GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

Consolidated Statement of Non-Financial Information and Sustainability Information 2025

Contents

1. General Information 5
NEIS 2. General Information 5
BP-1 General Basis for the Preparation of the Statement of Sustainability and Structure 5
BP-2 Disclosures in Relation to Specific Circumstances 5
GOV-1 The Role of Administrative, Management and Supervisory Bodies 7
GOV-2 Information provided and sustainability issues addressed by the company's management, management and supervisory bodies 12
GOV-3 Integrating Sustainability-Related Performance into Incentive Plans 17
GOV-4 Due Diligence Statement 17
GOV-5 Risk Management and Internal Controls on Sustainability Reporting 17
SBM-1 Strategy, Business Model and Value Chain 18
SBM-2 Stakeholder Interests and Views 22
SBM-3 Materiality Issues, Risks and Opportunities and their Interaction with Strategy and Business Model 24
IRO-1 Description of the process for identifying and assessing material issues, risks and opportunities 25
IRO-2 Disclosure Requirements in ESRS Covered by the Company's Sustainability Statement 27
2. Environmental Information 33
Disclosure of information under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation) 33
NEIS E1. Climate change 41
GOV-3 Integrating Sustainability-Related Performance into Incentive Schemes 41
E1-1 Climate Change Mitigation Transition Plan 42
SBM-3 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model 44
IRO-1 Description of Processes for Identifying and Assessing Climate-Related Material Impacts, Risks, and Opportunities 51
E1-2 Policies related to climate change mitigation and adaptation 59
E1-3 Actions and resources in relation to climate change policies 60
E1-4 Targets related to climate change mitigation and adaptation 62
E1-5 Energy Consumption and Mix 64
E1-6 Gross Scopes 1, 2, 3 and Total GHG Emissions 66
E1-7 GHG removals and GHG mitigation projects financed by carbon credits 71
E1-8 Internal Carbon Pricing System 71
E1-9 Expected financial effects of material, physical and transition risks and potential climate-related opportunities 71
NEIS E5 – Use of resources and circular economy 72
E5-1 Policies related to resource use and the circular economy 73
E5-2 Actions and resources related to the use of resources and the circular economy 73
E5-3 Targets related to resource use and the circular economy 74
E5-4 Resource Inputs 74

E5-5 Resource Outputs ... 74
E5-6 Expected financial impacts of impacts, risks and opportunities related to resource use and the circular economy ... 75
3. Social Information ... 76
NEIS S1. Own staff ... 76
SBM-2 Stakeholder Interests and Views ... 77
SBM-3 Materiality Issues, Risks and Opportunities and their Interaction with Strategy and Business Model ... 79
S1-1 Policies Related to Own Personnel ... 80
S1–2 Processes for collaborating with own workers and workers' representatives on incidents ... 82
S1–3 Processes for redressing negative incidents and channels for which own workers express their concerns ... 83
S1–4 Actions related to materiality impacts on own personnel, approaches to mitigate materiality risks and take advantage of materiality opportunities related to own personnel, and effectiveness of such actions ... 84
S1–5 Goals related to managing materiality impacts, driving positive impacts, and managing materiality risks and opportunities. ... 86
S1–6 Characteristics of the company's employees ... 88
S1–7 Characteristics of non-salaried workers in the company's own staff ... 91
S1–8 Coverage of collective bargaining social dialogue ... 91
S1–9 Diversity parameters ... 92
S1–10 Adequate wages ... 94
S1–11 Social protection ... 94
S1–12 People with disabilities ... 95
S1–13 Training and capacity building ... 95
S1-14 Health and Safety Parameters ... 98
S1-15 Work-life balance ... 99
S1-16 Remuneration parameters (pay gap and total remuneration) ... 99
S1-17 Human Rights Incidents, Complaints and Serious Incidents ... 100
NEIS S2. Value chain workers ... 102
SBM-2 Stakeholder Interests and Views ... 102
SBM-3 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model ... 103
S2-1 Policies related to value chain workers ... 104
S2-2 Processes for engaging value chain workers on impacts ... 105
S2-3 Processes for remediating negative impacts and channels for value chain workers to raise concerns ... 106
S2-4 Take action on material impacts on value chain workers and approaches to manage material risks and seek material opportunities related to value chain workers, and effectiveness of those actions ... 107
S2-5 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities ... 108
4. Governance Information ... 109
NEIS G1. Business conduct ... 109

GOV-1 The Role of Administrative, Management and Supervisory Bodies 110
IRO-1 Description of processes for identifying and assessing material impacts, risks and opportunities. 111
G1-1 Business Conduct and Corporate Culture Policies 113
G1-2 Supplier Relationship Management 116
G1-3 Procedures for Addressing Corruption and Bribery 116
G1-4 Incidents of Corruption or Bribery 118
G1-5 Political influence and lobbying activities 118
G1-6 Payment Practices 118
5. Other aspects related to Law 11/2018 on non-financial information 120
1. Circular economy, waste management, energy consumption and emissions 121
Circular economy 121
Waste 121
Power consumption 122
Emissions 123
2. Water consumption 124
3. Consumption of raw materials 124
4. People 125
Diversity and inclusion 125
Employment 129
Training 132
Sustainable Remuneration 133
Health and Safety 134
Social Relationships 134
5. Due diligence 134
Project Due Diligence: Human Rights and Biodiversity 134
Due diligence on corruption, bribery, antitrust, respect for international sanctions and money laundering 138
6. The company's commitment to the sustainable development of society 140
Social Action and Philanthropy 140
Innovation at the service of society 142
Computer Security and Privacy Protection 145
Taxation and subsidies received 147
Subcontractors, suppliers and sustainability criteria in procurement 150
Global Compact: Progress on the Sustainable Development Goals 151
Annex I: Table of Contents 154
Annex II. EU Taxonomy 162
Annex III: Glossary of Terms 166

1. General Information

NEIS 2. General Information

BP-1 General Basis for the Preparation of the Statement of Sustainability and Structure

This Consolidated Non-Financial Information and Sustainability Information Statement (hereinafter Sustainability Report or Report) aims to provide materially important sustainability information that can substantially influence stakeholder decision-making on how DOMINION measures, monitors and manages performance, positive and negative impacts on the environment and people. and the risks and opportunities that the latter may pose to DOMINION.

It is structured in five specific parts:

1. General Information
2. Environmental Information
3. Social Information
4. Governance Information
5. Other aspects related to Law 11/2018 on non-financial information.

This report has been prepared on a consolidated basis for the period between January 1, 2025 and December 31 of the same year and has been formulated by the Board of Directors of Global Dominion Access, S.A. on February 26, 2026.

This document has been prepared in accordance with Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting standards. DOMINION has accepted for the second year the voluntary report based on the CSRD regulations,

The scope of consolidation of the consolidated sustainability statement is the same as that of the financial statements. DOMINION employs a financial control criterion similar to that used in the financial statements. Note 2.1 of the Financial Statements "Basis of presentation", included in the "Summary of the main accounting policies" adequately describes the scope of this statement, as well as 2.4.1 a) "Consolidation principles" and/or Appendix I showing the list of subsidiaries.

DOMINION is making a sustained effort to increase the degree to which it covers its value chain with the state of sustainability, both upstream and downstream.

As of the date of preparation of this report, DOMINION covers direct suppliers declared as critical related to most of the company's activities. In relation to the downstream chain, it is not considered material in the case of DOMINION, insofar as most of the offer of services and projects are of an industrial nature, aimed at large companies.

BP-2 Disclosures in Relation to Specific Circumstances

Both in the calculation of scope 3 carbon footprint emissions, and in considering the cost and investment to carry out the decarbonization levers described in section E1-4, some estimates have been carried out, as explained below:

Typology 1:

ESRS E1 Climate change;

E1-6 Gross Scope 1, 2 and 3 GHG Emissions and Total GHG Emissions

Specifically, in the calculation of the ascending and/or descending value chain, it should be noted that these have been:

Qualitative parameters	Sources of uncertainty	Hypotheses, approximations and judgements	Degree of uncertainty	Report section
Emissions associated with purchases of goods and services reported in category 1 of scope 3 according to the GHG Protocol standard.	There is spending per supplier, but not detailed data on the footprint of the products purchased.	A sector of activity has been assigned to each of the purchases made and Ecoinvent emission factors based on economic expenditure have been used to calculate the emissions, which allow the calculation of the direct tier 1 footprint as well as the indirect upstream footprint.	Medium-High	E1-6
Emissions from the use of products sold by the organization reported in Scope 3 category 11 according to the GHG Protocol standard	There is no detail of the footprint due to use, but there is data on the number of units sold of mobile phone and measurement equipment.	An average useful life and average energy consumption use have been estimated based on bibliographic sources to proceed with the calculation of emissions.	High	E1-6
End-of-life emissions from products sold reported in Scope 3 Category 12 under the GHG Protocol standard	Data on the number of units sold of mobile telephony and measurement equipment have been considered, but the details of the final treatment they receive once their useful life is over is unknown	The estimate for the calculation of emissions has been taken that the equipment is recycled. Based on bibliographic sources, the weight of the equipment sold has also been assumed in order to quantify emissions.	Medium-High	E1-6
Emissions from franchises reported in category 14 of scope 3 according to the GHG Protocol standard.	There is no primary data on the activity of the stores under the franchisee system,	The emissions of these have been extrapolated according to the results of the stores owned and the number of franchises.	Medium-High	E1-6

In relation to the actions planned to improve the accuracy of these metrics in the future, DOMINION has made significant progress in the last two years in the calculation of the emissions associated with the acquisition of goods and services, based on the amount of purchases and the CNAE or sector to which the suppliers belong. also incorporating indirect emissions from these purchases by 2025. This calculation will be refined as the calculation of emissions by suppliers in each product or service offered becomes more widespread, thus taking the primary data offered by them.

In the case of the products sold, DOMINION continues to work on obtaining parameters of consumption and average useful life of its products sold with the aim of improving the accuracy of the quantified data. Finally, DOMINION plans to develop a form for the reporting of consumption data for the calculation of scope 1 and 2 emissions of its franchises so that primary data can be obtained for the calculation of these emissions.

Typology 2:

ESRS E1 Climate change;

E1-4 Targets related to climate change mitigation and adaptation

Specifically, in the calculation of the CapEx and OpEx amounts of the decarbonization levers included in the transition plan:

Qualitative parameters	Sources of uncertainty	Hypotheses, approximations and judgements	Degree of uncertainty	Report section
Future cost of acquiring or renting vehicles of different types and in different geographies	There are no long-term prices for these vehicles	Estimates from current prices have been used.	Medium	E1-4
Carrying out energy efficiency and electrification interventions in buildings and facilities	There are no long-term prices for these interventions	Estimates from current prices have been used.	Medium	E1-4

GOV-1 The Role of Administrative, Management and Supervisory Bodies

DOMINION is a global company made up of a group of companies dependent on the parent company Global DOMINION Access, S.A., the latter being listed on the Spanish stock market. The Consolidated Financial Statements adequately identify the different subsidiaries and the relationship between them in Appendix 1 - Subsidiaries, joint ventures and partnerships included in the scope of consolidation.

DOMINION has a corporate governance system based on current legislation and the most relevant international standards, aimed at ensuring that the company is managed in the interests of its shareholders, including minority shareholders, and other relevant stakeholders, through an adequate system of balance sheets and controls that allows the Board of Directors to exercise effective control.

Transparency and efficiency are distinctive features of a system that generates trust, aimed at reconciling the demands and needs of the different stakeholders. The company considers the implementation of corporate governance principles to be a priority, not only to promote the confidence of investors and other stakeholders, but also to improve economic profitability and maintain sustained value growth over time.

In particular, and as can be seen in the Annual Corporate Governance Report (I.A.G.C) and in the Annual Report on Directors' Remuneration (I.R.C), that the public company with its Consolidated Annual Accounts, DOMINION makes a permanent effort to adapt its Governance and endorse the recommendations of the "Code of Good Governance of Listed Companies". published by the CNMV, as well as the best national and international practices related to this matter.

Governing bodies

Its main governing bodies are the General Shareholders' Meeting, the Board of Directors, together with its different Committees, and the Corporate Management Committee.

General Shareholders' Meeting and the right to vote therein

DOMINION is owned by a wide range of shareholders, none of whom control the Company and with an estimated free float of 47.7%. DOMINION's shares are simple, in the sense that each share has a single vote. The bylaws do not include any type of restriction or maximum limit to the exercise of voting rights that a shareholder may make. There are also no legal or statutory limitations on the acquisition or transfer of shares.

DOMINION holds an annual Shareholders' Meeting, following the regime provided for by the Capital Companies Act (LSC). With the aim of guaranteeing and promoting the information and participation of its shareholders in the Shareholders' Meeting, especially that of minority shareholders, DOMINION is launching different initiatives, such as the possibility of attending electronically, as well as the implementation of an electronic shareholders' forum.

At the 2025 General Shareholders' Meeting, 11 questions were raised, of which 9 were approved with the favorable vote of more than 99% of the capital with the right to vote concurrently at the Meeting, and the remaining 2 resolutions with at least the favorable vote of 85%.

Property Structure

The company periodically and publicly discloses information regarding shareholders with a stake of more than 3%. As of the date of preparation of this Report, the shareholder structure is:

- ACEK Desarrollo y Gestión Industrial, S.L 15,203%
- Indumenta Pueri, S.L.. .... 7,250%
- D. Antonio María Pradera Jauregui........... 6,130%
- D. Mikel Barandiaran Landin 5,811%
- Corporación Financiera Alba S.A.............. 5,608%
- Elidoza Promoción de Empresas S.L........ 5,607%
- Mahindra & Mahindra Ltd.......................... 4,170%
- Addvalia Capital, S.A................................ 3,003%

The Board of Directors and its composition

The Board of Directors is the highest administrative body of the company and adds value to the company by working from integrity and transparency. To make this possible, it is made up of a group of professionals with a diversity of origins, experiences and gender.

In their selection, especially in the case of independent members, their knowledge, skills and experience are taken into account both in the field of activity close to DOMINION, as well as in the field of accounting and taxation, risk management, regulatory compliance, cybersecurity, geopolitical experience and sustainability. Periodically, the company analyzes the skills and experiences of its directors, carrying out questionnaires that allow them to understand the level of experience and knowledge and, if deemed necessary, take the appropriate actions.

The composition of the Board of Directors does not provide for specific representation for employees or other workers.

The curriculum vitae of the counsellors is detailed on the DOMINION website.

The Board of Directors is composed of 11 members. One of the members is an executive director, six independent, three proprietary and one director categorized as "other external". The chairman is a non-executive. The directors shall hold office for a period of four years, and may be re-elected one or more times for periods of equal duration.

Diversity on the Board of Directors

The purpose of DOMINION's diversity policy is to promote respect for the law, equality and inclusion for its employees. Following this, diversity aspects have been developed specifically applied to the composition and appointments on the company's Board of Directors. In line with the same DOMINION has set itself the goal of achieving the target of 40% representation of women on the Board of Directors. At the end of 2025 the percentage was 27.3% (Ratio 3/11).

The Appointments and Remuneration Committee also ensures that candidates meet the necessary conditions and qualifications for the position, and ensures that, with the selection of candidates, a diverse and balanced composition of the Board of Directors is achieved as a whole. In 2022, Article 17 of the Regulations of the Board of Directors was amended and the Appointments and Remuneration Committee was expressly given the basic role of setting a representation target for the under-represented sex on the Board of Directors and developing guidance on how to achieve that target. The Appointments and Remuneration Committee concluded that when vacancies occur, the corresponding parties will be urged to favor the selection of female directors until the objective set is met.

Functioning of the Governing Body and Performance Evaluation

In accordance with the recommendations of good governance, the Council meets with adequate frequency (six times), limits the number of mandates of members and places great emphasis on achieving a high level of attendance of its members, making telematic means available to them.

In order to guarantee the quality and efficiency of its management, the Board of Directors evaluates its functioning internally every year and periodically does so with the support of an external expert.

Remuneration of the Board of Directors

The company periodically and publicly discloses information relating to the remuneration of its directors and the CEO (in the Annual Report on Directors' Remuneration (I.R.C.), a public document that forms part of the Consolidated Financial Statements and is accessible on the corporate website) and on their participation in the company's capital.

Thus, the remuneration of directors for their status as such must be sufficient to compensate for their dedication, qualification and responsibility, without compromising their independence.

The remuneration of directors for their executive functions is based on the following principles:

- Reward with a comprehensive offer of monetary elements that recognizes and respects the diversity of their needs and expectations related to the professional environment, while at the same time serving as a tool for communicating organizational purposes and business objectives.

- To recognize the professional's ability to create value for their impact on the Group's results, as well as for their skills and personal profile.
- To foster a culture of commitment to the Group's objectives, where both personal and team contribution is essential.
- Systematically evaluate professional development, the results of the action and the degree of adaptation to the competencies required at all times with homogeneous criteria.

Committees dependent on the Board of Directors

In carrying out its supervisory functions, the Board of Directors is supported by three committees: the Audit and Compliance Committee, the Appointments and Remuneration Committee and the Sustainability Committee.

Its functions and composition are widely described in the I.A.G.C. and follow the recommendations of good governance regarding its composition, chaired and with a majority of independent members.

Audit and Compliance Committee: (i) Report at the General Shareholders' Meeting on the issues raised by shareholders in matters within its competence and, in particular, on the outcome of the audit, explaining how it has contributed to the integrity of financial and non-financial information and the role that the Audit and Compliance Committee has played in this process. (ii) To supervise the effectiveness of the internal control of the Company and its Group, as well as its risk management systems, including tax systems. (iii) To analyze, together with the auditors, the significant weaknesses of the internal control system detected in the course of the audit. (iv) Supervise the process of preparing and presenting regulated financial and non-financial information. (v) To propose to the Board of Directors, for submission to the General Shareholders' Meeting, the appointment, re-election or replacement of the auditors, in accordance with the applicable regulations, as well as the conditions of their hiring, and to regularly obtain from them information on the audit plan and its execution, in addition to preserving their independence in the exercise of their functions. (vi) Supervise the Company's internal audit activity, which will functionally report to the Audit and Compliance Committee. (vii) To establish the appropriate relations with the auditors to receive information on those matters that may jeopardize their independence, for examination by the Audit and Compliance Committee, and any other related to the process of carrying out the audit of accounts, as well as those other communications provided for in the legislation on auditing of accounts and in the other auditing standards. In any case, it must receive annually from the auditors written confirmation of its independence from the Company or entities directly or indirectly linked to it, as well as information on additional services of any kind provided to these entities by the aforementioned auditors, or by the persons or entities related to them in accordance with the provisions of the legislation on auditing of accounts. (viii) To issue annually, prior to the audit report, a report in which an opinion on the independence of the auditors will be expressed. This report must pronounce, in any case, on the provision of the additional services referred to in the previous paragraph, considered individually and as a whole, other than the statutory audit and in relation to the independence regime or the regulations governing auditing. (ix) To inform the Board of Directors in advance of all matters provided for by law, the Bylaws and the Regulations of the Board of Directors and, in particular, on: (i) the financial and non-financial information that the Company must make public periodically; (ii) the creation or acquisition of shares in special purpose entities or entities domiciled in countries or territories that are considered tax havens and (iii) transactions with related parties.

Appointments and Remuneration Committee: (a) To analyze the IAGC, the IARC and the Annual Financial Report within the framework of its competences. (b) To periodically review the remuneration policy for senior managers and to propose its modification and updating to the Board of Directors. (c) To assess the competencies, knowledge and experience required on the Board of Directors. To this end, it will define the functions and skills necessary for the candidates to fill each vacancy and will evaluate the time and dedication necessary for them to be able to carry out their task effectively. (d) Establish a target for representation of the under-represented sex on the

Governing Body and develop guidance on how to achieve that target. (e) To establish and supervise an annual program of evaluation and continuous review of qualifications, training and, where appropriate, independence, as well as the maintenance of the necessary conditions for the exercise of the position of Director and member of a given committee, and to propose to the Board of Directors the measures it deems appropriate in this regard. (f) Participate in the annual performance evaluation process of the Chairman of the Board of Directors and the Chief Executive Officer.

Sustainability Committee: (i) Periodically review corporate governance policies and propose to the Board of Directors, for approval or submission to the General Shareholders' Meeting, the modifications and updates that contribute to their development and continuous improvement. (ii) To promote the Company's corporate governance and sustainability strategy. (iii) Supervise compliance with legal requirements and corporate governance standards. (iv) To know, promote, guide and supervise the Company's performance in terms of sustainability (environmental, social and corporate governance) and to report thereon to the Board of Directors and the Executive Committee, as appropriate. (v) To evaluate and review the Company's plans for the implementation of sustainability policies and to monitor their degree of compliance. (vi) To report on the execution by the foundational entities linked to the Group of the activities of general interest and sustainability entrusted to them. (vii) To report, prior to its approval, on the Company's annual corporate governance report, seeking the reports of the Audit and Compliance Committee and the Appointments and Remuneration Committee in relation to the sections of said report that are within its competences, and, if published, the Non-Financial Information Statement or equivalent sustainability report. (viii) To promote the existence of a Code of Ethics in the Company, to propose its approval to the Board of Directors and its subsequent amendments, as well as to promote any relevant issue for the promotion of knowledge and compliance with the Code of Ethics. (ix) Review the Company's internal policies and procedures to verify their effectiveness in preventing inappropriate conduct and identify any policies or procedures that are more effective in promoting the highest ethical standards. (x) Any other functions that may be agreed upon by the Board of Directors of the Company.

The Corporate Management Committee.

The Corporate Management Committee, made up of DOMINION's main executives, is responsible for translating the strategy set by the Board of Directors into DOMINION's day-to-day operations and is a key part of DOMINION's decentralized management model.

As of December 31, 2025, the Corporate Management Committee was composed of the Chief Executive Officer, three business directors (one of whom also holds the position of CEO) and seven directors representing the corporate areas. On the aforementioned date, the corporate management committee team has a percentage of women of 45.5% (Ratio 5/11).

Relationship with the auditor

The Consolidated Financial Statements contain information on the fees relating to the audit services and other services provided by the auditor of the group's consolidated financial statements, PricewaterhouseCoopers, S.L., and by companies belonging to the PwC network, as well as the fees for work invoiced by the auditors of the annual accounts of the companies included in the consolidation and by the entities related to them by control. common ownership or management.

The Report of the Audit and Compliance Committee on the independence of the external auditor is prepared annually. In it, the Committee, which reports to the Board of Directors, issues an opinion on the independence of the external auditor for each financial year in relation to DOMINION, in accordance with the applicable legislation on the independence of the Auditor.

GOV-2 Information provided and sustainability issues addressed by the company's management, management and supervisory bodies

On the one hand, it is worth highlighting the role of the Audit and Compliance Committee and the Sustainability Committee in the management of sustainability issues at DOMINION.

In relation to the first, and although they have been listed above, those functions more focused on the field of Sustainability are reiterated here:

- It oversees the process of defining and managing material incidents, risks and opportunities, presented to them by the Corporate Compliance, Risk and Sustainability unit, validating it and transferring it to the rest of the Board.
- It supervises the evolution of strategic risks, including those of Sustainability and in particular those derived from Climate Change, presented to it by the Corporate Compliance, Risks and Sustainability unit, as well as those linked to cybersecurity.
- It jointly supervises the financial and non-financial information, and the connections that exist between the two, as well as the audit and verification processes of the same, presented by the different corporate units responsible for its preparation.
- He oversees the due diligence initiatives that the company is carrying out, presented by the Corporate Compliance, Risk and Sustainability unit.

The people who make up these committees have been selected for their training and extensive professional experience in the different matters related to the Commission, including those related to Sustainability and the incidents, risks and opportunities of the company. The Committee leads the internal process that the company carries out to constantly review its capabilities in these matters in the Board of Directors. In addition, the members of the Commission have received specific training on the requirements arising from the CSRD and maintain an ongoing relationship with those responsible for the external verification of non-financial information.

For the proper exercise of its functions, this Commission meets at least six times a year, informing the Council on each occasion of the evolution of these matters.

For its part, the Sustainability Committee has the mission of defining and updating DOMINION's sustainability strategy, within the framework that sustainability itself is a key element of DOMINION's development strategy.

This Committee is made up of the same people as the Audit and Compliance Committee, in addition to an additional director with extensive professional experience in several relevant sectors in the development of the company's sustainability strategy, as well as in supply chain diligence.

The Commission meets once or twice a year, depending on what is deemed necessary in each case to update the strategy and review its implementation.

In the Corporate Committee, it is the Corporate Director of Risks, Compliance and Sustainability who, as part of his functions, is responsible for coordinating with the rest of the executives that the steps taken are aligned with DOMINION's sustainability strategy. In particular, to train and report on the company's progress in the different risks, sustainability issues, due diligence and incidents, risks and opportunities. This involves both interacting with the committee as a whole, to set goals, and working individually with the different members of the committee, and their teams, to implement the initiatives that the Committee considers appropriate to respond to or advance the aforementioned issues.

In addition, the Corporate Director of Risks, Compliance and Sustainability is also responsible for bringing together the information that the Corporate Management Committee submits to the Audit and Compliance Committee and, through it, to the Board, on Risk and Sustainability issues.

The Corporate Director of People and Culture is also part of this Committee, who shares with the Corporate Director of Risks, Compliance and Sustainability the task of training and reporting on Sustainability issues to the Committee, with a special focus on aspects related to talent and people management. Also, where appropriate, it leads the implementation and monitoring of the different improvement projects that allow an adequate response to incidents, risks and opportunities detected in these areas.

The Corporate Committee meets in person on a quarterly basis, without prejudice to the fact that the type of topics discussed and the initiatives that are generated lead to a multitude of parallel meetings in the period that elapses between each call.

The Corporate Director of Risks, Compliance and Sustainability has specific training in the field of risk management, compliance and sustainability, and has led the sustainability and sustainability reporting strategy since 2018, the first year in which this information was verified. For the preparation of its sustainability information, DOMINION has the support of third-party experts in the process of identifying incidents, risks and opportunities and sustainability issues, assessing climate risks and preparing a decarbonization plan.

The material impacts, risks and opportunities resulting from the exercise are listed below.

Impacts

E1 - Climate Change	Positive impact	Contribution to the sustainable development of the value chain through the choice of suppliers committed to GHG reduction plans.
E1 - Climate Change	Negative Impact	Fuel and energy consumption, both in fleet and diesel generators, as well as in offices and warehouses.
S1 – Own Staff	Positive impact	Increase in permanent contracts reduces job uncertainty.
S1 – Own Staff	Positive impact	Work flexibility policies that allow work-life balance increase job satisfaction, talent retention and professional performance.
S1 – Own Staff	Negative Impact	The processes developed in some activities can lead to falls, transport accidents, explosions, fires, equipment-related accidents and occupational diseases or injuries, which generates negative impacts on employees.
S1 – Own Staff	Positive impact	Implementation of an occupational risk management system reduces accidents.

S1 – Own Staff	Negative Impact	Lack of follow-up in prevention measures increases workplace accidents.
S1 – Own Staff	Positive impact	Promotion of equal treatment and opportunities for employees through compliance with current regulations on gender equality.
S1 – Own Staff	Positive impact	Eliminating the wage gap improves the perception of internal fairness. Reducing and monitoring the wage gap improves the perception of internal justice.
S1 – Own Staff	Negative Impact	Mostly male staff due to the type of work carried out.
S1 – Own Staff	Positive impact	Commitment to the professional development of employees through the prioritization of internal promotion when vacancies arise within the company.
S1 – Own Staff	Positive impact	Continuous training plans increase competitiveness and talent retention.
S1 – Own Staff	Negative Impact	Lack of accessibility in certain positions limits inclusion and diversity.
S1 – Own Staff	Positive impact	Code of conduct that includes anti-harassment protocols promotes an environment of respect.
S1 – Own Staff	Positive impact	Promoting an inclusive environment improves the work environment and innovation.
S1 – Own Staff	Positive impact	Implementation of systems for the protection of employees' personal data improves internal trust.
S1 – Own Staff	Positive impact	Implementation of labor disconnection policies improves the well-being of workers.
S1 – Own Staff	Negative Impact	Wage gap detected generates discontent among employees.
S1 – Own Staff	Positive impact	Creation of specialized committees to resolve labor conflicts improves the relationship between employees and the company.
S1 – Own Staff	Negative Impact	Lack of employee participation in important decisions leads to disconnection.

S2 - Value Chain Workers	Negative Impact	The processes developed in some activities can cause falls, accidents when handling equipment or heat-related injuries, which can generate negative impacts on subcontractors.
G1 . Business conduct	Positive impact	Improved control of the sustainability strategy through the work of the Sustainability Commission and the CCS.
G1 . Business conduct	Positive impact	Contribution to the correct compliance with regulations and ethical standards through the implementation of a criminal defense system and the development of the ethical framework.
G1 . Business conduct	Positive impact	Generation of trust to regulators and authorities, customers and employees derived from compliance with regulations and standards of conduct.
G1 . Business conduct	Positive impact	Protection of whistleblowers through anonymous communication and reporting channels, allowing free expression of its own workers and the value chain (Compliance Law 2/2023).
G1 . Business conduct	Negative Impact	An employee or related person may carry out improper practices, contrary to the corporate culture and the Ethical Framework, affecting investors and employees.
G1 . Business conduct	Positive impact	Improving employee development and awareness through employee training on corruption and bribery.

Risks and opportunities

E1 - Climate Change	Opportunity	Objective of reducing scope 1, 2 and 3 according to the decarbonization plan.
E1 - Climate Change	Opportunity	Opportunity to offer customers projects and services for carbon footprint reduction and circular economy.
E1 - Climate Change	Opportunity	Position Dominion as a company committed to adapting to and mitigating climate change and its negative effects.
E1 - Climate Change	Opportunity	Development of a range of services that make customers more energy efficient.

E5- Use of resources and circular economy	Opportunity	Opportunity to promote the circular economy for customers, developing recycling and reuse processes for materials, reducing the need to acquire new resources
S1 – Own workers	Opportunity	Excellence in this area stands out and attracts customers, creating business opportunities.
S1 – Own workers	Risk	Accidents can cause reputational damage, business losses, or penalties.
S2 - Value Chain Workers	Risk	Inadequate attention to the working conditions of subcontractors and employees in our supply chain can lead to reputational, commercial or financial damage.
G1 . Business conduct	Risk	The presence in several countries and with different activities requires a greater effort to permanently adapt to different regulations and an effort to maintain a common culture.
G1 . Business conduct	Opportunity	Provision of an adequate diversity of both gender and profiles on the Board of Directors, which helps to make more complete decisions.
G1 . Business conduct	Opportunity	Existence of a unified, anonymous whistleblowing channel open to all stakeholders

Integration into DOMINION's global risk management

The risks linked to the identification processes defined in this document are integrated into DOMINION's corporate risk management, a systematic, continuous and preventive management of all the different types of risks that affect the company, so that both the probability of their materialization and their potential impact in terms of turnover are reduced to acceptable levels. profitability and reputation.

The ultimate responsibility for the identification and monitoring of the risk management system lies with the Board of Directors, which is supported for this function by the Audit and Compliance Committee. The day-to-day management and effective direction of DOMINION's businesses and activities is assumed by the Chief Executive Officer and the management team who, in the ordinary exercise of these responsibilities, and through the different business units and organizational structures, identify and manage the different risks in collaboration with the Corporate Risk Director. Compliance and Sustainability that coordinates the process.

In the identification process, risks detected in different processes followed in the company are taken into consideration, such as the strategic analysis carried out on the occasion of the preparation of the Strategic Plans, where risks of very diverse typology, both present and emerging, are studied; the Criminal Defense system, in a permanent process of adaptation with the support of external experts and the analysis of double materiality described in this document. From here, the risks are prioritized and the most relevant risks are defined as tolerance levels and mitigation and elimination objectives, assigning responsibilities and closely monitoring them, which they report periodically to the Corporate Management Committee and the Audit and Compliance Committee.

GOV-3 Integrating Sustainability-Related Performance into Incentive Plans

Sustainability-related remuneration

DOMINION's remuneration policy seeks to ensure the full coherence of its actions with the company's strategy, and in particular with the principles of corporate governance, transparency and sustainability. For this reason, since 2022, 10% of the variable remuneration of the business members of the Corporate Committee, as well as of a large group of business directors, on whom the different business units depend, is linked to an adequate generic evolution of DOMINION's sustainability strategy.

The Corporate People and Culture Department annually validates the degree of compliance in relation to this incentive, reporting to the Appointments and Remuneration Committee of the Board of Directors in relation to it.

GOV-4 Due Diligence Statement

DOMINION's mission, business model and strategy are intimately linked to Sustainability, since its main objective is to help its customers to be more efficient and sustainable. However, in the exercise of its activities, the company is also committed to being sustainable. That is why DOMINION differentiates between two concepts, "BEING" and "DOING", when talking about sustainability, to highlight the fact that both coexist in its sustainability strategy.

The practical embodiment of this strategic focus on sustainability is carried out through various projects, including the development of a cross-cutting project aimed at having a sustainable supply chain, as explained throughout this document. Within the framework of this project, the conditions of purchase and the code of conduct for suppliers are key elements, guided by the United Nations Guiding Principles, Human Rights, ILO principles and the OECD guidelines for multinational enterprises. The integration of the Achilles tool for supplier approval is a key piece in this gear, allowing not only to evaluate environmental, social and governance aspects, but also provides financial information, potential cross-referencing with sanctions lists and health and safety events, thus significantly improving the coverage of due diligence in relation to these suppliers.

GOV-5 Risk Management and Internal Controls on Sustainability Reporting

Since 2018, the first year of the presentation of a Sustainability Report, DOMINION has been developing a robust internal information system for sustainability information characterized by the following elements:

- In relation to the data in the environmental field, and supported by the DCycle tool, the scope 1 and 2 carbon footprint is obtained, being the same verified by a third-party external auditor, different from the verifier of these accounts, in accordance with ISO14064 regulations. For Scope 3, DOMINION has the support of an expert company for the calculation of the different categories that affect the company.
- In the social field, DOMINION has a robust internal tool on which a wide range of KPIs linked to the people who make up the DOMINION team are reported.
- Finally, in relation to governance and the ethical framework, DOMINION centralizes this information at the corporate level, following a criminal defense model that is constantly updated with the support of an external expert.

This reporting model is in a continuous process of adaptation. The Corporate Director of Risks, Compliance and Sustainability reports on the priorities, challenges and risks to both the Corporate Committee and the Audit and Compliance Committee.

The main risks where the focus has been in 2025 have been focused on the governance of environmental and social data, seeking to ensure its quality and completeness, covering the same perimeter as the information, as explained in point 1 "Basis for processing". DOMINION does not prioritize between these two risks, as it understands that both areas of information are equally relevant.

In order to mitigate or eliminate these risks, progress has been made in a local-corporate reporting scheme similar to that of the financial one, in which the Corporate Department provides reporting guidelines, as well as training, which are followed in the different countries where the company is present. Subsequently, the Risks, Compliance and Sustainability Unit assesses the quality of the results and reports to the Audit and Compliance Committee.

The year 2025 is the second year in which the company presents its information in accordance with the requirements of the CSRD. Based on the positive inputs received throughout the year since the first occasion, it is estimated that the changes to be made are minor.

SBM-1 Strategy, Business Model and Value Chain

DOMINION's Vision and Mission

DOMINION is a global company that offers solutions to its clients to accompany them in the challenges of the energy, digital and industrial transitions through an innovative application of technology, a global presence and its own management model and business culture. Its purpose is to transform the great challenges of this time into opportunities for progress, accompanying its clients with a 360º vision that combines experience, innovation and commitment, thus promoting a more sustainable, efficient and connected society.

