

**CONSOLIDATED REPORT: STATEMENT
OF NON-FINANCIAL
INFORMATION**

PERIOD 1 January 2024 to 31 October 2024

RES ENERGY GLOBAL SERVICES SLU

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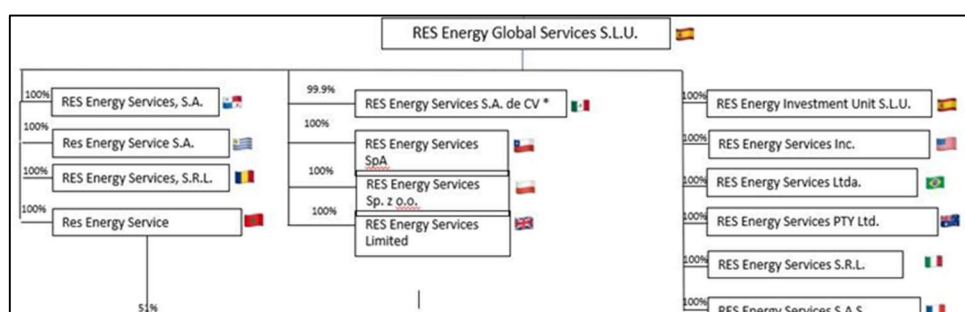
1 PURPOSE

The purpose of this report is to present the consolidated non-financial information required by Law 11/2018 of 28 December, amending the Commercial Code, the consolidated text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July on the Audit of Accounts, regarding non-financial information and diversity, of the company RES ENERGY GLOBAL SERVICES SLU (hereinafter RES ENERGY), which also includes its subsidiaries, namely:

- Res Energy Services SPA, located in Chile.
- Res Energy Services SPZOO, located in Poland.
- Res Energy Services LTDA, located in Brazil.
- Res Energy Services SA DE CV, located in Mexico.
- Res Energy Services SRL, located in Romania.
- Res Energy Services SA, based in Panama.
- Res Energy Services SRL, based in Italy.
- Res Energy Services SA, based in Uruguay.
- Res Energy Services PTY, based in Australia.
- Res Energy Services SAS, based in France.
- Res Energy Services INC, based in the USA
- Res Energy Services, based in Morocco.
- Res Energy Services LTD, located in the United Kingdom.

It should also be noted that there is a subsidiary, RES ENERGY INVESTMENT UNIT SLU, located in Spain; however, as it is a holding company with no operational activity, it does NOT provide data and will be omitted from all tables.

COMPANY ORGANISATION CHART



The report contains the information necessary to understand the company's performance, performance and position of the company, and the impact of its activities on environmental and social issues, respect for human rights, and the fight against corruption and bribery, as well as matters relating to staff, including measures taken to promote the principle of equal treatment and opportunities between women and men, non-discrimination, the inclusion of people with disabilities, and universal accessibility.

The reporting period covers 1 January 2024 to 31 October 2024, corresponding to the consolidated financial year, and marks the first year in which the company has prepared its non-financial report.

The reason why the period covered by the report for this first financial year does not correspond to a full year is that, on 1 March 2024, when the RES Group took control of this business sub-group by means of a public deed executed before a notary, the change in the financial year was officially recorded, with the financial year ending on 31 October of each year. Therefore, in this first year, the financial year of the parent company of this business subgroup runs from 1 January 2024 to 31 October 2024, and subsequent financial years will run from 1 November to 31 October of the following year, and so on.

RES ENERGY is a spin-off from INGETEAM, an organisation that submitted the non-financial reporting statement last year, covering the services activity currently carried out by RES ENERGY.

INGETEAM has agreed with RES to spin off its services division. To this end, it has transferred its services operations in Spain to a holding company, incorporated in 2017 but previously inactive, and has amended its articles of association, changed its name, etc. This company is INGETEAM O&M SERVICES SLU. In the rest of the world, in countries where it operates in the services sector, new companies are incorporated in some countries to take over the services business, with INGETEAM O&M SERVICES SLU acting as the shareholder of these newly incorporated companies. In the remaining countries where operations exist, INGETEAM O&M SERVICES SLU purchases the shares of this company from the INGETEAM group. The spin-off of the business division took place by means of a public deed executed before a notary on 30 November 2023.

On 1 March 2024, through the sale of shares in RES to INGETEAM, of said company, INGETEAM O&M SERVICES SLU, RES became, by a 'domino effect', the owner of all the subsidiaries. At the same time, the name of INGETEAM O&M SERVICES SLU was also changed to RES ENERGY GLOBAL SERVICES SLU.

The report is prepared in accordance with the requirements set out in Law 11/2018 of 28 December, amending the Commercial Code; the consolidated text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July; and Law 22/2015 of 20 July on the Audit of Accounts, regarding non-financial information and diversity, and by selecting Global Reporting Initiative (GRI) standards that, for the most part, comply with the requirements of Law 11/2018.

2 BUSINESS MODEL

RES ENERGY is an organisation comprising 1,818.2 people across fourteen countries, whose activity is the operation and maintenance of power generation plants. The organisation is a world leader in the provision of these services, with over 41 GW of maintained capacity.

The way in which the operation and maintenance of these power plants is carried out contributes to more efficient and sustainable energy generation, transmission, storage and consumption, and to a reduction in the global carbon footprint of the energy sector.

The organisation of services within RES ENERGY is structured across five global regions, where services are provided to clients through Business Units: (1) WIND, (2) SOLAR PV, BESS and H2, (3) OFFSHORE and (4) OTHERS (Biomass and Hydroelectric).

These business units are supported by global functional areas, which are integrated into each of the five global regions, such as People and Culture, HSQE, Finance, Legal, Supply Chain, MarComms, COO, Operations Support and Innovation, Advisory Services, Sales Operations, Services Engineering, and Spare Parts and Reconditioning.

Business environment

The power plant operations and maintenance sector is influenced by volatility in energy prices, growth in electricity demand and investment in energy infrastructure. The transition to renewable energy is driving new business opportunities, whilst global economic uncertainty may affect investment and financing decisions within the sector.

Growing environmental awareness and demand for clean energy have placed greater pressure on companies to improve their sustainability practices. The availability of specialised talent in the energy sector is a challenge, which has driven training and process automation to optimise the management of energy assets. Furthermore, local communities and consumers are demanding greater transparency and a commitment to sustainable development.

Environmental regulations are becoming increasingly stringent, forcing companies to implement more efficient technologies and reduce their carbon footprint. The decarbonisation of the energy sector is a key factor, driven by international agreements such as the Paris Agreement. Furthermore, climate change affects the stability of electricity grids and the availability of natural resources, requiring adaptation and mitigation strategies.

The power plant operations and maintenance sector therefore faces a challenging and dynamic environment, shaped by the energy transition, digitalisation and sustainability.



RES ENERGY has the capacity, talent and experience required to meet the challenges of the current economic, social and environmental context. Through technological innovation and a firm commitment to the energy transition, we ensure the efficient, reliable and sustainable operation and maintenance of power plants, contributing to the development of a cleaner and more resilient future.

3 CORPORATE RESPONSIBILITY POLICY

The company reaffirms its commitment to the energy transition and sustainability. Our project is based on contributing to decarbonisation and the transformation of the energy sector towards a more electrified society. To this end, we have a solid technological foundation that drives innovative solutions as a result of our investment in R&D projects applied to our work, as evidenced by our internal R&D project report, which includes the following:

- TRITOM – Technology for the optimisation and planning of resources using intelligent systems in maritime operation and maintenance tasks
- HarshMoP – Continuous monitoring system on multi-purpose offshore platforms for the early detection of corrosion, combined with corrosion protection systems.
- MADE4WIND – the main objective of this project is to develop and test innovative component concepts for a 15 MW FWT, consisting of new designs and manufacturing techniques for blades, substructures and drivetrains.

In its 2022–2024 strategic plan, the company aligns its goals with the Sustainable Development Goals of the 2030 Agenda, prioritising sustainability across its three dimensions: social, economic and environmental.

- Social, by promoting the creation of value for all stakeholders, particularly its workforce, through development opportunities and safe, healthy working environments.
- Economic: ensuring levels of profitability that enable sustained future growth.
- Environmental: promoting systems and services that minimise environmental impact and foster respect for the environment

The Directors of RES ENERGY, within the framework of their Corporate Social Responsibility policy, have selected 9 Sustainable Development Goals (SDGs) from the 17 set out in the UN 2030 Agenda. These are the SDGs that are in line with the strategy established by RES ENERGY:

- SDG 3. Good Health and Well-being. Whatever the individual or collective objective, it is essential to ensure healthy lives and promote universal well-being. At RES ENERGY, we carry out various initiatives relating to nutrition, the promotion of physical activity amongst our employees, support for disease research, and so on.
- SDG 4. Quality Education. Ensuring inclusive, equitable and high-quality education, as well as promoting lifelong learning opportunities for all, is essential to tackling global challenges. At RES ENERGY, we have been collaborating with various educational institutions, such as dual training centres, universities and schools, to support this goal

- SDG 5. Gender Equality. Gender equality is not only a fundamental right but also the foundation for achieving a peaceful, prosperous and sustainable world. At RES ENERGY, we are committed to this goal; equality plans are in place at several subsidiaries, whilst others are currently being drafted and developed, with the aim of establishing a framework for action and commitment across the entire company.
- SDG 6. Clean Water and Sanitation. Water is one of the planet's most precious resources. According to the UN, water scarcity already affects more than 40% of the world's population. Ensuring the availability of water, its sustainable management and sanitation for all is vital today.
- SDG 7. Affordable and clean energy. The roll-out and growth of renewable energy to achieve a more sustainable world is vital to meeting this goal, and it is here that the company is a driving force in the development of operation and maintenance services that promote the decarbonisation and electrification of society.
- SDG 8. Decent work and economic growth. To achieve sustainable economic development, societies must create the necessary conditions for people to access quality jobs. At RES ENERGY, we work to create quality jobs that contribute to driving economic development, entrepreneurship and technological innovation.
- SDG 11. Sustainable cities and communities. Cities are hubs of ideas, commerce, culture, science, productivity and social development. As cities and the global population continue to grow, at RES ENERGY we contribute to urban sustainability by promoting electric mobility, as well as supporting social initiatives that benefit different groups and organisations within the community.
- SDG 12. Responsible consumption and production. Sustainable consumption and production involve, amongst other things, promoting the efficient use of resources and energy. The buildings housing RES ENERGY are subject to various schemes aimed at reducing the carbon footprint and recycling waste. Furthermore, operation and maintenance services are geared towards achieving the highest possible efficiency, contributing to responsible energy production.
- SDG 13. Climate action. Climate change affects all countries on every continent, having a negative impact on their economies, people's lives and communities, and greenhouse gas emissions are at their highest levels in history. RES ENERGY plays a key role in the transition towards a more sustainable energy model by ensuring the resilience of the facilities we operate, incorporating energy efficiency criteria through tools to optimise performance and reduce downtime, and strengthening maintenance and safety protocols in the face of extreme weather events.

The main initiatives aimed at managing Corporate Social Responsibility across the various workplaces and countries have been:

- Promoting the health and well-being of staff through initiatives that encourage healthy habits, an active lifestyle, addiction prevention, the prevention of psychosocial risks, etc. (fun runs, various training courses, etc.)
- Promoting culture, integrating people with disabilities and other disadvantaged groups, and supporting cultural events and activities rooted in local culture (sponsoring musical and cultural groups and events of various kinds).
- Promotion of gender equality in the tech sector, as well as the promotion and visibility of women (through participation in and sponsorship of various institutional events at national and international level).
- Promotion of the environment – any action linked to the following SDGs: clean water and sanitation, affordable and clean energy, responsible production and consumption, climate action, with various sponsorship and donation initiatives for the development of projects aimed at developing countries, etc.

4 MATERIALITY ANALYSIS

Material issues are those that represent the most significant impacts on the economy, the environment and people, including impacts affecting human rights. (Definition established in GRI 3_Material Issues 2021)

To determine our organisation’s material issues—that is, our most significant economic, social and environmental impacts—a materiality analysis has been carried out following the steps detailed below:

- Preliminary identification of impacts that the organisation may have on the economy, the environment and people. We have termed these “issues”. For this identification, we reviewed and analysed the GRI guidelines, the Sustainable Development Goals (SDGs) and the 10 Principles of the Global Compact, and took into account the existing global concern within society regarding the various impacts.
- Identification of stakeholders, defined as individuals or groups with interests that are affected or could be affected by the organisation’s activities.
- Prioritisation of the issues identified in order to determine which are material, i.e. those that have the most significant impact.

External experts and staff from the organisation have been involved in carrying out this process.

5 PRELIMINARY IDENTIFICATION OF ISSUES

The following table shows the preliminary identification of issues, together with a description and analysis of their impacts:

| Issue/aspect | Description and impact analysis |
|--|--|
| Climate change | The use of conventional energy sources for transport (business travel, employees' commutes to the workplace) and the air conditioning of workplaces leads to an increase in greenhouse gas (GHG) emissions, exacerbating the negative consequences of climate change. |
| Pollution | The organisation is dedicated to providing specialised services in the operation and maintenance of electricity generation facilities. It does not carry out its own industrial processes that involve direct emissions of other pollutants into the atmosphere. The only emissions generated are associated with the use of vehicles employed for the transport of staff between customers' premises and facilities, which are quantified as CO ₂ emissions. |
| Energy | The energy used within the organisation is consumed for lighting, office equipment and other machinery, for example in the workshop, and for transporting staff to client sites. This has an impact on the environment, reducing the availability of resources. |
| Materials | This has a limited impact as the organisation provides services, not products, although it does use certain materials for maintenance and administrative tasks. |
| Waste | The waste generated is both hazardous and non-hazardous, and there is an appropriate management system in place for its management, minimising their impact, with most of them being recycled. |
| Noise | As a service company, we do not use heavy machinery or other that is particularly noisy |
| Ethics and integrity in business (anti-corruption and free competition) | The impact of any potential case of corruption, lack of transparency or legal non-compliance would be highly detrimental both to the organisation's reputation and to the companies we serve. The organisation strictly complies with all legislation applicable to its field of activity and follows anti-corruption procedures through its code of conduct. |
| Commitments to sustainable development and socially responsible investment | Commitments to sustainable development and socially responsible investment are key to generating a positive impact on society and the environment, ensuring economic growth without compromising the well-being of future generations. |
| Employment (recruitment and talent retention) | The organisation invests in matters relating to job quality and the development and retention of talent, generating a positive impact on both employees and the organisation itself. |
| Training and professional development | Professional training and development are essential for the organisation's growth and competitiveness, as they enhance employees' skills and knowledge, thereby increasing their efficiency and productivity. The organisation invests in training to develop its staff and adapt to technological and market changes, fostering innovation and continuous improvement. |

| Issue/aspect | Description and analysis of impacts |
|---|---|
| Diversity and equal opportunities | Diversity and equal opportunities foster a fairer working environment, where new ideas can be nurtured, decision-making improved, talent retained, the working environment enhanced and the organisation's competitiveness increased in an increasingly globalised world. |
| Work-life balance | Work-life balance is key to employee well-being and productivity, as it enables them to balance their professional responsibilities with their personal lives. From RES ENERGY implements flexible working policies. |
| Human Rights | Human rights are fundamental to ensuring a fair, safe and inclusive working environment, promoting respect, equality and the dignity of all workers. The organisation has a Code of Conduct relating to human rights. |
| Workplace harassment and non-discrimination | It is essential to create a safe and respectful working environment for all employees, treating everyone fairly and equitably and providing information on their rights and the channels for report incidents of harassment |
| Local communities | A commitment to local communities is fundamental to the organisation's sustainable development and social responsibility, as it strengthens its relationship with the local area in which it operates. At RES, we contribute to the well-being of communities by creating jobs, employing local staff in our subsidiaries and making financial contributions to the local economy in the form of taxes. |
| Health and safety at work | Effective management of occupational risks has a positive impact on improving the well-being of workers, the working environment and the organisation's productivity. At The organisation provides training in this area to its employees. |
| Water consumption, water and effluents | Minor impact, as the water consumed by the organisation comes from the municipal supply networks and is used for sanitary and cleaning purposes. The resulting effluent is channelled into the existing sewerage network. No industrial discharges. |
| Biodiversity | Our activity does not involve polluting industrial processes or intensive use of natural resources; the environmental impact of our operations on biodiversity is minimal. |

5.1 STAKEHOLDERS

We identify the individuals, groups or entities that may influence the organisation or be affected by it, through meetings between the Quality, Environment and OHS Manager and various departments (finance, marketing, human resources, operations, etc.) which can identify key stakeholders based on their experience.

