralisation of reviews and ratings from different online channels into a single environment, driving a more agile and coordinated approach to customer feedback management and continuous improvement.



The systematic analysis of user feedback has driven the implementation of improvements in key areas such as accessibility, maintenance, and car park security, contributing to the optimisation of service quality.

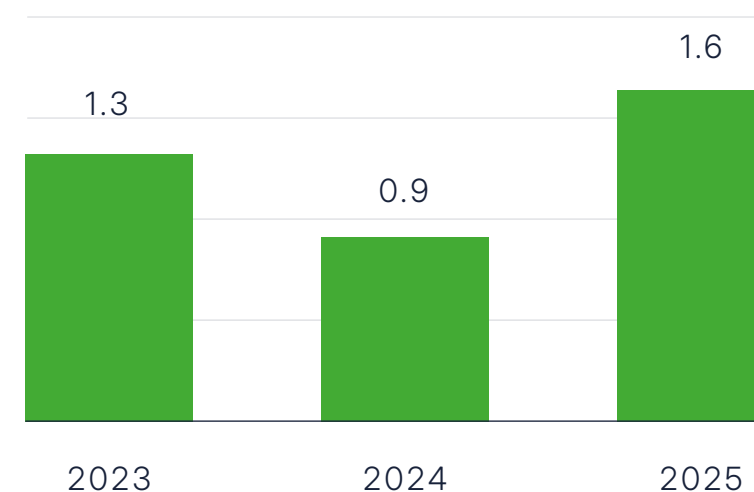
As a result of this approach, APK2 achieved an average rating of **3.54 out of 5**<sup>10</sup>, placing the company above the sector average in terms of customer satisfaction in the parking management sector<sup>11</sup>, reflecting the effectiveness of the measures implemented and the company's commitment to enhancing customer experience.

Customer complaints

APK2 treats every complaint as an opportunity to improve its services and processes. Beyond resolving individual cases, APK2 conducts a structured analysis of incidents, identifying recurring causes and implementing systemic improvements when necessary. The most frequent complaints are related to operational aspects, such as facility usability, security, or perceived value of the service.

In 2025, the number of complaints per car park increased compared to 2024, in the context of enhanced monitoring of quality indicators and strengthened customer communication channels. This has enabled improved traceability of incidents and more precise targeting of improvement actions.

COMPLAINTS PER CAR PARK



<sup>10</sup> Weighted average Google review rating across all APK2 car parks. Source: APK2.

<sup>11</sup> Comparison with the weighted average Google review rating of the main sector operators. Source: APK2.

09-4

## SUPPLIER MANAGEMENT

Responsible supply chain management is a strategic element within APK2’s sustainability model. The company places particular emphasis on supplier evaluation to ensure the quality of the products and services provided and ensuring alignment between the organisation’s internal commitments and the practices of its suppliers and contractors.

To this end, APK2 applies a procurement and sub-contracting protocol that requires compliance with



criteria related to quality, environmental management and occupational health and safety, integrated into its Management System. In

addition, management oversees that processes, products, and services provided by third parties comply both with APK2’s requirements and, where applicable, those of its clients.

### SUPPLIER EVALUATION AND CLASSIFICATION

APK2 systematically monitors the performance of its key suppliers through an evaluation system that ranks them on a scale from A to D. This model enables the identification of improvement opportunities, ensures compliance with required standards, and maintains a robust and efficient supply network aligned with the company’s sustainability objectives. It also helps build long-term

Category	Description	No. of suppliers
A	Excellent	35
B	Good	29
C	Acceptable	3
D	Not approved as an APK2 supplier	0
<b>Total</b>		<b>67 suppliers evaluated</b>

relationships with suppliers that consistently maintain satisfactory service levels.

As of 2025, APK2 has worked with a total of 67 suppliers, all of whom have been assessed against technical, quality, and sustainability criteria. For new suppliers, an initial rating is assigned and subsequently reviewed on an annual basis through performance evaluations, allowing their classification to be adjusted based on the results obtained.

### BOOSTING THE LOCAL ECONOMY

Whenever possible, APK2 prioritises collaboration with local suppliers, supporting the development of local business ecosystems and contributing to the reduction of the logistics footprint of its operations. This policy strengthens relationships with strategic partners and stimulates economic activity in the communities where the company operates.

