

ASSURANCE STATEMENT

REPORT ON SUSTAINABILITY ACTIVITIES IN THE LINUX TECNOLOGY, S.L.'S ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT FOR 2025

NATURE OF THE ASSURANCE/VERIFICATION

SGS-CSTC Standards Technical Services Co., Ltd. (hereinafter referred to as SGS-CSTC) was commissioned by LINUX TECNOLOGY, S.L. (hereinafter referred to as "LINUX TECNOLOGY") to conduct an independent assurance on the partial sustainability performance information included in the LINUX TECNOLOGY's Environmental, Social and Governance Report for 2025 (English version) for the period of January 1, 2025 to December 31, 2025.

INTENDED USERS OF THIS ASSURANCE STATEMENT

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

RESPONSIBILITIES

The sustainability information in the LINUX TECNOLOGY's Environmental, Social and Governance Report for 2025 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 based upon sufficient and appropriate objective evidence.

SGS-CSTC 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 Group ESG & Sustainability Report Assurance (SRA) protocols used to conduct assurance are based upon internationally recognised assurance standards including the ISAE 3000.

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

Assurance Standard	Level of Assurance
ISAE 3000	Limited

SCOPE OF ASSURANCE

This assurance engagement is confined to verifying the accuracy and reliability of the partial sustainability performance information presented in the LINUX TECNOLOGY's Environmental, Social and Governance Report for 2025.

Indicator	Unit	Quantity
Scope 1 GHG emissions (Mobile combustion of gasoline and diesel, Methane from Domestic Wastewater)	tCO ₂ e	117.95
Scope 2 GHG emissions (Purchased electricity used in LINUX' s office, warehouse and vehicle)	tCO ₂ e	4.79
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 ₂ e	8.10
Total energy consumption	GJ	418.53
Total fuel consumption within the organization from non-renewable sources	GJ	315.35
Total electricity consumption	GJ	103.18
Total water consumption	m ³	43.00

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.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Data drawn directly from independently audited financial accounts and intensity data calculated based on financial data has not been checked back to source as part of this assurance process.

The greenhouse gas emissions related data in the LINUX TECHNOLOGY's Environmental, Social and Governance Report for 2025 was calculated by LINUX TECHNOLOGY. In the context of the present assurance engagement, our procedures were limited to sample-based validation.

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. As an affiliate of SGS Group, SGS-CSTC affirm our independence from LINUX TECHNOLOGY, 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 assurance engagement performed, no inaccuracies or reliability issues were identified within the scope of the sustainability performance information covered by the LINUX TECHNOLOGY's Environmental, Social and Governance Report for 2025.

Signed:



For and on behalf of SGS-CSTC

David Xin

Sr. Director – Business Assurance

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