GRANSOLAR GROUP

NON-FINANCIAL INFORMATION REPORT 2024

GRANSOLAR GROUP

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1. Introduction

In an ever-changing world, the private sector faces a growing responsibility to contribute to sustainable development and respect for human rights. At Grupo Gransolar S.L., and all its subsidiary companies (hereinafter 'Gransolar Group' or 'Gransolar'), this commitment not only responds to an ethical necessity, but also represents a strategic opportunity to generate shared value, strengthen stakeholder trust and ensure long-term resilience.

Sustainability and human rights are intrinsically connected. Business decisions impact the well-being of communities, the protection of the environment and respect for fundamental principles of dignity and equity. Integrating these considerations into corporate strategy is therefore not only desirable, but essential to building a more just and prosperous future.

One of the key pillars of our strategy is the promotion of solar energy as a key driver of the energy transition. We are leading initiatives to develop advanced solar technologies that maximise efficiency and reduce costs while minimising environmental impact. These actions include the implementation of large-scale solar plants, the deployment of innovative photovoltaic solutions and the integration of energy storage systems that optimise the generation and supply of sustainable electricity in our operations and communities.

In 2024, trends in sustainability and human rights have been shaped by several key developments. Increased regulation in sustainability has led companies to adopt more stringent measures to meet environmental, social and governance (ESG) standards. Legislation such as Directive (EU) 2022/2464 on the preparation and presentation of sustainability information by companies (CSRD) in the European Union requires greater transparency on sustainable practices, incentivising a holistic approach to mitigating risks and generating positive impact.

Transparency and accountability have become key pillars for building trust with stakeholders. Companies have started to report more clearly and in more detail on their sustainability progress and challenges, using international frameworks such as the GRI Standards and the UN Guiding Principles on Business and Human Rights.

The transformation of the financial system towards sustainability is progressing rapidly, driven by a growing demand for responsible investments in renewable energy. Tools such as green bonds, sustainability-linked lending and ESG funds are taking centre stage, demonstrating investor interest in backing solar projects that promote energy transition, decarbonisation and positive environmental impact.

In this document, we present our vision, principles and key actions on sustainability and human rights. We address our initiatives to reduce our environmental footprint, promote responsible value chains and

ensure fair labour conditions across our operations, among other areas. We also discuss our contribution to the Sustainable Development Goals (SDGs) and key international benchmarks.

We recognise that the path to sustainability and full respect for human rights is an ongoing process that requires collaboration, innovation and transparency. We therefore invite all our partners, employees and stakeholders to join us in this joint effort, so that together we can build a positive and lasting impact on our society and the planet.

2. Business Model

Gransolar and its group of companies form a conglomerate dedicated mainly to the manufacture of components for photovoltaic projects. They also specialise in the design, development and comprehensive management of photovoltaic solar energy installations.

Their activity is guided by a clear purpose and core values that guide every stage of the projects they undertake. As a diversified organisation and leader in sustainable photovoltaic solutions, Gransolar works to promote more equitable, balanced and interconnected environments and societies.

The Gransolar Group is active throughout the entire value chain of the photovoltaic project creation process through its different business lines. The company, headquartered in Madrid (Spain), operates nationally and internationally in more than 30 countries on five continents, including Spain, Australia, the United States, the United Arab Emirates, South Africa, Saudi Arabia, Brazil and Mexico.

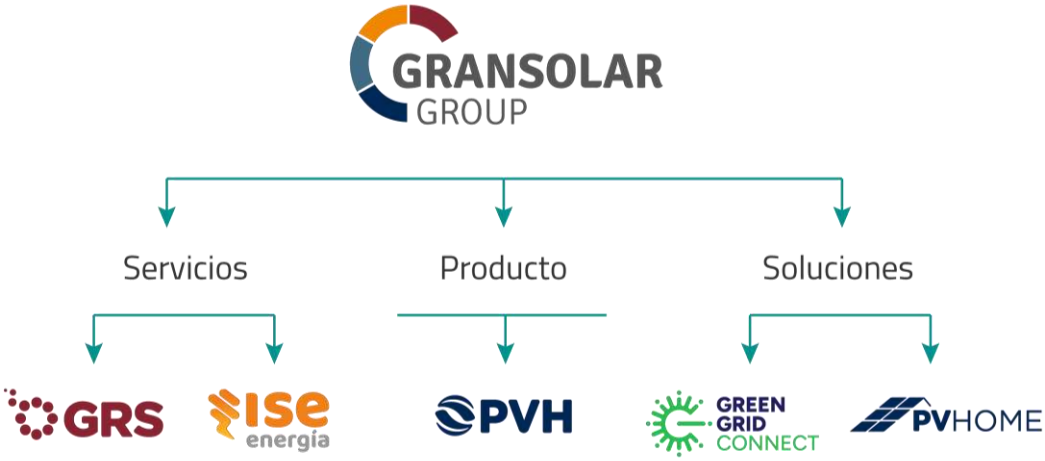
The Gransolar Group and its various business units cover the entire process of manufacturing certain components, design, construction and maintenance of photovoltaic projects. In order to manage its projects as efficiently as possible, the Group has offices in 11 countries, the main ones being in Spain, Australia, the United States and Saudi Arabia. In Spain, where most of its team is located, it has representation for all business lines in Madrid; it brings together the bulk of GRS Engineering, GRS O&M, ISE Energía and PVHome workers in Almería; and it has an important manufacturing centre and PV Hardware offices in Cheste (Valencia). It also has two other manufacturing centres in Jeddah (Saudi Arabia) and another, recently opened, in Houston (USA).

Our activity is marked at all times by the values, principles and behavioural guidelines set out in the Code of Conduct, which was last updated by the Board of Directors on 31 May 2023, this being the latest version in force.

This latest version establishes the following as the general guiding principles for all relations with our stakeholders:

1. Support and respect for the protection of internationally proclaimed human rights in the exercise of its activity, and no complicity in any violation of human rights.

2. All Gransolar's operations will be carried out in an ethical and responsible manner.
3. Compliance with the legislation in force in each country is a necessary part of this Code.
4. The behaviour of Gransolar employees will be in line with both the content and the spirit of the Code of Conduct and Responsible Practices.
5. All natural and legal persons who have, directly or indirectly, an employment, economic, social or industrial relationship with Gransolar will be treated fairly and with dignity.
6. All Gransolar's activities will be carried out in the most environmentally friendly manner, taking into account the conservation of biodiversity and the sustainable management of natural resources.
7. Gransolar will conduct its business and manage its assets in compliance with anti-corruption legislation, anti-money laundering legislation, legislation on insider trading and the corresponding sanctions.



2.1. Gransolar Product

This business line includes the manufacture, supply, assembly and commissioning of solar trackers and their components; the development and implementation of monitoring and control software for photovoltaic solar plants, both industrial and commercial; and the development of controllers, as a system that optimises the position of the panel, with the aim of optimising energy generation.

By countries, Gransolar Product (PV Hardware) has factories in Cheste (Valencia-Spain), Jeddah (Saudi Arabia) and Houston (USA). This last manufacturing centre is strategic to manufacture with local content and greatly expand our market share in the US. In addition, in 2024 the three tube factories, one in Cheste, one in Jeddah and one in Houston, will be put into operation, which will help to manufacture a higher percentage of our products internally.

540+
Plantas fotovoltaicas en los 5 continentes

20+
GW de capacidad de producción anual

180+
Plantas fotovoltaicas de más de 50 MW

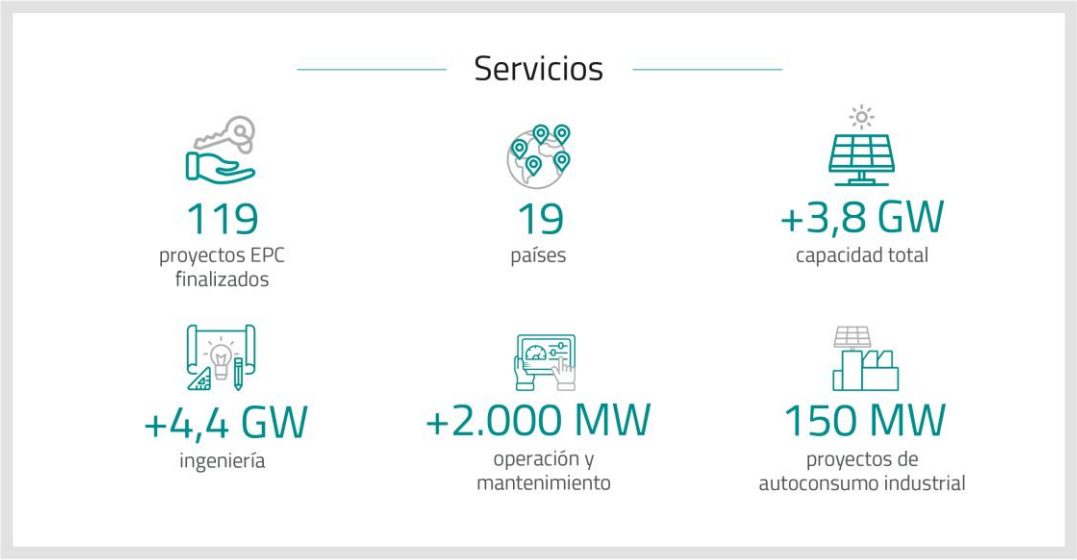
32+
GW suministrado en todo el mundo

2.2. Gransolar Services

The Services business line is divided into the sub-areas of:

- Engineering (GRS Engineering). This area offers customers operating worldwide a wide range of services, including technical assistance and consultancy, design engineering, implementation, permitting, grid and interconnection studies, and civil and water resources engineering studies.
- Project construction (GRS): Provides EPC ('turnkey') PV projects to customers worldwide.
- Operation and maintenance (GRS O&M): Performs predictive, preventive and corrective tasks in photovoltaic plants, both its own construction and that of other EPC construction companies. Technological innovation.
- Project development: This area of the Group carries out photovoltaic projects from the initial phase to the 'Ready to build' stage.

- Self-consumption for large consumers (ISE Energía): It deals with the design, construction and maintenance of self-consumption installations for companies and industries.



2.3. Gransolar Solutions

The Solutions business line is divided into the sub-areas of:

- Self-consumption kits (PVHome): Facilitates the design of residential self-consumption projects for installers and provides them with the necessary material to start them up.
- Design and construction of transmission lines and electrical substations (Green Grid Connect).

3. Information on environmental matters

For the Gransolar Group, environmental protection is crucial and we therefore integrate sustainability strategically into all our operations, with the aim of not only minimising the negative environmental

impacts we may generate but also identifying and mitigating environmental risks in each of the activities we carry out in order to reduce our environmental footprint.

The Group's goal in the energy transition is to develop activities in the renewable energy sector, with the aim of producing the energy that society needs in the most sustainable way and reducing greenhouse gas (GHG) emissions and dependence on fossil fuels.

The model chosen to control the impact of our activities on the environment is the implementation of an Integrated Management System, in accordance with the ISO 14001 standard. All our business lines have an externally certified Environmental Management System, which allows us to ensure adequate control of our processes and compliance with applicable environmental legislation in each of our activities. It should be noted that during 2024 we have not been subject to any environmental sanction in any of the operations and activities that we carry out throughout our sites and projects in which we participate.

Gransolar is committed to investing significantly in the implementation of clean technologies and in the research and development of more sustainable materials in all its processes and activities in order to reduce its environmental footprint. For this reason, the following activities have been promoted this year:

- Update and review of the Gransolar Group's policies and risk map.
- Increase in energy efficiency and optimisation of manufacturing, construction and maintenance processes.
- Continue to implement new technologies in our manufacturing and construction processes.
- Consumption of electricity from renewable sources at all our sites.
- To be a Zero Waste company through process design, reuse and recycling.
- Help our customers to minimise their environmental footprint with our products and services.

Likewise, at Gransolar, employee participation is a fundamental element and recognises that the environment is everyone's responsibility. To this end, training and two-way communications have been established at all levels of the company, allowing us to build a team and a company that is aware of and respectful towards the environment.

All this is reflected in our new Environmental and Energy Efficiency Policy, whose priority objective is to protect the environment, promote energy efficiency, the responsible use of resources and the application of the principles of the circular economy in all the processes and activities we carry out.

To this end, the Gransolar Group is committed to the following aspects.

- To ensure compliance with current legal environmental requirements, internal regulations and other requirements acquired by the Gransolar Group in all the places where we are present.
- Leading the environmental programmes from the Board of Directors, with the management team of each business line responsible for applying them in their area of activity.

- Integrating the principles of environmental protection and conservation and energy management into the Gransolar Group's strategies at all levels and in all operations.
- Promoting energy efficiency in our processes and projects, and providing accessible, innovative and sustainable solutions to our customers, helping to reduce their carbon footprint.
- Promote efficiency and excellence in internal management with the implementation of an environmental management system that integrates economic, technical, social, energy and environmental aspects, with the permanent search for continuous improvement.
- Promote a collaborative and proactive approach to environmental management and energy efficiency that involves the commitment of all employees to prevent possible incidents that may have an impact on the environment.
- Provide the necessary technical and human resources to all employees so that they can carry out their work in a sustainable and environmentally friendly manner.
- Promote the procurement of energy-efficient products and services, and support design activities that consider improving energy performance.
- Encourage the application of circular economy principles, optimising natural resources and raw materials, minimising waste generation and managing waste in a way that prioritises reuse or recycling.
- Protect and conserve biodiversity in a way that minimises environmental impacts on ecosystems that may be affected by our operations.
- Identify opportunities for continuous improvement of the Gransolar Group's Environmental Management System through the use of appropriate targets and indicators to measure and monitor risks and performance.

3.1. Environmental Risks and Opportunities

The risks and opportunities associated with the environment are of great importance in the different activities and processes carried out within the company.

For this reason, Gransolar identifies and evaluates these risks associated with the environment in the short, medium and long-term using its own methodology, which is evaluated qualitatively by a group of experts in the different business areas of the company in order to identify and assess the consequences of the materialisation of these risks.

Based on the environmental risks identified and assessed, a risk map and a strategic plan and roadmap have been developed to implement the necessary preventive and corrective measures for each of them.

The main risks and opportunities identified in the impact assessments are legal, technological, reputational and market risks, while the opportunities identified are linked to energy efficiency, the use of renewable energy sources, circularity and the sector's need to achieve an energy transition.

To address these risks, the Gransolar Group applies a continuous improvement approach to our environmental management, ensuring that our operations contribute to the protection of the natural environment and the development of a sustainable energy model.

Despite these risks, the likelihood of serious environmental damage or catastrophes arising from our activities is extremely low, given the nature of our work and the mitigation measures adopted. During 2024, our activities, including project office, production, design, execution and operation, did not take place in protected areas or areas of high biodiversity value. This reflects our commitment to sustainability, environmental protection and the development of a sustainable energy model.

3.2. Circular economy and prevention and management of waste

During 2024, Gransolar has promoted the implementation of circular economy initiatives in its production processes, in its products and in the activities carried out in the different business units as a basis for the transition towards a model of sustainable development and growth.

In order to adopt this model in all the processes and activities carried out throughout the Company, the involvement and collaboration of suppliers and contractors has been required through the establishment of alliances and environmental criteria. To this end, an exhaustive evaluation of suppliers and contractors has been carried out in 2024, which has enabled us to promote eco-efficient criteria in each of them.