The identified stakeholders, along with their needs and expectations (their interests regarding our organisation) and the actions taken to address these interests, are shown in the table below:



| STAKEHOLDERS (Stakeholders) | Needs Needs of the stakeholder "Something that solves a real or potential problem" | Expectations The hope of achieving or obtaining something "What stakeholders expect from us" | ACTIONS / SOURCE OF INFORMATION What do we do? Where do we find it? |
|--------------------------------|---|---|--|
| INTERNAL | | | |
| Employees | <ol style="list-style-type: none"> 1. Adequate remuneration and coverage of all expenses incurred in work-related tasks. 2. Social security and contracts. 3. Reliable international cover and regular updates when travelling abroad. 4. Severance pay in the event of dismissal. 5. Job security. 6. A good working environment. 7. Regular updates. 8. Appropriate training in safety, environmental and technical matters. 9. Management control, including the authorisation of authorised managers for hazardous and non-hazardous waste and the associated documentation. 10. Teleworking. 11.- Technological adaptation of internal communication to the needs of information consumption. 12.- Initiatives to promote healthy, cultural and social habits. (Actions to tackle climate change). 13.- Digitalisation for management and convenience. 14.- Keeping abreast of organisational changes regarding new hires. 15.- Integration of processes with RES. | <ol style="list-style-type: none"> 1. Continuous improvement of pay conditions. 2.- Registration with Social Security, formalisation of contracts. 3.- Comprehensive management policies and international support. 4. In the event of accidents, incapacity, dismissal, etc., to be covered by compensation. 5. Career development. 6. No accidents at work. 7.- Improved qualifications and performance of duties. 8.- Carry out work to a high standard and ensure that the impact on the environment is minimised or kept to a minimum. 9.- Good facilities for working in offices and the warehouse, accommodation, and suitable clothing and vehicles. 10. Integration of internal company activities that encourage employee participation. 11.- Knowledge of integrated policies, and internal and external communications. 12. Sufficient knowledge to carry out work safely and to a high standard, whilst ensuring proper protection of the environment. 13.- Identifying and engaging authorised waste management operators. 14.- Software and the ability to work remotely. 15.- Two-way communication. 16.- Communication regarding the organisation's internal and external activities. 17.- Agile and reliable management processes. 18.- Finalise and complete the interim process until full integration | <ol style="list-style-type: none"> 1. A set salary policy, with all expenses covered as set out in the tables used in the annual remuneration policies. 2.- All employees registered with Social Security prior to 3.- International mobility / Tax-exempt income / Foreign Social Security transfers / Visas. 4.- International Technical Assistance. --> Annual budget item i 5.- Training programme for all employees. 6.- Securing contracts and renewing existing ones across all the company's business areas. 7.- Global positioning of the RES brand. 8. Established induction and refresher training programmes and schedules. 9. Implementation of CSR initiatives and publication in the company's media. 10.- Refurbishment/maintenance of the cleaning services storeroom. 11.- Team-building days. 12.- Renewal of CSR agreements (working on initiatives and action plans to tackle climate change). 13.- Communications via the organisation's communication plan. 14.- Arranging waste collection legally through authorised waste management operators. 15.- Provision of appropriate personal protective equipment for the work. 16.- Review of IT applications and access to equipment. 17.- Development of the RESgram application. 18.- Healthy lunches, prize draws and tickets to cultural events, participation in talks and social workshops. 19. Development of internal applications to facilitate staff management, reducing risk and increasing reliability and agility. 20. Workplace climate surveys / Departmental surveys / 21. Communication via the internal network regarding new hires and promotions 22. Integrating processes and adapting to the new organisation. |



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| Company Health and Safety Committees (CSS) | <ol style="list-style-type: none"> 1.- Safety requirements. 2.- Financial requirements. 3.- Achieving better working conditions for employees. 4. Provision of preventive measures (PPE) for all workers. 5.- Ensuring the health and safety of employees and good working conditions. 6. Reporting of accidents. | <ol style="list-style-type: none"> 1. Workers integrated into the company. 2. Social responsibility. 3. The organisation's liquidity and the company's solvency 4. Short-, medium- and long-term profitability. 5. Security. 6. Improved global communication between the various companies/subsidiaries. 7. Reduction in accident rates. 8. Having its own collective agreement. 9.- Compliance with legal requirements and contracts. | <ol style="list-style-type: none"> 1.- Organisation induction pack. 2.- Quarterly meetings. 3. Signing of company agreements. 4. Establishment of committees. |
| SPP | <ol style="list-style-type: none"> 1.- Provision of protective equipment (PPE) for all workers. 2.- Ensuring the health and safety of employees and good working conditions. 3. Ensure that agreements comply with current legislation. 4. Provide the advice and support required by employees and the company, depending on the types of risk involved. | <ol style="list-style-type: none"> 1. Safety. 2. Improved communication between stakeholders. 3. Reduction in accident rates. 4. Legal compliance. 5.- Standardisation of criteria across all campuses. | <ol style="list-style-type: none"> 1. Communication of the Annual Report and Programme to SENIOR MANAGEMENT. 2. Regular meetings with both Management and the CSS. 3.- Creation of working groups. |
| Researchers (R&D&I specialists and data scientists) | <ol style="list-style-type: none"> 1.- Harnessing their creativity. 2. To make the most of and develop your technical skills. 3. Grow professionally by acquiring the new skills needed to remain at the cutting edge, as required by work in innovation. | <ol style="list-style-type: none"> 1.- Propose research opportunities (projects) to be developed. 2. Develop projects in line with their skills and technical knowledge. 3.- Receive training and access to information to develop their knowledge of the latest techniques and technology available in academic fields and the market. | <ol style="list-style-type: none"> 1. Flexibility when proposing and selecting projects to be carried out. 2. Tailoring the tasks to be carried out in projects to staff skills and assigning tasks for each project based on staff characteristics. 3.- Access to the information required for the development of the various projects, as well as addressing staff concerns and providing relevant technical training. |
| Internal clients | <ol style="list-style-type: none"> 1.- Techniques and technologies that enable maintenance costs to be reduced. 2.- Techniques and technologies that make their work easier and safer. 3. Techniques and technologies that enable better decisions. | <ol style="list-style-type: none"> 1. Reducing service costs or increasing profit margins. 2. Tools to help them do their job. 3.- Tools that help them make decisions more easily and with better reasoning. | <ol style="list-style-type: none"> 1.- Development of systems that reduce the number of breakdowns and/or enable the prediction of when they will occur and/or extend the useful life of assets. 2. Development of systems that enable repairs to be carried out more quickly and safely. 3. Development of systems that provide a wealth of structured and data-driven information, thereby facilitating decision-making. |
| RES | <ol style="list-style-type: none"> 1.- Integrate, adapt and coordinate service activities within the RES organisation, separating them from RES ENERGY 2.- Adapting systems and processes | <ol style="list-style-type: none"> 1. Appropriate and compliant transition processes. 2. Good communication, and changes that allow business business. | <ol style="list-style-type: none"> 1.- Working meetings across the different business units and departments. 2.- Integration of applications into the management portals. |
| EXTERNAL | | | |
| Suppliers | <ol style="list-style-type: none"> 1. Payments made in accordance with the agreed schedule. 2. Compliance with health and safety and environmental requirements for the agreed services. 3. Guarantees of payment. 4. Compliance with the terms of the tenders. 5.- Fair and reasonable prices. | <ol style="list-style-type: none"> 1. Stable, long-term business relationships (loyalty). 2. Clarity in orders. 3. Fair price negotiation. | <ol style="list-style-type: none"> 1. Legal compliance. 2. Quality and agreed service provision. 3. Integrated policy. 4. General terms and conditions of purchase. |



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| Users | <ol style="list-style-type: none"> 1.- Provision of the services or products purchased. 2. Techniques and technologies that make their work easier and safer. 3. Techniques and technologies that enable them to make better decisions. 4. Techniques and technologies that enable them to learn how to carry out their work safely and correctly. | <ol style="list-style-type: none"> 1.- Quality of the products supplied and completion times. 2.- Safety and technical training programmes. 3.- Effective and clear communication with users. 4.- Satisfaction with the product purchased. 5.- Complaints dealt with promptly and within the agreed timeframe. 6.- Attending meetings as requested. | <ol style="list-style-type: none"> 1. User satisfaction. 2. Planning for continuous training. 3. Ongoing analysis of potential opportunities to improve this indicator. |
| Legal and regulatory bodies | <ol style="list-style-type: none"> 1.- Comply with legal and regulatory requirements in each jurisdiction (national, provincial, regional, etc.) regarding occupational health and safety, as well as Quality, Environment and R&D, one of the objectives being, when a MS is implemented. | <ol style="list-style-type: none"> 1.- Compliance with work requirements and quality of the products/services supplied and delivery times. 2.- Compliance with legislation and/or external and internal facility standards regarding prevention | <ol style="list-style-type: none"> 1. Legal compliance. 2. Scheduling of activities |
| SPA | <ol style="list-style-type: none"> 1.- Compliance with contracts. 2. Provision of the services or products purchased. 3. Security requirements for the agreed services | <ol style="list-style-type: none"> 1.- Fulfilment of the work and quality of the products/services supplied, and deadlines for completion. 2.- Compliance with legislation and/or external and internal regulations of the facilities regarding prevention. | <ol style="list-style-type: none"> 1.- Legal compliance. 2.- Scheduling of activities 3.- Ongoing contact |
| MUTUAL INSURANCE COMPANY | <ol style="list-style-type: none"> 1.- Fulfilment of contracts. 2. Provision of the services or products purchased. 3. Safety requirements for the agreed services | <ol style="list-style-type: none"> 1.- Completion of work, quality of products/services supplied and deadlines. 2. Compliance with legislation and/or external and internal regulations at the premises regarding accident prevention | <ol style="list-style-type: none"> 1. Legal compliance. 2. Scheduling of activities 3. Ongoing contact |
| Customers (WIND, SOLAR, POWER PLANTS, HYDRO) | <ol style="list-style-type: none"> 1.- Fulfilment of contracts. 2.- Provision of the services or products purchased. 3.- Minimal accident rate. 4.- Management systems in place. (ISO 9001, ISO 14001, ISO 45001), 5.- Implementation of climate change measures (Carbon Footprint Certification, etc.) 6. Legal compliance. 7.- Environmental preservation. 8.- Continuous improvement of the LCoE (Levelised Cost of Energy). 9.- Wind-ENEL: Ensure that environmental plans are included in contracts. 10.- HIDRO: Have environmental and waste management plans in place. | <ol style="list-style-type: none"> 1.- Compliance with work requirements and quality of products/services supplied, and adherence to deadlines. 2.- Compliance with legislation and/or internal regulations at the facilities regarding prevention and environmental matters. 3.- Safety and technical training programmes. 4.- Effective and fluid communication with customers. 5.- Environmental awareness amongst staff. Tracking CO2 emissions and implementing action plans. 6.- Implementation of management systems across all projects. 7.- Provision of all necessary resources for the work. 8.- Satisfaction with the product/service purchased. 9. Complaints dealt with promptly and within the required timeframe. 10. Attending meetings as requested. 11. Maintaining their premises. 12.- Providing safety measures and PPE for workers. 13.- Reducing direct and indirect costs. 14. Submission of environmental and waste management plans. | <ol style="list-style-type: none"> 1.- Carrying out work with trained staff. 2. Reporting of accidents / Investigation reports. 3. Customer satisfaction. 4.- Planning for continuous training. 5.- Provision of equipment for carrying out the work. 6.- Maintaining current management systems. 7. Conducting internal and external audits. 8. Site visits and project audits. 9. Awareness campaigns. 10. Continuous analysis of potential opportunities to improve this indicator. 11. Preparation of environmental plans for each contract and handling of administrative requirements according to the needs and type of contract. 12.- Carbon footprint certification and GHG reduction plan as measures to tackle climate change. |



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| Administration / Labour inspection | <ol style="list-style-type: none"> 1.- Financial requirements / taxes. 2.- Information requirements. 3.- Legal compliance (social security, health and safety, and environmental). 4.- Staff contracts. 5.- Compliance with current legislation. 6. Accident prevention and corrective measures. 7. Personal protective equipment for workers carrying out high-risk tasks. 8. Tax obligations. | <ol style="list-style-type: none"> 1. Legality. 2. Meeting deadlines. 3. Transparency. 4. Accessibility. 5. Accuracy of information. 6. Implementation of improvements to workers' working conditions. 7. Compliance with working hours. | <ol style="list-style-type: none"> 1. Compliance with the law. 2. Performance of duties. 3. Accuracy of data/information. 4. Assisting inspectors. 5. Justification of requirements. 6. Preparation of records. |
| Society | <ol style="list-style-type: none"> 1. Companies that provide employment. 2. Companies that take the initiative and are involved in culture, the environment, sport and corporate social responsibility. 3. Respect for the environment. 4. Dual training schemes (companies and training centres). | <ol style="list-style-type: none"> 1.- Providing employment in the areas where operation and maintenance contracts are formalised. 2.- Providing employment in renewable energy as a corporate brand. 3.- Procedures and guidelines for environmental conduct. 4.- Enhancing skills and improving the training of professional staff. | <ol style="list-style-type: none"> 1.- Hiring local staff. 2.- Promoting internal cultural, sporting and disease prevention campaigns. 3.- Collaboration and development of local CSR activities, such as sponsorship of sports clubs, social clubs and associations. |
| Neighbouring companies | <ol style="list-style-type: none"> 1.- Avoid causing environmental incidents (spills, noise, pollution, waste). 2. Cordial relations. 3. Not being adversely affected by our facilities. | <ol style="list-style-type: none"> 1.- Implementation of environmental prevention policies. 2. Accessibility for communication or any matter arising from our company's activities. 3.- Measures to protect workers and signage in offices. | <ol style="list-style-type: none"> 1.- Management of environmental and organisational activities. 2.- Agreements with other neighbouring companies 3.- Communication on social media, such as LinkedIn. 4.- Signage, posters, control measures in offices. |
| PCYT | <ol style="list-style-type: none"> 1.- Avoid causing environmental incidents (spills, noise, pollution, waste). 2.- Participation in joint PCYT activities such as drills. 3.- Courteous behaviour and provision of information when requested. 4.- Not being adversely affected by our facilities. | <ol style="list-style-type: none"> 1. Implementation of prevention policies 2. Alignment with the company's activities. 3. Accessibility for communication or any matter arising from our company's activities. 4.- Measures to protect workers and signage in offices. | <ol style="list-style-type: none"> 1.- Management of environmental and organisational activities. 2.- Agreements with neighbouring companies and use of the PCYT's shared facilities. 3.- Communication on social media, such as LinkedIn. 4.- Signage, posters, and control measures in offices. |
| Research centres | <ol style="list-style-type: none"> 1. The company's research programmes. 2. Specific developments such as: software, prototypes, devices, tools. 3. Forming research consortia. | <ol style="list-style-type: none"> 1.- Collaboration on research. 2.- Collaboration in the formation of consortia and research proposals. 3.- Integration of activities in the development of RES R&D&I. 4.- Proposals for research and/or collaboration. | <ol style="list-style-type: none"> 1. Collaboration agreements on R&D&I and the execution of research. 2. Confidentiality agreements. 3.- Intellectual property agreements. 4.- Monitoring of work carried out. 5. They usually receive grants covering 100% of the investment. |
| SMEs | <ol style="list-style-type: none"> 1.- Specific developments such as: software, prototypes, devices, tools. 2.- Required for certain types of regional, national and/or European research calls. 3.- Formation of collaborative consortia. | <ol style="list-style-type: none"> 1.- Collaboration in research. 2. Collaboration in the formation of consortia and research proposals. 3.- Integration of activities into RES R&D&I development. 4.- Proposals for research and/or collaboration. | <ol style="list-style-type: none"> 1. R&D&I collaboration agreements. 2. Confidentiality agreements. 3. More personalised service and customer care. More accessible companies. |
| Large companies | <ol style="list-style-type: none"> 1. End users of R&D&I developments. 2. Formation of research consortia. 3. Owners of renewable energy plants. | <ol style="list-style-type: none"> 1.- Collaboration in the development of prototypes or software. 2.- Specifiers of end-user requirements. 3.- Testing of prototypes and/or concepts in real renewable energy plants. 4.- Letters of interest for the submission of proposals. | <ol style="list-style-type: none"> 1.- R&D&I collaboration agreements. 2.- Confidentiality agreements. 3.- Demonstrations of results in the laboratory. |



| | | | |
|-----------------------------------|---|--|---|
| Consultancy services | <ol style="list-style-type: none"> 1. Identifying consortia to develop proposals. 2. Drafting proposals. 3. Assessment of technical and financial justifications prior to the audit. 4. Information on tax deductions. 5.- Information on economic opportunities related to R&D&I activities | <ol style="list-style-type: none"> 1.- Information on established consortia interested in research activities. 2.- Formation of consortia in line with RES's research areas. 3.- Monitoring of actions to be carried out in relation to official bodies. 4.- Review and submission of the financial and technical justifications for projects associated with external bodies. 5. Monitoring of the project portfolio. 6. Monitoring the application of tax deductions associated with R&D&I activities. | <ol style="list-style-type: none"> 1.- Maintaining ongoing dialogue to take advantage of financial and/or economic benefits offered by national and international organisations. 2.- Discussing innovation needs and intentions. 3.- Requesting information for the formation of consortia. 4.- Negotiating payment terms. |
| Banks | <ol style="list-style-type: none"> 1.- Competitive rates. 2. Interact virtually. 3. Save time. 4. Financing. | <ol style="list-style-type: none"> 1. Quality of service. 2. Efficient processing. | <ol style="list-style-type: none"> 1.- Agreements at RES level. |
| Platform legal requirements | <ol style="list-style-type: none"> 1. Compliance with legal requirements. | <ol style="list-style-type: none"> 1.- Prompt communication via email. 2.- Training and clarification (support). | <ol style="list-style-type: none"> 1. Emails and platform access. 2. Training workshops. |
| Funding and grant-awarding bodies | <ol style="list-style-type: none"> 1.- Submission of proposals for evaluation. 2.- Submission of technical documents relating to the research process. 3.- Evaluation of the technical and financial justification of projects. 4.- Monitoring and evaluation of the research. | <ol style="list-style-type: none"> 1. Obtaining grants and/or funding. 2. Facilitating the organisation of working consortia. 3. Various types of grant schemes for laboratory improvements. 4. Recruitment grants. | <ol style="list-style-type: none"> 1.- Maintain good traceability of project expenditure. |
| Competition | <ol style="list-style-type: none"> 1.- Ensure fair and lawful competition. 2.- A mutually beneficial relationship. 3.- Not be adversely affected by RES's activities. | <ol style="list-style-type: none"> 1. Compliance with industry standards and laws. 2. Agreements and cooperation where possible. 3. Market expansion. 4. Meeting needs. | <ol style="list-style-type: none"> 1. Legal compliance. 2. Relationship policies. 3. Contracts and business department. |
| Media and Communications | <ol style="list-style-type: none"> 1. Issuing and publishing press releases about our achievements, projects and initiatives related to sustainable development. Creating the RES brand. 2.- Advertising partnerships: adverts, radio spots, banners or advertorials. 3.- Regular attendance at press conferences, presentations and/or specialist events. | <ol style="list-style-type: none"> 1.- The regular publication of our press releases, attendance at our press conferences and events. 2.- Mentioning RES on specific occasions related to the environment, as well as those responsible for corporate social responsibility initiatives. | <ol style="list-style-type: none"> 1.- Press conferences. 2. Distribution of press releases/interviews. 3.- Social media posts, advertising in offline/online media. 4. Sponsorship of specialist sections linked to our sector. 5. Organisation of conferences and trade events. |



