



**HEALTH, SAFETY,
ENVIRONMENT, QUALITY
AND SUSTAINABILITY
CORPORATE MACRO POLICY**

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1. GLOSSARY

For the purposes of this health, safety, environment, quality and sustainability corporate macro policy (hereinafter, the “**Macro Policy**”):

- (i) “**Board of Directors**” shall mean the Board of Directors of Grupo Gransolar, S.L.;
- (ii) “**Commercial Code**” shall mean the Spanish Commercial Code (*Código de Comercio*);
- (iii) “**Corporate By-laws**” shall mean the corporate bylaws (*estatutos sociales*) of Grupo Gransolar, S.L.;
- (iv) “**ESG Committee**” shall mean the advisory body of the Board of Directors, responsible for managing and supervising ESG (environmental, social and governance) matters of Gransolar Group, prior to their approval or final presentation to the Board of Directors.
- (v) “**Governance Department**” shall mean the governance department of Gransolar Group;
- (vi) “**Governance Director Plan**” shall mean the governance director plan of Grupo Gransolar, S.L.
- (vii) “**Gransolar Group**” shall mean the Group whose parent company is GRUPO GRANSOLAR, S.L., of which, among other companies, PV HARDWARE SOLUTIONS, S.L.U., GRANSOLAR OYM, S.L.U., GRANSOLAR CONSTRUCCIÓN DE PROYECTOS, S.L.U., ISE ENERGIA, S.L.U., as well as their respective subsidiaries, form part;
- (viii) “**Group**” shall mean a group of companies within the meaning provided for in Article 42 of the Commercial Code, that is, a group of companies which, in accordance with the provisions of said article, is under the direct or indirect control of a dominant Company;
- (ix) “**HSEQ Department**” shall mean the health, safety, environment and quality department of Gransolar Group;
- (x) “**SDGs**” shall mean the Sustainable Development Goals established in the 2030 Agenda for Sustainable Development.

2. INTRODUCTION

Gransolar Group bases its management model on operational excellence, responding to the needs and expectations of its stakeholders, contributing value to society, and promoting sustainable development in its social, economic, and environmental dimensions.

In this context, the corporate governance system of Gransolar Group is structured through a set of internal rules (hereinafter, the “**Internal Regulatory System**”), among which are the corporate macro policies, which:

- (i) constitute rules that establish the general framework, guiding principles, and common criteria that must govern a specific discipline within Gransolar Group; and
- (ii) are developed or implemented by corporate policies, which, in turn, constitute an essential element to guarantee compliance with applicable regulations, establish clear guidelines for the development of activities, and favor the homogenization and efficiency of internal processes.

The Internal Regulatory System is inspired by the highest international standards regarding sustainability, business ethics, and good governance. In particular (and by way of example only), as a participating member of the United Nations Global Compact, Gransolar Group promotes the SDGs and actively assumes its responsibility as an agent of change in sustainability matters.

In line with the foregoing, Gransolar Group promotes an organizational culture based on regulatory anticipation, fostering the early adoption of new regulations, as well as the incorporation of guidelines, standards, and recommendations issued by leading international bodies

Likewise, Gransolar Group maintains a firm commitment to

- (i) the respect for and protection of Human Rights, adopting a preventive and due diligence stance against potential violations in the territories where it operates (this commitment extends to all stakeholders of Gransolar Group, making a whistleblowing channel available to them); and
- (ii) the promotion of the highest standards of transparency, business ethics, and accountability, applying a zero-tolerance policy against any conduct contrary to the provisions of the Internal Regulatory System and extending these principles throughout its entire value chain.

In line with the foregoing, Gransolar Group promotes an organizational culture based on regulatory anticipation, fostering the early adoption of new regulations, as well as the incorporation of guidelines, standards, and recommendations issued by leading international bodies.

3. OBJECT AND PURPOSE

The object of this Macro Policy is to establish the strategic framework, guiding principles, and general guidelines that must govern the actions of Gransolar Group in matters of health, safety, environment, quality, and sustainability (hereinafter, the “**Discipline**”), all of this with the aim of:

- (i) guaranteeing the coherence, homogeneity, and alignment of all corporate policies, procedures, protocols, or other internal rules issued within the scope of the Discipline to develop the Macro Policy (or the corporate policies that depend on it), and defining the common criteria that all these internal rules must respect, ensuring their integration into the Internal Regulatory System;
- (ii) delimiting the material scope of the Discipline, determining the matters that comprise it; and
- (iii) consolidating a structured, systematic, and risk-based governance model within the scope of the Discipline

This Macro Policy does not regulate specific operational aspects, which must be developed through specific corporate policies, procedures, protocols, or other internal rules.