At the Gransolar Group, our main objective is to be a Zero Waste company by 2026. For a group like Gransolar, focused on renewable energies, achieving this certification reinforces its environmental leadership, aligning its processes with responsible practices that minimise environmental impact and promote efficient use of resources. It also reinforces its image with customers, partners and communities, standing out as a benchmark in the transition towards a sustainable and environmentally friendly energy model.

During 2024, the Product business line obtained Zero Waste certification, an important milestone for the Gransolar Group. This certification validates the company's commitment to sustainability and the circular economy, ensuring that at least 98% of the waste generated in its operations is recovered through recycling, reuse or recovery.

The Gransolar Group bases its waste management on the principles of the circular economy. Based on the principles of analysing, reviewing and updating the life cycles of materials and products, the actions and measures carried out include:

1. Prevention and sustainable design: Manufacture components with recyclable and durable materials to extend their useful life and reduce the generation of waste.
2. Recycling and recovery: Implement programmes for the collection and recycling of end-of-life PV project components, such as plastics and packaging.
3. Material reuse: Integrate reclaimed components into the production of new PV systems, minimising the extraction of virgin resources.
4. Proper management of hazardous waste: Treat and safely dispose of hazardous waste such as fats, oils, fuels and chemicals to avoid soil and water contamination.

With regard to the measures implemented, those based on prevention, reduction, reuse and recycling stand out, as at Gransolar we firmly believe in the circularity of resources. Among these measures, the following stand out:

In this regard, Gransolar generated a total of 30.03 Tn of hazardous waste, 2.7% less than the previous period (30.85 Tn in 2023), the most representative being contaminated absorbents (LER 150202), mainly contaminated cleaning rags (19.94 Tn in 2023 and 5.41 Tn in 2024), non-chlorinated mineral motor oil (LER 130205) (7.43 Tn in 2023 and 8, 57 Tn in 2023), contaminated empty metal or plastic containers (LER 150110) (1.12 Tn in 2023 and 0.83 Tn in 2023), contaminated sepiolite (LER 150202) (7.5 Tn in 2024), halogen-free machining emulsions and solutions (LER 120109) (0.65 Tn in 2024), contaminated empty metal containers (those that have contained paints, oils, solvents, etc.) (LER 150110) (1.43 Tn in 2024),

metal packaging including empty pressure vessels, containing hazardous porous matrix (LER 150111) (0.62 Tn in 2024), waste paint and varnish containing organic solvents or other hazardous substances (LER 080111) (0.84 Tn in 2024), lithium batteries (LER 160607) (0.71 Tn in 2024), metal sludge (LER 120118) (0.09 Tn in 2024) and oily water (LER 130507) (4.21 Tn in 2024).

Regarding non-hazardous waste, a total of 9,529.61 tons were generated, 33.3% less than in the previous period (14,280.68 tons in 2023). The most representative waste by quantity was paper and cardboard waste (LER 150101) (72.34 Tn in 2023 and 58.04 Tn in 2024), wood waste (LER 150103) (266.36 Tn in 2023 and 289.78 Tn in 2024), scrap metal (LER 170405) (13. 875.62 Tn in 2023 and 9,094.66 Tn in 2024), plastic waste (LER 200139) (21.43 Tn in 2024), WEEE (LER 160214) (6.66 Tn in 2024), batteries (LER 160604) (0.07 Tn in 2024) and bulky waste (LER 200307) (58.97 Tn in 2024).

The perimeter considered for reporting information on waste generated comprises the operating centers located in Spain. The process of obtaining data is done through the control of collections, checking the delivery notes managed by dates, as well as the control and follow-up documents in the case of hazardous waste.

Finally, in relation to food waste, although food waste is not inherent to our activity, Gransolar considers that it can contribute through awareness campaigns and the promotion of good practices in our supply chain and operations, ensuring a sustainable and comprehensive approach.

At Grupo Gransolar, not only do we firmly comply with current regulations, but we also want to lead the transformation towards a circular economy model, promoting a more sustainable and environmentally friendly future, through measures such as:

1. The establishment of alliances with the hospitality sector close to our operations, identifying employees' food needs on a weekly basis.
2. The use of catering services, which allows us to adjust the food needs of our employees on a daily basis.

Through measures such as these, at Gransolar we believe that we not only avoid wasting food generated by miscalculated needs, but we also promote the creation of shared value in the communities in which we operate.

3.3. Sustainable use of resources

Gransolar is committed to the sustainable use of resources, especially optimizing water, energy and raw materials. In order to achieve sustainable consumption and production, managing them efficiently is a priority for our operations. Therefore, we reuse materials, optimizing and maximizing their usefulness.

The commitment to the sustainable use of resources guides Gransolar's actions in its quest to maximize the positive impact of its operations in the photovoltaic sector. In Spain and the United States, the company exclusively uses renewable energy with Guarantees of Origin (GoO), thus guaranteeing the traceability and sustainability of the electricity used in its activities. This strategy not only drives the transition to a cleaner energy model, but also reinforces Gransolar's contribution to meeting the Sustainable Development Goals. In Saudi Arabia, the company is currently analyzing the most viable and effective options for accelerating the energy transition in the region, adapting to local challenges and maintaining its commitment to sustainability. And in relation to the supplies of the photovoltaic projects, energy is supplied through the project's own photovoltaic production.

In line with the principles of Law 11/2018, Gransolar is moving forward in the implementation of management systems that support its environmental and energy commitment. It is currently working on obtaining ISO 50001 and ISO 14064 certifications, international standards that highlight best practices in energy efficiency and greenhouse gas emissions management. These actions reinforce Gransolar's vision of leading the renewable sector with innovative and responsible solutions, consolidating a business model that balances economic development with environmental protection.

Below is a breakdown of Gransolar's water and electricity consumption in 2023 and 2024:

Consumption	2023	2024
Water consumption	4.084,44 m3[1]	4.086,32 m3[2]
Energy consumption	5.391.676 kWh[3]	7.157.609kWh[4]

1. The 2023 water consumption data reported includes: the two plants in Cheste, the Chiva plant and the offices in Madrid and Almeria.
2. Water consumption data for 2024 includes: the two Cheste factories, the Chiva factory until mid-March due to the cessation of its activity in that month and the Madrid and Almería offices.
3. Energy consumption data reported for 2023 includes: the two Cheste factories, the Chiva factory, the Saudi Arabian factory and the Houston factory and the offices in Madrid, Almeria, Brisbane and Houston.
4. Energy consumption data reported for 2024 includes: the two Cheste plants, the Chiva plant until mid-March due to the cessation of activity in that month, the Saudi Arabian plant and the Houston plant, and the Madrid, Almeria, Brisbane and Houston offices.

The figures for the consumption of the materials used by Gransolar in its industrial activity in the factories in Cheste, Saudi Arabia and the USA, where Gransolar carries out its industrial activity in 2023 and 2024, are as follows:

Material consumptions (Spain)	2023	2024
Metallic elements (steel + aluminium)	162.655,9 t	65.872 t
Plastics	292,85 t	262,26 t
Plastics (piping)	156 m	0 m
Technological elements (controllers + batteries)	276.405 Uds.	270.564 Uds.

Material Consumption (International)	2023	2024
Metallic elements (coil + beam + pole)	56.355,987 t	78.567,619 t
Plastics	-	11,7 t

The following is a breakdown of the consumption of materials used by Gransolar's office activity in 2023 and 2024:

Material consumption (Offices)	2023	2024
Papel	0,292 t	0,164 t
Tóner	31 Uds.	41 Uds.

3.4. Climate Change

The year 2024 continues to stand out as a decisive period in the most critical decade for addressing the climate crisis. Climate change and its multiple consequences continue to be the main global challenge, demanding immediate action to prevent the global average temperature increase from exceeding 1°C. This goal requires a strong and coordinated commitment at the international level.

To mitigate carbon emissions and other environmental impacts, Gransolar adopts low-impact technologies and processes. These measures include:

1. **Energy optimization:** use of more efficient materials and advanced designs in solar panels to maximize performance and minimize emissions associated with manufacturing and transportation.
2. **Promotion of renewable energy:** Powering industrial operations with clean energy sources, reducing the sector's overall carbon footprint.
3. **Air pollution control:** Monitoring and regulating emissions during manufacturing processes. Specific measures are included to minimize suspended particulate matter and the release of polluting gases.
4. **Reduction of other forms of pollution:** Photovoltaic projects are developed with attention to potential impacts through other forms of pollution (light, soil, etc.), especially in areas close to sensitive communities or natural habitats.

For the year 2024, the emission factors have not yet been published by the Ministry of Ecological Transition and Demographic Challenge, so the data provided below is an approximate estimate, based on our consumption data for 2024 applying the emission factors published by MITERD for the year 2023. The 2024 estimate is 62.74 tons of CO2 equivalent for Scope 1 and 709.1 tons of CO2 equivalent for Scope 2, taking into account that the Spanish electricity grid mix published by the CNMC on April 25, 2024 is 260 grams of CO2 equivalent/kWh. This estimate includes, for all the geographies in which we are permanently present.

At Grupo Gransolar, as a leader in the solar energy sector, we are committed to sustainability and mitigating the effects of climate change. For this reason, we are actively working on the implementation of ISO 14064 to ensure comprehensive management of our GHG emissions. This process includes the accurate identification of our emissions sources, their detailed measurement and the definition of clear reduction targets, aligned with international commitments such as the Paris Agreement.

In 2024, we began implementation of ISO 14064 certification for greenhouse gas emissions management, with the aim of implementing an integrated management system, together with the environment, that addresses environmental, social and energy management issues. This system provides us with a holistic view of our sustainability performance, facilitating the identification of opportunities for improvement and the implementation of corrective actions in real time.

The process of preparing and integrating this standard has been designed to ensure that all aspects of our operation are aligned with international best practices. This process includes:

- Proactive emissions management: Calculation of greenhouse gas emissions based on a detailed inventory that validates our emissions reduction target.
- Optimization of energy consumption: Contracting 100% clean energy supplies with Guarantee of Origin (GoO) certification.
- Collaboration between business areas: Establishment of effective communication and cooperation channels between departments to ensure homogeneous integration of standards throughout the organization.
- Monitoring and metering systems: Implementation of tools for continuous data tracking, such as smart meters for real-time monitoring of consumption.

In this way, we reinforce our position of integrating the Sustainable Development Goals into our strategy, contributing to the achievement of the goals through the performance of our activity.

Furthermore, Gransolar carries out different actions, included in the different Corporate Policies, especially in Sustainability, Quality and Environment and Energy Management, with the aim of reducing GHG emissions. Some of these actions are:

- Use of electric vehicles in our fleet for travel within the factories.
- The leasing fleet has hybrid and electric vehicles.
- Gransolar offices have printers with MyQ, a system that stores printing requests and prints through a code.
- The Headquarters parking lot has five electric charging points, as an incentive for the purchase and use of electric vehicles. A double 60 KW fast charger was commissioned in 2024.
- The headquarters building is BREEAM certified.
- The new ISE Energía building is in the process of certification under LEED.
- LED lights and motion activated systems in the facilities.
- Participating members of UN Global Compact, The Climate Pledge, Forética and SBTi.
- Green Energy contracting in offices.
- Office objective of “0” paper use.

- Conducting the necessary studies for the commissioning of self-consumption photovoltaic installations at the Cheste factory, with the aim of expanding the existing facilities.
- Development of studies on commuting habits and patterns of workers in Madrid and Valencia, in order to find the most sustainable, safe and healthy way of commuting through a new model of Sustainable Mobility of People.

3.5. Protection of biodiversity

The protection and conservation of biodiversity is a key axis that companies must integrate into their corporate strategy and the development of their economic activity. The term biodiversity includes ecosystems, their living components and the ecological processes that sustain them.

At Grupo Gransolar we are aware of the need to halt the unprecedented deterioration of biodiversity that is occurring on the planet, as demonstrated by scientific studies. For this reason, in all lines of business, regardless of their location, all activities, projects and operations are planned and developed with the conservation and protection of biodiversity in mind, as well as the prevention and control of all impacts that may occur.

The relationship between biodiversity and climate is a key aspect in maintaining climate stability, protecting soil, air and water. At Grupo Gransolar, we are firmly committed to the preservation of the natural environment. Our holistic perspective and proactive attitude guide us in the implementation of measures aimed at the conservation and restoration of biodiversity in every project and activity we undertake. Among our corporate objectives is to guarantee the protection of ecosystems, promoting sustainable practices that minimize our environmental impact.

To this end, Grupo Gransolar has an Integrated Management System in accordance with the ISO 14001 standard, which is externally certified and allows us to ensure and control all the environmental aspects associated with all the activities we carry out. We also base our activities in the construction and operation of photovoltaic plant projects on rigorous environmental impact studies throughout the life of the project (from design to decommissioning), assessing the risks and impacts on biodiversity, taking into account the pre-existing environmental baseline and defining appropriate mitigation measures.

Below are some examples of protection, restoration or other activities related to biodiversity management.

- Development of environmental and biodiversity awareness campaigns among employees, such as the “garbage collection” campaign, in which employees from the different sites received specific environmental training on waste management and then went to different natural areas to collect the existing garbage and then segregate it for its correct treatment and management.

- Development of artificial lagoons in different photovoltaic projects to increase local biological diversity from a general point of view, provide a permanent wetland for the different fauna groups present, serve as a refuge for amphibian populations and as a feeding point for birds and bats.
- Installation of nesting boxes in different photovoltaic projects for birds in order to favour the nesting of bird species in the area.
- Planting of vegetation screens with native species in the different photovoltaic projects in order to integrate the facilities and improve the visual environment.

3.6. Energy efficiency

Energy efficiency is a fundamental pillar of the Gransolar Group's sustainability strategy, aligned with our commitment to mitigate the effects of climate change and optimize the use of resources in all our operations. In this context, the implementation of ISO 50001 plays a key role, as it provides an internationally recognized framework for establishing, implementing and continuously improving energy management systems.

ISO 50001 enables organizations to reduce their energy consumption, greenhouse gas (GHG) emissions and associated operating costs through a systematic approach that identifies opportunities for improvement. At Grupo Gransolar, we have worked during 2024 for the implementation of this standard in all our activities, from offices to the manufacture and development of photovoltaic projects, ensuring comprehensive and efficient energy management. To this end, energy certification audits have been carried out at the Company's different sites throughout the Iberian Peninsula.

Among the actions highlighted in our energy efficiency strategy are:

- The optimization of production and operational processes to reduce energy consumption.
- The incorporation of advanced and energy-efficient technologies in our facilities and projects.
- Continuous training of our teams to promote responsible practices in the use of energy.
- Constant monitoring of energy consumption and identification of areas for improvement through key performance indicators.

Compliance with ISO 50001 not only reinforces our ability to meet global sustainability objectives but also positions us as leaders in the transition to a more efficient and cleaner energy model. By integrating energy management into our corporate strategy, we ensure a positive impact on both the environment and the competitiveness and resilience of our organization.

4. Information on social matter and personnel

During 2024, we have continued to implement and strengthen policies that ensure responsible management of our people, aligned with our corporate values and strategic vision. These policies have focused on:

- Processes for assessing and preventing significant risks and impacts:
  - We conduct periodic analyses to identify and mitigate the risks associated with our activities, prioritizing the health, safety and well-being of our people.
  - We develop prevention programs aimed at minimizing negative social and labor impacts, with special attention to diversity, equal opportunities and work-life balance.
- Mitigation and control measures:
  - We implemented specific protocols to manage occupational and social risk situations, including continuous monitoring of working conditions and promotion of an inclusive and safe environment.
  - We introduced advanced analysis and monitoring tools to ensure the effectiveness of our actions.
- Verification and control of our policies:
  - We established internal and external auditing procedures that ensure regulatory compliance and continuous improvement of our practices.
  - We developed key performance indicators (KPIs) that allow us to measure the impact and evolution of our initiatives.