To achieve this, DOMINION relies on its sectoral knowledge and the application of technology with a different approach, positioning itself throughout the value chain, with a transversal vision that generates synergies and opportunities for improvement and acting as true strategic allies, which accompany its customers towards more efficient and environmentally sustainable business models.

Sustainability is therefore a fundamental element in DOMINION's long-term vision and mission. This is because, firstly, sustainability is, together with efficiency, at the heart of its value proposition and, secondly, because being a sustainable company is a key element in the commitment made to its customers, society and other stakeholders.

Strategic Plan 2023-2026

DOMINION's 2023-2026 Strategic Plan is based on three key elements: recurrence, simplification and sustainability.

In particular, the objective of Simplification has led to structuring the activity into two strategic areas, GDE (Global Dominion Environment) and GDT (Global Dominion Tech-Energy) which are developed later.

For its part, the reference to sustainability is made both from the point of view of the development of its value proposition and from the point of view of being a company increasingly committed to sustainability. Thus, the Strategic Plan proposes strategic actions at the level of the different business units that allow DOMINION's value offer to be increased around the three transitions mentioned above and that characterize our time: energy, digital and industrial. At the same time, the Strategic Plan also contemplates the commitment and conviction to continue the path, already started, of making DOMINION an increasingly sustainable company in all areas.

Sustainability Strategy

The Strategic Plan is, as far as the field of sustainability is concerned, perfectly consistent with the Sustainability Strategy followed by DOMINION. This Strategy aggregates and coordinates the different steps that DOMINION is taking to advance on its path to being an increasingly sustainable company, steps that are structured in five main pillars:

- Climate change and the transition to a circular economy (environment)
- Diversity and talent
- Health and safety
- Ethical governance and management
- Supply chain

Each of these pillars has its own development, incorporating actions of various kinds: integration of new tools, setting objectives, awareness-raising actions and training in their teams, among others. The Sustainability Strategy aggregates these different approaches and coordinates them, ensuring their coherence with the Mission and Vision and with the Strategic Plan.

In addition, the Sustainability Strategy also seeks to support the business units in their goal of developing a value proposition that is increasingly focused on sustainability. To this end, DOMINION carries out different actions focused on the development of a culture of sustainability, such as the reinforcement of innovation initiatives led by its own business units in sustainability-oriented business niches or the dissemination and training in the technical requirements of the EU Taxonomy, in order to progressively increase the level of taxonomic alignment of turnover.

As part of the Sustainability Strategy, DOMINION also periodically carries out a materiality analysis that has a double objective. On the one hand, it helps to know the relative importance of the different sustainability issues that affect DOMINION, as well as the impacts, risks and opportunities related to them, which helps to define the priorities that should guide the permanent updating of the Sustainability Strategy itself. On the other hand, it allows us to know what are the material issues on which DOMINION must report in compliance with the CSRD Directive.

Business model. Value chain

DOMINION develops its activity through **two strategic areas**:

- **GDE (Global Dominion Environment),** providing solutions that reduce the environmental impact of its industrial customers.

- **GDT (Global Dominion Tech-Energy)** offers specialized services and projects in the energy, telecommunications and digitalization sectors.

GDE (Global Dominion Environment)

Through GDE, DOMINION offers innovative solutions to its industrial customers to reduce their environmental impact. Its purpose is to help its customers transform their industrial processes and make them more sustainable and efficient, through two key areas:

- **Decarbonization**

In the field of decarbonization, DOMINION implements a wide range of solutions that enable a more efficient use of heat and energy, helping its customers to reduce energy consumption by improving performance with lower energy demand and contributing to long-term efficiency improvements, as well as through the reduction of their environmental impact through solutions that limit emissions, they encourage cleaner operations and drive progress toward their decarbonization goals.

DOMINION's customers are usually large industrial conglomerates. The execution of this type of services and projects requires exhaustive management of occupational safety, derived from the risks inherent to the activity.

To carry out these solutions, DOMINION sometimes uses fleet elements or machinery whose footprint must be properly managed. In relation to the value chain, it is focused on the acquisition of refractory materials, cement or other similar materials, which are generally of local origin, when they are not provided by the same customer.

- **Circular Economy**

In the field of the circular economy, DOMINION manages waste, recovering and revaluing materials to reincorporate them back into the production process, thus helping its customers to optimize material flows through a greater use of recycled inputs and the transformation of waste streams into valuable resources, minimizing the demand for virgin raw materials. DOMINION does not carry out the final management of the landfill under any circumstances.

To carry out these services, the company has fixed and mobile infrastructures that consume fuel and whose footprint must be managed by DOMINION. Likewise, occupational safety is a relevant area in this sector, although the company has opted for high process automation (use of robots). In relation to the supply chain, the company mainly buys fleet equipment (trucks) and robots.

GDT (Global Dominion Tech-Energy)

Through GDT DOMINION, it channels its ability to make its customers' processes in the energy and telecommunications sectors more efficient, jointly facing the challenges posed by the energy, digital and industrial transitions.

These capabilities are offered through a range of services and projects with differential characteristics: the former are characterized by being technological BPOs, with high levels of recurrence and more intensive in people; the latter, focused on the design and development of infrastructures for their clients, characterized by the 360° vision of the value chain; but both with a common base: the innovative application of technology, global presence and our own shared management model and culture: the 4Ds (digitalization, diversification, decentralization and financial discipline).

- **Services**

Services in the field of telecommunications:

DOMINION designs, deploys and maintains telecommunications infrastructures that connect people, companies and territories. Their work ranges from the deployment of networks and fiber optics to the integration of advanced systems that guarantee connectivity, reliability and efficiency

Services in the field of energy:

DOMINION develops, operates and maintains smart grids and other electrification infrastructures that facilitate access to safer, more efficient and sustainable energy. Its scope of action and experience ranges from high to low voltage, integrating digitalization and predictive maintenance solutions that guarantee continuity, performance and energy efficiency in the long term.

Logistics and commercial services:

DOMINION complements the offer to its customers with support in the comprehensive management of their operations, offering logistical, digital and commercial solutions that improve efficiency and optimize resources. From B2B2C services to supply chain management, DOMINION brings agility, operational capability and industry knowledge to drive competitiveness and end-customer experience. It should be noted that DOMINION does not carry out the physical transport and distribution actions, but rather subcontracts and integrates them into its global management.

For the development of all these service activities, DOMINION has a relevant force of qualified personnel, equipped with a fleet of vehicles and small machinery suitable for the exercise of its activity. Occasionally, subcontractors are employed to carry out some of the activities. Like any activity carried out partially outdoors, the people involved are exposed to accidents and inclement weather, in particular heat as climate change progresses. In addition, the existence of a fleet of vehicles implies a carbon footprint that the company must try to reduce, in addition to posing a risk to the extent that fuel may become more expensive. The upstream value chain is focused on the vehicles and machinery purchased, safety equipment (PPE) and occasionally, electrical or telecommunications installation material when it is not supplied by the customer. The downstream chain is managed by the customer.

- **Projects**

Technological projects

Digitalization and technology integration solutions that optimize efficiency in complex environments, such as hospitals. In these cases, DOMINION equips and carries out their subsequent maintenance, although it never operates the medical services. The value chain in this type of project is characterized by the purchase of medical equipment from large multinational suppliers, as well as the use of local installation and maintenance companies with a high technical profile. Carry out

Energy Projects

DOMINION develops and builds renewable energy plants (large photovoltaics) for interested clients, usually investment funds, taking a partial position in the development stages and, occasionally, in their operation, but with a vocation for asset rotation. This activity is carried out mainly in the European Union and in the Dominican Republic. DOMINION also carries out design and construction projects for large high-voltage lines, with a scheme similar to that followed in the case of renewable plants.

In the construction stage of photovoltaic parks, subcontractors are employed that use machinery and other vehicles that generate a carbon footprint that the company must manage, as with the logistics derived from purchases. In the operation stage, to the extent that DOMINION is involved, the company must take into account that photovoltaic installations may be impacted by various adverse climatic effects. In relation to the value chain, upstream the company acquires different electronic components on the international market, which requires taking diligence measures in relation to them, as well as in relation to the companies contracted in the work. Downstream, the states or large companies are the purchasers of the energy generated by the park.

Company culture

DOMINION's strategy, and its business model, is completed with the reinforcement of its company culture, which has a strong focus on the development of talent and compliance with the highest standards in terms of working conditions and safety of the people who work at DOMINION, including special attention to issues of equality, diversity and respect for people, but also in the maintenance of a strong ethical framework that ensures adequate prevention of crimes related to corruption and bribery, anti-competitive practices and working with countries, companies or individuals subject to sanctions. In addition to all of the above, there is the aforementioned commitment to a sustainable value chain.

The number of employees at the end of 2015 amounted to 11,618 people. Their geographical distribution is presented in chapter S1 of this same document.

In relation to points 40.b) and 40.c), DOMINION takes advantage of the option of reporting gradually, reporting on this occasion only qualitative information.

SBM-2 Stakeholder Interests and Views

DOMINION's double materiality assessment process is designed in strict compliance with ESRS 2 standards, encompassing the full scope of sustainability impacts, risks, and opportunities. The process is based on stakeholder engagement (SBM2), impact and risk identification (SBM3), and risk and opportunity identification and assessment (IRO). This data guides how DOMINION incorporates environmental, social and governance (ESG) aspects into its core strategy and business model, ensuring a resilient and sustainable approach.

DOMINION, as part of its strategy and business model, maintains a fluid and constant dialogue with its stakeholders, understood as those individuals and organizations directly or indirectly affected by the company's activity: employees, customers, local communities, suppliers and subcontractors, public administrations and regulatory entities, financiers, investors and analysts.

In its relationship with all of them, DOMINION keeps different channels of communication open, adapted to each case, with which the company tries to know their needs and expectations.

Stakeholder	Channel of communication
Employees	• DOMINION The Hub: intranet • Corporate emails • DOMINION stories: webinars • Corporate website • Employee Portal • Social Media • Awareness campaigns and projects • Signage • CEO Talks: Annual CEO Talk • Ethics and harassment channel • Onboarding Program • Social climate surveys • Communication Quality Surveys • Local communication tools
Customers	• Sustainability Report • Regular communications

Stakeholder	Channel of communication
	• Corporate website • Social Media • Consolidated annual and half-yearly accounts • Congresses and trade fairs • Email • Ethics and harassment channel • Conducting surveys
Social environment	• Social projects • Sustainability Report • Corporate website • Social Media • ESIA (Environmental and Social Impact Assessments)
Suppliers and subcontractors	• Approval process: supplier code of conduct and questionnaire • Audits • Email • Congresses and fairs in the sector • Corporate website • Social Media • Ethics and harassment channel
Public Administrations and Regulators	• Official communications • Sustainability Report, Management Report, Annual Accounts, IAGC, etc. • Corporate website • Social Media
Investors and analysts	• General Shareholders' Meeting • Sustainability Report, Management Report, Annual Accounts, IAGC, etc. • Corporate website • Social Media • Regular contacts and meetings
Funders	• Sustainability Report, Management Report, Annual Accounts, IAGC, etc. • Corporate website • Social Media • Regular contacts and meetings
Partners	• Sustainability Report, Management Report, Annual Accounts, IAGC, etc. • Corporate website • Social Media • Trade fairs and congresses
Workers' representatives	• Sustainability Report, Management Report, Annual Accounts, IAGC, etc. • Corporate website • Social Media • Official communications • Regular communications

Customer relations are managed continuously by each business unit, in accordance with the standards set by the company, in particular with regard to the Ethical Framework (corruption, bribery, antitrust, international sanctions, etc.).

Relations with suppliers are also managed by the business units, within the framework of the sustainable procurement project promoted by the corporate government, which aims to advance in obtaining an adequate level of due diligence in the processes of approval and selection of suppliers.

In the case of subcontractors, management is shared between the units and the corporate sector, as it is a highly digitized area, where customers also transfer a series of requirements that must be met.

Relations with employees and workers' representatives are maintained from the people and culture area, both from the corporate side and from the different local units, in a coordinated manner.

Relations with funders, investors, public administrations, partners, regulators and the social environment are managed from the corresponding corporate responsibilities, except in specific cases in which a service or project has an interaction with a Public Administration or partner, in which case the relationship is maintained in a coordinated manner by the parties.

DOMINION has placed emphasis on leveraging its knowledge of stakeholder concerns in the process of assessing the relative importance of the company. Key activities in this process included:

- **Identification of Key Stakeholders:** DOMINION has completed the information already in its possession derived from the interaction with stakeholders described above, with additional actions with customers, investors and employees.
- **Organization of Stakeholder Participation:** DOMINION organized a participation program that included surveys, ensuring the participation of a representative sample of stakeholders.
- **Modifications to the Strategy Based on Stakeholder Feedback:** In line with what it has always maintained, DOMINION has used stakeholder feedback to adjust its strategy.

DOMINION ensures that governing bodies are adequately informed of stakeholder concerns and sustainability impacts thanks to the Sustainability Committee, which is responsible for overseeing the process of identifying and responding to these demands, so that shared value generation and long-term relationships are achieved and ensuring that strategic and operational decisions take into account the needs of the of internal and external stakeholders.

SBM-3 Materiality Issues, Risks and Opportunities and their Interaction with Strategy and Business Model

As required in SBM3, DOMINION conducted a thorough process to identify and assess materially significant incidents, risks, and opportunities. The assessment focused on risks and opportunities that significantly impact the company's business model, strategy, and operations. Key steps included:

- **Identification of Material Risks and Opportunities:** DOMINION identified critical risks and opportunities through a thorough materiality assessment.
- **People and Environment Impact Assessment:** DOMINION evaluated how both negative and positive incidents affect its stakeholders.
- **Horizon Assessment and Participation in Activities:** The assessment considered short, medium and long-term horizons for these risks and opportunities, helping DOMINION to develop a long-term sustainability roadmap. This process ensured that the risks to DOMINION's operations and relationships, including third-party impacts across supply chains, were thoroughly assessed.
- **Financial Effects of Material Risks and Opportunities:** The company estimates that there are no material events, risks or opportunities for which there is a material risk of a material adjustment in the next annual reference period on the amounts reported in the assets and

liabilities included in the financial statements. in the same way that they have not occurred for the year that is the subject of this report.

As a result of the process carried out, the impacts, risks and opportunities detailed in GOV-2 were identified. These are developed in detail in the thematic disclosure requirements.

The material impacts, risks and opportunities identified are common to DOMINION's activities, and cannot be limited to a specific activity. These impacts, risks and opportunities are closely linked to DOMINION's activity and, therefore, are contemplated both in its strategic plans and in its sustainability strategy, as explained in point SBM-1, with different actions underway in the case of negative incidents and risks that mitigate or eliminate their effects. Therefore, and although the company considers them material, it does not consider that there is a risk of financial impact in the short term derived from them.

In addition to impacting DOMINION, some of these impacts, risks and opportunities also affect its value chain, specifically the supply chain, such as those linked to GHG emissions, the prevention of bribery, the prevention of accidents or respect for fair procurement standards, although the level of materiality differs significantly, as discussed below.

DOMINION believes that its mission and strategy, deeply rooted in sustainability, are adequate to successfully address the incidents, risks and opportunities identified. The business model followed by DOMINION is highly resilient to the incidents and risks detected. In particular, it should be noted that in the environmental field, a detailed analysis has been carried out regarding resilience to the effects of climate change, as explained in the E1-4 disclosure requirement, but the company understands that, based on the actions carried out for each impact and risk, this resilience of the model is extensible to the rest of the elements detected.

In relation to point 48.e) DOMINION takes advantage of the option of gradually reporting this information.

IRO-1 Description of the process for identifying and assessing material issues, risks and opportunities

Materiality assessment is carried out through a comprehensive process that aims to identify, assess, prioritize, and monitor both potential and actual impacts on people and the environment, as well as risks and opportunities that could have a financial effect on the company.

The materiality assessment carried out follows a systematic approach detailed below:

- **Methodologies and Assumptions:** DOMINION uses a combination of internal assessments, comparisons with competitors and advice from external experts to create its materiality matrix. The company applies assumptions regarding future regulatory changes and changes in the market to assess both risks and opportunities.
- **Focus on High-Risk Activities:** The process focuses on high-risk activities related to environmental, social and governance issues, also taking into account geographical variables to assess regions prone to natural disasters or labor problems. The process takes into account the impacts that the company is involved with through its own operations and as a result of its business relationships to the extent that the company has been able to map its value chain.
- **Stakeholder Consultation and Due Diligence:** The process that DOMINION follows to identify risks includes consultations with external stakeholders and experts, making it

possible to ensure that the full range of potential impacts of the company's activities and relationships is understood.

- **Materiality of incidents:** DOMINION evaluates the incidents identified based on their severity, probability and temporality, making up the severity of magnitude, scope and degree of irreversibility. With this, it defines a series of material impacts on which it works as a priority, without neglecting the rest of the aspects identified.
- **Risks and opportunities**: based on the incidents detected and the impact assessment, DOMINION identifies, evaluates, prioritizes and monitors the risks and opportunities that could have potential financial effects on its operations. It does so by examining the connections between impacts and dependencies on natural, human and social resources with the risks and opportunities that may arise from these impacts and dependencies. When assessing financial materiality, the financial magnitude, probability and timing of the financial effects of the identified risks and opportunities are considered.
- **Prioritization of Impacts, Risks and Opportunities:** Following a quantitative method, the material impacts, risks and opportunities and the associated sustainability issues are determined. DOMINION works on these incidents as a priority, without neglecting the rest of the aspects identified.
- **Integration with Risk Management:** DOMINION integrates the results of this process with its broader risk management system, ensuring that sustainability risks and opportunities are part of its overall corporate risk profile.

DOMINION ensures that its processes for identifying, assessing and managing impacts, risks and opportunities are dynamic and continuously updated, as described in IRO-2. Key elements in this process include:

- **Continuous Monitoring and Future Reviews:** DOMINION regularly reviews and updates its processes to identify and manage sustainability issues. This allows the company to stay ahead of regulatory changes and market expectations.
- **Strengthening internal control:** As explained in section GOV-5, DOMINION has a control system for non-financial information that is regularly reviewed and reinforced.

Use of results

The results of DOMINION's double materiality process have important implications for its sustainability strategy and business resilience. DOMINION uses the results in two ways:

- **Reinforcement of Strategic Planning:** DOMINION incorporates the findings of the double materiality process into strategic decisions, reviewing its sustainability strategy and business model which, as explained in SBM-1, are fully integrated with its Mission and with the Strategic Plan in force. Thus, the results obtained reinforce initiatives already underway, such as the commitment to decarbonization and the circular economy, as sources of opportunity, or the development of its emissions reduction plan, the prevention of climate risk and the reinforcement of its sustainable procurement project or training in the ethical framework.
- **Resilience of the Strategy and Business Model:** As a result of the above, it can be said that DOMINION has built a business model that is resilient to the impacts, risks and opportunities identified, thereby reinforcing its processes and projects.
- **Strengthening Financial Planning:** The company has integrated a better understanding of sustainability risks into its financial planning processes, which will allow for a better assessment of potential financial impacts in the future.
- **Reporting and Transparency:** DOMINION's commitment to transparency means that it will continue to report on impacts, risks and opportunities in line with stakeholder expectations and ESRS 2 standards.

- **Continuous Monitoring:** DOMINION's risk management and governance systems ensure continuous monitoring of the evolving landscape of sustainability impacts, enabling the company to remain agile and respond to both risks and opportunities.

IRO-2 Disclosure Requirements in ESRS Covered by the Company's Sustainability Statement

The process outlined in IRO-1 allows DOMINION to prioritize the impacts, risks, and opportunities on which to focus its attention. Based on this selection, DOMINION has followed the thematic disclosure requirements corresponding to each of the sustainability issues identified.

The materiality analysis allows a prioritization to be carried out that distinguishes between material matters and others that, although relevant to DOMINION, do not reach the quantitative threshold defined in the process. Among these issues, there are two that are specially monitored by DOMINION in each review of the materiality analysis: S3 relating to communities and S4 relating to consumers.

As part of the 2025 review of its dual materiality analysis, DOMINION has concluded that the circular economy is a growing opportunity and that it is material only in terms of the Circular Economy GDE unit framed, together with the Decarbonization area, in the GDE division. DOMINION's activity in this area is focused on the provision of management, separation, treatment and recovery services for waste generated by its customers.

However, given that the availability of detailed quantitative information on the quantities of waste treated, recovered or destined for different uses depends to a large extent on the data provided by customers, DOMINION has decided, applying the progressive implementation approach provided for in the ESRS, to produce a report of a qualitative nature only in 2025 in relation to the topic E5 Resources and Circular Economy, setting the objective of having quantitative information in the near future.

Disclosure	Materiality
G1 (Government)	Material
E1 (Climate Change)	Material
E2 (Pollution)	No material
E3 (Water)	No material
E4 (Biodiversity)	No material
E5 (Resources)	Material*
S1 (Own staff)	Material
S2 (Person value chain)	Material
S3 (Communities)	No material
S4 (Consumers)	No material

*As explained in its corresponding section, only material is considered for the GDE Circular Economy unit.

Sustainability declaration following the result of the materiality assessment.

ESRS	Disclosure requirement and paragraph of this report
ESRS 2	BP-1: General basis for the preparation of the sustainability statement.
ESRS 2	BP-2: Information relating to specific circumstances.
ESRS 2	GOV-1: The role of administrative, management and supervisory bodies.

ESRS 2	GOV-2: Information provided to the company's management, management and supervisory bodies and sustainability issues addressed by them.
ESRS 2	GOV-3: Integration of sustainability-related performance into incentive systems.
ESRS 2	GOV-4: Due Diligence Statement.
ESRS 2	GOV-5: Risk Management and Internal Controls of Sustainability Disclosure.
ESRS 2	SBM-1: Strategy, Business Model and Value Chain.
ESRS 2	SBM-2: Stakeholder Interests and Views.
ESRS 2	SBM-3: Incidents, risks and opportunities of relative importance and their interaction with the strategy and business model.
ESRS 2	IRO-1: Description of processes for identifying and assessing material impacts, risks and opportunities.
ESRS 2	IRO-2: Disclosure requirements set out in the NEIS covered by the company's sustainability statement.
ESRS E1	GOV-3: Integration of sustainability-related performance into incentive systems.
ESRS E1	SBM-3: Incidents, risks and opportunities of relative importance and their interaction with the strategy and business model.
ESRS E1	IRO-1: Description of processes for identifying and assessing climate-related impacts, risks and opportunities.
ESRS E1	E1-1: Transition Plan for Climate Change Mitigation.
ESRS E1	E1-2: Policies related to climate change mitigation and adaptation.
ESRS E1	E1-3: Actions and resources in relation to climate change policies.
ESRS E1	E1-4: Targets related to climate change mitigation and adaptation.
ESRS E1	E1-5: Energy consumption and mix.
ESRS E1	E1-6: Gross scope 1, 2 and 3 GHG emissions and total GHG emissions.
ESRS E1	E1-7: GHG removals and GHG mitigation projects financed by carbon credits.
ESRS E1	E1-8: Internal carbon pricing system.
ESRS E1	E1-9: Expected financial impacts of material-related physical and transition risks and potential opportunities related to climate change.
ESRS E5	E5-1 Policies related to the use of resources and circular economy
ESRS E5	E5-2 Actions and resources related to the use of resources and the circular economy
ESRS E5	E5-3 Targets related to resource use and the circular economy

ESRS E5	E5-4 Resource Inputs
ESRS E5	E5-5 Resource Outputs
ESRS E5	E5-6 Expected financial impacts of impacts, risks and opportunities related to resource use and the circular economy
ESRS S1	SBM-2: Stakeholder Interests and Views.
ESRS S1	SBM-3: Incidents, risks and opportunities of relative importance and their interaction with the strategy and business model.
ESRS S1	S1-1: Policies related to own personnel.
ESRS S1	S1-2: Processes for collaborating with own workers and workers' representatives on incidents.
ESRS S1	S1-3: Processes for redressing negative incidents and channels for workers to express their concerns.
ESRS S1	S1-4: Action on material events, approaches to mitigate material risks and take advantage of materiality opportunities related to own personnel, and effectiveness of such actions and approaches.
ESRS S1	S1-5: Goals related to the management of materiality incidents, the promotion of positive events, as well as risks and opportunities.
ESRS S1	S1-6: Characteristics of the company's employees.
ESRS S1	S1-7: Characteristics of non-salaried workers in the company's own staff.
ESRS S1	S1-8: Coverage of collective bargaining and social dialogue.
ESRS S1	S1-9: Diversity parameters.
ESRS S1	S1-10: Adequate wages.
ESRS S1	S1-11: Social protection.
ESRS S1	S1-12: Persons with disabilities.
ESRS S1	S1-13: Training and capacity building parameters.
ESRS S1	S1-14: Health and safety parameters.
ESRS S1	S1-15: Work-life balance.
ESRS S1	S1-16: Remuneration parameters (pay gap and total remuneration).
ESRS S1	S1-17: Human Rights Incidents, Grievances and Serious Incidents.
ESRS S2	SBM-2: Stakeholder Interests and Views.
ESRS S2	SBM-3: Incidents, risks and opportunities of relative importance and their interaction with the strategy and business model.

ESRS S2	S2-1: Policies related to value chain workers.
ESRS S2	S2-2: Processes for collaborating with workers in the value chain on incidents.
ESRS S2	S2-3: Processes for redressing negative incidents and channels for value chain workers to express their concerns.
ESRS S2	S2-4: Actions related to material events, approaches to mitigate material risks and take advantage of material opportunities related to workers in the value chain, and effectiveness of such actions and approaches.
ESRS S2	S2-5: Targets related to managing material, driving positive impacts, and managing materiality risks and opportunities.
ESRS G1	GOV-1: The role of administrative, management and supervisory bodies.
ESRS G1	IRO-1: Description of processes for identifying and assessing material impacts, risks and opportunities.
ESRS G1	G1-1: Corporate culture and corporate culture and business conduct policies.
ESRS G1	G1-2: Supplier relationship management.
ESRS G1	G1-3: Prevention and detection of corruption and bribery.
ESRS G1	G1-4: Confirmed cases of corruption or bribery.
ESRS G1	G1-5: Political influence and lobbying activities
ESRS G1	G1-6: Payment Practices.

List of data points included in cross-cutting standards and thematic standards derived from other EU legislation

The development of the Sustainability Report did not take into account aspects arising from other EU legislation not related to the Group's sector of activity, such as Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1), Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation, 'CRR') (OJ L 176, 27.6.2013, p. 1), Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or for measuring the performance of investment funds, and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1) and (6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p. 1.

The cross-cutting rules for material aspects taken into account are the following:

Disclosure requirement and related data point	Reference to the Benchmark Regulation (3)	European Climate Law Reference (4)	Reference
NEIS 2 GOV-1 Gender diversity of the board of directors paragraph 21(d)	Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		See section "GOV-1 The role of administrative, management and supervisory bodies"
NEIS 2 GOV-1 Percentage of Council Members Who Are Independent, Paragraph 21(e)	Delegated Regulation (EU) 2020/1816, Annex II		See section "GOV-1 The role of administrative, management and supervisory bodies"
NEIS 2 SBM-1 Participation in fossil fuel activities paragraph 40(d)(i)	Delegated Regulation (EU) 2020/1816, Annex II		See section "SBM-1 Strategy, business model and value chain"
NEIS 2 SBM-1 Participation in activities related to the production of chemicals paragraph 40(d)(ii)	Delegated Regulation (EU) 2020/1816, Annex II		See section "SBM-1 Strategy, business model and value chain"
NEIS 2 SBM-1 Participation in activities related to controversial weapons paragraph 40(d)(iii)	Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		See section "SBM-1 Strategy, business model and value chain"
NEIS 2 SBM-1 Participation in activities related to tobacco cultivation and production paragraph 40(d)(iv)	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		See section "SBM-1 Strategy, business model and value chain"
NEIS E1-1 Transition Plan to achieve climate neutrality by 2050 paragraph 14		Regulation (EU)-2021/1119, Article 2(1)	See section "E1-1 Transition Plan for Climate Change Mitigation"
NEIS E1-1 Companies excluded from Paris-aligned benchmarks, paragraph 16(g)	Delegated Regulation (EU) 2020/1818, Article 12(1)(d) to (g) and Article 12(2)		See section "E1-1 Transition Plan for Climate Change Mitigation"
NEIS E1-4 GHG emission reduction targets paragraph 34	Delegated Regulation (EU) 2020/1818, Article 6		See section "E1-4 Targets related to climate change mitigation and adaptation"
NEIS E1-6 Gross GHG emissions scope 1, 2 and 3 and total GHG emissions paragraph 44	Delegated Regulation (EU) 2020/1818, Articles 5(1) and 6 and 8(1)		See section "E1-6 Gross Scopes 1, 2, 3 and Total GHG Emissions"
NEIS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Delegated Regulation (EU) 2020/1818, Article 8(1)		See section "E1-6 Gross Scopes 1, 2, 3 and Total GHG Emissions"
NEIS E1-7 GHG removals and carbon credits paragraph 56		Regulation (EU)-2021/1119, Article 2(1)	See section "E1-7 GHG removals and GHG mitigation projects financed by carbon credits"
NEIS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		See section "E1-9 Expected financial effects of material, physical and transition risks and potential climate-related opportunities"
NEIS E1-9 Degree of portfolio exposure to climate-related opportunities paragraph 69	Delegated Regulation (EU) 2020/1818, Annex II		See section "E1-9 Expected financial effects of material, physical and transition risks and potential

			climate-related opportunities"
NEIS S1-1 Due diligence policies on matters covered by International Labor Organization Fundamental Conventions 1 to 8 paragraph 21	Delegated Regulation (EU) 2020/1816, Annex II		See section "S1-1 Policies related to own personnel"
NEIS S1-14 Number of fatalities and number and rate of accidents at work paragraph 88(b) and (c)	Delegated Regulation (EU) 2020/1816, Annex II		See section "S1-14 Health and safety parameters"
NEIS S1-16 Gender pay gap, unadjusted paragraph 97(a)	Delegated Regulation (EU) 2020/1816, Annex II		See section "S1-16 Remuneration parameters (pay gap and total remuneration)"
NEIS S1-17. Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines (paragraph 104)(a)	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)		See section "S1-17 Incidents, claims and serious incidents related to Human Rights"
NEIS S1-1. Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 19	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)		See section "S1-1 Policies related to own personnel"
NEIS S2-1 Due diligence policies on matters covered by International Labor Organization Fundamental Conventions 1 to 8 paragraph 19	Delegated Regulation (EU) 2020/1816, Annex II		See section "S2-1 Policies related to workers in the value chain"
NEIS G1-4 Fines for Violating Anti-Corruption and Anti-Bribery Laws, paragraph 24(a)	Delegated Regulation (EU) 2020/1816, Annex II		See section "G1-4 Incidents of corruption or bribery"

2. Environmental Information

Disclosure of information under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

DOMINION has presented in 2025 the list of activities subject to the EU Taxonomy Regulation 2020/852 (the EU Taxonomy), a process that has been verified, once again, by a third party (PwC).

Following what was started last year, DOMINION has reported the percentage of activities aligned with the six objectives of the taxonomy: climate change mitigation; adaptation to climate change, sustainable use and protection of water and marine resources; the transition to a circular economy; pollution prevention and control; and the protection and restoration of biodiversity and ecosystems. That is why the alignment percentages obtained are already comparable with that of the previous year.

To certify alignment with any of the objectives of the taxonomy, both the substantial contribution to the specific objective, according to a series of technical criteria, and the fact that they do not cause significant harm to other objectives must be verified, while verifying that the company adequately complies with a series of minimum safeguards in different areas related to Sustainability and that an adequate impact analysis of the change has been carried out climate on the activity. In the event that any of the above premises is not met, the project or activity may be eligible for non-alignment, as long as it is related or fits with the definitions of any of the taxonomic activities described in any of the objectives.

All aligned activities comply with Appendix A, which sets out the generic criteria relating to the principle of not causing significant harm to adaptation to climate change and the obligation to assess physical climate risks of relative importance to the activity. To this end, a detailed analysis of physical and transition climate risks has been carried out, taking into account the list of chronic and acute risks proposed by Appendix A and whose process is explained in detail in subsection IRO-1 of this NEIS E1 section.

Eligibility and alignment by chosen taxonomic activity is described in more detail below:

Climate Change Mitigation Objective

The result of the analysis carried out concludes that DOMINION's activities are eligible (and where appropriate aligned) in the following 11 types of activity of the Climate Change Mitigation objective:

3.20. Manufacture, installation and maintenance of high-, medium- and low-voltage electrical equipment for electricity transmission and distribution that makes a substantial contribution to or facilitate climate change mitigation: The economic activity develops, manufactures, installs, maintains or provides services to electrical products, equipment or systems, or software aimed at substantially reducing greenhouse gas emissions in climate change mitigation systems. High, medium and low voltage electricity transmission and distribution through electrification, energy efficiency, the integration of renewable energies or efficient energy conversion. This facilitative, eligible and aligned activity is related to activities for the installation of power equipment in electric vehicle charging stations.

To consider their alignment, technical aspects of the installation have been analyzed, as well as the high durability of the installed elements and their recyclability and disassembly.

4.1. Electricity generation using photovoltaic solar technology: Construction or operation of electricity generation facilities using photovoltaic (PV) solar technology. This activity is directly related to the projects carried out by the DOMINION unit specifically focused on this activity. Eligible and aligned activity by not having substantial contribution criteria to meet and meet the Do Not Cause Significant Harm (DNSH) criteria. Attention has been paid to the durability and recyclability of the components used.

4.8. Electricity generation from bioenergy: Construction and operation of electricity generation facilities exclusively from biomass, biogas or bioliquids, excluding the generation of electricity by mixing fuels from renewable sources with biogas or bioliquids. This activity is directly related to the operation of the biomass plant in Corrientes, Argentina. The activity is eligible and aligned because it meets all the required substantial contribution criteria.

It has also been assessed that the country, Argentina, has standards similar to those of the European Union in terms of forest harvesting and that the corresponding facility has an administrative authorization for the burning of forest biomass, thus fulfilling the criteria of not causing significant damage to other objectives. In addition, attention has been paid to the durability and recyclability of the components used.

4.9. Electricity transmission and distribution: Construction and operation of transmission systems that transport electricity in the very high voltage and high voltage interconnected system. Construction and operation of distribution systems that transport electricity in medium and low voltage distribution systems. An important activity for DOMINION in which both Services and 360 Projects units participate. Eligible and aligned activity, for which the electricity generation capacity in the 4 countries where the activity is carried out has been analyzed in detail: Spain, Chile, Peru and Colombia. In the first three countries, the literature consulted demonstrates that their electricity grids comply with substantial contribution criterion 1.b, which states that more than 67 % of the newly activated generation capacity in the system must be below the generation threshold value of 100 g CO_2e/kWh, measured in terms of life cycle according to the electricity generation criteria, over a successive period of five years.

Finally, in the case of Colombia, it has not been possible to demonstrate that 67% of the newly activated generation capacity is below this established threshold because, although there is a very significant commitment to hydroelectric energy, it has been observed that in reservoirs located in tropical areas the aforementioned threshold is exceeded due to an excess accumulation of organic matter in their waters. Therefore, for this country, the path followed to demonstrate compliance with the criteria of substantial contribution of activity 4.9. It has been through the analysis of the country's electrification plans in the last five years and for the coming years and to verify that it is making a firm commitment to distributed energy, electrification and new photovoltaic and wind installations that contribute to a renewable electricity system in the short-medium term.

5.5. Collection and transport of non-hazardous waste in fractions segregated at source: This activity ensures that all non-hazardous waste collected and transported separately that is segregated at source is destined to be prepared for reuse or recycling operations. It appears as an eligible activity next to 2.3. of the Circular Economy Transition Objective in the activities carried out by the GDE Circular Economy division.

