

CORPORATE SOCIAL RESPONSIBILITY

GHG REDUCTION PLAN

GHC PLAN. UPDATED: JUNE 2026

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- Who we are
- How we work
- Corporate Social Responsibility

GHG Plan 8

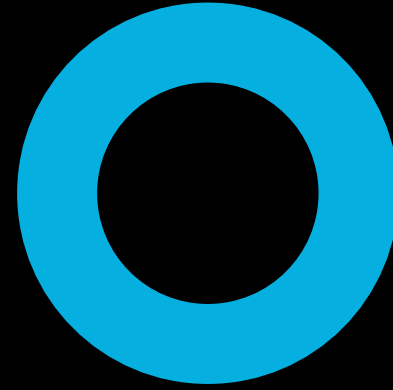
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Presentation

P A N E L S I S T E M A S



WHO WE ARE

A NEW WAY OF DOING THINGS

**We are what
we do: the
change that
will drive your
business**

At Panel we accompany organizations in their process of **Digital Transformation** with **end-to-end services and solutions** that promote cultural, technological and processes change necessary in this trip.

We are backed by more than **20 years of experience** in IT sector and a team of **more than 350 people**, to which we are united by our entrepreneurial spirit and our passion for technology.

We work with more than **50 clients** and we have collaborated in more than 1.200 projects in a national and international level, always with the same motivation and goal: deliver the Value our customers expect.

OUR

OFFERINGS

End-to-End Solutions focused
on Digital Transformation

48%

New Generation Services

Drives end-to-end **transformation of a client's digital strategy** through strategic consulting, technological innovation and integration of new age value-added services.

41%

Software Engineering

Expertise in developing **custom software solutions** and applications that provide viable solutions to complex problems.

11%

Product Solutions

Proprietary **software solution products** developed through our R&D unit.



HOW WE WORK

We carry the innovation and technological excellence in our DNA, and we work with a positive attitude and passion.

FOCUSED ON INNOVATION

We promote and develop **Intra-Entrepreneurship and Open Innovation**, supporting the discovery of differentiating ideas and value proposals to accompany our clients on their Digital Transformation.

COMMITTED TO SECURITY

We incorporate Security into our organization culture, integrating secure development and information management criteria into all our activities. We have a system implemented and certified by the standard **ISO 27001** of Information Security.

QUALITY IS PART OF OUR DNA

We guarantee the highest quality of the final product in real projects, whatever their nature, size, deadlines and budgets. We are evaluated in **CMMi-DEV and CMMi-SVC model at maturity level 3 for software development and services**, and certified in the standards **ISO 9001 for Quality and ISO 14001 for Environmental management**.

RESPONSIBILITY AND SOCIAL COMMITMENT

Each and every one of the activities we develop are carried out bearing in mind our **sustainable development model**, respecting current legislation, and with the strictest levels of integrity, transparency, governance and equal opportunities.



APOYAMOS
EL PACTO MUNDIAL



WE WORK WITH RESPONSABILITY AND SOCIAL CONSCIOUSNESS

01

Committed to the Environment

We have been certified for more than 10 years in Quality standards such as **ISO 14001 Environment**.

02

UN Global Compact & ODS

Since 2022 we have been **Partners of the United Nations Global Compact**, aligning our operations with the Ten Principles universally accepted in the areas of human rights, labor standards, the environment and the fight against corruption.

03

Corporate Policies

Our firm commitment to a better and more sustainable future is manifested through our **Policies**, publicly shared with all interest groups through our website <https://www.panel.es/responsabilidad-social-corporativa/>

04

Sustainability Report

Annually, on a voluntary basis, we publish the **Corporate Sustainability Report** on our website with a comprehensive approach to the management we carry out to produce a positive impact on society, through economic, environmental, social performance and good governance.

05

Carbon Emissions

Although Panel is not currently required to comply with the Climate Change and Energy Transition Law, **we voluntarily assume the commitment to calculate the carbon emissions** in order to contribute to the reduction of greenhouse gases.