4.1. Employment

Gransolar's workforce is distributed globally, reflecting the wide presence of international projects in which it participates. This approach allows us to generate a positive impact in the areas of influence of these projects, creating quality employment and contributing to the socioeconomic development of these regions. The total number and distribution of employees at the end of fiscal years 2023 and 2024, broken down by country, is as follows:

Employees by country	2023	2024
Saudi Arabia	158	207
Australia	216	159
Brazil	6	5
Canada	-	1
Chile	8	6
China	-	2
United Arab Emirates	32	30
United States	78	95
Spain	1.096	937
India	4	12
Italy	1	3
Mexico	21	20
Portugal	9	10
United Kingdom	1	3
Romania	2	2
South Africa	107	99
Turkey	9	8
Total	**1.748**	**1.599**

The workforce is composed of 1,599 employees at year-end 2024, of whom 372 are women and 1,227 are men, representing 23.26% and 76.74%, respectively, of the total number of employees. Compared to the data for 2023, a decrease of 150 people can be seen, explained by the team restructuring processes during fiscal year 2024.

The number of employees at year-end 2023 and 2024, distributed by gender, age and professional category, as well as by type of working day and contract, is as follows:

Employees by gender	Total	
	2023	2024
Male	1.320	1.227
Female	428	372
TOTAL	**1.748**	**1.599**

Employees by age group	Total	
	2023	2024
Below 30 years	512	416
Between 30-50	1.046	984
Over 50 years	190	199
TOTAL	**1.748**	**1.599**

Considering the distribution in age groups, we can observe how the hiring has been distributed as follows: <30 years = 26.02%; 30-50 years = 61.54%; and >50 years = 12.44%. The trend of stability in relation to 2023 is evident..

Employees by professional category	Total	
	2023	2024
Counsellors	1	1
Executives	21	18
Technicians	621	594
Administratives	317	334
Officials	250	201
Operators	538	451
TOTAL	**1.748**	**1.599**

Distribution of employment contracts and working hours	Total	
	2023	2024
Indefinite	1.649	1.511
Vertical part-time	29	0
Temporary	70	88
TOTAL	**1.748**	**1.599**
Full-time	1.734	1.585
Part-time	14	14
TOTAL	**1.748**	**1.599**

The following table shows the data relating to additions and disposals for the fiscal year 2024:

Hirings	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOT
Corporate	2	5	1	1	-	-	-	2	-	-	-	1	**12**
Product	37	23	23	14	20	7	12	4	20	17	15	7	**199**
Services	15	20	21	12	7	6	6	2	11	13	9	6	**128**
Solutions	-	-	-	1	2	2	-	-	2	3	3	-	**13**
Total	**54**	**48**	**45**	**28**	**29**	**15**	**18**	**8**	**33**	**33**	**27**	**14**	**352**

Terminations	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOT
Corporate	1	1	-	-	1	7	10		1	3	3	4	**31**
Product	20	14	12	14	12	20	18	18	39	53	8	13	**242**
Services	9	22	18	23	26	35	17	15	15	14	8	18	**219**
Solutions	-	1	1	1	-	1	1	1		2	1	-	**9**
Total	**31**	**37**	**31**	**38**	**39**	**63**	**46**	**34**	**55**	**72**	**20**	**35**	**501**

In relation to the data reflected in the tables of registrations and cancellations, we can determine that these have been stable throughout the year.

With regard to cancellations, we can see that 501 people left the company in fiscal year 2024, while the number of new registrations was 352.

	Hirings		Terminations	
	2023	2024	2023	2024
Corporate	39	12	16	31
Product	497	199	137	242
Services y Solutions	257	141	128	228
Total	**793**	**352**	**281**	**501**

The following tables show Gransolar's average headcount, broken down by country, professional category, gender and age group:

Average employees by country	2023	2024
Saudi Arabia	135	211,0
Australia	172	191,69
Brazil	5	5,57
Canada	-	0,77
Chile	11	6,13
China	-	0,31
United Arab Emirates	25	30,92
United States	41	87,01
Spain	994	1034,42
India	4	5,65
Italy	1	2,31
Mexico	19	20,20
Portugal	7	9,17
United Kingdom	1	1,58
Romania	1	2,00
South Africa	108	103,76
Turkey	8	8,73

Total	**1.532**	**1721,20**

Average employees by professional category	Total	
	2023	2024
Counsellors	1	1,00
Executives	21	22,00
Technicians	552	618,60
Administratives	276	339,39
Officials	216	225,03
Operators	466	515,17
TOTAL	**1.532**	**1.721,20**

Below are average tables with total data from Gransolar. Average number of contracts in 2023 and 2024 by type of contract and working day distributed by gender, age and professional category:

Average number of contracts by gender	Distribution by gender			
	Male		Female	
	2023	2024	2023	2024
Indefinite	16	21,35	1	1,00
Vertical part-time	1.101	1.208,89	343	368,89
Temporary	47	75,05	25	46,02
TOTAL	**1.164**	**1.305,29**	**369**	**415,91**
Full-time	1.161	1.301,85	365	409,99
Part-time	3	3,44	4	5,92
TOTAL	**1.164**	**1.305,29**	**369**	**415,91**

Average number of contracts by age	Distribution by age					
	Below 30 years		Between 30-50		Over 50 years	
	2023	2024	2023	2024	2023	2024
Indefinite	8	11,41	8	7,85	2	3,08
Vertical part-time	394	406,63	882	976,65	167	194,50
Temporary	15	28,13	41	75,01	16	17,92
TOTAL	**417**	**446,17**	**931**	**1.059,51**	**184**	**215,51**
Full-time	416	444,46	925	1.052,35	184	215,02
Part-time	1	1,71	6	7,16	0	0,49
TOTAL	**417**	**446,17**	**931**	**1.059,51**	**184**	**215,51**

Average number of contracts by professional category	Distribution by professional category									
	Executives[1]		Technicians		Administratives		Officials		Operators	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Indefinite	0	0	0	0,11	0	0	0	0	18	22,24
Vertical part-time	20	21,25	539	596,60	254	304,04	193	193,16	436	462,73
Temporary	2	1,75	13	21,90	22	35,35	23	31,87	12	30,20
TOTAL	**22**	**23,00**	**552**	**618,60**	**276**	**339,39**	**216**	**225,03**	**466**	**515,17**
Full-time	22	23,00	548	613,25	275	337,35	216	225,03	463	513,20
Part-time	0	0	4	5,36	1	2,04	0	0	3	1,97
TOTAL	**22**	**23,00**	**552**	**618,60**	**276**	**339,39**	**216**	**225,03**	**466**	**515,17**

(1) En la categoría de Directivos se ha incluido tanto a los 22 directivos como al Consejero Delegado.

The number of dismissals during 2023 and 2024, distributed by gender, category and age, was as follows:

Dismissals by gender	Total	
	2023	2024
Male	58	85
Female	13	31
TOTAL	**71**	**116**

Dismissals by age	Total	
	2023	2024
Below 30 years	19	26
Between 30-50	37	69
Over 50 years	15	21
TOTAL	**71**	**116**

Dismissals by professional category	Total	
	2023	2024
Executives	1	4
Technicians	15	40
Administratives	19	25
Officials	6	9
Operators	30	38
TOTAL	**71**	**116**

The year 2024 also reflects the restructuring of teams and the implementation of the most appropriate hiring policies and processes for the development of Gransolar's activity.

Average remuneration by gender	Total €	
	2023	2024
Male	43.946 €	48.366 €
Female	42.518 €	48.380 €

Average remuneration by age	Total €	
	2023	2024
Below 30 years	34.370 €	40.199 €
Between 30-50	45.263 €	49.966 €
Over 50 years	56.088 €	57.436 €

Remuneración media por Categoría Profesional	Total €	
	2023	2024
Counsellors [1]	194.723 €	148.489 €
Technicians	224.174 €	188.899 €
Administratives	61.328 €	65.056€
Officials	36.369 €	43.394€
Operators	38.578 €	47.884€
Technicians	19.545 €	25.119€

(1) The Chief Executive Officer's compensation figure shall be presented together with the average compensation figure for all members of the Board of Directors.

The Board of Directors, constituted on April 19, 2022, is composed of 8 members, of which 7 are men and 1 is a woman. Of these 8 Board Members, 3 are Executive Directors, 2 of them with various service contracts, all three are men and the average gross annualized remuneration is €296,471, 2 are Proprietary Directors without remuneration and the other 3 are independent Directors who receive remuneration for their membership of the Board of Directors and its various committees. The average gross annualized remuneration of these independent Board Members is €99,500 and the gap of the latter is 17%, caused by the per diem for a male Board Member associated with travel from his usual country of residence to Spain to attend the Group's Board meetings, while the total for all the members of the Board amounts to 44%.

The remuneration model is materialized through two differentiated elements: a fixed remuneration, which takes into account the level of responsibility, the functions performed and the professional career of each employee, the principles of internal equity and the value of the function in the market, constituting the most relevant part of the total compensation; and a variable remuneration that is associated with the different levels of the Company.

This means that approximately 32.46% of the total number of employees receive this variable based on the achievement of previously established objectives, which are divided into Company, Department and Personal objectives.

Moreover, Gransolar employees are provided with social benefits such as health insurance, life insurance, study insurance and flexible remuneration such as childcare vouchers, restaurant vouchers, transport vouchers, company cars for key personnel, etc. All this is included in the so-called emotional salary, presented together with other measures, such as;

- Remote working.
- Annual medical check-ups.
- Birthday off.
- Training agreements with Business Schools.
- Healthy Life Project.

Gransolar's Remuneration Policy promotes equal treatment between men and women, encouraging pay equity. The remuneration model rewards the level of responsibility and professional career, ensuring internal equity and external competitiveness. The Company's minimum remuneration (€20,116), in relation to the standards set by Spanish legislation and the Ministry of Labor, is 26.71% above the SMI in 2024.

The salary gap (measured as the difference between the average remuneration of men and women both nationally and internationally, expressed as a percentage of the average remuneration of men) obtained by area and professional category for 2023 and 2024, is shown below:

Wage Gap (€)	Male/Female Salary (%)	
	2023	2024
Counsellors [1]	58%	44,34%
Executives	11,54%	27,35%
Technicians	12,88%	12,52%
Administratives	11,45%	10,64%
Officials	1,35%	2,29%
Operators	-0.06%	-21,06%
Group	**1,87%**	**-0,03%**

(1) The CEO's pay gap data is presented together with the pay gap data for all members of the Board of Directors.

Wage Gap (€)	Male/Female Salary (%)	
	2023	2024
National	1,64%	5,06%
International	-0,54%	-12,29%
Group	**1,87%**	**-0,03%**

During 2024, we have maintained the downward trend in the reduction of the wage gap, consolidating the progress achieved in the previous year. This result continues to be driven by the variation in the

categories of Officers and Operators, due to the continuity in the hiring of a significant number of women in Australia and the U.S. These incorporations have been made with competitive salaries, higher than the averages observed in other geographies such as Spain or Saudi Arabia, where men predominate in these categories with lower average remuneration.

In addition, the demand for highly specialized profiles in specific machinery, which require higher remuneration, has been maintained, reinforcing our commitment to wage equality and the attraction of qualified talent in all our geographies.

4.2. Work organisation

At Grupo Gransolar, we recognize that efficient work organization is key to the well-being of our staff and the fulfillment of our business objectives. During 2024, we have strengthened our work organization policies, prioritizing work-life balance, equal opportunities and the promotion of a healthy and productive environment.

Our work organization strategy is based on structured task planning, clear assignment of responsibilities and the use of technological tools to optimize processes. Among the measures implemented, the following stand out:

- Flexible working hours: We adopt work schedules adaptable to individual needs, promoting family and personal reconciliation, while maintaining an average working week of 40 hours, in accordance with applicable regulations. This policy seeks to ensure a balance between productivity and well-being, adapting to the particularities of each project and geographic location.
- Remote and hybrid work: We maintain telecommuting options for compatible positions, ensuring operational continuity and the well-being of our employees.
- Training and development plans: We design training programs to maximize work efficiency and professional growth, aligned with the Group's strategic needs.

Aware of the importance of guaranteeing the right to digital disconnection, in 2024 we have strengthened measures aimed at respecting the rest and leisure time of our workforce. These include:

- Out-of-hours communication measures: we established clear guidelines to avoid the requirement to answer emails, messages or calls outside working hours, except in exceptional situations.
- Promoting a culture of respect for personal time: We implemented internal campaigns to raise awareness among teams and leaders about the importance of respecting colleagues' time off.

- Disconnection during vacation periods: We ensure that employees can fully enjoy their vacations without work interruptions, assigning support mechanisms for work continuity.

These initiatives reinforce our commitment to the well-being of our employees, recognizing that a balanced work organization and work disengagement are essential to ensure a motivated, healthy and productive workforce.

4.3. Health and Safety

In Gransolar Group we have always been committed to safety and health in the development of our activity. Moreover, in our quest for continuous improvement, during 2024 we have developed and integrated into our strategy the new value “Safe & Care”, based on the common awareness of the importance of Safety, Health and Environment in our day to day, not only as a set of rules and procedures that we must comply with, but as a way of thinking and acting.

The Gransolar Group's Board of Directors, through the initiatives approved by the ESG Committee, emphasizes safeguarding and promoting the health and safety of all employees and operations in the different business units.

One of the most important initiatives developed during this year has been the creation of the HSE Hub, as a platform to promote a proactive safety, health and environmental culture where all workers must collaborate and actively participate in health and safety aspects in the Company's day-to-day operations and where health and safety is articulated as our way of working.

The basic commitments that we intend to implement from HSE Hub are the following:

- **Provide safe and healthy safety conditions** in all the activities we develop to prevent work-related injuries and illnesses.
- **Create a climate of trust necessary** for safety information to flow transparently in the organization in order to detect and correct unsafe conditions in any activity we develop.
- **Promote physical and psychological safety** in the workplace through support initiatives
- **Inform, train and raise awareness** among all Gransolar employees on Safety, Health and Environmental issues

The Gransolar Group's Health and Safety Policy, whose revision was approved in March 2024 and last updated in December 2024, expresses the Company's commitment to the highest occupational health and safety (OHS) standards to ensure a healthy and safe working environment, both physically and emotionally.

This policy has been communicated to the entire organization and contractor companies, in order to communicate and inform them of what is expected of each of the groups.

4.3.1. Risks and Opportunities

At the beginning of the year, an exhaustive study was made of all the activities carried out in the different business lines in order to identify those with the greatest risk and impact on day-to-day operations.

Once these activities had been identified and evaluated, the so-called “Life Saving Rules” were developed to develop and transmit basic rules aimed at guaranteeing a healthy and safe working environment, both physically and emotionally, as well as preserving the environment.

At Gransolar we establish procedures to identify hazards and assess the risks of all our activities in order to prevent work-related incidents and occupational illnesses, as well as to ensure compliance with the legal requirements in force in each country in which we operate.

In each of our business units we have:

- Initial and periodic assessments: To identify hazards and evaluate the associated risks.
- Preventive action plans: Designed to eliminate or reduce the risks detected.
- Safe work procedures: Designed to perform work in a safe and efficient manner.

At Gransolar we encourage employee participation through active communication to detect possible improvements in risk management. To this end, this year we have created tools such as SAS “Serious About Safety” or “Lince” to carry out these communications.