| | | | |
|--------------------------------|---|---|---|
| Certification Bodies | <ol style="list-style-type: none"> 1.- Payments made within the agreed timeframes. 2.- Guarantees of payment compliance. 3. Purchase orders. 4.- Good communication, cordial relations. 5.- Compliance with ISO or UNE standards in processes and communications or new climate change requirements. 6.- Provision of internal documentation and evidence demonstrating compliance with ISO/UNE standards. 7.- Availability of operational and support staff during the audit. 8.- Understanding of ISO/UNE requirements. 9. Updating certificates following a change of company name. | <ol style="list-style-type: none"> 1. Stable, long-term business relationships (customer loyalty). 2. Clarity in orders. 3. Fair price negotiation. 4. Our support / use of our internal website in some cases. 5. Timely payments. 6. Proper planning and availability of audits. 7. Maintaining and improving the Integrated Management System. 8.- Traceability and consideration of the impact of climate change on the organisation. | <ol style="list-style-type: none"> 1.- Legal compliance. 2. Procurement Management and Supplier Evaluation System. 3. Management Policy. 4. Supplier evaluation. 5. Performance meetings with suppliers. 6. Communication plan with suppliers regarding pandemic prevention measures, policies, risk assessment and protocols. 7.- Audit planning meetings. 8.- Internal audits prior to external audits. 9.- Transfer of certificates to RES ENERGY GLOBAL SERVICES SLU. 10.- Actions to address climate change: CSR initiatives, targets, carbon footprint verification, related action plans, integration of requirements. |
| Jobseeker / Jobseeker database | <ol style="list-style-type: none"> 1. To find out about job vacancies at RES. 2. Have the opportunity to join RES. 3. To have a clear and concise selection process. 4. To find out about the proposed terms and conditions. | <ol style="list-style-type: none"> 1.- To find a job where I can develop my skills. 2. To be part of a company that values hard work, proactivity and growth. 3.- To have a pleasant working environment. 4. Good technical and safety training. | <ol style="list-style-type: none"> 1.- Posting job vacancies on external websites and social media (LinkedIn). 2.- Monitoring the recruitment process. 3. A clear explanation of all aspects of the selection process. |
| Trade union organisation | <ol style="list-style-type: none"> 1.- Defend the collective agreements applicable to workers. 2.- Fight continuously for wages and social benefits. 3. Propose solutions to specific issues regarding health and safety within the organisation. | <ol style="list-style-type: none"> 1.- Information, communication and collaboration on matters relating to workers. 2. To negotiate and reach favourable agreements for workers. 3.- To keep abreast of health and safety matters and accident rates. | <ol style="list-style-type: none"> 1. To take part in consultation and participation meetings. 2. To represent the workers. 3. Receive information regarding agreements reached by the company. |
| Families | <ol style="list-style-type: none"> 1.- Flexible working hours. 2. Activities promoting healthy habits. 3. Information on potential benefits. 4.- Having the family's contact details in case of need. | <ol style="list-style-type: none"> 1. Providing flexible working hours. 2.- CSR activities (film screenings, AECC awareness workshops, Family Day). 3. Information on VIP collective platform campaigns. 4. Have the family's contact details (telephone number and email address). | <ol style="list-style-type: none"> 1. Work-life balance / remote working. 2. Annual planning of participatory events. 3. Publish news about discounts on special campaigns (holidays, back-to-school, Christmas period, etc.) 4. Register of contact persons / employee profile. |
| Business association | <ol style="list-style-type: none"> 1.- Establish a partnership agreement in P.E. Campollano, fostering relationships and collaboration 2.- Offering preferential terms for banking, hotels, services, courses, etc. 3. To be aware of the implications and obligations of the Campollano Development Plan that affect the leased premises. 4.- To be present at decision-making forums in Castile-La Mancha and Spain to defend the interests of the Campollano Industrial Estate. | <ol style="list-style-type: none"> 1.- Make good use of the services offered by the association (courses, value-added companies, etc.) 2.- Communicate the relevant needs we have at the Campollano Business Park. 3.- Contribute to the growth of the Campollano Business Park. | <ol style="list-style-type: none"> 1.- Use of sustainable transport with low CO2 emissions (Urban Ciclo contract). 2. Partnership agreement with the associations. 3.- To participate in consultations or address any requirements they may have. |
| Subcontractors | <ol style="list-style-type: none"> 1.- High-quality performance of the work/services to be carried out. 2.- No accidents. / Low accident rate. 3.- Good relations with stakeholders. 4.- Possession of documentation. 5.- Safe working environments. 6.- Mandatory use of PPE. 6.- Be paid for services rendered. | <ol style="list-style-type: none"> 1.- Define the scope of the work in detail. 2.- Provide accurate information on the work/services to be carried out. Carefully review the contract and documents. 3. Include deadlines, milestones and payment terms. 4.- Ensure that they have the necessary skills, knowledge and resources, and offer guidance, support and/or feedback to help them improve their performance. | <ol style="list-style-type: none"> 1. Provide clarity on the scope of the work. 2. Coordinate business activities. 3. Review/supervise the work carried out. 4. Attend meetings with clients to verify the work carried out. 5. Inform clients of payment terms and collect payment. 6.- Annex: General Terms and Conditions of Purchase. |

5.2 MATERIALITY ANALYSIS. RESULTS

For each issue identified, its importance has been prioritised, taking into account its importance to stakeholders (external relevance) and its importance to the organisation itself (internal relevance).

As this is the first year the report has been published, the external and internal assessments have been carried out through meetings with senior management, staff from the quality, environment, health and safety, finance, marketing, human resources and operations departments, and external experts. No surveys, communications, telephone calls or other forms of communication were carried out. In future years, channels of communication with the various stakeholders will be sought in order to obtain more accurate information. Stakeholders have been grouped according to broadly similar interests to simplify the analysis.

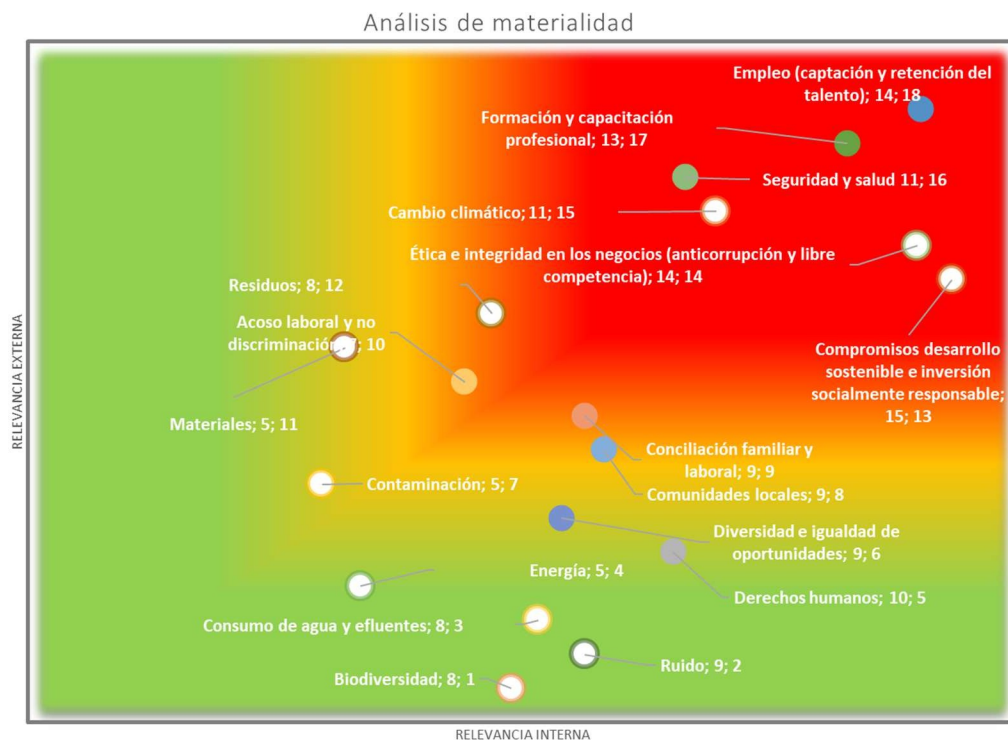
The materiality analysis was carried out at the start of the preparation of this report, during the first fortnight of February 2025, in meetings between the organisation's staff—including those responsible for quality, environment, health and safety, and finance—and an external consultancy firm. Both Spain and the other countries where the organisation currently operates and maintains power generation facilities were taken into account.

A score of 1 to 18 is assigned according to the relevance of the various identified issues to stakeholders or to the organisation, with 1 being the least important and 18 the most important.

The results are presented below:



| No. | ISSUE | STAKEHOLDERS (External relevance) | | | | | | | | | | | | | | | | External relevance (average) | Internal relevance |
|-----|--|-----------------------------------|---|-------------|--------------------------|-------|--|------------|--|---------|------------------------------|--|-------------|---------------------|-------------|----------|----------------------|------------------------------|--------------------|
| | | Employees | Committees Company health and safety (CSS)/ SPP/ indicators | Researchers | Suppliers/Subcontractors | Users | Regulatory regulatory regulatory bodies/administration / organisations certification | SPA/ MUTUA | Clients (WIND, SOLAR, POWER PLANTS, HYDRO) | Society | PCVT/ Neighbouring companies | Funding funding bodies and grant-awarding bodies | Competition | Media Communication | Job seekers | Families | Business association | | |
| 1 | Climate change | 13 | 12 | 16 | 15 | 14 | 14 | 12 | 11 | 10 | 9 | 8 | 13 | 6 | 5 | 10 | 10 | 11 | 15 |
| 2 | Pollution | 4 | 5 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 4 | 7 | 2 | 1 | 4 | 13 | 5 | 7 |
| 3 | Energy | 11 | 6 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 14 | 3 | 4 | 1 | 2 | 5 | 4 |
| 4 | Materials | 6 | 3 | 4 | 3 | 2 | 1 | 1 | 12 | 6 | 5 | 9 | 8 | 7 | 6 | 5 | 4 | 5 | 11 |
| 5 | Waste | 8 | 2 | 11 | 10 | 10 | 10 | 10 | 17 | 9 | 4 | 3 | 2 | 1 | 11 | 3 | 9 | 8 | 12 |
| 6 | Noise | 1 | 7 | 1 | 9 | 12 | 9 | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 9 | 2 |
| 7 | Biodiversity | 5 | 1 | 12 | 11 | 9 | 2 | 8 | 13 | 8 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 8 | 1 |
| 8 | Water consumption and effluents | 2 | 4 | 5 | 4 | 3 | 11 | 7 | 18 | 5 | 16 | 15 | 3 | 13 | 12 | 11 | 3 | 8 | 3 |
| 9 | Ethics and integrity in business (anti-corruption and fair competition) | 10 | 9 | 18 | 18 | 15 | 16 | 14 | 7 | 11 | 10 | 18 | 18 | 16 | 15 | 18 | 17 | 14 | 14 |
| 10 | Commitments to sustainable development and socially responsible investment | 12 | 10 | 17 | 16 | 16 | 17 | 13 | 6 | 17 | 15 | 14 | 17 | 18 | 18 | 17 | 16 | 15 | 13 |
| 11 | Employment (talent acquisition and retention) | 18 | 13 | 15 | 14 | 13 | 12 | 11 | 10 | 16 | 17 | 16 | 15 | 15 | 16 | 16 | 14 | 14 | 18 |
| 12 | Education and vocational training | 17 | 14 | 13 | 17 | 11 | 13 | 9 | 8 | 7 | 18 | 17 | 16 | 17 | 2 | 15 | 18 | 13 | 17 |
| 13 | Diversity and equal opportunities | 15 | 15 | 6 | 5 | 4 | 3 | 2 | 1 | 12 | 8 | 7 | 6 | 14 | 13 | 12 | 15 | 9 | 6 |
| 14 | Work-life balance | 16 | 16 | 10 | 12 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 12 | 17 | 14 | 11 | 9 | 9 |
| 15 | Human rights | 7 | 11 | 3 | 2 | 1 | 18 | 17 | 16 | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 10 | 5 |
| 16 | Workplace harassment and non-discrimination | 9 | 17 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 6 | 5 | 4 | 5 | 14 | 13 | 12 | 7 | 10 |
| 17 | Local communities | 3 | 8 | 2 | 1 | 18 | 8 | 16 | 9 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 9 | 8 |
| 18 | Health and safety at work | 14 | 18 | 14 | 13 | 17 | 15 | 18 | 15 | 18 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 11 | 16 |



The issues considered significant (relevant) are those in the red zone:

- Climate change
- Employment (recruitment and retention of talent)
- Health and safety at work
- Professional training and development
- Business ethics and integrity (anti-corruption and fair competition)
- Commitments to sustainable development and socially responsible investment

The following sections provide specific information on environmental, social and personnel matters, human rights, the fight against corruption and bribery, and corporate governance, as set out in Law 11/2018 of 28 December, amending the Commercial Code, the consolidated text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July on the Audit of Accounts, regarding non-financial information and diversity. For each of these issues, information is provided on various indicators, using the Global Reporting Initiative (GRI) standards as a reference.

6 INFORMATION ON ENVIRONMENTAL ISSUES

The following table sets out the status of ISO 14001 certification across the various subsidiaries

| SUBSIDIARY | COUNTRY | CERTIFICATION |
|----------------------------------|-----------|----------------|
| RES ENERGY GLOBAL SERVICES SLU | SPAIN | ISO 14001:2015 |
| RES ENERGY SERVICES SPA SLU | CHILE | ISO 14001:2015 |
| RES ENERGY SERVICES SP Z.O.O. | POLAND | NOT AVAILABLE |
| RES ENERGY SERVICES LIMITED | UK | ISO 14001:2015 |
| RES ENERGY SERVICES SRL | ROMANIA | ISO 14001:2015 |
| RES ENERGY SERVICES LTDA | BRAZIL | ISO 14001:2015 |
| RES ENERGY SERVICES S.R.L. | ITALY | IN PROGRESS |
| RES ENERGY SERVICES S.A.S. | FRANCE | ISO 14001:2015 |
| RES ENERGY SERVICES PTY LTD | AUSTRALIA | IN PROGRESS |
| RES ENERGY SERVICES INC | USA | IN PROCESS |
| RES ENERGY SERVICES S.A. DE C.V. | MEXICO | ISO 14001:2015 |
| RES ENERGY SERVICES S.A. | PANAMA | NOT AVAILABLE |
| RES URUGUAY S.A. | URUGUAY | NOT AVAILABLE |
| RES MOROCCO S.A. | MOROCCO | N/A |

Environmental Impacts and Risk Management. Current and Foreseeable Effects on the Environment

The organisation has a limited environmental impact compared to large-scale industrial activities. However, its operations generate certain environmental effects associated primarily with energy consumption, waste generation, vehicle use and material consumption.

Current environmental effects:

- Electricity consumption at sites, mainly for lighting and workshop activities.
- Greenhouse gas (GHG) emissions, primarily resulting from the use of vehicles to transport staff to customer premises.
- Waste generated in the workshop, during maintenance work, in warehouses and offices, including hazardous waste (chemicals, soaked rags, batteries, etc.) and non-hazardous waste (paper, cardboard, plastics, etc.).
- Water consumption restricted to sanitary and cleaning purposes, with no industrial discharges.
- Consumption of materials such as paper, cardboard and spare parts

| Environmental impacts | |
|--|---|
| Aspect | Description |
| Electricity consumption | Contribution to climate change through CO ₂ emissions |
| Vehicle emissions | Contribution to climate change from CO ₂ emissions |
| Generation of hazardous waste | Potential effects on soil and water if not managed properly |
| Consumption of natural resources (paper, cardboard, spare parts) | Impact on deforestation and extraction of raw . Depletion of resources |

Our company is linked to these negative impacts through its own activities, as the maintenance of energy facilities generates waste and requires transport and the consumption of resources. However, no direct negative impacts arise from commercial relationships with third parties that pose significant risks to human rights or the environment.

The company's most significant positive environmental impact is the optimisation of our clients' energy facilities through operation and maintenance activities.

Anticipated environmental effects:

- The transition to a fleet of vehicles with a lower environmental impact, the provision of training in efficient driving and GPS monitoring of vehicles could reduce CO₂ emissions in the coming years.
- The gradual digitisation of administrative and technical processes will help reduce the consumption of paper and cardboard.
- The implementation of more efficient lighting systems will reduce energy consumption at our sites.

Environmental Assessment and Certification. Policies and Commitments

The company applies an **Environmental Management System based on the ISO 14001 standard**, ensuring a systematic approach to reducing environmental impacts and regulatory compliance.

