



NON-FINANCIAL
INFORMATION STATEMENT
2023



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1. Introduction

This document constitutes a new edition of our Annual Sustainability Report. It demonstrates our commitment to society and the environment as a means of achieving our purpose of making society move towards a future that is sustainable in energy terms through the development and management of photovoltaic projects that generate a positive social, economic and environmental impact benefitting all our stakeholders. This report is drafted according to the principles of transparency, balanced information, and the integrated international reporting framework of the GRI (*Global Reporting Initiative*).

The last financial year has been one of uncertainty, marked by the geopolitical instability originating in 2022, and creating significant geopolitical, economic and environmental challenges. The effort, dedication and teamwork of Grupo Gransolar, S.L. and all its subsidiaries (hereinafter, "Gransolar" or the "Group,") has ensured the organisation's profitable and sustainable growth, contributing to the creation of shared value and economic and social growth of the communities in which Gransolar is present.

As a result, environmental, social and governance (ESG) concerns continued to play a key role in 2023, reflecting the approval of EU Directive 2022/2464 on corporate sustainability reporting, as well as the final approval of ESRS (*European Sustainability Reporting Standards*).

Moreover, two drafts for Directives, one on corporate sustainability due diligence and the other on substantiation and communication of explicit environmental claims, were submitted to the European Parliament in order to prepare a final proposal for approval early in 2024.

As a result of all the above, the Gransolar ESG Committee, created at the end of 2022, has gained in importance in 2023. Monitoring European legislation, checking compliance with the 2021-2025 Action Plan indicators, and controlling the distribution of funds invested in the community are some of the responsibilities assumed by the Committee this year. Thus, Gransolar's vision of sustainability has become of strategic importance across all stages of the value chain, and in the corporate strategy.

We therefore continue to support the United Nations Global Compact, the 17 Sustainable Development Goals (SDGs) and the principles of Human Rights, Labour, the Environment and Anti-Corruption. Gransolar has a direct impact on 12 SDGs, not only by the normal performance of our business activity, but in our commitment to CSR and ESG.

Gransolar was created with the aim of helping to produce sustainable, affordable energy and to improve people's lives at a fair price. Many of the social, economic and environmental challenges we all face are now more pressing than ever.

2. Business Model

Gransolar and its group of companies make up a business group. The Group's activities mainly consist of the manufacture of components for photovoltaic projects, and the design, construction, execution and management of photovoltaic solar energy facilities.

Gransolar's activity is governed by the purpose and values that define us, guide our progress and mark our actions at all stages of the projects. As a diversified organisation at the cutting edge of sustainable photovoltaic solutions, we work to generate fairer, more balanced, and interconnected environments and societies.

We place the talent of our 1,748 employees at the service of progress and innovation, working hard and with passion to turn challenges into achievements as one of the sector's leading players.

Our activity is always governed by the values, principles and behavioural guidelines established in the Code of Conduct, which was updated most recently by the Board of Directors on 31 May 2023.

That version establishes the following general guiding principles for all relationships with our stakeholders:

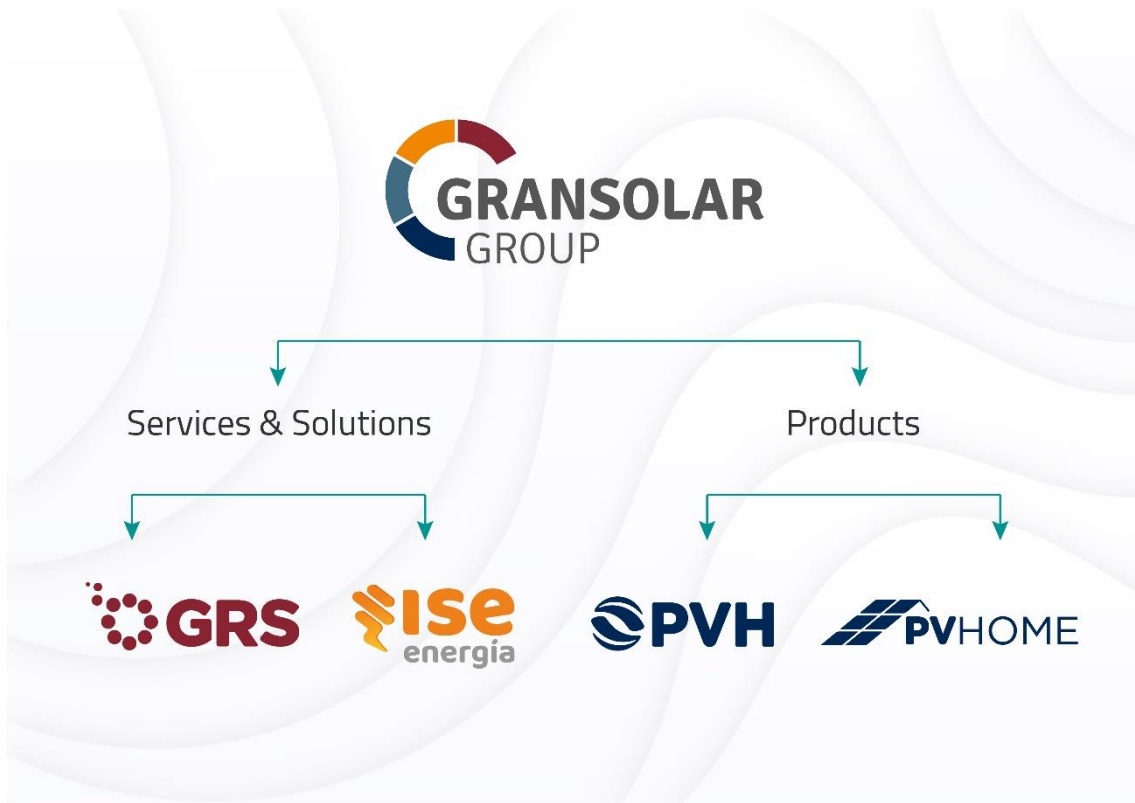
- Support and respect in its business activity for the protection of internationally proclaimed human rights, and the non-participation in any human rights violations.
- All Gransolar operations must be carried out ethically and responsibly.
- Compliance with the legislation in force in each country is a necessary part of this Code.
- The behaviour of Gransolar employees must reflect both the content and spirit of the Code of Conduct and Responsible Practices.
- All natural persons or legal entities who are directly or indirectly in a labour, economic, social and/or industrial relationship with Gransolar must be treated fairly and with dignity.
- All Gransolar operations will be carried out in the most environmentally friendly way, considering the conservation of biodiversity and the sustainable management of natural resources.
- Gransolar must carry out its activity and manage its assets in compliance with legislation governing corruption, money laundering, the use of insider information and the corresponding sanctions.

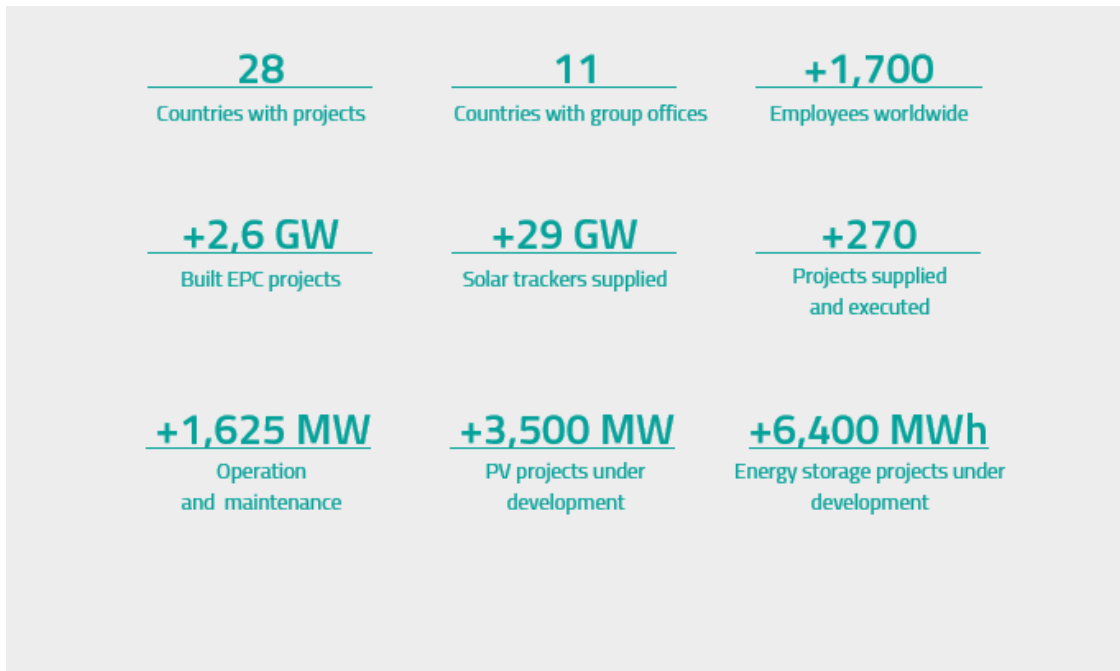
Furthermore, Gransolar has established several commitments to responsible conduct and practices, grouped as follows:

- Compliance with relevant law and internal regulations.

- Relations with employees, customers, and suppliers.
- Relations with authorities and public officials.
- Environmental commitment.

From a strategic point of view, in 2023 the Group completed a process of reorganisation by which the different companies have been reorganised into two divisions, called Services & Solutions and Product, in addition to the corporate department that provides services to both.





Our vertical integrated group is divided in two main divisions: Services & Solutions and Product.

Services & Solutions business line is comprised of the sub-lines' development, engineering and construction, O&M (operation and maintenance), Self-consumption activities through ISE Energía, and batteries, through Energy Storage Solutions (E22). At the end of 2023, a new division dedicated to the construction of lines and substations was created in Australia within the division. The Services & Solutions business line has 592 employees worldwide.

The Product division consists of: PV Hardware, PV Home and DeepTrack, meaning the design and manufacturing and supply of photovoltaic structures and trackers, self-consumption solution, controllers SCADA systems and trackers commissioning. This line has 1,016 employees worldwide.

2.1. Gransolar Product

PVH is a product-focused business line which designs, manufactures and distributes solar trackers, as well as some fixed structures for customers around the world. It also designs and manufactures monitoring and control systems (SCADA). By country, PVH has a factory in Cheste (Valencia, Spain), Jeddah (Saudi Arabia), and in 2023 our third strategic manufacturing point was established in Houston (United States). The Houston manufacturing centre is strategic for manufacture with local content and allows us to greatly expand our market share in the United States. In addition, at the end of 2023 and early 2024, the three tube factories (Cheste, Jeddah and Houston) are starting operations, which will help to manufacture a larger percentage of our products internally.

As was the case in previous years, PVH has agreements with suppliers that allow us to use a high percentage of local manufacturing in other key regions such as Turkey and South Africa.

Worldwide experience

As one of the world's leading suppliers of solar trackers, we have already delivered more than 29 GW to PV plants operating in different countries around the globe. Our annual production capacity from our factories in Europe, USA and the Middle East has allowed us to provide our solutions to more than 500 PV plants in almost every continent, with 180 of these projects being more than 50 MW.



500+

PV plants supplied in 5 continents

14+

GW of annual production capacity

180+

PV plants above 50 MW

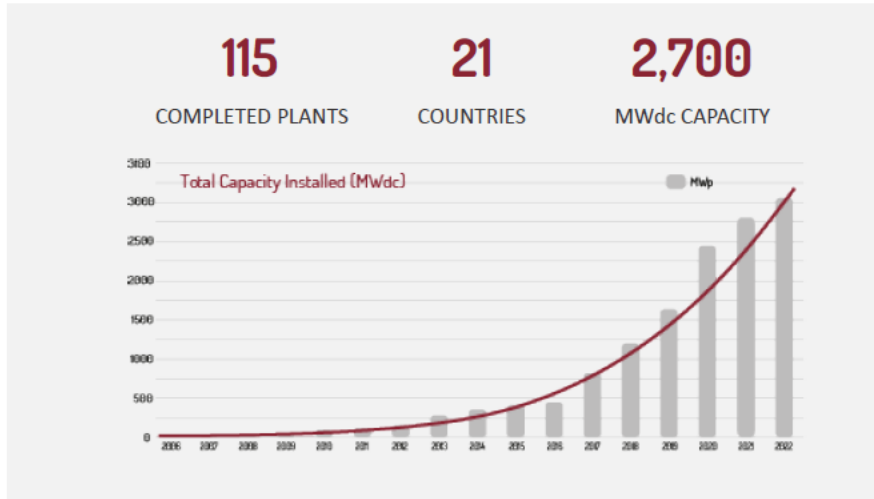
29+

GW supplied worldwide

2.2. Gransolar Services and Solutions

The Services and Solutions business line is divided into the sub-areas of Engineering, EPC (Engineering, Procurement and Construction), Self-Generation and Operation & Maintenance, as well as the recent incorporation (as already mentioned) of the line and substation area in Australia.

In the EPC line, we carried out 12 active projects in the following countries in 2023: 6 In Australia; 1 in the United States; 1 in Portugal; 2 in Spain; 1 in Chile; and 1 in the United Kingdom. There is also 1 storage project in Belgium.



3. Information on environmental matters

As set out in our Code of Conduct and the Quality and Environment Policy, Gransolar has operated for years with the conviction that sustainable growth and shared value creation are only attainable through respect, protection and preservation of the planet. We therefore engage in our activities with the greatest possible commitment. This commitment is reflected in the development and continuous updating of the different management systems integrated into the organisation.

All of this, together with the commitment to raising awareness among employees and enhancing the value chain, allows us to contribute to the mitigation of climate change, as well as becoming an agent of change.

The main activity of Gransolar is the manufacture of solar trackers and other components for utility-scale photovoltaic plants. The company is also active in the construction of photovoltaic plants, the necessary infrastructure to obtain solar power and the manufacture of components for this purpose.