4.3.2. Management System

During the year 2024, the safety, health and environmental management system was integrated into all of the company's business units, based on ISO 45001 standards and certified by an external company.

This year, a self-diagnosis was carried out to identify and prioritize possible points for improvement based on an in-depth study of the system and supported by different sources of information, such as audits, reports, suggestions, etc.

4.3.3. Promoting Health and Well-being

Our employees and contractors value a safe and healthy work environment. For this reason, we establish open communication and dialogue, seeking to create a space of trust in which to share their incidents and concerns. For this reason, this year we have created "Safety Alerts" through which we communicate incidents and accidents that have occurred in the company, so that we can learn the causes and lessons learned from them.

At Gransolar we believe in a healthy environment, which is why this year we have implemented wellness plans that promote healthy habits both inside and outside the workplace. Examples of these plans are the free distribution of fruit to employees twice a week at all company locations and the creation of the active ergonomics program at PVH.

We offer a portfolio of social benefits, including universal health insurance for all employees, which includes coverage for psychiatric and psychological care. Our social benefits include mental health care as a cornerstone of our employees' well-being.

4.3.4. Health & Safety Indicators

At Grupo Gransolar, we understand that a safe and healthy work environment is not only a right of our employees, but also a collective responsibility. We will continue to work to consolidate our position as a leader in health and safety, promoting a corporate culture where the protection and well-being of people are an indisputable priority.

With regard to occupational illnesses caused as a result of work activity, no serious illnesses have been recorded during fiscal years 2023 and 2024. In relation to absenteeism, 10,925 hours have been recorded in 2024 due to family or medical absences, marriage, breastfeeding leave or death of family members, among others. The hours recorded for these same reasons in 2023 were 9,903 hours.

The following are the accidents and the associated accident rates for 2023 and 2024:

	2023		2024	
	Male	Female	Male	Female
Nº of accidents	16	5	14	3
Frequency rate [1]	7,23	6,79	5,71	3,91
Severity Rate [2]	0,25	0,18	0,07	0,34

1 The accident frequency rate was calculated as follows: (No. of accidents*1,000,000/ No. of hours worked).
2 The calculation of the Accident Severity Rate was carried out as follows: (No. of lost workdays*1,000,000/ No. of hours worked)

4.3.5. Occupational Health and Safety Services

In all the countries where we operate, we have health and safety services focused on prevention and promotion of wellbeing.

In some business lines, such as PVH in Spain, we have our own Prevention Service managed by internal company personnel. In the rest of the business units, we work with External Prevention Services.

In addition, in all our business lines, we offer an external medical service that all employees can access through the different health plans. We also have Emergency Plans in all our sites, production plants, construction projects and operations. These include teams of people trained in first aid to act in the event of any incident, as well as groups specially trained through drills to respond effectively in emergency situations.

4.3.6. Training, Awareness and Prevention

Training our personnel is essential to ensure their safety. For this reason, all employees are provided with courses on safety, health and well-being at work. In addition, specific courses are offered on occupational risk prevention, the use of personal protective equipment and emergency procedures.

During the year, we have continued to train and raise awareness among all employees and contractors through a variety of activities, including the following:

- Training in occupational risk prevention for our employees in accordance with the risks to which they are exposed.
- Monthly safety campaigns, which are based on the company's Life Saving Rules, in which each month a specific Life Saving Rule is addressed.
- The I Safety and Health Week, where contents on emotional health, physical activity, healthy eating, etc. were shared.
- Safe &Care" ambassadors, in which all employees elected the Company's health and safety ambassadors with the aim of recognizing those colleagues who best demonstrate the company's 'Safe & Care' value on a daily basis.

4.4. Social Relationships

Of Gransolar's total workforce, 59.09% of Gransolar's workforce is covered by collective bargaining agreements or unions in 2024. Furthermore, the collective agreements include clauses relating to health and safety, among others. The distribution of the percentages of employees covered by collective bargaining agreements in 2023 and 2024 is as follows:

Employees by country	Employees		Employees covered by Collective Workers Agreements		Percentage of employees covered by Collective Workers Agreements	
	2023	2024	2023	2024	2023	2024
Saudi Arabia	158	207	-	-	-	-
Australia	216	159	-	-	-	-
Brazil	6	5	6	5	100%	100%
Canada	-	1	-	-	-	-
Chile	8	6	-	-	-	-
China	-	2	-	-	-	-
United Arab Emirates	32	30	-	-	-	-
United States	78	95	-	-	-	-
Spain	1.096	937	1.096	937	100%	100%
India	4	12	-	-	-	-
Italy	1	3	1	3	100%	100%
Mexico	21	20	-	-	-	-
Portugal	9	10	-	-	-	-
United Kingdom	1	3	-	-	-	-
Romania	2	2	-	-	-	-
South Africa	107	99	-	-	-	-
Turkey	9	8	-	-	-	-
Total	**1.748**	**1.599**	**1.103**	**945**	**63,10%**	**59,09%**

Workers located in Madrid are governed by the Madrid Metal Industry Collective Bargaining Agreement, while workers located in factories in Valencia and employees located in offices in Almería are governed by the Valencia Metal Industry Collective Bargaining Agreement and the Almería Office Collective Bargaining Agreement, respectively. All work an average of 40 hours per week.

In the case of workers hired outside Spain, the applicable collective bargaining agreements depend on the country in which they are operating. In 2023 the “Sindicato dos Trabalhadores nas Indústrias da

Construção Civil (SINTRACON)" was applied in Brazil and in Italy "Assoelettrica and Federutility" and during the year 2024 the following have remained in force.

4.5. Training

Continuous training is a fundamental pillar of Grupo Gransolar's people policy and is an essential part of our organizational culture. Our main objective is to develop and update the competencies and skills of our employees to ensure optimal performance in their roles.

As we do every year, we have designed and executed a training plan aligned with the company's strategy and the needs of both the organization and its professionals. In 2024, a total of 5,057 training activities were carried out, distributed among our different business lines.

Among the key objectives that Grupo Gransolar pursues with its training plan are the following:

- Increase organizational effectiveness and efficiency: Through the appropriate development of the people who perform each function, we seek to optimize processes and results.
- Prepare for change: We anticipate the challenges arising from the evolution of the environment or future projects of the company, ensuring that our team is prepared to face them successfully.
- Encourage personal and professional development: We promote the motivation, professional growth and personal enrichment of our employees as part of our commitment to their emotional salary and their overall well-being.

At Grupo Gransolar, we believe that investing in the training of our employees not only strengthens their individual development but also boosts the collective growth and sustainability of the organization.

The training hours are distributed as follows, according to social criteria:

Employees by professional category	Training hours	
	2023	2024
Executives	887	827
Technicians	20.763	21.995
Administratives	8.531	8.027
Officials	2.060	2.323
Operators	4.649	5.226
TOTAL	**36.890**	**38.397**

Employees by gender	Training hours	
	2023	2024
Male	26.801	24.670
Female	10.089	13.727

TOTAL	36.890	38.397

In addition to the training hours reflected in the tables, during 2024 a total of 190 hours of training were provided to 21 trainee employees.

After the first edition of the Talent Program (Develop your Energy), we have been able to place the 8 participants of the program in different positions in the company, both at the office and on site, fulfilling the objective established for this program.

We have also incorporated some 37 interns pursuing university degrees, 4 of whom have been hired and are still with the company. We continue with our collaboration agreement with the IES Clara del Rey high school, where we have incorporated two students from their school.

Today, Gransolar has educational cooperation agreements with different universities in the Community of Madrid and the Valencian Community: As with the Universidad Politécnica de Madrid, Universidad Autónoma de Madrid, Universidad Carlos III de Madrid, Universidad Rey Juan Carlos, Universidad Alcalá de Henares, Universidad Complutense de Madrid and Colegio Universitario de Estudios Financieros (CUNEF), UPV (Universidad Politécnica de Valencia), UCV (Universidad Católica de Valencia), UV (Universidad de Valencia), U-tad (Centro Universitario de Tecnología y Arte Digital). In addition, during this year the following universities have been added: UNIR, CEU San Pablo and Formación Empresarial S.L.

Finally, with respect to job fairs in 2024, 4 job fairs have been attended, distributed by Madrid, Universidad Complutense de Madrid, U-tad Company Week and job forums such as Satelec organized by the students themselves.

4.6. Universal accessibility for people with disabilities

At Gransolar, we are firmly committed to the inclusion and accessibility of all people, regardless of their abilities. In line with our social responsibility, we implement measures to ensure that our facilities, processes and projects are accessible to people with disabilities. This includes adapting our workspaces, offices and operation centres, ensuring that all employees, suppliers and visitors with disabilities can access them safely and comfortably. In addition, we promote awareness and training of our teams on the importance of accessibility, seeking to eliminate any physical or attitudinal barriers that may limit the full participation of people with disabilities in our activities.

Moreover, in the development of photovoltaic projects and in our expansion activities, we ensure that accessibility principles are considered from the planning phase. This involves assessing the impact of our infrastructure on people with disabilities and working with local communities to ensure that the public and private spaces we affect are inclusive. Following universal accessibility guidelines, we ensure that our

projects contribute to the creation of accessible environments, promoting the social and labour integration of people with disabilities, and complying with local and international accessibility regulations.

In relation to the employability of people with disabilities, we have 9 employees with disabilities among our staff. As part of our commitment to the General Law on the Rights of Persons with Disabilities and their Social Inclusion, from 2022, we incorporated the provision of cleaning services through a special employment centre at our headquarters. Moreover, in 2024 we have made donations and contributions for a total value of €131,760 to third sector entities whose objectives are those of social and labour integration of people with intellectual and functional disabilities.

At Gransolar, we are also convinced that, in order to achieve full social and labour integration, it is necessary to adapt the different spaces to the different needs and limitations that disabilities present. In this line, Gransolar relies on certifications related to sustainability to comply with these requirements, such as BREEAM and LEED certifications for our operation centres.

4.7. Equality

Grupo Gransolar is committed to fostering an inclusive, diverse and equitable work environment, where all employees can develop professionally without discrimination. The organization's comprehensive approach to equality, which includes specific measures and concrete programs to ensure equal treatment and equal opportunities for all, is detailed below.

Aware of the importance of gender equality, Grupo Gransolar has implemented various initiatives to balance opportunities between men and women. These measures include:

- Impartial selection and hiring policies: Designed to guarantee objective processes, based exclusively on the candidate's skills and experience, avoiding any gender bias.
- Training and awareness programs: Aimed at all hierarchical levels of the organization, to foster a culture of respect and equality.
- Periodic salary review: To ensure salary equity between men and women in equivalent roles.

The distribution of the Group's workforce at the end of 2024, taking into account professional category and gender, is as follows:

Professional category	Male (%)		Female (%)	
	2023	2024	2023	2024
Executives [1]	1,14%	14,51%	0,11%	6,38%
Technicians	24,49%	1,19%	11,04%	0,00%
Administratives	10,8%	11,44%	7,32%	1,13%
Officials	12,7%	24,27%	1,60%	3,94%
Operators	26,37%	25,33%	4,42%	11,82%

TOTAL	**75,5%**	**76,74%**	**24,5%**	**23,26%**

(1) The Managers category includes the employees found in the Managers category and the CEO.

Moreover, Grupo Gransolar has an Equality Plan that establishes a clear and measurable roadmap to promote equity in all areas of the organization. This plan includes:

- Periodic diagnostics: Detailed analysis of the equality situation in the company to identify areas for improvement.
- Specific objectives: Such as increasing female representation in leadership positions and eliminating structural barriers.
- Monitoring indicators: Tools to measure the impact of implemented actions and adjust strategies as needed.

he distribution of the Group's workforce at year-end 2024, taking into account professional category and age groups, is as follows:

Professional Category	Below 30 years		Between 30 - 50 years		Over de 50 years	
	2023	2024	2023	2024	2023	2024
Executives [1]	0,00%	5,94%	0,92%	12,07%	0,34%	2,88%
Technicians	9,73%	0,00%	22,31%	0,88%	3,49%	0,31%
Administratives	6,18%	3,19%	9,61%	8,01%	2,35%	1,38%
Officials	4,81%	7,07%	8,12%	17,32%	1,37%	3,81%
Operators	8,58%	9,82%	18,88%	23,26%	3,32%	4,07%
TOTAL	**29,30%**	**26,02%**	**59,80%**	**61,54%**	**10,90%**	**12,45%**

(1) The Managers category includes the employees found in the Managers category and the CEO.

The Gransolar Group has a zero-tolerance policy for sexual and gender-based harassment. To this end, it has established:

- Clear and accessible protocols: Describing the steps to follow to report situations of harassment, ensuring confidentiality and support for victims.
- Equality and Diversity Committee: Responsible for monitoring and managing complaints, ensuring a rapid and effective response.
- Awareness campaigns: Aimed at preventing situations of harassment and promoting a respectful work environment.

At Grupo Gransolar, equality is not only a commitment, but a fundamental pillar of our vision and organizational culture, and we work to ensure an inclusive and equitable environment for all our employees and collaborators.

5. Information on respect for human rights

Gransolar is committed to respecting and promoting human rights in all its operations, both internally and in the supply chain and projects it develops. The company has established clear policies in this area, aligned with international human rights principles, including the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights.

At Gransolar, assessing, preventing and mitigating significant human rights risks and impacts are fundamental processes within our corporate social responsibility strategy. In line with international human rights principles, we have implemented a management system to identify, assess and mitigate potential risks that may arise throughout our operations. This process starts from the planning phase of our projects, where we conduct impact studies that include the possible impact on the human rights of local communities, our employees and the stakeholders involved. These studies allow us to detect early on any risks related to working conditions, community rights, access to resources and safety, allowing us to implement preventive actions to avoid possible violations.

Once risks have been identified, Gransolar establishes specific prevention and mitigation measures, such as the implementation of codes of conduct that promote respect for labor rights, compliance with labor laws, and respect for the communities in which we operate. In addition, we conduct regular internal and external audits to monitor the effectiveness of our actions and ensure compliance with our commitments. In the event that significant human rights impacts are identified, we are committed to implementing corrective measures and engaging in dialogue with affected parties, seeking a solution that respects people's fundamental rights. Through these processes, Gransolar ensures a business performance that contributes to the respectful and responsible development of our activities, promoting respect for and protection of human rights in all our operations.

In addition, we work closely with our suppliers and partners, even implementing preventive and corrective measures if necessary, to ensure that they comply with ethical and labor standards that respect people's fundamental rights, such as the right to fair working conditions and non-discrimination. This commitment is reflected in the inclusion of human rights criteria in our internal policies, in contracts with suppliers and in the execution of projects, always seeking responsible management that respects the rights of the communities where we operate.

Furthermore, on an annual basis, and in order to comply with the requirements of the United Kingdom Modern Slavery Act, Australia Modern Slavery Act, and US Business Supply Chain Transparency on Trafficking and Slavery Act, Gransolar prepares its Modern Slavery Statement.

In this document, Gransolar states its position and commitment to the elimination of any form of modern slavery that results in forced or child labour. As control measures, Gransolar has a Responsible Purchasing

Policy aligned with the ISO 20400 international standard. In this way, we have supplier approval and evaluation processes that establish social criteria and respect for human rights.

In relation to the promotion of the principles established by the International Labor Organization (ILO), Gransolar reaffirms its commitment to respect freedom of association and the right to collective bargaining through the application of collective bargaining agreements. In addition, Gransolar subscribes to and complies with all international treaties, conventions and agreements recognized by the social partners in the area of human rights.