6.14. Infrastructure for rail transport: Construction, modernization, operation and maintenance of surface and underground railways, as well as bridges and tunnels, stations, terminals, railway service facilities and traffic safety and management systems. Eligible activity and aligned with an R+D+I project for the visual control of trains and railway emergencies.

For its alignment, it has been considered that it is carried out on electrified railways intended for the transport of goods and people, as well as other technical aspects of them.

7.1. Construction of new buildings: Promotion of residential and non-residential building construction projects by gathering the financial, technical and physical means necessary for the implementation of such projects with a view to their subsequent sale and construction of complete residential or non-residential buildings, on its own account for sale or on commission or by contract. Activity aligned with the unit's projects focused on providing advanced, sustainable and efficient technologies to the installations of electrical equipment, air conditioning, plumbing, fire detection, etc., in newly constructed buildings.

In the analysis of its alignment, it has been taken into account that the actions developed by DOMINION, as a company that provides engineering services and solutions to other companies (B2B), focus on the installation of electrical and electronic, air conditioning and sanitary systems in new buildings with a focus on technology and sustainability. Consequently, the economic activity carried out by DOMINION within the framework of this Taxonomy activity is not manifestly related to those criteria of substantial contribution for which DOMINION has no responsibility, which is exercised by the promoter and/or builder of the property, including: points 2 and 3 of substantial contribution, as well as the DNSH criteria: "Transition to a circular economy", "Prevention and control of pollution" (except in relation to the use of equipment and compliance with Appendix C of Annex I) and "Protection and recovery of biodiversity and ecosystems". In this way, and in accordance with the FAQs published by the European Commission in this regard, DOMINION has not carried out an evaluation of this type of criteria.

7.2. Renovation of existing buildings: Repairs to construction and civil engineering works or preparation of such works. This aligned transition activity is related to the unit's projects focused on applying technology and efficiency with installations of electrical equipment, air conditioning, plumbing, fire detection, etc., carried out in buildings.

In its alignment, it has been verified that the renovations of the buildings comply with the requirements applicable to major renovations and the treatment of the waste generated and the construction materials used have been analyzed.

7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking spaces attached to buildings): considered as a facilitating activity, it lacks technical selection criteria and in its alignment, it is only necessary to comply with the criteria established in Appendix A on adaptation to climate change.

7.5. Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings: facilitating activity consisting of the installation, maintenance and repair of thermostats, building automation and control systems, smart meters or façade and roof elements with a building solar protection function. In its alignment, it is only necessary to comply with the criteria established in Appendix A on adaptation to climate change.

8.2. Data-driven solutions to reduce greenhouse gas emissions: Development or use of ICT solutions for the collection, transmission and storage of data, modelling and use, where these activities are primarily aimed at providing data and analysis to reduce GHG emissions. Eligible activity that is directly related to the automation of processes that is carried out in service units focused on decarbonization and industrial sustainability. It is not aligned because the Regulation requires a specific external certification on the GHG emission reductions provided by the tool or platform evaluated, a certification that DOMINION does not yet have.

<u>Objective: Adaptation to climate change</u>

In relation to the second of the approved objectives, Adaptation to Climate Change, in 2025 the following eligible and aligned activity has been identified:

9.1. Technical engineering services and other activities related to technical advice on adaptation to climate change: economic activity complies with the application of advanced modelling techniques to adequately reflect the risks of climate change and services that help to reduce the potential material impacts due to climate risks. Aligned activity if it is fulfilled that it is not carried out for the purpose of extraction or transport of fossil fuels, and in the case of DOMINION it is related to the installation of meteorological radars in Peru.

Objective Transition to a Circular Economy

The result of the analysis carried out concludes that DOMINION's activities are eligible, and where appropriate aligned, in the following typologies of activity of the Transition Objective towards a Circular Economy:

2.3. Collection and transport of hazardous and non-hazardous waste: The separate collection and transport of hazardous and non-hazardous waste intended for preparation for re-use or recycling, in particular the construction, operation and upgrading of facilities dedicated to the collection and transport of such waste, such as recycling points and waste transfer stations, as means of material recovery. All the technical criteria are met to consider it as aligned.

2.4. Treatment of hazardous waste: Construction, updating and operation of facilities dedicated to the treatment of hazardous waste as a means for material recovery operations. Eligible and aligned activity related to different circular economy projects linked to the cleaning of polluted water in tanks and centrifuges that are carried out in the circular economy unit.

In its alignment, it has been taken into account that the activities recover secondary raw materials from the segregation of the waste at source, that the recovered materials replace primary raw materials and that they comply with the applicable industrial specifications.

Regarding the DNSH criteria, it has been verified that the activity does not entail an increase in GHG emissions compared to the production of raw materials that it replaces. It also complies with the best available techniques in waste treatment and with the applicable European legislation on pollution prevention.

3.3. Demolition of buildings and other constructions: Demolition and demolition of buildings, roads and tracks, railways, bridges, tunnels, wastewater treatment works, sewage treatment works, pipelines, wells and boreholes, electricity generating plants, chemical plants, dams and reservoirs, mines and quarries, offshore structures, near-shore works, ports, river works or land formation and recovery. Activity related to decarbonization projects and services carried out by DOMINION when they involve the demolition of tall structures.

Activity considered as eligible non-aligned because it is not possible to ensure in many of the projects that at least 90% of the waste generated is destined for reuse and recycling, taking into account that in most projects it is the client himself who is responsible for waste management and can make a decision in relation to that point.

3.5. Use of concrete in civil engineering: Use of concrete for the new construction, reconstruction or maintenance of civil engineering objects, except concrete roadway surfaces in the following elements: streets, motorways, other roads for vehicles and pedestrians, bridges, tunnels and airfields, taxiways and aprons. Activity related to the decarbonization and energy optimization projects carried out by the decarbonization unit, when they involve the design and construction of tall concrete structures.

It has been determined as an eligible non-aligned activity because the projects executed do not comply with any of the required substantial contribution criteria, such as the use of recycled concrete in at least 30% of the total employed.

5.1. Repair, renovation and remanufacturing: Repair, renovation and remanufacturing of goods that have been previously used for the purposes intended by a customer (natural or legal person). Economic activity does not include the replacement of consumables, such as printer ink, toner cartridges, lubricants for moving parts, or batteries. It is an eligible and aligned activity relevant to DOMINION since it includes a wide range of maintenance services carried out by the company seeking to increase the efficiency and sustainability of its customers' processes and which are provided by different business units. In those activities and projects in which the DOMINION service includes, in addition to maintenance or repair, other actions aimed at improving the efficiency of the industrial or production process, but where the maintenance and repair activity is the predominant one, an attempt has been made to follow a "bundle" or joint treatment criterion. In relation to the actions carried out on structures and other types of concrete elements, this type of element has a very long useful life, similar to that of structural metal elements, which are mentioned in the description of activity contained in the Taxonomy Delegated Regulation. Consequently, such actions are also considered to have the potential to make a substantial contribution to the circular economy, and are considered eligible for the purposes of the Taxonomy.

To determine its alignment, it has been verified that in all the projects assigned to this activity, the useful life of a product or service is extended, through repair, renovation or remanufacturing, as well as the existence, when appropriate, of a contract in which DOMINION is responsible for applying corrective measures in the event of non-compliance with the provisions of the agreement. As for waste, in most of the projects assigned to this activity DOMINION works at the client's headquarters, being the one who is responsible for the waste generated during the realization of the same, although the client is recommended to carry out good practices in this regard.

5.2. Sale of spare parts: activity related to the sale of spare parts for mobile phones and other related devices that is carried out in Dominion's B2C division. Aligned by complying with all applicable technical criteria.

5.3. Preparation for reuse of end-of-life products and product components: Preparation for reuse of end-of-life products and components. The economic activity does not include repair activities that are carried out during the product use phase. This activity is carried out in some last-mile maintenance services carried out by the service unit in the field of smart infrastructures, in which the replaced router or telecommunications device goes through a reconditioning process that allows it to be reused.

It has been determined as an aligned activity, ensuring the technical selection criteria applicable in each case relating to the separation and transport of waste or safety and inspection of the activity.

5.4. Sale of second-hand goods: Sale of second-hand goods that have been previously used by a customer (natural or legal person) for the purpose for which they were intended, possibly after repair, renovation or remanufacturing. It is an activity related to the reconditioning of used mobile phones and subsequent sale of these that is carried out within the T&T services unit linked to marketing.

It is an activity aligned because the purpose of this is the sale of a product, as well as because it complies with the requirements of the existence of a waste plan for those cases in which a component has to be changed and with the use of recycled packaging material for shipping, to which a small food model zip bag is added. It is not necessary to analyze DNSH criteria as the activity does not generate thermal impact and the product is not sold within the framework of the NACE C29 codes.

5.5. Product-as-a-Service and other circular models of use- and outcome-oriented services: Provide customers (natural or legal persons) with access to products through service models, which are use-oriented services, where the product remains central, but remains owned by the supplier and leased, shares, rents or groups; or results-oriented, when the payment is predefined and the agreed result is delivered (i.e., the payment per unit of service). Aligned activity related to services provided by DOMINION's commercial T&T services unit.

To align this activity, the substantial contribution criteria related to the end of life of the product, its extension of shelf life and its packaging have been analyzed.

Objective Pollution Prevention and Control

The result of the analysis carried out concludes that DOMINION's activities are eligible in the following two types of activity of the Pollution Prevention and Control Objective.

2.1. Collection and transport of hazardous waste: The separate collection and transport of hazardous waste before treatment, recovery or disposal, including the construction, operation and upgrading of facilities dedicated to the collection and transport of such waste, such as hazardous waste transfer stations. This taxonomically aligned activity, related to different mechanical cleaning and waste management solutions, is carried out by the circular economy unit within the framework of a wide range of circularity services that it provides to its customers. It appears as eligible next to 2.3. of the Transition Objective towards a Circular Economy.

For its alignment, the separation at source of the waste and the characteristics of the vehicles used in transport have been taken into account.

2.2. Hazardous waste treatment: Construction, adaptation, upgrading and operation of facilities dedicated to the treatment of hazardous waste, including incineration of non-recyclable hazardous waste (operations D 10), biological treatment of hazardous waste (operations D 8) and physicochemical treatment (operations D 9). This taxonomically aligned activity, related to different decontamination solutions carried out at the client's premises, is carried out by the circular economy unit within the framework of a wide range of circularity services that it provides to its clients. It appears as eligible next to 2.4. of the Transition Goal towards a Circular Economy

The activity is considered aligned by applying the best techniques for the decontamination operations carried out at the client's facilities.

Objective of Protection of Water and Marine Resources

In relation to this target, no eligible activities related to any of its taxonomic activities have been identified in 2025.

Biodiversity and Ecosystems Recovery Goal

In relation to this objective, in 2025 no eligible activities related to any of its taxonomic activities have been identified.

Compliance with minimum social safeguards

Regarding compliance with the minimum social safeguards. DOMINION respects and contributes to the protection of human rights in accordance with the International Bill of Human Rights and the principles relating to rights set out in the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its fundamental conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises; the United Nations Convention on the Rights of the Child; the United Nations Global Compact; the Seoul Declaration on Safety and Health at Work; and the United Nations Guiding Principles on Business and Human Rights.

- Human rights: DOMINION has its own policy on Human Rights and Prevention of Forced and Child Labor, approved by the Board of Directors, and fully consistent with the Code of Conduct. In addition, it periodically carries out an exercise of identification and evaluation of the actual or potential adverse impacts of its activities on human rights, also carrying out a complete environmental and social impact analysis in specific projects in which the risks of human rights violations in local communities, indigenous groups, migrants, children, etc. Finally, in 2025 no complaints have been received related to the violation of Human Rights. For more information, see section S-17 Incidents, claims and incidents related to Human Rights.

- Corruption and bribery: corruption and bribery are very present in the DOMINION Ethical Framework, specifically in the Code of Conduct, but also through other policies such as hospitality and gifts. Even so, DOMINION has wanted to give greater visibility to these crimes, therefore developing a specific policy with the aim of achieving an adequate state of awareness on the part of all its employees and also all third parties that are related to DOMINION, to whom the policy is also directed. Obtaining ISO 37001 in activity 360 is along the same lines. In relation to money laundering, and although no DOMINION company is an obligated subject of this regulation, it is a duty of every DOMINION employee to pay special attention to those cases in which there are indications of lack of integrity of the people or entities with whom they maintain commercial relations. The Policy on the Prevention of Money Laundering and the Financing of Terrorism and International Sanctions is, together with the Code of Conduct, the key element in the management of this risk. For more information see section 5. Due diligence in chapter 5 of this report.

- Taxation: DOMINION's Code of Conduct and Tax Policy, approved by the Board of Directors and publicly available on the website, reflect DOMINION's approach to tax matters, as well as its consistency with the global and sustainability strategy. This Policy is applicable to all companies in which DOMINION has a stake and must be known by all employees. For more information, see section 6 - Commitment of the company to the sustainable development of society - of this report.

- Fair competition: With its Competition Policy, DOMINION seeks to explain what business conduct should be in the face of competitors, in order to maintain a balance in the market by combining freedom of enterprise, free competition, the collective interest of consumers and the public interest. Through training programs aimed at DOMINION's main executives, the company seeks to make explicit prohibited practices and behaviors in relation to competitors. For more information, see section GOV-4 - Due Diligence Statement in Chapter NEIS 2. General information-.

Determination of Revenue, CapEx and OpEx KPIs

Income

As a basis for calculating the denominator of the revenue KPI, the amount of turnover for 2025 has been taken, taken from the consolidated financial statements (note 5 of segmentation of the Consolidated Financial Statements, which explains its implication, and also in note 24).

For the numerator, a prior comparison has been carried out between the information collected between the annual accounts and the management information. Once the validity of the same has been confirmed, the activities collected in the different management accounting centers have been analyzed, comparing them with the Taxonomy Regulation, in order to determine their eligibility.

In those cases in which the activities of the management centers were homogeneous and eligible, the amount of the management center has been taken in full, in the case of heterogeneous activities, a prior separation has been carried out. The calculation of revenue based on the analysis of the management accounting centers has made it possible to avoid any double counting in the calculation, since each management accounting center has its own associated revenues, which are unique to each other.

After carrying out this process, the income KPIs in terms of eligibility and alignment have been calculated, obtaining a figure of 61.5% eligibility and 50.5% alignment. In 2024, the eligibility KPI figure was 49.3%, while the alignment KPI figure was 43.3%. This increase in both the percentage of eligible and aligned revenues demonstrates DOMINION's effort to direct its revenues towards increasingly sustainable activities.

CapEx

For the calculation of the denominator, the total of new assets registered in the year has been taken first, both property, plant and equipment (see the table in note 6: "Property, plant and equipment", column of "additions" of the Consolidated Financial Statements, which also includes the additions of assets associated with financial leases, accounted for in accordance with IFRS 16). as well as intangible assets (see the table in note 7: "Goodwill and intangible fixed assets", columns of "additions"). This amount has also been modified in accordance with the changes in the scope of the year (see information on net assets in Notes 1.3 and 32 of the consolidated financial statements).

With regard to the numerator, the nature of the assets and the specific activity in which they are used have been contrasted with what is included in the Taxonomy Regulations, based on the work carried out for the income chapter. In cases where the asset is of eligible characteristics and corresponds to an activity or company whose management accounting center is only partially eligible, the degree of eligibility has been adjusted based on its percentage of eligible income, with the distribution by taxonomy activity being carried out following the same criteria. Similar action has been taken in relation to alignment.

As in the process of calculating the numerator of revenues, in the calculation of the numerator of the CapEx KPI, special attention has been paid to avoid any double counting, although the possibility of this could occur is reduced since an exhaustive prior analysis by taxonomic activity has been carried out based on the figures reported by each unit.

After carrying out this process, the CapEx KPIs in terms of eligibility and alignment have been obtained, resulting in a figure of 68% in eligibility and 66.4% in alignment (44.5% in eligibility and 42.9% in alignment in 2024). Eligibility and alignment figures have increased this year due to perimeter extensions in taxonomic activities.

Operating expenses (OpEx) defined according to Taxonomy regulation

Given the characteristics of DOMINION, a company focused on providing services and solutions to its customers to help them be more efficient and sustainable and where there are no relevant manufacturing facilities, it can be seen that the type of expenditure provided for in Delegated Regulation 2021/2078 of 6 July, in its Annex I, section 1.1.3. (maintenance and repairs, short-term leases, building rehabilitation and R+D) is not material in relation to DOMINION's total expenses, so it has been chosen not to report the percentage of eligible and aligned operating expenses, in accordance with the provisions of Delegated Regulation 2021/2078 of 6 July, in Annex I, section 1.1.3.2.

Specifically, the denominator of the KPI of this type of operating expenses (designated as "OpEx" according to said Delegated Regulation), is calculated from the sum of the following items taken from the Consolidated Financial Statements (included in note 25 of the Autonomous Communities on other operating expenses): repairs, operating leases and R+D expenses (in 2025, non-capitalized R+D expenses have been practically zero). The figure obtained for 2025 reaches 13,986 thousand euros, which contrasts with the figure for total operating expenses, which is 981,889 thousand euros. In this way, it is clear that the denominator of the "OpEx" KPI accounts for only 1.4% of total expenses (in 2024 it was 1.7%). Consequently, the operating expenses as defined by the aforementioned Delegated Regulation 2021/2078 are considered as non-material and DOMINION discloses the numerator of the OpEx KPI as equal to zero.

NEIS E1. Climate change

DOMINION has followed the general process described in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external adviser, it has taken into account information from both different stakeholders and the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities detailed below.

List of impacts

E1 – Climate Change	Positive impact	Contribution to the sustainable development of the value chain by choosing suppliers committed to GHG reduction plans
E1 – Climate Change	Negative Impact	Fuel and energy consumption, both in fleet and diesel generators, as well as in offices and warehouses

List of risks and opportunities

E1 – Climate Change	Opportunity	Objective to reduce scope 1, 2 and 3 according to the decarbonization plan
E1 – Climate Change	Opportunity	Opportunity to offer customers carbon footprint reduction and circular economy projects and services
E1 – Climate Change	Opportunity	Positioning Dominion as a company committed to adapting to and mitigating climate change and its negative effects
E1 – Climate Change	Opportunity	Development of a range of services that make customers more energy efficient.

GOV-3 Integrating Sustainability-Related Performance into Incentive Schemes

The Corporate Risk, Compliance and Sustainability Department is the unit that, globally, organizes and promotes compliance with the initiatives and commitments defined in the Sustainability Strategy. Its objective, in this area, is to maximize the positive impact of DOMINION's activities within the framework of the defined strategy, while ensuring that risks related to Sustainability are integrated into DOMINION's overall risk management and are properly managed. This Management reports directly to the Sustainability Committee and the Audit and Compliance Committee of the board, the CEO of DOMINION and the CEO and is a member of the Corporate Management Committee. Each Business Division has its own sustainability teams which drive and monitor the specific initiatives set out in the Sustainability Strategy. The sustainability managers of the businesses and the Corporate Risk, Compliance and Sustainability Management meet regularly and coordinate the strategy to be followed and the projects underway.

The different business units depend on the business directors, all of them managed with the mentality of an entrepreneur, that is, with autonomy and responsibility for their income statement. DOMINION's remuneration policy seeks to ensure the full coherence of its actions with the company's strategy, and in particular with the principles of corporate governance, transparency and sustainability. For this reason, since 2022, 10% of its variable remuneration has been linked to compliance with sustainability objectives and corporate risks.

DOMINION has established sustainability KPIs whose degree of execution determines the obtaining of incentives. With the implementation of ESRS and SBTi, these KPIs are in the process of being redefined. These KPIs are expected to be directly linked to compliance with the environmental and decarbonization commitments made.

On the other hand, DOMINION certifies its environmental management systems in those activities that require it. Currently, 64% of DOMINION's workforce works in activities supported by environmental management systems certified under the ISO 14001 standard. In addition, DOMINION certifies its scope 1 and 2 carbon footprint calculation system, with the ISO 14064 standard. Finally, it is starting the process of obtaining the efficient energy management ISO50001, in the main offices in Spain.

It should be noted that, as in previous years, in 2025 there have been no lawsuits or litigation to report, nor have subsidies or tax deductions been obtained for environmental reasons. There are also no provisions or guarantees for environmental risks.

E1–1 Climate Change Mitigation Transition Plan

As explained above, DOMINION offers solutions to its clients to accompany them in the challenges of the energy, digital and industrial transitions through an innovative application of technology, a global presence and its own management model and business culture. Sustainability is therefore a fundamental element in DOMINION's long-term vision and mission. This is because, firstly, sustainability is, together with efficiency, at the heart of its value proposition and, secondly, because being a sustainable company is a key element in the commitment made to its customers, society and other stakeholders. In fact, DOMINION's Strategic Plan is based on three key elements, one of them being Sustainability.

In line with all of the above, DOMINION has developed a sustainability strategy that develops the specific strategy to be followed for the different areas of sustainability in the light of the two dimensions mentioned: contributing to or doing sustainability and being sustainable

In aspects related in particular to climate change and its effects, this strategy is developed in a transition plan, approved and supervised by DOMINION's management bodies, which is broken down into three fundamental facets:

- Maximize the use of the opportunities arising from the transition to a more sustainable economy by its customers and society

- Mitigate climate change, through a decarbonization plan linked to SBT objectives, including proper waste management and the supply chain.
- Permanently monitor the company's resilience to climate change-related risks, as well as continuous monitoring of emerging opportunities in the climate transition process.

The first of the levers is directly related to the actions derived from the climate transition plans made by its customers. DOMINION is a partner that offers a growing range of sustainable services and projects that help companies and society to be more efficient and sustainable. These activities allow DOMINION to maintain high levels of turnover directly aligned with the European green taxonomy, a figure that will grow over the years, as its strategy is developed.

In relation to climate change mitigation, DOMINION, as a mainly service company, has a reduced carbon footprint, which it has been calculating for years. This footprint is fundamentally derived, in its direct part (scopes 1 and 2) from the consumption of fossil fuel by its fleet of vehicles and the electricity consumption of its offices and warehouses. Scope 3 is fundamentally related to the acquisition of goods that it carries out and the logistics linked to the purchasing process.

As a result of the conviction described above, the company is committed to carrying out an effort to mitigate climate change by limiting its greenhouse gas emissions. To this end, DOMINION has developed a short-medium term decarbonization plan that affects all the activities it carries out and that will lead it to reduce DOMINION's carbon footprint by 42% for scopes 1 and 2 and 25% for scope 3, by 2030, by 2023. These GHG reduction targets are science-based in line with the SBTi commitment that DOMINION has made and are therefore fully aligned with the Paris Agreement benchmarks and limiting global warming to 1.5ºC. The aforementioned decarbonization plan has been designed after carrying out an exhaustive analysis of the impacts and emissions of the different scopes and in principle no GHG emissions potentially blocked in assets or products that could jeopardize the achievement of the aforementioned objectives have been detected.

The actions of this decarbonization plan have begun to be implemented in 2025, and although reduction targets beyond 2030 have not yet been set, this commitment is a fundamental step on the road to full climate neutrality.

Finally, in order to assess the company's level of resilience, an analysis of the physical, transition risks and opportunities related to climate change was carried out during 2024, having reviewed this exercise in 2025**. The results obtained have made it possible to rule out relevant risks in the short term.** The company has made a commitment to repeat and update this exercise periodically.

Going into more detail in the decarbonization plan, this does not represent a relevant change in the business model, in the sense that, as explained, DOMINION is a company fundamentally of services and projects aimed at sustainability, with a limited number of assets and a reduced footprint derived from them.

The main decarbonization levers, detailed below in point E1-3, are aimed at progressively adapting their fleet, so that renovations are carried out with more efficient and less polluting vehicles, and at modifying the type of electricity consumed in their offices and warehouses, either through self-consumption solutions or through the acquisition of energy with a guarantee of renewable origin. In relation to scope 3, the main levers are linked to the development of the sustainable procurement project that DOMINION already has underway, which seeks to integrate sustainability aspects into the approval process, including the control and reduction of emissions.

The company has designed a decarbonization plan to be carried out between 2025 and 2030, which includes a progressive implementation of the planned levers.

This decarbonization plan entails capital and operating expenses, but these are not significant compared to DOMINION's overall budget. These are mainly derived from fleet renewals, vehicle replacements and the making of small self-consumption investments on the roofs of the company's warehouses and offices, or, where appropriate, from the acquisition of renewable electricity.

DOMINION has made an initial estimate of the overall cost of the decarbonization plan, ranging from 2.2 to 3.5 million euros in the period 2025-2030, as described in point E1-4, i.e. an amount that is not relevant compared to DOMINION's budget in all those years. These estimates will be corrected as technology responds to many of the unknowns that still persist about the electrification options of the different types of vehicles that the company has and the associated costs.

As explained above, these expenses do not represent a change in the model, they are an adaptation of the existing model and the expenses are framed within the usual operations and the existing financing strategy, without the need for any differential planning.

The decarbonization plan, as well as the sustainability strategy described above, have been approved by the company's management bodies.

From a temporal point of view, the first expenditures and measures have started in 2025 and will evolve progressively as the plan is developed. During the 2025 financial year, vehicle fleet renewals have been carried out, betting on low-emission vehicles or hybrid or plug-in hybrid technology, in countries such as Spain, Poland or Chile. Likewise, some actions have been carried out that are committed to efficiency in the use of machinery, such as, for example, the use of hybrid energy, through photovoltaic energy and optimized diesel, as an alternative to conventional diesel generators for the supply of energy in construction projects in Poland, reducing the time of use of the generator and, therefore, fuel consumption.

Likewise, the purchase of Guarantees of Renewable Origin (GDOs) for electricity consumed in Spain and Slovakia has been carried out, as a first step towards decarbonizing scope 2 in our activities. This purchase has made it possible to neutralize 1,326 Tons CO2eq with an investment of approximately 4,000 euros.

On the other hand, DOMINION is moving forward with its strategic decision to increase the range and breadth of its services and projects linked to the field of circular economy, decarbonization and the development of renewable energy for its customers. These are accompanied by volumes of CapEx necessary for the implementation of the activity, which are reported at the point where the Taxonomy is developed.

SBM-3 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model

As part of its Sustainability Strategy and Transition Plan described in point E1-1, DOMINION has carried out an assessment of its resilience to climate change, as described below. The results of this resilience analysis have been part of the information on which the company has relied to determine the impacts, risks and opportunities described above.

Climate-related risks and opportunities

DOMINION has identified and assessed the risks related to climate change considering the characteristics of the organization, including all its facilities, assets and activities carried out in the different geographical areas, and has classified them according to their nature, following the recommendations of the TCFD, the CSRD and the European Green Taxonomy:

Climate risks

Physical risks: These are events directly related to climate change and are classified according to the European Green Taxonomy in its Appendix A of Delegated Regulation (EU) 2021/2139 of 4 June 2021:

Acute risks: extreme events of short duration

- Temperature:
    - Heat waves
    - Cold waves
    - Fires
- Wind:
    - Cyclones, hurricanes, typhoons
    - Storms (blizzards, sandstorms, etc.)
    - Tornadoes
- Water:
    - Droughts
    - Atypical precipitation (rain, hail, snow/ice)
    - Floods (coastal, river, rainwater, groundwater)
- Solid matter
    - Avalanche
    - Landslide
    - Soil erosion
    - Land displacements
    - Subsidence

Chronic risks: long-term gradual changes

- Temperature:
    - Changes in temperatures
    - Heat stress
    - Temperature variability
    - Melting permafrost
- Winds:
    - Changes in wind patterns
- Water:
    - Change in rainfall patterns
    - Precipitation or hydrological variability
    - Ocean acidification
    - Saline intrusion
    - Sea level rise
    - Water stress
- Solid matter:
    - Coastal erosion
    - Soil degradation
    - Soil erosion

Transition risks: These arise from the process of transition to a low-carbon economy. They include the following types of risks:

Type of transition risk	Definition
Emerging regulations	It refers to emerging regulations on carbon pricing mechanisms, improved emissions disclosure obligations, requirements and standards on existing products and services, regulation and supervision of climate-related risk in the financial sector, among others.
Technology	All risks associated with technological improvements or innovations that support the transition to a lower carbon and more energy-efficient economic system.
Market	All changes in supply and demand for certain commodities, products, and services.
Reputation	All risks linked to changing customer or community perceptions of an organization's contribution to the transition to or detraction of a lower-carbon economy.

Climate opportunities: These represent potential benefits in addressing climate change, including:

Type of opportunity	Definition
Resource efficiency	Related to the improvement of resource efficiency in production and distribution processes, buildings, machinery/appliances and transport/mobility.
Power source	Related to the shift in energy use towards low-emission energy sources.
Products and services:	Related to innovation and the development of new low-emission and climate-adaptive products and services.
Market	Opportunities in new markets or asset types that can help the organization diversify its activities and better position itself for the transition to a lower-carbon economy.
Resilience	Related to the development of adaptive capacity to respond to climate change.

The main risks identified were the following:

Physical risks

- Injuries and/or adverse effects on staff health from rising temperatures and heat waves
- Effects on renewable energy production in photovoltaic plants due to rising temperatures and heat waves

Transition risks

- Value chain cost pass-through through the introduction of a new emissions trading system (EU ETS II)

Climate Opportunities

- Increased demand for some specific services

As explained below, the physical risks identified have not been considered critical and will also take place in the medium term in a time horizon 2040-2059. The transition risk and the identified opportunity will also occur in the medium term, but in a shorter time horizon: 2028-2033.

As described above, DOMINION has identified four material opportunities that are fully consistent with the result of the resilience analysis carried out.

Climate resilience analysis carried out

For the preparation of the resilience analysis, the guidelines set by the IPCC, the recommendations of the TCFD and the COSO Enterprise Risk Management Framework (ERM) have been followed. Physical risk analysis has a semi-quantitative methodological approach. This approach combines quantitative and qualitative tools, taking advantage of mathematical models based on historical data, projections and quantitative and semi-quantitative approximations. In addition, this information has been enriched with qualitative perspectives based on expert knowledge on the specific particularities of DOMINION. On the other hand, the analysis of transition risks and opportunities is qualitative, based on expert criteria.

The scope of the analysis carried out focused exclusively on the risks and opportunities that could impact the assets and activities of Grupo DOMINION and its companies. However, due to the limited availability of information on the actors in the value chain, the identification and assessment of risks and opportunities associated with the value chain was not included. It is planned to incorporate this approach in future analyzes.

Within the scope of the assets and activities of Grupo DOMINION, the scope of the analysis was delimited, focusing on those companies that are more material to DOMINION. The identification of these companies was based on three key parameters: property, plant and equipment, sales volume and number of people.

Once the data is collected, it is averaged and the materiality value of each company is obtained. From the list of all DOMINION companies, those companies are selected that, when consolidated, represent 80% of the total materiality value, regardless of the stage of development in which they are.

The analysis has been carried out in the reporting year and has been developed following the following phases that make up the methodology for the analysis of climate risks and opportunities:

1. Selection of climate change scenarios.
2. Selection of time horizons.
3. Identification and characterization of risks/opportunities.
4. Risk and opportunity assessment.

Selecting Climate Change Scenarios

In the case of physical risks, the assessments have been made taking into account the most recent climate projections in the IPCC's existing range of scenarios. Specifically, the Sixth Assessment Report (AR6) on climate change has been taken as a reference, which introduces Shared Socioeconomic Pathways (SSPs), and which form the basis of the scenarios used for this analysis. These SSPs outline five alternative socio-economic futures, comprising:

- sustainable consumption (SSP1),
- intermediate consumption (SSP2),
- regional rivalry (SSP3),
- inequality (SSP4) and
- development with fossil fuels (SSP5).

In turn, these have been fed back with the previous scenarios of Representative Concentration Pathways (RCP), defined under the framework of the IPCC's Fifth Assessment Report (AR5). These group different trajectories for future Greenhouse Gas (GHG) emissions and atmospheric concentrations. The classification used in this case is as follows:

- RCP 2.6 or demanding compliance with the climate change mitigation strategy.
- RCP 4.5 or intermediate stabilization scenario
- CPR 6.0 or intermediate stabilization scenarios
- RCP 8.5 or very high GHG emissions scenario (continuity)

In turn, the main integrated scenarios analyzed were SSP1-2.6, SSP2-4.5, SSP3-6.0 and SSP5-8.5 where the first number corresponds to the SSP scenario and the second to the RCP.

Specific levels of global warming (*Warming levels*), such as 1.5ºC, 2ºC, 3º or 4ºC, which define changes in global surface temperature in relation to the years 1850-1900 as a baseline (first period of reliable observations with sufficient geographical coverage), have also been taken into account in the definition of climate change scenarios. They have been used to assess and communicate information about global and regional changes, linking them to scenarios. This makes it possible to identify geographical patterns of change of different climatic variables at a certain level of global warming.

In the case of transition risks and opportunities, the following elements have been taken into account for the selection of scenarios:

- International Energy Agency (IEA) scenarios.
- Policies, plans and strategies at regional level (European Union), such as the European Green Deal, the objectives defined in Fit for 55, REPowerEU, or those defined under the EU ETS (European Union Emissions Trading System) market.
- Policies, plans and strategies at the national level, for example:
    - Spain's National Integrated Energy and Climate Plan (PNIEC) 2021-2030
    - Law 7/2021 on climate change and energy transition in Spain
    - Spain's National Plan for Adaptation to Climate Change (PNACC 2021 – 2023)

Market trends, technological development, and changes in consumer and other stakeholder preferences towards low-GHG products and services have also been taken into account. All the policies and objectives defined in the aforementioned frameworks are based on the scenario of sustainability and climate neutrality, under the premise of compliance with the objectives of the Paris Agreement. This is the main axis of work that has been followed for the assessment of DOMINION's transition risks and climate opportunities.

Taking into account all of the above, both for physical and transition risks, three scenarios have finally been selected:

- A scenario of sustainability and climate neutrality (Paris agreement objective): one in which they carry out major efforts to reduce greenhouse gas emissions, for the assessment of transition risks and climate opportunities
- The baseline (Trend) scenario: a scenario consistent with historical patterns for physical risk assessment, in which some countries make progress in reducing emissions while others do not.
- A scenario of greater dependence on fossil fuels and, therefore, greater impact of physical risks.

These are the main implications of the three scenarios used:

Scenario	Temperature increase to 2100	Based on	Main implications
Paris Agreement Objective, Climate Neutrality	1.8°C above pre-industrial levels	IPCC SSP1-2.6 IEA Net Zero Emissions by 2050 (NZE)	- **Ambitious policies and legislation** to stimulate the green transition in the technological, economic and energy sectors. (e.g. Tightening of the European Union's emissions trading system). - Limiting global warming **in line with the Paris Agreement** (1.5°C, with limited exceedance). Achieving **net zero CO2 emissions by around 2050**. - **Social change towards more environmentally sustainable systems**, which allows commitments to be achieved in the development goals, reducing inequality and the consumption of resources and energy. - **Low dependence on fossil fuels and high proportion of renewable energy** (including bioenergy) as a result of the implementation of energy efficiency measures and behavioral changes. - **Extreme weather conditions** are increasing compared to historical levels, but their **magnitude, frequency and impacts are less severe** than in a scenario of high GHG emissions.
Trend Scenario	**2.7 ºC above pre-industrial levels**	• IPCC SSP2-4.5	- Balanced energy development **is achieved**, although there is still dependence on fossil fuels. It represents an intermediate emissions path compared to other scenarios. - With global **warming of 2°C**: Extreme temperature events can be 5.6 times more frequent and will be 3 degrees warmer. - Heavy rainfall and associated flooding **are expected to become more intense and frequent**. - Moderate increase in aridity and fire-friendly weather conditions. - **Development and income growth are unequal;** Most economies are politically stable. Globally connected markets function imperfectly. - **Emissions do not reach net zero until 2100**. - **Socio-economic factors follow their historical trends**, without notable changes. - World **population growth is moderate** and stabilizes in the second half of the century. Income inequality persists or improves very slowly; together with limited social cohesion, they maintain challenges to reduce vulnerability to social and environmental changes and limit significant progress in sustainable development. - Global and national institutions are working to make slow progress towards achieving the Sustainable Development Goals, such as improving living conditions and access to education, clean water and health care.