The Company’s business model is based on solutions that foster sustainable development. The construction and manufacturing processes release CO2 into the atmosphere, which is fully neutralised by the third year of the plant's operation.

In this way, Gransolar helps minimise its impact on the environment and complies strictly with local legislation in all the countries where it operates. Furthermore, it guarantees reliable, quality work, without neglecting the prevention of pollution, optimisation of resources and energy efficiency.

As regards the Gransolar value chain, we have a Supplier Code of Conduct, which was last reviewed and updated on 4 December 2023. This Code of Conduct sets out all the values, principles and behaviours applicable to all our stakeholders across the value chain.

As regards our operations, Gransolar has conducted a risk assessment on its environmental management system (legal, regulatory, commercial, logistics, etc. risks associated with operating in other countries), taking into account external and internal factors for the organisation, the needs and expectations of its stakeholders, and other related environmental questions, aspects and emergencies related to our activities. The assessment highlights the relevance of specific environmental requirements wherever construction activities agreed with our customers are carried out. The contracts for this type of activities include clauses to secure guarantees that will be applied to prevent or limit environmental risks, in compliance with the established environmental regulations in the countries where the activity is being undertaken.

From an environmental point of view, Gransolar engages in 3 types of activities:

- **Office activity:** located in our head offices. Environmental impact is considered to be minimal. The environmental aspects are appropriately managed, e.g. contracting 100% green electricity, a zero-paper policy and recycling of IT equipment.
- **Factory activities:** This activity has a greater environmental impact, above all the electricity consumption and the waste generation. In order to mitigate these environmental risks, the energy used is 100% renewable, as is the case in the offices. Waste management always complies with applicable legislation and our waste management, treatment, and disposal procedures. Furthermore, since 2023 we have begun to use self-generation facilities in our factories. We will continue to focus on this in the coming years.
- **Plant activities:** From an environmental point of view, site development and construction are the activities that have the highest environmental impact owing to the nature of construction work, which includes earth works, scrub clearing, opening up roadways and digging trenches over extensive areas of land. The parties ultimately responsible for consumption and generated waste are the site developers or the owners of the buildings, as applicable, and they are also ultimately responsible for complying with environmental regulations, even though the obligations in this respect that the site developer considers should be complied with are always transferred to Gransolar in the construction contracts. These activities are carried out within Spain, and to a large extent around the world. It is important to note that all our projects include a procedure for obtaining environmental permits before construction begins, and they must be closely monitored during the construction stage. Environmental projects are centralised from Spain, mainly because of the complexity associated with knowledge of the environmental requirements applicable in each country, and the limited qualifications of local staff.

At Company level, Gransolar has identified a number of risks, as described in section 2 of the Management Report.

Risk assessments are conducted at project level, leading to Country Risk Reports. The main risks that have been assessed are those listed as follows:

- Tax
- Human Resources
- Geopolitical
- Cultural
- Legal
- Environmental

Gransolar has set itself the environmental goal of energy optimisation for its offices in Madrid, Almeria and also its factories in Valencia, by applying the following measures set forth in our CSR Policy, along with raising awareness among our employees on the environment and energy saving.

Type	Measures
Lighting	Use natural light as much as possible and make a smart use of lighting: awareness and sensitisation campaigns
	Installation of self-generation in production centres
	Light zoning
	Installation of light sensors
	Installation of timer switches
	Installation of LED lighting
	Installation of presence detectors
Power supply	Renegotiating contracted power
	Contracting green energy in all the facilities
Electrical equipment	Procuring efficient equipment with energy saving modes
	Use of multiple power strips with switches and/or programmable plugs
	Configuring equipment energy saving mode and managing consumption

Gransolar implements a Quality and Environmental Policy that encompasses all the Company’s environmental prevention activities. This policy is sent to all third parties with whom Gransolar works in order to ensure that they are aware of it and to inform suppliers, contractors and customers about the policy. It is also posted on the websites of the different companies forming the organisation. At Gransolar we are committed to meeting our environmental objectives. We were certified under the ISO 14001 standard in 2008. Our environmental management system guarantees:

1. A reference framework for environmental protection capable of responding to changing environmental conditions.
2. Mitigation of the potentially adverse effects of the group's environmental conditions.
3. The achievement of financial and operational benefits as a result of applying environmentally friendly measures.

Furthermore, Gransolar has an internal Code of Conduct and a Code of Conduct for Suppliers in place. Both of them establish our environmental commitments as priority goals within the scope of Corporate Social Responsibility, and we expect all the stakeholders related to Gransolar companies to share them:

- Commitment to protect and conserve the environment.
- Commitment to prevent all forms of pollution.
- Commitment to comply at all times and at the highest level with applicable legislation.
- Responsible and sustainable management of resources.
- Cooperation with the authorities and public bodies in the development of provisions designed to protect the environment.
- Environmental risk assessment for all activities.
- Implementation of environmental improvement programmes.

3.1. Circular economy and prevention and management of waste

The fixed or linear production system, featuring a large-scale production capacity over short periods of time, has in recent years demonstrated that it is not a sustainable system. Practices of the throwaway society have been shown to put a high pressure on the environment. They are currently leading to the worst and most serious environmental crises, including the water and energy crisis, climate change and loss of biodiversity.

That is why the circular economy and responsible waste management (reuse, recovery and recycling of the waste produced through its activities, at its offices and its factories and on construction sites), are the two key aspects of Gransolar's corporate strategy.

For some years, Gransolar has been moving towards a production model based on the circular economy, with the aim of guaranteeing sustainable growth and the creation of shared value. This is why Gransolar worked with its value chain in 2023 to establish synergies on which to promote the circularity model at all stages of our activity.

Gransolar has operational controls in place at each of its sites, related to matters such as managing hazardous and non-hazardous waste. Gransolar's Environmental Policy, Best Environmental Practices Guide, Environmental Operational Control Procedure, Environmental Monitoring Plan, and Emergency Plans, establish minimum mitigation and control requirements, such as:

- Any hazardous waste is not removed from the site/facility unless it is sent to a duly accredited authorised waste management company.
- Mixing hazardous waste with other waste is not permitted, and waste must be sorted by type.
- The waste container and dumping area must be properly indicated.
- Hazardous waste is only allowed to be stored for 6 months at the most, while any non-hazardous waste may be stored for a maximum of 2 years.
- In the case of construction-related activities, the contractor is responsible for waste management. These activities may be carried out in two ways depending on the type and amount generated:
 - In a properly fitted out and signposted waste storage area, or a separate container for each type of waste.
 - Any large amounts of or bulky waste (soil, building rubble, etc.) must be directly loaded onto trucks for removal by the authorised waste manager and/or hauler.

- Abandoning, dumping, burning or any other form of uncontrolled elimination of hazardous waste is strictly forbidden.

In this respect, Gransolar generated a total of 30.85 Tn of hazardous waste, the most representative being contaminated absorbent materials (LER 150202), mainly contaminated cleaning rags (19.94 Tn in 2023 and 13.72 Tn in 2022), non-chlorinated mineral motor oil (LER 130205) (7.43 Tn in 2023 and 3.99 Tn in 2022) and contaminated packaging waste (LER 060106) (1.12 Tn in 2023 and 0.2.03 Tn in 2022).

As for non-hazardous waste, a total of 14,280.68 tonnes were generated. The most representative waste by quantity was paper and cardboard waste (LER 150101) (72.34 Tn in 2023 and 51.24 Tn in 2022), wood waste (LER 150103) (266.36 Tn and 143.81 Tn in 2022) and scrap metal (LER 170405) (13,875.62 Tn and 8,561.41 Tn in 2022).

The data are obtained by controlling waste collection, checking the delivery notes of managed waste by dates, and also by the control and follow-up documents in the case of hazardous waste.

Apart from the waste listed in the table above, Gransolar promotes a number of initiatives to combat food waste on sites. Given the fact that most of our sites are not in urban areas, Gransolar allows workers to use any leftover food and take it home for personal use. Additional training for on-site jobs raises awareness on not wasting food. Constant control and monitoring are also carried out from project management positions.

Furthermore, our Responsible Purchasing Policy, aligned and certified by the international standard ISO 20400 on sustainable purchases, encourages the purchase of products that are environmentally friendly and respect society.

3.2. Sustainable use of resources

Gransolar is committed to the sustainable use of resources, specifically optimising the use of water, energy and raw materials.

Our activity is linked to the use of a variety of resources, such as raw materials, water and energy. We consider efficient management to be a priority in our operations to achieve sustainable consumption and production. We therefore reuse materials, thus optimising and maximising their usefulness.

Regarding energy, electrical supply in Spain (Madrid, Valencia and Almeria) use 100% green and renewable energy, helping us to reduce the impact of our carbon footprint. In the case of supplies located outside Spain (Australia, Saudi Arabia, United States, South Africa, Chile, Mexico, Brazil, etc.) a distinction has to be made between supplies of photovoltaic projects, whose energy is supplied through the photovoltaic production of the project itself, and the supplies of office activity, which do not have green energy since they are shared work spaces (coworking) or controlled from outside the organisation.

The details of water and electricity consumption by Gransolar in 2022 and 2023 are shown in the following table:

Consumption	Amount 2022 (1)	Amount 2023
Water consumption ²	4,382.25 m3	4,084.44 m3
Electricity consumption	2,976,896 kWh ³	5,391,676 kWh ⁴

¹The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

²The reported data on water consumption include: the two factories in Cheste and the factory in Chiva, as well as the offices in Madrid and Almeria.

³The reported data for 2022 on energy consumption include: the two factories in Cheste and the factory in Chiva, the factory in Saudi Arabia, as well as the offices in Madrid, Almeria, and Brisbane.

⁴The reported data on energy consumption in 2023 include: the two factories in Cheste, the factory in Chiva, the factory in Saudi Arabia and the factory in Houston, as well as the offices in Madrid, Almeria, Brisbane, and Houston.

The scope of reference has been extended to include our factory in Saudi Arabia, the branch in Australia and the office in the United States.

Gransolar seeks to optimise the use of material resources in all stages of its activities. In this respect, the main activity where consumption takes place is in industrial manufacturing, focused on the manufacture of trackers for photovoltaic parks (factories located in Spain (Cheste), Saudi Arabia (Jeddah) and the United States (Houston)).

The figures on the consumption of materials used by Gransolar in its industrial activities at the factories in Cheste, Saudi Arabia and the United States, where Gransolar engaged in its industrial activity in 2022 and 2023 are as follows:

Consumption of materials (Spain)	Amount 2022 (*)	Amount 2023
Metal elements (steel + aluminium)	121,821.35 t	162,655.9 t
Plastics	18.876 t	292.85 t
Plastics (piping)	-	156 m
Technological elements (controllers + batteries)	443,640 units	276,405 units.
Batteries	16 m3	0 m3
Batteries	195 m2	0 m2
Other	24 t	0 t

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Consumption of materials (international)	Amount 2022 (*)	Amount 2023
Metal elements (coil + beam)	7,148.04 t	56,355,987 t

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

The details of consumption of office materials at used at Gransolar offices in 2022 and 2023 are shown below:

Consumption of materials (Offices)	Amount 2022 (*)	Amount 2023
Paper	0.225 t	0.292 t
Toner	18 units	31 units

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

3.3. Climate change

The year 2023 once again showed that we are currently in the most critical decade of the climate crisis. Climate change and its consequences are the main challenge we have to face in the coming years, if we are to prevent an increase in the average global temperature of more than 1 °C.

At Gransolar we are convinced of our role as a key agent of change and the need to contribute to the global targets. This is why the environmental framework of our corporate strategy cuts across all the business lines. It addresses the numerous changes to the law at national and international level, always focusing on the present and future risks and opportunities and raising our quality standards and commitment to the highest possible level.

Gransolar's activity is closely linked to the environment and mitigation of climate change, since our main activity is the manufacture of key components for the construction of photovoltaic solar farms; and it is also active in the development and construction of photovoltaic plants, and thus in reducing greenhouse gas (GHG) emissions.

In addition, Gransolar carries out a number of actions included in its corporate policies, in particular those related to CSR and Quality & Environment, with the aim of reducing GHG emissions. Some of these actions include:

- The use of electric vehicles to travel between the different factories.
- Our fleet of leased vehicles includes hybrid and electric vehicles.
- Gransolar's offices have MyQ printers, which is a system that stores print requests and prints them via a code.
- The car park at our Head Offices has three electric charging stations, and we also have incentives for the purchase and use of electric vehicles. In 2023, two new fast charging stations were installed, and it is planned to extend this system over the next few years.
- The Head Offices have been BREEAM certified.
- The new ISE Energía building is in the process of certification under the LEED standard.
- LED lighting and movement detection lighting activation systems have been fitted in the facility.
- Participants in the UN Global Compact, The Climate Pledge and Forética.
- Green energy contracts at our offices.
- Zero paper use target.
- Drawing up studies for photovoltaic installation for self-generation at our Cheste factory that will increase the current installation for all our factories
- Development of studies on travel habits and patterns of workers in Madrid and Valencia, in order to seek the most sustainable, safe and healthy way of making trips through a new Sustainable Mobility for People model.

The Ministry of Ecological Transition and the Demographic Challenge has not published the emissions factors for 2023 yet, so the data shown below are a rough estimate based on our consumption data for 2023, applying the 2022 emission factors published by Ministry. The 2023 estimate is 609.95 T CO₂eq., taking into account that the mix of the Spanish electricity grid published by CNMC [National Commission on Markets and Competition] on 3rd May 2023 is 273 g CO₂eq/kWh. This estimate includes, for all geographies in which we are permanently present, the company's scopes 1 and 2. Scope 1 is equivalent to 0 tonnes, as the Group has no direct GHG emissions.

3.4. Protection of biodiversity

One of the key aspects on which companies must base their corporate strategy and economic activity is the protection of biodiversity. The climate crisis is leading to the loss of biodiversity in ecosystems, seriously affecting aspects such as climate regulation, air quality and soil erosion; and thus the socioeconomic development of the markets.