Finally, Gransolar's Corporate Legal Department is not aware of the existence of any cases related to the violation of human rights as a result of the development of our activity.

6. Information on combatting corruption and bribery

At Gransolar, we are firmly committed to the fight against corruption and money laundering, ensuring that all our operations are carried out with complete transparency and in compliance with the regulations in force. We adopt strict measures to prevent any form of corruption, both within our organization and in our interactions with third parties such as suppliers, customers and authorities. These measures include the implementation of rigorous internal controls, regular audits and a system of continuous training for our employees and collaborators, with the aim of making them aware of the risks associated with corruption and money laundering, as well as the legal consequences of such practices.

Our activity is governed at all times by the values, principles and behavioural guidelines set out in the Code of Conduct, which was last approved and updated by the Board of Directors on December 17, 2024.

Together with the Supplier Code of Conduct, the Sustainability Policy and its related regulations (Human Rights Regulations and Community Investment Regulations), and the Criminal Compliance Model establish the basic ethical values and principles that must govern the actions of Gransolar, its employees and all the IGs with which it interacts.

To support our Criminal Compliance Model, we have a whistleblower channel, which allows anyone within our organization or among our stakeholders to securely, confidentially and anonymously report inappropriate behavior, including activities related to corruption, fraud or money laundering. This channel is in full compliance with European Union Directive 2019/1937 and Law 2/2023, which regulates whistleblower protection in Spain. Through this channel, the protection of whistleblowers' rights is ensured, allowing them to alert about possible infringements in a reliable manner and without fear of retaliation. In addition, the Whistleblower Channel allows Gransolar to rigorously investigate any irregularities and take the necessary measures to ensure the integrity of our operations and compliance with applicable legislation on the prevention of corruption and money laundering.

Gransolar's Corporate Legal Department is not aware of any cases related to corruption, money laundering and bribery of authorities, public administrations, political parties and/or political representatives -financial or in kind- that the organization has carried out directly or indirectly. Moreover, there are no legal proceedings in relation to unfair competition and monopolistic and anti-competitive practices.

7. Engagement with society

7.1. Commitment to sustainable development

The Gransolar Group's commitment to society is based on a strategic vision that promotes social, economic and environmental development. This vision is integrated transversally in our Code of Conduct, Sustainability Policy and related regulations (Human Rights, Community Investment and Corporate Volunteering).

And it is through the Social Action Program that we are able to materialize this vision by aligning our actions with the Sustainable Development Goals (SDGs) established by the UN.

Gransolar firmly believes that Social Action is an essential pillar associated with the values of our business. This responsibility goes beyond our business operations, extending our contribution to the creation of shared value in the communities in which we work, society at large and the environment.

Among the most important objectives of the Social Action Program are the following:

- Communicate in a transparent and effective manner the company's commitment to society and the environment.
- Reflect the Gransolar Group's commitment to sustainability and the well-being of the community in which it operates, as an integral part of the company's mission and values.
- Evaluate the real impact of the initiatives in terms of social and environmental improvement. Quantifiable metrics and personal testimonials are included to illustrate how Gransolar's actions are making a difference.
- Motivate other companies and stakeholders to take similar actions in their own communities.

During 2024, we have invested a total of €287,440 in 92 impact projects along the following lines of action: social actions including financial donations, development of local projects and programs to contribute to social welfare, promotion of healthy lifestyle habits through external sports sponsorships, as well as sports activities for employees, support for research, corporate volunteering, material and economic collection campaigns, etc.

The success of the Program lies in the active involvement of our employees and their families. During the 2021-2023 period, a total of 1,672 volunteer participations were recorded, of which 1,593 corresponded to employees and 79 to family members, evidencing the collective commitment to initiatives with a social and environmental impact. In 2024 alone, 1,219 people participated, of which 1,102 were employees and 117 were family members. This level of participation not only reflects the strength of our corporate culture, but also the transformational role of each employee, who have contributed with their time, talent and effort to generate positive change in the communities where we operate.

Nº Volunteers	2021	2022	2023	2024	Total
Employees	125	512	956	1.102	**2.695**
Relatives	0	0	79	117	**196**
Total	**125**	**512**	**1.035**	**1.219**	**2.891**

In addition to investing time in participating in initiatives, we believe that people also contribute talent and skills in the collaboration and development of these activities. Likewise, within the hours dedicated by the personnel, we must differentiate between the hours dedicated both during and outside the working day.

Hº Invested	2021	2022	2023	2024	Total
Hº within the working day	0	330	712	538	**1.580**
Hº outside the working day	194	435	1.676	3.309	**5.614**
Total	**194**	**765**	**2.388**	**3.847**	**7.194**

Likewise, our commitment is to ensure that each action leaves a positive and sustainable footprint, strengthening social well-being and promoting development in each community. From 2021 to 2024, our initiatives have benefited a total of 287,703 people, covering diverse groups such as children and adults with serious illnesses, communities affected by emergencies and disasters, people in vulnerable situations and/or at risk of social exclusion, students, etc.

The success of the Gransolar Group's Social Action Program is deeply linked to strategic alliances and collaboration with various stakeholders. These partnerships have been instrumental in broadening the scope of our initiatives and maximizing the positive impact on the communities where we operate. Between 2021 and 2024, a total of 176 partnerships were established with local and international entities. Through constant dialogue and a transparent communication strategy, we have ensured that our actions reflect the real needs of the communities, strengthening trust and mutual support.

In addition to the social benefits, Gransolar's activities are also associated with certain social risks that must be properly managed to ensure a positive impact on the communities in which we operate. Among the main social risks are the possible alterations in the well-being of local communities due to the

implementation of photovoltaic infrastructure projects, such as the alteration of the landscape. Likewise, employment and working conditions in PV plant construction and operation projects represent a potential risk if a safe, fair and equitable working environment is not guaranteed. Gransolar is committed to mitigating these risks by implementing corporate social responsibility policies, ensuring that all our projects respect human and labor rights, and encouraging the active participation of local communities in the development of our initiatives.

The following are the main projects, donations and sponsorships carried out in 2024:

Fin de la pobreza

- Thembelihle School
- Voluntariado Corporativo Kenia 2024 | Corporate Volunteering 2024
- Apoyo a World Central Kitchen | World Central Kitchen support
- Angel´s Care Centre
- Recogida de Alimentos Primavera 2024 | Spring 2024 Food Collection.
- Donación alimentos / Food donation: "olVIDAdos" NGO
- AUARA (SPAIN)

Hambre cero

- Apoyo a World Central Kitchen | World Central Kitchen support
- Recogida de Alimentos Primavera 2024 | Spring 2024 Food Collection.
- Donación alimentos / Food donation: "olVIDAdos" NGO

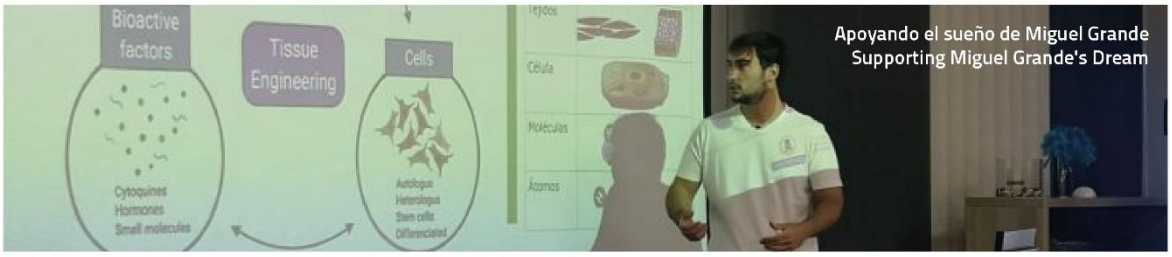
Salud y bienestar

- Carrera Empresas Valencia 2024 | Valencia Corporate Career 2024
- II Campaña Donación Sangre | 2nd Blood Donation Campaign
- Patrocinio Ciclismo Femenino UPV | UPV Women's Cycling Sponsorship
- Torneo pádel Almería
- Club ciclismo montaña / MTB Club (ALM)
- Corre Por un Fin Solidario | Run For a Social Purpose
- Thembelihle School
- Liga de Pádel Interempresas 2024 Madrid | Paddle League Madrid
- Apoyo a World Central Kitchen | World Central Kitchen support
- Apúntate a la Carrera Solidaria de Fundación Real Madrid
- Blood Donation Initiative in Bribane | Donación de sangre en Brisbane
- Angel´s Care Centre
- Queensland Corporate Games AUSTRALIA
- Día de la Movilidad con FUNDAL | Mobility Day with FUNDAL
- Fundación "Llamada Solidaria" | "Llamada Solidaria" Foundation
- Liga F7 RC SPORT Interempresas PVH (Valencia) 2024
- Patrocinio Futbol juvenil / Youth Soccer Sponsorship EL Progreso (Murcia)
- Reto Workout FUNDAL | workout Challenge
- Patrocinio/Sponsorship CDF Almería 2010
- Viaje solidario MIL Y DOS GAFAS
- Ignite Gymnastics Club | Club de Gimnasia Ignite
- Patrocinio deportivo: Triatlón | Sport sponsorship: Triathlon AUSTRALIA
- Recogida de Alimentos Primavera 2024 | Spring 2024 Food Collection.
- Patrocinio Quijote Rugby Club | Sponsorship Quijote Rugby Club
- Maratón de Nueva York 2024 | New York City Marathon 2024
- Liga de Futbol interempresas F7 FUNDAL 2024
- Senderismo Educativo y Basuraleza | Educational Hiking route
- Convenio deportivo FUNDAL | FUNDAL sports agreement
- BRIDGE TO BRISBANE RUN
- Patrocinio Fútbol Femenino Amateur | Women Amateur's Football Sponsorship
- Patrocinio Cheste Basket Club Masculino/Cheste Basketball Club Sponsorship
- AUARA (SPAIN)
- Patrocinio Sotileza Rugby Club / Sponsoring Sotileza Rugby Club (SPAIN)
- Evento "GET FIT" | "GET FIT" event
- Patrocinio CAU Rugby Club infantil/Rugby Club Children's Sponsorship(VAL)
- MOVEMBER 2024
- Gransolar in Brisbane: Let´s run together towards new goals!
- Patrocinio Cheste Basket Club Femenino/Women's Basket Sponsorship (VAL)
- Liga de Pádel Valencia | Valencia Paddle League
- Patrocinio Basket PKMNS / Basketball team PKMNS sponsorship
- C.D. Elemental Tennis 5 Set
- Conexiones que cuentan. La importancia de ser vitamina
- Apoyando el sueño de Miguel Grande | Supporting Miguel Grande's Dream
- Hurtaplas / ALCLES (MAD)
- Liga de Fútbol Australia | Australian Indoor Football League
- O&M Plant Football League | Liga Fútbol plantas O&M
- Patrocinio / Sponsorship "CD Estudiantes"(basketball)
- Patrocinio Ciclismo / Cycling Sponsorship
- Patrocinio Crossfit ISE Energía | Crossfit ISE Energy Sponsorship
- Pachanga de Fútbol PVH Valencia / Football Team PVH Valencia
- HEXAGON CUP - MADRID ARENA
- ASPANION: Cáncer infantil | Childhood Cancer
- Ajaax Leekrans F.C

OBJETIVOS DE DESARROLLO SOSTENIBLE

Educación de calidad

- Beca/Scholarship Escuela Superior Música Reina Sofía | School of Music
- Visita alumnado de Georgetown | Visit from Georgetown students
- Donación ordenadores | Computer donation: ALEPH TEA
- Thembelihle School
- Donación a Fundación ACOES Honduras | Donation to ACOES Foundation
- Angel´s Care Centre
- Senderismo Educativo y Basuraleza | Educational Hiking route
- Donación guerra Ucrania EDUCO / Ukrainian war donation EDUCO (UCRANIA)
- Gerogery School: support to local communities | Apoyo a comunidades locales
- Concienciación sobre ODS / Awareness-rising regarding SDGs
- Apoyando el sueño de Miguel Grande | Supporting Miguel Grande's Dream
- Feria de los Oficios de Almería | Almeria Trades Fair
- Becas Tecnológicas para mujeres /Women Technology Training Grants (INDIA)
- Colaboración Académica EOI | Academic Collaboration EOI
- Donación ordenadores para ONG DreamIT / Computer donation to DreamIT NGO



Apoyando el sueño de Miguel Grande
Supporting Miguel Grande's Dream

Igualdad de género

- Patrocinio Ciclismo Femenino UPV | UPV Women's Cycling Sponsorship
- Voluntariado Corporativo Kenia 2024 | Corporate Volunteering 2024
- Concienciación sobre ODS / Awareness-rising regarding SDGs

Agua limpia y saneamiento

- AUARA (SPAIN)

Energía asequible y no contaminante

- Donación placas solares a los Jesuitas (Almería) / Donation of solar panels to the Jesuits (Almería)
- Gerogery School: support to local communities | Apoyo a comunidades locales
- Colaboración Académica EOI | Academic Collaboration EOI

Trabajo decente y crecimiento económico

- Voluntariado Corporativo Kenia 2024 | Corporate Volunteering 2024
- Colaboración Académica EOI | Academic Collaboration EOI

Reducción de las desigualdades

- Donación ordenadores | Computer donation: ALEPH TEA
- Compartiendo la magia de la Navidad
- Apoyo a World Central Kitchen | World Central Kitchen support
- Apúntate a la Carrera Solidaria de Fundación Real Madrid
- Donación a Fundación ACOES Honduras | Donation to ACOES Foundation
- Juntos en los momentos difíciles
- Viaje solidario MIL Y DOS GAFAS
- Donación juguetes Residencia Infantil "San Agustín"
- Recogida de Alimentos Primavera 2024 | Spring 2024 Food Collection.
- Patrocinio Quijote Rugby Club | Sponsorship Quijote Rugby Club
- Donación guerra Ucrania EDUCO / Ukrainian war donation EDUCO (UCRANIA)
- Plan Familia-Fundación ADECCO
- Concienciación sobre ODS / Awareness-rising regarding SDGs
- ASINDOWN / ASINDOWN
- Donación ordenadores para ONG DreamIT / Computer donation to DreamIT NGO
- ASPANION: Cáncer infantil | Childhood Cancer
- Ajaax Leekrans F.C

Producción y consumo responsables

- Donación ordenadores | Computer donation: ALEPH TEA
- GRAVITY WAVE "Plastic Free Ocean"

Acción por el clima

- Nelson Mandela Day in Bloemfontein
- Donación ordenadores | Computer donation: ALEPH TEA
- GRAVITY WAVE "Plastic Free Ocean"
- Diviértete y Cuida el Planeta | Have fun and Take Care of the Planet
- Senderismo Educativo y Basuraleza | Educational Hiking route
- Nelson Mandela Day in Johannesburg

Vida submarina

- GRAVITY WAVE "Plastic Free Ocean"

GRAVITY WAVE "Plastic Free Ocean"

Vida de ecosistemas terrestres

- Senderismo Educativo y Basuraleza | Educational Hiking route
- Lara´s House

Paz, justicia e instituciones sólidas

- Encuentro: Somos una comunidad comprometida | We are a committed community

Alianzas para lograr los objetivos

- Visita alumnado de Georgetown | Visit from Georgetown students
- Encuentro: Somos una comunidad comprometida| We are a committed community
- Donación a Fundación ACOES Honduras | Donation to ACOES Foundation
- Donación guerra Ucrania EDUCO / Ukrainian war donation EDUCO (UCRANIA)
- Convenio deportivo FUNDAL | FUNDAL sports agreement
- Donación placas solares a los Jesuitas (Almería) / Donation of solar panels to the Jesuits (Almería)
- ASINDOWN / ASINDOWN

7.2. Awareness campaigns

At Gransolar, we not only assume ethical and social commitments at the corporate level, such as the Sustainable Development Goals and ESG metrics, but we also seek to involve our employees in these efforts. To this end, we adopt a proactive communication strategy through internal awareness and sensitization campaigns. In these campaigns, we place our employees as key players, as we are convinced that individual action contributes to the achievement of our collective goals.