Scenario	Temperature increase to 2100	Based on	Main implications
Very high-emission, fossil-fuel-intensive development	**4.4°C** above pre-industrial levels	• IPCC SSP5-8.5	- Some climate policies are in place in some jurisdictions, but on a global scale efforts **are insufficient** to stop significant global warming, which entails high **physical risk**. - Economic and social development **is promoted** through the **exploitation of abundant** fossil fuel resources and the intensive use of resources and energy. - Rapid economic growth is experienced, which causes a **much higher demand for energy** than the other scenarios. - The high dependence on fossil fuels leads to **high GHG emissions**, implying an **increase of up to 4.4°C by the end of the century**. - This scenario leads to **greater water stress** that can affect those activities that are intensive in the use of water.

Selecting the time horizons

To assess physical risks, the technical criteria established in the European Green Taxonomy Regulation are used as a reference. In this sense, the assessment of the risks that may affect activities has been carried out using climate projection scenarios in the short and medium term (until 2060), i.e. covering a period of approximately 40 years. The time horizons considered for the analysis of physical risks are as follows:

- Short term: 2020 - 2039
- Medium term: 2040 - 2059

On the other hand, the transition risks and opportunities related to climate change, given their different nature from physical risks (whose greatest impacts are expected by the end of the century), are assessed considering DOMINION's strategic planning timelines, and the urgency of reaching the objectives for decarbonization that are being promoted at the global and local levels. with which significant changes are expected.

The short term covers the term established in DOMINION's strategic plan. The medium term coincides with the 2030 Agenda and intermediate decarbonization targets for climate neutrality (2030), while the long term coincides with the horizon on which the ambitions for climate neutrality (2050) have been set. The analysis of this type of risks and opportunities, therefore, will take into account the following deadlines:

- Short term: 2024 - 2027
- Medium term: 2028 - 2033
- Long term: 2034 - 2054

Once the climate scenarios have been defined and their possible implications have been analyzed, as well as the time horizons to be considered, the risks and opportunities are identified and characterized, together with their assessment, as defined in section IRO 1.

Resilience analysis results

The results of the resilience analysis carried out allow DOMINION to conclude that no physical or transition climate risks are identified, which could significantly affect its resilience in the short term.

In the longer term, from 2040, from the point of view of physical risks, the increase in temperatures and heat waves will be an element to be taken into consideration in specific geographies, both because of its potential impact on the people who are providing services abroad, and because of its effect on the production of photovoltaic parks. With regard to transition risks, in the medium term, beyond 2028, the application of the new legislation (EU ETS II) may be relevant, which could indirectly increase the price of fossil fuels used by DOMINION in Europe.

Based on the results obtained, DOMINION considers that, since it already has measures in place to mitigate possible risks, it is not necessary to make any relevant adjustments or adaptations to its business model. However, the company is committed to carrying out periodic updates of its resilience analyzes, with the aim of identifying new emerging risks and monitoring the evolution of previously detected risks.

In relation to opportunities, DOMINION has identified a generic opportunity in the sense of the potential that, in the medium term, climate change has to strengthen DOMINION's service offer in the field of sustainability.

Uncertainty

During the analysis of climate risks and opportunities, significant sources of uncertainty have been identified that impact the resilience of the organization. These sources include:

- Climate projections: The use of projections with a high level of confidence, according to IPCC estimates, has been prioritized to identify relevant climate threats. However, the inherent variability of long-term climate scenarios creates uncertainty in strategic planning.
- Regulatory requirements: The increasing demands associated with the transition to a low-carbon economy represent a challenge in terms of compliance and adaptation, especially due to the unpredictable evolution of regulatory policies.
- Efficiency and cost of measures: The implementation of mitigation and adaptation actions entails uncertainty regarding their effectiveness in achieving the desired objectives and the associated costs, which can affect investment decisions and long-term planning.

According to the European Environment Agency (EEA), these uncertainties are influenced both by the inherent nature of climate risks (the greatest impacts of which are expected towards the end of the century) and by the quality and availability of data within organizations. To mitigate these factors, DOMINION conducts resilience analysis with the support of expert criteria, fostering a robust and adaptable approach to risk management.

IRO–1 Description of Processes for Identifying and Assessing Climate-Related Material Impacts, Risks, and Opportunities

As mentioned above, DOMINION has followed the general process established in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external adviser, it has taken into account information from both different stakeholders and the company itself. In this process, with the support of an external adviser, information from both various stakeholders and the company itself has been considered.

In addition, in the context of climate change, DOMINION has carried out a resilience analysis described in SBM-3, the process of which is detailed below. This analysis has focused on assessing the physical and transition risks, as well as the opportunities related to climate change faced by the organization.

To identify and assess climate-related risks and opportunities, DOMINION applies a methodology based on the IPCC guidelines, the TCFD recommendations and the COSO Enterprise Risk Management Framework (ERM).

Given that physical and transition risks have different natures, the evaluation process and the results obtained differ between both typologies. To ensure a uniform assessment of the level of criticality, a standardized scoring scale applicable to all risks and opportunities has been implemented. The process followed for each type of risk and opportunity is described below.

Identification and characterization of physical risks

To identify physical risks, the classification proposed by the European Green Taxonomy (defined in section SBM-3) is taken into consideration. To this end, an initial screening of climate threats is carried out, taking into account the nature of the activities of the DOMINION companies and the location where they are carried out. This approach makes it possible to determine the relevance of including or excluding previously identified hazards.

Once the relevant threats for the organization have been identified, they are characterized by establishing a series of key indicators, which reflect the evolution of each threat. The following table presents these indicators:

Climate-related threat or danger	Indicators analyzed
Heavy rainfall and flooding	Maximum accumulated rainfall in 5 days
	Maximum rainfall in 24 hours
	ARPSI Zones (Areas of Significant Potential Flood Risk)
Rising temperatures and heat waves	Average temperature in summer
	Maximum temperature
	Duration of heat waves
	Number of days with minimum temperatures above 20ºC
Forest Fires	Fraction of land exposed annually to wildfires
Cold Waves / Frost	Extreme temperatures
	Number of days with temperature below 0ºC
Water stress and droughts	Drought index
Extreme wind	Wind Speed
Tropical cyclones	Predicted 1 in 100 year damage from tropical cyclones

The main repositories of information for characterizing physical hazards have been the IPCC Interactive Atlas, a tool for flexible spatial and temporal analysis of much of the information on observed and projected climate change, on which the contribution of Working Group I to the Sixth Assessment Report is based. including a Regional Synthesis of Climate Impact Drivers. Another key tool has been the World Bank's Climate Change Knowledge Portal (CCKP), which bases its projections on the baseline period of 1995 to 2014 and according to the most recent scenarios, together with the Climate impact explorer by Climate Analytics in collaboration with the Network for Greening the Financial System. the Potsdam Institute for Climate Impact Research and ETH Zürich.

On the other hand, when available, information at the national level has been considered, such as the AdapteCCa platform, the Geoportal of the Ministry of Ecological Transition and Demographic Challenge of Spain, and the National Geographic Institute in Spain. Conclusions from specialized scientific articles have also been included for certain climate threats for which there are no clear projections in the viewers.

Physical risk assessment:

To calculate the criticality or materiality of physical risks, the formula established by the IPCC has been used as a reference:

Physical risk = threat x exposure x vulnerability

Where vulnerability = sensitivity/adaptive capacity.

From this formula, the two risk stages, gross risk and net risk, have been calculated:

Gross physical risk = threat x exposure x sensitivity

Net physical risk = threat x exposure x vulnerability

Because gross risk refers to the level of risk that would exist in the absence of controls or response measures, the adaptive capacity variable has been excluded from this formula, since this variable takes into account the organization's prevention and response mechanisms. On the contrary, the formula to identify the net risk does include adaptive capacity since it refers to the level of risk remaining after the control measures have been applied. The method of assessment of each variable is detailed below.

The degree of threat has been analyzed based on the projected variation (anomaly) of the indicators in the time horizons (short and medium term), under different proposed climate scenarios (SSP2-4.5, SSP3-7.0, SSP5-8.5), as defined in section SBM 3.

It is important to clarify that, while projections of climate threats have been taken into account in various emissions scenarios, the World Meteorological Organization published a report highlighting a 66% probability that the planet's average annual temperature in 2023 – 2027 would exceed pre-industrial levels by more than 1.5°C for at least one year. And in line with the precautionary principle, experts have recommended using the RCP8.5 trajectory (SSP5–8.5) for the assessment of climate vulnerabilities and risks. Therefore, for the analysis of physical risks carried out by DOMINION, it has focused on the projections of this scenario, in the different time horizons.

The results obtained from the assessment of physical threats have been classified as follows:

- Rating 4: Very High Threat
- Rating 3: High Threat
- Rating 2: Medium threat
- Rating 1: Low threat

To assess the degree of risk exposure of DOMINION companies, the following quantitative parameters have been considered:

- **Parameter 1. Property, plant and equipment.** Quantitative indicator, calculated on the basis of the proportion of property, plant and equipment of each company
- **Parameter 2. Sales volume**. Quantitative indicator, calculated based on the proportion of the turnover of each company.
- **Parameter 3. Number of people**. Quantitative indicator, calculated based on the proportion of people in each company.

These parameters are linked to the different categories of analysis, selecting the most relevant indicator for each case. In this way, the exposure of each category is evaluated considering the parameter that best reflects what is being analyzed. The parameter assignment by category is as follows:

Analysis category	Selected parameter
Installation – Equipment	Property, plant and equipment
Services – Interior and Exterior	Sales
Personal – Interior and Exterior	Number of people

On the other hand, to evaluate the degree of exposure of renewable energy projects, the following indicator is taken into account:

→ **Parameter 1.** MWp power of each project.

This indicator is used to evaluate the categories of analysis corresponding to Installation – Equipment and Services – Exterior. In this sense, those categories of analysis relevant to the activity have been taken into account, such as those related to energy production (services abroad) and infrastructures and equipment. On the other hand, the category of Personnel analysis has not been considered, since this aspect is not material for the activity. This is due to the limited number of employees involved and the fact that their functions (mainly maintenance) are carried out for a short period of time, which lessens their impact.

To evaluate these exposure parameters, the endpoint is categorized as shown in the following table through the distribution of the data based on percentiles:

Evaluation Criteria	Rating	Degree of exposure
> 75% (75 percentile)	**4**	**Very High**
50 - ≤ 75% (50 to ≤75 percentiles)	**3**	**High**
25 - ≤ 50% (25 to ≤ 50 percentiles)	**2**	**Medium**
≤25% (25 percentile)	**1**	**Low**

A percentile is a statistical measure that indicates the value below which a certain percentage of observations in a group of data falls. For example, the 50th percentile is the value under which 50% of the observations are found. Percentiles divide data into 100 equal parts, which is useful for interpreting the relative position of a value within a dataset.

Sensitivity

The degree of sensitivity has been quantified based on a single indicator:

→ **Parameter 1: Process sensitivity**. Qualitative indicator, whose score has been assigned based on expert criteria, taking as a reference the climate threat and the type of activities.

It has been categorized according to the following scale:

Evaluation Criteria	Rating	Degree of Sensitivity
The activity, the means used, assets, infrastructures and/or personnel may be totally affected (and may even cause stoppages in their activities for certain periods of time)	**4**	**Very high**
The activity, the means used, assets, infrastructures and/or personnel can be significantly affected	**3**	**High**

The activity, the means used, assets, infrastructures and/or personnel can be affected relatively significantly	**2**	**Media**
The activity, the means used, assets, infrastructures and/or personnel are not affected, so it continues normally or with little appreciable effects on operations	**1**	**Low**

Adaptability

The degree of adaptability has been assessed based on a single indicator:

→ **Parameter 1: Adaptive capacity.** Qualitative indicator, whose score has been assigned based on expert criteria, based on the information available from DOMINION (documents, plans and strategies of the organization), taking into account the measures implemented and planned within the organization.

Evaluation Criteria	Rating	Scale of adaptation
Specific measures have been identified and implemented to adapt to all identified impacts	**4**	**Very high**
Specific measures have been identified and implemented to accommodate most of the impacts identified	**3**	**High**
Specific measures have been identified and implemented for some of the identified impacts	**2**	**Media**
There are few or no adaptation measures for the impacts identified.	**1**	**Low**

Vulnerability

To calculate the **net risk**, the vulnerability variable is evaluated. To this end, the results obtained for the variables of **sensitivity** and **adaptability have been divided**. The result obtained is categorized according to the following scale:

Vulnerability Scales (Sensitivity/Adaptability)	Rating	Degree of Vulnerability
≥ 3	**4**	**Very high**
≥2 - <3	**3**	**High**
>1 - <2	**2**	**Media**
≤ 1	**1**	**Low**

Priority

The priority or materiality of the risks is obtained by cross-referencing the scores obtained in the evaluation of the different variables. In particular, it has been calculated as follows for each type of risk:

- **Raw risk:** A crossover between threat, exposure, and sensitivity
- **Net risk:** Crossover between threat, exposure, and vulnerability, where vulnerability = sensitivity/adaptive capacity.

The results obtained have been converted into percentages from which the prioritisation of risks has been obtained on the basis of the following scales:

Criticality Gross Risk / Net Risk	Degree of Prioritization
> 56%	Very high
>25% - ≤56%	High
>13% - ≤25%	Media
≤ 13%	Low

As explained above, the results of the resilience analysis carried out allow DOMINION to conclude that no relevant physical climate risks are identified in the short term that could compromise its resilience. However, in the longer term, from 2040 onwards, the increase in temperatures and heat waves is emerging as an element to be taken into consideration in specific geographies, due to its possible impact on both the working conditions of personnel who perform outdoor services and the performance of photovoltaic parks.

Identification and characterisation of transition risks

The identification of transition risks is based on the risk classification established in accordance with the TCFD recommendations and the CSRD guidelines (detailed in SBM 3). For this process, various sources of information have been consulted, including:

- Sectoral Reporting Information
- National sources such as the Nationally Determined Contribution (NDC).
- National Communications to the United Nations Framework Convention on Climate Change (UNFCCC).
- The European Green Deal (2019) (climate-focused initiatives).
- Fit for 55 package: a program to reduce CO2eq emissions by 55% by 2030 compared to 1990.
- REPowerEU: program to accelerate the transition to renewable energy systems.
- Instruments related to the European Union's climate policy such as Directive 2003/87/EC European Union Emissions Trading System (EU ETS).
- Spain's National Plan for Adaptation to Climate Change (PNACC) and its strategic lines.
- Spain's National Integrated Energy and Climate Plan (PNIEC).
- EU Taxonomy Regulation and its delegated acts (Regulation (EU) 2020/852 and Delegated Regulation (EU) 2021/2178)

Transition risks are analyzed taking into account the defined time horizons, aligned with DOMINION's strategic plan (2023-2026), the objectives of the 2030 Agenda, the intermediate decarbonization targets for 2030 and the aspirations for climate neutrality by 2050. The analysis is also carried out in the context of the **scenario of compliance with the Paris Agreement and climate neutrality** (more details in SBM 3).

Assessment of transition risks

The following formula has been used to calculate the criticality or materiality of the transition risks:

Transition risk = probability x impact

The evaluation of these variables has been carried out qualitatively according to expert criteria, using the following assessment scales:

- The **probability** has been categorized according to the following scale:
    - Rating 4: Very high probability

- Rating 3: High probability
- Rating 2: Medium probability
- Rating 1: Low probability

- The **impact** has been categorized according to the following scale:
  - Assessment 4: Serious impact
  - Assessment 3: Significant impact
  - Assessment 2: Moderate impact
  - Rating 1: Mild impact

For the **net risk assessment** , the same probability has been maintained as in the gross risk assessment. As for the assessment of the net impact, this has been adjusted based on the assessment of the gross impact, considering the risk mitigation actions implemented and planned. This means that the more effective the risk mitigation measures, the lower the net impact.

Once the result of the multiplication of the probability and impact variables has been obtained, it will be expressed as a percentage, establishing a priority level defined as follows:

- Very high priority: percentage scale >56%
- High priority: percentage scale >25% - ≤56%
- Medium Priority: >13% - ≤25%
- Low priority: ≤13%

As mentioned in SBM-3, no very high-priority near-term net risks to which the company is exposed have been identified. Likewise, no assets or activities have been identified that are incompatible with the transition to a neutral economy or that require significant efforts to be compatible with it.

Identifying and characterizing opportunities

The identification of opportunities is based on the classification of opportunities established in accordance with the recommendations of the TCFD and the guidelines of the CSRD (detailed in SBM 3). For this process, various sources of information have been consulted, including:

- Sectoral Reporting Information
- National sources such as the Nationally Determined Contribution (NDC).
- National Communications to the United Nations Framework Convention on Climate Change (UNFCCC).
- The European Green Deal (2019) (climate-focused initiatives).
- Fit for 55 package: a program to reduce CO2eq emissions by 55% by 2030 compared to 1990.
- REPowerEU: program to accelerate the transition to renewable energy systems.
- Instruments related to the European Union's climate policy such as Directive 2003/87/EC European Union Emissions Trading System (EU ETS).
- Spain's National Plan for Adaptation to Climate Change (PNACC) and its strategic lines.
- Spain's National Integrated Energy and Climate Plan (PNIEC).
- EU Taxonomy Regulation and its delegated acts (Regulation (EU) 2020/852 and Delegated Regulation (EU) 2021/2178)

The opportunities, as well as the transition risks, are analyzed taking into account the defined time horizons, aligned with DOMINION's strategic plan (2023-2026), the objectives of the 2030 Agenda, the intermediate decarbonization targets for 2030 and the aspirations for climate neutrality by 2050. The analysis is also carried out in the context of the scenario of compliance with the Paris Agreement and climate neutrality (more details in SBM 3).

Evaluating opportunities

The following formula has been used to evaluate the opportunities:

Opportunity: probability x impact

The evaluation of these variables has been carried out qualitatively based on expert criteria. In this sense, the different climate-related opportunities for DOMINION have been identified, taking into account their probability and the possible degree of impact.

The method of assessment of each variable considered is detailed below:

The **probability** has been assessed qualitatively based on the expert criteria of the businesses.

Rating	Grade
4	**Very high**
3	**High**
2	**Medium**
1	**Low**

The **impact** has been assessed using the following qualitative scale:

Endpoints	Rating	Grade
High impact on business operations, efficiency, business strategy resilience, bottom line, market positioning, reputation, etc.	4	**Very high**
Medium impact on business operations, efficiency, business strategy resilience, income statement, market positioning, reputation, etc.	3	**High**
Low impact on business operations, efficiency, business strategy resilience, bottom line, market positioning, reputation, etc.	2	**Medium**
Negligible impact on business operations, efficiency, business strategy resilience, bottom line, market positioning, reputation, etc.	1	**Low**

Once the result of the multiplication of the two variables has been obtained, it has been expressed as a percentage, from which a priority level of opportunity has been obtained that follows the following scale:

Percentage scale	Priority
> 56%	**Very high**
>25% - ≤56%	**High**
>13% - ≤25%	**Medium**
≤ 13%	**Low**

As mentioned in SBM-3, no very high priority opportunities have been identified in the short term.

Conclusion

The resilience analysis carried out concludes that none of the physical, transition risks or opportunities detected (see section SBM-3), are critical for the development of DOMINION's business nor will they occur in a short period of time. That is, no "very high" priority risks have been found that will occur before 2040 in the case of physical risks or before 2028 in the case of transition risks and opportunities. This conclusion is fully aligned with DOMINION's business model, in which no large assets are owned over a long period of time.

E1–2 Policies related to climate change mitigation and adaptation

As explained in point E1-1, DOMINION, as part of its Strategic Plan, has equipped itself with a Sustainability Strategy that develops the specific strategy to be followed to advance in the two dimensions of sustainability that the company considers key: to do sustainability, that is, to advance in its mission to help its customers and to be more efficient and sustainable, At the same time, the company deepens its commitment to be more sustainable, which implies advancing in the different areas of sustainability, with mitigation and adaptation to climate change being two very relevant aspects.

This Sustainability Strategy is fully consistent with DOMINION's Sustainability Policy, approved by its governing bodies, which expressly mentions the duty to measure and minimize environmental impact, in addition to including adaptation and mitigation as key elements in the development of its solutions.

Both the Sustainability Strategy and the Sustainability Policy have their continuity in the three facets that make up their transition plan:

1. Maximize the use of the opportunities arising from the transition to a more sustainable economy by its customers and society
2. Climate change mitigation, through a decarbonization plan linked to SBT objectives, including proper waste management and the supply chain. This decarbonization plan includes a series of levers such as the progressive use of renewable energy and renewal of the vehicle fleet.
3. Maintain permanent monitoring of the company's resilience in relation to the impacts that climate change could have on it.

In relation to this last point, an Offices and Warehouses Manual has been prepared whose purpose is to identify the obligations and recommendations that users of DOMINION's headquarters must know and assume in order to respond correctly to the commitments assumed in the field of ESG. This manual has been made known to all the staff who work or manage the company's offices and warehouses and is aligned with the fulfilment of 12 of the 17 SDGs of the Global Compact and with the application of DOMINION's pillars of sustainable development.

One of the key aspects of the aforementioned manual is energy efficiency, understanding that a minimization of energy consumption allows the reduction of greenhouse gas emissions and greater respect for the environment and sustainability. Several measures integrated within the management model and the Environment Policy related to electricity consumption, air conditioning/heating consumption and the use of renewable energies are proposed:

Electricity consumption

- Use of natural rather than artificial lighting as much as possible
- Turning off the computer and monitor at the end of the working day

- Turning off lights in meeting rooms and workplaces
- Shutdown of work equipment and machinery in warehouses
- Use of stairs instead of elevators as much as possible
- Replacement of conventional luminaires with LED lights

Air conditioning / heating

- Reasonable use of air conditioning
- Keep the temperature between 23 and 26 degrees in summer and 20 and 24 in winter
- As far as possible, do not use individual heaters or use them when only necessary
- Turning off or minimizing HVAC systems in unoccupied workrooms
- Closing windows with air conditioning units on

Renewable energies

- It is committed to renewable energies and the search for ways that allow the replacement of conventional energy

The application of these measures has made it possible to obtain ISO 50001 certification in energy management and also ISO 14001 in environmental management in some locations.

E1-3 Actions and resources in relation to climate change policies

As explained in point E1-2, DOMINION, as part of its Sustainability Policy, has developed a transition plan that entails a decarbonization plan, in which the company assumes a series of goals and specifies actions to achieve them.

The main levers envisaged in the decarbonization plan for the reduction of scope 1 and 2 emissions are the following:

- **Electrification of equipment**: the lever consists of the replacement of internal combustion vehicles with electric vehicles, which contributes to a significant reduction in CO_2 emissions and other pollutants. In addition to vehicles, this initiative also encompasses the replacement of machinery and equipment that currently runs on fossil fuels with electrical equipment/machinery.
- **Fleet replacement**: the lever consists of the renewal and replacement of old or inefficient vehicles with more sustainable options, such as state-of-the-art vehicles or hybrids. This measure seeks to reduce scope 1 emissions associated with the use of fossil fuels and improve the company's transportation efficiency.
- **Fuel substitution**: The lever is the replacement of traditional fossil fuels with zero-emission or low-carbon fuel options. This measure aims to reduce scope 1 emissions by using sustainable fuels, such as biodiesel, zero-emission fuels.
- **Energy efficiency**: the lever focuses on optimizing energy consumption by implementing more efficient technologies and practices. This includes actions such as replacing traditional lamps with LED lamps, which significantly reduce electricity consumption, and upgrading and improving air conditioning systems, ensuring more efficient use of energy. In addition, measures are implemented to maximize efficiency in natural gas consumption. The replacement of traditional combustion equipment with high-efficiency technologies, such as condensing boilers, which improve fuel burning and increase energy efficiency, is also promoted.
- **Deployment of renewable energies**: the lever focuses on the adoption of sustainable energy solutions through the installation of self-supply systems, such as photovoltaic

panels, which allow renewable energy to be generated locally. In addition, this measure includes the purchase of Guarantees of Origin (GO) and iRECs, depending on the location of the facility and the availability of local renewable sources.

As for scope 3, the following decarbonization levers have been planned:

- **Application of sustainable mobility measures:** this lever focuses on addressing and implementing different options to improve and reduce employee commuting trips, betting on a more efficient work-life balance.
- **Development of a supplier program:** The main objective of this program is to obtain emission factors (EFs) from Dominion's main suppliers in order to calculate more accurate emissions. Subsequently, it seeks to work on the alignment of these suppliers with the principles of decarbonization. In this process, suppliers will be categorized by levels according to whether or not they have already calculated their carbon footprint and whether they have also developed science-based decarbonization plans.
- **Indirect effect of scope 1 and 2 measures:** the consumption of fossil fuels quantified in scopes 1 and 2 has a direct influence on the reduction of the carbon footprint of category 3 (Fuel and energy production) of scope 3. The reason is that, by reducing the consumption of non-renewable electricity and fuels such as diesel or gasoline, emissions from the transport and distribution of that fuel and electricity are eliminated.
- **Reduction of fleet consumption categorized as Scope 3:** this lever will be applied to improve efficiency and renewal by more environmentally sustainable vehicles in the fleet that DOMINION leases in some countries (mainly Chile, Colombia, Peru and Spain) for the performance of activities that are carried out under contract with specific customers. To estimate the reductions, in addition to developing specific plans in each case, a state-of-the-art exercise has been carried out to learn about the policies of the countries in terms of investment and setting objectives for a sustainable transformation.

These levers will affect all of DOMINION's activities, and all geographies, although the impact that will be achieved with each of them will be in accordance with the specific use that each different activity makes of the different elements on which action is taken, and the technological possibilities that each geographical region allows.

The actions focus on both the company's own activities and the supply chain. In the case of measures focused on the company's own activities, the level of specificity is high, with its impact being transferred to the three scopes of the carbon footprint. In the case of actions on the supply chain, DOMINION is involved in the development of a sustainable procurement project focused both on strengthening its due diligence in this area and on achieving reductions in the footprint provided by its suppliers.

The decarbonization plan has a time horizon of 2025-2030, with the actions being deployed progressively over time, so that DOMINION expects to achieve the reduction goals by the time all the actions are deployed, in 2030.

In 2025, the company has begun to carry out specific actions aimed at reducing its carbon footprint, such as contracting guarantees of renewable origin for all electricity consumed in Spain and Slovakia and certifying the use of electricity and natural gas of renewable origin in the main office in Italy. These actions have led to a reduction of almost 1,350 tonnes of CO2eq in scope 2. Likewise, the fleet of vehicles continues to be renewed and improved, taking into account energy efficiency and emission reduction criteria, and small efficiency actions have been carried out for the industrial machinery used in some activities.

Taken as a whole, neither these measures carried out in 2025, nor those planned for the decarbonization plan have a significant impact in terms of OpEx or CapEx, something consistent with DOMINION's reduced carbon footprint, characterized by being a service and project company.

Regarding the resilience analysis related to the risks and opportunities arising from climate change, DOMINION has concluded that there are no relevant risks that require the development of a specific adaptation plan for the entire company. However, measures that contribute to adaptation to climate change are widely implemented, in line with the aforementioned decarbonization plan

In addition, the results of the analyzes carried out have been very useful to strengthen and optimize the measures already implemented in the different activities of the company.

E1-4 Targets related to climate change mitigation and adaptation

Within the framework of its Sustainability Strategy and its transition plan, the company has assumed that its decarbonization plan must not only be consistent with the commitments made by DOMINION, but must be based on science, i.e., it must be consistent with the scientific recommendations to mitigate climate change derived from the Paris Agreement and, in particular, with the limitation of global warming to 1.5ºC. For this reason, the company made the decision to submit its goals to those set by the SBT Institute.

Therefore, the decarbonization plan that the company has adopted is based on 2023 but carries out its actions in the period 2025-2030, with the following goals:

- Combined reduction of scope 1 and 2 by 42%.
- Reduction of scope 3 emissions by 25%.

Following SBTi guidelines, in the case of Scope 3 the 25% reduction must be applied to at least 67% of the total scope 3. In the case of DOMINION it is applied to categories 1. Goods and services; 3. Fuel and energy production; 7. Travel on the way to work; 8. Leased assets upstream and 14. Franchises. Therefore, 60,119 tCO2eq are considered as the base figure on which to apply the 25% reduction, considering only scope 3.

Therefore, the reduction will be 6,685 tonnes of CO2 equivalent in Scopes 1 and 2 combined and 15,897 tonnes in the case of Scope 3, above the 15,234 tonnes of decarbonization required for Scope 3.

GHG Emissions Target Table

<table>
<tr><th></th><th>2023</th><th>2025</th><th>2030</th><th>Reduction compared to base years (%)</th><th>Reduction in absolute value</th></tr>
<tr><td>Total GHG Emissions (tCO2eq)</td><td>105,613</td><td>90,593</td><td>83,030</td><td>21%</td><td>22,583</td></tr>
<tr><td>Scope 1 GHG emissions (tCO2eq)</td><td>12,054</td><td>11,939</td><td>8,558</td><td rowspan="2">42%</td><td rowspan="2">6,685</td></tr>
<tr><td>Scope 2 GHG emissions (market-based method) (tCO2eq)</td><td>3,828</td><td>3,522</td><td>639</td></tr>
</table>

Scope 3 GHG emissions (tCO2eq)	89,731	75,078	73,833	25%*	15,898

*25% of the categories considered in the plan (67% of the total footprint)

The base year 2023 has been recalculated during this last year, due to the purchase of new headquarters in the Circular Economy activity, which have a moderate impact on the scope footprint, and also due to the revisions made within the framework of ISO 14064 of scope footprint 1 and 2. This recalculation has obviously also meant a recalculation of the tonnes of CO2 to be reduced in the decarbonization plan.

DOMINION's decarbonization plan is based on GHG emissions in tons of CO2 equivalent, i.e., in addition to CO2, it takes into account other gases such as CH4 or N2O. However, in the case of DOMINION, the emissions of the rest of the GHG gases are immaterial, so all the levers of decarbonization are focused on CO2.

Given the very recent adoption of the 2030 targets and the development of this decarbonization plan, no reduction targets have been set for subsequent years so far.

The objectives set out in the plan are set out in greater detail below:

DOMINION expects to achieve the 42% reduction target in scopes 1 and 2 combined from the implementation of the levers described above in section E1-3. The table below explains in detail the reduction expected to be achieved with each lever and an estimate of the associated investment in each case:

		Estimated total emissions reduction 2023-2030 (tCO2e)	Estimated investment 2023-2030 (thousands of €)
Scope 1	**Equipment electrification**	1,616	800-1,220
	Fleet replacement	382	400-600
	Fuel substitution	1,484	800-1,200
Scope 2	**Energy efficiency**	28	20-40
	Deployment of renewable energies	3,175	20 – 60
TOTAL		**6,685**	**2,040 – 3,120**

DOMINION expects to achieve the goal of 25% reduction in scope 3 of the carbon footprint through the following measures or levers, described in detail in section E1-3.

	Estimated total emissions reduction 2023-2030 (tCO2e)	Estimated investment 2023-2030 (thousands of €)
Implementation of sustainable mobility measures	4,194	100-165
Developing a Supplier Program	7,723	15-25
Indirect effect of scope 1 and 2 measures	3,484	0
Reduction of fleet consumption categorized as Scope 3	497	200-260
TOTAL	**15,898**	**315-450**

DOMINION has opted for a conservative approach in its approach to the decarbonization plan and in the estimation of estimated footprint reductions. Thus, these estimates have been made considering that the electricity that will be used to charge electric vehicles, which will replace part of the conventional fleet, will come from an electrical interconnected system similar to the current one. Although it is expected that the electricity interconnected system of the countries in which DOMINION is present will evolve towards a mix with a greater weight of renewable energy, this conservative estimation option has been chosen because it is considered more realistic at present.

On the other hand, the investment figures provided, whether CapEx or OpEx, have been estimated based on the current prices of the different technologies or corresponding vehicles and taking into account the situation in each country in relation to the fleet vehicle market and the cost of guarantees of origin of electricity. This implies that there is a high uncertainty about the figures provided and that is why it has been decided to provide a minimum and maximum range of what is estimated that the investment may cost.

E1–5 Energy Consumption and Mix

Energy consumption table

	2024	2025
Total fossil energy consumption (MWh)	**87,796**	**45,223**
Share of fossil sources in total energy consumption (%)	**97.3%**	**89.2%**
Fuel consumption from nuclear sources (MWh)	**1,915**	**159**
Share of nuclear sources in total energy consumption (%)*	**2.1%**	**0.3%**
Total non-renewable energy consumption	**89,711**	**45,382**

Fuel consumption by renewable source, such as biomass (which also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc,)(MWh)	511	187
Consumption of electricity, heat, steam and cooling purchased or purchased from renewable sources (MWh)	0	5,164
Consumption of self-generated renewable energy that is not used as fuel (MWh)	0	0
Total renewable energy consumption (MWh)	**511**	**5,351**
Share of renewable sources in total energy consumption (%)	**0.6%**	**10.5%**
Total energy consumption (MWh)	**90,222**	**50,733**
Non-renewable energy production	**0**	**0**
Renewable energy production	**125,150**	**550,161**

*Fuente: Ember (2024); Energy Institute – Statistical Review of World Energy (2024) https://ourworldindata.org/electricity-mix

The following fuels or energy uses are used in DOMINION, which are those listed in the table above:

- Diesel fuel in fixed installations and machinery
- Diesel fuel in vehicles
- Gasoline fuel in vehicles
- Natural Gas for Heating
- Propane in fixed installations
- Liquefied petroleum gas in vehicles
- Electricity in offices and warehouses

The consumption of diesel, petrol and LPG fuel occurs mostly in the fleet of vehicles (cars, vans, trucks and motorcycles) used to carry out the service activities carried out in the different countries in which DOMINION is present. There is also diesel fuel consumption in machinery and electricity generators used in some business activities.

For its part, the consumption of natural gas is limited to some specific sites for heating, as is the case with propane, which is very localized in some locations.

As for energy consumption, it occurs in all offices, headquarters and warehouses that DOMINION owns or leases to a third party. The increase in renewable energy consumption in 2025 has been mainly due to the purchase of guarantees of renewable origin for electricity consumed in Spain, Slovakia and Italy, as well as by small self-consumption plants in some locations. For future years, it is planned to transfer the purchase of guarantees of origin to other countries, so it is expected that the percentage of renewable energy consumption with respect to the total will continue to increase. Self-consumption projects will also be carried out in some plants.

Likewise, within the decarbonization plan described above, scope 1 decarbonization levers will be carried out aimed at improving the efficiency of fleet vehicles, which is expected to translate into a reduction in the consumption of non-renewable fuel and consequently in the carbon footprint.

Regarding the renewable energy generated, its amount has increased due to the commissioning of some photovoltaic parks in the Dominican Republic that in 2024 were still under construction or in very early stages of production, which have been added to the contribution in production of the Santa Rosa Biomass Plant and some small solar installation in buildings.