Key measures implemented to manage associated impacts include:

- Regular environmental audits to assess the environmental performance of sites and field activities.
- Waste control and segregation in accordance with current legislation.
- Responsible use of water, energy and materials
- Reduction of the carbon footprint through the replacement of lighting equipment with more efficient alternatives and the planning of fuel-saving measures for the vehicles used
- Waste management in accordance with current regulations, ensuring its proper disposal

- Environmental training for employees on good environmental practices

To monitor the effectiveness of the measures taken, the organisation carries out the following activities:

- Internal and external environmental audits in accordance with ISO 14001.
- Monitoring and measurement of environmental indicators (energy consumption, waste generation, material consumption, etc.)
- Regular supplier assessments to ensure compliance with sustainability criteria

Measures, targets and indicators used to assess progress

| Target/indicator | Unit of measurement | 2025 target |
|---|---|-------------------|
| To reduce hazardous waste at the facilities of the Campollano | kg/average workforce | ≤ 6.62 |
| Reducing non-hazardous waste at the facilities in the in Campollano | kg/average workforce | ≤ 19.93 |
| Conducting environmental drills | No. of drills | ≥ 1 |
| Environmental awareness communications | No. of communications | ≥ 6 |
| Reducing energy consumption in office and warehouse facilities Campollano | kWh | -3% |
| Reduce the organisation's vehicle fuel consumption | Litres/average workforce | 3% (over 4 years) |
| Carry out environmental inspections to avoid fines and resulting from environmental non-compliance | No. of fines or environmental breaches | 0 |
| Comply with the supplier code of conduct to prevent environmental non-conformities in the supply chain arising from breaches of environmental requirements. | No. of environmental non-conformities supply supply | 0 |
| Review equipment preventative environmental for prevent spills significant | Number of significant spills | 0 |
| Calculate the organisation's carbon footprint for 2024 | HC verification | 1 |
| Digitise the centres' control documentation using NIMA | Number of centres digitised | 100% |

Effectiveness of measures and lessons learnt

This is the organisation's first report; future reports will highlight the improvements achieved and any lessons learnt.

Influence of stakeholders on impact management

Stakeholders have influenced the definition and adjustment of our environmental measures, as customers demand stricter sustainability standards, which has led to the maintenance of the ISO 14001 Environmental Management System standard and the proposal to calculate the verified carbon footprint in 2025 using 2024 data; regulations imposed by public authorities also encourage the adoption of such certifications.

Resources Dedicated to Environmental Risk Prevention

To minimise environmental impacts, the company allocates resources to:

- Contracting hazardous and non-hazardous waste management services with authorised operators.
- The implementation of efficient lighting and electrical equipment technologies to reduce energy consumption.
- The implementation of measures to reduce our carbon footprint, including replacing light bulbs with more energy-efficient ones.
- The procurement of materials based on sustainability criteria, prioritising those with environmental certification such as FSC and PEFC paper
- Reusing pallets for logistics shipments.

Application of the Precautionary Principle

The company applies the precautionary principle in its operations to avoid adverse environmental impacts, by:

- Identifying and assessing environmental impacts on an annual basis to identify potential significant impacts and maintaining operational controls to prevent or at least minimise these potential impacts.
- The adoption of preventive measures in the handling and storage of waste and hazardous products.
- Strict compliance with environmental regulations applicable to maintenance activities at energy production facilities.

Provisions and Guarantees for Environmental Risks

According to the risk analysis, the company does not carry out activities with a significant environmental impact that would require specific provisions or financial guarantees in relation to environmental matters.

The following section provides information on pollution, the circular economy, waste prevention and management, the sustainable use of resources, climate change and the protection of biodiversity. The indicators are presented by country, bearing in mind that, for some countries, data collection systems are not in place for certain specific indicators, which are therefore not included.

POLLUTION

CO₂ emissions

The organisation RES ENERGY and its subsidiaries did not exist in previous years; therefore, no information is available on CO₂ emissions released into the atmosphere, verified by an accredited body. Data is available from the Energy Audit carried out in December

2024 in Spain, drawing on data from activities carried out through the operations and maintenance service that was part of another organisation. The data relates to the year 2023 and corresponds to scopes 1 and 2

| Emissions source | t CO ₂ equivalent | Scopes |
|------------------|------------------------------|---|
| Vehicle fleet | 1,832.52 | 1 direct emissions |
| Buildings | 47.02 | 2 indirect emissions associated with energy |

In 2025, when the emission factors are published by the Ministry for Ecological Transition and the Demographic Challenge, it is planned that an external body will verify RES ENERGY's carbon footprint for Scope 1, Scope 2 and Scope 3.

With the aim of reducing the carbon footprint, the following measures are proposed:

- Monitoring and tracking of consumption and monthly mileage (GPS system)
- Efficient driving guides for employees
- Replacement of light bulbs with more efficient ones

| Objective/indicator | Unit of measurement | 2025 target |
|---|--------------------------|-------------------|
| Reduce energy consumption in the offices and Campollano warehouse | kWh | -3% |
| Reducing the consumption of fuel for the organisation's vehicle fleet of the organisation | Litres/average workforce | 3% (over 4 years) |

Other atmospheric emissions

As RES ENERGY is an organisation dedicated to providing specialised services in the operation and maintenance of electricity generation facilities, it does not carry out its own industrial processes that involve direct emissions of other pollutants into the atmosphere. The only emissions generated are associated with the use of vehicles employed to transport staff between the company's offices and clients' facilities, which are quantified as CO₂ emissions. No ozone-depleting substances are emitted.

Noise

Similarly, with regard to noise, as a service company, we do not use heavy machinery or other particularly noisy equipment. The noise generated at our facilities is limited to:

- The occasional use of tools and maintenance equipment inside the workshops.
- Traffic from vehicles used to transport staff.

As these factors are of low intensity and limited duration, the acoustic impact of our activity is negligible in terms of noise pollution. No complaints have been received from stakeholders, nor have any noise-related risks been identified in our environmental assessments.

CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

The environmental impact of the waste generated varies depending on its nature and the management method used for its treatment. Our internal procedure establishes a clear distinction between hazardous and non-hazardous waste, enabling us to apply specific strategies for its management, thereby minimising its impact on the environment. Waste is managed through authorised waste management operators. Waste generation indicators for different sites are shown below.

| Waste (kg) by country | | | | | | | | | |
|--|----------|--------|-------|---------|---------|--------|--------|--------|-----------|
| Waste | SPAIN | MEXICO | CHILE | FRANCE | ITALY * | POLAND | BRAZIL | UK | TOTAL |
| Hazardous hazardous (batteries, rags oil oil, chemicals, etc.) | 7,070.50 | 1,000 | 1.5 | 0 | 3,270 | 716.10 | 0 | 46,126 | 58,184.1 |
| kg of waste Electrical-electronic and IT waste. | 1,488 | 36.89 | 0 | 2,410 | 0 * | 0 | 0 | 1,375 | 5,309.89 |
| kg of paper and/or cardboard waste | 7,880 | 346 | 136.6 | 185 | 1,270 * | 0 | 200 | 840 | 10,857.60 |
| kg of plastic waste | 3,956.50 | 407 | 44.6 | 20 | 260 * | 0 | 0 | 8,120 | 12,808.10 |
| kg of wood waste | 7,000 | 162 | 0 | 120 | 0 * | 0 | 0 | 1,560 | 8,842.00 |
| kg of metal and/or cable waste | 1,249 | 101 | 6.6 | No data | 0 * | 0 | 0 | 70 | 1,426.60 |

*Approximate figure

As regards waste treatment at the facilities, almost all waste is recovered through authorised waste management operators, whilst only a small proportion is disposed of. With regard to reuse, packaging and wooden pallets are reused in the company's own shipments.

Two targets have been set for 2025 regarding the reduction of hazardous and non-hazardous waste in Spain through the following actions:

- Environmental training to raise staff awareness
- Publication of environmental best practice guidelines
- Seeking suppliers who provide products to reduce the waste generated in the greatest quantities.
- Establishing partnership agreements with local businesses for the recycling of cardboard and wood
- Carrying out operational inspection visits to the facilities

| Indicator | Unit of measurement | 2025 target |
|--|----------------------|-------------|
| Reduce hazardous waste at the Campollano Industrial Estate | kg/average workforce | ≤ 6.62 |
| Reduce non-hazardous waste at the facilities of the Campollano Industrial Estate | kg/average workforce | ≤ 19.93 |

In addition, other circular economy initiatives are being implemented:

- Reuse of wooden pallets in logistics and repair workshop operations.
- Recycling plastic bottle caps for the SEUR Foundation and turning them into orthopaedic materials.
- Donation of used laptops to secondary schools.
- Establishment of a repair workshop on-site to replace or repair damaged components of assets, returning them to service.

With regard to food waste, due to the nature of the organisation's activities, it does not generate food waste.

SUSTAINABLE USE OF RESOURCES

Water consumption

The water used by the organisation is used for human consumption, sanitary purposes and cleaning of facilities. Two of the subsidiaries use a quantity of recycled or reused water.

| Recycled and reused water in litres | |
|-------------------------------------|--------|
| Head office/subsidiary | Litres |
| SPAIN | 0 |
| MEXICO | 0 |
| CHILE | 28,000 |
| FRANCE | 0 |
| ITALY | 0 |
| POLAND | 0 |
| BRAZIL | 24,000 |
| UK | 0 |

Water consumption is shown by office/branch.

| Head office/branch | Water consumption (litres) |
|---------------------|----------------------------|
| SPAIN | 820,125.99 |
| MEXICO | 3,095.64 |
| CHILE | 134,787 |
| ITALY | 12,830 |
| POLAND | 0 |
| BRAZIL | 176,000 |
| UK | 0* |
| *Approximate figure | |

There is no evidence that the water sources supplying these resources have been affected. Water consumption at the main site is supplied by the municipal water network, and the resulting effluent is discharged into the existing sewerage system.

Energy consumption

The energy used by the organisation is used for lighting, office equipment and other equipment, for example in the workshop (electricity), for transporting staff to client sites (diesel and petrol) and for heating.

No information is available on the percentage of renewable energy. The main office in Albacete is located in a rented building, equipped with solar panels for domestic hot water.

Electricity with a guarantee of origin is available at the following sites in Spain:

- Campollano Industrial Estate, Calle Autovía No. 33, Albacete
- Unit, Campollano Industrial Estate, Calle A, No. 12, Albacete
- Villalba warehouse (Lugo)
- Beriain Warehouse (Navarra)
- Peligros Warehouse (Granada)

Electricity consumption and heating oil consumption are shown in the tables below.

| Head office/branch | Electricity consumption (kWh) |
|--------------------|-------------------------------|
| SPAIN | 181,325.77 |
| MEXICO | 64,413 |
| CHILE | 7,845 |
| ITALY* | 6,691.5* |
| POLAND | 1,585.44 |
| BRAZIL | NO DATA |
| UK | 2,622 |

*Approximate figure.

| Head office/branch | Diesel consumption for heating and machinery (litres) |
|--------------------|---|
| SPAIN | No consumption |
| MEXICO | No consumption |
| CHILE | 281,371 |
| FRANCE | No consumption |
| ITALY | No consumption |
| POLAND | 16,193.11 |
| BRAZIL | No consumption |
| UK | 2,901.97 |

The consumption of diesel and petrol at the head office in Spain, from vehicles used to transport staff to the client in 2024, is shown in the table below. The data is aggregated for the year 2024 due to the difficulty of breaking it down by month. Annual data is available.

| Fuel type | Litres |
|-----------|--------------|
| Diesel | 1,009,294.09 |
| Petrol | 32,606.97 |

Measures aimed at reducing energy consumption include replacing equipment with more efficient alternatives (e.g. light bulbs), monitoring vehicles via GPS, training in efficient driving, and awareness campaigns promoting the efficient use of energy. The table below shows the target for energy consumption in Spain.

| Target/indicator | Unit of measurement | 2025 target |
|---|--------------------------|-------------------|
| To reduce energy consumption in office and Campollano warehouse | kWh | -3% |
| Reduce fuel consumption from the organisation's organisation | Litres/average workforce | 3% (over 4 years) |

Material consumption

The materials used to provide the RES ENERGY service at the various offices and branches are detailed below

| Type of material | SPAIN | MEXICO | CHILE | FRANCE | ITALY * | POLAND | BRAZIL | UK | TOTAL |
|---|---|----------|---|---|---------|-------------------------|--------------------------------------|--|------------|
| Paper (kg) | 2,128.06 | 403.63 | 176.4 | 16 | 9.6 * | 220 | 250 | 346.8 | 3,550.49 |
| Cardboard (kg) | 6,739.72 | 1.5 | 195 | 20 | 0 * | 0 | 0 | 0 | 6,956.22 |
| Wood (kg) | 0 | 0 | 0 | 0 | 0 * | 0 | 0 | 0 | 0.00 |
| Chemicals (kg) | 167,429 | 36,202.6 | 9,530 | 16 | 3,100 * | 4,319.10 | 20,900 | 15,586.77 | 257,083.47 |
| Metal (kg) | 0 | 0 | 0 | 0 | 0 * | 0 | 0 | 0 | 0.00 |
| Plastic (kg) | 2,821.5 | 2,300 | 187.15 | 0 | 660 * | 0 | 0 | 0 | 5,968.65 |
| Cable (kg) | 23,604 | 11 | 31.08 | No data | 0 * | 10 | 9 | 0 | 23,665.08 |
| E/E and ICT equipment (kg) | 59,899 | 0 | 0 | 0 | 0 * | 0 | 100 | 51 | 60,050.00 |
| Percentage of paper purchased that is recycled (from recycled sources or eco-efficient) | 0% | 100% | 0% | 100% | 0% * | 0% | 40% | 100% | 55% |
| Percentage of recycled cardboard purchased (which comes from recycling or is eco-efficient) | 0% | 100% | 0% | 0% | 0% * | 0% | 0% | 0% | 25% |
| Reused products and packaging materials | The following are reused pallets wood for shipments logistics | - | Are reused the boxes that arrive in warehouse order | Are reused cardboard boxes or damaged for the logistics and transport | - | All packaging is reused | is reused the material for packaging | Second-hand spare parts are used in the turbine whenever possible as they become available | - |
| E/E and ICT equipment: Consumption of electrical, electronic and information and communications technology equipment supplied to the customer, not that purchased for internal use The paper used in Spain is PEFC and FSC certified *Approximate figures | | | | | | | | | |

To improve efficiency in the consumption of materials, the organisation implements optimisation and reduction measures:

Reducing Consumption at Source

- Digitisation of documents to minimise the use of paper in administrative processes.
- Use of recycled or sustainably certified paper (FSC or PEFC) and setting double-sided printing as the default.
- Replacement of chemical products with more environmentally friendly and efficient alternatives, reducing their quantity and toxicity.

Reuse and Recycling

- Reuse of wooden pallets in logistics shipments.
- Recycling of cardboard and paper through authorised waste management operators
- Use of reusable or larger-capacity containers to reduce the number of chemical containers used.

Optimisation of Materials Management

- Responsible purchasing and efficient stock planning to avoid waste and overstocking of chemicals or packaging.
- Training staff in the efficient use of materials and best practices for waste reduction.

Monitoring and Control

- Monitoring of material consumption using environmental indicators.
- Regular audits to identify opportunities for improvement in materials management.

CLIMATE CHANGE

Our company faces various climate-related risks that may affect both our activities and the infrastructure in which we operate, arising from our operations, such as:

- Extreme weather events (storms, heatwaves, heavy rain, flooding) that can affect energy infrastructure and hinder maintenance work.
- Rising temperatures, which may affect the performance of electrical equipment and the health and safety of staff working outdoors.
- Availability of water resources in some regions, which could affect the cleaning and cooling processes of certain customer equipment.

In this context, RES ENERGY plays a key role in the transition towards a more sustainable energy model. Whilst our activities do not generate significant emissions beyond energy consumption at our sites and the use of vehicles for travel, we are aware of the impact of climate change on energy infrastructure and our operations.

To **mitigate our impact**, we implement measures such as

- Monitoring and tracking of energy consumption and monthly mileage (GPS system)
- Guidelines on efficient driving for staff
- Replacing light bulbs with more efficient ones

Furthermore, we **are adapting to the consequences of climate change** by ensuring the resilience of the facilities we operate, incorporating energy efficiency criteria through tools designed to optimise performance and reduce downtime, and strengthening maintenance and safety protocols in the face of extreme weather events.

PROTECTION OF BIODIVERSITY

As our activity does not involve polluting industrial processes or the intensive use of natural resources, **the environmental impact of our operations on biodiversity is minimal.**

Furthermore, the company has no **production assets in protected areas**, so it does not directly affect vulnerable ecosystems.

ENVIRONMENTAL INCIDENTS

During the reporting period, two environmental incidents involving significant spills were recorded. These were dealt with immediately and contained and controlled without causing any impact on surface water, groundwater or soil, thanks to the rapid response of staff and the implementation of the planned response measures

As a result of our operational control in environmental management, no sanctions or fines have been imposed by the authorities in relation to compliance with applicable environmental regulations.

| Objective/indicator | Unit of measurement | 2025 target |
|---|--------------------------------|-------------|
| Review environmental prevention equipment to prevent significant spills | No. of significant significant | 0 |

7 INFORMATION ON SOCIAL AND EMPLOYEE-RELATED ISSUES

This section examines employment-related issues concerning the workforce, including gender distribution, types of contract, etc., as well as work organisation, health and safety conditions at work, procedures relating to staff information and consultation, collective agreements, training, and measures taken to promote equal treatment and opportunities between men and women.

The Morocco project had no staff during the period analysed; it is a completed project with remaining funds.

| AVERAGE WORKFORCE BY COUNTRY | |
|------------------------------|---------------|
| SPAIN | 1013.4 |
| MEXICO | 247.1 |
| CHILE | 181.6 |
| UK | 110.6 |
| BRAZIL | 103.6 |
| ROMANIA | 33.0 |
| FRANCE | 29.3 |
| ITALY | 27.9 |
| AUSTRALIA | 20.5 |
| PANAMA | 17.2 |
| USA | 16.9 |
| POLAND | 12.1 |
| MOROCCO | 0.0 |
| URUGUAY | 4.9 |
| TOTAL | 1818.2 |

Through the CODE OF CONDUCT OF RES ENERGY GLOBAL SERVICES, S.L.U. AND ITS SUBSIDIARIES, values are established aimed at the personal and professional development of employees:

- Confidence in their abilities or recognition of their individual worth
- Creating working environments that promote personal and professional fulfilment
- Providing security and opportunities for professional development and training
- Empowering employees to make decisions
- Work-life balance

Employment and work organisation

RES ENERGY stands out for its strict compliance with the labour and social regulations in force in each of the countries where it operates, ensuring that all its offices and workplaces adhere to local laws and regulations. Its commitment to the legal framework guarantees fair working conditions, promoting a safe, equitable working environment that complies with national and international standards.