In 2024, some of the campaigns launched included healthy living habits, environmental awareness, participation in social initiatives and communication of progress in our social actions. In addition, we continued with the Corporate Volunteering campaign launched in 2022, which facilitates the active participation of our employees in social projects managed by the Corporate Social Responsibility (CSR) Department. This campaign has been designed as a space for employees to express their concerns and contribute with collaboration proposals, donations to social entities, sports and cultural sponsorships, and volunteer activities, through our collaborative volunteer management tool.

Appendix I of this document contains details of the different campaigns reported in 2024.

7.3. Subcontracting and suppliers

Gransolar has internal regulations regarding the corporate supply of goods, services and execution of works. These standards include the requirements that the different companies that apply for the bidding process must comply with. Moreover, in 2022 Gransolar was certified under ISO 20400.

Depending on the type of service contracted, Gransolar requests certain conditions:

- In cases of contracting suppliers for the development and construction of photovoltaic parks, Gransolar obliges all new significant suppliers (main supplies) to sign a “Supplier Code of Conduct”. The purpose of this code is to ensure and promote professional, ethical and responsible behavior by all suppliers of Gransolar companies in the development of their activities anywhere in the world, in line with the ethical and business culture established by Gransolar. Among the commitments adopted by both parties, we highlight the following:
    - Application of regulations and good practices in terms of employment conditions, health and safety in the workplace and acting in its labour relations with its employees according to criteria of respect, dignity and justice, taking into account the different cultural sensitivity of each person and not allowing any form of violence, harassment, abuse, or discrimination for any reason.
    - Commitment to the environment is a priority objective in the scope of Gransolar's social responsibility. The companies undertake, in this code, to scrupulously comply with

international, national, regional and local environmental legislation, in addition to complying with other principles defined by Gransolar.

- When contracting suppliers of parts or raw materials for the development of components, Gransolar asks the supplier to sign an environmental commitment in which the supplier declares compliance with environmental regulations, proper waste management and acceptance of emergency plans or compliance with its own environmental emergency plans. And, as mentioned above, a post-completion evaluation is carried out upon completion of the work, where environmental issues are considered by means of certificates.
- For the contracting of general services, mostly for Gransolar's Corporate area, Gransolar is governed by criteria of suitability and not necessarily environmental or social. Despite this, Gransolar has contracted based on social criteria, such as the purchase of water bottles from Auara, a social and sustainable bottled water company.
- To encourage the purchase and acquisition of local goods, Gransolar collaborates with Amazon Business Prime to prioritize local commerce.
- Finally, for subcontracting services, Gransolar has an internal culture that prioritizes subcontracting services locally in the countries where the projects are carried out, thus promoting local contracting, even though this is not formalized in any procedure. These subcontractors must sign a document in which, in addition to complying with all environmental standards, special emphasis is placed on the health and safety of their workers. These documents are specific for each country, in order to comply with all applicable local regulations.

Gransolar carries out evaluations and approvals on suppliers that represent 80% of the purchasing volume, as well as those considered critical suppliers, in accordance with the criteria set out in the Purchasing Policy. In the area of main development and construction equipment, 25 suppliers were evaluated, with the result for the moment of 15 approved, 5 not approved and 5 pending corrective actions and/or receiving documentation; in addition, the approval process was started for another 10 suppliers, with the result for the moment of 4 approved, 1 not approved, and 5 for which the process has not yet been completed.

On the product side, 27 suppliers were evaluated, with favourable results for all of them, and another 25 suppliers were approved.

7.4. Consumers and clients

At Grupo Gransolar we are committed to satisfying the needs and expectations of our clients and consumers, offering high quality and sustainable energy solutions in the photovoltaic sector.

As part of our commitment to continuous improvement and social responsibility, we promote innovation in our products and services, ensuring that all processes respect the ethical and environmental standards established in our corporate policies. We also strive to foster long-term relationships of trust and collaboration, always seeking to generate shared value and guaranteeing a positive impact on both the communities in which we operate and the natural environment.

At Grupo Gransolar, quality is a fundamental pillar in all our operations. To ensure that our products and services meet the highest standards, we are committed to implementing and maintaining ISO 9001, the international standard for quality management systems. This certification enables us to optimize our processes, ensure customer satisfaction and maintain continuous improvement in all our areas of activity. Through this certification, we ensure that each project, from the design phase through to execution and operation, is carried out with a systematic and quality approach, enabling us to offer reliable, high-performance solutions that respond to our customers' needs and expectations.

The Group's commitment to its customers materialized through a clear strategy based on the following points, among others:

- Orientation towards problem solving.
- Customer relationship feedback.
- Problem-solving orientation.

Incidents identified by customers must be treated with special attention, and their handling is adapted to the phase of the project.

If an incident occurs during the execution phase, both the client and the Gransolar subsidiary can open an NCR (Non-Conformity Report), which will detail the problem detected, the causes or possible causes of the problem and the different actions proposed together with those responsible for its correct resolution. The responsibility for resolving the problem lies with the project manager and the project quality manager, with the supervision of Gransolar's quality department.

Las quejas o reclamaciones de calidad se gestionan mediante la interlocución directa con los clientes (ya sea reuniones presenciales y/o telemáticas), así como mediante los correos electrónicos designados para el control de documentación y calidad de las diferentes empresas del grupo. Además, Gransolar dispone de un procedimiento específico para NCRs y acciones de mejora, que orienta a los clientes sobre cómo presentar reclamaciones y proporciona formatos estándar si el cliente no cuenta con los suyos.

Quality complaints or claims are handled through direct communication with customers (either face-to-face and/or telematic meetings), as well as through the e-mails designated for documentation and quality control of the different companies in the group. In addition, Gransolar has a specific procedure for NCRs and improvement actions, which guides customers on how to submit complaints and provides standard formats if the customer does not have its own.

The complaints that Gransolar receives can have a variety of causes, and appropriate action is taken depending on the type of complaint, in order to provide quick, clear and effective solutions. The most frequent complaints include clarifications on shipments, doubts about equipment, documentation and on-site procedures, and construction details.

If the incident occurs after project start-up, the customer has the right to file claims within the corresponding warranty period. Gransolar has a warranty handling procedure, which discloses that all claims must be accompanied by a warranty claim notification (WNT) using a form. The warranty handling procedure consists of 3 phases, the notification phase, the execution or rejection phase and the last phase of closure.

Complaints and claims received from our customers in the Services and Solutions business line have been 08, of which 07 have been closed and 01 is under treatment (at year-end 2024).

On the other hand, in the Product business line, the complaints and claims received from our customers have been 93, of which 85 have been closed and 8 are being processed (at year-end 2024).

7.5. Tax information

In December 2024, the Board of Directors of Grupo Gransolar, S.L. approved the update of the Tax Compliance and Best Practices Policy (the “Tax Policy”), which is part of the company's Corporate Governance Policies. This policy is widely disseminated through its publication on the corporate intranet.

The Tax Policy is aligned with current international tax standards, such as the OECD Guidelines, and aims primarily to ensure a transparent tax compliance model based on best tax practices. It also ensures that the Group makes an appropriate tax contribution in all countries where it operates.

The Tax Policy also formalizes the Group's general commitment to comply with tax regulations both in Spain and in the other countries in which it operates. It focuses on developing best tax practices and maintaining a collaborative and appropriate relationship with local tax authorities. This commitment falls on all employees and collaborators, who must ensure compliance in all their activities.

The principles set out in the Tax Policy are mandatory for all Gransolar Group employees involved, directly or indirectly, in the management of taxes applicable in any country where the Group has a business or operational presence.

The Gransolar Group's commitment to the economic and social development of the markets in which it operates is reflected in the tax sphere through full compliance with the tax obligations deriving from its activities. This is done in accordance with the local and international regulations in force, as well as with the corporate ethical values that govern the company.

The Group's Tax Department, a centralized department made up of tax experts with extensive experience and equipped with the necessary material resources, is responsible for managing the Group's tax obligations. Its main objective is to ensure that such management is carried out in accordance with the general principles and guidelines set out in the Gransolar Group's Tax Policy, reinforcing the commitment to avoid both any tax planning that could be considered aggressive and artificial structures that could undermine the transparency of the Group's activities vis-à-vis the tax authorities or any other interested party.

Gransolar's tax information is presented below:

	Profits before tax		Corporate income tax(paid)	
	2023	2024	2023	2024
Europe	22.376	-3.667	4.610	6.091
United States	2.867	-3.479	490	513
Latin America	887	-1.553	56	125
Africa and Asia	24.973	675	2.534	5.613
Australia	12.744	-3.441	6.987	-2.207
Rest	-88	2.555	5	557
Total	**63.759**	**-8.911**	**14.682**	**10.692**

During 2024, Gransolar has received public subsidies (*) amounting to €18,120. This represents 17.1% less than in 2023..

(*) Public subsidies are defined as any financial contribution paid by a public body to the company to carry out a specific activity in the current year. This does not include social security subsidies received for training or other items.

8. Materiality assessment

The adoption of EU Directive 2022/2464 on sustainability reporting by companies (CSRD) and the final approval of the European Sustainability Reporting Standards (ESRS) represent a paradigm shift in the way companies' reporting obligations will be structured from 2024 onwards.

Among all these new requirements is the elaboration of a dual materiality. Materiality that has an internal perspective from a financial approach in order to assess the impact of the environment on the organization, as well as an external perspective from an impact approach in order to assess the impact of the organization on the environment.

In this way, the CSRD seeks for organizations to provide a more complete and transparent view of their sustainability performance.

This approach responds to the need for investors, regulators and other stakeholders to have access to relevant information on ESG risks and opportunities. Unlike previous regulations, the CSRD significantly broadens the scope of companies obliged to report, requiring more detailed reports aligned with the European Sustainability Reporting Standards (ESRS).

That is why, in 2024, we have begun the exercise of updating the materiality matrix and adapting it to the requirements of the CSRD. While the GRI materiality matrix traditionally focuses on identifying and prioritizing relevant topics from a stakeholder perspective (social, environmental and economic impacts), the CSRD introduces the need to evaluate these topics also from a financial perspective.

Therefore, in 2024 we have analysed the CSRD requirements for the elaboration of a Dual Materiality and verified the alignment of our current matrix. Once this exercise was completed, we proceeded to the review and consultation of the different Stakeholders, to identify prioritization changes according to impact.

The identification of potential material issues was carried out through the preparation of a list of sustainability issues, based on various sources such as: the Company's contextual situation, the main trends in the sector, the recommendations and provisions of the different international agents, guidelines and reporting frameworks, and the different applicable legislative frameworks.

In order to prioritize the issues identified, an analysis of each of the issues identified was carried out, based on the following approaches:

- Internal approach and/or dimension: Marked by the relevance of the issues identified, following the assessments of each of the corporate areas related to these matters. Furthermore, reports and bibliographies on present and future risks affected by the material issues were considered.
- External focus and/or dimension: Marked by the relevance of the issues identified, following the assessments of different stakeholders through questionnaires and interviews. The external focus is also marked by the current geopolitical situation, as well as the different trends in the sector and society.

In 2025, we will start the second phase of the exercise, in which, by analysing the results of the consultations, we will apply an assessment based on the financial materiality methodology. In this way, we will be able to map not only the material topics, but also the applicable subtopics according to our risks and opportunities.

I. Annexes

I.1. Compilation of communication and awareness campaigns.

Celebramos el 9º aniversario de los ODS

Cada semana, vemos cambiar la imagen de nuestros móviles de empresa. ¿Por qué? Por nuestro compromiso con los ODS, los **17 Objetivos de Desarrollo Sostenible** de la ONU, creados en 2015.

Como miembros del **Pacto Mundial de Naciones Unidas**, estamos firmemente comprometidos con estos objetivos, que buscan proteger el planeta, mejorar la vida de las personas y dejar un mundo mejor para futuras generaciones.

El **25 de septiembre** celebramos el **noveno aniversario** de los **ODS**, y durante las próximas semanas presentaremos las contribuciones que **Grupo Gransolar** lleva a cabo para lograr una verdadera transformación.

¡Descubre cómo Gransolar contribuye a alcanzar los 17 ODS!

ACTIVIDADES DEPORTIVAS VALENCIA

Desde el equipo de RSC de Grupo Gransolar queremos montar la mejor y la más sana de las plantillas y por eso, te animamos a participar en estas actividades

Al final del comunicado encontrarás el botón de inscripción.

23º Liga de Pádel RC Interempresas

¿Cuándo? Abril-Junio

¿Hora? De lunes a jueves en horario de tarde.

Más información de los campos y horarios en el formulario de inscripción.

Cada equipo formado por 2-6 jugadores.

*Fecha de inscripción hasta el 29 de febrero de 2024

¡ROGAMOS SERIEDAD Y COMPROMISO A LA HORA DE INSCRIBIRSE A LA LIGA!

Pincha aquí para más información

Carrera de Empresas Valencia 2024

En beneficio de la Asociación Natania, dedicada a las personas sin hogar.

Valencia, 5 de mayo de 2024

5km o 10 km

*Fecha de inscripción hasta el 15 de marzo de 2024

Pincha aquí para más información

Media Maratón Valencia 2024

En beneficio de la Asociación Asindown, dedicada a las personas con discapacidad.

Valencia, 27 de octubre de 2024

21 km

*Fecha de inscripción hasta el 16 de febrero de 2024

Inscríbete aquí

Actuación coordinada ante la DANA en Valencia

Buenas tardes,

Desde Grupo Gransolar queremos trasladaros que continuamos recabando información sobre **el impacto que la DANA** ha causado en los empleados de la compañía afectados. Con el fin de canalizar la ayuda de la manera más adecuada, estamos revisando cada una de las **comunicaciones de daños y desperfectos** que nos habéis remitido los trabajadores afectados.

Asimismo, somos conscientes de que muchos de vosotros queréis colaborar de alguna forma y, en este sentido, estamos recogiendo **vuestras propuestas de ayuda** para ofrecer la mejor respuesta posible.

En cualquier caso, os recordamos que en las catástrofes de esta magnitud **las donaciones económicas ayudan a ofrecer una respuesta eficiente** en los primeros momentos, cuando el transporte de bienes se hace complejo, especialmente para quienes estamos en otras comunidades.

En la Intranet podéis encontrar los contactos de algunas organizaciones que están trabajando en las zonas afectadas.

Gracias por el compromiso y el apoyo.

Cómo ayudar a nuestros compañeros afectados por la DANA

Sabemos que las consecuencias de la DANA están siendo devastadoras en la vida de tantas personas, especialmente para muchos de nuestros compañeros que han sufrido pérdidas importantes.

Queremos coordinar esfuerzos para ayudar a nuestros compañeros y a las comunidades afectadas en la medida de lo posible.

En estos primeros momentos, la ayuda económica es la forma más rápida y eficaz de proporcionar apoyo inmediato. Por ello, hemos habilitado una **cuenta bancaria** para canalizar cualquier contribución que pueda servir de apoyo a nuestros compañeros afectados.