Energy intensity table

	2024	2025
Total energy consumption from activities in sectors with a high climate impact (MWh)	0	0
Total energy consumption from activities in sectors with a high climate impact (tCO2)	0	0

Net income from activities in sectors with a high climate impact (€)	0	0
Energy intensity of activities in sectors with a high climate impact (MWh/€)	0	0
Energy intensity of activities in sectors with a high climate impact (tCO2)	0	0
Net income (other activities without high climate impact) (millions of €)*	1,152	1,045
Total net income (financial statements) (€ million)*	1,152	1,045

*The net income figures used to calculate the GHG intensity is €1,045 million, as shown in Note 24 of the Consolidated Financial Statements.

DOMINION does not carry out activities in sectors with a high climate impact, as defined in Commission Delegated Regulation (EU) 2022/1288 which indicates that these activities are related to sections A, H and L of the NACE.

E1-6 Gross Scopes 1, 2, 3 and Total GHG Emissions

Below are Scope 1 direct emissions, indirect emissions from electricity consumption or Scope 2 (location approach and market approach) and Scope 3 indirect emissions, broken down into each of the 15 categories that make it up.

The location-based approach for scope 2 reflects the average emissions intensity or energy mix of the electricity grids of the country where the energy is consumed, so average emission factors for each country are used for its calculation. The reduction of these emissions is only achieved by reducing total electricity consumption or if the electricity grid of the countries where it is present becomes more renewable,

The market-based approach reflects the emissions associated with the company's energy purchase decisions, including specific contracts. Emission factors linked to each specific electricity supplier are used to calculate it, so it is easier to decarbonize if renewable green tariffs are contracted with the suppliers or if their Guarantees of Renewable Origin (GDOs) are acquired.

Scope 1,2 & 3 GHG Emissions Table

	Retrospective				Milestones and target year	
	Base year (2023)	2024	2025	%	2030	Target % annual / base year
Scope 1 gross GHG emissions (tCo2eq)	**12,054**	**12,329**	**11,939**	**-3,1%**	**8,558**	**-29%**
Scope 1 GHG emissions from regulated emissions trading schemes (tCO2eq)	0	0	0	0	n/a	n/a
Biogenic (Scope 1) CO2 emissions from biomass combustion or biodegradation (tCO2eq)	141,231	145,963	157,804	7.5%	n/a	n/a
Location-based Scope 2 gross GHG emissions (tCO2eq)	**2,675**	**2,872**	**3,876**	**26%**	**n/a**	**n/a**

	Retrospective				Milestones and target year	
	Base year (2023)	2024	2025	%	2030	Target % annual / base year
Market-based Scope 2 gross GHG emissions (tCO2eq)	**3,828**	**4,805**	**3,522**	**-26.7%**	**639**	**-83.3%**
Biogenic (Scope 2) CO2 emissions from biomass combustion or biodegradation (tCO2eq)	n/a	n/a	n/a	n/a	n/a	n/a
Indirect Scope 3 GHG emissions (tCO2eq) (direct purchases only)	**89,731**	**81,927**	**75,078**	**-8.4%**	**73,833**	**-17.7%**
Indirect Scope 3 GHG emissions (tCO2eq) (direct and indirect purchases)	**217,605**	**208,679**	**193,919**	**-7.1%**	**n/a**	**n/a**
Biogenic CO2 emissions from the combustion or biodegradation of biomass that occur in its upstream value chain (tCO2eq)	n/a	n/a	n/a	n/a	n/a	n/a
Biogenic CO2 emissions from biomass combustion or biodegradation occurring in its downstream value chain (tCO2eq)	n/a	n/a	n/a	n/a	n/a	n/a
Emissions of other types of GHGs (such as CH4 and N2O), and CO2 emissions that occur in the life cycle of biomass other than combustion or biodegradation (tCO2eq)	n/a	n/a	n/a	n/a	n/a	n/a
1. Goods and Services Purchased	150,440	149,120	139,811	-6.2%	n/a	n/a
Direct footprint of purchased goods (15%)	22,566	22,368	20,972	-6.2%	14,843	-34.2%
Indirect footprint of purchased goods (85%)	127,874	126,752	118,839	-6.2%	n/a	n/a
[Optional subcategory: Cloud computing and cloud center services datos]	214	214	322	35.5%	n/a	n/a
2. Capital Goods*	769	742	n/a	n/a	n/a	n/a

	Retrospective				Milestones and target year	
	Base year (2023)	2024	2025	%	2030	Target % annual / base year
3. Fuel and energy-related activities (not included in Scopes 1 or 2)	11,793	8,721	5,618	-35.6%	8,309	-29.5%
4. Upstream transport and distribution	12,737	12,015	4,093	-66%	n/a	n/a
5. Waste generated in operations	2,370	1,895	707	- 62.3%	n/a	n/a
6. Business travel	3,686	4,156	2,199	-47.1%	n/a	n/a
7. Pendulum movements of employees	16,132	13,799	16,722	17.5%	11,938	-26%
8. Assets leased in previous phases	9,304	9,345	12,935	28.6%	8,807	-5.3%
9. Transportation and distribution	n/a	64	18	-71.9%	n/a	n/a
10. Processing of the products sold	n/a	n/a	n/a	n/a	n/a	n/a
11. Use of the products sold	7,300	6,672	9,926	32.8%	n/a	n/a
12. End-of-life treatment of products sold	412	4	1	-25%	n/a	n/a
13. Leased assets in later phases	n/a	n/a	n/a	n/a	n/a	n/a
14. Franchises	1,140	1,173	862	-26.5%	n/a	n/a
15. Investments	1,522	973	1027	5.3%	n/a	n/a
Total GHG emissions (location-based method) (tCO2eq)	**104,460**	**97,128**	**90,893**	**-6.4%**	**n/a**	**n/a**
Total GHG emissions (market-based method) (tCO2eq)	**105,613**	**99,061**	**90,539**	**-8.6%**	**83,030**	**-21.3%**
Total GHG Emissions Intensity (location-based method) (tCO2eq/million €)	87.6	84.3	87	3.1%	n/a	n/a
Total GHG Emissions Intensity (market-based method) (tCO2eq/million €)	88.6	86	86.6	0.7%	n/a	n/a

*Emissions included in 2025 in category 1. Goods and services purchased

The net income figures used to calculate the GHG intensity is €1,045 million, as shown in Note 24 of the Consolidated Financial Statements (in 2024 they were €1,152 million).

DOMINION has slightly decreased its scope 1 emissions in 2025 compared to the previous year due to lower fossil fuel consumption in the most demanding activities.

The anthropogenic CO2 emissions from the combustion or biodegradation of biomass, which are produced for the generation of electricity at the Santa Rosa Biomass Plant, are quantified and reported separately from the rest of the anthropogenic emissions, taking ISO 14064 as a reference. These emissions have increased slightly in 2025 due to the higher consumption of biomass for electricity generation at the Santa Rosa Biomass Plant, being 215,187 tons in 2025 compared to 199,041 in 2024. The rest of the fossil emissions of CO2, CH4 and N2O derived from its activity have been accounted for within the reported scope 1 GHG emissions.

For its part, although electricity consumption has increased slightly compared to the previous year (10,221 MWh in 2025 compared to 10,192 MWh in 2024), the purchase of renewable guarantees of origin in countries such as Spain, Slovakia and Italy has made it possible to reduce market-focused scope 2 emissions by more than 20%.

The sources of the emission factors used are reported below:

- **Scope 1**:
  - Spain: Ministry for the Ecological Transition and the Demographic Challenge - May 2025 - Version 5
  - All other countries: GHG Protocol
- **Location-based scope 2**:
  - Spain: Ministry for the Ecological Transition and the Demographic Challenge - May 2025 - Version 5
  - Rest of Europe: Association of Issuing Bodies (AIB). European Production Mix
  - United States: United States Environmental Protection Agency (EPA)
  - Other countries: The International Tracking Standard Foundation. Country Average Grid Emission Factors.
- **Market-based scope 2**:
  - Spain: emission factor of each MITECO 2025 retailer
  - Other countries: Ecoinvent

Scope 3 has been calculated using Ecoinvent emission factors for the calculation. In the 2025 financial year, a new calculation and reporting tool has been used that has made it possible to automate the scope 3 calculation, which in previous years was carried out externally for most categories. However, some categories have continued to be calculated externally to the tool, because they do not have the basic information prepared as the tool needed or simply because they do not yet have the calculation module prepared for them:

- Category 11: Use of products sold
- Category 12: End-of-life treatment of products sold
- Category 14: Franchises
- Category 15: Investments

In the case of category 1 of Goods and services purchased, CO2 emissions have been calculated based on the economic value of their purchases (euros, dollars, etc.) and using the MRIO (Multi-Regional Input-Output) methodology, which is based on macroeconomic data to assign monetary emission factors (e.g. CO2/€) to products and services, covering emissions from the cradle to the door of the company.

In 2025, this calculation has been made for the first time through the Dcycle tool, which takes into account direct and indirect emissions, i.e. the entire upstream supply chain of each supplier. That is why emissions in this category have increased ostensibly compared to those of 2024, when only direct emissions were taken into account in the calculation. Some studies suggest that in the IT services or construction sectors, where DOMINION focuses most of its activities, the percentage of indirect emissions can be from 80 to 95%, which explains this increase in emissions compared to the previous year. In the coming years, this methodology will be followed, which will allow for better comparative data.

The decrease in footprint of category 4 of scope 3 has been due to a better recording of the data from the tool, based on the record files of the contracted logistics movements and making the calculation of the footprint of each movement, which has allowed to refine the calculation with respect to previous years. where a consolidated calculation was made for each country and type of transport.

For its part, category 5 waste has also decreased due to an improvement in the registration in the new tool based on the registration of each collection and its LER number, and including in many cases the treatment given to the waste, the latter information that we were not so clear about in previous years.

The footprint of commuting trips (category 7) has been calculated from a mobility survey in which approximately 13% of the workforce from different countries participated, subsequently extrapolating the results to the total workforce. The increase in footprint in this category may respond to an increase in the number of total employees compared to 2024.

Further explanation of these estimates is provided in the section "BP-2 Disclosures in Relation to Specific Circumstances" in chapter ESRS 2 General Information.

In compliance with Royal Decree 214/2025, which establishes the obligation for large Spanish companies to calculate and publish their scope 1 and 2 carbon footprint in Spain, the carbon footprint recorded in the activities carried out in **Spain** in 2025 is reported below:

- **Scope 1**: 2,823 tons. CO2eq.
- **Scope 2** (market focus): 0 tons CO2 eq.

Table of Scope 1 and 2 GHG emissions broken down by consolidation

		2024	2025
Scope 1 (tCO2eq)	**Total Group**	**12,329**	**11,939**
	Investee companies, such as associates, joint ventures or non-consolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are not structured through an entity (i.e. jointly controlled operations and assets), for which it has operational control.	0	0
Scope 2 (Location) (tCO2eq)	**Total Group**	**2,872**	**3,876**
	Investee companies, such as associates, joint ventures or non-consolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are not structured through an entity (i.e. jointly controlled operations and assets), for which it has operational control.	0	0
Scope 2 (Market) (tCO2eq)	**Total Group**	**4,805**	**3,522**
	Investee companies, such as associates, joint ventures or non-consolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are not structured through an entity (i.e. jointly controlled operations and assets), for which it has operational control.	0	0

Table of GHG emissions broken down by business

All of DOMINION's GHG emissions are associated with the operations and service delivery business

		2024	2025
Operations and Service Delivery Business	Scope 1 GHG emissions (tCO2eq)	12,329	11,939
	Scope 2 GHG emissions (tCO2eq)	4,805	3,522
	Scope 3 GHG emissions (tCO2eq)	81,927	75,078
	Total GHG Emissions tCO2eq)	99,061	90,539

Scope 3 Emissions Primary Data Table

	2024	2025
Scope 3 emissions calculated using primary data	2,574	15,456
Total GHG emissions (Scope 3)	81,927	90,359
Percentage of scope 3 emissions calculated using primary data obtained from suppliers or other partners in the value chain.	3.1%	17.1%

Primary vendor-contributed data have been used in the calculation of business travel, where the data used have been provided by travel vendors in each country and for the calculation of category 8 leased assets. Also in the footprint of the DPCs in category 1 purchasing.

E1-7 GHG removals and GHG mitigation projects financed by carbon credits

To date, no projects have been applied in DOMINION for the absorption of the carbon footprint nor have mitigation actions been carried out with the acquisition of carbon credits.

E1-8 Internal Carbon Pricing System

DOMINION has not set an internal price on carbon in its activities.

E1-9 Expected financial effects of material, physical and transition risks and potential climate-related opportunities

Information regarding this section will be reported in future years, taking advantage of the option of not reporting information regarding it in the first year of application of the regulations, as indicated in Appendix C of NEIS 1.

Information regarding this section will be reported in future years. DOMINION is subject to the Phase-In, as indicated in Appendix C of NEIS 1.

NEIS E5 – Use of resources and circular economy

As part of the review of its double materiality analysis, DOMINION periodically reassesses the impacts, risks and opportunities related to the use of resources and the circular economy, in accordance with the requirements set out in the CSRD Directive and the European Sustainability Reporting Standards (ESRS).

The process of identifying and evaluating incidents, risks and opportunities takes into account:

- the nature of DOMINION's business model, based on services and not on industrial manufacturing activities;
- waste streams managed for third parties as a central element of their contribution to the circular economy;
- the value chain associated with these activities;
- and the expectations of key stakeholders.

As a result of this analysis, and in line with its strategic plan, DOMINION has concluded that the circular economy is a growing opportunity. This activity is already a reality at DOMINION, with the GDE Circular Economy unit integrated, together with the Decarbonization area, in the GDE division, but it is also an opportunity for the future as the initiatives underway materialize and the market grows.

List of risks and opportunities

E5- Use of resources and circular economy	Opportunity	Opportunity to promote the circular economy for customers, developing recycling and reuse processes for materials, reducing the need to acquire new resources

Within the applicable regulatory framework, DOMINION offers its customers different treatment alternatives, aimed at maximizing the degree of recovery, in the first place, and the best possible management of the remaining waste in accordance with the waste hierarchy. However, the final decision on the treatment to be applied always rests with the client.

Thus, DOMINION's activity in this area is focused on the provision of services for the management, separation, treatment and recovery of waste generated by its customers. Currently, most of GDE Circular Economy's actions are carried out directly at customers' facilities, without waste leaving these facilities, with any waste generated remaining under the responsibility of the customer. However, DOMINION is in a phase of progressive growth in the number of plants of its own for separation and treatment. In any case, DOMINION is not the producer of the treated waste, but is the provider of technical solutions aimed at facilitating the transition to more circular models in the activities of its customers. The amount of own waste generated by DOMINION in the development of these activities is not material.

As explained above, the availability of detailed quantitative information on the quantities of waste treated, recovered or destined for different uses depends to a large extent on the data provided by customers. In this context, and in application of the progressive implementation approach provided for in the ESRS, DOMINION has decided to produce a qualitative report in 2025 in relation to the use of resources and the circular economy, accompanied by an improvement plan, with the aim of having more precise and homogeneous quantitative information in the near future.

E5-1 Policies related to resource use and the circular economy

DOMINION has a Corporate Sustainability Policy applicable to all its business units, which establishes sustainability as a strategic and cultural axis of the company. This policy covers environmental, social, governance and supply chain aspects, which are subsequently developed in specific second-tier policies.

In addition, the GDE Circular Economy unit is in the process of providing itself with a specific policy aimed at promoting the application of circular economy principles in the activities carried out for its customers, along the lines explained in the previous point. Within the framework of this policy, DOMINION GDE Circular Economy aspires to offer solutions that maximize the recovery of managed waste, regardless of its type, also promoting the reduction of disposal and favoring reuse, recycling and other forms of recovery, always within the applicable regulatory framework.

This approach is complemented by the desire to identify and offer innovative technologies and technical solutions that are increasingly efficient, both in terms of resource recovery and energy consumption, and to carry out these activities always in an environment of environmental and occupational safety and full regulatory compliance.

E5-2 Actions and resources related to the use of resources and the circular economy

DOMINION's actions in relation to the use of resources and the circular economy are mainly materialized through the services provided to its customers aimed at the comprehensive management of waste and the improvement of its treatment from a circular perspective.

These actions include:

- the provision of waste separation, treatment and recovery services, both at the customer's facilities and at its own plants;
- the proposal of treatment alternatives aligned with the waste hierarchy, prioritizing recovery and recovery over disposal;
- the progressive incorporation of technical solutions and technologies that improve the efficiency of processes and the levels of recovery achievable;
- and the gradual investment in its own separation and treatment infrastructures, as well as the development of activities such as soil remediation.

The level of recovery achievable in each action depends on factors such as the characteristics of the waste, the operating conditions of the client's facilities and the treatment alternative finally selected by the client.

To carry out these activities, DOMINION uses energy resources, mainly in the form of diesel used in mobile installations or separation and treatment plants when the process requires it. The information relating to this energy consumption is collected and reported within the framework of NEIS E1 – Climate Change.

E5-3 Targets related to resource use and the circular economy

Given the nature of DOMINION's business model in the field of the circular economy, based on the provision of services and the management of waste generated by third parties, it is not currently possible to set quantitative targets related to the use of resources and the circular economy. The results depend to a large extent on external factors, such as the characteristics of the waste, the provision of data by the customer and even the decisions taken by the customers in relation to the treatment to be applied.

However, DOMINION remains committed to progressively moving towards the definition of process goals, once sufficiently robust and comparable quantitative information is available, within the framework of the planned systems and process improvement plan. The milestones included the development of internal indicators, the improvement of the traceability of waste streams and the standardization of reporting criteria.

E5-4 Resource Inputs

DOMINION hardly carries out manufacturing or product transformation activities, nor does it regularly use raw materials as inputs for its own production processes. Consequently, no relevant material resource inputs are identified in the sense contemplated in the ESRS E5.

DOMINION's activity in this area is focused on the management of third-party waste, which constitutes the object of the service provided and not resources used by the company for the production of its own goods.

E5-5 Resource Outputs

The outflows of resources associated with DOMINION's activity in the circular economy are materialized through the waste streams managed for its customers and the results of their treatment.

These outputs include, but are not limited to:

- materials recovered for reuse or recycling;
- waste returned to the customer after treatment;
- waste destined for energy recovery;
- and waste destined for disposal in accordance with applicable regulations, both hazardous and non-hazardous.

In application of the progressive implementation approach, and given the dependence on the information provided by customers, this year 2025 DOMINION will carry out a qualitative report in relation to the outflows of resources, providing itself with an improvement plan aimed at progressively strengthening the capture and reliability of quantitative information in future years.

E5-6 Expected financial impacts of impacts, risks and opportunities related to resource use and the circular economy

In relation to the reporting of the financial effects linked to this opportunity, DOMINION adheres to the Phase-In indicated in Appendix C of NEIS 1.

3. Social Information

NEIS S1. Own staff

DOMINION has followed the general process described in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external adviser, it has taken into account information from both different stakeholders and the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities detailed below.

List of impacts

S1 – Own Staff	Positive impact	Increase in permanent contracts reduces job uncertainty.
S1 – Own Staff	Positive impact	Work flexibility policies that allow for work-life balance and increase job satisfaction, talent retention and professional performance
S1 – Own Staff	Negative Impact	The processes developed in some activities can lead to falls, transport accidents, explosions, fires, equipment-related accidents and occupational diseases or injuries, which generates negative impacts on employees.
S1 – Own Staff	Positive impact	Implementation of an occupational risk management system reduces accidents.
S1 – Own Staff	Negative Impact	Lack of follow-up in prevention measures increases workplace accidents.
S1 – Own Staff	Positive impact	Promotion of equal treatment and opportunities for employees through compliance with current regulations on gender equality, regulatory compliance and internal equality policies.
S1 – Own Staff	Positive impact	Eliminating the wage gap improves the perception of internal fairness. Reducing and monitoring the wage gap improves the perception of internal justice.
S1 – Own Staff	Negative Impact	A mostly male workforce due to the type of work carried out can limit diversity in certain groups.

S1 – Own Staff	Positive impact	Commitment to the professional development of employees through the prioritization of internal promotion when vacancies arise within the company.
S1 – Own Staff	Positive impact	Continuous training plans increase competitiveness and talent retention.
S1 – Own Staff	Negative Impact	Lack of accessibility in certain positions limits inclusion and diversity.
S1 – Own Staff	Positive impact	Code of conduct that includes anti-harassment protocols, promotes an environment of respect, a safe and respectful work environment.
S1 – Own Staff	Positive impact	Promoting an inclusive environment improves the work environment and innovation.
S1 – Own Staff	Positive impact	Implementation of systems for the protection of employees' personal data improves internal trust.
S1 – Own Staff	Positive impact	Implementation of labor disconnection policies improves the well-being of workers.
S1 – Own Staff	Negative Impact	Wage gap detected generates discontent among employees.
S1 – Own Staff	Positive impact	Creation of committees to resolve labor conflicts improves the relationship between employees and the company.
S1 – Own Staff	Negative Impact	Lack of employee participation in important decisions leads to disconnection.

List of risks and opportunities

S1 – Own workers	Opportunity	Excellence in this area stands out and attracts customers, creating business opportunities.
S1 – Own workers	Risk	Accidents can cause reputational damage, business losses, or penalties.

SBM-2 Stakeholder Interests and Views

At DOMINION, people are not only part of the business model: they transform it. The People & Culture strategy, articulated through the Employee Value Proposition, is structured around two strategic pillars – **Safe Environment and Talents** – that guide decision-making in all the countries where the company operates and constitute the reference framework for the identification of social priorities, the management of risks related to people and the design of internal policies aligned with the corporate strategy.

Under the **Safe Environment** axis, DOMINION promotes health, well-being and inclusion through four areas of action: occupational safety, physical and mental well-being, stable environment and sustainable remuneration, and diversity and prevention of workplace harassment. These areas respond to key interests of the company's own staff related to health protection, job stability, equity and respect in the work environment, and are reviewed periodically taking into account the information obtained through the different internal listening mechanisms.

In the **Talents** axis, the company is committed to attracting, developing and engaging people through initiatives linked to purpose and culture, realistic flexibility, professional development and recognition and leadership based on trust. This pillar includes the expectations of its own staff related to employability, professional growth, work-life balance and recognition, and conditions strategic decisions in areas such as training planning, work models, internal mobility and leadership development.

The perception of its own staff is systematically collected through the Global Climate Survey (Pulse Check), deployed for the second consecutive year in 2025 as a structural tool for internal listening. This survey is aimed at people with access to corporate digital channels and allows us to consistently identify the main trends, strengths and areas for improvement related to culture, well-being, leadership, professional development and work organization in the DOMINION as a whole. By 2025, the results of the Pulse Check reflect a **commitment rate of 84%,** which shows a high level of involvement and alignment of the company's own staff with the project and the company's values.

The Pulse Check is complemented by other active listening mechanisms and dialogue channels existing in the organization, which allows obtaining a sufficiently representative view of the perceptions of one's own personnel in an industrial, decentralized and project-oriented company. The results reflect a high degree of alignment with the corporate culture and constitute a relevant input for decision-making in the field of People & Culture.

The information obtained is analyzed in a segmented manner by country, business area and groups, and is transferred to management teams as a basis for the definition of specific action plans, both at local and corporate level, reinforcing the coherence between the people strategy, the business model and the social sustainability objectives.

The voice of our own staff is completed with other active listening mechanisms, such as feedback on onboarding processes, exit surveys, collaborative spaces such as The HUB – including talent, health & safety, diversity sites or the ethics and harassment channel – the annual communication survey, as well as corporate awareness campaigns, including Diversity Month, Workplace Safety Week and actions to prevent workplace harassment. These channels allow for a continuous and complementary collection of opinions and concerns, beyond periodic climate survey exercises, and facilitate the early detection of potential social risks or organizational tensions. By 2025, a large majority of staff **(85%)** stated that their contribution is visible and that their voice is heard within the organization, reinforcing the effectiveness of the listening model and its integration into People & Culture management.

In addition, DOMINION accompanies teams and units in the identification and management of psychosocial risks by carrying out specific surveys in those countries and groups where the operational context, the local regulatory framework or the internal risk analysis so advise. These surveys collect in a structured way the perception of the company's own staff on aspects such as workload, time organization, work stress and other psychosocial factors linked to the work environment, and are used as a basis for the definition of preventive measures, well-being actions and organizational adjustments when necessary.

DOMINION analyzes the information obtained through all these mechanisms in a segmented way, considering variables such as country, age group, gender, business area and seniority. This approach makes it possible to design specific actions for specific groups and directly feeds into other areas of social management, such as local **Equality Plans**, welfare initiatives, training and development programs, and leadership measures, reinforcing the coherence of all the information reported within the framework of the ESRS S1.

In accordance with the legislation in force in each country, DOMINION also incorporates the vision of the workers' legal representatives, especially in matters related to working conditions, training and collective measures. This interaction contributes to strengthening social dialogue and ensuring that decisions taken take into account different internal perspectives, ensuring that the business model evolves in a way that is consistent with the social expectations of its own staff and with DOMINION's long-term sustainability goals.

SBM-3 Materiality Issues, Risks and Opportunities and their Interaction with Strategy and Business Model

DOMINION periodically identifies, evaluates and prioritizes actual and potential incidents that affect its own personnel in all the countries where it operates. These impacts include, among others, psychosocial risks, occupational accidents, work-related diseases, accessibility to adequate working conditions and possible equity gaps. These IROs are considered to be of relative importance due to their potential impact on the safety and health of people, the operational continuity of projects, the attraction and retention of talent in highly competitive environments and DOMINION's corporate reputation.

The identification and prioritization of these IROs is directly transferred to the strategy of the People & Culture area, articulated around the Employee Value Proposition and its two pillars – **SAFE ENVIRONMENT and TALENTS.** This strategy is directly linked to DOMINION's business model, allowing key processes such as capacity planning, models for the selection and deployment of personnel in projects, technical and transversal training, loyalty and well-being policies, as well as detecting opportunities associated with new ways of working, such as flexibility.

DOMINION integrates the results of internal surveys, active listening mechanisms and reporting channels to connect the perspectives of its own personnel with strategic decisions in a structured way. This approach allows social risks and opportunities to be incorporated into the definition of annual priorities, in the design of corporate policies and in the allocation of resources in terms of people, aligning People & Culture initiatives with DOMINION's business priorities and sustainability challenges.

Scope: employees and non-employees

DOMINION's people management system covers employees with permanent and temporary contracts, part-time staff, interns, local technical staff in international projects and other key recurring profiles linked to DOMINION's activity, who present differentiated exposures to risks and opportunities, derived from the type of employment relationship, the duration of the projects and the geographical context. which justifies the application of adapted measures.

In this sense, DOMINION adjusts its onboarding, training, remuneration and exit policies to ensure a homogeneous and equitable experience, guaranteeing in all cases access to reporting channels, accompaniment in situations of risk and opportunities for professional development, regardless of the type of contract. Likewise, DOMINION contemplates the positive effects of its loyalty, internal promotion and career development policies on each group, contributing to reduce unwanted turnover and preserve critical knowledge for the business.

Ecological transition and employment

As part of its commitment to sustainability, DOMINION specifically analyzes the impact that the transition to greener and more digital models can have on current profiles and positions. In those activities subject to decarbonization, electrification or changes in environmental regulations, the company assesses the possible effects on employment and applies *reskilling measures*, internal relocation or specialized technical training.

By 2025, this approach has been reinforced through the approval of the **Green Employability Policy**, aimed at anticipating the needs of new skills, reducing the risk of professional obsolescence and ensuring the medium and long-term employability of workers in a context of transformation. In addition, the **Intergenerational Equity Policy** specifically addresses the differentiated impacts of the ecological and digital transition on different age groups, ensuring that both young and senior talent have opportunities for adaptation and development.

These policies are complemented by DOMINION's Sustainability Policy and Social Action Policy, ensuring that technological or regulatory changes do not generate situations of vulnerability and contribute to a just transition in the Group's industrial projects.

Specific risks and groups

DOMINION identifies groups of people with greater exposure to certain risks or opportunities arising from their activity, including women in traditionally masculinized sectors, people over 50 years of age, young workers in training processes, people with disabilities and especially sensitive people or expatriate personnel. The proper management of these groups is key to occupational safety, operational continuity, knowledge transfer and the success of international projects, especially in an industrial group with a high geographical dispersion.

For each of these groups, DOMINION defines specific measures aimed at reducing risks – such as the reinforcement of accompaniment, the adaptation of workspaces, workplaces or the application of non-discrimination protocols – and to maximize opportunities, through mentoring initiatives, job rotation, targeted training or inclusion in leadership programs. These actions allow not only to mitigate negative impacts, but also to take advantage of the diverse potential of the workforce as a lever for innovation, resilience and sustainable value creation for the business.

Strategic Close (Integration and Review)

The identification and management of incidents, risks and opportunities related to its own personnel is reviewed on a regular basis and integrated into the strategic planning and management processes of People & Culture, ensuring that DOMINION's business model evolves in a manner consistent with internal social expectations and with DOMINION's long-term sustainability objectives.

S1-1 Policies Related to Own Personnel

At DOMINION, the framework of policies linked to its own personnel is one of the essential pillars of its People & Culture Strategy, structured around two main axes – Safe Environment and Talents. This framework makes it possible to identify, prevent and manage incidents, risks and opportunities (IROs) with an impact on the company's own workforce from a preventive, ethical and people-centered perspective, aligned with the United Nations Guiding Principles on Business and Human Rights and with the requirements of the ESRS S1 framework.

DOMINION's policies are conceived as instruments for active social risk management and as levers to maximize positive impacts in key areas such as **occupational safety, employability, well-being, equity and professional development**, in line with DOMINION's business model and international operations.

DOMINION has a structured set of policies, applicable at a global level and adapted to local regulatory frameworks, which cover the main areas of professional expertise and respond to the IROs identified in relation to its own staff:

1. Policies to ensure a safe, fair, and healthy environment

The policies of this block are aimed at mitigating critical risks associated with occupational safety, physical and mental health, the protection of rights and the balance between personal and professional life:

- The Occupational Risk Prevention Policy and the Occupational Health and Safety Policy, together with the Zero Tolerance Policy for alcohol, Buddy Partner, Fatigue and Drowsiness, Line of Fire, Stop Work or Use of PPE, govern the proactive management of physical, hygienic and psychosocial risks, through specific training, reporting systems, risk assessment and preventive audits in the workplace, minimizing **material risks such as accidents and the impact of the workload in industrial environments**.
- The Confidentiality Policy, use of IT and Transferred Assets, the Information Security Policy together with the Privacy and Personal Data Protection Policy, guarantee the protection of the personal and professional information of employees, **mitigating risks associated with the violation of rights and the loss of internal trust**.
- The Digital Disconnection Protocol reinforces the balance between personal and professional life, through specific reminders to managers and teams, especially before holiday periods. **This measure acts as a mitigator of psychosocial risks and fatigue,** in line with practices observed in comparable organizations.

2. Policies to promote equality, diversity and inclusion

This block of policies addresses risks and impacts related to equity, non-discrimination and the creation of inclusive environments:

- Local Equality Plans, adapted to the regulations of each country, act as key instruments for pay equity, internal promotion, co-responsibility and the reduction of biases, **mitigating legal, reputational and work environment risks**.
- The Diversity, Equality and Inclusion Policy guarantees the respect, representation and integration of potentially underrepresented groups, such as women in technical sectors or people with disabilities, **taking advantage of diversity as an opportunity to improve innovation and commitment**. 91% of employees believe that DOMINION actively promotes diversity and inclusion by 2025 and 88% believe that their manager works to foster a diverse and inclusive environment. By 2025, 78% of employees identified that merit determines professional development at DOMINION.
- The Harassment Prevention Protocols, the Harassment Channel and the Ethics Channel make it possible to identify, manage and eradicate behaviors that are not aligned with corporate values, **mitigating risks of severe impact on people and the organization**.

3. Policies for development, learning and active participation

The policies of this block respond to risks and opportunities linked to employability, talent retention and sustainable skills development:

- The Training Policy and the Career Development Policy promote continuous learning, reskilling and the development of career paths**, reducing the risk of skills obsolescence** in a context of industrial transformation.
- The Feedback Protocol encourages continuous dialogue between people and managers, reinforcing commitment and early detection of organizational tensions.
- The Onboarding Procedure articulates a structured experience of integration of new staff, with accompaniment and access to listening channels, **reducing the risks of early turnover** and cultural misalignment.
- The Global Climate Survey, deployed globally for the second consecutive year, systematically collects the perception of its own personnel. The results are analyzed at the local and corporate level and used to define specific actions.

Strengthening the policy framework

In 2025, DOMINION has strengthened its policy framework to anticipate future sustainability and employment trends, by approving new corporate policies:

- The **Green Employability Policy**, aimed at promoting the development of skills linked to the ecological and digital transition, mitigating the risk of professional obsolescence and strengthening employability in the medium and long term.
- The **Intergenerational Equity Policy**, which specifically addresses the opportunities and needs associated with different age groups, guaranteeing a balanced transition between young and senior talent.

All policies are accessible through the corporate intranet (**The HUB)** and are disseminated through internal campaigns, specific training and monitoring by the People & Culture areas in each geography, **ensuring their knowledge, application and regular updating**.

S1-2 Processes for collaborating with own workers and workers' representatives on incidents

At DOMINION, structured dialogue with its own staff and their representatives is an essential element for the identification, prevention and management of actual and potential incidents related to working conditions, health and safety, well-being, equity and professional development. This approach makes it possible to anticipate social risks, manage impacts when they occur and reinforce opportunities linked to commitment and continuous improvement, in coherence with the People & Culture Strategy and the requirements of the ESRS S1.

The collaboration model is articulated in a multi-level way to ensure global coherence and local adaptation to the regulatory and socio-labor frameworks of the countries in which DOMINION operates:

Corporate Level

At the corporate level, DOMINION defines common principles, guidelines and global tools that guide the management of labor relations and the participation of its own personnel. This level ensures the coherence of the social dialogue model, alignment with corporate values and the integration of social risks and incidents into the People & Culture strategy, providing methodological, regulatory and technical support to national and local teams. This level facilitates, at the international level, common frameworks for incident management, the use of whistleblowing channels and the homogeneous application of corporate policies.

National and sectoral level

In each country, the Labor Relations teams take the lead in collective bargaining and in dialogue with unions and workers' legal representatives, in compliance with local regulations. These relationships allow global commitments to be adapted to the specific contexts of each geography and activity, and act as a key mechanism for the early detection of conflicts, occupational risks or organizational tensions, as well as for the management of incidents when they occur.

Local and operational level

At the local level, continuous contact between managers, legal representatives and management teams is encouraged in the workplace. This close dialogue facilitates the prevention and early resolution of actual or potential incidents related to health and safety, work organization, workload or interpersonal relationships, reducing the escalation of conflicts and contributing to a safe and respectful work environment.

DOMINION complements this model with formal channels of participation and communication, such as the Ethics Channel, the Harassment Channel, the Global Climate Survey, regular meetings with works councils and participation in sectoral forums. The Climate Survey has been institutionalised as a global listening tool, the results of which are shared with management committees and used as input to define corrective and preventive actions at both local and corporate level.

Special attention is paid to potentially vulnerable groups through the implementation of local Equality Plans and other specific measures, and the effectiveness of collaboration processes is monitored through internal and external audits, as well as through the monitoring of indicators related to participation, incident resolution and satisfaction of its own staff.

This multilevel model of collaboration, based on respect, transparency and continuous improvement, allows DOMINION to anticipate occupational and social risks, properly manage incidents when they occur and reinforce the commitment and active participation of its workforce, contributing to the sustainability of the business model in the long term.