09-5

## COMMITMENT TO COMMUNITIES

APK2 actively contributes to the development of the communities in which it operates through urban mobility solutions aimed at improving accessibility, reducing congestion, and minimising environmental impact. Continuous engagement with local communities and stakeholder groups enables the company to adapt its services to the specific needs of each urban environment and to strengthen its integration within local communities.



Within this framework, APK2 participates in business and professional associations in the sector, such as ASESQA (Spanish Association of Garages and Car Parks), GREMI (Gremi de Garages de Barcelona) and ASEPAN (Association of Parking and Parking Regulation Companies of Andalusia), contributing to the exchange of best practices and to the advancement of more sustainable mobility models.

Main impacts of activities on communities:

- **Last-mile logistics:** provision of services that enable efficient and sustainable parcel collection, reducing travel and emissions in urban areas.
- **Electric mobility:** promotion of electrification through the APK Electric charging network and collaboration with Acciona Silence (Battery as a Service model).
- **Sustainable individual mobility:** promotion of low-emission transport modes, such as electric scooters, in selected locations.
- **Carsharing:** promotion of shared mobility solutions as a measure to reduce individual car ownership, road congestion, and associated emissions.
- **Reducing traffic congestion:** efficient management of car parks that helps reduce cruising traffic and travel times.



- **Multimodal solutions:** integration of different transport options within car parks to support more connected and efficient mobility.
- **Larger parking spaces and fleet adaptation:** expansion of oversized parking spaces in selected car parks to improve user comfort, accessibility, and safety, particularly in the context of growth in larger SUVs and electric vehicles.
- **Institutional collaboration:** partnerships with public authorities for the development of initiatives aimed at community well-being and environmental impact reduction.

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In addition, APK2 continues to make progress in the adaptation and modernization of its infrastructures to improve accessibility and the user experience. By 2025, **53% of APK2 car parks** complied with the company's **accessibility** criteria for people with reduced mobility.





10

# GOVERNANCE

10-1

## GOOD GOVERNANCE

APK2 has a highly qualified team, composed mainly of professionals with more than twenty years of experience in the parking sector. The management team includes specialists in the development, acquisition, management, operation, and maintenance of parking infrastructure, operating in accordance with high standards of quality.

The experience and expertise of the team constitute a key factor in maintaining APK2's leading position and in delivering innovative solutions aligned with user expectations.



**Bernardino Díaz - Andreu**

Chairman



**Fernando Pire Abarca**

Chief Executive Officer



**Miguel Azaldegui Matheu**

Operations Director



**Alejandro Álvarez Morán**

Director of Finance and Administration



**Ignacio Iranzo López**

Marketing Director



**Mariano Romero Berges**

Director of General Services and Legal Affairs



**Juan Carlos Vázquez Estévez**

IT Director



**Isabel Elías Jiménez**

Director of Quality and ESG



**Javier Juan Saiz de Omeñaca**

Director of Electric Mobility

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10-2

## OPERATIONAL EXCELLENCE: CERTIFICATIONS

APK2 has an Integrated Management System certified in accordance with the international standards ISO 9001:2015 (quality), ISO 14001:2015 (environment) and ISO 45001:2018 (occupational health and safety), established as an integrated management tool across the organisation to ensure operational quality, regulatory compliance, sustainability and safety across all company activities.



The system constitutes a framework for control and continuous improvement fully integrated into the organisation's day-to-day management, enabling the regular monitoring of operational performance, risk trends, and compliance levels with the company's strategic and ESG objectives.

During 2025, APK2 maintained a continuous supervision model supported by operational indicators, periodic management reviews and internal and external audits, strengthening the organisation's traceability and responsiveness:

- 32 internal audits carried out across car parks and offices;
- 100% of the annual audit programme completed;
- 109 corrective actions implemented and closed within the established timeframe;
- 0 non-conformities identified in the external certification audit conducted in 2025.