Biodiversity plays a key role in mitigating the effects of climate change. Protecting and restoring the diverse terrestrial and marine ecosystems is essential for achieving the internationally accepted objectives of the Paris Agreement and other frameworks contained in the United Nations Framework Convention on Climate Change.

Gransolar is committed to the natural environment and works globally with a holistic perspective and a proactive attitude. That is why our objectives include protecting and preserving nature, analysing our risks and controlling our links with natural capital, and establishing the goal of protecting biodiversity in 100% of our new contracts.

Our activity therefore reflects the specifications of each customer, based on a variety of environmental impact studies. In addition, Gransolar implements its own environmental management system for all the projects and passes this on to its subcontractors to ensure compliance with environmental requirements.

To execute any project, Gransolar first identifies the project requirements based on a number of factors: country, contract, legislation and specific environmental permits, studies, environmental impact statements, etc. When all the requirements have been identified, specific environmental surveillance plans are designed that include and take into account all the applicable requirements during construction phase. These plans consist of a guide to requirements and good practices, to be used during the project construction. It ensures that all the mandatory environmental requirements are met.

We would point out that with respect to the impact on nearby plant life of the activity carried out by Gransolar, the following measures are proposed, in accordance with the various corporate policies and procedures, in particular the Quality and Environment Policy:

- Removal of the topsoil to set it aside for conservation and subsequent use in the areas that are going to be replanted.
- Replanting of land that has been cleared of vegetation immediately after the work, during the most suitable sowing and/or planting season for each variety.
- Establishing good environmental practices in order to minimise any fire risks, such as:

- Clearing away plant remains and bulky items in order to prevent fire risks.
- Preventive maintenance of machinery and its proper use in order to avoid sparks or flames.

Second, depending on each project, Gransolar establishes protection and conservation programmes for local biodiversity, including the rescue, protection and recovery of habitats for flora and fauna which could be affected by our activities. The programmes are implemented by carrying out the following activities:

1. We track and identify wildlife before starting any site preparation activities, also during the operation of heavy plant machinery on the site, and afterwards during construction and assembly.
2. These activities are followed by transport, relocation and release into the wild of any fauna found during the search.

The biggest impact on biodiversity takes place during the construction of photovoltaic solar farms.

As established by applicable legal and contractual requirements, before entering the site, all workers must undergo induction training, where the applicable Environmental and Health & Safety matters are specified. Among the topics analysed are:

- Rescue of wildlife (flora and fauna)
- Proper waste management
- Good environmental practices

3.5. Environmental risks

In line with the above, Gransolar's corporate strategy is based on mitigation and preservation as a primary management approach.

Identification of risks, specifically environmental risks, is carried out at the early stages of each project, in order to prepare and define a methodology that allows us to minimise the greatest number of them. In our productive lines of activity, a basic environmental risk and impact analysis is carried out, which is reviewed and updated periodically.

The possibility of serious damage or disasters with an environmental impact due to direct or indirect action by the Group is very low given the intrinsic nature of our activity. Furthermore, no risks have

been identified for the health and safety of communities adjacent to the centres and areas where we carry out our activity.

In 2023, the ordinary development of Gransolar's activity, including our offices, production and project design, execution and operation, has not been carried out in areas or zones near protected areas or areas of great value for biodiversity.

Gransolar also has a Manual of Good Environmental Practices, which is delivered to all employees in order to increase our environmental commitment.

3.6. Energy efficiency

The Gransolar Group is a world leader in the sector of photovoltaic energy and battery storage systems. It promotes sustainable development and offers the technological solutions needed to address the energy challenges of tomorrow.

A key element of the Group's mission is respect for and preservation of the environment, as well as the development and wellbeing of society. Today, the challenges linked to energy affect society as a whole and climate change, which is why the Gransolar Group has an energy strategy in place that promotes the following energy ambitions:

- The transition to a sustainable energy system, setting objectives for the short, medium and long term to contribute to a more efficient use of the energy sources of our activity.
- Reducing greenhouse gas emissions and the carbon footprint in line with the main international agreements.
- The adoption of solutions to any other environmental impact related to the use and consumption of energy.
- Promotion of research and development on the solar energy sector and new energy sources.

Along these lines, with the preparation of our 2021 - 2025 Action Plan, we have set two indicators linked to our energy performance.

	ESG Objectives					
	2021R	2022R	2023R	2023	2024	2025
Energy Efficiency						
<ul style="list-style-type: none"> • Tonnes of CO2 avoided in the atmosphere 	2,831,160 t CO2eq/MWh	3,697,234.33 t CO2eq/MWh	5,111,791.01 t CO2eq/kWh	2,888,066 t CO2eq/MWh +1%	2,916,946 t CO2eq/MWh +1%	2,946,116 t CO2eq/MWh +1%

• <i>Grid energy consumption per tonne of processed steel</i>	17.58 kWh/t	18.14 kWh/t	20.43 kWh/t	17.23 kWh/t	17.05 kWh/t	16.88 kWh/t
				↓ 1%/Year/year	↓ 1%/Year/year	↓ 1%/Year/year

The first indicator is linked to the tonnes of CO2 avoided in the atmosphere as a result of the production of photovoltaic energy in all our activities. Our performance in 2023, as can be seen, is 77% above the target. This is mainly due to the development and construction of a number of projects in 2023.

The second indicator reflects the ratio of energy consumption per tonne of processed steel to do this, we monitor the energy performance of the production plants, comparing it with the production of those plants. Our performance in 2023 has deviated negatively by 19% off target. This is due to the exponential growth in 2023 (opening of new production plants) and, therefore, to the increase in the rate of production, as well as the robotisation of parts of the factories, leading to an increase in electricity consumption. Moreover, in the final months of 2023, our performance in relation to this ratio increased because production focused on low weight but highly processed parts and products.

4. Information on social matters and personnel

4.1. Employment

Gransolar's large number of international projects means that its workforce is distributed all over the world. This has a positive impact on the areas impacted by our projects, creating quality employment and assisting development. The total number of employees and their distribution by country at the close of 2022 and 2023 is as follows:

Employees by country	2022 (*)	2023
Saudi Arabia	76	158
Australia	132	216
Brazil	5	6
Chile	8	8
United Arab Emirates	21	32
United States	14	78
Spain	835	1,096
India	5	4
Italy	1	1
Mexico	19	21
Portugal	6	9
United Kingdom	1	1
Romania	-	2
South Africa	106	107
Turkey	7	9
Total	1,236	1,748

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

The workforce consisted of 1,748 employees at the close of 2023, of whom 428 are women and 1,320 are men, accounting for 24% and 76% respectively of all our employees. The total figure is 512 up in 2022, a percentage growth of 41%.

The number of employees at the end of 2022 and 2023 broken down by gender, age and professional category, and by the type of working hours and contract is given below:

Employees by gender	Total	
	2022 (*)	2023
Male	941	1,320
Female	295	428
TOTAL	1,236	1,748

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Employees by age	Total	
	2022 (*)	2023
Up to 30 years	299	512
Between 30-50	790	1,046
Over 50	147	190
TOTAL	1,236	1,748

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Employees by category	Total	
	2022 (*)	2023
Directors	1	1
Senior Management	29	21
Technicians/Graduates	470	621
Administrative staff	228	317
Officers	179	250
Operational staff	329	538
TOTAL	1,236	1,748

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Distribution by contract type and working hours	Total	
	2022 (*)	2023
Indefinite	1,055	1,649
Vertical part-time	-	29
Temporary	181	70
TOTAL	1,236	1,748
Full-time	1,227	1,734
Part-time	9	14
TOTAL	1,236	1,748

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Given the breakdown by age group, recruitment was distributed as follows: < 30 years = 29%; 30-50 years = 60%; and > 50 years = 11%. Finally, there is a clear growth trend with respect to 2022, creating new jobs and to improving working conditions through permanent, full-time contracts.

The data referring to hirings and terminations in 2023 are as follows:

Hirings	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Corporate	3	-	3	-	1	6	4	2	9	5	3	3	39
Product	72	51	45	23	35	39	49	31	65	43	25	19	497
Services & Solutions	22	16	25	30	23	20	13	24	12	28	31	13	257
Total	97	67	73	53	59	65	66	57	86	76	59	35	793

Terminations	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Corporate	2	-	-	1	-	2	2	1	3	3	1	1	16
Product	4	9	7	10	13	9	12	13	27	14	10	9	137
Services & Solutions	10	9	13	7	15	15	13	7	6	7	13	13	128
Total	16	18	20	18	28	26	27	21	36	24	24	23	281

	Hirings		Terminations	
	2022 (*)	2023	2022 (*)	2023 (**)
Corporate	71	39	63	16
Product	194	497	52	137
Services & Solutions	124	257	55	128
Total	389	793	170	281

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

The table of terminations includes dismissals, which are reported later and analysed separately. Transfers from other companies are excluded.

(**)

The data reflected in the tables of hirings, and terminations demonstrate that the growth of the organisation has been stable and constant with respect to the increase in the Group's activity. A total of 281 people were given sick leave in 2023, while the number of people returning to work was 793.

The following tables show the average workforces at Gransolar, broken down by country, professional category, gender, and age group:

Average employees by country	Total 2023
Saudi Arabia	135
Australia	172
Brazil	5
Chile	11
United Arab Emirates	25
United States	41
Spain	995
India	4
Italy	1
Mexico	19
Portugal	7
United Kingdom	1
Romania	1
South Africa	108
Turkey	8
Total	1,532

Average employees by professional category	Total	
	2022 (*)	2023
Directors	1	1
Senior Management	29	20.9
Technicians/Graduates	472	552.4
Administrative staff	209	276.0
Officers	157	216.2
Operational staff	294	465.6
TOTAL	1,162	1,532.1

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

The tables showing the averages of total data for Gransolar are provided as follows: Average contracts in 2022 and 2023 by contract type and working hours distributed by gender, age and professional category:

Average contracts by gender	Distribution by gender			
	Men		Women	
	2022 (*)	2023	2022 (*)	2023
Vertical part-time	-	16.1	-	1.4
Indefinite	756	1,100.3	240	342.5
Temporary	125	47.1	41	24.7
TOTAL	881	1,163.5	281	368.6
Full-time	878	1,160.1	278	364.3
Part-time	3	3.4	3	4.3
TOTAL	881	1,163.5	281	368.6

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Average contracts by age	Distribution by age					
	Up to 30 years		Between 30-50		Over 50	
	2022 (*)	2023	2022 (*)	2023	2022 (*)	2023
Vertical part-time	-	8	-	8	-	2
Indefinite	218	394	659	882	119	167
Temporary	48	15	95	41	24	16
TOTAL	265	417	754	931	143	184
Full-time	263	416	749	925	143	184
Part-time	2	1	5	6	0	0
TOTAL	265	417	754	931	143	184

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Average contracts by professional category	Breakdown by professional category									
	Senior Management ⁽¹⁾		Technicians/ Graduates		Administrative staff		Officers		Operational staff	
	2022 ⁽²⁾	2023	2022 ⁽²⁾	2023	2022 ⁽²⁾	2023	2022 ⁽²⁾	2023	2022 ⁽²⁾	2023
Vertical part-time	-	0	-	0	-	0	-	0	-	18
Indefinite	29	20	413	539	176	254	107	193	269	436
Temporary	1	2	59	13	33	22	50	23	25	12
TOTAL	30	22	472	552	209	276	157	216	294	466
Full-time	29	22	413	549	207	275	156	216	291	463
Part-time	1	0	59	4	2	1	1	0	3	3
TOTAL	30	22	472	552	209	276	157	216	294	466

(1) In the category of Senior Management, both the 21 senior managers and the CEO have been included.

(2) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Gransolar maintains stable growth, which is reflected in the average number of contracts, showing that the average number of workers employed by the Company in 2023 has increased.

The number of dismissals in 2023, broken down by gender, professional category, and age, is as follows:

Dismissals by gender	Total	
	2022 ^(*)	2023
Men	24	58
Women	14	13
TOTAL	38	71

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Dismissals by age	Total	
	2022 ^(*)	2023
Up to 30 years	7	19
Between 30-50	25	37
Over 50	6	15
TOTAL	38	71

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Dismissals by professional category	Total	
	2022 ^(*)	2023
Senior Management	-	1
Technicians/Graduates	10	15
Administrative staff	7	19
Officers	5	6
Operational staff	16	30
TOTAL	38	71

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

The number of dismissals in 2023 appears to be in line with the Company's growth and the most suitable hiring policies and processes for the development of Gransolar's business activity.

Average remuneration by gender	Total €	
	2022 ^(*)	2023
Male	€43,639	€43,946
Female	€39,719	€42,518

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Average remuneration by age	Total €	
	2022 ^(*)	2023
Up to 30 years	€31,350	€34,370
Between 30-50	€44,086	€45,263
Over 50	€58,330	€56,088

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Average remuneration by professional category	Total €	
	2022 ⁽¹⁾	2023
Board members	€185,294 (2)	€194,723 (2)
Directors	€186,462	€224,174
Technicians/Graduates	€56,301	€61,328
Administrative staff	€34,884	€36,369
Officers	€36,143	€38,578
Operational staff	€18,345	€19,545

(1) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

(2) The remuneration data of the CEO is presented together with the average remuneration data of all Board members.

The Board of Directors, as set up on 19 April 2022, consists of 8 members, of whom 7 are men and 1 is a woman. Of these 8 Directors, 3 are senior managers, 2 of them with different service provision contracts. All three are men and the average annualised gross remuneration is €416,761. Two are proprietary directors without remuneration and the other three are independent directors who receive remuneration for their membership of the board and its committees. The annualised average gross remuneration of these independent directors is €102,500 and the latter's pay gap is 20%, due to the travel allowances paid to a male director associated with trips from his normal country of residence to Spain to attend the Group's board meetings, whereas that of all the members of the Board is 58%.