Employment and organisation indicators

The table below shows the overall average workforce broken down by gender and its distribution. An uneven distribution is evident across all countries, with men outnumbering women.

| AVERAGE WORKFORCE BY GENDER | | | | |
|------------------------------------|------------|--------------|--------------|----------------|
| COUNTRY | Men | Women | % Men | % Women |
| SPAIN | 923.1 | 90.3 | 91.1% | 8.9% |
| MEXICO | 212.9 | 34.1 | 86.2% | 13.8% |
| CHILE | 160.9 | 20.7 | 88.6% | 11.4% |
| UK | 103.3 | 7.3 | 93.4% | 6.6% |
| BRAZIL | 95.9 | 7.8 | 92.5% | 7.5% |
| ROMANIA | 31.0 | 2.0 | 93.9% | 6.1% |
| FRANCE | 25.3 | 4.0 | 86.4% | 13.6% |
| ITALY | 23.1 | 4.8 | 82.9% | 17.1% |
| AUSTRALIA | 20.5 | 0.0 | 100.0% | 0.0% |
| PANAMA | 15.2 | 2.0 | 88.4% | 11.6% |
| USA | 12.9 | 4.0 | 76.3% | 23.7% |
| POLAND | 10.7 | 1.4 | 88.4% | 11.6% |
| MOROCCO | 0.0 | 0.0 | 0.0% | 0.0% |
| URUGUAY | 4.9 | 0.0 | 100.0% | 0.0% |

The average workforce by age group and its distribution are shown in the table below:

| AVERAGE WORKFORCE BY AGE GROUP | | | | | | |
|---------------------------------------|----------------------|--------------------|---------------------|------------------------|----------------------|-----------------------|
| COUNTRY | < 30 years | 30–50 years | >50 years | % < 30 years | % 30–50 years | % >50 years |
| SPAIN | 234.9 | 671.5 | 107.0 | 23.2% | 66.3% | 10.6% |
| MEXICO | 111.8 | 131.8 | 3.5 | 45.3% | 53.3% | 1.4% |
| CHILE | 66.6 | 107.1 | 7.9 | 36.7% | 59.0% | 4.4% |
| UK | 44.4 | 60.4 | 5.8 | 40.1% | 54.6% | 5.3% |
| BRAZIL | 29.5 | 71.0 | 3.2 | 28.5% | 68.5% | 3.0% |
| ROMANIA | 8.4 | 20.9 | 3.6 | 25.6% | 63.5% | 10.9% |
| FRANCE | 10.7 | 15.1 | 3.5 | 36.6% | 51.4% | 12.0% |
| ITALY | 6.8 | 17.2 | 4.0 | 24.3% | 61.6% | 14.2% |
| AUSTRALIA | 1.1 | 13.8 | 5.7 | 5.1% | 67.0% | 27.8% |
| PANAMA | 1.0 | 13.2 | 3.0 | 5.8% | 76.8% | 17.4% |
| USA | 6.4 | 8.5 | 2.0 | 38.1% | 50.0% | 11.8% |
| POLAND | 3.4 | 8.3 | 0.4 | 28.3% | 68.4% | 3.3% |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| URUGUAY | 2.9 | 2.0 | 0.0 | 59.2% | 40.8% | 0.0% |

The average workforce by professional category and its distribution are shown in the following tables:

| COUNTRY | AVERAGE WORKFORCE BY CATEGORY | | | | |
|-----------|-------------------------------|-----------|----------------------|-------------------|-------------------|
| | Technicians/operatives | Engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 702.7 | 85.5 | 32.6 | 188.4 | 3.8 |
| MEXICO | 186.0 | 24.4 | 14.6 | 21.2 | 0.8 |
| CHILE | 135.1 | 20.1 | 3.2 | 21.7 | 1.6 |
| UK | 80.4 | 6.2 | 4.8 | 19.3 | 0.0 |
| BRAZIL | 69.9 | 7.7 | 10.4 | 14.8 | 0.8 |
| ROMANIA | 23.5 | 4.0 | 1.0 | 3.5 | 1.0 |
| FRANCE | 23.9 | 1.0 | 3.4 | 1.0 | 0.0 |
| ITALY | 22.0 | 1.5 | 1.6 | 2.7 | 0.0 |
| AUSTRALIA | 11.8 | 1.1 | 0.0 | 6.8 | 0.8 |
| PANAMA | 15.2 | 0.0 | 1.0 | 1.0 | 0.0 |
| USA | 10.2 | 1.0 | 0.8 | 4.9 | 0.0 |
| POLAND | 7.9 | 0.0 | 2.1 | 2.1 | 0.0 |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| URUGUAY | 4.9 | 0.0 | 0.0 | 0.0 | 0.0 |

| COUNTRY | % OF STAFF BY CATEGORY | | | | |
|-----------|------------------------|-----------------------|----------------------|-------------------|------------|
| | Technicians/operatives | Technicians/Engineers | Administrative staff | Middle management | Management |
| SPAIN | 69.4% | 8.4% | 3.2% | 19% | 0.4% |
| MEXICO | 75.3% | 9.9% | 5.9% | 9% | 0.3% |
| CHILE | 74.4% | 11.0% | 1.8% | 12% | 0.9% |
| UK | 72.7% | 5.6% | 4.3% | 17% | 0.0% |
| BRAZIL | 67.5% | 7.5% | 10.0% | 14% | 0.8% |
| ROMANIA | 71.3% | 12.1% | 3.0% | 10% | 3.0% |
| FRANCE | 81.7% | 3.4% | 11.5% | 3% | 0.0% |
| ITALY | 79.3% | 5.3% | 5.8% | 10% | 0.0% |
| AUSTRALIA | 57.6% | 5.1% | 0.0% | 33% | 3.9% |
| PANAMA | 88.4% | 0.0% | 5.8% | 6% | 0.0% |
| USA | 60.2% | 5.9% | 4.8% | 29% | 0.0% |
| POLAND | 65.1% | 0.0% | 17.5% | 17% | 0.0% |
| MOROCCO | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| URUGUAY | 100.0% | 0.0% | 0.0% | 0% | 0.0% |

Types of employment contract

This section sets out the number and distribution of employment contract types, the annual average of permanent contracts, fixed-term contracts and part-time contracts by gender, age and occupational classification, by country.

| AVERAGE CONTRACTS BY TYPE OF CONTRACT | | | | | | |
|---------------------------------------|-----------|------------|-----------|-----------|------------|-----------|
| COUNTRY | PERMANENT | FIXED-TERM | PART-TIME | PERMANENT | FIXED-TERM | PART-TIME |
| SPAIN | 966.9 | 13.2 | 2.5 | 98.4% | 1.3% | 0.3% |
| MEXICO | 64.1 | 183.0 | 0.0 | 25.9% | 74.1% | 0.0% |
| CHILE | 160.2 | 21.4 | 0.0 | 88.2% | 11.8% | 0.0% |
| UK | 90.7 | 19.8 | 0.1 | 82.0% | 17.9% | 0.1% |
| BRAZIL | 23.1 | 80.5 | 0.0 | 22.3% | 77.7% | 0.0% |
| ROMANIA | 28.3 | 4.4 | 0.3 | 85.9% | 13.3% | 0.8% |
| FRANCE | 26.5 | 2.8 | 0.0 | 90.4% | 9.6% | 0.0% |
| ITALY | 19.0 | 8.9 | 0.0 | 67.9% | 32.1% | 0.0% |
| AUSTRALIA | 3.9 | 16.6 | 0.1 | 19.0% | 80.7% | 0.3% |
| PANAMA | 16.8 | 0.4 | 0.0 | 97.6% | 2.4% | 0.0% |
| USA | 16.9 | 0.0 | 0.0 | 100.0% | 0.0% | 0.0% |
| POLAND | 9.8 | 2.3 | 0.0 | 81.1% | 18.9% | 0.0% |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| URUGUAY | 4.9 | 0.0 | 0.0 | 100.0% | 0.0% | 0.0% |

| AVERAGE PERMANENT CONTRACTS BY GENDER | | | | |
|---------------------------------------|-------|-------|--------|---------|
| COUNTRY | Men | Women | % Men | % Women |
| SPAIN | 882.7 | 84.2 | 91.3% | 8.7% |
| MEXICO | 50.5 | 13.6 | 78.8% | 21.2% |
| CHILE | 143.0 | 17.2 | 89.2% | 10.8% |
| UK | 84.7 | 6.0 | 93.4% | 6.6% |
| BRAZIL | 23.1 | 0.0 | 100.0% | 0.0% |
| ROMANIA | 26.3 | 2.0 | 92.9% | 7.1% |
| FRANCE | 23.5 | 3.0 | 88.7% | 11.3% |
| ITALY | 14.3 | 4.7 | 75.4% | 24.6% |
| AUSTRALIA | 3.9 | 0.0 | 100.0% | 0.0% |
| PANAMA | 14.8 | 2.0 | 88.1% | 11.9% |
| USA | 12.9 | 4.0 | 76.3% | 23.7% |
| POLAND | 8.7 | 1.1 | 88.8% | 11.2% |
| MOROCCO | 0.0 | 0.0 | 0.0% | 0.0% |
| URUGUAY | 4.9 | 0.0 | 100.0% | 0.0% |

| AVERAGE NUMBER OF PERMANENT CONTRACTS BY AGE GROUP | | | | | | |
|--|----------|-------------|-----------|--------------|---------------|-----------|
| COUNTRY | Under 30 | 30–50 years | >50 years | % < 30 years | % 30–50 years | % over 50 |
| SPAIN | 214.5 | 650.3 | 102.1 | 22.2% | 67.3% | 10.6% |
| MEXICO | 8.2 | 53.1 | 2.8 | 12.8% | 82.8% | 4.3% |
| CHILE | 58.3 | 94.7 | 7.3 | 36.4% | 59.1% | 4.6% |
| UK | 33.5 | 52.2 | 5.1 | 36.9% | 57.5% | 5.6% |
| BRAZIL | 5.5 | 17.2 | 0.4 | 23.6% | 74.6% | 1.8% |
| ROMANIA | 7.3 | 17.4 | 3.6 | 25.9% | 61.4% | 12.7% |
| FRANCE | 7.9 | 15.1 | 3.5 | 29.8% | 56.9% | 13.3% |
| ITALY | 3.0 | 13.1 | 2.8 | 16.0% | 69.3% | 14.8% |
| AUSTRALIA | 1.0 | 2.0 | 0.9 | 25.6% | 51.2% | 23.3% |
| PANAMA | 1.0 | 13.0 | 2.8 | 6.0% | 77.4% | 16.7% |
| USA | 6.4 | 8.5 | 2.0 | 38.1% | 50.0% | 11.8% |
| POLAND | 1.7 | 8.0 | 0.1 | 17.3% | 81.6% | 1.0% |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| URUGUAY | 2.9 | 2.0 | 0.0 | 59.2% | 40.8% | 0.0% |

| COUNTRY | AVERAGE PERMANENT CONTRACTS BY CATEGORY | | | | |
|-----------|---|-----------|----------------------|----------------------|----------------------|
| | Technicians/o peratives | Engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 665.1 | 82.1 | 29.4 | 187.4 | 2.9 |
| MEXICO | 28.5 | 11.0 | 6.2 | 17.5 | 0.8 |
| CHILE | 117.8 | 17.6 | 3.2 | 20.1 | 1.6 |
| UK | 64.0 | 5.5 | 3.5 | 17.8 | 0.0 |
| BRAZIL | 17.7 | 0.2 | 1.0 | 4.2 | 0.0 |
| ROMANIA | 18.9 | 4.0 | 1.0 | 3.5 | 1.0 |
| FRANCE | 22.1 | 1.0 | 2.4 | 1.0 | 0.0 |
| ITALY | 13.1 | 1.5 | 1.5 | 2.7 | 0.0 |
| AUSTRALIA | 1.0 | 1.0 | 0.0 | 1.9 | 0.0 |
| PANAMA | 14.8 | 0.0 | 1.0 | 1.0 | 0.0 |
| USA | 10.2 | 1.0 | 0.8 | 4.9 | 0.0 |
| POLAND | 6.1 | 0.0 | 1.7 | 2.0 | 0.0 |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| URUGUAY | 4.9 | 0.0 | 0.0 | 0.0 | 0.0 |

| COUNTRY | % OF PERMANENT CONTRACTS BY CATEGORY | | | | |
|-----------|--------------------------------------|-----------|----------------------|----------------------|----------------------|
| | Technicians/o peratives | Engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 68.8% | 8.5% | 3.0% | 19% | 0.3% |
| MEXICO | 44.5% | 17.2% | 9.7% | 27% | 1.2% |
| CHILE | 73.5% | 11.0% | 2.0% | 13% | 1.0% |
| UK | 70.5% | 6.0% | 3.8% | 20% | 0.0% |
| BRAZIL | 76.5% | 1.1% | 4.3% | 18% | 0.0% |
| ROMANIA | 66.6% | 14.1% | 3.5% | 12% | 3.5% |
| FRANCE | 83.5% | 3.8% | 9.0% | 4% | 0.0% |
| ITALY | 69.9% | 7.9% | 8.1% | 14% | 0.0% |
| AUSTRALIA | 25.6% | 25.6% | 0.0% | 49% | 0.0% |
| PANAMA | 88.1% | 0.0% | 6.0% | 6% | 0.0% |
| USA | 60.2% | 5.9% | 4.8% | 29% | 0.0% |
| POLAND | 62.2% | 0.0% | 17.3% | 20% | 0.0% |
| MOROCCO | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| URUGUAY | 100.0% | 0.0% | 0.0% | 0% | 0.0% |

| AVERAGE NUMBER OF FIXED-TERM CONTRACTS BY GENDER | | | | |
|--|-------|-------|--------|---------|
| COUNTRY | Men | Women | % Men | % Women |
| SPAIN | 9.4 | 3.8 | 71.0% | 29.0% |
| MEXICO | 162.5 | 20.5 | 88.8% | 11.2% |
| CHILE | 17.9 | 3.4 | 83.9% | 16.1% |
| UK | 18.5 | 1.3 | 93.4% | 6.6% |
| BRAZIL | 72.8 | 7.8 | 90.3% | 9.7% |
| ROMANIA | 4.4 | 0.0 | 100.0% | 0.0% |
| FRANCE | 1.8 | 1.0 | 64.5% | 35.5% |
| ITALY | 8.8 | 0.1 | 98.9% | 1.1% |
| AUSTRALIA | 16.6 | 0.0 | 100.0% | 0.0% |
| PANAMA | 0.4 | 0.0 | 100.0% | 0.0% |
| USA | 0.0 | 0.0 | 0.0% | 0.0% |
| POLAND | 2.0 | 0.3 | 86.9% | 13.1% |
| MOROCCO | 0.0 | 0.0 | 0.0% | 0.0% |
| URUGUAY | 0.0 | 0.0 | 0.0% | 0.0 |

| AVERAGE NUMBER OF FIXED-TERM CONTRACTS BY AGE GROUP | | | | | | |
|---|----------|-------------|-----------|--------------|---------------|-----------|
| COUNTRY | Under 30 | 30–50 years | >50 years | % < 30 years | % 30–50 years | % over 50 |
| SPAIN | 9.5 | 3.6 | 0.0 | 72.2% | 27.5% | 0.3% |
| MEXICO | 103.6 | 78.7 | 0.7 | 56.6% | 43.0% | 0.4% |
| CHILE | 8.3 | 12.4 | 0.6 | 39.0% | 58.0% | 2.9% |
| UK | 10.9 | 8.1 | 0.8 | 55.0% | 41.1% | 3.9% |
| BRAZIL | 24.1 | 53.7 | 2.7 | 29.9% | 66.7% | 3.4% |
| ROMANIA | 1.1 | 3.3 | 0.0 | 24.9% | 75.1% | 0.0% |
| FRANCE | 2.8 | 0.0 | 0.0 | 100.0% | 0.0% | 0.0% |
| ITALY | 3.8 | 4.0 | 1.2 | 41.9% | 45.2% | 12.9% |
| AUSTRALIA | 0.0 | 11.8 | 4.8 | 0.0% | 71.0% | 29.0% |
| PANAMA | 0.0 | 0.2 | 0.2 | 0.0% | 50.8% | 49.2% |
| USA | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| POLAND | 1.7 | 0.3 | 0.3 | 75.1% | 11.8% | 13.1% |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| URUGUAY | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |

| COUNTRY | AVERAGE NUMBER OF FIXED-TERM CONTRACTS BY CATEGORY | | | | |
|-----------|--|---------------------------|----------------------|-------------------|-------------------|
| | Technicians/operatives | Technicians and engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 6.9 | 2.9 | 3.2 | 0.2 | 0.0 |
| MEXICO | 157.5 | 13.4 | 8.4 | 3.7 | 0.0 |
| CHILE | 17.3 | 2.5 | 0.0 | 1.6 | 0.0 |
| UK | 16.3 | 0.7 | 1.3 | 1.5 | 0.0 |
| BRAZIL | 52.2 | 7.5 | 9.4 | 10.6 | 0.8 |
| ROMANIA | 4.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| FRANCE | 1.8 | 0.0 | 1.0 | 0.0 | 0.0 |
| ITALY | 8.8 | 0.0 | 0.1 | 0.0 | 0.0 |
| AUSTRALIA | 10.8 | 0.0 | 0.0 | 4.9 | 0.8 |
| PANAMA | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 |
| USA | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| POLAND | 1.8 | 0.0 | 0.4 | 0.1 | 0.0 |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| URUGUAY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