S1-3 Processes for redressing negative incidents and channels for which own workers express their concerns

DOMINION has a structured system of channels and protocols aimed at the prevention, identification, management and reparation of material negative incidents that may affect its own personnel, guaranteeing the integrity, well-being and respect for the fundamental rights of people. This system is conceived as a key mechanism to mitigate negative impacts, manage social risks and reinforce a culture of trust and responsibility, in coherence with the People & Culture framework and the requirements of the ESRS S1.

The model is based on a **single corporate Ethics Channel**, operational in all the countries in which DOMINION has a presence, accessible in several languages, confidential, traceable and with the possibility of anonymous use. This channel allows you to report incidents related to the Code of Conduct, ethical principles and internal protocols, including situations of harassment, discrimination, unequal treatment, inadequate working conditions, violation of rights and professional conflicts.

The Ethics Channel constitutes the main formal remediation mechanism, ensuring that all communications received are analyzed objectively, independently and confidentially, and that corrective measures are adopted proportionate to the impact identified.

This channel is complemented by local channels managed by the countries, which allow for closer and more agile service, especially in operational environments such as construction sites, work centers or technical units. These local structures are connected to the Global Ethics and Compliance Committee, which oversees the traceability, consistency and effectiveness of the system at the global level, and ensures the homogeneous application of analysis criteria, response times and remediation measures.

Within the framework of this system, DOMINION develops periodic awareness and prevention campaigns, such as "0 tolerance for harassment", systematically included in the annual kick-offs aimed at directors and managers, and reinforced through local actions. These campaigns contribute to preventing incidents, encouraging the use of channels and reinforcing a culture of respect and non-retaliation.

During the 2025 financial year, the channel and remediation system has been used effectively, with communications being recorded that have been analyzed and managed in accordance with the established protocols. **All the communications received have been subject to analysis and follow-up,** and corrective measures have been adopted when necessary, such as mediation, specific training actions or disciplinary measures, following a proportional and safeguarding approach.

DOMINION develops training actions aimed at managers and people with team responsibility on the use of ethical channels, the early detection of inappropriate behavior and the prevention of harassment, reinforcing the capacity for local management of incidents.

The system guarantees protection against retaliation for people who report incidents in good faith, as well as the confidentiality of information and respect for due process. These guarantees are essential to build trust in the channels and ensure their effective use.

The channel and remediation model is regularly audited by the global Compliance function and is part of the People & Culture continuous improvement system. Lessons learned and consolidated data are presented to governing bodies and used to strengthen preventive measures, update protocols and improve the effectiveness of the system, in line with the identified IROs and with the rest of the processes described in points S1-2 and S1-17.

S1–4 Actions related to materiality impacts on own personnel, approaches to mitigate materiality risks and take advantage of materiality opportunities related to own personnel, and effectiveness of such actions.

DOMINION identifies and manages incidents, risks and opportunities related to its own personnel through an integrated People & Culture model, articulated through its Employee Value Proposition (EVP). This model is structured around two complementary pillars – **Safe Environment** and **Talents** – and constitutes the main operational framework to prevent materially significant negative impacts, mitigate material risks and enhance positive impacts and opportunities linked to talent development and business sustainability, in line with DOMINION's operating model and international presence.

The identification and evaluation of IROs is carried out in a structured way, with the participation of local People & Culture areas, the involvement of senior management and the support of specific committees. To do this, quantitative and qualitative sources are used that include the periodic analysis of key indicators such as turnover, absenteeism, climate and leadership results, as well as the monitoring of health and safety indicators by country and business unit. This process is reinforced by active listening tools, such as the climate survey, which allows people to recurrently capture their perception and anticipate emerging risks, especially in areas such as well-being, workload or commitment.

As a result of this process, DOMINION has identified material IROs in areas such as occupational health and safety, job stability, diversity and harassment prevention, professional development, leadership, mental health, work-life balance and flexibility, as well as the risks and opportunities associated with the transition to more sustainable production models. In response, the company deploys measures and programs of global scope, aligned with local regulations and common corporate standards, the effectiveness of which is regularly monitored.

Safe Environment Pillar – Prevention and Mitigation Measures

Within the framework of the **Safe Environment** pillar, DOMINION applies a preventive approach to occupational health and safety, aimed at mitigating the risk of accidents and occupational diseases and consolidating a shared culture of prevention. Initiatives such as the **Tool Box** and "1 Minute of Safety" campaigns regularly reinforce safety policies and procedures in workplaces and field activities. These measures are complemented by the systematic monitoring of safety indicators, which make it possible to analyze trends, identify deviations and define corrective measures.

As a result of this approach, the company maintains a clearly favorable and sustained evolution of accident rate indicators, with an annual reduction in the accident frequency rate between 10% and 17%, which represents a cumulative decrease of more than 20% in the period 2023–2025.

Physical and mental well-being is managed through the WellDOM global program, which addresses psychosocial risks and opportunities for improved engagement through actions to promote healthy habits, medical prevention and mental health care. The program takes the form of monthly activities, face-to-face and online workshops, specific actions during Safety Week and regular communications. In addition, DOMINION uses the results of the **Pulse Check** and, where appropriate, specific psychosocial risk surveys to define local and corporate action plans.

In addition, the company reinforces the early detection of situations of stress, overload or psychosocial risk through the continuous awareness of managers and team leaders, integrating this dimension into daily management.

In terms of job stability, remuneration and equity, DOMINION applies structured and transparent salary frameworks, with bands defined by professional category and country, which serve as an internal reference in the remuneration review processes. The company carries out periodic analyzes of the pay gap by gender, age and geography, with corporate monitoring and the adoption of measures when necessary. These measures are complemented by flexible remuneration programs, structured communication of total remuneration and supervision by the Appointments and Remuneration Committee.

Diversity, equality and the prevention of harassment are addressed as key elements to mitigate risks of severe impact on people. DOMINION has specific protocols, a unique corporate ethics channel and global campaigns such as "100% Diversity", 0 Harassment and "Zero Tolerance for Harassment". Awareness of diversity and unconscious biases is carried out continuously and accessible through the corporate intranet, and diversity indicators are integrated into management committees.

Talent Pillar – Measures to enhance opportunities

In the **Talents** pillar, DOMINION manages professional development and leadership as levers to mitigate risks of talent shortages and skills obsolescence, and to take advantage of opportunities linked to employability and engagement. Continuous training is articulated in person or through **DOMINION University**, with itineraries in upskilling and technical reskilling, leadership, culture, ethics and regulatory compliance.

During the year, **more than 75% of the workforce participated in at least one training action, with an average of approximately 20 hours per person**. Programs such as **Young Disruptors** contribute to attracting young talent, with **grant-to-contract conversion rates estimated at around 23%,** reinforcing the sustainability of talent in the medium term.

The internal coverage of positions is a common practice at DOMINION and is part of its talent management model, allowing it to offer professional development opportunities, reduce unwanted turnover and anticipate future needs for business capabilities. This measure helps to mitigate material risks identified in relation to the loss of key talent, the difficulty in covering technical profiles and the risk of skills obsolescence in a changing environment. It also reinforces opportunities linked to engagement, internal employability and operational continuity, by facilitating sustainable career paths and the retention of critical knowledge within the organization.

The performance review and **leader-specific edition of the Feedback ON program** reinforce a culture of responsible leadership and continuous improvement. The effectiveness of these measures is evaluated on a recurring basis through the **Pulse Check**, the results of which are translated into country-specific action plans and cross-cutting initiatives. 86% of employees feel that they receive feedback on a regular basis from their managers.

S1–5 Goals related to managing materiality impacts, driving positive impacts, and managing materiality risks and opportunities.

DOMINION defines and manages specific objectives related to its own personnel in order to prevent and mitigate materially significant negative impacts, reduce material risks and maximize opportunities linked to talent development, job security, well-being and commitment. These objectives are integrated into the People & Culture Strategy and the Employee Value Proposition (EVP), and are progressively deployed across geographies, respecting local regulations and maintaining common corporate standards.

The defined objectives respond directly to the IROs identified in areas such as occupational safety and health, employment stability and equity, diversity and harassment prevention, physical and mental well-being, professional development, leadership and future employability. Its definition takes into account quantitative and qualitative indicators, and is supported by periodic monitoring mechanisms that allow its progress to be assessed, deviations to be identified and corrective measures to be taken when necessary.

Occupational health and safety

In terms of occupational health and safety, DOMINION establishes as a priority objective the **progressive and sustained reduction of accidents** and continuous progress towards an increasingly safe work environment. This objective is materialized in the systematic monitoring of accident rate indicators, with periodic monitoring by country and business unit, and in the **progressive integration of health and safety objectives in the evaluation of leadership performance**, reinforcing managerial co-responsibility in prevention.

Progress is assessed by the year-on-year evolution of sick leave accident rates, the coverage of safety awareness campaigns and the degree of implementation of health and safety management systems.

Physical and mental well-being

In relation to physical and mental well-being, DOMINION aims to promote healthy work environments that reduce psychosocial risks and promote work-life balance. This objective is articulated through the WellDOM global program and the monitoring of climate and well-being indicators obtained through the global climate survey.

Progress is measured through participation in well-being initiatives, the evolution of indicators of perception of well-being and leadership and the early detection of situations of stress or overload by managers and team leaders, which is recurrently integrated into management dynamics. In this context, the results of the climate survey show that **85% of employees** consider that DOMINION actively supports their well-being and health, which reinforces the effectiveness of the measures implemented and their alignment with the expectations of their own staff.

Job stability, remuneration and equity

In the field of job stability, remuneration and equity, DOMINION aims to **guarantee fair, transparent and competitive compensation frameworks**, which contribute to talent retention and a positive perception of internal equity. This objective is specified in the application of salary bands by professional category and country, used as an internal reference in the remuneration review processes, as well as in the periodic analysis of the wage gap by gender, age and geography, with corporate monitoring and the adoption of measures where appropriate.

Progress is assessed by the evolution of the results of these analyzes and the stability of the indicators of unwanted turnover. In this regard, the results of the climate survey show that **61% of the participants identify job stability as one of the main positive aspects of DOMINION**, which reinforces the perception of coherence between employment policies, remuneration practices and the real experience of the workforce.

Diversity, Equality and Bullying Prevention

In terms of diversity, equality and harassment prevention, DOMINION defines as its objective **to ensure an inclusive, respectful and discrimination-free work environment**, mitigating risks of severe impact on people and the organization. This objective is supported by the implementation and monitoring of protocols for prevention and action against harassment, the operation of the corporate ethics channel and the deployment of global and local awareness campaigns.

Monitoring is carried out through the number and type of incidents managed, resolution times and the evolution of diversity indicators by organizational level, which are analyzed in the management committees and communicated internally. Continuous awareness of diversity and unconscious biases, accessible to the entire organization through the corporate intranet, reinforces this objective. In this context, the results of the climate survey show that 91% of employees believe that DOMINION actively promotes diversity and inclusion, which highlights the effectiveness of the measures adopted and their integration into the corporate culture.

Professional development, leadership and future employability

In the field of professional development and leadership, DOMINION aims to strengthen internal employability, commitment and the ability of talent to adapt to the present and future needs of the business, mitigating the risk of skills obsolescence and the shortage of technical profiles. This objective is articulated through continuous training, the prioritization of internal promotion and the use of performance evaluation as a development tool. In this context, the results of the 2025 climate survey indicate that **79% of employees perceive that they have challenging career opportunities** within the organization, reinforcing the coherence between the measures implemented and the experience of their own staff.

Through **DOMINION University**, the company promotes technical upskilling and reskilling itineraries, leadership, culture, ethics and regulatory compliance. Progress is measured by indicators of participation in training, average hours of training per person and perception results collected in the global climate survey. The **Feedback ON program**, which incorporates a special edition for managers and leaders, reinforces the monitoring of the quality of leadership and its impact on teams.

In a complementary way, DOMINION establishes specific objectives linked to the attraction of young talent and generational renewal, through programs such as **Young Disruptors**, which facilitate the incorporation of students and young professionals. Monitoring is carried out through participation indicators and **subsequent incorporation rates estimated at around 23%,** contributing to the sustainability of talent and knowledge transfer.

These objectives are reinforced by the approval in 2025 of the Green Employability Policy and the Intergenerational Equity Policy, which establish a framework of medium-term objectives aimed at anticipating the impacts of the ecological and demographic transition on employment

S1–6 Characteristics of the company's employees

DOMINION presents the information relating to the characteristics of its employees at the end of the year of the reference period, in accordance with the requirements of the ESRS S1-6 standard. This information provides an understanding of the composition, distribution and evolution of the workforce in the context of a global and diversified industrial group, and constitutes a key basis for the identification and management of incidents, risks and opportunities (IROs) related to employment, job stability and talent availability.

At the end of 2025, DOMINION's workforce is made up of **11,618** salaried people, compared to 10,806 people at the end of 2024. The company operates in **29 countries** in 2025 (29 in 2024), reflecting the adaptation of the operating perimeter to the evolution of projects and markets. This international presence makes up a geographically, culturally and operationally diverse workforce, and is a key element of DOMINION's ability to adapt to dynamic environments and variable business cycles.

The diversity of the workforce is also manifested in a balanced representation of four generations, favoring the transfer of knowledge, the complementarity of skills and the sustainability of talent in the medium and long term. The work structure covers operational, technical, support and management profiles, ensuring the contribution of all organizational levels to the group's strategic objectives.

Information on the number of employees by sex is given in **Table 1**, while **Table 2** shows the count of employees in countries with at least 50 employees, representing at least 10% of the total workforce. This disaggregation makes it possible to identify relevant sources of employment and facilitates the analysis of risks and opportunities associated with geographical concentration, such as dependence on certain markets or the need to strengthen local talent management.

S1-6 - Table 1	2025		2024	
Salaried employees break down by gender	Staff	%	Staff	%
Man	9,874	84.99%	8,984	83.14%
Woman	1,744	15.01%	1,822	16.86%
Other	0	0.00%	0	0.00%
Not informed	0	0.00%	0	0.00%
Total	11,618	100.00%	10,806	100.00%

S1-6 - Table 2	2025		2024	
Salaried employees break down by country	Staff	%	Staff	%
Colombia	3,048	26.24%	2,414	22.34%
Spain	2,033	17.50%	2,188	20.25%
Chile	1,535	13.21%	1,439	13.32%
Peru	1,329	11.44%	1,488	13.77%

Note Table 2 | Count of employees in countries where the company has at least 50 employees representing at least 10% of its total number of employees.

The contractual structure is detailed in **Table 3**, with information disaggregated by type of contract and gender, and in **Table 4**, by type of contract and region. This information reflects a combination of permanent and temporary contracts consistent with the company's activity in project-intensive sectors and subject to seasonal variations. This contractual mix is analyzed internally to differentiate the necessary operational flexibility from possible risks associated with employment stability, allowing management measures to be adopted when necessary.

S1-6 – Table 3	2025			
Salaried employees by type of contract broken down by gender	Man	Woman	Other	Not informed
Number of salaried employees	9,874	1,744	0	0
Number of permanent employees	4,162	1,100	0	0
Number of temporary employees	5,180	637	0	0
Number of employees with non-guaranteed hours	532	7	0	0
Number of full-time employees	9,734	1,453	0	0
Number of part-time employees	140	291	0	0

S1-6 – Table 3	2024				
Salaried employees by type of contract broken down by gender	Man	Woman	Other	Not informed	Total
Number of salaried employees	8,984	1,822	0	0	10,806
Number of permanent employees	4,313	1,201	0	0	5,514
Number of temporary employees	4,130	615	0	0	4,745
Number of employees with non-guaranteed hours	541	6	0	0	547
Number of full-time employees	8,775	1,440	0	0	10,215
Number of part-time employees	209	382	0	0	591

S1-6 - Table 4	2025							
Salaried employees by type of contract broken down by region	South America	Spain	Asia	Europe	North America	Oceania	Africa	Total
Number of salaried employees	6,155	2,033	1,742	918	682	83	5	11,618
Number of permanent employees	1,972	1,835	459	646	314	36	0	5,262
Number of temporary employees	4,077	140	1,282	108	205	0	5	5,817
Number of employees with non-guaranteed hours	106	58	1	164	163	47	0	539
Number of full-time employees	6,147	1,689	1,742	884	675	45	5	11,187
Number of part-time employees	8	344	0	34	7	38	0	431

S1-6 -Table 4	2024							
Salaried employees by type of contract broken down by region	South America	Spain	Asia	Europe	North America	Oceania	Africa	Total
Number of salaried employees	5,603	2,188	1,364	800	723	122	6	10,806
Number of permanent employees	1,696	2,012	931	525	309	41	0	5,514
Number of temporary employees	3,783	135	432	107	281	1	6	4,745
Number of employees with non-guaranteed hours	124	41	1	168	133	80	0	547
Number of full-time employees	5,593	1,728	1,362	769	720	37	6	10,215
Number of part-time employees	10	460	2	31	3	85	0	591

In relation to **turnover**, DOMINION recorded a rate of 33.4% in 2024 and 37% in 2025, calculated according to the formula set out in **Table 5**. These figures are mainly linked to the nature of the sectors in which the company operates, characterized by labor dynamics adjusted to specific projects and work cycles. DOMINION continuously monitors this indicator with the aim of distinguishing the structural turnover inherent in the business model from possible risks of retaining key talent, integrating this analysis into development, loyalty and capacity planning decisions.

S1-6 - Table 5	2025	2024
Employees leave the company and turnover		
Employees leave the company	4,022	3,799
Staff (N + N-1)/2	11,212	11,387
Turnover rate	35.87%	33.36%

*Note Table 5 | Turnover Rate is: Salaried employees who leave employment (voluntarily, due to dismissal, retirement or death in service) / (Initial Staff + Final Staff)/2 * 100*

The information is compiled following a methodology based on the number of people, based on consolidated reports from the countries where DOMINION is present and from the corporate human resources management systems. This methodology guarantees the coherence, traceability and accuracy of the data, as well as its alignment with the financial statements, which include the average number of employees for the year.

In terms of gender, the information available is currently limited to the categories of men and women, in accordance with regulatory limitations and the principle of voluntary self-identification. The company continuously reviews its internal systems with the aim of **progressively expanding its capacity for diversity analysis**, whenever local regulations allow it and respecting the principles of privacy and protection of personal data.

DOMINION reaffirms its commitment to transparency, sustainability and the development of its workforce, providing contextual information that facilitates the correct interpretation of data and reinforces the confidence of its stakeholders, as well as the coherence of the S1 block as a whole.

S1-7 Characteristics of non-salaried workers in the company's own staff

DOMINION accepts the gradual report on this point.

S1-8 Coverage of collective bargaining social dialogue

DOMINION recognizes social dialogue and collective bargaining as essential elements to guarantee balanced, stable labor relations aligned with the applicable regulations in the different countries in which it operates. The company respects and promotes freedom of association and the right to collective bargaining, in accordance with local legislation, reference international conventions and its internal policies of responsible business conduct.

At the end of 2025, the coverage of collective bargaining at DOMINION presents a diverse reality, consistent with the heterogeneity of the labor, trade union and cultural frameworks of the countries in which it operates, as well as with its industrial business model, intensive in projects and with a high geographical dispersion of work centers.

Within the European Economic Area (EEA), the coverage rate of collective bargaining is mostly in the upper brackets, reaching levels of **between 80% and 100%** in countries such as Spain, where sectoral and company collective bargaining is a structural element of the industrial relations system. This high coverage reflects the existence of consolidated regulatory frameworks, a tradition of stable social dialogue and the systematic application of collective agreements in the workplace.

S1-8 - Table 1	2025		
	Collective bargaining coverage		Social dialogue
Coverage rate	Employees - EEA (for countries with > 50 employees representing > 10% of total employees)	Employees - Non-EEA (estimate for regions with > 50 employees representing > 10% of total employees)	Workplace representation (EEA only) (for countries with > 50 employees representing > 10% of total employees)
0-19%		CHILE, COLOMBIA, PERU	
20-39%			
40-59%			SPAIN - 47,22%
60-79%			
80-100%	SPAIN		

In other EEA countries, coverage is in intermediate brackets**, between 40% and 79%,** depending on the particularities of each labor system, the relative weight of sectoral agreements compared to company agreements and the operational structure of DOMINION in each geography. This distribution is consistent with the diversity of existing trading models in Europe and is aligned with common practices in comparable industrial groups.

Outside the EEA, collective bargaining coverage is more limited and is mainly due to local regulatory frameworks and the lower implementation of formal collective bargaining systems in certain countries.

In these contexts, DOMINION complements the absence or lesser coverage of formal collective bargaining with **alternative mechanisms for social dialogue**, which include direct communication channels with workers, periodic meetings between managers and teams, climate surveys, structured feedback processes and access to ethical and consultation channels. These mechanisms make it possible to collect concerns, anticipate conflicts and manage labor incidents in a preventive way, adapting to local regulations and practices.

In relation to the representation of workers in the workplace, in the EEA and, in particular, in Spain, approximately **47.22%** of employees are represented through workers' legal representation bodies. This percentage reflects the structure of employment by work centers and the applicable legal framework.

DOMINION regularly monitors the coverage of collective bargaining, legal representation and available social dialogue mechanisms, with the aim of **identifying possible risks associated with the lack of formal representation**, strengthening alternative channels of participation when necessary and ensuring responsible management of labor relations. This approach contributes to mitigating legal, social and reputational risks, strengthening people's commitment and promoting a work environment based on trust, transparency and co-responsibility.

S1–9 Diversity parameters

S1-9 - Table 1	2025		2024	
Senior Management broken down by gender	Staff	%	Staff	%
Man	6	54.55%	6	54.55%
Woman	5	45.45%	5	45.45%
Other		0,00%		0,00%
Not informed		0,00%		0,00%
Total	11	100.00%	11	100.00%

S1-9 Table 2	2025		2024	
Employees broken down by age	Staff	%	Staff	%
<30	2,535	21.82%	2,272	21.03%
30-50	7,099	61.10%	6,694	61.95%
>50	1,984	17.08%	1,840	17.03%
Total	11,618	100.00%	10,806	100.00%

DOMINION promotes diversity as a key element for business sustainability, quality of decision-making and internal cohesion. The company manages the diversity of its workforce from a comprehensive perspective, which includes gender diversity and generational diversity, in coherence with its Diversity and Inclusion Policy and its Employee Value Proposition, and aligned with the requirements of the ESRS S1-9 standard.

Gender diversity in senior management

At the end of the 2024 and 2025 financial years, the composition of DOMINION's senior management remains stable, with a total of **11 people**, of which **6 are men** (54.55%) and **5 women** (45.45%). There are no year-on-year variations in the total number of people or in the distribution by gender.

This stability reflects a **consolidated balance at the levels of greater responsibility**, as well as the continued application of objective selection and promotion criteria based on experience, performance and responsibility of the position. DOMINION considers this balance a factor in mitigating risks associated with the concentration of decisions and the lack of diversity in leadership bodies, and integrates it into its talent and succession review processes, with the aim of maintaining it in a sustained manner over time.

Generational diversity in the workforce

DOMINION's global workforce has a diverse generational distribution, which favors the combination of experience, technical knowledge and skills associated with innovation and business transformation.

In 2025, the company has **11,618 people**, compared to 10,806 in 2024, which represents a **net increase of 812 people** (+7.51%). This growth is distributed evenly among the different age groups:

- The under-30 age group represents **21.82%** of the workforce in 2025, with an increase of 263 people (**+11.58%)** compared to 2024, reflecting the commitment to the incorporation of young talent and the renewal of skills.
- The age group between 30 and 50 years old concentrates **61.10%** of the workforce, with an increase of 405 people (**+6.05%),** remaining the main core of the workforce.
- The group over 50 years of age represents **17.08%** of the workforce, with an increase of 144 people (**+7.83%),** which shows the continuity of senior talent and the retention of key knowledge.

This evolution confirms a **balanced generational structure**, which allows DOMINION to simultaneously address the renewal of skills, knowledge transfer and operational stability in an industrial and technical services environment. The company uses this information to anticipate possible generational mismatches and design measures for development, support and knowledge transfer, in line with its Intergenerational Equity Policy approved in 2025.

Data management approach and use

Diversity information is collected and analyzed on a regular basis through corporate people management systems, ensuring consistency, traceability and alignment with financial statements. DOMINION uses this data to identify trends, anticipate social risks related to the composition of the workforce and reinforce opportunities linked to the sustainability of talent, integrating this analysis into people planning processes and in the definition of medium and long-term measures.

S1–10 Adequate wages

DOMINION considers the guarantee of an adequate salary as an essential element of its commitment to the well-being of its own staff, social sustainability and compliance with the international principles of decent work. This commitment applies to **100% of employees**, in all the geographies in which the company operates, and is integrated into its remuneration and labor relations policy framework.

The evaluation of the appropriate salary is carried out according to a **hierarchical reference approach**, which takes into account, in this order:

- compliance with the labor legislation in force in each country,
- the application of sectoral or company collective agreements, where applicable,
- and, in the absence of the above, market wage benchmarks and comparable sectoral practices.

Within the European Economic Area (EEA), DOMINION guarantees that the salary levels of its salaried staff comply, at least, with the salaries established by the applicable legal regulations and collective agreements. This framework is supported by professional classification systems and salary bands by category and country, which are periodically reviewed to ensure that they are adapted to the economic and regulatory context.

Outside the EEA, DOMINION applies an equivalent approach, adapted to the local regulatory frameworks and labor market structure of each country. In these geographies, wage adequacy is validated by comparison with legal minimum wages, existing agreements where they exist, and **local wage benchmarks commonly used in the sector**.

Collective bargaining is, where it exists, a key instrument for strengthening wage adequacy and pay stability. In countries with high collective bargaining coverage, wages are mostly determined within the framework of the applicable conventions. In those contexts where collective bargaining is limited or non-existent, DOMINION complements this framework through alternative mechanisms of social dialogue and internal review of remuneration conditions, in coherence with its People & Culture Policy.

The control of the appropriate salary is integrated into the corporate processes of salary review, internal equity analysis and monitoring of the remuneration structure, which are periodically presented to the corresponding management bodies. This approach makes it possible to identify possible risks associated with changes in the geographical mix, inflation or labor market developments, and to adopt preventive measures when necessary.

S1–11 Social protection

DOMINION accepts the gradual report on this point.

S1–12 People with disabilities

DOMINION considers the inclusion of people with disabilities as a relevant element of its commitment to diversity, equal opportunities and respect for people's rights. This approach is integrated into its Diversity and Inclusion Policy and Employee Value Proposition, and is consistently applied across all countries in which it operates, respecting local regulatory frameworks and non-discrimination principles.

The information on employees with disabilities is presented in **Table 1**, which shows the total number of people, their percentage of the workforce as a whole and the breakdown by gender, in accordance with the requirements of the ESRS S1-12 standard.

S1-12 -Table 1	2025			2024		
Distribution by gender	Staff	%	% disabled people	Staff	%	% disabled people
Man	27	71.05%	0.27%	22	62.86%	0.24%
Mujer	11	28.95%	0.63%	13	37.14%	0,71%
Otro	0	0.00%		0	0.00%	
Not informed	0	0.00%		0	0.00%	
Total	38	100.00%	0.33%	35	100.00%	0.32%

DOMINION collects this information from corporate people management systems, based on compliance with the applicable regulations in each country.

From a management perspective, DOMINION promotes an inclusive and accessible work environment, aimed at guaranteeing equal opportunities in the processes of selection, professional development, promotion and permanence in employment. **The company applies objective criteria for the evaluation and reasonable adaptation of jobs when necessary**, with the aim of facilitating the integration and performance of people with disabilities in conditions of equity.

Likewise, the inclusion of people with disabilities is addressed in a transversal way through corporate policies and procedures, including non-discrimination protocols, access to ethical and reporting channels, and diversity awareness actions available to the entire organization through the corporate intranet. **This approach mitigates the risks of exclusion, discrimination or reputational impact**, and reinforces an organizational culture based on respect and equality.

The collection of information on employees with disabilities follows methodologies based on the regulations in force in each country and is complemented by internal audits that guarantee the accuracy of the data. The company regularly monitors the information available on people with disabilities in order to **identify trends, assess possible structural barriers and detect opportunities for progressive improvement**, in line with its global diversity and inclusion framework and the requirements of the ESRS standard.

S1–13 Training and capacity building

S1-13 - Tabla 1	2025				2024			
Evaluations broken down by gender	Staff	Number of participants	% from staff	Number of evaluations	Staff	Number of participants	% from staff	Number of evaluations
Hombre	9,874	2.330	23.60%	3,784	8,984	873	9.72%	2,600
Mujer	1,744	848	48.62%	4,072	1,822	655	35.95%	4,000
Otro	0	0	0.00%	0	0	0	0.00%	0
No Notificado	0	0	0.00%	0	0	0	0.00%	0
Total	11,618	3.178	27.35%	7,856	10,806	1,528	14.14%	6,600

S1-13 -Table 2	2025				2024			
Evaluations broken down by category	Staff	Number of participants	% from staff	Number of evaluations	Staff	Number of participants	% from staff	Number of evaluations
Management	90	89	98.89%	92	94	92	97.87%	101
Manager / Supervisor	396	236	59.60%	465	429	227	52.91%	464
Technician	2,414	610	25.27%	870	2.254	338	15.00%	685
Administrative	827	168	20.31%	182	871	35	4.02%	72
Official	7,891	2,075	26.30%	6,247	7.158	836	11.68%	5,278
Total	11,618	3,178	27.35%	7,856	10,806	1.528	14.14%	6,600

S1-13 - Table 3	2025	2024
Training broken down by gender	Hours per staff	Hours per staff
Man	29.44	40.85
Woman	23.54	27.43
Other	0,00	0,00
Not informed	0,00	0,00
Total	28.55	38.59

S1-13 – Table 4	2025	2024
Training broken down by gender	Hours per staff	Hours per staff
Management	15.81	9.01
Manager / Supervisor	19.07	18.39
Technician	31.79	38.27
Administrative	22.07	20.60
Official	28.86	42.47
Total	28.55	38.59

DOMINION conceives training, professional development and performance evaluation as strategic levers to guarantee the employability of its own staff, strengthen the competitiveness of the business and accompany the industrial, digital and organizational transformation of the company. This approach is integrated into its People & Culture model and its Employee Value Proposition, aligning with the highest standards in social sustainability and with the requirements of the ESRS S1-13 standard.

Performance evaluation

DOMINION has a structured performance evaluation system that allows the contribution, development and professional development of its own staff to be assessed on a regular basis. This system is applied progressively and adapted to the different organizational realities and countries in which the company operates, guaranteeing common criteria and an equitable approach.

During the year, the number and proportion of people evaluated are shown in **Table 1**, broken down by gender, and in **Table 2**, broken down by professional category. These indicators make it possible to analyze the degree of coverage of the evaluation process, detect possible imbalances between groups and ensure its homogeneous application, contributing to objective talent management and the mitigation of risks of bias in development and promotion processes.

The results of performance evaluations constitute a fundamental basis for the definition of individual development plans, the identification of internal talent, the detection of training needs and the alignment of individual objectives with the strategic priorities of the business. This approach is consistent with practices observed in leading industrial companies, where performance appraisal is used as a key tool for continuous development and sustainability of talent.

As an incorporated improvement, DOMINION reinforces the use of performance appraisal results as **structured input for training planning and employability management**, moving towards greater integration between performance, development and future business needs.

Training and capacity building

The training of its own staff is articulated through face-to-face and digital programs such as **DOMINION University**, which centralizes and structures the company's training offer, guaranteeing equitable access to learning opportunities in all countries and professional categories.

The training provided and completed during the year is detailed in **Table 3**, with information disaggregated by gender, and in **Table 4**, with information disaggregated by occupational category. These tables make it possible to assess both the scope and intensity of the training, as well as **to identify possible gaps in access or participation**, reinforcing the equity of the model.

The training offer includes content aimed at the development of technical and operational skills, the reinforcement of digital skills, occupational health and safety, regulatory compliance and ethics, as well as the development of transversal and leadership skills.

DOMINION's approach prioritizes the ***upskilling* and *reskilling* of its own staff**, with special attention to those groups and geographies most exposed to technological and regulatory changes or the evolution of business models. This orientation is aligned with reference practices that integrate employability as the central axis of the social strategy.

As an incorporated improvement, DOMINION is moving towards a greater link between training and business transformation, reinforcing the coherence between strategic priorities, training plans and people's professional development.

Follow-up and continuous improvement approach

The effectiveness of performance appraisal and training processes is reviewed periodically through corporate people management systems and is complemented by active listening tools, such as the Climate Survey (**Pulse Check**). This combination allows DOMINION to identify skills obsolescence risks, anticipate future skills needs and continuously adjust its development programs, reinforcing talent sustainability and business competitiveness. **79% of employees feel they have career opportunities at DOMINION.**

S1-14 Health and Safety Parameters

S1-14 - Table 88	2025				2024			
	Salaried employees	%	Value chain	%	Salaried employees	%	Value chain	%
Average	11,834				12,460			
% Own Staff Covered by the Company's Health and Safety Management System		100%				100%		
Deaths as a result of work-related injuries and health problems	1		0		0		0	
Number of job accidents**	160				219			
Workplace accident rate**	6.95				8.60			
Number of work-related health problems	2				1			
Number of days lost	9,240				6,244			

*Accidents resulting in lost work time - Commuting accidents
**Frequency rate: (Accidents resulting in lost work time / hours worked) * 1,000,000

S1-14 - Table 90	2025		2024	
	Internally Audited	Audited by a third party	Internally Audited	Audited by a third party
% Own Staff Covered by the Company's Health and Safety Management System	100%	85%	100%	75.56%

DOMINION manages the health and safety of its salaried personnel as a priority area, given the industrial nature of its activities and the presence of field work, technical operations and environments with inherent risks. The company applies a corporate occupational health and safety (OSH) management system that covers all its own personnel and adapts to the legal and operational requirements of each country, in accordance with the ESRS S1-14 standards.

During the year, DOMINION recorded **1 death** as a result of work-related injuries or health problems among its own staff. The company analyzes this type of incident exhaustively, activating the corresponding internal protocols, with root cause investigation, definition of corrective measures and monitoring of their implementation, with the aim of avoiding their recurrence. **No work-related deaths were recorded in the value chain** during the same period.

In terms of workplace accidents, in 2025 there were **160 accidents at work with sick leave** among its own staff. The **rate of accidents at work (frequency index)** - the number of accidents with sick leave per million hours worked - stood at **6.95**, which allows the company to monitor the evolution of accidents and compare trends between years, countries and business units.

In addition, **2 cases of work-related health problems** were recorded as recordable during the year. The total number of **days lost** as a result of accidents at work amounted to **9,240 days**, an indicator that DOMINION uses to analyze the operational impact of accidents, prioritize preventive actions and reinforce training and leadership in safety, in line with the objectives defined in S1-5.

By 2025, 100% of DOMINION's own staff will be covered by the corporate occupational health and safety management system, reflecting a homogeneous and consistent approach to occupational risk prevention at a global level. This system is supported by corporate policies, operating procedures, specific training and continuous monitoring mechanisms, integrated into the daily management of the operating units. The system is reinforced by control and verification mechanisms, so that 100% of the company's own staff is covered by internally audited systems, guaranteeing the correct application of corporate standards, and 85% by management systems audited by an independent third party, strengthening the reliability of the model and the confidence of stakeholders.

DOMINION continuously monitors these indicators and uses the information obtained to **define specific action plans, review safety objectives, reinforce training and improve procedures**, promoting a safety culture based on prevention, shared responsibility and continuous improvement, in direct connection with the measures described in S1-4 and the objectives of S1-5.

S1-15 Work-life balance

DOMINION accepts the gradual report on this point.