The remuneration model features two different parts: A set amount considering the level of responsibility, the functions carried out and the track record of each employee, principles of internal equity and market value of the function, which is the most significant part of the total remuneration. A variable amount which is associated with the different levels in the company.

This means that approximately 31% of all employees are paid this variable amount linked to previously established targets, divided into Company, Department and Personal targets.

Furthermore, Gransolar's employees receive other benefits, such as medical insurance, life insurance and a flexible cheque, restaurant tickets and transport tickets; key personnel also have a company car. This has all been included in what we call the Emotional Salary, which was presented in conjunction with other measures such as:

- Teleworking.
- Annual medical check-ups.
- Day off on birthday.
- Training agreements with Business Schools.
- Healthy Life Project.

Gransolar's remuneration policy promotes non-discrimination between men and women, ensuring pay equality. The remuneration model rewards employees for their level of responsibility and their track record, whilst striving to ensure internal equality and external competitiveness. The minimum remuneration (€20,456) was 34% over the minimum wage in 2023, as established under Spanish law and the Employment Ministry.

The pay gap is shown as follows (measured as the difference in average remuneration between men and women, both nationally and internationally, expressed as a percentage of the average remuneration of men), by area and professional category for 2022 and 2023:

Salary Gap (€)	Salary Women/Men (%)	
	2022 ⁽¹⁾	2023
Board members	51%	58%
Directors	14%	11.54%
Technicians/Graduates	12.19%	12.88%
Administrative staff	19.38%	11.45%
Officers	19.95%	1.35%
Operational staff	22.99%	-0.06%
Company	8.98%	1.87%

(1) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

(2) The information on the salary gap of the CEO is presented together with the information on the salary gap of all the Board members.

Salary Gap (€)	Salary Women/Men (%)	
	2022 ^(*)	2023
National	5.73%	1.64%
International	9.48%	-0.54%

Group	8.98%	1.87%
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(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

In 2023, the salary gap was considerably reduced, mainly because of changes in the categories of Officers and Operational Staff, as a large number of women were hired in 2023 in Australia and the United States. They were hired at significantly higher salaries than those in these categories in other regions such as Spain or Saudi Arabia, where most of the workforce is men with an average salary lower than those in Australia and the United States, thus reducing the gap in these categories. This is also a highly specialised profile for the use of certain machinery that requires higher remuneration.

4.2. Work organisation

Gransolar is governed at all times by the provisions of relevant law in all regions where it has personnel, including its own employees and workers it does not directly employ. The breakdown of the workforce given in the tables above shows that 62% is in Spain. This is due to the great weight and importance of Cheste's production plants in our activity. Although there are other manufacturing centres in the United States and Saudi Arabia, a very important percentage of the pieces still come from Spain, which also provides many indirect services to other geographical areas. It is worth noting the significant rise in the workforce in Saudi Arabia and the United States. Our presence has been strengthened in both countries due to the opening of two new manufacturing plants in recent years. Thanks to the projects carried out in Australia, we have consolidated our increased presence there as well. In the rest of the geographical areas, our workforce has been very stable.

Our workers in Madrid are governed by the Collective Workers Agreement of the Metal Industry of Madrid, whereas those located at the factories in Valencia and our employees at our offices in Almeria are governed by the Collective Workers Agreements of the Metal Industry of Valencia and for Offices in Almeria, respectively. All of them work an average of 40 hours a week.

In the case of our workers hired outside of Spain, the applicable Collective Workers Agreements depend on the countries where they are working. In 2023, the Sindicato dos Trabalhadores nas Indústrias da Construção Civil (SINTRACON) agreement was applied in Brazil, and in Italy that of Assoelettrica and Federutility.

Gransolar allows its workers a certain degree of flexibility regarding the times when they start and end their working days. In Madrid and in Ingenia in Almeria, and since 2023 in Cheste, our employees are allowed to start work between 8 and 9 o'clock in the morning, whereas on Fridays they work from 8 or

9 o'clock in the morning to 1:30 - 2:30 pm, to complete their 40 hours. In the months of July and August, they work an unbroken shift of 7 hours. Our factories run three shifts with working weeks of 40 hours, and sometimes four shifts if this is necessary due to production requirements. Site personal work 40-hour weeks.

Gransolar currently also implements a flexitime and teleworking system to allow our workers to balance their working and private lives, as included in several corporate policies.

From a Health & Safety point of view, the Collective Workers Agreements subscribed by Gransolar Group's different companies include aspects regarding:

- Compulsory accident prevention training
- Breaches of prevention measures
- Minimum regulations on the prevention of occupational hazards
- Business activity coordination
- Training on the Prevention of Occupational Hazards

Disconnection from work is considered in each of the collective workers agreements applicable to each post and territory, and which are binding for Grupo Gransolar.

4.3. Health & Safety

The health and safety risks affecting Gransolar are those that are inherent to industrial production, construction and maintenance of high voltage facilities. Gransolar implements protocols and standards, and it also has a Health & Safety Policy, which are all part of the risk mitigation measures to ensure the health and safety of our employees.

Gransolar has implemented an occupational health and safety management system, in accordance with the provisions of the international ISO 45001 certification. The requirements established by ISO 45001 are as follows:

1. Understand the organisation and its context and the needs and expectations of workers and other stakeholders.
2. Demonstrate leadership and commitment to Occupational Health and Safety (hereinafter, "OHS") and establish the OHS policy and objectives.
3. Plan the OHS system and determine the actions needed to address risks and opportunities.
4. Provide the resources needed to comply with the planned Occupational Health and Safety objectives.

5. Plan and implement the operational controls needed to eliminate or reduce risks.
6. Measure and analyse the effectiveness of each process and activity in meeting the objectives and requirements of Occupational Health and Safety.
7. Continuously improve the Occupational Health and Safety Management System.

In relation to the prevention of risks to employees' health, Gransolar has a perfectly executed PPE (Personal Protective Equipment) delivery procedure in place. The tool for requesting PPE is available on the employees' portal, including variables such as the company, season, region or work position in question. This is all supervised by the Health & Safety Department and features an ongoing approval process by the managers.

No serious work-related illnesses were reported in 2022 or 2023.

The figures for accidents and accident rates in 2022 and 2023 are shown in the following table:

	2022 (*)	2023	
		Men	Women
No. of accidents	21	16	5
Frequency index ¹	13.27	7.23	6.79
Severity index ²	0.23	0.25	0.18

¹ The accident frequency index has been calculated as follows: (No. of accidents*1,000,000/No. of hours worked)

² The accident severity index was calculated as follows: (No. of hours lost*1,000/No. of hours worked)

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

In 2023, our Health and Safety policies were further enhanced, strengthening the team in the Services and Product area and implementing preventive measures to continue to reduce risk and occupational accidents. The trend in the accident frequency index and severity index was upward in 2023. This was due to the number of accidents, all of them minor, within the categories of cuts and blows, ergonomic injuries and entrapment by or between objects. Having identified the upward trend, it was seen that most of the accidents occurred in production plants, so a campaign was launched to raise awareness, and control and monitor basic security measures, as a result of which the trend was corrected.

4.4. Industrial relations

Of Gransolar's total workforce, 63% were covered by a collective or trade union agreement in 2023. Collective agreements in fact include clauses relating to health and safety. The breakdown of employees covered by collective agreements in 2022 and 2023 is shown in the following table:

Employees by country	Employees at year end		Employees covered by Collective Workers Agreements		Percentage of employees covered by Collective Workers Agreements	
	2022 (*)	2023	2022 (*)	2023	2022 (*)	2023
Saudi Arabia	76	158	-	-	-	-
Australia	132	216	-	-	-	-
Brazil	5	6	5	6	100%	100%
Chile	8	8	-	-	-	-
United Arab Emirates	21	32	-	-	-	-
United States	14	78	-	-	-	-
Spain	835	1,096	835	1,096	100%	100%
India	5	4	-	-	-	-
Italy	1	1	-	1	-	100%
Mexico	19	21	-	-	-	-
Portugal	6	9	-	-	-	-
United Kingdom	1	1	-	-	-	-
Romania	-	2	-	-	-	-
South Africa	106	107	-	-	-	-

Turkey	7	9	-	-	-	-
Total	1,236	1,748	840	1,103	67.9%	63.1%

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

The Company did not have a specific approach for participation by stakeholders in 2023, such as trade unions or collective negotiation. However, the Group negotiated approval of the Equality Plan with the majority trade unions in the sector (UGT and CCOO).

4.5. Training

Gransolar Group's commitment to training is key to its People policy and an integral part of our corporate culture. Our objective is to boost and update our workers' skills and abilities to ensure optimum performance in their jobs.

As is the case each year, a training plan has been carried out in accordance with the strategy and requirements of the Organisation and its employees. In total, 5,057 training courses have been delivered across the different business lines.

The following are the most noteworthy goals of Gransolar's training plan:

- To improve the organisation's effectiveness and efficiency through suitable development of our employees.
- To be proactive with respect to the needs arising from a changing environment and the organisation's future projects.
- To promote personal development and motivation, and enhance the professional competence of our employees as part of their emotional salary.

The training hours are broken down by professional category as follows:

Professional category	Training hours	
	2022 (*)	2023
Senior Management	485	887
Technicians/Graduates	8,722	20,763
Administrative staff	2,845	8,531
Officers	1,389	2,060
Operational staff	1,633	4,649
TOTAL	15,045	36,890

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Training hours are broken down by gender as follows:

Employees by gender	Training hours	
	2022 (*)	2023
Men	10,446	26,801
Women	4,600	10,089
TOTAL	15,045	36,890

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

In addition to the training hours reflected in the tables, a total of 291.5 hours of training was provided in 2023 to 27 interns.

Employees by gender	Average Training Hours	
	2022(*)	2023
Men	11,1	20,3
Women	15,6	23,6
TOTAL	12,2	21,1

As a new feature, this year, the Gransolar Academy was launched in April. It is an open digital ecosystem for unlimited learning, available to all workers in the Gransolar Group. The ecosystem provides audio books, videos, podcasts, courses, ebooks and articles on all possible topics and areas, as well as internal training that forms part of the Gransolar schools. A total of almost 400 resources were consumed during these first 8 months.

We have also developed a policy of internal trainers that includes a compensation plan. The aim is to promote internal talent, in order to maintain the know-how within the Group and distribute the training resources. We have had a total of 11 internal trainers, providing training to 428 workers.

Moreover, Gransolar continues to invest in young talent, such as our star programme (Develop your Energy), a trainee scheme and Dual Vocational Training.

Develop Your Energy is a rotation programme, offering the opportunity to for participants to work in the company's different departments in order to learn everything about a photovoltaic project. We also include an ad-hoc training programme created by the Escuela de Organización Industrial for Gransolar, specialising in photovoltaic energy.

This was its first year. There were almost 350 applications, from whom 8 candidates were successful. The aim of the programme is to give people the opportunity to work in dynamic and challenging environments. A number of filters are applied in the selection process: a review of CVs, telephone interviews, and group dynamics organised by Gransolar.

We have also incorporated 16 interns studying university degrees, of whom 4 have been hired and are currently working in the company. Another 6 interns have been incorporated from our fourth round of Dual Vocational Training, of whom 5 have been hired.

Gransolar has educational cooperation agreements with a number of universities in the regions of Madrid and Valencia: the Polytechnic University of Madrid, the Autonomous University of Madrid, Carlos III University of Madrid, King Juan Carlos University, the Alcalá de Henares University, the Complutense University of Madrid, the Colegio Universitario de Estudios Financieros (CUNEF) (University College of Financial Studies), Polytechnic University of Valencia (UPV), the Catholic University of Valencia (UCV), the University of Valencia (UV), and the University of Technology, Arts and Design (U-tad). The following universities have been added this year: UNIR, CEU San Pablo and Formación Empresarial S.L.

Finally, we attended 7 employment fairs in 2023, in Madrid, Valencia and Almeria and the following universities: Polytechnic University of Valencia, University of Almería, Complutense University of Madrid, Feria Empleo Ribaraja, Fira Ocupació València Activa, and U-tad Company Week, as well as employment forums such as Satelec, organised by the students themselves.

4.6. Universal accessibility for people with disabilities

Gransolar believes that accessibility by disabled persons is a basic factor for the layout and distribution of our work posts. We foster the incorporation and inclusion of people with disabilities into work, promoting their comprehensive development, autonomy and independence, as well as equal treatment and opportunities.

We have 7 employees with disabilities on our staff. Furthermore, as part of our commitment to the General Law on the Rights of Disabled Persons and their Social Inclusion, since 2022 we have hired an office cleaning service for our head offices through a special employment centre. Furthermore, in 2023 we have made donations and contributions for a total value of €110,000 to third sector entities whose objectives are the social and labour integration of people with intellectual and functional disabilities.

At Gransolar, we are also convinced that to achieve full social and labour integration, we need to adapt spaces to the different needs and limitations arising from disabilities. We therefore refer to the sustainability certifications as the basis for compliance with these requirements.

Gransolar's head office, which is in Madrid (Avenida de la Transición Española, 32, Parque Empresarial Omega, Edificio A, Alcobendas), has the Spanish BREEAM In-Use certification (Building Research

Establishment Environmental Assessment Methodology), which assesses and verifies sustainable construction.

With the completion of construction work on the new headquarters of ISE Energía in Almería, we are implementing all the actions identified in the study and evaluation phase, to obtain the LEED EB certificate.

These accreditations assess and certify sustainability applicable to existing, non-residential buildings that are at least two years old. This guarantees a healthy, productive structure for the building's occupants, and efficiency in the use of the resources through a set of tools and procedures that measure, assess and weight the building's sustainability levels from the design stage through to execution and maintenance.

It permits an assessment to be made of the real performance of the building through information on environmental performance, bills and other consumption records related to the building. To obtain this accreditation, areas such as management, health and wellbeing, energy use, transport, the water management system, use of resources, pollution, etc. were all assessed.

