

### SGS-CSTS'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE LINUX TECNOLOGY, S.L'S ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR 2024

#### NATURE OF THE ASSURANCE/VERIFICATION

SGS-CSTC STANDARDS TECHNICAL SERVICES CO., LTD. (hereinafter referred to as SGS) was commissioned by LINUX TECNOLOGY, S.L. (thereafter as "LINUX TECNOLOGY") to conduct an independent assurance on the partial sustainability performance information included in the *LINUX TECNOLOGY, S.L. Environmental, Social and Governance Report 2024* (hereinafter referred to as the Report).

#### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all LINUX TECNOLOGY's Stakeholders.

#### RESPONSIBILITIES

The sustainability performance information in the Report and its presentation are the responsibility of the management and relevant functional departments of LINUX TECNOLOGY.

Our responsibility is to express an opinion on the sustainability performance information within the scope of assurance with the intention to inform all LINUX TECNOLOGY's stakeholders.

SGS hereby states that it shall not be held responsible or liable for any direct, indirect, incidental, or consequential damages or losses arising from or in connection with the use of information provided in this report.

#### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance (SRA) protocols used to conduct assurance are based upon internationally recognised assurance standard ISAE3000.

The assurance of this report has been conducted according to the following Assurance Standards:

| Assurance Standard Options | Level of Assurance |
|----------------------------|--------------------|
| ISAE3000                   | Limited            |

#### SCOPE OF ASSURANCE

This assurance engagement is confined to verifying the accuracy and reliability of the partial Sustainability performance information presented in the Report.

The assurance team has conducted assurance on the following sustainability performance information. Any data and information disclosed elsewhere in the report fall outside the scope of this assurance process.

| Indicator                                                                                                                                                                                                                                                            | Unit               | Quantity |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|
| Scope 1 GHG emissions (Mobile combustion of gasoline and diesel, Methane from Domestic Wastewater)                                                                                                                                                                   | tCO <sub>2</sub> e | 150.22   |
| Scope 2 GHG emissions (Purchased electricity used in LINUX' s office, warehouse and vehicle)                                                                                                                                                                         | tCO <sub>2</sub> e | 4.96     |
| Scope 3 GHG emissions (WTT upstream emissions of gasoline, diesel, purchased electricity; Upstream indirect emissions of ink, paper, plastic; Tap water supply and sewage treatment; Purchased service for cleaning and leased vehicles; Waste outsourced treatment) | tCO <sub>2</sub> e | 10.26    |
| <b>Total energy consumption</b>                                                                                                                                                                                                                                      | GJ                 | 525.88   |
| Total fuel consumption within the organization from non-renewable sources                                                                                                                                                                                            | GJ                 | 419.14   |
| Total electricity consumption                                                                                                                                                                                                                                        | GJ                 | 106.74   |
| <b>Total water consumption</b>                                                                                                                                                                                                                                       | m <sup>3</sup>     | 48.00    |

#### ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, remote interviews with relevant employees and departments located in Carabana Street, plot 29 ground floor 2º, postal code 28925, Ventorro del Cano Industrial Park, Alcorcon, Madrid, Spain, documentation and record review and validation with employees relevant by login related systems.

#### LIMITATIONS AND MITIGATION

This assurance methodology is group verification, only the original data for office located in Carabana Street, plot 29 ground floor 2º, postal code 28925, Ventorro del Cano Industrial Park, Alcorcon, Madrid, Spain and warehouse located in Nobel Prize Avenue, number 28, Unit 19, postal code 28850, Torrejón de Ardoz, Madrid, Spain has been traced.

The assurance process only involved interviews with the heads of relevant departments and certain employees of headquarters as well as validation of relevant documents. No external stakeholder involved.

The GHG data within the scope of this assurance has not been verified by an external third party, and the remote assurance of this data is only based on sampling. The assurance does not include the identification of emission sources, and is only for the emission sources identified by the LINUX TECNOLOGY.

Only Specify Performance Information selected were involved in the assurance process, other information was not involved.

#### STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and certification, operating in multiple countries and providing services. SGS affirm our independence from LINUX TECNOLOGY, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment.

#### FINDINGS AND CONCLUSIONS

##### ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, the relevant information in the Report verified in this assurance porcess is accurate and reliable.

The assurance team is of the opinion that these data can be used by LINUX TECNOLOGY's Stakeholders.

Signed:



For and on behalf of SGS-CSTC

David Xin

Sr. Director – Business Assurance

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