CUENTA BANCARIA: *Caixa Bank*
Grupo Gransolar, S.L.
IBAN: *ES85-2100-8650-9202-0002-2239*
BIC/Código SWIFT: *CAIXESBBXXX*
Concepto: *DANA*

En la Intranet encontraréis información actualizada y contactos de organizaciones que están trabajando en las zonas más afectadas.

Gracias por vuestro compromiso y solidaridad.

CARRERAS SOLIDARIAS | SOLIDARY RACES

Queremos mantener nuestro compromiso con la sociedad y el medioambiente a través del deporte y el fomento de hábitos de vida saludable.
Te invitamos a participar en la próxima carrera de tu comunidad.

¡ENCUENTRA TU CIUDAD Y CORRE POR UN FIN SOLIDARIO!

Al final del comunicado encontrarás el botón de inscripción.

We want to keep up with our commitment to society and environment through sport and the promotion of healthy lifestyle habits.
We invite you to participate in the next race in your community.

FIND YOUR CITY AND RUN FOR A SOCIAL PURPOSE!

At the end of this press release you will find the registration button.

ALMERÍA

Click aquí para más información

"AVANZA CONMIGO"

En beneficio a la asociación de personas con discapacidad Ver de Olula

04 de febrero de 2024.10:00h

ALMERÍA, Macael

Sendero 4km y 6 km y Carrera 11km

📣 Inscripciones hasta el 24/01/2024

4 de junio de 2024

Un gesto muy sencillo que salva vidas

Os recordamos que **hoy** es un día muy especial porque hemos organizado la **Campaña de Donación de Sangre** en colaboración con Cruz Roja de Madrid.

DETALLES DE LA CAMPAÑA:

- **Horario:** 10-14h.
- **Lugar:** Autobús Cruz Roja en el exterior, enfrente del Restaurante Dandy. Ubicación aquí

RECOMENDACIONES PREVIAS:

- Recuerda comer algo antes e hidratarte bien.
- LLeva tu DNI o documento de identificación personal

El equipo de salud estará disponible para resolver cualquier duda que puedas tener y para asegurarse de que todos los donantes se sienten cómodos y seguros durante todo el proceso.

❤️ *Gracias por ser parte de esta causa solidaria* ❤️

II Campaña de Donación de Sangre 2024

¡PVH, SOIS LOS PRIMEROS!

En colaboración con los Centros de Transfusión de **Almería, Madrid y Valencia**, estamos organizando la II Campaña de Donación de Sangre de Grupo Gransolar.

En Gransolar, la solidaridad la llevamos en la sangre: **¡Tu donación puede salvar vidas!**

FECHAS Y HORARIOS:

- **Valencia:** 22 de mayo de 10 a 14h
- **Almería:** 5 de junio de 9 a 13:30h
- **Madrid**: 4 y 5 de junio de 10 a 14h

¿CÓMO PARTICIPAR?

- Inscríbete en el siguiente botón y participa. Nos pondremos en contacto contigo más adelante para contarte más detalles:

Inscíbete aquí

30 de mayo de 2024

II Campaña de Donación de Sangre

¡Ahora te toca a ti, ALMERÍA!

Únete este **miércoles 5 de junio** a la Campaña de Donación de Sangre que hemos organizado en colaboración con el Centro de Transfusión de Sangre de Almería.

En Gransolar, la solidaridad la llevamos en la sangre: **¡Tu donación puede salvar vidas!**

DETALLES DE LA CAMPAÑA:

- **Día:** miércoles 5 de junio
- **Hora:** 9:30-13:30h
- **Lugar:** Exterior Edificio Pitágoras. Accede a la ubicación exacta haciendo click en este enlace.

¿CÓMO PARTICIPAR?

- Aún estás a tiempo de participar pulsando el siguiente botón.

Inscíbete aquí

RECOMENDACIONES PREVIAS:

- Recuerda comer algo antes e hidratarte bien.
- LLeva tu DNI o documento de identificación personal

El equipo de salud estará disponible para resolver cualquier duda que puedas tener y para asegurarse de que todos los donantes se sienten cómodos y seguros durante todo el proceso.

❤️ *Gracias por ser parte de esta causa solidaria* ❤️

FIAS 2024

"Lamento por los recuerdos perdidos" 19 de marzo

Del 15 de febrero al 19 de marzo se celebra, en Madrid, el Festival Internacional de Arte Sacro.

Este año, ofrecen una programación inédita y atractiva llena de estrenos que disfrutar. Un festival que ofrece la oportunidad de descubrir artistas, música e interpretaciones diferentes.

Desde Grupo Gransolar, os animamos a acudir, el 19 de marzo, al concierto ***Lamento por los recuerdos perdidos,*** del compositor Raúl Torrico, donde se unirán el Coro de Voces Graves de Madrid y el Coro de Jóvenes de Madrid para presentar una obra que rinde homenaje a todas las personas que conviven con la enfermedad de Alzhéimer.

Abiertas las inscripciones para los DIAS SIN COLE de Semana Santa con FUNDAL en la Ciudad Deportiva Valdelasfuentes

Ya pueden realizarse las inscripciones para los próximos **DÍAS SIN COLE SEMANA SANTA CON FUNDAL.** Enfocado en la conciliación de familias y trabajadores, la Fundación Deporte Alcobendas sigue ofreciendo este servicio en la **Ciudad Deportiva Valdelasfuentes** de Alcobendas. Una instalación excepcional en la que combinamos actividades y juegos en seco con las emblemáticas piscinas.

ALGUNOS DATOS CLAVE:

HORARIO: de 8:15 a 15:00 h (con comida en la cafetería de la instalación).
FECHAS: 22, 25, 26 y 27 marzo, y de 1 abril.
EDADES: de 4 años cumplidos (con control de esfínteres) hasta 14 años.
EL CUPO MÍNIMO: cada jornada de DÍA SIN COLE necesitará contar con al menos 10 participantes para poder desarrollar la actividad.
PRECIO: 24 €/día/participante empresa colaboradora de FUNDAL.10% Descuento a partir del segundo hijo.

Si quieres inscribir a tus hijos en los Días Sin Cole, no dudes en enviarnos un email a rsc.csr@gransolar.com antes del **11 de marzo**. Desde esta dirección se os darán los pasos a seguir para la inscripción.

¡Descubre cómo la combinación de actividad física y cuidado de la salud puede transformar tu vida!

El **6 de abril** se celebra el **Día de la Actividad Física**, recordándonos la importancia de mantenernos activos para mejorar la salud y desarrollar buenos hábitos de vida.

El **7 de abril** celebramos el **Día Mundial de la Salud**, que defiende el acceso a servicios médicos de calidad y entornos saludables bajo el lema **'Mi salud, mi derecho'**. Este año se enfoca en garantizar aire limpio, buena alimentación y condiciones laborales adecuadas.

La actividad física y el cuidado de la salud están interconectados: promover el ejercicio mejora la salud individual y crea entornos más saludables para todos. **GRANSOLAR** promueve el deporte entre sus empleados y patrocina equipos, siendo clave en fomentar un estilo de vida activo y saludable.

Día de la Cero Discriminación | Zero Discrimination Day

Hoy es el **Día de la Cero Discriminación** y en **Grupo Gransolar** celebramos el derecho de todos a vivir una vida plena y productiva, y a vivirla con dignidad; independientemente de su situación, de su identidad, de su biografía o de sus circunstancias.

En consonancia con este día, queremos enfatizar la importancia de la tolerancia, la compasión, la paz y la necesidad de cambio. El Día para la Cero Discriminación está ayudando a crear un movimiento mundial de solidaridad para acabar con todas las formas de discriminación.

Este año se celebra el décimo aniversario del Día para la Cero Discriminación y el lema es:

"Para proteger la salud de todas las personas, hay que proteger los derechos de cada una"

Animamos a todos los miembros de Grupo Gransolar a poner en práctica estos valores.

29 de abril de 2024 | April 29th, 2024

Celebremos la solidaridad entre generaciones

Let´s Celebrate intergenerational solidarity

Celebremos juntos el **Día de la Solidaridad y Cooperación entre Generaciones**

Este día busca crear conciencia sobre la importancia de colaborar para enfrentar los desafíos sociales, económicos y ambientales, asegurando un futuro próspero para todas las generaciones.

En **GRANSOLAR** reconocemos que la diversidad de edades fortalece nuestra comunidad y enriquece nuestras soluciones. Cada generación aporta perspectivas únicas que nos permiten abordar los desafíos actuales con creatividad y eficacia. Valoramos la sabiduría acumulada de nuestros mayores y la energía innovadora de nuestros jóvenes y juntos nos comprometemos a trabajar por un desarrollo sostenible y equitativo para todos.

En **GRANSOLAR**, entendemos que la colaboración intergeneracional es esencial para generar un impacto positivo y duradero en nuestro mundo. Por ello nos enorgullece ser parte de este movimiento hacia un mundo más unido y colaborativo.

5 de junio de 2024 | June 5th, 2024

Desde el departamento de ***RSC y HSE*** os anunciamos que hoy, 5 de junio, celebramos el **Día Mundial del Medioambiente.**

En **Gransolar**, nos sumamos a esta importante celebración no sólo a través de nuestra colaboración con energías sostenibles y objetivos de cero emisiones, sino también adaptando nuestros **principios empresariales** con el firme compromiso de dejar un planeta mejor para las futuras generaciones. Cada uno de nosotros, con nuestro trabajo diario, contribuimos al cuidado del medioambiente y a revertir los efectos del consumo excesivo de recursos naturales:

From ***CSR and HSE*** department we would like to announce that today, 5th June, we celebrate the **World Environment Day.**

In **Gransolar**, we join this important celebration not only through our collaboration with sustainable energies and net-zero emissions goals but also by adapting **our business principles** with a firm commitment to leaving a better planet for future generations.

Each of us, through our daily work, contributes to caring for the environment and reversing the effects of excessive natural resource consumption:

PRESERVACIÓN DE LOS ECOSISTEMAS LOCALES

Desde las primeras fases del diseño y la ingeniería adaptamos las instalaciones fotovoltaicas al entorno, siempre cumpliendo la normativa local y respetando el ecosistema autóctono.

PRESERVATION OF LOCAL ECOSYSTEMS

From the early stages of design and engineering, we adapt the photovoltaic installations to the environment, always complying with local regulations and respecting the local ecosystem.

REDUCCIÓN Y RECICLADO DE RESIDUOS

Además de reducir los residuos, tanto en la parte de producción como de servicios, gestionamos los residuos para darle una segunda vida y reducir el impacto ambiental que pudiéramos generar en nuestras actividades. También fabricamos nuestras estructuras y baterías con materiales reciclables.

21 de marzo de 2024 | march 21st, 2024

Día del Síndrome de Down, Día Internacional de los bosques y Día Mundial de la Poesía| Down Syndrome Day, International Forest Day and World Poetry Day

Como sabéis, hay días mundiales para celebrarlo casi todo. Sin duda, unos tienen más sentido que otros, nunca acabaremos de entender cómo se han llegado a declarar *El Día Mundial de saltarse la dieta o El Día Mundial de la Patata*.

Sin embargo, HOY es un día especial y se merece un gran reconocimiento porque hacemos un 3 en 1, celebramos el **Día del Síndrome de Down,** el **Día Internacional de los Bosques** y **el Dia Mundial de la Poesía**. **GRANSOLAR** fomenta la diversidad y la inclusión de las personas en nuestra sociedad, la importancia de cuidar y preservar nuestros bosques y promueve el uso de la poesía para fomentar el diálogo, la paz y la transmisión de nuestros valores.

As you may know, there are world days to celebrate almost everything. No doubt, some make more sense than others, we will never understand how they have come to be declared The World Day of skipping the diet or World Potato Day.

However, TODAY is a special day and deserves a great recognition because we do a 3 in 1, we celebrate **Down Syndrome Day**, **International Forest Day** and **World Poetry Day**. **GRANSOLAR** promotes diversity and inclusion of people in our society, the importance of caring and preserving our forests and promotes the use of poetry to encourage dialogue, peace and the transmission of our values.

Madrid, 25 de noviembre

Hoy, **25 de noviembre**, reflexionamos sobre una realidad que sigue afectando a millones de mujeres en el mundo: **la violencia de género.**

En **Grupo Gransolar**, apostamos por una cultura de respeto, igualdad y tolerancia cero hacia cualquier forma de violencia. Promover un entorno seguro e inclusivo es nuestra responsabilidad compartida.

Aunque hemos avanzado como sociedad, todavía queda mucho por hacer para erradicar esta problemática. La única buena noticia es que cambiar esta realidad está en nuestras manos, y existen un montón de cosas que puedes hacer cada día para ser parte del cambio.

¿Empezamos 😉?

Te invitamos a reflexionar sobre cómo podemos ser parte del cambio y a compartir este mensaje con quienes te rodean. Aquí te dejamos un breve post que explica las causas de la violencia de género y cómo podemos contribuir a su erradicación.

Juntos, podemos construir un futuro libre de violencia.

Unidos contra la esclavitud infantil | United against child slavery

Hoy conmemoramos el **Día Internacional contra la Esclavitud Infantil**. En la actualidad, unos 400 millones de niños y niñas viven en situación de esclavitud. El 16 de abril fue elegido en memoria de **Iqbal Masih**, un niño de 12 años asesinado en Pakistán en 1996. Iqbal fue un niño esclavo durante muchos años y se unió a grupos de activistas dos años antes de su trágica muerte para luchar contra la explotación infantil. Juntos, lograron cerrar diversas fábricas en las que trabajaban niños y niñas. La historia de Iqbal Masih simboliza la urgencia y la necesidad de proteger a los niños y niñas que se encuentran en situaciones similares.

En **GRUPO GRANSOLAR**, reafirmamos nuestro compromiso contra la explotación infantil. Unámonos en esta causa promoviendo la educación, el respeto y la dignidad de cada niño. Cada acción cuenta para construir un futuro más justo y equitativo.

Gracias por ser parte de este compromiso.

21 de junio de 2024 | June 21th, 2024

Día Internacional del Sol

En **Grupo Gransolar**, celebramos el **Día Internacional del Sol** destacando su importancia esencial para nuestra empresa y el mundo. El sol, como fuente inagotable de energía, es fundamental para nuestras soluciones sostenibles y nuestras innovaciones en energía solar.

Nuestro compromiso con la energía solar no solo nos permite reducir nuestra huella ambiental al disminuir la dependencia de combustibles fósiles, sino que también nos consolida como líderes en el sector de energías renovables.
Reafirmamos nuestra dedicación a un futuro impulsado por la energía del sol y seguiremos trabajando juntos para contribuir positivamente al medio ambiente.

¡Feliz Día Internacional del Sol! ☀️

Día Europeo de la Música

En **Grupo Gransolar**, nos enorgullece celebrar el **Día Europeo de la Música** destacando nuestro compromiso con el talento y la cultura. Este año, hemos otorgado una beca a una talentosa violinista de la **Fundación Albéniz**, reafirmando nuestro apoyo a los jóvenes músicos y al desarrollo artístico.

Creemos que la música es fundamental para la educación y el bienestar de la sociedad. Nos encanta poder apoyar a artistas que inspiran y elevan con su música.

Gransolar sigue comprometido con la promoción de la cultura y el arte, conscientes de su poder transformador en la sociedad.