Integrity and Transparency

Each and every one of our activities are carried out keeping in mind our sustainable development model, a model that tries to find a balance that maximizes the benefits for everyone, respecting current legislation, and with the strictest levels of integrity and transparency.

Clients and Suppliers

We offer quality service to our clients, marked by honesty, transparency and trust. We maintain solid ethical standards, good governance, anti-corruption and transparency in relationships with our stakeholders and in day-to-day operations. And we promote correct supplier management, selecting those that are aligned with our corporate policies.

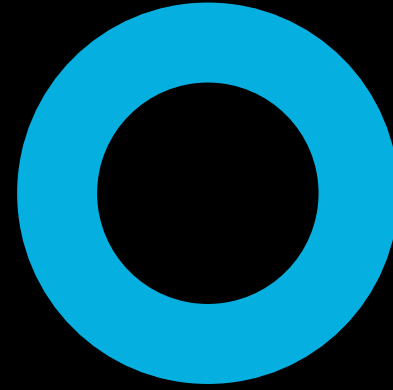
Human Resources

Our commitment is based on a responsible management of the company's human resources, in terms of equal opportunities, non-discriminatory treatment, maintenance of a good work environment, and attention to your personal needs as well as training and professional development.

Our Environment

We minimize the negative impacts on our environment, both social and environmental, while trying to enhance the positive ones. We contribute to the development of a better, more responsible, more supportive, and more respectful society, improving people's quality of life.





GHG REDUCTION PLAN

P A N E L S I S T E M A S



INTRODUCTION

The purpose of this document is to provide all stakeholders with **updated information about our strategy, actions and commitment to the Environment**, and about our commitment to the **reduction of Greenhouse Gases** (GHG Plan) as an environmentally responsible company.

The document covers three blocks of information:

1. Review of the Environmental Plan developed according to the strategy defined since 2021.
2. Report on the actions and measures implemented to date.
3. Review of the following stages of the GHG plan, both the scope to be achieved in each of them and the planned schedule.

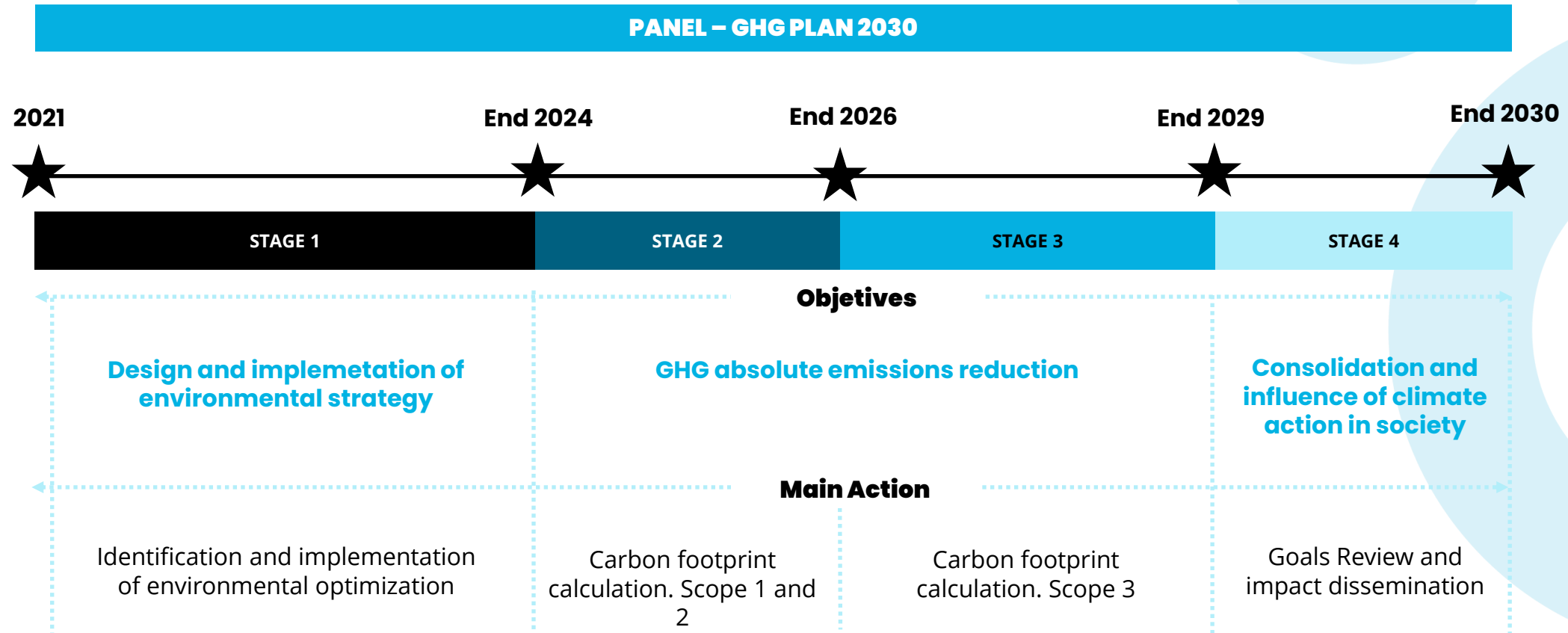
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Our Plan: Halve GHG emissions by 2030