4. MATERIAL SCOPE

The Discipline shall comprise, among others, the following matters

- (i) health;
- (ii) safety;
- (iii) environment;

- (iv) quality;
- (v) sustainability; and
- (vi) any other matters that, by their nature, purpose, or functional connection, should reasonably be integrated within the Discipline.

5. SCOPE OF APPLICATION

5.1. SUBJECTIVE SCOPE OF APPLICATION

This Macro Policy shall apply to (and, therefore, shall be of mandatory compliance for):

- (i) all companies comprising Gransolar Group, regardless of the jurisdiction in which they are incorporated
- (ii) the administrative bodies of the companies comprising Gransolar Group;
- (iii) the executives of the companies comprising Gransolar Group;
- (iv) the employees of the companies comprising Gransolar Group, understood as any persons linked to said companies through an employment, commercial, training, or any other legal relationship of an analogous nature; and
- (v) in general, any person acting on behalf or representation of any of the companies comprising Gransolar Group.

5.2. GEOGRAPHICAL SCOPE OF APPLICATION

This Macro Policy shall be applicable in all countries where Gransolar Group carries out its activities, without prejudice to any adaptations that may be necessary to comply with the local regulations applicable in each jurisdiction.

6. GENERAL PRINCIPLES OF GRANSOLAR GROUP

In the development of all its activities, Gransolar Group shall act in accordance with the following general principles:

- (i) Regulatory compliance: Gransolar Group shall carry out its activities in accordance with (a) the applicable regulations in each jurisdiction where it operates and (b) the provisions of the Internal Regulatory System, promoting a culture of compliance and zero tolerance against conduct contrary to the law or its internal rules.
- (ii) Integration into strategy and decision-making: Gransolar Group shall integrate the principles set forth in its Internal Regulatory System into its corporate strategy, its decision-making processes, and the management of its activities and operations.
- (iii) Risk-based management: Gransolar Group shall apply a preventive and risk-based approach, promoting the identification, assessment, mitigation, and monitoring of risks associated with the scope of action of each of the documents that comprise its Internal Regulatory System.

- (iv) Responsibility and accountability: Gransolar Group shall promote responsible, transparent, and traceable actions, establishing adequate supervision, control, and monitoring mechanisms to guarantee the correct application of its Internal Regulatory System.
- (v) Continuous improvement: Gransolar Group shall promote the continuous review and improvement of its processes, tools, and management systems, by establishing objectives, targets, and indicators that enable the evaluation of its performance, as well as systematic monitoring and periodic review by management, while adapting to regulatory, technological, and business environment evolutions.
- (vi) Training and awareness: Gransolar Group shall promote training, communication, and awareness regarding all documents that form part of its Internal Regulatory System, in order to guarantee their proper understanding and compliance.
- (vii) Extension to the value chain: Gransolar Group shall promote the application of the principles set forth in its Internal Regulatory System in its relations with commercial partners, suppliers, contractors, and other third parties, when appropriate based on the nature of the relationship.
- (viii) Respect for international standards: Gransolar Group shall orient its actions in accordance with recognized international standards, guidelines, and best practices in matters of sustainability, business ethics, and good governance.

7. PRINCIPLES REGARDING HEALTH, SAFETY, ENVIRONMENT, QUALITY AND SUSTAINABILITY

In addition to the general principles established in the preceding section (which shall govern all activities of Gransolar Group in general), in the development of its activities regarding health, safety, environment, quality, and sustainability, Gransolar Group shall act in accordance with the following principles:

- (i) Protection of the health, safety and well-being of people: Gransolar Group shall promote safe and healthy working environments, oriented towards the prevention of injuries and health deterioration, including physical, psychosocial risks and those that may affect well-being and mental health, through the identification, assessment, and control of occupational risks associated with its activities, by fostering a strong culture of prevention based on visible leadership, active management involvement, and employee participation.
- (ii) Prevention and responsible management of environmental impacts: Gransolar Group shall carry out its activities in an environmentally responsible manner, promoting the prevention of pollution, the efficient use of natural resources, and the minimization of environmental impacts derived from its activities, products, and services.
- (iii) Operational excellence and quality: Gransolar Group will conduct its operations and provide its products and services in accordance with appropriate quality standards, with the aim of ensuring compliance with applicable requirements, fulfilling contractual obligations, achieving customer satisfaction, and continuously improving the customer experience, as well as continuously improving its processes and results.
- (iv) Integration of sustainability into operations: Gransolar Group shall incorporate environmental, social, and sustainability criteria into the planning, development, and execution of its activities, contributing to responsible development and the creation of long-term value.
- (v) Preventive management based on risks and opportunities: Gransolar Group shall apply a preventive approach that allows for the identification, assessment, and management of risks and

opportunities associated with health, safety, environment, quality, and sustainability, guaranteeing in any case compliance with applicable legal and regulatory provisions, assumed contractual commitments, and any other requirements voluntarily subscribed to by Gransolar Group.