4.7. Equality

The right to equal treatment and non-discrimination and the principle of equal opportunities between women and men are enshrined as internationally recognised and accepted principles. Moreover, they are essential values for the construction of a fair, socially developed, cohesive and free society; and they now define equality as the highest value in all legal systems.

This is why equality of treatment and opportunities between men and women is a priority of the company's strategic plan and is considered a fundamental principle of employment relations and human resources management in Gransolar.

Thus, in order to comply with the recently approved legislative frameworks and to enshrine our own beliefs, Gransolar drafted, approved and presented its Equality Plan in 2023. The Plan was negotiated uniquely and jointly between all the companies in the Group, based on the principle of uniform treatment.

Through the Equality Plan, the Gransolar management declares its commitment to establish and develop policies and procedures that integrate equal treatment and opportunities between women and men; zero tolerance for any practice that may lead to a situation of direct or indirect discrimination on

the grounds of gender; a firm commitment to promote the implementation of measures to achieve real equality in the organisation.

The principles of the Plan include the following objectives:

- Eliminate any form of discrimination for reasons of gender, respecting the singularity of all persons and their cultures through several Prevention Protocols.
- Modify any conduct based on discriminatory ideology and establish inclusive language and images in all areas of work.
- Ensure equal opportunities for both genders.
- Prevent any situations of sexual or gender-based harassment.
- Improve the balance between personal and family life and work.
- Ensure that the work by our human resources departments remains true to these objectives and remains focused on the search for and progress of the best professionals.

Finally, through the approval of the Equality Plan, a Monitoring Committee was created to assume the objectives of creating a space for dialogue and fluid communication, so that any agreements and measures adopted during the validity period of the Plan are carried out on the basis of consensus.

The Group's workforce at the close of 2023, broken down by professional category and gender, was as follows:

Professional category	Male (%)		Female (%)	
	2022 ⁽¹⁾	2023	2022 ⁽¹⁾	2023
Senior Management ⁽²⁾	2.11%	1.14%	0.24%	0.11%
Technicians/Graduates	26.58%	24.49%	11.51%	11.04%
Administrative staff	11.1%	10.8%	7.37%	7.32%
Officers	13.37%	12.7%	1.13%	1.60%
Operational staff	29.93%	26.37%	3.65%	4.42%
TOTAL	76.1%	75.5%	23.9%	24.5%

(1) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

(2) The category of Senior Management includes employees in the Senior Management category and the Director.

Breakdown of the Group's workforce at the close of 2023, itemised by professional category and age group, was as follows:

Professional category	Up to 30 years		Between 30 and 50 years		Over 50 years	
	2022 ⁽¹⁾	2023	2022 ⁽¹⁾	2023	2022 ⁽¹⁾	2023
Senior Management ⁽²⁾	0%	0%	1.22%	0.92%	1.13%	0.34%

Technicians/Graduates	8.91%	9.73%	25.36%	22.31%	3.81%	3.49%
Administrative staff	5.02%	6.18%	10.53%	9.61%	2.92%	2.35%
Officers	4.13%	4.81%	8.67%	8.12%	1.7%	1.37%
Operational staff	6.2%	8.58%	16.77%	18.88%	3.65%	3.32%
TOTAL	24.80%	29.3%	61.99%	59.8%	13.21%	10.9%

(1) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

(2) The category of Senior Management includes 29 employees in the Senior Management category and the Director.

5. Information on respect for human rights

The Gransolar Code of Conduct determines as a fundamental principle the promotion and defence of human and labour rights.

This principle is developed in the CSR Policy and the Human Rights Regulation. Among the measures included in these documents are: elimination of all forms of child and forced and/or bonded labour, the development of a due diligence procedure, a system for the prevention of resulting risks and a system to remedy and redress violations of the principles.

On an annual basis, to comply with the requirements of the *United Kingdom Modern Slavery Act*, *Australia Modern Slavery Act*, and the *US Business Supply Chain Transparency on Traffic and Slavery Act*, Gransolar drafts its own Modern Slavery Statement.

In the Statement, Gransolar expresses its position and commitment to the elimination of any form of modern slavery resulting in a situation of forced or child labour. It has implemented control measures through a Responsible Purchasing Policy, aligned with the international standard ISO 20400. Thus, we have processes for approving and assessing suppliers, which establish social criteria and respect for human rights.

In parallel, Gransolar has a Supplier Code of Conduct, revised and updated on 4 December 2023, in which we have updated the responsibilities of all the stakeholders in our supply chain with respect to social, environmental and good governance matters.

In their relations with their employees, all suppliers must act in accordance with the principles of respect, dignity and justice, taking into account the different cultural sensitivities of each individual, and not permitting any form of violence, harassment or abuse at work, or discrimination on the grounds of race, religion, age, nationality, gender or any other personal or social condition unrelated to their merits and capabilities. Special attention is focused on the labour integration of disabled persons, and those belonging to any ethnic, religious or other minorities.

A new whistleblowing channel was set up at the end of 2022 in order to comply with the obligations arising from EU Directive 2019/1937 and Spanish Law 2/2023 on the protection of persons who report breaches of Union Law. All the information on our whistleblowing channel can be found via the following link: <https://gransolar.integrityline.com/frontpage>

In 2023 there were no confirmed reports of violations of human rights or discrimination, following the investigations into possible cases reported through the various whistleblowing channels.

As regards promoting the principles of the ILO (International Labour Organization), Gransolar hereby states its commitment to respecting the freedom of association and the right to collective bargaining through its collective agreements. Furthermore, Gransolar endorses all the treaties, conventions and agreements internationally recognised by the various social agents in the field of human rights.

6. Information on combatting corruption and bribery

Our activity is always governed by the values, principles and behavioural guidelines established in the Code of Conduct, which was approved and updated most recently by the Board of Directors on 31 May 2023.

Together with the Supplier Code of Conduct, the CSR Policy and its dependent regulations (Human Rights Regulation and Community Investment Regulation) and the Criminal Compliance Model, establish the basic ethical values and principles that must govern the actions of Gransolar, its employees and all its stakeholders.

All these documents and corporate rules aim to ensure compliance with the Group's governance principles, with the ultimate goal of ensuring integrity throughout our organisation. Everyone who may be affected by these regulations is therefore required to behave in an honest, upright manner; which includes prohibiting workers, contractors or suppliers from offering any kind of financial benefit to any public official under any pretext or circumstances.

Another of the measures established under the Code is that no Gransolar employee may directly or indirectly offer, grant, request or accept gifts, handouts, favours or compensation of any kind to or from any authority or public official.

In order to guarantee these provisions, Gransolar set up a Whistleblowing Channel, which is open and available to all our stakeholders. The aim is to provide a secure, anonymous and protective channel to raise any concerns, suspicions or complaints related to attitudes or behaviours that are unethical, contrary to corporate codes and standards, or even illegal.

Gransolar’s Corporate Legal Counsel Department is not aware of any cases of corruption, money laundering or bribery related to public authorities, government, political parties and/or representatives, whether monetary or in kind, involving the organisation either directly or indirectly. Furthermore, no legal proceedings have been filed related to unfair competition, antitrust practices or activity against free competition.

7. Engagement with society

7.1. Commitment to sustainable development

Gransolar’s vision is, as we have already mentioned above, to create shared value in the societies where it operates, and to promote social and environmental development.

Along these lines, and developing the provisions of the Code of Conduct, Gransolar has a Corporate Social Responsibility Policy and regulations based on it (Human Rights Regulations, Community Investment Regulation and Corporate Volunteering Regulation), establishing a proactive approach to social and environmental improvement, through one-off or ongoing donations and collaborations, sports and cultural sponsorships, and other actions with the aim of achieving the 17 Sustainable Development Goals established in 2015 by the United Nations.



Through its actions, Gransolar contributed to 12 of the 17 goals in 2023. Our aim is to continue with our work helping to achieve all the Sustainable Development Goals.

In 2023, Gransolar contributed through various social action projects (donations to social entities, donations in kind, sports sponsorship, etc.) to create shared value in the societies in which it operates. Investment in the community amounted to €319,736 through the 64 projects launched.

In addition, through our Corporate Volunteering programme, we launched 64 employee participation initiatives. The initiatives include 627 participants in total who invested 2,388 hours, directly benefiting 16,354 people from a variety of vulnerable groups and indirectly 123,426 people.

The main projects, donations and sponsorships implemented in 2023 are shown below:



NO POVERTY

- Collaboration with AUARA (Europe-Africa)
- Afrikable Corporate Volunteering (Kenya)



ZERO HUNGER

- Donation to the Spanish Federation of Food Banks (Spain)



GOOD HEALTH AND WELLBEING

- II Gransolar Group Padel Tennis Tournament
- Elemental Tennis sports club (Almería)
- Sponsorship of cycling (Valencia)
- Pirates Rugby Club (South Africa)
- Mountain cycling club (Almería)
- Sponsorship of the Unión Atletas club (Almería)
- Amateur women's football sponsorship (Cheste)
- Sponsorship of El Progreso youth football league (Murcia)
- Sponsorship of Cheste men's basketball club
- Sponsorship of Cheste women's basketball club
- Business Padel Tour (Madrid)
- Sponsorship of children's CAU Rugby Club Valencia
- Ajax Leekrans F.C. (South Africa)
- Sponsorship of PKMNS basketball team (Alcobendas)
- Sponsorship of Sotileza Rugby Club (Cantabria)
- University Basketball Club (Australia)
- FUNDAL inter-company league (Madrid)
- Inter-company RC Sport league (Valencia)
- C.D.F. Almería 2010
- Irving Half Marathon (United States)
- NEOM Titan Desert (Saudi Arabia)
- Abierta al Mar Valencia race
- Sports for the Planet race
- UPV women's cycling Valencia
- ISE Energía women's basketball club (Almería)
- Collaboration with AUARA (Europe-Africa)
- Collaboration with HURTAPLAS (Spain)
- Technology scholarships for women (India)
- Ponle fin a la Leukemia (Spain)
- Contribution to the Josep Carreras Foundation (Spain)



QUALITY EDUCATION

- Afrikable Corporate Volunteering (Kenya)
- Collaboration with the Manantial children's centre (Valencia)
- Collaboration with Little Eden Society (South Africa)



GENDER EQUALITY

- Afrikable Corporate Volunteering (Kenya)
- Collaboration with Wakami (Guatemala)



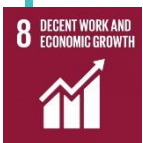
CLEAN WATER AND SANITATION

- Collaboration with AUARA (Europe-Africa)



CLEAN AND NON-POLLUTING ENERGY

- Pirates Rugby Club (South Africa)
- Contribution to Josep Carreras for the closure of Nave-La Gineta (Albacete)
- Donation to The SeaCleaners
- Donation to FESBAL (Spain)



DECENT JOBS AND ECONOMIC GROWTH

- Afrikable Corporate Volunteering (Kenya)
- Technology scholarships for women (India)
- Collaboration with Wakami (Guatemala)
- Donation of Solar Simulator to the Polytechnic University of Madrid (Spain)



REDUCING INEQUALITY

- Ajax Leekrans F.C. (South Africa)
- Family plan - ADECCO (Spain)
- Down de Oro Award from ASALSIDO (Almeria)
- Collaboration with ASINDOWN (Spain)
- Collaboration with Wakami (Guatemala)
- Collaboration with the Manantial children's day centre (Valencia)
- ALPHA Project | Research on Muscular Dystrophy in children (Spain)
- Collaboration with Little Eden Society (South Africa)
- Collaboration with Mil y dos gafas (Spain)
- Collaboration with Agamama (Cofradía Penal) to organise a charity concert



CLIMATE ACTION

- Donation to The SeaCleaners
- Corporate Reforestation Volunteering (Spain)



MARINE LIFE

- Donation to The SeaCleaners



PEACE, JUSTICE AND STRONG INSTITUTIONS

- Membership of the United Nations Global Compact
- Members of Forética



CSR Actions	2022	2023
Initiatives	27	64
Unique volunteers	371	627
Voluntary participation (employees and relatives)	512	1,055
Hours (during and outside working hours)	764.84	2,388.33
Beneficiaries (direct and indirect)	6,9698	139,780

7.2. Awareness campaigns

Gransolar not only takes on board ethical and social commitments at corporate level, including the Sustainable Development Goals and the ESG metrics in our daily activity, but we also want our employees to join us in this through their participation. We have therefore adopted a proactive approach to communication through internal awareness and sensitisation campaigns. We make our employees the cornerstones of each campaign, since we believe that it is through individual fulfilment that we will achieve our various collective objectives.

Healthy lifestyle habits, environmental awareness, participation in social initiatives and communication on progress in social action are just some of our 2023 campaigns.

Furthermore, so that all our employees can collaborate directly, in 2023 we continued with our Corporate Volunteering campaign launched in 2022, in which we help our employees to take part in social initiatives managed through our CSR Department.

This Corporate Volunteering campaign was designed to give a voice to all Gransolar employees in making their concerns known. Through our collaborative volunteering management tool, all employees can submit their proposals for collaboration, one-off donations to social organisations, sports and cultural sponsorships, volunteering activities, etc.

Appendix I to this document shows details of the various campaigns run in 2023.

7.3. Subcontracting and suppliers

Gransolar has internal rules on the corporation's supply of goods, services and project execution. These rules include the requirements that companies who bid in our tenders must meet. Furthermore, in 2022 Gransolar was certified under the ISO 20400 standard.

