GRANSOLAR GROUP

CORPORATE MACRO POLICY

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Title	Corporate Macro Policy
Scope of application	All companies in the Gransolar Group, as well as other companies with effective control
Category	Macro Policy
Elaborated by	CSR Dpt / Governance Dpt
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A1	20/11/2024	CSR Dpt	New creation	Governance Dpt

Approvals

This document has been approved by

Name	Version
BoD (17/12/2024)	A1

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*The Board of Directors of **Gransolar Group, S.L.** (hereinafter, '**Gransolar'**), as part of its general and non-delegable power to develop and approve the general policies and strategies of the company, has approved this Macro Policy (hereinafter, the '**Policy'**).*

1. Aim & Purpose

The purpose of this Policy, addressed to all stakeholders, is to adopt comprehensive management based on risk analysis at corporate level, with the aim of providing the appropriate means for the protection and safeguarding of the company's interests, operations, knowledge, industrial and intellectual property rights and information, as well as the assets that support them.

2. Scope of application

This Policy applies to all subsidiaries of the **Gransolar Group**, regardless of the location of the company or its centres of operation.

Furthermore, it applies to all **Gransolar** employees as well as subcontractors (for both factories and construction sites) of **Gransolar**.

3. Objectives of the Macro Policy

Gransolar assumes the following objectives with a view to fulfilling the purpose described above:

1. To comply with the legal requirements in force at each operating centre, as well as the internal specifications established, the requirements of customers and/or Administrations, drawn up in accordance with international regulations and standards.
2. To establish our commitment at the highest level to ensure strict compliance with applicable legislation and the prevention of any form of corruption, fraud, money laundering and other crimes.
3. Develop appropriate and proportionate mechanisms to extend the commitment acquired to all those third parties with whom it has dealings in its professional activity, who will be required to comply with the law.
4. Ensure that all current and future risks of the company are identified, assessed, quantified, mitigated, minimised and managed appropriately, and establish a framework for the company's risk management process and ensure its implementation.
5. Analyse the risks arising from the operation of the business and determine the need for hedging.
6. Establish a strategy for coverage and negotiation with insurance companies, brokers or adjusters within the scope of the **Group's** insurance programmes, from the contracting of programmes to the management of claims.
7. To ensure the financial solvency of **Gransolar** in order to guarantee the continuity of the business and its development within the framework of the Strategic Plan, by defining the optimum financial structure, the efficient use of resources and the appropriate management of the **Group's** financial risks.
8. To promote the **Group's** good reputation by transmitting clear, identifiable values that enhance the value of **Gransolar** in the right environment, in the eyes of the company's stakeholders, maintaining consistency between the messages issued through all channels.
9. Establish guidelines and best practices for the responsible and secure use of information systems (IT).

10. Manage and ensure the resources and environment necessary for the correct development of our activity and the performance of our employees, based on efficiency, technological adaptation and well-being.
11. Establish the guidelines in terms of innovation to promote competitiveness and technological leadership, understood as a strategic tool to develop its activities.

4. Areas included in the Macro Policy

The areas included by **Gransolar** in this Policy are:

- **Insurance**: In order to establish the operations and risks whose coverage must be outsourced because they are outside the assumable margin of risks that may have a significant impact on the assets, operations or people that form part of the Gransolar **Group**, or that are required in the bidding and execution of projects.
- **Legal**: We reject any form of corruption, fraud, money laundering and/or any other form of crime, and we apply a zero-tolerance criterion with regard to any breach of applicable legislation and/or internal regulations.
- **Good practices and tax compliance**: As a commitment to ensure that **Gransolar's** actions and operations are governed by clear principles, values and rules that allow any employee, any person or entity that has a relationship with **Gransolar** and the Board of Directors itself to take the appropriate decisions to comply with tax legislation.
- **Marketing and Communication**: As a proactive and planned structure, it will deal with off-line and on-line media and will adapt its messages to the different media or spaces in which the **Group** may have a presence, in such a way that it adapts to each moment and seeks the best message to transmit in each medium.
- **IT**: Information is an essential asset in any organisation, and information systems are supported by complex and innovative technologies that may be exposed to security threats and therefore require regulatory structures to protect them.
- **General Services**: At **Gransolar** we ensure that all areas of the company have the resources and the right environment for staff to carry out their duties efficiently.
- **Innovation & Development**: At **Gransolar** we are committed to innovation as a fundamental and strategic pillar for achieving the objectives of the **Group** and its value chain.

5. Review and Update process

Governance Department will periodically review the content of this Policy within a period not exceeding three years, and will propose to the Board of Directors, through the ESG Committee, modifications that contribute to its development and continuous improvement for approval by the Board of Directors as the body ultimately responsible.

Avda. de la Transición Española 32

Parque Empresarial Omega, Edificio A

28108 Alcobendas (Madrid)

(+34) 917 364 248 | **group@gransolar.com**