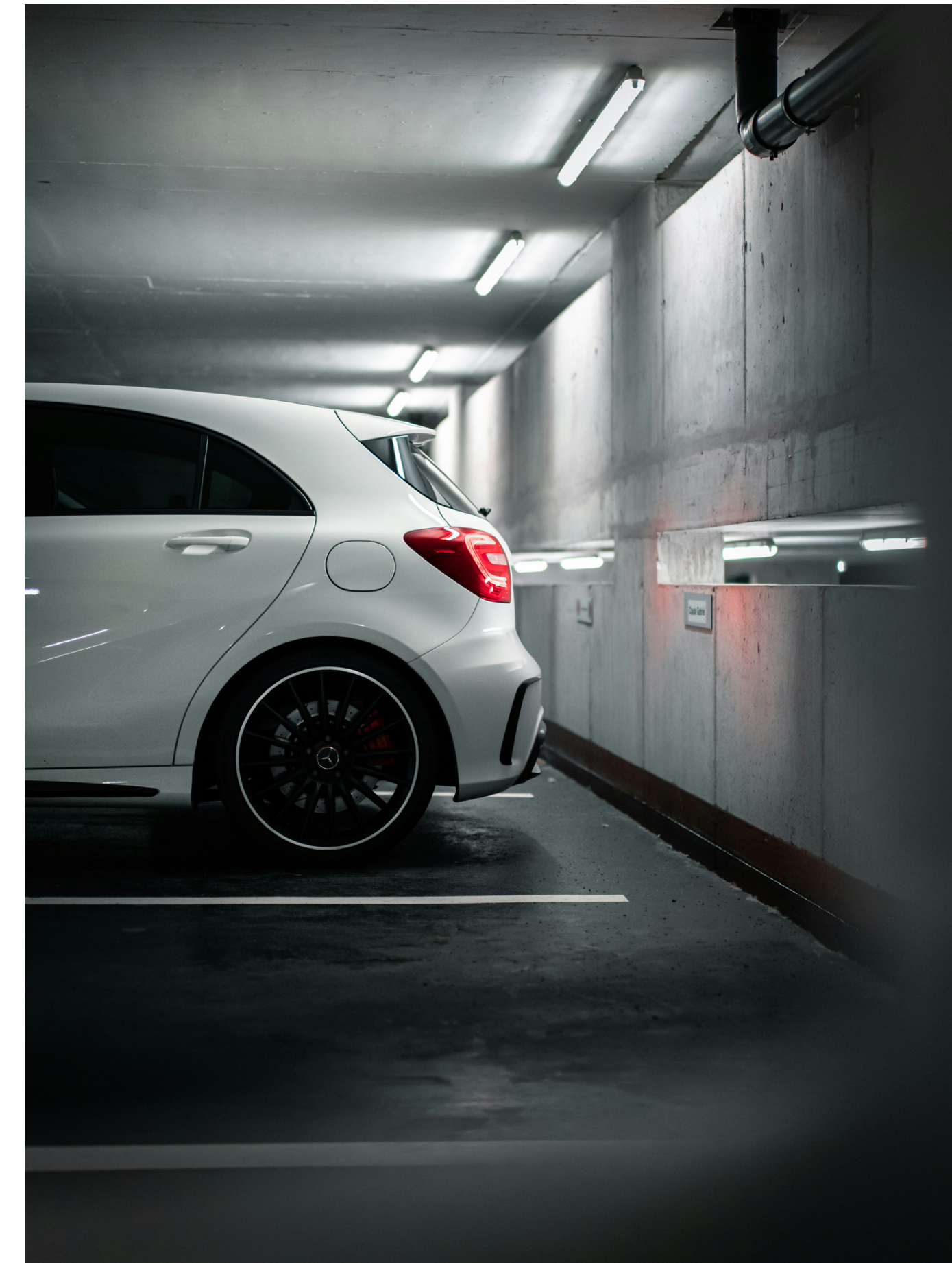


The Integrated Management System is also a key pillar for the deployment of APK2's Sustainability Strategy, as it provides the necessary framework for systematic risk management, the definition of measurable objectives and the monitoring of performance across operational and ESG areas.

In this context, the Continuous Improvement Program acts as the main implementation tool, driving objectives and action plans related to quality, environmental sustainability, occupational health and safety, and information security, while supporting their regular monitoring and effective integration into business operations. This programme promotes initiatives aimed at strengthening efficiency, compliance, safety, digitalisation, and the sustainability of operations, in line with the results of the Double Materiality Analysis (DMA) and the company's defined strategic priorities.

*For further details, see the section "Generating value through sustainability: ESG commitment" of this report.*

This approach enables APK2 to evolve towards an increasingly standardized, scalable, and operational excellence-driven management model, strengthening its capacity for regulatory adaptation, integration of new business lines and the creation of long-term sustainable value.