We commit to collaborating in stabilizing the increase in global temperature to a maximum of 1.5° C above pre-industrial temperatures, which implies that global emissions must be reduced by at least 50% each decade until reaching net zero emissions. in 2050.

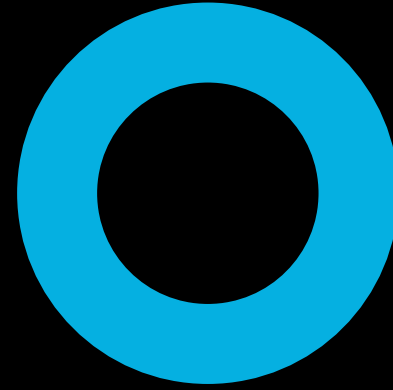


PLANNING CALENDAR AND OBJECTIVES



GHG REDUCTION PLAN

STAGE 1
2021 - 2024



DESIGN AND IMPLEMENTATION OF ENVIRONMENTAL STRATEGY

Identification and implementation of environmental optimization actions

01 GENERAL ACTIONS ✓

- Energy audit Certification.
- Change of Head Offices.
- 1st floor for occasional use only.
- Implementation of Teleworking: more environmentally friendly transportation.
- Awareness of good practices among employees.
- Elimination of printers from individual stations: Print-Corner.

02 LIGHTLING ✓

- Use of natural light.
- Use of LED lamps.
- Lighting zoning.
- Installation of presence sensors.
- Regular cleaning of windows and lamps.
- Use of thermoregulating blinds.
- Daily visual check of lights out.
- Monitoring and control of electricity and gas consumption.

03 AIR CONDITIONING ✓

- Regulation of air conditioning temperature.
- Replacing radiators with air heat.
- 4th floor: temperature regulation and turning off AC when not in use.
- Optimization of boiler performance and ensuring good maintenance.
- Availability of thermal blinds.

04 WASTE ✓

- Waste separation (coffee-corner).
- Apply 3R behavior: reduce, reuse, recycle.
- Collection and recycling of waste by Authorized Manager.