Depending on the type of services we contract, Gransolar requires different sets of conditions:

- In the case of suppliers for the development and construction of photovoltaic solar farms, Gransolar requires all significant new suppliers (main suppliers) to sign the "Code of Conduct for Suppliers". The objective of this code is to ensure and promote professional, ethical and responsible conduct by all Gransolar Companies' suppliers during the undertaking of their

activities anywhere in the world, in line with the ethical business culture established in Gransolar. Among the commitments entered into by both parties, we highlight the following:

- Application of the regulations and good practices in terms of employment conditions, workplace health and safety and in their relations with their employees in accordance with the principles of respect, dignity and fairness, considering the different cultural sensitivities of each individual, and not tolerating any form of violence, bullying or abuse at work, or discrimination of any kind.
- Our commitment to the environment is a priority objective in Gransolar's social responsibility. This code obliges companies to commit to strict compliance with international, national, regional and local legislation, as well as complying with the principles defined by Gransolar.
- When contracting suppliers of parts or raw materials for component development, Gransolar requires the supplier to sign an environmental commitment in which it states compliance with environmental regulations, correct waste management and acceptance of emergency plans or compliance with its own environmental emergency plans. As stated previously, our suppliers are assessed on completion of their work, and this assessment includes environmental matters through certificates.
- For general services contracting, in most cases for the Gransolar Corporate offices, and since the amounts are relatively insignificant, Gransolar considers suitability criteria and not necessarily environmental or social factors. Despite this, Gransolar has also procured goods and services based on social criteria, such as the purchase of water from the company Auara, a social, sustainable bottled water company.
- In order to encourage the procurement of local goods, Gransolar cooperates with Amazon Business Prime to give priority to local trade.
- Finally, in regard to the contracting of services, Gransolar fosters an internal culture that gives priority to subcontracting local services in the countries where our projects are being carried out, thus promoting local job creation despite the fact that this has not been formalised in a specific procedure. These subcontractors are required to sign a document in which special emphasis is placed on the health and safety of their workers in addition to complying with all environmental regulations. These documents are specific for each country in order to adapt to and comply with applicable local legislation.

Gransolar assesses and accredits suppliers that represent 80% of the volume of purchases, as well as those considered to be critical suppliers according to the criteria set out in the Purchasing Policy. For the main development and construction equipment, the assessment exercise was carried out on 16

suppliers, with the result of 3 being non-approved and 1 pending corrective actions; 10 other suppliers were accredited, with only 1 not approved.

In the product part, the assessment exercise was carried out on 18 suppliers, with the result of 2 non-approved suppliers; in addition, 29 other suppliers were accredited.

7.4. Consumers and customers

Gransolar engages in different businesses and therefore deals with a varied customer portfolio and end users/beneficiaries of the services we provide. Gransolar's most important customers in terms of revenue are major private corporations (B2B).

One of the corporate values that the Group has implemented since its creation is customer trust. It forms the basis for all its employees' actions. Quality of service and customer satisfaction are key elements for all of Gransolar Group's divisions. Therefore, Gransolar implements different reporting systems in order to respond to applications, queries or standard documented requests.

The Group's commitment to customers is based on a clear strategy that includes the following points:

- Problem-solving orientation.
- Customer relations feedback.

Any incidents detected by the customers are given importance and will be managed differently depending on the phase of the project.

- If an incident arises during the project, both the customer and the Gransolar branch company can file an NCR (Non-Conformity Report), specifying the incident in order to review and resolve it. The Site Manager for the project and Gransolar's site quality manager are responsible for resolving the incident. This is all supervised by Gransolar's quality department.

Any quality-related complaints or claims are managed through the document and quality control mail of the different Gransolar companies. Moreover, Gransolar implements an NCR Procedure and Improvement Actions that guide consumers on the process on filing claims and standard forms that can be used in the event of the customer not having its own formats.

Claims filed against Gransolar can be for different reasons, and the most appropriate measures are taken depending on the type of claim to ensure a satisfactory response is made as quickly, clearly and effectively as possible. Nevertheless, the most common claims lodged with Gransolar are as follows:

- Shipment clarifications

- Equipment clarifications
- Documentation and site procedures
- Construction details

No voluntary breaches of the currently applicable regulations or codes leading to warnings or penalties occurred or were detected in 2023.

- If an incident arises after commissioning, there is a warranty period during which any claims can be filed related to the plant.

Gransolar has a warranty management procedure in place, which states that all claims must be accompanied by a warranty notification claim (WNT) through the use of a specific form. The warranty management procedure consists of 3 stages: the notification stage, the execution or rejection stage and the final closure stage.

The person appointed to the project by the Warranty Department is in charge of managing these notices through to resolution.

A total of 235 complaints and claims were received from our customers, of which 210 were closed and 25 are being processed (at the close of 2023). A further 297 claims have been received during the warranty period, of which 124 have been resolved, 171 are open and 2 have been cancelled.

It is important to note that in 2023, the Quality Department of the Gransolar Group was divided into two autonomous divisions for its two major businesses of Services and Products. This increases agility in quality management, as well as customer satisfaction by turnover, although it is important to say that there is only one Governance and a single quality policy for the Group.

Also, the Group's recertification under ISO9001 maintains its commitment to quality since its first certification in 2008, as do the application and update of the scopes of certification to the new structure and reality of the business. Of note in this respect is the independent certification for the GRS construction business in Australia, as well as certification of the scope of BESS storage system projects, both for its engineering and construction offices in Spain and Australia (the biggest market).

A new Lessons Learned procedure has also been launched to ensure continuous improvement and excellence in our work carried out, facilitating learning between each project and the business units.

7.5. Tax information

In May 2023, the Board of Directors of Grupo Gransolar, S.L. approved the Compliance and Good Tax Practices Policy (the "Tax Policy"), which forms part of the policies of the corporate governance policies of Gransolar and is distributed through publication on the corporate intranet. The Tax Policy is aligned with the applicable international tax standards (OECD Guidelines). It ensures a transparent tax compliance model based on best tax practices and guarantees a correct tax contribution by the Group in each of the countries in which it is present.

The Tax Policy also expressly states the general commitment to comply with tax regulations in Spain and in the rest of the countries in which the Group operates, to develop best practices in this area and to maintain an appropriate relationship with the relevant tax authorities. It is the responsibility of all its employees and collaborators to comply with this commitment.

The principles of the Tax Policy must be complied with by all employees of the Gransolar Group who are directly or indirectly involved in the management of any taxes applicable, in all countries where the companies engage in their business or have a business presence.

The commitment to contribute to the economic and social development of the markets in which the Gransolar Group operates is materialised in the area of taxation by compliance with all the tax obligations generated as a result of the Group's activity, in accordance with both the local and international regulations that applicable and with corporate principles values.

The Group's Tax Department is a centralised department with financial autonomy and formed by experienced tax experts. Its main purpose to manage the Group's taxes in accordance with the general principles and guidelines set out in the tax policies of the Gransolar Group.

Gransolar's tax information is presented below:

	Profits before tax		Corporate income tax (paid)	
	2022 (*)	2023	2022 (*)	2023
Europe	3,635	21,743	5,777	4,615
United States	1,129	2,867	11	490
Latin America	-1,673	908	29	56
Africa and Asia	-4,528	25,555	4,269	2,534
Australia	21,815	12,744	3,941	6,987
Total	20,378	63,816	14,028	14,682

(*) The data in the table referring to 2022 correspond to the period from 19 April to 31 December 2022. Period determined and audited in the Non-Financial Information Statement 2022.

Gransolar was awarded public subsidies (*) in 2023 of €54.950. 152% up on the figure of €21,850.49 in 2022.

(*) Public subsidies are defined as any financial contribution paid by a public organisation to the company for implementing specific action in the current year. This does not include any social security allowances awarded for training or other items.

8. Materiality Assessment

The approval of EU Directive 2022/2464 on corporate sustainability reporting (the *CSRD*) and the final approval of the ESRS (*European Sustainability Reporting Standards*) represent a paradigm shift in the structure of corporate reporting obligations starting in 2024.

Among all these new requirements is the preparation of double materiality: Materiality with an internal perspective from a financial point of view that assesses the risks to the organisation of the environment; and an external perspective to assess the impact of the organisation on the environment.

At the end of 2022, the Gransolar Group began the process of creating a materiality matrix, in order to address the concerns of all of our stakeholders and to align them with the corporate strategy on ESG.

The methodology followed for the preparation of the materiality matrix 2023 was based on three points: Identification of potential material issues; prioritisation of these issues based on two approaches; and validation of the matrix by the areas affected.

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

To prioritise the identified topics, an analysis was carried out of each of the identified topics, based on the following approaches:

- Internal perspective and/or dimension: Marked by the relevance of the issues identified, following the valuations of each of the corporate areas linked to these issues. Two reports and bibliographies were also taken into account on the present and future risks affected by material issues.
- External perspective and/or dimension: Marked by the relevance of the issues identified, following the evaluations of the different stakeholders through questionnaires and interviews.

The external perspective is also marked by the current geopolitical situation, as well as the different trends in the sector and society.

After prioritisation, the material issues identified as critical, both for our Groups of interest and for Gransolar, were as follows: Health and Safety, Legal Compliance, Ethics and Integrity, Environmental Practices, Carbon Emissions and Supplier Management, among others.

Finally, the materiality matrix was validated by presenting it to the different corporate areas that participated in the process for their comments and queries.

I. Appendices

I.1. Compilation of communication and awareness campaigns

Madrid, 21 de marzo de 2023

VOLUNTARIADO MEDIOAMBIENTAL MADRID

Te dejamos todos los detalles para la jornada de este sábado:



¡ACCIÓN POR EL CLIMA!

¡No te quedes en casa y ven a pasar un día estupendo con tus compañeros, amigos, niños, familia, mascotas...!

Fecha: 25 de marzo

Hora: 10:00

Tlf (Marta Dance): 674 304 466

Lugar de encuentro: [Río Jarama \(Madrid\)](#)

¿Qué haremos?:

- Jornada medioambiental de reforestación con especies autóctonas, adecuación de alcorques, colocación de tubex riego, etc
- Taller infantil medioambiental para niños

Timing:

- 10:00 a 11:30 h Bienvenida. Reforestación y taller medioambiental de adecuación
- 11:30 a 12:00 h Descanso
- 12:00 a 13:15 h Reforestación y taller medioambiental de adecuación
- 13:15 a 13:30 h Cierre de jornada y transferencia de valores
- 13:30h Comida campera
- 16:00h Fin de jornada

¡Todavía estás a tiempo para participar!

Fecha límite: 23 de marzo

APÚNTATE

Madrid, 21 de agosto de 2023

¡En Gransolar promovemos y apoyamos el deporte femenino!

Ayer disfrutamos de la victoria del Mundial de fútbol femenino, su esfuerzo y dedicación en el campo ha sido un ejemplo.

A través del deporte en equipo, desde Gransolar fomentamos valores como el compañerismo, el trabajo en equipo, aprender de las derrotas y compartir las victorias para crecer juntos y alcanzar nuestros objetivos. También patrocinamos la práctica deportiva de mujeres a nivel interno y externo.

PATROCINIO INTERNO:



Madrid, 9 de febrero de 2023

UNIMOS FUERZAS: TURQUÍA Y SIRIA



Este es un recibo por su generosa donación a Bomberos Unidos Sin Fronteras.

Organización: **Bomberos Unidos Sin Fronteras**
 Campaña: **BUSF**
 Nombre del Donante: **GRANSOLAR HOLDINGS SL**
 Cantidad: **5.000 €**
 Intervalo de Donaciones: **Una vez**
 Recibo #: **28549651**
 Donado En: **08/02/23 08:46:04 CET**
 Método de pago:
 Muchas Gracias,
 Bomberos Unidos Sin Fronteras



Seguimos conmocionados por la situación que se está viviendo en Turquía y Siria a causa del grave terremoto acontecido el pasado 6 de febrero.

El 8 de febrero, desde Grupo Gransolar hemos contribuido de varias maneras:

1. Ayuda económica urgente de 5.000 € a la ONG especializada en emergencias y catástrofes: Bomberos Unidos Sin Fronteras.
2. Donación de 4 cajas de ropa de abrigo (sudaderas, forros polares y parkas) por un valor aproximado de 1.000 €.

Adicionalmente, hemos recibido dos propuestas vuestras a través de la plataforma social de [APLANET COMMUNITY](#), con el objetivo de lanzar una campaña de recaudación de fondos a nivel personal.

Si quieres contribuir ayudando a las víctimas del terremoto, pulsa el siguiente botón:

COLABORA CON TU APORTACIÓN

Madrid, 13 de abril / April 13, 2023

CANAL ÉTICO GRANSOLAR



Grupo Gransolar está firmemente comprometido con **la lucha contra** el fraude, la corrupción y las malas prácticas sociales, medioambientales y empresariales. Por este motivo **siempre hemos tenido habilitado un canal ético** en el que poder dejar cualquier denuncia de nuestra empresa o sus empleados.

El pasado mes de diciembre, hemos modernizado este canal, que de **forma totalmente anónima**, está a disposición de **todos los empleados, clientes y grupos de interés**.

CANAL ÉTICO

Madrid, 21 de abril / April 21



Hagamos que **todos los días** celebremos los **beneficios** que nos proporciona la **naturaleza**, pero especialmente el 22 de abril, **Día Internacional de la Madre Tierra**. Recordemos, que de **la salud de nuestros ecosistemas** depende directamente la **salud de nuestro planeta y sus habitantes**.

En Grupo Gransolar impulsamos juntos el cuidado de nuestro planeta con las 3 iniciativas medioambientales que hicimos en Almería, Madrid y Valencia.

¡GRACIAS, GRACIAS Y GRACIAS!

Os dejamos una carta muy bonita de agradecimiento por parte del Proyecto Bosque de Almería.

CARTA

Madrid, 26 de julio / July 26, 2023



Nuestros abuelos han sido y son parte imprescindible de nuestras vidas con su amor incondicional y su sabiduría. Siempre han cuidado por nuestro bienestar y ahora nos toca a nosotros dejar un mundo mejor para las futuras generaciones.

¡Aprovecha esta fecha para recordar las cosas buenas que te enseñaron!



Hoy en España conmemoramos el Día de los Abuelos. Aunque este día no se celebra internacionalmente, queremos extender este mensaje a todas nuestras sedes.