10-3

## INFORMATION SECURITY

APK2 has an Information Security Management System (ISMS) designed to protect corporate and customer data, prevent cybersecurity incidents, and ensure business continuity.

Information security is a key component of the company's risk management and control framework, supported by policies, procedures and monitoring mechanisms focused on preserving the confidentiality, integrity, and availability of information, as well as reinforcing regulatory compliance and privacy protection.

### INFORMATION SECURITY GOVERNANCE

The ISMS includes a Security Committee, with authority and independence, which reports directly to the Board of Directors. This body is responsible for defining information security objectives and strategy, supervising technological-related risks, mitigating threats and vulnerabilities, and strengthening privacy protection.

The Committee is composed of members of senior management, the Board of Directors, and independent external directors, ensuring expert decision-making aligned with the principles of confidentiality, integrity, and availability of information.

In addition, APK2 has a specific information security policy, aligned with the General Data Protection Regulation (GDPR), which prioritises the protection of personal data, user privacy, and regulatory compliance (see section "APK2 Policies").

During 2025, APK2 continued to strengthen its information security framework, advancing the integration of the ISO 27001 standard into its management system, with certification planned for 2026, in line with international best practices in cybersecurity and information protection.

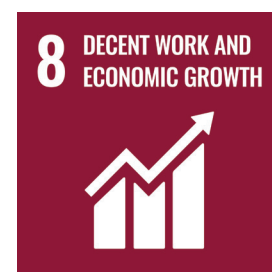
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10-4

## DIGITAL TRANSFORMATION AND CYBERSECURITY

Digital transformation is a key component within APK2's operating model and of the evolution of its car parks into more connected, efficient, and data-driven mobility infrastructure.

The company continues to expand the use of dig-



ital solutions aimed at enhancing the user experience, optimising operations, and enabling more agile and automated service man-

agement. Key technologies implemented include:

- **Ticketless access systems** based on license plate recognition (LPR), enabling faster access without the need for a physical ticket.
- **Digital payment** through the app, allowing quick and secure management of access and payments.
- **Reservation website**, facilitating online reservations by hours, days, and different usage models.

- **Aparcados App**, available on iOS and Android, enables users to manage access, payments and reservations, review transactions and sessions, monitor spending in real time, and access features related to loyalty programs (Mi Club APK2) and service personalization.

During 2025, APK2 continued to strengthen its technological and cybersecurity capabilities through new initiatives aimed at enhancing the protection of digital environments and the company's operational resilience. Key developments include:

- Strengthening protection against external threats and enhancing digital security systems.
- Improving access control and user authentication mechanisms.
- Enhancing corporate cloud environments and reinforcing digital governance.

- Implementing new capabilities for monitoring and tracing corporate information.
- Advancing towards more scalable and secure technology management models aligned with international best practices.

These initiatives help strengthen a technological infrastructure capable of supporting business growth and the expansion of new digital services, while maintaining a **track record free of significant cybersecurity incidents throughout 2025**.

In addition, data management and analytics are central to APK2's digital strategy, enabling occupancy optimisation, demand forecasting, and the development of personalised services, contributing to continuous improvement in customer experience and strengthening the company's position in the sector.



10-5

## APK2 POLICIES



As a part of its governance and control framework, APK2 has established a set of corporate policies that define the principles and guidelines governing its key operational, sustainability, security, and compliance areas, reinforcing a consistent, responsible approach aligned with its strategic and ESG objectives.

### Integrated Management System Policy



The Integrated Management System Policy establishes the common framework under which APK2 carries out its activities, integrating service quality, environmental protection and occupational health

and safety within a model focused on operational excellence, continuous improvement, regulatory compliance, and sustainability.

### Information Security Policy



The Information Security Policy sets out the principles for protecting information assets and preserving the confidentiality, integrity, and availability of data, thereby strengthening business continuity, regulatory compliance, and stakeholder trust.

### Internal Whistleblowing Channel Policy



The Internal Whistleblowing Channel Policy regulates APK2's internal reporting system, establishing a confidential and secure channel to report potential regulatory breaches or conduct contrary to the company's ethical principles, ensuring whistleblower protection and reinforcing a culture of transparency and compliance.