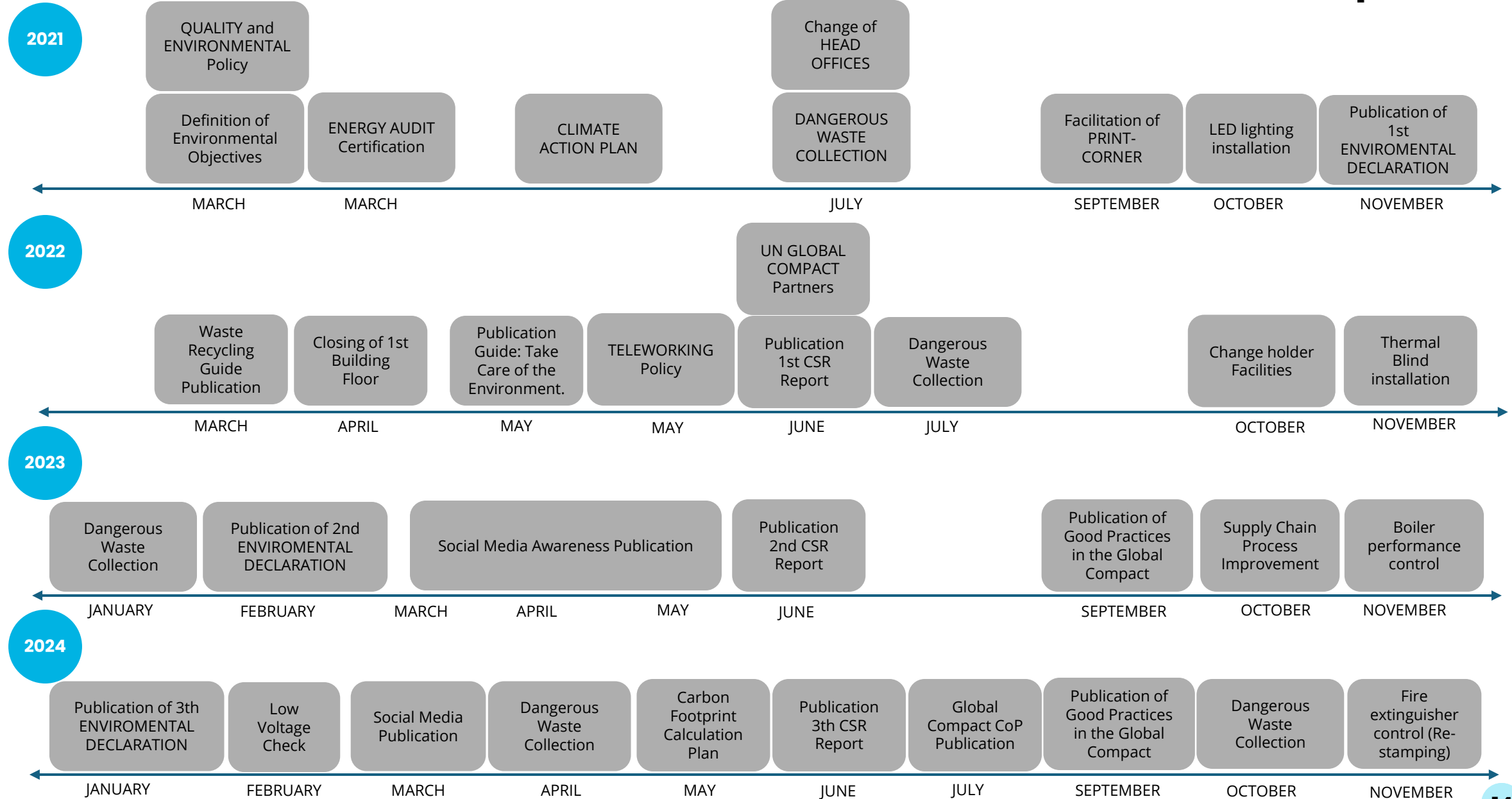
05 DOCUMENTATION, DISSEMINATION AND AWARENESS ✓

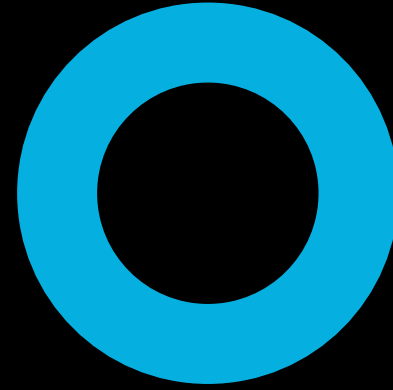
- Establishment of environmental Policy and objectives.
- Publication of Environmental Declaration.
- Waste Recycling Guide Publication.
- Welcome Guide Publication: Take Care of the Environment.
- Development and implementation of teleworking.
- Publication of Corporate Sustainability Report.
- Supply Chain Control Procedure.
- Publication of informative pills in social media.