25 de noviembre / November 25, 2023



Día Internacional de la Eliminación de la Violencia contra la Mujer

25 de noviembre

En **Grupo Gransolar**, nos unimos con determinación en **contra** de cualquier forma de **violencia**, y **creemos** en el poder de la **diversidad** y la **igualdad**. Hoy, el Día Internacional de la Eliminación de la Violencia contra la Mujer, reafirmamos nuestro compromiso en crear un **entorno seguro** y **respetuoso** para tod@s.

Juntos, construyamos un futuro donde la igualdad y el respeto sean la base de nuestra sociedad.

Una Charla para Reflexionar...

Madrid, 8 de Marzo



Hoy, 8 de marzo, se celebra el **Día Internacional de la Mujer** como muestra de apoyo para la igualdad de derechos y el reconocimiento del papel de la mujer en la sociedad.

Este año ONU conmemora 8M bajo el lema: **“Por un mundo digital inclusivo: Innovación y tecnología para la igualdad de género”**.

Los avances de la tecnología digital ofrecen nuevas posibilidades para resolver los retos humanitarios y hacer realidad los ODS de la Agenda 2030. Desafortunadamente, las oportunidades que abre la innovación digital también pone en riesgo la desigualdad de género.

En Grupo Gransolar nos comprometemos reducir la brecha digital, apoyando a dos hermanas de India [Swarna](#) y [Syamala](#) con las becas de formación tecnológica para mujeres.



Día Internacional de las Personas con Discapacidad

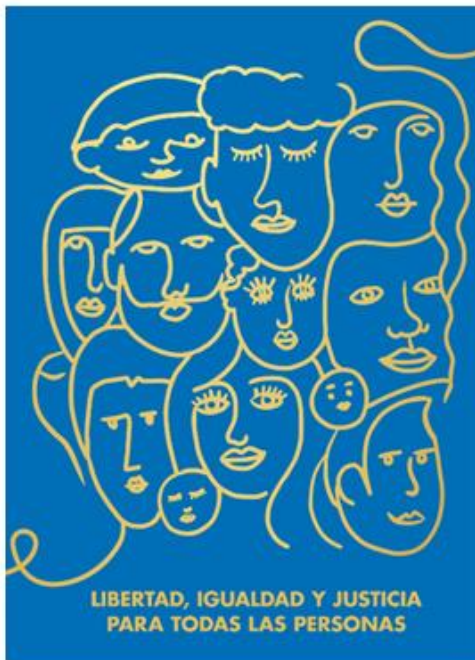
03/12

En el Día Internacional de las Personas con Discapacidad, reafirmamos nuestro compromiso con la diversidad y la inclusión. Reconocemos que la discapacidad no define a una persona; es una característica que no limita su valía ni sus habilidades únicas.

En Grupo Gransolar, valoramos la diversidad y trabajamos para crear un entorno inclusivo, donde cada individuo pueda prosperar y contribuir plenamente, garantizando igualdad de oportunidades para todos.



Día Internacional de los Derechos Humanos



Día Internacional de los DERECHOS HUMANOS

10/12

Ayer se cumplían 75 años de uno de los compromisos mundiales más revolucionarios: la Declaración Universal de los Derechos Humanos.

Desde Grupo Gransolar defendemos los derechos de todas las personas independientemente de: raza, color, religión, sexo, idioma, opinión política o de cualquier otra índole, origen nacional o social, posición económica, nacimiento o cualquier otra condición

¡Sigamos luchando por los derechos de todas las personas!

Día Internacional de los Voluntarios



En este día especial, en Grupo Gransolar honramos y agradecemos a todos aquellos corazones generosos que dedican su tiempo, habilidades y pasión para hacer del mundo un lugar mejor. Los voluntarios son la luz que ilumina las comunidades, brindando esperanza, apoyo y amor a quienes más lo necesitan.

Vuestra dedicación y compromiso son la fuerza impulsora detrás de cada sonrisa, cada gesto de solidaridad y cada cambio positivo en nuestro entorno.

¡Gracias por hacer la diferencia!

NUESTROS COMPAÑEROS DEL GRUPO EN SUDÁFRICA CELEBRARON EL PASADO 18 DE JULIO EL DÍA INTERNACIONAL DE NELSON MANDELA:

OUR COLLEAGUES FROM THE GROUP IN SOUTH AFRICA CELEBRATED NELSON MANDELA INTERNATIONAL DAY ON 18 JULY:

El equipo de Bloemfontein visitó el Hogar "Talitha Cumi", donde viven 26 niños en acogida:

The Bloemfontein team visited the "Talitha Cumi Home", where 26 foster children live:



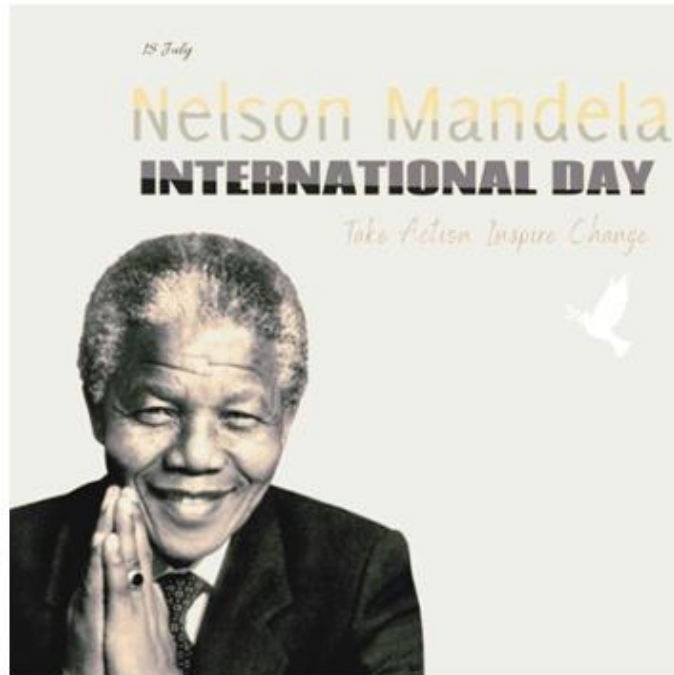
"Ser solidario hace que nuestras vidas tengan más sentido y es una práctica que fortalece las comunidades"

[Leer más...](#)

"Being in solidarity makes our lives more meaningful and it is a practice that strengthens communities"

[Read more...](#)

18 de julio / July 18, 2023



Hoy celebramos el **Día Internacional de Nelson Mandela**, quien dedicó 67 años de su vida a la lucha por los **derechos humanos y la justicia social**.

Este día es un llamado a la acción para generar un impacto positivo en nuestra sociedad. Reflexionemos sobre los problemas del cambio climático, la creciente pobreza y la desigualdad.

Nuestros compañeros del Grupo en Sudáfrica, hoy estarán apoyando a niños en riesgo de exclusión y personas en situación de pobreza. Te animamos a que, en algún momento, tú también dediques al menos 67 minutos de tu tiempo a alguna acción social o medioambiental, y lo compartas con nosotros.

¡MOVILÍZATE POR UN MUNDO MÁS SOSTENIBLE Y EQUITATIVO!

Madrid, 5 de abril / April 5, 2023



Día Internacional del Deporte para el Desarrollo y la Paz

“ El deporte tiene el poder de alinear nuestra pasión, energía y entusiasmo en torno a una causa colectiva. Y ahí es precisamente cuando se puede alimentar la esperanza y recuperar la confianza. Aprovechar el tremendo poder del deporte para ayudar a construir un futuro mejor y más sostenible para todos redonda en nuestro interés colectivo”.

—Vicesecretaria General de las Naciones Unidas, Amina J. Mohammed

¡En Grupo Gransolar el deporte corre por nuestras venas!

Desde hace años patrocinamos equipos de fútbol, rugby, ciclismo, baloncesto y paratriatlismo de diferentes edades y géneros. También fomentamos el deporte y bienestar entre nuestros empleados con diferentes actividades nacionales e internacionales - pádel, fútbol, ciclismo y carreras solidarias.

Seguiremos haciendo eso y mucho más...

¿Quieres saber más sobre nuestros avances en deporte o proponer alguna iniciativa?

¡Entra en APlanet, regístrate y sé parte de las futuras actividades!

28 de junio / June 28, 2023

DÍA INTERNACIONAL DEL ORGULLO

28 de junio

EN TODO MOMENTO...

RESPETAMOS LOS DERECHOS HUMANOS

DE ACUERDO CON LOS PRINCIPIOS DE
NACIONES UNIDAS PARA GARANTIZAR LA
IGUALDAD DE OPORTUNIDADES Y EL
RESPETO A LA DIVERSIDAD



Día Mundial Contra el Trabajo Infantil

12
Junio

Día Mundial Contra el

TRABAJO INFANTIL

Gransolar tiene el compromiso de respetar los derechos de los niños y defender la erradicación del trabajo infantil

CREEMOS

↓

Que los niños y niñas **SIEMPRE** tienen derecho a una infancia sana y feliz

↓

Que los niños y niñas deben ser **PROTEGIDOS** de todo tipo de discriminación

Madrid, 21 de junio / June 21, 2023

21
Junio

FUENTE INAGOTABLE • ENERGÍA LIMPIA • EMPLEOS VERDES • ENERGÍA ACCESIBLE • NO CONTAMINANTE

Día Internacional del Sol

Madrid, 14 febrero

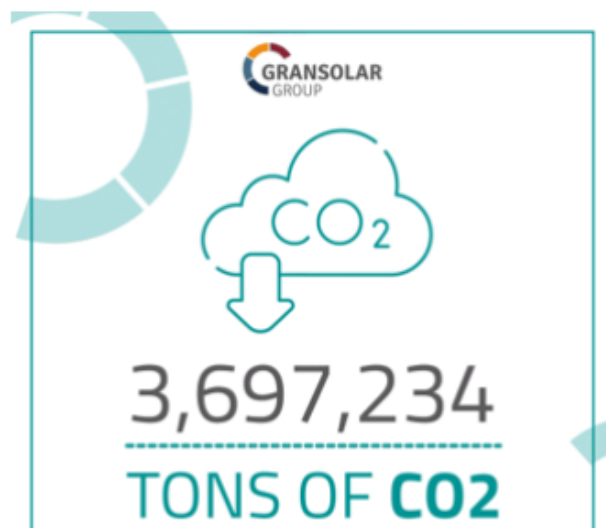
DÍA MUNDIAL DE LA ENERGÍA

Gransolar, desde sus inicios, mantiene una fuerte preocupación por el cambio climático, dedicando su labor y compromiso hacia un **sistema energético sostenible**.

Hoy celebramos el Día Mundial de la Energía y queremos crear conciencia sobre la importancia de hacer un uso responsable y eficiente de los recursos energéticos.

Somos un Grupo comprometido y unido a la hora de remar a favor de la transición energética sostenible en el tiempo.

¡Estamos muy orgullosos de anunciar que hemos cerrado el 2022 con un ahorro de 3.697.234,33 Tn CO₂ eq/MWH!



Madrid, 20 de febrero

Día Mundial de la Justicia Social

20 de febrero

En Grupo Gransolar estamos comprometidos a realizar una contribución positiva al bienestar de la sociedad y el medioambiente en el marco de los **Objetivos de Desarrollo Sostenible de la Agenda 2030**.

Desde el 5 de enero de 2021, somos **miembros del Pacto Mundial de las Naciones Unidas**, la iniciativa de la ONU que lidera la sostenibilidad empresarial en el mundo.

APOYAMOS EL PACTO MUNDIAL DE LAS NACIONES UNIDAS:



19 de octubre / October 19, 2023

19 de octubre

**DÍA MUNDIAL DE LA LUCHA
CONTRA EL CÁNCER DE MAMA**



Hoy nos unimos en la lucha contra el Cáncer de mama. En Grupo Gransolar nos importa tu salud, y queremos recordarte que la concienciación, la prevención y la detección temprana salvan vidas.

¡Pincha aquí para informarte y cuidarte!



HOY CELEBRAMOS EL DÍA MUNDIAL DEL MEDIO AMBIENTE

En el marco de Naciones Unidas, el [Acuerdo de París](#) establece medidas para reducir a la mitad las emisiones de gases de efecto invernadero y mantener el calentamiento global por debajo de 1,5 °C este siglo.

En Grupo Gransolar contribuimos con nuestra actividad a generar **energía limpia y remar a favor de un sistema energético sostenible**.

Como miembros del [Pacto Mundial de las Naciones Unidas](#), aspiramos a un mundo más justo y sostenible, liderado por buenas prácticas a favor del medio ambiente.

¡Tenemos un pacto con el Medio Ambiente!

Por ello, nos hemos comprometido a elaborar, para cada una de las líneas de negocio, un **Plan de Reciclaje 360**, con el objetivo de proteger la salud de nuestro planeta y la capacidad de nuestras generaciones futuras.

14 de septiembre / September 14, 2023

¡SÚMATE
A LOS
TÍTULOS
MÁS
LARGOS
DE LA
HISTORIA!



JOIN
THE
LONGEST
TITLES
IN
HISTORY!

Desde Gransolar colaboramos con la [Fundación Unoentrecienmil](#) en la compra y difusión de sus cordones solidarios, su propósito es impulsar proyectos de investigación contra la leucemia infantil. Te presentamos "Punto y Final", un *teaser* cuyo objetivo es conseguir crear los títulos de crédito más largos de la historia para pedir más investigación y hacer posible el final de esta enfermedad.

Te animamos a que tú también te sumes a esta iniciativa y tu nombre será incluido en los créditos de la película.

Gransolar collaborates with the [Unoentrecienmil Foundation](#) in the purchase and dissemination of its solidarity cords, its purpose is to promote research projects against childhood leukaemia. We present "*Punto y Final*", a *teaser* whose intention is to create the longest credit titles in history to seek for more research and make it possible to put an end to this disease.