Corporate policies are publicly available on APK2's website to ensure accessibility for employees and other stakeholders.



10-6

## COMPLIANCE SYSTEM

APK2 has a compliance system fully integrated into its governance model, aimed at ensuring compliance with applicable legislation, ethical standards, and good corporate practices. This system promotes a culture of integrity and com-

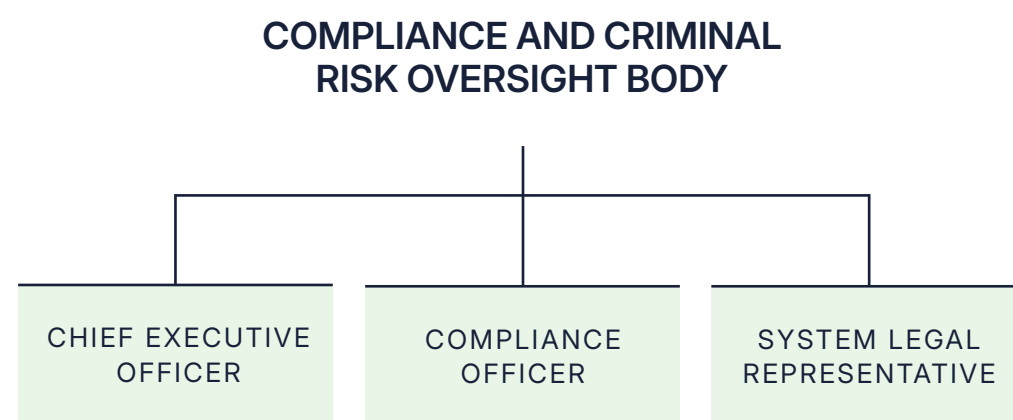


pliance throughout the organization and involves the Board of Directors, senior management, employees, and collaborators.

The compliance system is structured around the following key elements:

- **General Code of Conduct**, which establishes the principles and standards of behavior applicable to all members of APK2, based on legal compliance, transparency, respect for human rights and the prevention of occupational health and safety risks, and which was reviewed and updated in 2025.



- **Criminal Risk Prevention Manual**, which identifies and mitigates criminal risks associated with the company's activities, defining the controls and procedures necessary to ensure regulatory compliance.
- **Compliance and Criminal Risk Oversight Body**, responsible for overseeing the effectiveness of the system, periodically updating identified risks, investigating potential incidents, managing reports, and coordinating training and awareness activities related to the model.




- **Whistleblowing Channel**, governed by its corresponding policy and operational since the end of 2024, enables the confidential reporting of potential irregularities and ensures their proper management and investigation. During 2025, 4 reports were received through the channel, none of which related to breaches within the scope of the regulations applicable to the Internal Information System or to APK2's own compliance system.

This system reinforces APK2's commitment to ethical and responsible management aligned with its corporate values, ensuring that all operations are conducted in accordance with principles of legality, transparency, and sustainability.



P  GINEZKOEEN SARBIDEA  
ACCESO PEATONAL  
Cadena y Ereta 



  
Red informational sign with white text, likely providing instructions or safety information.