S1-16 Remuneration parameters (pay gap and total remuneration)

DOMINION analyzes the gender pay gap from a comprehensive perspective, considering the geographical, sectoral and functional diversity of its workforce, as well as the nature of the markets in which it operates. In a global industrial group with high exposure to projects, the analysis of aggregate data is necessarily interpreted in the light of structural factors such as the distribution of employment by country, professional category and business typologies. **The total remuneration ratio at DOMINION is 105.62, down from 131.53 in 2024**, reflecting an ongoing commitment to equity.

Globally, the real average remuneration of all own staff shows a difference of **6.10% in 2025**, with an average remuneration of **€12.31 per hour for men** and **€11.56 per hour for women**, compared to a difference of **4.65% in 2024**. The year-on-year evolution shows a contained variation, consistent with the dynamics of the workforce mix and **without evidence of structural deviations in the remuneration criteria applied**, which are based on responsibility, qualifications, performance and job conditions.

Analysis by professional categories

In the category of civil servants, which concentrates the largest volume of the workforce, the salary difference reaches **19.22%** in 2025 (14.36% in 2024), mainly explained by DOMINION's geographical and sectoral mix. A significant part of this group is concentrated in South America, where market wage levels for operational positions are structurally lower than those in Europe. In addition, in Spain DOMINION is active in the commercial sector, with a greater presence of women in official positions and with average salary levels higher than those of Latin American markets. This combination of geographies, sectors and salary structures explains the observed differential, whose evolution remains stable and responds to the dynamics of projects and the composition of the workforce, without showing pay inequalities for work of equal value.

In the **technical** group, the wage gap is negative **(-9.75%),** which means that the average remuneration of women (**€14.27**) exceeds that of men (**€13.00**). This result is explained by the greater concentration of technical positions with higher salaries in Europe, compared to other markets such as Latin America, India or Saudi Arabia. The year-on-year evolution shows a **significant**

reduction in the negative differential compared to 2024 (-17.35%), reinforcing wage equity in this group.

In the **administrative** category, the salary difference is also negative (**-46.44%),** reflecting a higher average remuneration for women (**€9.83**) compared to men (**€6.71**). This pattern responds to the internal structure of the group, the assignment of levels and average seniority, and **not to gender salary differences for equivalent functions**. The year-on-year evolution shows a stability of the differential.

In the area of **management and responsibility**, the pay gap stands at **25.98% in 2025**, compared to **10.06% in 2024**. This differential is influenced by factors such as seniority, professional trajectory and the historical presence of men in certain positions of greater responsibility in industrial businesses. However, the presence of women in senior management reaches **45.45%,** which allows us to anticipate a **trend of progressive reduction in the differential in the medium term**, as more balanced management trajectories are consolidated.

Remuneration governance and risk control

DOMINION complements the analysis of the aggregate data with **internal reviews of pay equity by bands and homogeneous levels**, with the aim of verifying equal pay for work of equal value and detecting possible unjustified deviations. This approach reinforces the traceability of the data and its connection to the measures described in S1-4 and the objectives of S1-5.

The company is also making progress in incorporating a **multi-year reading of the wage gap**, which will strengthen the evolutionary analysis and demonstrate risk control even in contexts of high turnover or changes in the geographical mix.

The analysis and monitoring of the pay gap is integrated into the **local Equality Plans** and the **Diversity and Inclusion Policy**, reinforcing transparency, internal coherence and the trust of the company's own staff.

As a complementary indicator of internal fairness, DOMINION analyzes the **relationship between the remuneration of the highest paid person and the median salary**, using this data as a supervisory tool by the Appointments and Remuneration Committee, without identifying additional material risks in the year.

S16	2025			2024		
Average remuneration by category and gender	Man	Woman	Difference	Man	Woman	Difference
Management	84.26 €	68.75 €	18.41%	86.31	63.46	26.47%
Manager / Supervisor	34.08 €	25.23 €	25.98%	27.48	24.72	10.06%
Technician	13.00 €	14.27 €	-9.75%	12.05	14.14	-17.35%
Administrative	6.71 €	9.83 €	-46.44%	5.84	8.53	-46.08%
Official	10.69 €	8.63 €	19.22%	10.07	8.62	14.36%
Total	12.31 €	11.56 €	6.10%	11.61	11.07	4.65%

S1-17 Human Rights Incidents, Complaints and Serious Incidents

DOMINION systematically monitors serious human rights-related incidents, complaints and incidents that may affect its own staff, consistent with its internal policy framework, Code of Conduct and commitment to the United Nations Guiding Principles on Business and Human Rights.

In the area of respect, dignity and integrity of people, one (1) case of workplace harassment was registered, reported through the internal channels enabled. The case was analyzed in accordance with the corporate protocols for prevention and action against harassment, guaranteeing confidentiality, protection of the people involved and respect for due process, and was closed with the adoption of appropriate corrective measures. This incident was not systemic in nature and did not give rise to external administrative or judicial sanctions.

The identification and collection of this information is carried out through **corporate and local reporting channels**, mainly through the corporate Ethics Channel, accessible in all countries, confidentially and, when desired, anonymously. This channel allows you to report any incident related to respect for human rights, dignified treatment, equality, non-discrimination and working conditions, and is integrated into the company's global compliance and ethics system.

In addition, DOMINION contrasts this information with other detection and control mechanisms, such as internal complaint management processes, climate and well-being surveys and the monitoring carried out by the local People & Culture and Compliance areas.

This integrated approach allows for early detection of potential risks or incidents, even in diverse cultural and regulatory contexts, and reinforces the reliability of the information reported.

The absence of serious incidents does not exempt the company from maintaining a preventive approach. For this reason, DOMINION continues to strengthen its human rights policies, staff training and awareness-raising, and knowledge of reporting channels, with the aim of preventing possible violations and ensuring a safe, respectful, and inclusive work environment.

NEIS S2. Value chain workers

DOMINION has followed the general process described in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external adviser, it has taken into account information from both different stakeholders and the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities detailed below.

List of impacts

S2 - Value Chain Workers	Negative Impact	The processes developed in some activities can lead to falls, accidents when handling equipment or heat-related injuries, which can generate negative impacts on subcontractors

List of risks and opportunities

S2 - Value Chain Workers	Risk	Inadequate attention to the health and safety conditions of subcontractors and employees in our supply chain can lead to reputational, commercial or financial damage

SBM-2 Stakeholder Interests and Views

The company takes into consideration the role that its business model can play in creating, exacerbating or mitigating significant material impacts on workers in the value chain. In fact, due diligence in the supply chain space is one of the pillars of its sustainability strategy.

The perspectives of workers within the value chain are taken into account indirectly. As explained below, the wide variety of activities carried out by DOMINION, together with its geographical dispersion and the fact that it basically carries out services and projects that involve a high turnover of suppliers, means that the range of suppliers is high and variable. This explains why the company maintains the perspective of employees in the value chain through the continuous improvements that are incorporated in the questionnaires and in the management carried out in the different models and approval platforms that it uses in its management. Specifically, the Achilles tool works as a community of leading companies in the field of due diligence, which share the challenges they face and the questions they should ask their suppliers about in order to respond to these challenges. These changes are also taken into account to adapt the Supplier Code of Conduct, so that the company ensures that it achieves progressive progress in all types of suppliers.

In the case of subcontractors, the workers' perspective is managed by those responsible for the approval of contracts, reinforcing the elements to be verified in the management systems, taking into account not only the criteria applied by DOMINION, but also those required by the company's own customers, who progressively reinforce their level of diligence with new controls. In addition, both the company and the clients themselves carry out periodic documentary and face-to-face audits of the subcontractors.

SBM-3 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model

Following on from the previous point, to the extent that the workers in its value chain may be materially impacted by its activities, DOMINION considers them as one more group among its affected stakeholders and, therefore, takes into consideration that their rights must impact the company's strategy and business model. Thus, the impacts, risks and opportunities identified on the workers of the value chain inform and contribute to adapt DOMINION's strategy, with the development of a sustainable purchasing chain being one of the pillars of its sustainability strategy. Therefore, the company considers it relevant that, as part of the development of its strategy and the advancement of its business model, these impacts, risks and opportunities are monitored and responded to.

In compliance with the requirements of ESRS 2 SBM-3, the company includes in this assessment all workers in the value chain who may be materially affected by DOMINION's activities. The company considers that only the risks linked to its own operations and the upstream value chain, i.e. the supply chain, are material, since the downstream chain is, in general, of little relevance in DOMINION's processes.

From here, two types of workers are defined:

- On the one hand, those who work in the subcontractors used to carry out work similar to those provided by the company with its own employees at the customer's headquarters or deployed on the street could be affected. These are neither self-employed nor third-party companies dedicated mainly to temporary work, but employees of these companies.
- and, on the other hand, workers belonging to companies supplying goods or services to projects or services provided by DOMINION, or workers in the supply chain of these suppliers, must also be taken into account.

In the case of workers in the value chain, the type of suppliers is fundamentally characterized by their very high turnover, derived from the wide variety of projects and services carried out by DOMINION. It is unusual for two consecutive projects to have the same suppliers, either because it is a different activity or because it is carried out in another geography. This means that the company will initially focus its efforts on strengthening its due diligence in verifying the ESG commitment of suppliers at the time of their approval, taking into account their criticality when doing so.

Based on its type of suppliers, DOMINION considers that it does not have a significant risk of child, forced or compulsory labor among the workers in its value chain and therefore does not report a real or present material impact in relation to that point. However, given the breadth of activities and suppliers, and their respective supply chains, it assumes the existence of potential risks and therefore develops a series of efforts in this regard, which are listed below.

On the other hand, and although it does not have a material character, the development of a more sustainable value chain is perceived by DOMINION as an opportunity in several ways:

- For its customers, by giving them more guarantees when hiring the company,

- For the suppliers themselves, by generating relationships of trust
- For the workers of the chain, by achieving greater visibility and control of their conditions by all those involved.

Having made the above considerations, the company considers only the following impacts and risks to be material:

- Impact: The processes developed in some activities carried out by DOMINION can cause falls, accidents when handling equipment, or discomfort or injuries related to heat, which can generate negative impacts on the workers of the subcontractors who are sometimes hired for these activities which, due to their characteristics, are subject to potential incidents. DOMINION's strategic priority is that both its own workers and those subcontracted work in a safe environment.
- Risk: Inadequate attention to the working conditions of subcontractors and employees in the supply chain can lead to reputational, commercial or financial damage. DOMINION is fully aware of the need to advance in the better knowledge of its value chain to avoid potential future damage.

This impact and identified risk affects the two groups of workers identified differently:

- In the case of subcontractor workers, the company estimates the safety conditions in which they provide their services to be material.
- In the case of workers in the value chain, given the high turnover among suppliers explained above, the company focuses its efforts on strengthening its due diligence in verifying the commitment of suppliers in this area, and in others, at the time of their approval.

S2-1 Policies related to value chain workers

DOMINION has adopted policies in accordance with the ESRS 2 MDR-P, covering all workers in the value chain. In addition, in the case of the aforementioned subcontractors, it has developed specific regulations.

This scheme consists of two key elements, on the one hand, the supplier code of conduct, which every supplier must assume and, on the other, the set of policies that make up DOMINION's ethical framework, which are expressly extensible to its supply chain.

The Supplier Code of Conduct covers a wide range of aspects: compliance and ethical behavior, human rights, health and safety, environment, confidentiality, protection of personal data, intellectual property and corporate image and reputation. In addition, it specifies the responsibilities of the supplier and the consequences of violating it. It expressly specifies the necessary compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, as well as the eight fundamental conventions that develop them.

The second key element is made up of DOMINION's own code of conduct and, in particular, the rest of the policies that make up its ethical framework, which also apply to suppliers. These include the human rights policy, which once again formalizes the company's commitment to the International Bill of Human Rights, the ILO Declaration and the tripartite declaration of principles concerning multinational enterprises and social policy, with a specific focus on the commitment to eliminate all forms of forced or compulsory labor. of human trafficking, slavery or servitude.

As explained above, the company has not recorded as a material matter any real impacts related to the respect of human rights in its value chain. However, given the breadth and great variability of its suppliers, and of its own supply chain, DOMINION does include the potential impact that could arise from this. It also includes as positive impacts the efforts it is already making, in terms of approved suppliers, and those it plans to make in the future, extending the measures set out below.

On the other hand, it is important to note that DOMINION has a Supplier and Supply Chain Management Policy, which regulates the way in which those DOMINION employees who are related to all stages of the purchasing process (approval, selection, contracting, monitoring and termination) must behave, specifying prohibited conduct.

In the case of subcontractors, DOMINION has a specific instruction for the accreditation of a subcontractor, which stipulates the elements to be controlled by those responsible for approval and monitoring, in addition to those previously set out in the Supplier Code of Conduct. Thus, it places special emphasis on elements of occupational safety (training, information, safety elements, etc.), but also verifies compliance with other working conditions (mutual insurance company, social security, agreement, etc.). In addition, the verification of the effective payment of wages is a relevant tool to ensure that situations below the basic remuneration parameters do not occur and, of course, that there is no child or forced labor.

Throughout 2025, there have been no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises affecting value chain workers in the downstream value chain.

S2-2 Processes for engaging value chain workers on impacts

As in the definition and evolution of strategy and business model, the perspectives of value chain workers also inform decisions aimed at managing actual and potential impacts on value chain workers.

In the case of subcontractors, the workers' perspective is managed by the different persons responsible for the approval of contracts, reinforcing the elements to be verified in the management systems, taking into account both the criteria applied by DOMINION, and those required by the company's own customers, who also require an increasing number of controls. In addition, both the company and the clients themselves carry out periodic documentary and face-to-face audits of the subcontractors themselves.

In the case of the rest of the suppliers, given their breadth, variety and high turnover, the company maintains the perspective of the employees of the value chain indirectly, especially through the continuous improvements that are incorporated into the questionnaires of the aforementioned approval platform. This platform works as a community of leading companies in the field of due diligence and share the challenges they face and the issues they understand they should ask their suppliers about, in order to respond to these challenges. These changes are also taken into account to adapt the Supplier Code of Conduct, so that the company ensures that it achieves progressive progress in all types of companies.

S2-3 Processes for remediating negative impacts and channels for value chain workers to raise concerns

In the case of subcontractors, the main negative impact linked to them is that derived from potential accidents related to the activities carried out and also from the effect of climatic elements such as heat. The company maintains permanent supervision of the subcontractors in order to ensure that all the necessary health and safety measures are taken, training and providing the necessary safety elements, as well as ensuring that it is informed of any eventuality that may occur. For this control, it relies on specific digital tools, as explained below.

The effectiveness of this measure is obtained from the results that the digital tools themselves provide, in addition to the result reported by customers in their reviews. The digital tools used issue warnings when the information provided by a subcontractor in relation to the issues raised is insufficient, so that those responsible for management can prevent the work from being carried out. On these occasions, follow-up meetings are held where the situation is analyzed and the incidents are demanded.

In the case of suppliers of goods and services, the company faces two potential impacts: on the one hand, the potential lack of information regarding its suppliers and its supply chain and, on the other hand, the difficulty of having a very dispersed and varied base of suppliers, also characterized by high turnover. To address them, the company has designed a management system that determines that each different purchasing unit, taking into account its geographical area and specific activity, carries out a critical assessment of its supply chain in accordance with the specific risks of its typology and determines the critical suppliers in it, which are subjected to a process of approval and continuous evaluation.

DOMINION has a wide range of activities and geographies that justify the existence of different purchasing units, with different characteristics, derived from the very different types of suppliers with which they deal. All these units share the same improvement objectives, but adopt the measures described below in a different manner and timeframe.

Thus, the system, which is being progressively implemented, contemplates that all suppliers must know and subscribe to the Code of Conduct and, in addition, those deemed critical or strategic must be approved through a tool or platform such as Achilles. The effectiveness in this case is obtained from the ratings obtained in the critical suppliers analyzed, derived from the questionnaires verified by Achilles on sustainability issues that determine whether or not the supplier is approved. If you are not already registered on the platform, the provider is encouraged to register on it, determining based on the result obtained whether or not you can contract with it. The questionnaires used also analyze how suppliers work on sustainability issues with their own supply chain.

On the other hand, the company has equipped itself with open reporting channels, which allow workers in the value chain to report any situation contrary to the Supplier Code of Conduct or DOMINION's policies, and in particular, to the Human Rights policy. The company, through a protocol, ensures that this channel can be anonymous, if the whistleblower so wishes. The channel is open to all stakeholders and any other third party and ensures adequate protection of whistleblowers against potential retaliation. This channel is available on the company's website, available to everyone, and its existence is reported in the Supplier Code of Conduct and in all the Policies developed by DOMINION. The complaints protocol specifies the deadlines and the procedure to be followed for an adequate response to all complaints received. Periodically, the person in charge of the whistleblowing channel reports to the Audit and Compliance Committee of the Board of

Directors of DOMINION in relation to the complaints received, their processing and resolution. This is a key element, along with third-party verification, to ensure the effectiveness of this channel.

S2-4 Take action on material impacts on value chain workers and approaches to manage material risks and seek material opportunities related to value chain workers, and effectiveness of those actions

In relation to the material impact described in the previous point, the company has taken a series of measures aimed at preventing, mitigating and repairing it.

In the case of subcontractors, in addition to the approval process, documentary and face-to-face audits have been carried out, as well as continuous evaluation actions, in order to evaluate the different elements controlled through the approval tool. These audits have made it possible to confirm the quality of the information provided by the subcontractors in the different areas controlled, in particular in terms of working conditions, but especially in the field of occupational safety, which is the subject of the material impact referred to.

In order to carry out this action, as mentioned, digital tools are available that allow this type of audit to be carried out, for better monitoring in real time, as well as an analysis of the incidents detected, and therefore the proposal of improvement actions. In the same way, the monitoring and closure of all these actions, based on the analysis of causes, is done with the direct collaboration of those responsible for implementing these actions, whether they are directly company personnel or value chain personnel, thus achieving the total involvement at all levels of the workers in the value chain.

In the case of the rest of the suppliers, in order to prevent and mitigate impacts and risks, the company has contracted the services of the Achilles platform, as a key element of the sustainable procurement management system described above and which will be progressively deployed in the business units. This tool is a key tool to be efficient in the processes of verifying the ESG commitment of critical suppliers. The verification carried out by Achilles covers, in addition to safety issues, other issues that the company considers of importance such as those linked to working conditions, defense of equal treatment and opportunities and avoidance of forced and child labor. The tool provides a wealth of information on each supplier, from their financial evolution to relevant news that has affected them, geopolitical impacts, cases of corruption or money laundering and other types of risks, warning of changes so that the approval and evaluation process is dynamic. In addition, it evaluates the answers to the questionnaires, verifying the quality of the evidence provided, and compares them with peers, so that it is able to obtain a ranking that DOMINION uses to make approval and purchase decisions. As mentioned above, the questionnaires are also constantly revised to include new questions (LKSG, BRSR Core, UN SDGs, CSDDD, ILO etc.). In addition, the tool proposes areas for improvement to purchasing units, either to comply with the global standards set by DOMINION or by transferring best practices observed in other companies.

S2-5 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities

Progress in the area of sustainable procurement, including the objectives set, is reported to the Sustainability Committee as part of the development of the Sustainability Strategy. The company understands that the objectives and steps taken at this time respond to the perspective of the employees of the value chain and to the material impacts and risks identified.

As explained above, the great diversity of activities to which DOMINION is dedicated means that there are purchasing units with very different profiles in the company. For this reason, the company faces the objective of improving diligence with its supply chain with a progressive approach adapted to each reality, obtaining an increasingly better knowledge of its suppliers and the rest of the chain.

DOMINION expects that by the end of 2027, 100% of the purchasing units in all the countries in which the company operates will be integrated into the sustainable procurement system. This will imply that each of them has carried out an evaluation of its supply chain, deciding which suppliers are critical and applying a specific approval and evaluation procedure to them. With this evolutionary process, DOMINION is giving a relevant boost to its due diligence in the field of the supply chain, preventing and mitigating impacts and risks, and generating an adequate communication channel with its suppliers to expand the range of interaction with them with new actions.

4. Governance Information

NEIS G1. Business conduct

This chapter presents the detailed framework of governance, business conduct policies and ethical practices at DOMINION. It describes the role of DOMINION's management bodies, which is to supervise the implementation of the sustainability strategy and ensure compliance with the organization's regulations and ethical principles.

It also discusses the processes for identifying risks and opportunities in different international contexts and highlights the importance of adapting business conduct to local regulations, as well as protecting whistleblowers.

Ongoing training efforts in ethics and compliance for different types of employees are also highlighted, supporting the development of a corporate culture based on ethics and supported by a framework consisting of the Code of Conduct, different policies, such as anti-corruption and anti-bribery, and a whistleblowing channel.

DOMINION has followed the general process described in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external adviser, it has taken into account information from both different stakeholders and the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities detailed below.

List of impacts

G1 . Business conduct	Positive impact	Improved control of the sustainability strategy through the work of the Sustainability Commission and the CCS
G1 . Business conduct	Positive impact	Contribution to the correct compliance with regulations and ethical standards through the implementation of a criminal defense system and the development of the ethical framework
G1 . Business conduct	Positive impact	Generation of trust to regulators and authorities, customers and employees derived from compliance with regulations and standards of conduct
G1 . Business conduct	Positive impact	Protection of whistleblowers through anonymous communication and reporting channels, allowing free expression of its own workers and the value chain (compliance law 2/2023)
G1 . Business conduct	Negative Impact	An employee or related person may carry out improper practices, contrary to the corporate culture and the Ethical Framework, affecting investors and employees

G1 . Business conduct	Positive impact	Improving employee development and awareness through employee training on corruption and bribery

List of risks and opportunities

G1 . Business conduct	Risk	Presence in several countries and with different activities requires a greater effort to permanently adapt to different regulations and an effort to maintain a common culture
G1 . Business conduct	Opportunity	Provision of an adequate diversity of both gender and profiles on the Board of Directors, which helps to make more complete decisions.
G1 . Business conduct	Opportunity	Existence of a unified, anonymous whistleblowing channel open to all stakeholders

GOV-1 The Role of Administrative, Management and Supervisory Bodies

At DOMINION, the Board of Directors, the Audit and Compliance Committee and the Corporate Committee play a key role in the implementation and monitoring of the sustainability strategy and ethical business conduct, according to the guidelines of the Code of Conduct and the Corporate Governance and Compliance Policies. These bodies oversee the correct application of ethical principles, regulatory compliance and internal policies, ensuring that the company maintains high standards in terms of sustainability and social responsibility, and mitigating risks related to reputation and legality.

DOMINION's Board of Directors, Audit and Compliance Committee, and Corporate Committee play complementary roles in promoting and overseeing ethical business conduct. The Board of Directors is responsible for approving and updating conduct policies, overseeing compliance, assessing ethical risks and fostering a culture of integrity, ensuring that DOMINION maintains the highest standards of ethics. The Audit and Compliance Committee, as a delegate of the Board, monitors regulatory compliance, evaluates internal control systems, manages business conduct risks, investigates, through the corporate Compliance function, reports independently, and promotes an ethical culture in the organization. The Corporate Committee implements approved policies, oversees day-to-day operations in accordance with ethical standards, manages risks, and promotes ethics training for employees. Together, these bodies ensure a corporate culture aligned with DOMINION's values and principles, promoting integrity throughout the company.

The members of DOMINION's Board of Directors, the Audit and Compliance Committee, and the Management Committee have diverse and solid experience in matters of business conduct and corporate ethics, which supports the company's high standard of organizational culture. The Board of Directors brings deep knowledge of governance, sustainability and compliance, enabling it to oversee and implement policies that promote transparency and accountability across the organization. The Audit and Compliance Committee specializes in ethical management, anti-corruption and anti-bribery, assessing ethical risks and ensuring accountability through audit reports. Finally, the Corporate Committee is responsible for implementing these ethical policies in daily operations, identifying and managing risks, promoting continuous training in ethics, and collaborating with the internal control system to ensure compliance with the rules. Together, these governing bodies reinforce a culture of integrity and transparency, aligning all levels of DOMINION with its ethical and social responsibility principles.

IRO-1 Description of processes for identifying and assessing material impacts, risks and opportunities.

In the process of identifying material impacts, risks and opportunities in relation to matters of business conduct, the following elements have been taken into account:

The presence of DOMINION in several countries, with different activities, which requires an effort to permanently adapt to different and changing regulations, as well as an effort to maintain a common culture for the company as a whole, compatible with the above. But, at the same time, this fact is also a clear source of opportunities. The existence of different sensitivities, market experiences and ways of doing things are a differential and competitive element that the company must be able to value.

The existence of a unified, anonymous whistleblowing channel open to all stakeholders. This is, without a doubt, a powerful tool for the prevention of crime and bad practices, which transcends the company's own activities to cover its entire value chain. The company takes European Union regulations as a reference, but is attentive to the most restrictive regulations existing in other countries, so that the channel can really adequately fulfil its function and respond to the expectations of the company and stakeholders. Along these lines, the company gives maximum importance to the adequate protection of whistleblowers, aware that potential inadequate management will discourage its preventive and corrective effect, in addition to being able to generate legal and reputational problems for the company.

In relation to suppliers, this document has explained the typology of existing suppliers, which is very varied and dispersed, given the breadth of activities and geographies in which the company carries out its activities. For the company, this management is a permanent challenge, and also a great opportunity, which it faces with a philosophy of continuous improvement and on whose fruits depends the ability to maintain long-term relationships, which are satisfactory for both parties. It is true that, on many occasions, the ability to impose conditions is limited since they are suppliers of a much larger size than DOMINION. However, there are typologies, for example, in the case of subcontractors and other small suppliers, where the company must adequately manage its larger relative size, with reasonable economic conditions, in addition to seeking other objectives such as developing the volume of local purchases. In addition, as also explained in previous points, DOMINION also aims to progressively increase the level of demand in terms of sustainability criteria of its suppliers. A supplier that engages in ethically inappropriate conduct can affect the company legally and reputationally, so DOMINION must try to mitigate this risk as much as possible.

The breadth of activities and geographies means that the company is always aware of the risk that one of its own employees, due to ignorance of the corporate culture and the Ethical Framework, or without complying with them, may engage in improper practices in the context of corruption or bribery, or other crimes. that may entail legal and economic consequences for DOMINION. These events may affect the private sector, where the company mainly carries out its activities, but they could also affect the public sector, where exposure is much lower, and is normally managed through public tenders.

As a result of all the elements discussed in this chapter, the resulting IROs are as follows:

Impacts	G1 . Business conduct	Improved control of the sustainability strategy through the work of the Sustainability Commission and the CCS.
Impacts	G1 . Business conduct	Contribution to the correct compliance with regulations and ethical standards through the implementation of a criminal defense system and the development of the ethical framework.
Impacts	G1 . Business conduct	Generation of trust to regulators and authorities, customers and employees derived from compliance with regulations and standards of conduct.
Impacts	G1 . Business conduct	Protection of whistleblowers through anonymous communication and reporting channels, allowing free expression of its own workers and the value chain (compliance law 2/2023).
Impacts	G1 . Business conduct	An employee or related person may carry out improper practices, contrary to the corporate culture and the Ethical Framework, affecting investors and employees.
Impacts	G1 . Business conduct	Improving employee development and awareness through employee training on corruption and bribery.
Risks	G1 . Business conduct	The presence in several countries and with different activities requires a greater effort to permanently adapt to different regulations and an effort to maintain a common culture.
Opportunity	G1 . Business conduct	Provision of an adequate diversity of both gender and profiles on the Board of Directors, which helps to make more complete decisions.
Opportunity	G1 . Business conduct	Existence of a unified, anonymous whistleblowing channel open to all stakeholders.

G1-1 Business Conduct and Corporate Culture Policies

DOMINION has developed solid policies on business conduct, such as its Code of Conduct, Compliance Policy, Anti-Corruption Policy and Anti-Bribery Policy, which guide the ethical conduct of its employees and business partners. The organization promotes a corporate culture based on transparency, integrity, and accountability, supported by continuous training programs and senior management's commitment to these values. These policies, integrated into the company's Ethical Framework, cover key areas such as ethics, transparency and social responsibility, and are disseminated through multiple channels – trainings, documents accessible on the corporate intranet and specific workshops – to ensure that all employees understand their role in the application of DOMINION's ethical and sustainability standards. acting in accordance with the principles established in its Code of Conduct and other internal policies.

The Ethical Framework, a key element in DOMINION's compliance scheme, illustrates the principle of zero tolerance that the company assumes in the face of bad practices in terms of ethics and integrity. At the head of this Frame are two pieces; the Code of Conduct and the Compliance policy, from which all other policies listed below are derived.

List of policies present on the website or intranet:

- Code of Conduct
- Compliance Policy
- Quality and Environment Policy
- Corporate Tax Policy
- Human Rights Policy and Prevention of Forced and Child Labor
- Social Action and Philanthropy Policy
- Sustainability Policy
- Money Laundering and Terrorist Financing Policy and International Sanctions
- Insider Information Policy
- Occupational Risk Prevention Policy
- Corporate Governance Policy
- Investor Communication Policy
- Privacy Policy and Protection of Personal Data
- Protocol for Employees Regarding the Use of Corporate Information
- Supplier and Supply Chain Management Policy
- Conflict of Interest Policy
- Expense Policy
- Gifts and Hospitality Policy
- Antitrust Policy
- Anti-Corruption Policy
- Human Resources Principles
- Diversity, Equity and Inclusion Policy
- Anti-Bribery Policy

- Supplier Code of Conduct
- Offices and Warehouses Manual
- Safety Culture Policy
- Purchasing Policy
- Risk Control and Management Policy
- Recruitment and Selection Policy
- Occupational Health and Safety Policy

There are other internal policies, such as the Media Policy, the Social Media Policy, and the Consultants and Advisors Policy. In the field of human resources, there are also related policies such as the Training Policy and the Knowledge Transmission Policy. All of them guide behavior and practices within the organization, ensuring consistent action aligned with DOMINION's values and principles.

DOMINION promotes its corporate culture through this code of conduct, policies and continuous ethical training. This culture, aligned with the United Nations Convention against Corruption, is transparently communicated at all levels of the company. The Audit and Compliance Committee, the Corporate Committee and the Compliance function monitor and promote this approach through regular controls and training. DOMINION evaluates its effectiveness with surveys, internal audits and reviews, thus identifying opportunities for improvement.

DOMINION has launched the Ethics and Anti-Harassment Channel, a secure and confidential communication mechanism, which also allows anonymity and is available to both employees and third parties. This channel makes it easy to report any illegal conduct or conduct that contravenes the company's internal rules in a completely secure way. Its management corresponds to the Compliance function and, depending on the case, to the management of People & Culture, ensuring at all times the protection of the whistleblower and impartiality in the investigation of the situations reported. Each complaint received is rigorously analyzed according to strictly defined procedures, and whenever violations are detected, appropriate corrective actions are carried out, aimed at both the resolution of the incident and the prevention of future incidents.

DOMINION's whistleblowing channel offers secure and confidential access, ensuring anonymity and protection for both employees and third parties. It is specifically designed to safeguard whistleblowers from retaliation, protect their privacy, and enable the reporting of ethical or legal wrongdoing without fear. The company works to continuously improve the guarantees offered to whistleblowers, aligning with European regulations, such as SFDR, and consolidating a culture of transparency and security. Measures are implemented to avoid any retaliation and an annual monitoring of the procedure is carried out, evaluating its effectiveness in strengthening whistleblower protection and optimizing the response to complaints. Likewise, the right of the person denounced to be informed of the facts attributed to him or her and to be heard is also recognized. In terms of data protection, DOMINION ensures confidentiality and the protection of the identity of the whistleblower, even if the communication is made through channels other than the official channel.

The procedure applied by DOMINION involves the immediate, independent and objective investigation of any incident related to business conduct. These investigations are managed by the Compliance Body, which acts autonomously. The protocol contemplates an analysis of the facts, the conduct of interviews with the parties involved and the adoption of corrective measures when non-compliance is identified, ensuring the integrity of the investigations and the application of disciplinary sanctions as appropriate. All reports are recorded in a logbook, which guarantees the confidentiality and security of the information. The whistleblowing officer examines and verifies each case, and may call on external professionals for investigation if necessary. Throughout the process, the confidentiality of both the informant and the person reported is ensured, respecting the presumption of innocence and the honor of the accused. The following link contains the access portal to the aforementioned complaint reporting system: https://www.dominion-global.com/es/esg/canal-etico-y-canal-frente-al-acoso-moral-y-o-sexual

Organizational Training Policy on Business Conduct

All DOMINION employees must be aware of the company's Code of Conduct. To this end, at the time of entry into the company, it is required to be read and accepted and, subsequently, reinforcement training actions are carried out to remember it, together with its permanent availability on the company's intranet, which is periodically recalled.

On the other hand, DOMINION carries out an additional continuous training program in business conduct and compliance, which covers the most relevant areas of its ethical framework, among others, anti-corruption and anti-bribery issues, conflicts of interest, competition, money laundering, etc. Training is delivered on a regular basis and content is regularly updated to align with international regulations and best practices, ensuring that all employees in these roles understand and apply ethical principles in their daily tasks. This training is complemented by other additional subjects, thus becoming a key element in the generation and dissemination of an ethical culture at DOMINION.

This additional training program is mandatory for employees in at-risk roles in all areas, levels, and geographies of the organization. DOMINION has identified that risk functions are all those with command capacity, as well as those linked to purchasing, sales, finance, human resources, IT and other transversal functions, coinciding with those with the highest risk in terms of possible incidents of corruption and bribery, due to their direct contact with third parties and their participation in significant financial decisions.

Criminal Offence Prevention Model and fit into the global risk scheme

The Ethical Framework described above, with its code of conduct, associated policies and whistleblowing channels are part of a larger whole, DOMINION's criminal offence prevention system, which, in turn, is encompassed by DOMINION's Corporate Risk Management System, mentioned in GOV 2.

The purpose of the criminal offence prevention system is to prevent and adequately manage the risks arising from crimes that workers or related parties could commit, and which would potentially make DOMINION criminally liable, with the various activities of the company.

The Corporate Director of Risks, Compliance and Sustainability is responsible for the continuous improvement and proper functioning of the criminal defense model and the global risk system, who relies on external experts to carry out his work, answering to the Audit and Compliance Committee, which is responsible for supervising both. The systems periodically reassess the type of risks, thus facilitating the design of appropriate procedures and controls, as well as an effective allocation of resources. Within the company's global risk analysis framework, risks such as bribery, influence peddling, bribery and corruption, fraud, crimes against competition, workers' rights, consumers and privacy are assessed. A plan is presented annually that includes the improvements and revisions to be carried out, as well as the planned communication and training actions, periodically reporting on their evolution and, at the end of the year, on the result of the actions carried out. All these actions are integrated into DOMINION's Ethical Framework, which is the main embodiment of the controls designed by the company to prevent the identified crimes and, ultimately, illustrates the principle of zero tolerance for bad practices in terms of ethics and integrity.

To the extent that a growing number of countries require criminal offence prevention systems at the local level, the global system is adapted to the characteristics required locally, developing the training policies and actions that are necessary in each case.

G1-2 Supplier Relationship Management

DOMINION takes a comprehensive and proactive approach in managing its supplier relationships, regularly assessing and mitigating financial, operational, social and environmental risks in its supply chain.

Through due diligence processes prior to the selection of suppliers and periodic audits, which the company is progressively implementing, DOMINION ensures that its partners comply with its standards of sustainability, human rights and business ethics. This approach contributes to a resilient and sustainable supply chain, aligned with DOMINION's corporate responsibility objectives and with its commitment to promote responsible practices and reduce environmental impact.

Specifically, DOMINION progressively incorporates social and environmental criteria in the approval of its suppliers, evaluating their commitment to labor rights, sustainability and compliance with environmental regulations, in accordance with its Supplier Management Policy. To this end, DOMINION requires all its suppliers to sign its Supplier Code of Conduct, which, among other elements, requires that members respect the Universal Declaration of Human Rights and ILO conventions, and that they responsibly manage aspects such as waste, emissions and circular economy.