- (vi) Climate action and energy transition: Gransolar Group shall promote the reduction of greenhouse gas emissions, energy efficiency, and adaptation to climate risks, contributing to the transition towards a low-carbon economy
- (vii) Protection of biodiversity and the natural environment: Gransolar Group shall carry out its activities seeking to avoid, minimize, and, when necessary, offset any impacts that may be generated on ecosystems and biodiversity.
- (viii) Innovation, efficiency, and performance improvement: Gransolar Group shall drive innovation, process improvement, and the adoption of technological solutions that contribute to improving its performance in matters of health, safety, environment, quality, and sustainability.
- (ix) Transparency, communication, and performance monitoring: Gransolar Group shall promote transparent, truthful communication based on reliable information regarding its performance in matters of health, safety, environment, quality, and sustainability, relying on monitoring systems, indicators, and traceable data that facilitate decision-making and accountability to stakeholders.
- (x) Involvement of people and the value chain: Gransolar Group shall foster the active participation of employees, contractors, suppliers, and other collaborators in achieving objectives regarding health, safety, environment, quality, and sustainability.
- (xi) Management based on international standards: Gransolar Group will manage the Discipline through an Integrated Management System based on leading international standards, including, among others, ISO 9001 (quality management), ISO 14001 (environmental management), ISO 45001 (occupational health and safety), and ISO 50001 (energy management), ensuring a coordinated, efficient approach aligned with its corporate strategy.

In line with the above principles, Gransolar Group makes the following commitments:

- (i) To comply with legal and other applicable requirements.
- (ii) To prevent pollution and protect the environment.
- (iii) Eliminate hazards and reduce occupational health and safety risks.
- (iv) Continuously improve the management system regarding health, safety, the environment, quality, and sustainability.
- (v) Meet customer requirements and improve the quality of its products and services.
- (vi) Reduce its environmental footprint and greenhouse gas emissions.

8. LINKED INTERNAL REGULATIONS

8.1. UPWARD HIERARCHY

This Macro Policy forms part of the Internal Regulatory System of Gransolar Group, and ranks hierarchically below the following corporate rules, upon which it depends and in whose development it is issued:

- (i) the Corporate By-laws; y
- (ii) the Governance Director Plan.

8.2. DOWNWARD HIERARCHY

This Macro Policy may be developed through policies, procedures, protocols, or other internal rules that specify its practical application.

In any case, every policy, procedure, protocol, or internal rule developed under the framework of this Macro Policy must respect its content and the principles established herein, and may not contradict or distort them.

In the event of a contradiction between this Macro Policy and internal rules of a lower rank, the provisions of this Macro Policy shall prevail, without prejudice to the provisions of applicable legal regulations or internal rules of a higher rank.

9. RESPONSIBLE DEPARTMENT

The department responsible for this Macro Policy is the HSEQ Department.

10. COMMUNICATION AND AWARENESS

10.1. INTERNAL COMMUNICATION

This Macro Policy shall be published on Gransolar Group's corporate intranet, so that it is (i) disseminated among and (ii) accessible to all its employees.

10.2. EXTERNAL COMMUNICATION

This Macro Policy shall be published on Gransolar Group's websites, so that its stakeholders can access it.

10.3. AWARENESS

Gransolar Group shall train all its employees, executives, and directors on the content of this Macro Policy, as well as any corporate policy that depends on it, thereby guaranteeing an adequate level of awareness and training in matters of health, safety, environment, quality, and sustainability.

11. REVIEW AND UPDATE

This Macro Policy shall be reviewed and – if applicable – updated every three (3) years by the HSEQ Department, in coordination with the Governance Department.

Without prejudice to the foregoing, this Macro Policy may be reviewed and, if applicable, updated in advance when (i) regulatory, organizational, or risk profile changes associated with its scope of application occur, or (ii) the HSEQ Department and/or the Governance Department deem it appropriate due to any other circumstance.

In any case, any amendment proposal must be reported to the ESG Committee, which shall be responsible for submitting said proposal to the Board of Directors for approval

12. APPROVAL

This Macro Policy has been approved by the Board of Directors, as part of its general and non-delegable power to approve the general policies and strategies of Gransolar Group.

13. ADDITIONAL PROVISIONS

This Macro Policy shall be interpreted in accordance with applicable regulations and the Internal Regulatory System.



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