*Handwritten graffiti: "117-660"*

*Handwritten graffiti: "Dona"*

# APPENDIX

## APPENDIX: APK2 ESG INDICATORS

Material Theme (DMA)	Dimension	Indicator	Unit	2024 Value	2025 Value	Trend	Report Reference
Climate change and GHG emissions	E	GHG emissions (Categories 1+2)	tCO <sub>2</sub> e	39	40	⬆️	8.1 – TOWARDS AN EMISSION-FREE FUTURE
Climate change and GHG emissions	E	GHG emissions (Categories 3+4)	tCO <sub>2</sub> e	672	727	⬆️	
Climate change and GHG emissions	E	Emissions intensity	tCO <sub>2</sub> e categories 1+2 per car park	0.49	0.46	⬇️	
Energy consumption	E	Electricity consumption intensity	MWh per car park	82	84	⬆️	8.3 – RESPONSIBLE ENERGY MANAGEMENT
Energy consumption	E	% of electricity covered by Guarantees of Origin (GoO)	%	100%	100%	↔️	
Accessibility	S	% of car parks accessibility	%	Not available	53%	-	9.5 – COMMITMENT TO COMMUNITIES
Social impact of urban mobility	E/S	Electric charging points installed	No.	205	521	⬆️	6 – BUSINESS MODEL
Social impact of urban mobility	E/S	Last-mile collection points	No.	73	83	⬆️	8.5 – PROMOTING SUSTAINABLE MOBILITY
Occupational health and safety	S	Incidence rate index	Accidents with sick leave per 1,000 workers	11.96	0	⬇️	9.2 – OCCUPATIONAL HEALTH AND SAFETY
Occupational health and safety	S	Occupational health and safety sanctions	No.	0 penalties	0 penalties	↔️	
Improvement of the User Experience	S	Average score on satisfaction surveys	0/5	3.94 / 5	3.85 / 5	⬇️	9.3 – CUSTOMER EXPERIENCE AND SATISFACTION
Improved user experience	S	Customer complaints	Number of complaints per car park	0.9	1.6	⬆️	
Information security and data protection	G	Relevant cybersecurity incidents	No.	0	0	↔️	10.3 – INFORMATION SECURITY 10.4 – DIGITAL TRANSFORMATION AND CYBERSECURITY
Regulatory Compliance	G	Legal Requirements Identified/ Assessed (GIS)	%	100%	100%	↔️	10.2 – OPERATIONAL EXCELLENCE: CERTIFICATIONS 10.6 – COMPLIANCE SYSTEM
Responsible and transparent business practices	G	Relevant reports received through the Internal Reporting Channel	No.	0	0	↔️	10.6 – COMPLIANCE SYSTEM

Dimension: E: Environment /S: Social /G: Governance

## APPENDIX: GLOSSARY

<b>APK Electric</b>	APK2 business unit is responsible for the deployment, operation, and development of electric vehicle charging infrastructure.
<b>Double Materiality Analysis (DMA)</b>	A methodology that identifies impacts, risks, and opportunities from the perspective of impact on the environment and financial relevance.
<b>Battery as a Service (BaaS)</b>	Model based on the exchange or subscription of batteries for electric vehicles.
<b>Remote Control Centre</b>	Centralised system that enables monitoring and remote management of car parks.
<b>Compliance</b>	Internal control system aimed at ensuring regulatory and ethical compliance.
<b>CSRD</b>	European Directive on Corporate Sustainability Reporting.
<b>WWTP</b>	Facilities responsible for wastewater treatment.
<b>EFRAG</b>	The European body is responsible for developing sustainability reporting standards.
<b>ESG</b>	Environmental, social and governance criteria used to assess sustainable performance.
<b>ESRS</b>	European standards governing corporate sustainability reporting.
<b>GHG</b>	Greenhouse gases that contribute to climate change.
<b>Guarantees of Origin (GoO)</b>	Certification that verifies the renewable origin of electricity.
<b>Carbon footprint</b>	Measurement of an organisation's greenhouse gas emissions.
<b>IROs</b>	Impacts, risks, and opportunities.
<b>ISO 14001</b>	International standard for environmental management.
<b>ISO 14064-1</b>	Standard for the quantification and reporting of GHG emissions.

<b>ISO 45001</b>	Standard for occupational health and safety management.
<b>ISO 9001</b>	International standard for quality management.
<b>ISO 27001</b>	International standard for information security management.
<b>LPR</b>	Automatic license plate recognition technology.
<b>MITECO</b>	Ministry for Ecological Transition and the Demographic Challenge.
<b>Sustainable mobility</b>	Transport model minimises environmental impact and improves urban efficiency.
<b>SDGs</b>	United Nations Global Goals for Sustainable Development.
<b>OECC</b>	Spanish Climate Change Office.
<b>PRM</b>	People with reduced mobility.
<b>Decarbonisation Plan</b>	Strategy aimed at reducing greenhouse gas emissions.
<b>Integrated Management System (IMS)</b>	System integrating quality, environmental and occupational health, and safety management.
<b>ISMS (Information Security Management System)</b>	Management system designed to ensure confidentiality, integrity, and availability of information.
<b>tCO<sub>2</sub>e</b>	Tons of CO <sub>2</sub> equivalent, a unit used to measure greenhouse gas emissions considering their global warming potential.
<b>Ticketless</b>	Access system without physical tickets based on digital technology.
<b>VTC</b>	Transport vehicle with driver.
<b>Low Emission Zones (LEZs)</b>	Urban areas with restrictions on polluting vehicles.



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