| COUNTRY | % OF PERMANENT CONTRACTS BY CATEGORY | | | | |
|-----------|--------------------------------------|-----------|----------------------|-------------------|-------------------|
| | Technicians/operatives | Engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 52.4% | 21.7% | 24.1% | 2% | 0.0% |
| MEXICO | 86.1% | 7.3% | 4.6% | 2% | 0.0% |
| CHILE | 81.0% | 11.7% | 0.0% | 7% | 0.0% |
| UK | 82.2% | 3.7% | 6.6% | 8% | 0.0% |
| BRAZIL | 64.9% | 9.3% | 11.6% | 13% | 1.0% |
| ROMANIA | 100.0% | 0.0% | 0.0% | 0% | 0.0% |
| FRANCE | 64.5% | 0.0% | 35.5% | 0% | 0.0% |
| ITALY | 98.9% | 0.0% | 1.1% | 0% | 0.0% |
| AUSTRALIA | 65.4% | 0.0% | 0.0% | 30% | 4.9% |
| PANAMA | 100.0% | 0.0% | 0.0% | 0% | 0.0% |
| USA | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| POLAND | 77.3% | 0.0% | 18.3% | 4% | 0.0% |
| MOROCCO | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| URUGUAY | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

| AVERAGE NUMBER OF PART-TIME CONTRACTS BY GENDER | | | | |
|---|-----|-------|--------|---------|
| COUNTRY | Men | Women | % Men | % Women |
| SPAIN | 0.3 | 2.2 | 13.3% | 86.7% |
| MEXICO | 0.0 | 0.0 | 0.0% | 0.0% |
| CHILE | 0.0 | 0.0 | 0.0% | 0.0% |
| UK | 0.1 | 0.0 | 100.0% | 0.0% |
| BRAZIL | 0.0 | 0.0 | 0.0% | 0.0% |
| ROMANIA | 0.3 | 0.0 | 100.0% | 0.0% |
| FRANCE | 0.0 | 0.0 | 0.0% | 0.0% |
| ITALY | 0.0 | 0.0 | 0.0% | 0.0% |
| AUSTRALIA | 0.1 | 0.0 | 100.0% | 0.0% |
| PANAMA | 0.0 | 0.0 | 0.0% | 0.0% |
| USA | 0.0 | 0.0 | 0.0% | 0.0% |
| POLAND | 0.0 | 0.0 | 0.0% | 0.0% |
| MOROCCO | 0.0 | 0.0 | 0.0% | 0.0% |
| URUGUAY | 0.0 | 0.0 | 0.0% | 0.0 |

| AVERAGE NUMBER OF PART-TIME CONTRACTS BY AGE GROUP | | | | | | |
|--|------------|-------------|-----------|--------------|---------------|-----------|
| COUNTRY | < 30 years | 30–50 years | >50 years | % < 30 years | % 30–50 years | % over 50 |
| SPAIN | 0.3 | 2.2 | 0.0 | 10.3% | 88.2% | 1.4% |
| MEXICO | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| CHILE | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| UK | 0.0 | 0.1 | 0.0 | 0.0% | 100.0% | 0.0% |
| BRAZIL | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| ROMANIA | 0.0 | 0.3 | 0.0 | 0.0% | 100.0% | 0.0% |
| FRANCE | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| ITALY | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| AUSTRALIA | 0.1 | 0.0 | 0.0 | 100.0% | 0.0% | 0.0% |
| PANAMA | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| USA | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| POLAND | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |
| URUGUAY | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% |

| COUNTRY | AVERAGE NUMBER OF PART-TIME CONTRACTS BY CATEGORY | | | | |
|-----------|---|-----------|----------------------|----------------------|----------------------|
| | Technicians/o peratives | Engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 0.9 | 0.0 | 0.0 | 0.7 | 0.9 |
| MEXICO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| CHILE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| UK | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| BRAZIL | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| ROMANIA | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| FRANCE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| ITALY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| AUSTRALIA | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| PANAMA | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| USA | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| POLAND | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| MOROCCO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| URUGUAY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

| COUNTRY | % OF PERMANENT CONTRACTS BY CATEGORY | | | | |
|-----------|--------------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | Technicians/o peratives | Technicians and engineers | Administrative staff | Middle management | Senior management |
| SPAIN | 37.0% | 0.0% | 0.0% | 29% | 34.5% |
| MEXICO | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| CHILE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| UK | 100.0% | 0.0% | 0.0% | 0% | 0.0% |
| BRAZIL | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| ROMANIA | 100.0% | 0.0% | 0.0% | 0% | 0.0% |
| FRANCE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| ITALY | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| AUSTRALIA | 0.0% | 100.0% | 0.0% | 0% | 0.0% |
| PANAMA | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| USA | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| POLAND | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| MOROCCO | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| URUGUAY | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Redundancies

The following tables show the number of employees who have left or whose employment relationship with RES ENERGY has ended, broken down by country, gender, age group and category.

| REDUNDANCIES BY GENDER | | | |
|------------------------|-----|-------|-------|
| COUNTRY | Men | Women | Total |
| SPAIN | 22 | 1 | 23.0 |
| MEXICO | 7 | 0 | 7.0 |
| CHILE | 12 | 1 | 13.0 |
| UK | 11 | 1 | 12.0 |
| BRAZIL | 29 | 2 | 31.0 |
| ROMANIA | 1 | 0 | 1.0 |
| FRANCE | 1 | 0 | 1.0 |
| ITALY | 0 | 0 | 0.0 |
| AUSTRALIA | 0 | 0 | 0.0 |
| PANAMA | 0 | 0 | 0.0 |
| USA | 0 | 0 | 0.0 |
| POLAND | 0 | 0 | 0.0 |
| MOROCCO | 0 | 0 | 0.0 |
| URUGUAY | 0 | 0 | 0.0 |

| REDUNDANCIES BY AGE GROUP | | | |
|---------------------------|----------|-------------|-----------|
| COUNTRY | Under 30 | 30–50 years | >50 years |
| SPAIN | 9 | 14 | 0 |
| MEXICO | 2 | 4 | 1 |
| CHILE | 5 | 8 | 0 |
| UK | 4 | 6 | 2 |
| BRAZIL | 15 | 13 | 3 |
| ROMANIA | 1 | 0 | 0 |
| FRANCE | 0 | 0 | 1 |
| ITALY | 0 | 0 | 0 |
| AUSTRALIA | 0 | 0 | 0 |
| PANAMA | 0 | 0 | 0 |
| USA | 0 | 0 | 0 |
| POLAND | 0 | 0 | 0 |
| MOROCCO | 0 | 0 | 0 |
| URUGUAY | 0 | 0 | 0 |

| COUNTRY | REDUNDANCIES BY CATEGORY | | | | |
|-----------|----------------------------|-----------|----------------------|----------------------|--------------------------|
| | Technicians/ operatives | Engineers | Administrative staff | Middle management | Senior managem ent |
| SPAIN | 22 | 1 | 0 | 0 | 0 |
| MEXICO | 4 | 0 | 1 | 2 | 0 |
| CHILE | 8 | 1 | 0 | 4 | 0 |
| UK | 10 | 1 | 1 | 0 | 0 |
| BRAZIL | 22 | 4 | 2 | 3 | 0 |
| ROMANIA | 1 | 0 | 0 | 0 | 0 |
| FRANCE | 0 | 0 | 1 | 0 | 0 |
| ITALY | 0 | 0 | 0 | 0 | 0 |
| AUSTRALIA | 0 | 0 | 0 | 0 | 0 |
| PANAMA | 0 | 0 | 0 | 0 | 0 |
| USA | 0 | 0 | 0 | 0 | 0 |
| POLAND | 0 | 0 | 0 | 0 | 0 |
| MOROCCO | 0 | 0 | 0 | 0 | 0 |
| URUGUAY | 0 | 0 | 0 | 0 | 0 |

Organisation of work

Organisation of working time: number of hours worked

| Country | Average annual hours worked per worker |
|--|--|
| SPAIN | 1,753.9 |
| ITALY | 1,730 |
| POLAND | 2,080 |
| ROMANIA | 2,008 |
| It is not possible to provide this information for the remaining countries, as they do not have an established system for collecting this data | |

Absenteeism

With regard to absenteeism, Spain, which has a much larger workforce than the rest, has the highest percentage of absenteeism, at 5.7% of the total and 4.0% of adjusted absenteeism, which is linked to fundamental rights such as maternity/paternity leave or union time. The annual average across all countries is 1.69% for total absenteeism and 1.39% for adjusted absenteeism.

| | SPAIN | | CHILE | | UK | | BRAZIL | | MEXICO | | ANNUAL AVERAGE | |
|----------------------|------------|------|----------|-------|----------|-------|----------|-------|----------|-------|----------------|-------|
| | Hours | % | Hours | % | Hours | % | Hours | % | Hours | % | Hours | % |
| Absenteeism Total | 104,653.98 | 5.7% | 1,425.80 | 0.35% | 1,454.50 | 0.70% | 1,949.39 | 0.88% | 3,376.10 | 0.76% | 112,859.77 | 1.69% |
| Absenteeism adjusted | 77,590.00 | 4.3% | 1,425.80 | 0.35% | 1,391.50 | 0.67% | 1,949.39 | 0.88% | 3,376.10 | 0.76% | 85,732.79 | 1.39% |

Remuneration

The following table shows remuneration in euros, as a monthly average including all types of remuneration items such as salaries, variable pay, bonuses, seniority pay, allowances, occasional bonuses, etc., by country, taking into account the countries that account for almost 90 % of the workforce.

| Country | Average monthly remuneration (€) |
|---------|----------------------------------|
| SPAIN | 1,889.32 |
| CHILE | 1,820.02 |
| BRAZIL | 1,157 |
| UK | 3,618.61 |
| MEXICO | 900.31 |

Average unit wages by gender and occupational category, as well as the gender pay gap, are set out in the following tables. The method for calculating the pay gap is as follows: (average pay for men - average pay for women)/

men's pay x100. A percentage greater than zero represents the percentage by which women's pay is lower than men's.

| SPAIN. Average unit wages by gender and occupational category | | | | |
|---|----------------------------------|----------|---------------------------------|------------------------------|
| Categories | Average theoretical pay (euros) | | Average pay by category (euros) | Gender pay gap by category % |
| | Men | Women | | |
| Technicians Operatives | 2,292.42 | 1,605.74 | 1,949.08 | 30% |
| Technicians engineers | 3,067.60 | 2,451.34 | 2,759.47 | 20% |
| Administrative staff | 2,074.37 | 1,900.28 | 1,987.33 | 8% |
| Middle management | 2,773.65 | 2,727.77 | 2,750.71 | 2% |
| Senior management | See executive remuneration table | | | |

In Spain, the average total annual pay for men is 15 percentage points higher than that for women; the gap is 30 percentage points in the category of technicians and operatives, and 2 percentage points among middle managers.

| CHILE. Average unit wages by gender and occupational category | | | | |
|---|---------------------------------|----------|---------------------------------|-----------------------------------|
| Categories | Average theoretical pay (euros) | | Average pay by category (euros) | Wage gap by gender and category % |
| | Men | Women | | |
| Technicians Operatives | 1,767.72 | 1,784.22 | 1,775.97 | -1% |
| Technicians Engineers | 2,070.14 | 1,790.17 | 1,930.16 | 14% |
| Administrative staff | 1,794.42 | 1,550.01 | 1,672.22 | 14% |
| Middle management | 2,252.46 | 2,090.94 | 2,171.70 | 7% |
| Address | 12,929.27 | 9,351.08 | 11,140.18 | 28% |

| UK. Average unit wages by gender and occupational category | | | | |
|--|---------------------------------|-------|---------------------------------|----------------------------------|
| Categories | Average theoretical pay (euros) | | Average pay by category (euros) | Pay gap by gender and category % |
| | Men | Women | | |
| Technicians Operatives | 2,757.29 | 2,500 | 2,628.65 | 9% |
| Technicians engineers | - | - | - | |
| Administrative staff | 2,000.00 | 2,000 | 2,000.00 | 0% |
| Middle management | 3,488.02 | 3,125 | 3,306.51 | 10% |
| Management | 6,666.67 | | 6,666.67 | 100% |

| BRAZIL. Average unit wages by gender and occupational category | | | | |
|---|---------------------------------|-------|---------------------------------|-------------------------------|
| Categories | Average theoretical pay (euros) | | Average pay by category (euros) | Gender pay gap and Category % |
| | Men | Women | | |
| Technicians Operatives | 537 | 622 | 579.50 | -16% |
| Technicians Engineers | 1911 | - | 1,911.00 | |
| Administrative staff | 692 | 694 | 693.00 | 0% |
| Middle management | 1,498 | 2,926 | 2,212.00 | -95% |
| Management | 5,168 | - | 5,168.00 | 100% |

In Brazil, the average total annual remuneration is 16 percentage points higher for men than for women, with women earning more in various categories than men.

| MEXICO. Average unit wages by gender and occupational category | | | | |
|---|---------------------------------|----------|---------------------------------|-------------------------------|
| Categories | Average theoretical pay (euros) | | Average pay by category (euros) | Gender pay gap and Category % |
| | Men | Women | | |
| Technicians Operatives | 903.12 | 810.96 | 857.04 | 10% |
| Technicians engineers | 946.35 | 908.94 | 927.65 | 4% |
| Administrative staff | 875.27 | 917.38 | 896.33 | -5% |
| Middle management | 968.63 | 2,502.71 | 1,735.67 | -158% |
| Management | 9,306.97 | 6,944.12 | 8,125.55 | 25% |

The average monthly wage by age group is shown in the table below

| Average salary by age group | | | | | |
|-----------------------------|----------|-----------|--------|----------|----------|
| Age age | SPAIN | CHILE | BRAZIL | UK | MEXICO |
| Under 30 | 2,149.16 | 1,698.86 | 472 | 2,732.24 | 832.63 |
| 30–50 years | 2,375.79 | 2,280.356 | 863 | 3,041.65 | 908.76 |
| >50 years | 2,514.09 | 1,944.97 | 2,269 | 3,277.38 | 1,054.65 |

The average annual remuneration of directors and senior executives is as follows

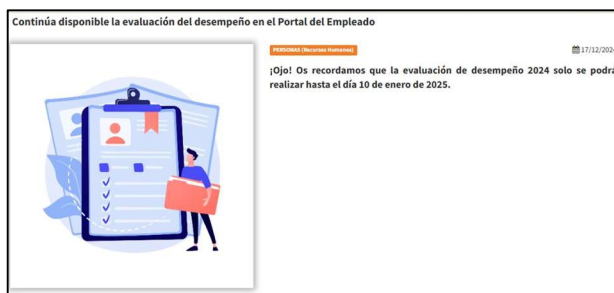
| | No. of people | Men | Women | Average remuneration | Pay gap by gender and category |
|--|---------------|-------------|------------|----------------------|--------------------------------|
| Directors' salaries | 0 | €0 | €0 | €0 | |
| Salaries Staff at High Address | 6 | €118,565.28 | €64,137.48 | €182,703 | 46% |
| Subsistence allowances Staff of Registration Management | - | €1,416.47 | €198.34 | €1,615 | 86% |
| Other remuneration Senior Management | 6 | €48,423.34 | €20,526 | €68,949 | 58% |
| Insurance or plans pension pension schemes directors | 0 | €0 | €0 | 0 € | - |
| Insurance or plans pension pension plans Senior Management | 6 | €5,912.5 | €0 | €5,913 | 100% |
| Total Directors | 0 | €0 | €0 | €0 | - |
| Compensation | | €0 | €0 | €0 | - |
| Total Staff of Senior Management | 6 | €174,317.59 | €84,861.82 | €259,179 | 51% |

The average annual remuneration for senior management is more than 51 points higher for men than for women. In the case of insurance and pension schemes for senior management, there is no difference, whereas for daily allowances the difference is 86 points.

Performance appraisal

Staff performance appraisal is a key tool for the organisation's growth and sustainability, as it enables the measurement of employee performance. Through this process, strengths, areas for improvement and training needs can be identified, thereby ensuring staff professional development and increased productivity. Furthermore, a well-structured appraisal helps foster a culture of feedback and recognition, promoting employee motivation and commitment to the corporate vision.

In 2024, a digital tool was implemented at RES ENERGY to facilitate staff performance appraisal via the company's employee portal. Below is a news item from the employee portal encouraging the use of this tool



Professional training and development

At RES ENERGY, we are committed to training as a key tool for professional growth and retaining talent. We believe that providing learning opportunities not only drives the development of our employees but also strengthens their bond with the company and their long-term commitment. During 2024, through the various training programmes implemented at our offices and workplaces, 66,628.75 hours of training were delivered across the organisation, with over €530,000 allocated to the implementation of the annual training plans

Training hours and expenditure by country 2024

| | SPAIN | CHILE | BRAZIL | ITALY | UK * | POLAND | MEXICO | ROMANIA | PANAMA | URUGUAY | TOTAL |
|-----------------|-----------|----------|----------|-----------|------------|-----------|-------------|---------|---------|---------|-----------|
| Hours | 37,210.50 | 7,477 | 8,029.00 | 1,867.50 | 1,261* | 584.75 | 10,478 | 712 | 242 | 28 | 66,628.75 |
| Expenditure (€) | 283,078 | 6,012.45 | 22,012 | 34,624.34 | 93,290.33* | 30,407.00 | 140,982.729 | 16,000 | No data | 647.22 | 533,764 |

*Estimated figures obtained by extrapolating the available annual data over 10 months (annual expenditure: €111,949; annual hours: 1,514)

Training has focused on the category of technical operators, who received 80.24% of total training hours.