06 GHG PLAN ✓

- Update and approval of the 2024-2030 GHC Plan.
- Dissemination and awareness of the GHC Plan.
- Definition of the data collection procedure for Carbon Footprint Calculation (stage 2 of the plan).
- Climate Action Indicator Dashboard Design.

STAGE 1





GHG REDUCTION PLAN

STAGE 2
2025 - 2026





- ✓ Completed
- ↻ In progress
- ⌚ Planned

OBJECTIVE STAGE 2

GHG REDUCTION

Carbon footprint calculation scope 1 and scope 2

ACTIONS ⌚

1. **BaseLine Year:** since 2022

2. **Variable Identification:**

Scope 1:

- Company vehicle fuel
- Refrigerant gas leaks

Scope 2:

- Electricity and gas purchased/consumed

Units of measurement: kWh gas , kWh light, gas leaks from the fire extinguishers.

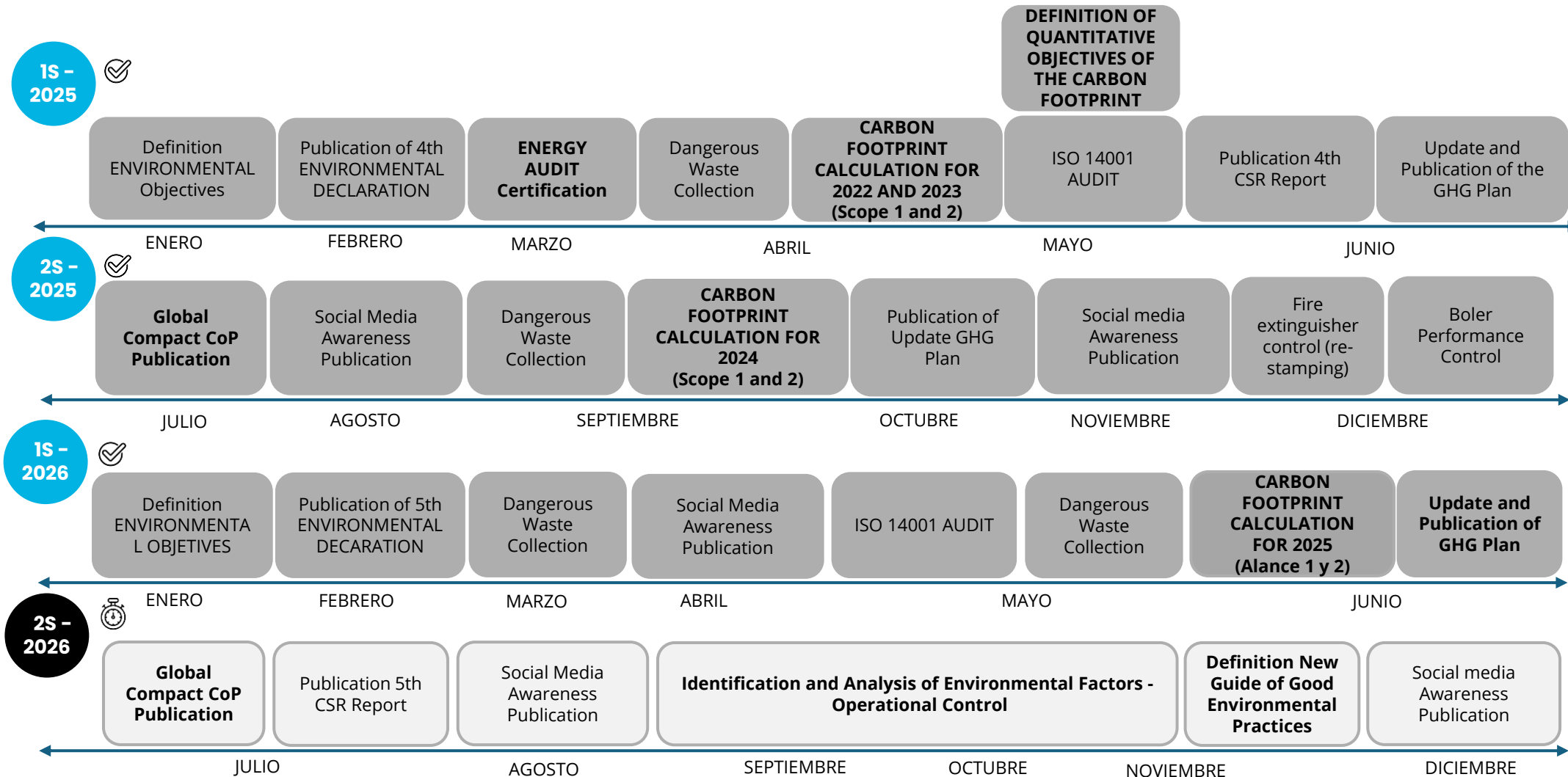
3. **Analysis of the temporal evolution** of the carbon footprint in the Organization.