¡Feliz Día Europeo de la Música a todos! 🎶

I.2. Operating detail of Group companies

COMPANY	BUSINESS LINE	ACTIVITY	TIPE OP.C.
Deeptrack, S.L.U.	DEEPTRACK	I+D+i	Laboratorio
Energy Storage Solutions, S.L.U.	ENERGY STORAGE SOLUTIONS (E22)	-	Fábrica / Laboratorio
Gransolar Construcción de Proyectos, S.L.U.	GRS. CONSTRUCCIÓN	Construcción	Oficinas
Gransolar Desarrollo de Proyectos, S.L.U.	GRS. DESARROLLO	Desarrollo de proyectos	Oficinas
Gransolar Investment, S.L.U.	Investment	-	Oficinas
Gransolar OYM, S.L.U	GRS. O&M	O&M	Oficinas
Grupo Gransolar, S.L. (*)	CORPORATIVO	Servicios Corporativos	Oficinas
ISE Energía, S.L.U.	ISE ENERGÍA	Ingeniería y Autoconsumo	Oficinas
PV Hardware Solutions, S.L.U.	PV HARDWARE	Fabricación e Instalación	Fábrica
PV Hardware Home, S.L.U.	PV HOME	Ingeniería y Autoconsumo	Oficinas
Construccion De Proyectos Pgrs, Lda	GRS CONSTRUCCIÓN	Construcción	Oficinas
Gransolar Construction Australia Pty Ltd	GRS CONSTRUCCIÓN	Construcción	Oficinas
GRS Construccion Chile, Spa	GRS CONSTRUCCIÓN	Construcción	Oficinas
Gransolar Desarrollo Y Construccion Mexico, S.A. De C.V.	GRS CONSTRUCCIÓN	Construcción	Oficinas
Gransolar Development & Construction South Africa PTY (ltd)	GRS CONSTRUCCIÓN	Construcción y Desarrollo de proyectos	Oficinas
Greefspan II Om (Pty) Ltd	GRS O&M	O&M	Oficinas
Grs Construction Usa, Llc	GRS CONSTRUCCIÓN	Construcción	Oficinas
Grs Desarrollo Y Construccion Sl Dubai	GRS CONSTRUCCIÓN	Construcción	Oficinas
Grupo Gransolar Holding Chile, Spa		-	Oficinas
Gransolar Sviluppo di Progetti, S.R.L	GRS DESARROLLO	Desarrollo de proyectos	Oficinas
Jasper Om (Pty) Ltd	GRS O&M	O&M	Oficinas
Lesedi Om (Pty) Ltd	GRS O&M	O&M	Oficinas
Letsatsi Om (Pty) Ltd	GRS O&M	O&M	Oficinas
PV Hardware LLC	PV HARDWARE	Fabricación e Instalación	Fábrica
PV Hardware Middle East Ltd	PV HARDWARE	Fabricación	Fábrica
PV Hardware Middle East Factory Ltd	PV HARDWARE	Fabricación	Fábrica
PV Hardware Solutions Sl Dubai Branch	PV HARDWARE	Instalación	Oficinas
PV Hardware South Africa (Pty) Ltd	PV HARDWARE	Instalación	Oficinas
PV Hardware Turkey Donanim Teçhizat Ticaret Anonim Şirketi	PV HARDWARE	Instalación	-
Planchar Hadware Solutions Private Limited	PV HARDWARE	Ingeniería para la fabricación e instalación	Oficinas
Gransolar Construction UK Limited	GRS CONSTRUCCIÓN	Construcción	Oficinas
PV Hardware Brasil, Ltda	PV HARDWARE	Instalación	Oficinas
Gransolar Development Romania S.R.L.	GRS DESARROLLO	Desarrollo de proyectos	Oficinas
Gransolar do Brasil Construção Ltda	GRS CONSTRUCCIÓN	Construcción	Oficinas
GreenGrid Connect Pty Ltd	GRS CONSTRUCCIÓN	Construcción e Interconexión	Oficinas
Gransolar Development Canadá, Inc	GRS DESARROLLO	Desarrollo de proyectos	Oficinas
PUWEIEN (Shanghai) Supply Chain Management Co., Ltd.	PV HARDWARE	Instalación	-

I.3. Issues covered by Law 11/2018 on non-financial information and diversity: material issues for Gransolar and reporting criteria.

Contenidos del Estado de Información No Financiera				
Contenidos de la Ley 11/2018 EINF			**Estándar utilizado**	**Apartado Informe**
Modelo de Negocio	Descripción del modelo de negocio del Gransolar	Breve descripción del modelo de negocio del Gransolar, que incluirá su entorno empresarial, su organización y estructura, los mercados en los que opera, sus objetivos y estrategias, y los principales factores y tendencias que pueden afectar a su futura evolución.	GRI 2-1 GRI 2-6	**Apartado 2**
	Políticas	Políticas que aplica el Grupo Gransolar, que incluyan los procedimientos de diligencia debida aplicados de identificación, evaluación, prevención y atenuación de riesgos e impactos significativos, y de verificación y control, así como las medidas que se han adoptado.	GRI 2-23 GRI 2-24	**Apartado 3, 4, 5, 6 y 7**
	Principales riesgos	Principales riesgos relacionados con esas cuestiones vinculados a las actividades del Gransolar, entre ellas, cuando sea pertinente y proporcionado, sus relaciones comerciales, productos o servicios que puedan tener efectos negativos en esos ámbitos, y cómo el Gransolar gestiona dichos riesgos, explicando los procedimientos utilizados para detectarlos y evaluarlos de acuerdo con los marcos nacionales, europeos o internacionales de referencia para cada materia. Debe incluirse información sobre los impactos que se hayan detectado, ofreciendo un desglose de estos, en particular sobre los principales riesgos a corto, medio y largo plazo.	GRI 207-2	**Apartado 1, 2 ,3 y 7**
Información sobre cuestiones medioambientales	General	Efectos actuales y previsibles de las actividades de la empresa en el medio ambiente y en su caso, en la salud y la seguridad	GRI 3-3	**Introducción del Apartado 3**
		Procedimientos de evaluación o certificación ambiental		
		Recursos dedicados a la prevención de riesgos ambientales		
		Aplicación del principio de precaución	GRI 2-23	
		Provisiones y garantías para riesgos ambientales	GRI 2-27	
	Contaminación	Medidas para prevenir, reducir o reparar las emisiones de carbono que afectan gravemente al medio ambiente, teniendo en cuenta cualquier forma de contaminación atmosférica específica de una actividad, incluido el ruido y la contaminación lumínica.	GRI 305-5	**Apartado 3.1**

Contenidos del Estado de Información No Financiera				
Contenidos de la Ley 11/2018 EINF			**Estándar utilizado**	**Apartado Informe**
Información sobre cuestiones medioambientales	Economía Circular y prevención y gestión de residuos	Medidas de prevención, reciclaje, reutilización, otras formas de recuperación y eliminación de desechos. Acciones para combatir el desperdicio de alimentos.	GRI 306-2	**Apartado 3.1**
	Uso sostenible de los recursos	El consumo de agua y el suministro de agua de acuerdo con las limitaciones locales.	GRI 303-5	**Apartado 3.2**
		Consumo de materias primas y las medidas adoptadas para mejorar la eficiencia de su uso	GRI 3-3 GRI 301-1	
		Energía: Consumo, directo e indirecto; Medidas tomadas para mejorar la eficiencia energética, Uso de energías renovables		
			GRI 302-1	
	Cambio Climático	Emisiones de Gases de Efecto Invernadero	GRI 305-1	**Apartado 3.3**
			GRI 305-2	
		Las medidas adoptadas para adaptarse a las consecuencias del Cambio Climático	GRI 3-3 GRI 305-5	
		Metas de reducción establecidas voluntariamente a medio y largo plazo para reducir las emisiones GEI y medios implementados a tal fin.	GRI 305-5	
	Protección de la biodiversidad	Medidas tomadas para preservar o restaurar la biodiversidad	GRI 304-2	**Apartado 3.4**
		Impactos causados por las actividades u operaciones en áreas protegidas	GRI 304-2	**Apartado 3.5**
Información sobre cuestiones sociales y relativas al personal	Empleo	Número total y distribución de empleados por sexo, edad, país y clasificación profesional	GRI 2-7 GRI 2-8 GRI 405-1	**Apartado 4.1**
		Número total y distribución de modalidades de contrato de trabajo	GRI 2-7 GRI 2-8	
		Promedio anual de contratos indefinidos, temporales y a tiempo parcial por sexo, edad y clasificación profesional	GRI 2-7 GRI 2-8	

Contenidos del Estado de Información No Financiera				
Contenidos de la Ley 11/2018 EINF			**Estándar utilizado**	**Apartado Informe**
Información sobre cuestiones sociales y relativas al personal		Número de despidos por sexo, edad y clasificación profesional	GRI 401-1	**Apartado 4.2** **Apartado 4.6**
		Remuneraciones medias y su evolución desagregados por sexo, edad y clasificación profesional o igual valor	GRI 405-2	
		Brecha Salarial	GRI 405-2	
		Remuneración de puestos de trabajo iguales o de media de la sociedad	GRI 405-2	
		La remuneración media de los consejeros y directivos, incluyendo la retribución variable, dietas, indemnizaciones, el pago a los sistemas de previsión de ahorro a largo plazo y cualquier otra percepción desagregada por sexo	GRI 2-19 GRI 2-20	
		Implantación de medidas de desconexión laboral	GRI 3-3	
		Empleados con discapacidad	GRI 405-1	
	Organización del trabajo	Organización del tiempo de trabajo.	GRI 3-3	**Apartado 4.2**
		Número de horas de absentismo	GRI 403-9 GRI 403-10	**Apartado 4.3**
		Medidas destinadas a facilitar el disfrute de la conciliación y fomentar el ejercicio corresponsable de estos por parte de ambos progenitores.	GRI 401-3	**Apartado 4.2**
	Seguridad y salud	Condiciones de seguridad y salud en el trabajo	GRI 403-1 GRI 403.3 GRI 403-5	**Apartado 4.3**
		Accidentes de trabajo (frecuencia y gravedad) desagregado por sexo	GRI 403-9	
		Enfermedades profesionales (frecuencia y gravedad) desagregado por sexo	GRI 403-10	
	Relaciones Sociales	Organización del diálogo social, incluidos los procedimientos para informar y consultar al personal y negociar con ellos	GRI 2-26	**Apartado 4.3**

Contenidos del Estado de Información No Financiera				
Contenidos de la Ley 11/2018 EINF			Estándar utilizado	Apartado Informe
Información sobre cuestiones sociales y relativas al personal		Porcentaje de empleados cubiertos por convenio colectivo por país	GRI 2-30	**Apartado 4.4** **Apartado 4.5**
		Balance de los convenios colectivos, particularmente en el campo de la salud y seguridad en el trabajo.	GRI 403-8 GRI 403-4	
	Formación	Políticas implementadas en el campo de la formación.	GRI 404-3	**Apartado 4.5**
		Cantidad total de horas de formación por categorías profesionales	GRI 404-1	
	Accesibilidad	Accesibilidad universal de las personas con discapacidad	GRI 3-3	**Apartado 4.6**
	Igualdad	Medidas adoptadas para promover la igualdad de trato y de oportunidades entre hombres y mujeres	GRI 3-3	**Apartado 4.6** **Apartado 4.7**
		Planes de igualdad		
		Medidas adoptadas para promover el empleo.		
		Protocolos contra el acoso sexual y por razón de sexo		
		La integración y accesibilidad universal de las personas con discapacidad		
		Política contra todo tipo de discriminación y, en su caso, de gestión de la diversidad.	GRI 3-3 GRI 406-1	
Información sobre el respeto de los derechos humanos	Derechos Humanos	Aplicación de procedimientos de debida diligencia en derechos humanos.	GRI 3-3	**Apartado 5**
		Prevención de los riesgos de vulneración de los derechos humanos y, en su caso, medidas para mitigar, gestionar y reparar posibles abusos cometidos	GRI 2-27 GRI 2-24	
		Promoción y cumplimiento de las disposiciones de los convenios	GRI 2-27 GRI 2-23	

Contenidos del Estado de Información No Financiera				
Contenidos de la Ley 11/2018 EINF			**Estándar utilizado**	**Apartado Informe**
		Denuncias por casos de vulneraciones de derechos humanos.	GRI 2-27 GRI 406-1	
		Promoción y cumplimiento de las disposiciones de los convenios fundamentales de la OIT relacionadas con el respeto por la libertad de asociación y el derecho a la negociación colectiva, la eliminación de la discriminación en el empleo y la ocupación, la eliminación del trabajo forzoso u obligatorio y la abolición efectiva del trabajo infantil.	GRI 2-27 GRI 2-23 GRI 409-1 GRI 408-1	
Información sobre la lucha contra la corrupción y el soborno	Corrupción y Soborno	Medidas adoptadas para prevenir la corrupción y el soborno	GRI 205-3	**Apartado 6** **Apartado 7.1**
		Medidas para luchar contra el blanqueo de capitales	GRI 205-3	
		Aportaciones a fundaciones y entidades sin ánimo de lucro.	GRI 201-1 GRI 415-1	
Compromiso con la sociedad	Compromisos de la empresa con el desarrollo sostenible	Impacto de la actividad de la sociedad en el empleo y el desarrollo local.	GRI 2-6 GRI 413-1 GRI 413-2	**Apartado 3.5** **Apartado 7.1** **Apartado 8**
		Impacto de la actividad de la sociedad en las poblaciones locales y el territorio.		
		Relaciones mantenidas con los actores de las comunidades locales y las modalidades de diálogo con estos	GRI 413-1 GRI 413-2	
		Acciones de asociación o patrocinio.	GRI 2-28	
	Subcontratación y proveedores	Inclusión en la política de compras de cuestiones sociales, de igualdad de género y ambientales.	GRI 3-3 GRI 414-1 GRI 308-1	**Apartado 7.3**
		Consideración en las relaciones con proveedores y subcontratistas de su responsabilidad social y ambiental.	GRI 3-3 GRI 414-2 GRI 308-2	
		Sistemas de supervisión y auditorías y resultados de estas	GRI 414-1 GRI 308-1	

Contenidos del Estado de Información No Financiera				
Contenidos de la Ley 11/2018 EINF			Estándar utilizado	Apartado Informe
	Consumidores y clientes	Medidas para la salud y seguridad de los consumidores	GRI 416-1 GRI 416-2	**Apartado 7.4**
		Sistemas de reclamación, quejas recibidas y resolución de estas	GRI 418-1	
	Información fiscal	Beneficios obtenidos por país	GRI 207-4	**Apartado 7.5**
		Impuestos sobre beneficios pagados		
		Subvenciones públicas recibidas	GRI 201-4	**Apartado 7.5**

The Board of Directors of Grupo Gransolar, S.L. on March 18, 2025, and in compliance with the requirements established in Article 253 of the Capital Companies Act and Article 44 of the Commercial Code, regarding the information required in Law 11/2018, of December 28, which amends the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, 2015, on Account Auditing, in matters of non-financial information and diversity, proceeds to formulate the Report on the statement of non-financial information from January 1, 2024 to December 31, 2024, which is constituted by the attached document that precedes this letter.

The aforementioned Report on the statement of non-financial information is signed below by the Board of Directors of Grupo Gransolar, S.L., and is countersigned by the Secretary, who is not a member of the Board, on all its pages.

Inversiones Silverstrand, S.L. (President) D. Domingo Florián Vegas Fernández	Inversiones Frontyard, S.L. D. Juan Pedro Alonso Salmerón
D. Iván Ernesto Higueras Rivas (Chief Executive Officer)	Girasol Investments, S.A. D. Javier Fernando Olascoaga Palacio
D. Andrew Stephen Barrett	D. Derek Wayne Glanvill
D. Víctor García Reymundo	Dª. Blanca Losada Martín

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