Training hours by professional category

| Category | SPAIN | CHILE | BRAZIL | ITALY | UK * | POLAND | MEXICO | ROMANIA | PANAMA | URUGUAY | TOTAL | % |
|------------------------|-----------|----------|----------|---------|--------|--------|--------|---------|--------|---------|-----------|---------|
| Technicians Operatives | 31,461.25 | 3,450.00 | 6,525.00 | 1,787.5 | 1,261* | 584.75 | 8,727 | 644.00 | 242 | 28 | 53,449.50 | 80.24% |
| Technicians engineers | 1,611.50 | 1,219.00 | 58 | 0 | 0 | 0 | 906 | 42.00 | 0 | 0 | 3,836.50 | 5.76% |
| Administrative staff | 350.25 | 490 | 223 | 40 | 0 | 0 | 317 | 2.00 | 0 | 0 | 1,377.25 | 2.07% |
| Intermediate middle | 3,772.50 | 1,810.00 | 1,121.00 | 40 | 0 | 0 | 520 | 8.00 | 0 | 0 | 7,271.50 | 10.92% |
| Address | 15 | 508 | 102.00 | 0 | 0 | 0 | 8 | 16.00 | 0 | 0 | 679.00 | 1.02% |
| TOTAL | 37,210.5 | 7,477 | 8,029 | 1,867.5 | 1,261 | 584.75 | 10,478 | 712 | 242 | 28 | 66,613.75 | 100.00% |

*Estimated data extrapolated to 10 months from the available annual information (annual hours: 1,514 hours for technicians operators)

In Spain, training provision by gender is significantly higher for men than for women. It should be noted that approximately 85% of the workforce is male

| Training hours by gender. Spain | |
|---------------------------------|-----------|
| Gender | Hours |
| Men | 36,058.25 |
| Women | 1,152.25 |
| Total | 37,210.50 |

Work-life balance

We promote and implement initiatives designed to foster a balance between work and personal life. To this end, we have introduced various measures to facilitate this balance, enabling our employees to reconcile their professional responsibilities with their personal and family well-being. Some of these measures include:

- Flexible working hours. Around 17% of the workforce has taken advantage of flexible working hours during the year, amounting to a total of 310 people
- Maternity/paternity leave. Of all employees entitled to take leave, 85.51% have done so
- Reduced working hours. In Spain, six people worked reduced hours: one man and five women

| | SPAIN | CHILE | BRAZIL | ITALY | UK | POLAND | MEXICO | ROMANIA | PANAMA | URUGUAY | TOTAL | % |
|--|-------|---------|--------|-------|----|--------|--------|---------|--------|---------|-------|--------|
| Number of employees on flexible working hours | 300 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 310 | 16.99% |
| Number of eligible people upon the expiry of maternity/paternity leave | 40 | 10 | 2 | 0 | 5 | 0 | 10 | 2 | 0 | 0 | 69 | - |
| Number of people who have taken maternity/paternity leave | 40 | No data | 2 | 0 | 5 | 0 | 10 | 2 | 0 | 0 | 59 | 85.51% |

Digital disconnection

RES ENERGY is firmly committed to ensuring a proper work-life balance, as highlighted in the previous section. This commitment is reinforced by digital policies on disconnecting from work, which are implemented in various countries such as Spain, Chile, Romania, Panama and Uruguay.

Universal accessibility and inclusion of people with disabilities

At RES ENERGY, we are firmly committed to inclusion and equal opportunities for people with disabilities. This commitment is reflected in their integration within our organisation, fostering an accessible and inclusive working environment.

The table shows the breakdown of the number of people with disabilities at RES ENERGY, by gender.

| Employees with disabilities | | | | | | | | | | |
|-----------------------------|-------|-------|--------|-------|----|--------|--------|---------|--------|---------|
| Gender | SPAIN | CHILE | BRAZIL | ITALY | UK | POLAND | MEXICO | ROMANIA | PANAMA | URUGUAY |
| Men | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Women | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

In Spain, the mandatory 2% quota for the employment of people with disabilities has not been met. An exemption certificate valid until 2026 is in place.

Equal opportunities and equal treatment

Set out below are the various initiatives and strategies implemented with the aim of promoting equal treatment and opportunities for men and women within our organisation. These measures seek to ensure a fair working environment, free from gender barriers, where everyone, regardless of their gender, has access to the same opportunities for professional development, training and internal promotion.

Our commitment to equality is reflected in the adoption of policies that promote pay equity and a healthy work-life balance, as well as in raising awareness and preventing any form of gender discrimination.

The measures to promote equal treatment and opportunities between men and women are set out in the agreements with the Workers' Legal Representation (RPTL) for the period 2023–2025. Agreements reached: Remote working, flexible working hours, social action plan, measures for temporary incapacity and staff redeployment.

Code of Conduct

The CODE OF CONDUCT establishes a series of guidelines for equal opportunities and equal treatment, specifying that no form or manner of discrimination is permitted, nor any type of physical, sexual, psychological or verbal harassment or abuse, or any other form of degrading treatment; and all available measures will be taken to investigate and reprimand any identified action or circumstance. To this end, the necessary procedures and protocols have been established for prevention and response. The use of discriminatory language is not permitted in any form of corporate communication, whether internal or external, and reasonable inclusive language will be promoted within the organisation.

The Compliance and Conduct Committee is responsible for ensuring a working environment based on respect, fairness and non-discrimination, taking a proactive approach to preventing and detecting any form of discriminatory behaviour, regardless of its origin or nature.

To this end, the company makes a Whistleblowing Channel available to all employees, a confidential communication channel through which potential instances of discrimination can be reported, thereby ensuring an appropriate response and the adoption of corrective measures where necessary. A guide is also available covering the handling of

conflict situations: Protocol for the management of conflict situations, which regulates difficulties arising from interpersonal conflicts in the workplace that could affect health and well-being, establishing a method to be applied both to prevent such issues—through training, accountability and information—and to resolve requests submitted by those affected, with due safeguards, enabling workers to enjoy a working environment free from violence, including workplace harassment, sexual harassment and gender-based harassment. It is used as a guide in Spain and in other countries.

Equality Plans

RES ENERGY is firmly committed to gender equality. This commitment is reinforced by the implementation of equality plans, which are being carried out in various countries such as Spain, the UK, Romania, Panama and Uruguay.

In Spain, the Plan for Gender Equality, covering the period 2022–2025, is currently in place.

The proportion of women in management positions stands at around 28%. Further improvement measures are needed to increase the proportion of women in this category.

| Number of people in management positions | | | | | | | | | | | % |
|--|-------|-------|--------|-------|----|--------|--------|---------|--------|---------|-------|
| Gender | SPAIN | CHILE | BRAZIL | ITALY | UK | POLAND | MEXICO | ROMANIA | PANAMA | URUGUAY | |
| Men | 4 | 0 | 4 | 3 | 1 | 1 | 0 | 2 | 0 | 0 | 71.4% |
| Women | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 3 | 0 | 0 | 28.6% |
| Total | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |

Diversity management

The CODE OF CONDUCT stipulates that employees are required to conduct themselves in their working relationships with others—particularly those who manage teams and/or staff—in accordance with the principles of respect, dignity, fairness and diversity. They shall promote professional activities based on respect, mutual collaboration and the equality of all people regardless of differences of any kind; they shall manage diversity and coexistence appropriately, with particular consideration for the care and workplace integration of people with disabilities or functional diversity; and they shall offer equal opportunities in access to work, professional development and promotion based on merit and ability.

HEALTH AND SAFETY AT WORK

RES ENERGY is committed to health and safety at work. To this end, it provides all the necessary resources and facilities, as well as compulsory training for its employees, so that they can carry out their professional duties safely, in a healthy and environmentally friendly environment. It develops health and safety policies and adopts the necessary preventive measures to comply with the

provisions of applicable legislation, as well as any other regulatory provisions that may be introduced in the future. A communication, consultation and participation procedure is in place, describing the methodology used within the organisation to ensure that internal and external communications regarding Occupational Health and Safety are carried out efficiently, as well as the consultation and participation of the organisation's staff.

Spain and the subsidiaries in France, Romania, the UK, Australia, Mexico, Chile and Brazil are certified under the ISO 45001 standard for Occupational Health and Safety.

Throughout 2024, a number of occupational health and safety campaigns have been carried out:

- Accident awareness campaign
- "Life Savers" campaign
- 2024 flu vaccination campaign
- 360°, 365 Days Campaign

The 360°, 365 days campaign involves activities such as emails, talks and videos, which aim to raise awareness throughout the organisation that health and safety must be a priority 365 days a year, and that we must maintain an integrated approach to health and safety at all times.

The following tables show the occupational health and safety indicators in Spain.

| Gender | Accidents resulting in sick leave | Accidents without sick leave | Accidents while commuting | Incidents | NEAR MISS |
|--------|-----------------------------------|------------------------------|---------------------------|-----------|-----------|
| Men | 13 | 40 | 11 | 34 | 32 |
| Women | 0 | 0 | 0 | 0 | 1 |
| Total | 13 | 40 | 11 | 34 | 33 |

| Accident frequency rate (AFR) by gender: (Number of accidents resulting in sick leave / Total number of scheduled working hours) * 1,000,000 | |
|--|-----|
| Accidents resulting in sick leave do not include commuting accidents. Nor are ; they are counted as a single accident | |
| Total AFR | 8.5 |
| AFR for men | 8.5 |
| TFA women | 0 |

| Accident severity rate (ASR) by gender: (Total number of days lost due to accidents with (sick leave / total number of scheduled working hours) * 1000 | |
|--|------|
| Total TFA | 0.24 |
| TFA for men | 0.24 |
| TFA for women | 0 |

| Occupational diseases (OD) by gender | |
|---------------------------------------|---|
| No. of occupational diseases | 0 |
| No. of ODs in men | 0 |
| No. of occupational diseases in women | 0 |

| | |
|--|---|
| Formal agreements on occupational health and safety reached in works councils or specific health and safety committees | |
| Formal agreement: a written document signed (minutes or similar) by both parties | |
| No. of formal agreements reached | 4 |
| Number of meetings held | 4 |

The following table shows accidents and occupational illnesses in other countries

| COUNTRY | Accidents resulting in sick leave | | Accidents without sick leave | | Accidents commuting | | Incidents | | NEAR MISS | | Occupational illnesses |
|-----------|-----------------------------------|---|------------------------------|---|---------------------|---|-----------|---|-----------|---|------------------------|
| | H | M | H | M | H | M | H | M | H | M | |
| AUSTRALIA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| BRAZIL | 0 | 0 | 1 | 0 | 1 | 0 | 4 | 0 | 2 | 0 | 0 |
| CHILE | 1 | 0 | 2 | 0 | 4 | 1 | 5 | 2 | 11 | 0 | 0 |
| FRANCE | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 3 | 0 | 0 |
| ITALY | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 0 |
| MEXICO | 1 | 0 | 3 | 0 | 2 | 0 | 1 | 0 | 3 | 0 | 0 |
| PANAMA | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| POLAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| ROMANIA | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| UK | 0 | 0 | 3 | 0 | 8 | 1 | 4 | 0 | 7 | 0 | 0 |
| USA | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| MOROCCO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| URUGUAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Industrial relations

Organisation of social dialogue, procedures for informing, consulting and negotiating with staff

With regard to negotiations with staff, we ensure strict compliance with all the provisions set out in the various applicable regulations. To this end, we strictly adhere to the deadlines and procedures stipulated in each piece of legislation, guaranteeing a transparent, orderly process that complies with current regulations.

With regard to communication and information, in addition to complying with legal requirements, as mentioned above, there is a communication, consultation and participation procedure in place which outlines the methodology used within the organisation to ensure that internal (bottom-up and top-down) and external communications regarding occupational health and safety are carried out efficiently, as well as the consultation and participation of the organisation's staff.

Employees covered by collective agreements by country

| COUNTRY | % of workers with a collective |
|---------|--------------------------------|
| SPAIN | 100% |

| | |
|--|------------|
| CHILE | 38.14% |
| BRAZIL | 100% |
| ITALY | 0% |
| UK | N/A |
| POLAND | 0% |
| MEXICO | 0% |
| PANAMA | 100% |
| URUGUAY | 100% |
| ROMANIA | - |
| FRANCE | - |
| AUSTRALIA | - |
| USA | - |
| MOROCCO | No workers |
| It is not possible to provide this information for the other countries, as they do not have an established system for collecting this data | |

Health and Safety Committees. Agreements

Meetings held by the Health and Safety Committee during the period analysed in Spain

- 15 February 2024
- 23 May 2024
- 8 October 2024
- 14 March Extraordinary

Agreements:

- Selection of gloves: the technical note on the use of gloves is being reviewed and published; a pilot test will be carried out with several of them
- Hydraulic tools: a study and a standard regarding this type of tool will be developed
- Preventive measures: the need to create a procedure to address any doubts technicians may have regarding the role of preventive measures has been established.
- Shovel study: to carry out a study on shovel operations and improve operational control by managing this on a project-by-project basis.
- Work placement students: review the critical assessment of supervised work.
- Sensitive staff: The People department will notify staff representatives directly by email as soon as they receive any official communication from these staff members.
- Office doors: it has been agreed to modify the doors to prevent them from slamming when opened.

Staff turnover. Number of employees who have left the organisation voluntarily or by the company's decision (excluding those moving to another subsidiary)



| Country | Number of employees |
|---------------|---------------------|
| SPAIN | 173 |
| CHILE | 34 |
| BRAZIL | 17 |
| ITALY | 1 |
| UK | 35.71 |
| POLAND | 0 |
| MEXICO | 85 |
| ROMANIA | 10 |
| PANAMA | 0 |
| URUGUAY | 0 |
| Overall total | |

8 INFORMATION ON THE RESPECT FOR HUMAN RIGHTS

RES ENERGY, through the “CODE OF CONDUCT OF RES ENERGY GLOBAL SERVICES, S.L.U. AND ITS SUBSIDIARIES”, approved on 10 April 2024, sets out the guidelines for the conduct of the Board of Directors, the Management Committees and the staff of the organisation’s companies in relation to human rights, stipulating that staff employed by the organisation shall not violate the applicable laws in the place where they carry out their professional activities and shall respect internationally accepted ethical practices, in accordance with the Fundamental Rights and Public Freedoms contained in the Universal Declaration of Human Rights.

Furthermore, staff shall behave in an ethical and socially acceptable manner in all their actions, avoiding any conduct which, even if not in breach of legal provisions, could negatively affect the company.

The Code of Conduct document states that all the organisation’s activities are carried out with respect for human rights, and a commitment to comply with the principles established in the United Nations Global Compact, as well as the labour principles set out in the Conventions of the International Labour Organisation and the recommendations of the OECD. To this end, policies and procedures are in place to ensure compliance within the organisation, particularly regarding the following issues:

- Rejection of child labour and prohibition on the procurement of any product manufactured using child labour, in line with local legislation and the International Labour Organisation
- Rejection and prohibition of forced or compulsory labour, in subhuman conditions, against one’s will or under threat of punishment
- To provide its employees with the right and freedom of association and collective bargaining
- Ensuring fair conditions of recruitment, remuneration and compensation in line with professional performance, as well as facilitating work-life balance as far as possible

Suppliers of goods and services, who form an essential part of the value chain provided to customers and society, are required to be equally committed to strict compliance with legislation and to the same ethical principles regarding the promotion of sustainability, human rights and integrity, the prevention of corruption, the protection of intellectual and industrial property, safety, health and the environment, and minerals from conflict zones, as well as their contribution to the United Nations Sustainable Development Goals (SDGs).

It is expected that these guidelines for conduct will also be shared by the various individuals with whom the organisation interacts, whether they be customers, suppliers, partners, collaborators, or public or private institutions.



RES ENERGY has a procedure in place governing the operation of the whistleblowing channel and the handling of any reports or incidents received that may indicate a breach of the Code of Conduct or applicable legislation by any person associated with RES ENERGY and/or its subsidiaries, including human rights violations.

No reports of human rights violations have been received in any of the countries where RES ENERGY operates.

9 INFORMATION RELATING TO THE FIGHT AGAINST CORRUPTION AND BRIBERY

RES ENERGY, through the “CODE OF CONDUCT OF RES ENERGY GLOBAL SERVICES, S.L.U. AND ITS “SUBSIDIARIES” sets out the guidelines for the conduct of the Board of Directors, the Management Committees and the staff of the organisation’s companies with regard to the prevention of corruption and respect for public institutions, government and political organisations. Furthermore, it is expected that these guidelines for conduct will also be shared by the various parties with whom the organisation interacts, whether they be customers, suppliers, partners, collaborators, or public or private institutions. With regard to suppliers, general and specific terms and conditions are in place in all countries. All suppliers must comply with the code of conduct, which is available on the website ([IOMS-Codigo-de-Conducta-Proveedores.pdf](#)). Countries can draw on the main purchasing capacity of RES ENERGY GLOBAL SERVICES SL in Spain, whilst each country also seeks local procurement solutions. The global organisation works to secure agreements with global suppliers to establish rates applicable by country.

Prevention of corruption

The Code of Conduct sets out specific guidelines to prevent corruption involving employees in dealings with civil servants, public authorities or politicians. It is prohibited to:

- Offering, granting, soliciting or accepting, directly or indirectly, gifts, invitations, favours or compensation, in cash or in kind, which, whatever their nature, may influence the decision-making process relating to the performance of duties arising from their position
- Offering, granting, soliciting or accepting, directly or indirectly, gifts or gratuities, invitations, favours or compensation, in cash or in kind, of whatever nature, to public or political authorities or officials, or to related third parties, without it being necessary to obtain any kind of favourable treatment in return.
- Influencing a public official or authority, by taking advantage of a personal relationship, to secure a decision that may generate a benefit or entail any form of favourable treatment.
- Making contributions in cash, consideration and/or in kind to public institutions or foundations, political parties, or similar entities that contravene the applicable legislation where relevant.