We encourage you to join this initiative and your name will be included in the credits of the film.

¿ALMERÍA, MADRID Y VALENCIA?

¡APÚNTATE A LA INICIATIVA DE TU COMUNIDAD!

Hemos organizado unas jornadas medioambientales en las tres sedes de Madrid, Valencia y Almería, con el objetivo de que cada uno hagamos nuestra contribución positiva en el entorno donde vivimos.

¡Puedes traer a tu familia y compartir un día estupendo junto a tus compañeros!

Sigue las siguientes instrucciones para unirse y nos volveremos a poner en contacto contigo para concretar detalles:

1. Entra en APlanet Community

2. Elige tu iniciativa



3. Una vez dentro, completa el FORMULARIO y pulsa el botón "ME UNO"



I.2. Operational details of the Group companies

COMPANY	BUSINESS SUB-LINE	ACTIVITY	OP. TYPE
Deeptrack, S.L.U.	DEEPTTRACK	R&D&I	Laboratory
Energy Storage Solutions, S.L.U.	ENERGY STORAGE SOLUTIONS (E22)	-	Factory/Laboratory
GRS.Construccion de Proyectos, S.L.U.	GRS. CONSTRUCCIÓN	Construction	Offices
GRS.Desarrollo de Proyectos, S.L.U.	GRS. DESARROLLO	Business development	Offices
GRS.Investments, S.L.U.	GRS. DESARROLLO	-	Offices
GRS.O & M, S.L.U	GRS. O&M	O&M	Offices
Gransolar Holdings S.L. (*)	CORPORATIVO	Corporate Services	Offices
Grupo Gransolar, S.L.U.	CORPORATIVO	Corporate Services	Offices
Ingenia Power Solutions, S.L.U.	ISE ENERGÍA	-	Offices
ISE Energía, S.L.U.	ISE ENERGÍA	Engineering and Self-Consumption	Offices
PV Hardware Solutions, S.L.U.	PV HARDWARE	Manufacturing and Installation	Factory
PV Hardware Home, S.L.U.	PV HOME	Engineering and Self-Consumption	Offices
Construccion De Proyectos Pgrs, Lda	GRS CONSTRUCCIÓN	Construction	Offices
Gransolar Construction Australia Pty Ltd	GRS CONSTRUCCIÓN	Construction	Offices
GRS Construccion Chile, Spa	GRS CONSTRUCCIÓN	Business development	Offices
Gransolar Desarrollo Y Construccion Mexico, S.A. De C.V.	GRS CONSTRUCCIÓN	Construction	Offices
Gransolar Development & Construction South Africa PTY (ltd)	GRS CONSTRUCCIÓN	Construction and Business Development	Offices
Greefspan II Om (Pty) Ltd	GRS O&M	O&M	Offices
Grs Construction Usa, Llc	GRS CONSTRUCCIÓN	Construction	Offices
Grs Desarrollo Y Construccion Sl Dubai	GRS CONSTRUCCIÓN	Construction	Offices
Grupo Gransolar Holding Chile, Spa		-	Offices
Gransolar Sviluppo di Progetti, S.R.L (Grupo Gransolar Holding Italia, S.R.L.)	GRS CONSTRUCCIÓN	Construction	Offices
Grupo Gransolar S.L. Sucursal Sudafrica	CORPORATIVO	-	Offices
Jasper Om (Pty) Ltd	GRS O&M	Maintenance	Offices
Lesedi Om (Pty) Ltd	GRS O&M	Maintenance	Offices
Letsatsi Om (Pty) Ltd	GRS O&M	Maintenance	Offices
PV Hardware LLC	PV HARDWARE	Manufacturing and Installation	Factory
PV Hardware Middle East Ltd	PV HARDWARE	Manufacturing	Factory
PV Hardware Solutions Sl Dubai Branch	PV HARDWARE	Installation	Offices
PV Hardware South Africa (Pty) Ltd	PV HARDWARE	Installation	Offices
PV Hardware Turkey Donanim Teçhizat Ticaret Anonim Şirketi	PV HARDWARE	Installation	-
Planchar Hadware Solutions Private Limited	PV HARDWARE	Business development	Offices
Gransolar Construction UK Limited	GRS CONSTRUCCIÓN	Construction and Business Development	Offices
PVH Projetos Renovaveis, Ltda	PV HARDWARE	Installation	Offices
Gransolar Development Romania S.R.	GRS DESARROLLO	Business development	Offices
Gransolar do Brasil Construção Ltda.	GRS CONSTRUCCIÓN	Construction	Offices
GreenGrid Connect Pty Ltd	GRS CONSTRUCCIÓN	Construction and Interconnection	Offices

(* In 2023, Gransolar Holdings, S.L. took over and merged with Grupo Gransolar, S.L.U., and the company Gransolar Holdings, S.L. changed its company name to Grupo Gransolar, S.L.

I.3. Subjects arising from Law 11/2018 on non-financial information and diversity: material issues for Gransolar and reporting criteria

Content of the Non-financial Information Statement				
Content of Law 11/2018 NFIS			Standard employed	Report section
Business Model	Description of Gransolar's business model	A brief description of the Gransolar business model, which will include its business environment, organisation and structure, the markets where it operates, its objectives and strategies, and the main factors and trends that could affect future evolution of the company.	GRI 2-1 GRI 2-6	Section 2
	Policies	Policies applied by Gransolar, including the due diligence procedures applied when identifying, assessing, preventing and mitigating any significant risks and impacts, and verification and control procedures, as well as the measures implemented.	GRI 2-23 GRI 2-24	Sections 3, 4, 5, 6 and 7
	Main risks	The main risks related to matters linked to Gransolar's activities, including, whenever pertinent and proportionate, business relations, products or services that could have negative effects on these areas, and how Gransolar manages such risks, explaining the procedures used to detect and assess them in accordance with national, European or international frameworks of reference for each subject. This should include information on the identified impacts, providing detailed itemisation of such, in particular the main short, mid and long-term risks.	GRI 207-2	Sections 1, 2, 3 and 7
Information on environmental matters	General	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety.	GRI 3-3	Introduction to Section 3
		Environmental assessment or certification procedures.		
		Resources assigned to the prevention of environmental risks.		
		Application of the principle of precaution.	GRI 2-23	
		Environmental risk provisions and guarantees.	GRI 2-27	

Content of the Non-financial Information Statement				
Content of Law 11/2018 NFIS			Standard employed	Report section
Information on environmental matters	Pollution	Measures to prevent, reduce or repair carbon emissions that seriously affect the environment, bearing in mind any specific atmosphere pollution related to an activity, including noise and light pollution.	GRI 305-5	Section 3.1
	Circular economy and prevention and management of waste	Prevention measures, recycling, reutilisation and other ways of recovering and eliminating waste. Actions to reduce food waste.	GRI 306-2	Section 3.1
	Sustainable use of resources	Water consumption and supply in accordance with local limitations.	GRI 303-5	Section 3.2
		Consumption of raw materials and measures implemented to improve efficiency in the use thereof.	GRI 3-3 GRI 301-1	
		Energy: direct and indirect consumption; measures taken to improve energy efficiency; use of renewable energy.	GRI 302-1	
	Climate Change	Greenhouse gas emissions	GRI 305-1 GRI 305-2	Section 3.3
		Measures implemented to adapt to the consequences of climate change.	GRI 3-3 GRI 305-5	
		Voluntarily established mid and long-term goals to reduce GHG emissions and the resources to achieve this.	GRI 305-5	
	Protection of biodiversity	Measures adopted to preserve or restore biodiversity	GRI 304-2	Section 3.4
		Impacts caused by activities or operations in protected areas.	GRI 304-2	Section 3.5
Employment	Total number and distribution of employees by gender, age, country and professional classification	GRI 2-7 GRI 2-8		

Content of the Non-financial Information Statement				
Content of Law 11/2018 NFIS			Standard employed	Report section
Information on social and personnel matters			GRI 405-1	Section 4.1
		Total number and distribution of labour contract types.	GRI 2-7 GRI 2-8	
		Annual average of permanent, temporary and part-time contracts by gender, age and professional category.	GRI 2-7 GRI 2-8	
		Number of dismissals by gender, age and professional category.	GRI 401-1	Section 4.2 Section 4.6
		Average remuneration by gender, age and professional category or equivalent value.	GRI 405-2	
		Salary Gap.	GRI 405-2	
		Remuneration of equivalent or mean work posts in society.	GRI 405-2	
		The average remuneration of directors and senior managers, including variable remuneration, allowances, compensation, payment into long-term savings schemes and any other payments, broken down by gender.	GRI 2-19 GRI 2-20	
		Implementation of measures for disconnection from work.	GRI 3-3	
		Employees with disabilities.	GRI 405-1	
	Work organisation	Work time organisation.	GRI 3-3	Section 4.2
		Number of hours of absenteeism.	GRI 403-9 GRI 403-10	Section 4.3
		Measures to facilitate work and private life balance and to encourage shared responsibility by both parents.	GRI 401-3	Section 4.2
	Health & Safety	Occupational health and safety conditions.	GRI 403-1 GRI 403,3 GRI 403-5	Section 4.3

Content of the Non-financial Information Statement				
Content of Law 11/2018 NFIS			Standard employed	Report section
Information on social and personnel matters		Workplace accidents (frequency and severity), itemised by gender.	GRI 403-9	
		Workplace related illnesses (frequency and severity), itemised by gender.	GRI 403-10	
	Industrial relations	Organisation of social dialogue, including procedures to inform, consult and negotiate with employees.	GRI 2-26	Section 4.3
		Percentage of employees covered by collective workers agreements by country.	GRI 2-30	
		Balance of collective agreements, particularly regarding health and safety at work.	GRI 403-8 GRI 403-4	Section 4.4 Section 4.5
	Training	Policies implemented in the field of training.	GRI 404-3	Section 4.5
		Total number of training hours by professional categories.	GRI 404-1	
	Accessibility	Universal accessibility for people with disabilities	GRI 3-3	Section 4.6
	Equality	Measures implemented to promote equal treatment and opportunities between men and women.	GRI 3-3	Section 4.6 Section 4.7
		Equality Plans		
		Measures implemented to promote employment.		
		Protocols against sexual and gender-based harassment.		
		Integration and universal accessibility for disabled persons.		

Content of the Non-financial Information Statement				
Content of Law 11/2018 NFIS			Standard employed	Report section
		Anti-discrimination policy and diversity management, where applicable.	GRI 3-3 GRI 406-1	
Information on respect for human rights	Human Rights	Application of human rights due diligence procedures.	GRI 3-3	Section 5
		Prevention of risks of human rights violation and, where applicable, measures to mitigate, manage and remedy any possible abuses committed.	GRI 2-27 GRI 2-24	
		Promotion and compliance with the provisions of the agreements	GRI 2-27 GRI 2-23	
		Reports concerning violations of human rights.	GRI 2-27 GRI 406-1	
		Promotion and fulfilment of the provisions of the fundamental ILO agreements, related to the right to association and right to collective agreement, elimination of any discrimination in employment and occupation, elimination of bonded or forced labour, effective abolition of child labour.	GRI 2-27 GRI 2-23 GRI 409-1 GRI 408-1	
Information on the fight against corruption and bribery	Corruption and Bribery	Measures implemented to prevent corruption and bribery.	GRI 205-3	Section 6 Section 7.1
		Measures to combat money laundering.	GRI 205-3	
		Contributions to foundations and non-profit enterprises.	GRI 201-1 GRI 415-1	
Commitment to society	Commitment by the company to sustainable development	Impact of the company's activity on local employment and development.	GRI 2-6 GRI 413-1	Section 3.5 Section 7.1 Section 8
		Impact of the company's activity on local populations and territory.	GRI 413-2	
		Relations with the players in local communities and methods of dialogue with them.	GRI 413-1 GRI 413-2	

Content of the Non-financial Information Statement				
Content of Law 11/2018 NFIS			Standard employed	Report section
		Association or sponsorship actions.	GRI 2-28	
Subcontracting and suppliers		Inclusion of social, gender equality and environmental issues in the procurement policy.	GRI 3-3 GRI 414-1 GRI 308-1	Section 7.3
		Consideration of social and environmental responsibilities in relations with suppliers and subcontractors.	GRI 3-3 GRI 414-2 GRI 308-2	
		Systems for supervision, auditing and audit results of these relations.	GRI 414-1 GRI 308-1	
Consumers and customers		Consumer health and safety measures.	GRI 416-1 GRI 416-2	Section 7.4
		System for claims, complaints and resolution thereof.	GRI 418-1	
Tax information		Benefits for the country.	GRI 207-4	Section 7.5
		Tax paid on profits.		
		Public subsidies received.	GRI 201-4	Section 7.5

On 13 March 2024, the Board of Directors of Grupo Gransolar, S.L., acting in compliance with the requirements of article 253 of the Corporate Enterprises Act and article 44 of the Commercial Code, with respect to the information required by Law 11/2018 of 28 December, amending the Spanish Commercial Code, the consolidated text of the Spanish Corporate Enterprises Act approved by Legislative Royal Decree 1/2010 of 2 July, and Law 22/2015 of 20 July (the Audit Act), regarding non-financial information and diversity, drafted the non-financial information statement for 1 January 2023 to 31 December 2023. It is included as the attached document which precedes this report.

The aforementioned Non-Financial Information Statement is signed below by the Board of Directors of Grupo Gransolar, S.L., and initialled by the Deputy Secretary of the Board on all its pages.

Inversiones Silverstrand, S.L. (Chairman) Mr Domingo Florián Vegas Fernández	Inversiones Frontyard, S.L. Mr Juan Pedro Alonso Salmerón
Mr Iván Ernesto Higuera Rivas (CEO)	Girasol Investments, S.A. Mr Javier Fernando Olascoaga Palacio
Mr Andrew Stephen Barrett	Mr Derek Wayne Glanvill
Mr Víctor García Reymundo	Ms Blanca Losada Martín



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