4. **Establishment of quantitative objectives** for future years.

- ✓ Completed
- 🔄 In progress
- 🕒 Planned

ENVIRONMENTAL STRATEGY DESIGN AND IMPLEMENTATION

Schedule of **IMPLEMENTED** and **PLANNED** actions



STAGE 2

Carbon Footprint Calculation and Analysis – Scope 1 and Scope 2



Cumulative
reduction of
23.48% in 2025
compared to the
base year

Concepto	Year				Variation	Goal for 2030 (50% reduction over baseline Year)
	2022*	2023	2024	2025		
Carbon Footprint	21.12 t CO2 e	11.56 t CO2 e	11.55 t CO2 e	16.16 t CO2 e	-23.48%	10.56 t CO2 e
Analysis of relative results (Carbon Footprint per:)						
MM €	1.0129	0.6133	0.6247	0.8351	-17.55%	0.5605
m2	0.0104	0.0057	0.0057	0.0079	-24.04%	0.0052
Employee	0.0646	0.0348	0.0382	0.0544	-15.79%	0.0329

* Baseline year

GHG REDUCTION PLAN

STAGE 3
2027 - 2029





- ✓ Completed
- ↻ In progress
- 🕒 Planned

OBJECTIVE STAGE 3

GHG REDUCTION

Carbon footprint calculation scope 3

ACTIONS 🕒

1. Identification of variables:

- Work trips through external means (train, plane, taxi, etc.).
- Employee travel to the work center.
- Transportation of raw materials, fuels and products made by third parties.
- Products or services offered by others.

2. Actions with employees:

- Design and implementation of a questionnaire for employees: type of transport used, vehicle, characteristics, distance, use, etc.
- Awareness and motivation actions.

3. Actions with suppliers:

- Design and implementation of a questionnaire for suppliers.
- Support tools for calculating the carbon footprint.
- Resources for consulting suppliers.
- Awareness and motivation actions.

4. External support:

- External advice for the calculation of the Carbon Footprint scope 3.
- Verification by and external entity for Carbon Footprint.

GHG REDUCTION PLAN

STAGE 4
2030



MEASUREMENT, CONSOLIDATION AND INFLUENCE IN SOCIETY

Dissemination of Climate Action

ACTIONS ⌚

1. Compliance with objectives:

- Analysis of the degree of compliance with the stated objectives.
- Definition of new actions.

2. Supply chain process consolidation:

- Incorporation of new participants.
- Resources structuring.
- Organizational protocol definition.

3. Continuous broadcast:

- Internal and external communication campaign.
- Training pills.
- Dissemination of information on the Employee Portal.
- Dissemination of information on the web and public channels.
- Measuring impact on stakeholders.

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