In relations with customers and suppliers, specific procedures are established to prevent corruption in commercial dealings, including a ban on improper payments, the acceptance of gifts beyond what is permitted, and the obligation to reject any attempt at bribery.

In dealings with public authorities, any practice that could be construed as bribery or influence peddling is prohibited, including contributions to political parties or related entities without express authorisation and in accordance with applicable legislation.

Anti-Money Laundering

Although the organisation is not subject to Law 10/2010 of 28 April on the prevention of money laundering and the financing of terrorism, the organisation establishes a regulatory compliance framework that includes due diligence in its commercial and contractual relationships. Suspicious transactions are prohibited, and staff are urged to report any irregular activity or activity that may pose a reputational or legal risk to the company.

Contributions to Foundations and Non-Profit Organisations

The Code of Conduct prohibits financial contributions to foundations, political parties or similar entities that contravene applicable legislation. Any contribution made must be subject to internal controls and specific authorisations to ensure its legality and alignment with the company's values

Compliance Committee and Whistleblowing Channel

Internal control mechanisms are in place through the Code of Conduct Compliance Committee, which oversees compliance with the Code of Conduct and manages the Whistleblowing Channel for reporting irregularities. RES ENERGY has a procedure governing the operation of the Whistleblowing Channel and any communication or incident received that may indicate a breach of the Code of Conduct or applicable legislation by any person associated with RES ENERGY and/or its subsidiaries.

Supplier Code of Conduct and General Terms and Conditions

RES ENERGY through the RES ENERGY GLOBAL SUPPLIER CODE OF CONDUCT SERVICES, S.L.AND ITS SUBSIDIARIES" sets out the requirements for suppliers regarding the conduct and integrity of RES ENERGY and its subsidiaries, in relation to human rights and fair working conditions, ethical business practices, intellectual property, information security and personal data protection, cybersecurity and information security, compliance with health, safety and environmental regulations, the non-use of minerals from conflict zones, and supplier responsibility within their supply chain.

RES ENERGY is committed to complying with the 10 Principles of the Global Compact, which are derived from United Nations declarations on human rights, labour, the environment and anti-corruption.

Indicators: Corruption

and bribery

No cases of corruption or bribery were identified during 2024 in any of the subsidiaries.

Money laundering

Not applicable

10 COMPANY INFORMATION

At RES ENERGY, we are firmly committed to sustainable development. Through the application of advanced technological innovations and a strong commitment to the energy transition, we ensure that the power plants we serve operate efficiently, reliably and sustainably. We focus on maintaining systems in optimal condition to minimise their environmental impact and maximise their energy efficiency. In this way, we contribute to the development of a cleaner, more resilient and sustainable future for generations to come.

Partnerships and sponsorship

At RES ENERGY, we strive to strengthen our relationship with the community through data and concrete actions. We actively participate in numerous sponsorship and patronage programmes, as well as other similar initiatives, paying particular attention to these efforts in all the locations where we operate.

With a firm commitment to education and knowledge, at RES ENERGY we understand that the value of these initiatives increases the younger the target audience. In this context, the interaction between the company and the academic world takes on its full significance. Collaboration agreements with universities and higher education institutions, by providing work placements for students and supporting their specialised training, constitute a genuine model of talent management, which we also promote. Activities related to the academic world in 2024 have included:

- Donation of computers to IES Leonardo Da Vinci to support IT practical training within its vocational courses.
- Direct liaison with all secondary schools and training centres involved in renewable energy to secure work placements and potential employment opportunities.
- Relationship with the UCLM regarding the provision of curricular and extracurricular work placements for students in various fields (engineering, administration, finance, etc.)

In the area of sectoral associations and collaborations on various initiatives, in 2024 a total of €199,100 was spent on membership fees and contributions to various initiatives under sponsorship arrangements. The different initiatives, foundations, non-profit organisations and associations with which we have collaborated, as well as our contribution, are shown below:

- RES Play Centre: €35,000
 - A work-life balance project whereby, during holiday periods, employees have access to a play centre at the company's premises

free of charge so that their children can take part in various activities, socialise, play and learn.

- Healthy breakfast (fruit): €20,000
- Healthy vending machines (sugar-free, wholemeal, etc.): €4,000
 - These two initiatives aim to promote healthy lifestyle habits based on accessible, high-quality food
- Urbanciclo sponsorship (sustainable courier service): €10,000
 - A company that uses cargo bikes for deliveries, helping to reduce the carbon footprint and the environmental and noise impact of this activity. We also use their services for internal courier deliveries between different RES ENERGY offices
- Bicycle Incentive Campaign: €2,500
 - An internal campaign encouraging staff to travel to work without using motor vehicles, promoting healthy lifestyles and sustainable mobility. For every day an employee cycles to work, they receive one euro, which is credited to a gift card.
- Partnership with the NGO “En Bici sin Edad”: €500
 - An initiative that uses adapted tricycles driven by volunteers to take people on trips around the city, enabling those with reduced mobility, the elderly or people with disabilities to enjoy leisure activities and access to culture.
- Collaboration with AFANION (fight against childhood cancer): €3,000
 - We collaborate with the ‘Care Box’, which provides materials to make hospital stays more pleasant for children when they are diagnosed.
 - We take part in various initiatives (the AFANION walk, the RES Pilates charity event, etc.) to raise awareness and help raise funds.
- Food Bank Collaboration: €500
 - We donate cheques and collect kilos of non-perishable food to reduce inequalities among families at risk of exclusion
- Support for the ‘Navidades de papel’ hospital campaign: €100
 - A campaign in which Christmas cards and letters are created to offer hope and encouragement through anonymous messages to people in hospital during the festive season
- Donation from Aerotramp Trampoline Gymnastics Club: €2,500
- Donation from CBA Women’s Basketball Club: €2,500
- Donation to SWIM Club: €4,000
- Donation to the Triathlon Club: €5,000
- Donation to AMIAB Sports Club for People with Disabilities: €5,000
 - We promote sport for ‘minority’ groups by supporting the various clubs mentioned above
- Support for the Aluex Retired People’s Association: €1,500
 - We help older people to enjoy quality leisure and cultural activities
- Partnership with the IMD (Municipal Sports Institute) for the DUCROSS, NIGHT RUN and HALF MARATHON: €20,000

- We provide financial and logistical support for national and international races organised in the city
- Collaboration with the Albacete International Film Festival Abycinegreen: €20,000
 - One of our major cultural contributions and commitments to sustainable initiatives such as:
 - Abycinegreen by Bike, which offers free admission to screenings for those who cycle to the cinema
 - Sustainable merchandise that helps reduce plastic
 - Installation of recycling points
 - Award Special “My First Abycinegreen PFG” on environmental theme
- Partnership with “El Cultural”: €6,000
 - We sponsor cultural activities held at the Teatro Circo in Albacete, helping to reduce ticket prices and making culture more accessible to the public, featuring major companies such as the National Ballet or the Ukrainian Ballet
- Power for Good Day (an event for Environment Week): €25,000
 - An environmental awareness initiative bringing together various organisations (public, private, cultural, sporting, etc.) to raise awareness of the importance of healthy lifestyles and to help reduce CO₂ emissions and waste.
A major event held in the city centre for everyone to enjoy
- Umbrella Sky: a comprehensive initiative providing shade to raise awareness of the importance of skin cancer: €30,000
 - Together with the AECC, Albacete City Council and the Tourism Department, we are promoting and covering the cost and implementation of this initiative, which directly benefits the city by providing shade on the city’s busiest pedestrian street during the hottest months, helping to raise awareness and prevent skin cancer.
- Bottle cap collection campaign in partnership with the SEUR Foundation:
 - We act as a collection point for bottle caps and encourage employees to take part in this initiative, which supports projects to help people with special needs cover the costs of medical supplies, therapies, etc.

Local community

At RES ENERGY, all approaches to people management are applied consistently across each of the company’s international subsidiaries. RES ENERGY’s economic impact on local communities is reflected in two main areas:

- Job creation and the recruitment of local staff at our subsidiaries
- The local economic contribution in the form of taxes on business profits. In this regard, in 2024, RES ENERGY’s tax payments amounted to €640,347.

Subcontracting and suppliers

Inclusion of social, gender equality and environmental issues in the procurement policy

The Code of Conduct for Suppliers of RES ENERGY and its subsidiaries ([IOMS-Codigo-de-Conducta-Proveedores.pdf](#)) requirements are set out regarding human rights and fair working conditions, ethical business relations, intellectual property, information security and personal data protection, cybersecurity and information security, compliance with health, safety and environmental regulations, the non-use of minerals from conflict zones, and the supplier's responsibility towards its supply chain.

Suppliers who have a business relationship with RES ENERGY must accept and strictly comply with the provisions of the Supplier Code of Conduct.

Monitoring systems, audits and their results

The processes for selecting, approving, evaluating and auditing suppliers relevant to the business are considered criteria for environmental issues, and aspects relating to compliance, sustainability and CSR are currently being incorporated.

Consumers

The procedures for submitting complaints, receiving them and resolving them follow the methodology established by the ISO 9001 quality management standard, to which most of the organisation's subsidiaries adhere.

| SUBSIDIARY | COUNTRY | CERTIFICATION |
|----------------------------------|-----------|---------------|
| RES ENERGY GLOBAL SERVICES SLU | SPAIN | ISO 9001:2015 |
| RES ENERGY SERVICES SPA | CHILE | ISO 9001:2015 |
| RES ENERGY SERVICES SP Z.O.O. | POLAND | NO |
| RES ENERGY SERVICES LIMITED | UK | ISO 9001:2015 |
| RES ENERGY SERVICES SRL | ROMANIA | ISO 9001:2015 |
| RES ENERGY SERVICES LTDA | BRAZIL | ISO 9001:2015 |
| RES ENERGY SERVICES S.R.L. | ITALY | NO |
| RES ENERGY SERVICES S.A.S. | FRANCE | ISO 9001:2015 |
| RES ENERGY SERVICES PTY LTD | AUSTRALIA | ISO 9001:2015 |
| RES ENERGY SERVICES INC | USA | NO |
| RES ENERGY SERVICES S.A. DE C.V. | MEXICO | ISO 9001:2015 |
| RES ENERGY SERVICES S.A. | PANAMA | NO |
| RES URUGUAY S.A. | URUGUAY | NO |
| RES MOROCCO S.A. | MOROCCO | NO |

The number of complaints received from customers during the period under review was 55, of which 47 have already been resolved and 8 are pending resolution. The following table shows the complaints by subsidiary.

| SUBSIDIARY | COUNTRY | Resolved complaints | Pending complaints of resolution |
|----------------------------------|-----------|---------------------|----------------------------------|
| RES ENERGY GLOBAL SERVICES SLU | SPAIN | 22 | 2 |
| RES ENERGY SERVICES SPA | CHILE | 1 | 0 |
| RES ENERGY SERVICES SP Z.O.O. | POLAND | 1 | 1 |
| RES ENERGY SERVICES LIMITED | UK | 2 | 1 |
| RES ENERGY SERVICES SRL | ROMANIA | 3 | 1 |
| RES ENERGY SERVICES LTDA | BRAZIL | 4 | 1 |
| RES ENERGY SERVICES S.R.L. | ITALY | 0 | 0 |
| RES ENERGY SERVICES S.A.S. | FRANCE | 0 | 0 |
| RES ENERGY SERVICES PTY LTD | AUSTRALIA | 0 | 0 |
| RES ENERGY SERVICES INC | USA | 0 | 0 |
| RES ENERGY SERVICES S.A. DE C.V. | MEXICO | 14 | 2 |
| RES ENERGY SERVICES S.A. | PANAMA | 0 | 0 |
| RES URUGUAY S.A. | URUGUAY | 0 | 0 |
| RES MOROCCO S.A. | MOROCCO | 0 | 0 |

TAX INFORMATION

Tax information (in euros) on a country-by-country basis.

| COUNTRY | Profit (after tax) | Tax on corporation tax paid | Grants received |
|-----------|--------------------|-----------------------------|-----------------|
| MEXICO | -1,554,755 | | |
| POLAND | 335,391 | 145,876.00 | |
| CHILE | -444,985 | | |
| UK | -1,092,354 | | |
| BRAZIL | -2,165,297 | | |
| ITALY | -553,049 | | |
| USA | 1,063,273 | 340,357.00 | |
| FRANCE | -554,614 | | |
| AUSTRALIA | -622,676 | | |
| PANAMA | 69,301 | 16,190.00 | |
| ROMANIA | -109,639 | | |
| URUGUAY | -58,807 | | |
| MOROCCO | -258,875 | | |
| SPAIN | -6,375,775 | 137,924.00 | 212,422 |

11 GRI CONTENT INDEX

| GRI STANDARD | LOCATION in the report (section title) |
|--|---|
| 3-3 Management of material issues | INFORMATION ON ENVIRONMENTAL ISSUES. Environmental Impacts and Risk Management. Current and Foreseeable Effects on the Environment. Measures, targets and indicators used to assess progress INFORMATION ON SOCIAL AND EMPLOYEE-RELATED ISSUES INFORMATION ON RESPECT FOR HUMAN RIGHTS INFORMATION RELATING TO THE FIGHT AGAINST CORRUPTION AND BRIBERY |
| Environmental issues | |
| 301-1 Materials used | INFORMATION ON ENVIRONMENTAL ISSUES. Material consumption Cardboard, Wood, Chemicals, Metal, Cable, E/E and ICT equipment ICT |
| 301-2 Recycled inputs used | ENVIRONMENTAL INFORMATION. Material consumption Percentage of purchased paper and cardboard recovered (from recycling or is eco-efficient) |
| 301-3 Recovered products and packaging materials | INFORMATION ON ENVIRONMENTAL ISSUES. Material consumption Reused products and packaging materials |
| 302-1 Energy consumption within the organisation | INFORMATION ON ENVIRONMENTAL ISSUES. SUSTAINABLE USE OF RESOURCES Energy consumption |
| 303-1 Interaction with water as a shared resource | INFORMATION ON ENVIRONMENTAL ISSUES. SUSTAINABLE USE OF RESOURCES Water consumption |
| 303-3 Water withdrawal | ENVIRONMENTAL ISSUES INFORMATION. SUSTAINABLE USE OF RESOURCES Water consumption |
| 303-4 Water discharge | INFORMATION ON ENVIRONMENTAL ISSUES. SUSTAINABLE USE OF RESOURCES Water consumption |
| 303-5 Water consumption | INFORMATION ON ENVIRONMENTAL ISSUES. SUSTAINABLE USE OF RESOURCES Water consumption |
| 305-1 Direct GHG emissions (Scope 1) | ENVIRONMENTAL DISCLOSURES POLLUTION CO ₂ emissions |
| 305-1 Indirect emissions of energy-related GHG emissions (scope 2) | INFORMATION ON ENVIRONMENTAL ISSUES POLLUTION CO ₂ emissions |
| 305-6 Emissions of ozone-depleting substances (ODS) | INFORMATION ON ENVIRONMENTAL ISSUES: POLLUTION Other atmospheric emissions |
| 306-2 Management of significant impacts related to waste | INFORMATION ON ENVIRONMENTAL ISSUES CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT |
| 306-3 Waste generated | INFORMATION ON ENVIRONMENTAL ISSUES CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT |
| 306-4 Waste not sent for disposal | INFORMATION ON ENVIRONMENTAL ISSUES CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT |

| | |
|--|---|
| 306-3 Significant spills | INFORMATION ON ENVIRONMENTAL ISSUES ENVIRONMENTAL INCIDENTS |
| Issues relating to corruption | |
| 205-2 Communication and training on anti-corruption policies and procedures | INFORMATION REGARDING THE FIGHT AGAINST CORRUPTION AND BRIBERY. |
| Social and personnel matters | |
| 401-1 Staff turnover | INFORMATION ON SOCIAL AND STAFF MATTERS Social relations |
| 401-3 Paternity leave | INFORMATION ON SOCIAL AND STAFF MATTERS Work-life balance |
| 403-1 Occupational Health and Safety Management System | INFORMATION ON SOCIAL AND PERSONNEL MATTERS OCCUPATIONAL HEALTH AND SAFETY |
| 403-4 Employee participation, consultation and communication on health and health and safety at work | INFORMATION ON SOCIAL AND PERSONNEL ISSUES HEALTH AND SAFETY AT WORK |
| 403-5 Training of workers on health and safety at work | INFORMATION ON SOCIAL AND PERSONNEL MATTERS OCCUPATIONAL HEALTH AND SAFETY |
| 403-6 Promotion of workers' health | INFORMATION ON SOCIAL AND PERSONNEL ISSUES OCCUPATIONAL HEALTH AND SAFETY |
| 403-8 Coverage of the occupational health and safety management system | INFORMATION ON SOCIAL AND PERSONNEL ISSUES OCCUPATIONAL HEALTH AND SAFETY |
| 403-9 Work-related injuries | INFORMATION ON SOCIAL AND PERSONNEL ISSUES OCCUPATIONAL HEALTH AND SAFETY |
| 403-10 Occupational ailments and illnesses | INFORMATION ON SOCIAL AND STAFF-RELATED MATTERS OCCUPATIONAL HEALTH AND SAFETY |
| 404-1 Average hours of training per year per employee | INFORMATION ON SOCIAL AND PERSONNEL ISSUES Professional training and development |
| 405-1 Diversity of governing bodies and employees | INFORMATION ON SOCIAL AND PERSONNEL ISSUES Equality plans |
| 405-2 Ratio of basic salary to total remuneration for women and men | INFORMATION ON SOCIAL AND EMPLOYMENT ISSUES Remuneration |