In addition, each unit must perform a critical evaluation of its suppliers. For the approval of the most strategic ones, the company follows different processes, such as adopting the Achilles platform, which allows a sustainability ranking of these suppliers to be obtained from extensive questionnaires that are reviewed by the platform. Likewise, this tool allows the management and sharing of physical audit results. This approach ensures an ethical and sustainable supply chain, aligned with DOMINION's values and its social responsibility objectives, promoting a positive impact on the environment and society.

The answer to the item on the description of the policy to avoid late payment, especially for SMEs, is answered below in item G1-6 Payment practices

G1-3 Procedures for Addressing Corruption and Bribery

DOMINION has implemented an Anti-Corruption Policy and an Anti-Bribery Policy within the framework of its Compliance Program and the Criminal Defense System described in G 1-1. This scheme includes risk assessments, internal controls, periodic audits and an anonymous and confidential Whistleblowing Channel. The anti-bribery scheme followed by DOMINION has been recognized with ISO37001 certification in some key units.

The policies strictly prohibit any type of corrupt conduct and establish the obligation to report any incident of this nature, for its part, the channel is designed so that employees and third parties can report any suspected conduct of corruption or bribery without fear of reprisals.

The company ensures independence in the investigation of corruption and bribery incidents by assigning these investigations to the Compliance Body, which operates independently and autonomously. This body has the necessary authority to conduct impartial investigations, thus ensuring that the process is not influenced by conflicts of interest and is responsible for reporting the results of corruption or bribery investigations to the Board of Directors through the Audit and Compliance Committee. This report includes audit findings, detected incidents, and corrective actions taken. This process ensures that senior management is informed of compliance risks and can monitor the measures taken to mitigate these risks

The Compliance Policy provides for the dissemination of these policies to members of the organization and relevant third parties, ensuring that they understand their obligations and DOMINION's commitment to integrity and compliance, therefore, DOMINION's anti-corruption and anti-bribery policies are communicated to all employees and interested parties through the Code of Conduct, specific training, workshops and documentation accessible on the corporate intranet, as detailed above.

In particular, it should be noted that DOMINION has a continuous training program in anti-corruption and anti-bribery, which covers topics such as ethics, detection of illicit conduct and reporting procedures. This specific program applies to employees in management positions and in positions considered at risk, as well as to other groups, and must be completed periodically. The trainings are regularly updated to reflect changes in international regulations and best practices, reinforcing knowledge about the importance of complying with ethical standards.

DOMINION's senior management members also participate in specific training programs in anti-corruption and anti-bribery. These training sessions include both regulatory and practical aspects and are held regularly to ensure that company leaders are up-to-date on compliance policies and business integrity best practices.

With regard to the management bodies, the company ensures in the selection process and in subsequent evaluations that its members have sufficient and up-to-date knowledge on the subject. In addition, the company's external auditors update developments in the field of sustainability in joint sessions.

Anti-corruption and bribery training tables:

Year 2025	**Total workforce**	**Corporate Committee**	**Managers**	**At-risk positions**	**Others**
Training coverage					
Total Personnel	11,618	11	79	998	10,530
Total staff trained in G1-3	1,843	11	45	465	1,322
% Staff trained in G1-3 vs total	16%	100%	60%	47%	13%
Delivery method and duration (hours)					
Tele/Face-to-Face	1,404	0	0	4	1,400
On-line	1,478	20	96	1,064	298
Face-to-face	11	11	0	0	0
Frequency					
Topics covered					
Definition of corruption	Yes	Yes	Yes	Yes	Yes
Politics	Yes	Yes	Yes	Yes	Yes
Procedure in case of suspicion or detection	Yes	Yes	Yes	Yes	Yes
Other	Yes	Yes	Yes	Yes	Yes

Year 2024	**Total workforce**	**Corporate Committee**	**Managers**	**At-risk positions**	**Others**
Training coverage					
Total Personnel	10,806	11	83	1,527	9,185
Total staff trained in G1-3	732	11	7	516	198
% Staff trained in G1-3 vs total	7%	100%	8%	34%	2%

Delivery method and duration (hours)					
Tele/Face-to-Face	378	0	0	0	378
On-line	1,741	0	18	1,701	23
Face-to-face	11	11	0	0	0
Frequency					
Topics covered					
Definition of corruption	Yes	Yes	Yes	Yes	Yes
Politics	Yes	Yes	Yes	Yes	Yes
Procedure in case of suspicion or detection	Yes	Yes	Yes	Yes	Yes
Other	Yes	Yes	Yes	Yes	Yes

These tables include the training carried out in the field of bribery and corruption in 2024 and 2025, which is part of the training block given on the Ethical Framework. The company considers that people in management positions or positions at risk should receive training at least once every three years, which has led to an increase in people trained and training hours compared to the previous year.

G1-4 Incidents of Corruption or Bribery

In the 2025 financial year, there have been no convictions for violation of anti-corruption and anti-bribery laws, likewise there are no fines for violation of anti-corruption and anti-bribery laws

G1-5 Political influence and lobbying activities

As stated in the Code of Conduct and the Social Action and Philanthropy Policy, DOMINION manifests its political neutrality and does not finance, directly or indirectly, either in Spain or abroad, any political party or representatives or candidates, nor does it carry out activities that may have political influence.

Any person who is part of DOMINION and wishes to participate in activities of a political nature must do so in an exclusively personal capacity.

In addition, DOMINION does not make financial contributions or collaborations with any type of lobby, pressure group or association with commercial interests.

G1-6 Payment Practices

DOMINION maintains a commitment to respect the payment terms agreed with its suppliers, especially with SMEs, therefore DOMINION's supplier and supply chain management policy requires that DOMINION units establish and comply with reasonable forms of payment that are appropriate to current legislation and commercial practices in each country and that are at the same time compatible with the rigorous and efficient management that Dominion must carry out your financial needs, which requires the establishment of calendars with fixed payment days each month.

DOMINION considers this a relevant element to have solid and sustainable business relationships, as it allows suppliers, especially SMEs, to maintain their financial stability.

The supplier management policy provides that, from its corporate functions, this compliance is monitored. This review is carried out by geography, but not by type of provider, given the great diversity of typologies derived from its wide range of activities. In this monitoring process, the legality of the same is verified, according to their geographical area, and their coherence with the aforementioned Corporate Policy.

The average payment period to suppliers is the one that is aligned with "Note 19. Suppliers and other accounts payable" of the Autonomous Communities.

There are currently no pending court proceedings for late payments.

5. Other aspects related to Law 11/2018 on non-financial information

The information contained below is based on Law 11/2018, of 28 December 2018 and Royal Decree-Law 18/2017 transposing the Non-Financial Information Directive and is part of the Management Report that accompanies the consolidated Annual Accounts of Global DOMINION Access, S.A. (hereinafter DOMINION) for the financial year 2023.

This report provides a single and consolidated response to the aforementioned Law 11/2018, both at the group level and at the level of dependent companies that, by themselves, in accordance with the Law, meet the requirements that would require them to report. Therefore, for the purposes of this document, the "company" refers to the DOMINION group.

Identification data

Corporate data

Name: Global DOMINION Access S.A.

Address: Plaza Pío Baroja 3, 1ª Planta, 48001 Bilbao (Spain)

Telephone (+34) 944 793 787

Website: www.dominion-global.com

Share capital: 18,892,503 euros

Number of shares: 151,140,021

Nominal: 0.125 euros

Activity: A global company that offers comprehensive solutions with a 360° vision under its own culture and management model, to accompany its customers in the challenges posed by the energy, digital and industrial transition. It has more than 11,000 employees, more than 750 customers distributed in 30 countries.

Listed on the Spanish Continuous Market (BME:DOM) since 2016

Turnover: In 2025 the comparable turnover was 1,045 million euros, 3% more than in 2024 (without taking into account the inorganic effect)

1. Circular economy, waste management, energy consumption and emissions

Circular economy

As part of its strategy, DOMINION is in the process of increasing its presence in the world of services linked to the Circular Economy, helping its customers to better manage their processes and waste. This materializes, without prejudice to other initiatives, mainly in three activities:

- Fundamentally, through the development of a wide range of Circular Economy industrial services with which DOMINION helps to recover and recycle the waste they generate.
- Also through the commercial processes linked to the reintroduction into the market of used electronic devices in good condition, avoiding the purchase of a new device and the environmental footprint that this entails. In 2025 DOMINION has reintroduced 29,560 electronic devices for sale, of which approximately 80% are mobile terminals and tablets, with the remaining 20% being other products (laptops, smartwatches, etc.) In 2024, 36,720 electronic devices were returned to the market.
- In addition, DOMINION has a biomass plant in a timber exploitation area in northern Argentina. The purpose of this is to recover the wood waste obtained in the usual forestry activity in the area where the plant is located, generating electricity with its recovery. The plant has completed its fifth year of activity in 2025, bringing in 185,436 tonnes of wood waste, a figure similar to that of 2024, and producing 104,179 MWh of renewable electricity compared to the 106,400 MWh produced last year.

Waste

Prevention, recycling, reuse and other forms of waste recovery and disposal measures

DOMINION manages the waste it generates in its activity in accordance with current legislation, relying on authorized managers for this purpose. However, given its wide range of activities, it is necessary to distinguish between the approach followed in the case of waste derived from productive activities and that related to the typical activity of an office or warehouse.

<u>Waste related to productive activity</u>

In most cases, DOMINION carries out activities in the client's plants, which is responsible for the waste that may be generated in the operation. When it comes to actions outside the client's facilities, DOMINION normally acquires finished products for the processes linked to its activities, normally from world leaders in its different areas of activity, therefore there is no manufacturing transformation process that generates a significant amount of waste. Taking into account these issues, it can be stated that in general the level of waste to be managed derived from DOMINION's activity is relatively low.

There are, however, some activities where waste is generated and DOMINION, in a manner consistent with its commitments in this area, carries out adequate waste management.

It should also be noted that DOMINION obtains environmental certifications for its most recurrent activities, certifying the destination and proper management of waste. In those cases where the destination of the waste is its landfill, it is always done through authorized managers.

Waste related to office or warehouse activity

DOMINION has a manual of good practices in offices and warehouses that determines the guidelines to be followed in relation to waste management in them, as well as indications on how to quantify them so that this information is controlled and aggregated for monitoring. This guide contains indications on the type of materials that must be recycled (paper, batteries, toner, etc.) and on the appropriate destination for the rest of the waste.

Food waste

In DOMINION's activity, food waste is immaterial

Measurements

The main non-hazardous waste that DOMINION generates in its activity are:

- Ash: it is generated mainly in the Santa Rosa Biomass plant, where approximately 5% of ash residue is obtained out of the total biomass consumed. In 2025, 2,379 tonnes of ash have been generated, compared to 1,831 tonnes last year, an increase derived from higher biomass consumption. However, work continues to improve ash collection processes to minimize its volatilization.
- Paper and cardboard: 363,522 kg compared to 177,584 kg in 2024. The increase is due to the greater effort made to collect data, as well as a greater effort in the collection and recycling of this material.
- Plastics: 64,493 kg compared to 84,006 kg in 2024, which shows the effort to limit the use of plastic in operations and packaging.
- Municipal solid waste: 883,837 kg compared to 573,216 kg in 2024, all of which is managed and collected correctly by an authorized manager.

The total non-hazardous waste managed in 2025 amounted to 3,986,118 kg, compared to 4,365,690 kg in 2024. For its part, in the case of hazardous waste, the registered volume has risen to 222,123 kg compared to 297,530 kg in 2024.

Power consumption

MWH ELECTRICITY CONSUMPTION	2025	2024
ANNUAL FOSSIL ELECTRICITY CONSUMPTION	4,870	9,681
ANNUAL RENEWABLE ELECTRICITY CONSUMPTION	5,351	511
TOTAL ELECTRICITY CONSUMPTION	**10,221**	**10,192**
ENERGY INTENSITY	**9.8**	**8.8**

***** The net income figure used to calculate the GHG intensity is €1,045 million, as shown in Note 24 of the Consolidated Financial Statements (in 2024 it was €1,152 million).

On the other hand, DOMINION contracts third-party data centers in the cloud to be able to respond to its processing and storage needs. When selecting data centers, criteria such as PUE (Power Usage Effectiveness) or the percentage of renewable energy used out of the total consumed by the data center are considered. The average PUE in 2025 was 1.21, similar to that of 2024 when it was 1.20, with a coverage of 90% of the total ICTs. For their part, in 2025 the data centers contracted have consumed 59% of renewable energy compared to 61% the previous year.

Emissions

DOMINION calculates the carbon footprint by collecting the impacts and consumption of its different activities, relying on an external tool that follows the principles of ISO 14064 and GHG Protocol, which is the one that supports the collection process and allows the footprint of scopes 1, 2 and 3 to be calculated. This tool also serves as a support to be able to certify scopes 1 and 2 of carbon footprint, based on ISO 14064-1 and GHG Protocol, by an external certification entity.

In the specific case of indirect scope 3 emissions, DOMINION calculates 13 of the 15 scope 3 categories, 2 of which are non-material or not applicable due to the activity it carries out.

GLOBAL CARBON FOOTPRINT CALCULATION (TN CO_2eq)	2025	2024
SCOPE 1	11,939	12,329
SCOPE 2 (LOCATION)	3,876	2,872
SCOPE 2 (MARKET)	3,522	4,805
SCOPE 3	75,078	81,927
TOTAL GHG EMISSIONS (LOCATION)	**90,893**	**97,128**
TOTAL GHG EMISSIONS (MARKET)	**90,539**	**99,061**
TOTAL GHG EMISSIONS INTENSITY (LOCATION)*	87	84.3
TOTAL GHG EMISSIONS INTENSITY (MARKET)*	86.6	86

*The net income figure used for the calculation of GHG intensity is €1,045 million, as shown in note 24 of the Consolidated Financial Statements (in 2024 it was €1,152 million)

DOMINION develops, through its 360 Projects division, renewable energy installations that generate renewable energy that avoids the emission of greenhouse gases. Thus, DOMINION has generated 550,162 MWh throughout 2025, which is equivalent to avoiding the emission of more than 343,000 Tneq into the atmosphere. of CO2 into the atmosphere (applying emission factors from the countries where the electricity was generated).

2. Water consumption

DOMINION is committed to the good use of all resources and, in particular, with a scarce resource such as water. However, the water footprint is considered a matter of low criticality, as water is absent in most of the processes it carries out and because the quantities used do not pose any problem at the local level. Even so, within the framework of its Sustainability Strategy, its use is measured in those cases where it is used and measures are taken to reduce it.

Its main uses are as follows:

- Only domestic running water is used in offices and warehouses. On many occasions, their consumption is managed jointly with the lessor, so DOMINION is assigned its proportional share. In all cases, an effort is made to promote the efficient use of this resource through the awareness and dissemination actions included in the office and warehouse manual.
- In the environmental services division, water is consumed in tank cleaning and other similar services, although it is generally water provided by the customer.
- In services where there is a large fleet of vehicles, such as in the deployment services of electrical and telecommunications networks, water is used in the cleaning of vehicles and in showers and changing rooms for employees.
- Finally, Argentina's biomass project is the most water-demanding, as it is needed to generate the steam that is then turbined. The volume used in 2025 amounts to 376,572 m3, compared to 397,565 m3 in 2024.

The total volume measured in 2025, combining the figures described above, amounts to 439,936 m3 compared to 442,225 m3 recorded in 2024. Of this total consumption, 5,212 m3 have been used in water-stressed areas such as the UAE and Saudi Arabia (5,303 m3 in 2024).

Finally, the return of water to liquid effluents derived from the activity of the biomass plant has risen in 2025 to 63,243 m3 (79,714 m3 in 2024). The quality of these effluents is monitored by means of biannual measurements carried out by an external laboratory.

3. Consumption of raw materials

The consumption of raw materials by DOMINION is low and is limited to very specific activities, where these consumptions are managed in detail. Special attention is always paid to the surplus material and the destination of the waste which, as explained above, is normally managed by the customer or supplier itself.

There are basically two activities in which raw materials are used:

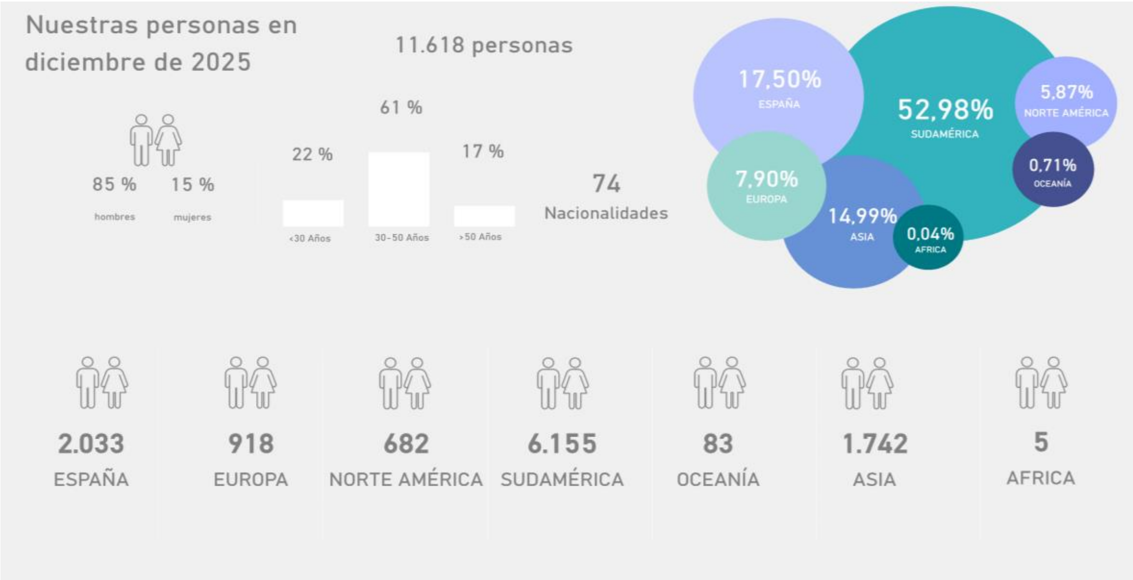
Decarbonization projects**:** for which concrete, rebar, steel and brick are used.

- **Concrete**: 90,338 m3 (64,440 m3 in 2024)
- **Rever**: 12,929 tonnes (6,933 tonnes in 2024)
- **Steel**: 2,815 tonnes (6,254 tonnes in 2024)
- **Bricks**: 6,468 tonnes (3,268 tonnes in 2024)

Biomass plant in Argentina: where forest residue is used to generate electricity. In 2025, 215,187 tonnes of biomass were consumed compared to 199,041 tonnes consumed in 2024.

4. People

Diversity and inclusion



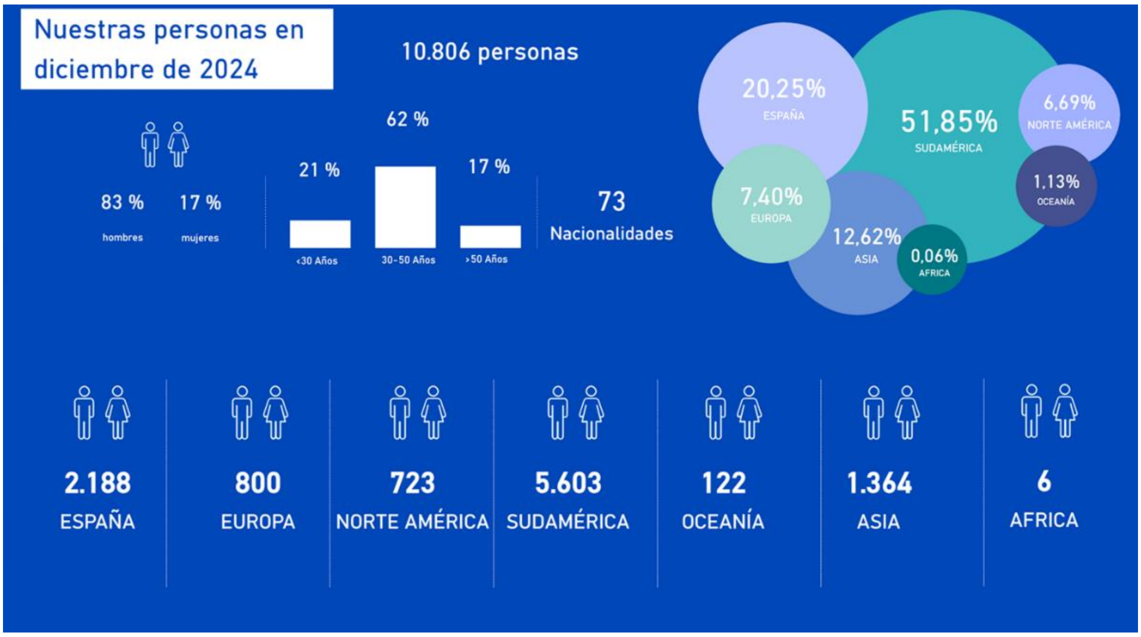


Table 1 | People disaggregated by gender, age and classification.

Table 1	2025		2024	
Salaried people broken down by gender	Staff	%	Staff	%
Man	9,874	84.99%	8.984	83.14%
Woman	1,744	15.01%	1.822	16.86%
Other	0	0.00%	0	0.00%
Not informed	0	0.00%	0	0.00%
Total	11,618	100.00%	10,806	100.00%

Table 1.2	2025		2024	
Salaried people broken down by age	Staff	%	Staff	%
<30	2,535	21.82%	2,272	21.03%
30-50	7,099	61.10%	6,694	61.95%
>50	1,984	17.08%	1,840	17.03%
Total	11,618	100.00%	10,806	100.00%

Table 1.3	2025		2024	
Salaried people broken down by professional category	Staff	%	Staff	%
Management	90	0.77%	94	0.87%
Manager / Supervisor	396	3.41%	429	3.97%
Technician	2,414	20.78%	2,254	20.86%
Administrative	827	7.12%	871	8.06%
Official	7,891	67.92%	7,158	66.24%
Total	11,618	100.00%	10,806	100.00%

Table 2 | People broken down by geographical areas.

Table 2	2025		2024	
Salaried people broken down by region	Staff	%	Staff	%
South America	6,155	52,98%	5,603	51.85%
Spain	2,033	17,50%	2,188	20.25%
Asia	1,742	14,99%	1,364	12.62%
Europe	918	7,90%	800	7.40%
North America	682	5,87%	723	6.69%
Oceania	83	0,71%	122	1.13%
Africa	5	0,04%	6	0.06%
Total	11,618	100.00%	10,806	100.00%

Table 3 | People broken down by country.

Table 3.1	2025	2024
Europe	Staff	Staff
Alemania	452	349
France	117	126
Portugal	119	114
Slovakia	103	90
Poland	60	59
Italy	61	48
United Kingdom	5	6
IReunion Island		7
Austria	1	1
Total	918	800

Table 3.2	2025	2024
Spain	Staff	Staff
Spain	2,033	2,188
Total	2,033	2,188

Table 3.3	2025	2024
North America	Staff	Staff
United States of America	184	178
Canada	41	21
Mexico	457	524
Total	682	723

Table 3.4	2025	2024
South America	Staff	Staff
Colombia	3,048	2,414
Peru	1,329	1,488
Chile	1,535	1,439
Argentina	195	220
Dominican Republic	42	37
Ecuador	6	0
Panama	0	5
Total	6,155	5,603

Cuadro 3.5	2025	2024
Asia	Staff	Staff
Saudi Arabia	541	545
India	714	363
United Arabic Emirates	226	202
Bahrain	230	222
Indonesia	8	8
Vietnam	3	3
Oman	1	3
Israel	17	16
China	2	2
Total	1,742	1,364

Table 3.6	2025	2024
Oceania	Staff	Staff
Australia	83	122
Total	83	122

Table 3.7	2025	2024
Africa	Staff	Staff
Angola	5	6
Total	5	6

Table 4 | Personnel broken down by generations.

Table 4	2025	2024
Salaried people broken down by generation	Staff	Staff
Generation Z	2,535	1,935
Millenials	5,235	4,954
Generation X	3,449	3,478
Baby Boomers	399	439
Total	11,618	10,806

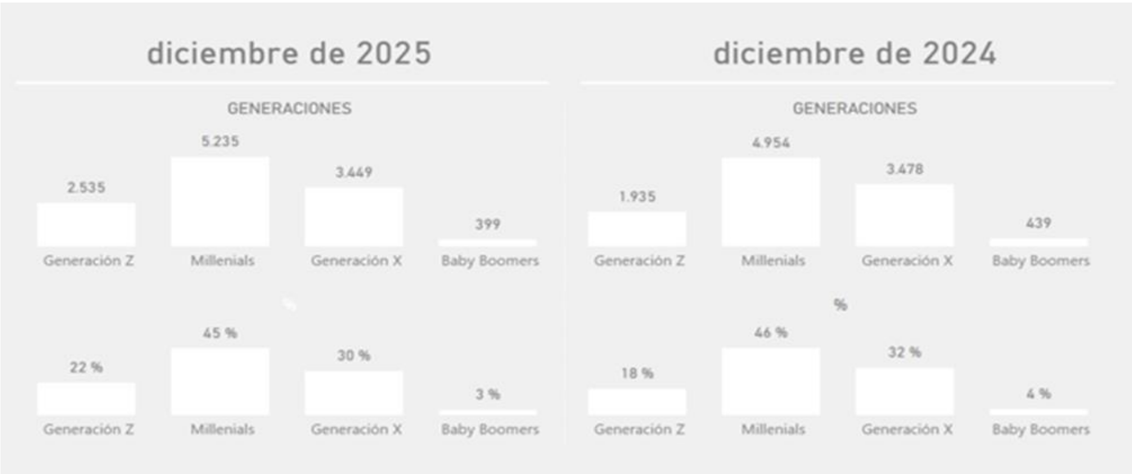


Table 5 | Women: number by professional classification.

Table 5.1	2025		2024	
Women broken down by professional category	Staff	%	Staff	%
Management	11	12%	12	13%
Manager / Supervisor	97	24%	111	26%
Technician	403	17%	374	17%
Administrative	470	57%	482	55%
Official	763	10%	843	12%
Total	1,744	15%	1,822	17%

Cuadro 5.2	2025	2024
Female ratios		
Women in the company	15%	17%
Women leadership positions	108	123
Women with permanent contracts	63%	66%
Women in training	0.167	0,158
Ratio of women in management positions to the ratio of women in the company	63%	53%

Employment

Table 6 | Employees by contract type (including guaranteed hours).

Table 6.1	2025		2024	
Salaried people broken down by contract type	Staff	%	Staff	%
Permanent	5,262	45.29%	5,514	51.03%
Temporary	5,817	50.07%	4,745	43.91%
Non guarantee hours	539	4.64%	547	5.06%
Total	11,618	100%	10,806	100%

Table 6.2	2025		2024	
Salaried people broken down by contract type	Staff	%	Staff	%
Permanent	5,639	48.54%	5.928	54.86%
Temporary	5.979	51.46%	4.878	45.14%
Total	11,618	100%	10,806	100%

Table 7 | Employees by type of working day.

Table 7	2025		2024	
Salaried employees broken down by type of work schedule	Staff	%	Staff	%
Full time	11,187	96,29%	10,215	94,23%
Part time	431	3,71%	591	5,47%
Total	11,618	100%	10,806	100%

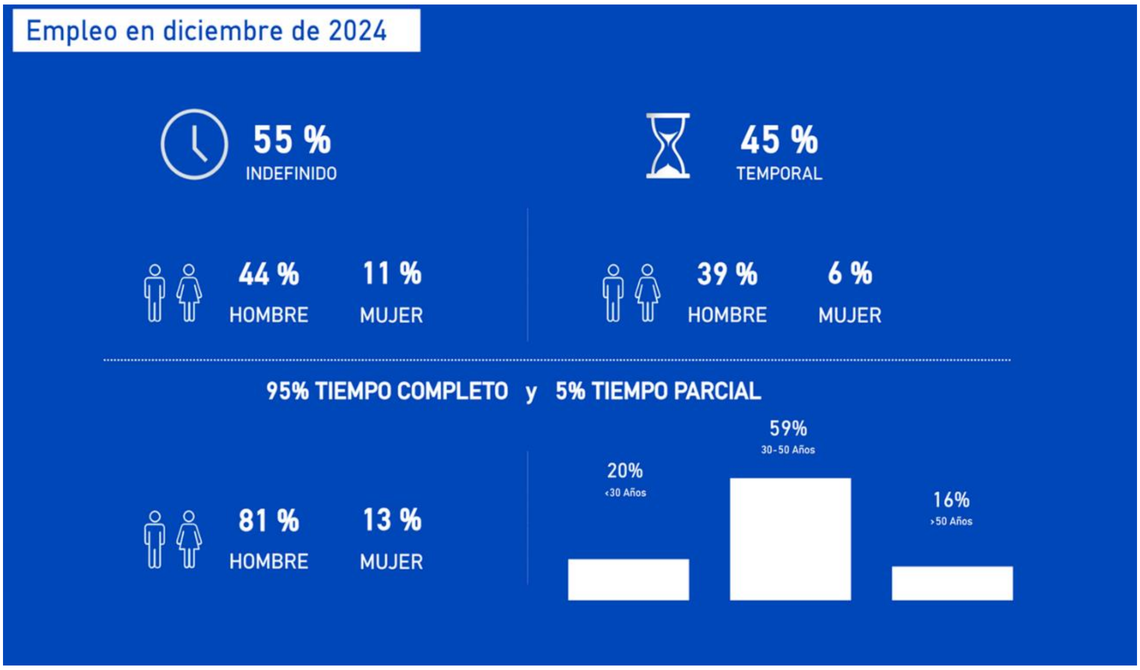


Table 8 | Annual average by type of contract (breakdown by gender, age range and category)

Table 8	2025			2024		
Average number of salaried workers broken down by gender	Permanent	Temporary	Total	Permanent	Temporary	Total
Man	4,787.2	5,209.6	9,996.8	5,559.6	4,876.1	10,435.7
Woman	1,189.5	647.6	1.837,1	1,361.0	663.7	2,024.7
Total	5.976,7	5.857,2	11.833,8	6,920.6	5,539.8	12,460.3
broken down by age						
<30	816.4	1,659.1	2,475.5	942.3	1,419.6	2,361.8
30-50	3,823.4	3,503.8	7,327.3	4,299.6	3,391.8	7,691.3
>50	1,336.8	694.3	2,031.1	1,678.8	728,4	2,407.2
Total	5,976.7	5,857.2	11,833.8	6,920.6	5,539.8	12,460.3
broken down by professional category						
Management	88.3	1.9	90.3	87.9	2.5	90.4
Manager /Supervisor	349.8	73.3	423.0	387.7	114.1	501.8
Technician	1,535.0	850.8	2,385.8	1,612.7	913.7	2,526.3
Administrative	508.4	372.3	880.8	549.4	409.0	958.4
Official	3,495.2	4,558.8	8,054.0	4,282.9	4,100.5	8,383.4
Total	5,976.7	5,857.2	11,833.8	6,920.6	5,539.8	12,460.3

Table 9 | Annual average by type of working day.

Table 9	2025			2024	
Average number of salaried workers broken down by gender	Full time	Part time	Total	Full time	Part time
Man	9,829.3	167.4	9,996.8	10.212,0	223,7
Woman	1.483,8	353,3	1.837,1	1.562,4	462,3
Total	11,313.2	520.7	11,833.8	11,774.4	685.9
broken down by age					
<30	2,370.3	105.2	2,475.5	2,172.1	189.8
30-50	6,990.5	336.8	7,327.3	7,295.3	396.1
>50	1,952.3	78.8	2,031.1	2,307.1	100.1
Total	11,313.2	520.7	11,833.8	11,774.4	685.9
broken down by professional category					
Management	88.9	1.3	90.3	88.5	1.9
Manager / Supervisor	409.8	13.3	423.0	485.3	16.5
Technician	2,349.2	36.7	2,385.8	2,482.2	44.2
Administrative	835,2	45.6	880.8	906.7	51.8
Official	7,630.2	423.8	8,054.0	7,811.8	571.6
Total	11,313.2	520.7	11,833.8	11,774.4	685.9

Table 10 | Dismissals (number, percentage and gender breakdown)

Table 10	2025		2024	
Dismissals broken down by gender	Staff	%	Staff	%
Man	722	74%	712	83%
Woman	249	26%	151	18%
Total	971	100%	863	100%
broken down by age				
<30	205	21%	222	26%
30-50	628	65%	514	60%
>50	138	14%	127	15%
Total	971	100%	863	100%
broken down by profesional category				
Management	2	0%	7	1%
Manager / Supervisor	35	4%	36	4%
Technician	186	19%	157	18%
Administrative	66	7%	41	5%
Official	682	70%	622	72%
Total	971	100%	863	100%

Training

Table 11 | Total investment and per employee (broken down by professional category).

Table 11	2025		2024	
Investment in training broken down by category	Total investment	Employee investment	Total investment	Employee investment
Management	14,664 €	163 €	12,492 €	236 €
Manager / Supervisor	33,293 €	84 €	42,939 €	118 €
Technician	130,381 €	54 €	103,653 €	42 €
Administrative	23,250 €	28 €	23,428 €	24 €
Official	344,013 €	44 €	449,964 €	47 €
Total	545,600 €	47 €	632,476 €	47 €

Table 12 | Total investment and per employee (broken down by type of training).

Table 12	2025		2024	
Investment in training broken down by training type	Hours	%	Hours	%
Vocational training	120,149	36%	87,445	21%
Languages	5,217	2%	3,187	1%
Health and safety	206,373	62%	326,319	78%
Total	331,740	100%	416,951	100%

Table 13 | Hours of training (disaggregated by gender) over the total workforce throughout the year.

Table 13	2025	2024
Training hours broken down by gender	Hours	Hours
Man	290,685	366,969
Woman	41,055	49,982
Total	331,740	416,951

Table 14 | Hours of training (broken down by category) over the total workforce throughout the year.

Table 14	2025	2024
Training hours broken down by professional category	Hours	Hours
Management	1,423	847
Manager / Supervisor	7,553	7,890
Technician	76,749	86,264
Administrative	18,251	17,946
Official	227,763	304,005
Total	331,740	416,951

Sustainable Remuneration

Table 15 | Average salaries and gap (broken down by professional category and age range).

Table 15		2025			2024
Average remuneration (Fixed salary + variable 100%) broken down by category	Man	Woman	Gap	Man	Woman
Management	161,723,02 €	122,159,16 €		160,887,92 €	119,422,77 €
Manager / Supervisor	52,896,80 €	46,126,37 €		49,471,96 €	45,007,42 €
Technician	20,072,74 €	24,211,63 €		19,775,01 €	24,657,63 €
Administrative	12,358,33 €	16,896,85 €		11,305,47 €	15,652,02 €
Official	12,688,00 €	12,948,96 €		13,177,68 €	13,295,18 €
Total	16,590,09 €	19,149,58 €	1.15	17,103,81 €	18,889,70 €
broken down by professional category					
<30	9,920.17 €	12,113.82 €		10,494.89 €	12,287.25 €
30-50	15,134.85 €	19,113.50 €		15,726.58 €	19,192.15 €
>50	29,024.75 €	38,333.23 €		28,748.71 €	34,541.16 €
Total	16,590.09 €	19,149.58 €	1.15	17,103.81 €	18,889.70 €

Health and Safety

Table 16 | Occupational accidents, occupational diseases and indices (disaggregated by gender).

Table16	2025			2024		
Health and Safety	Man	Woman	Total	Man	Woman	Total
Accidents	194	16	210	247	26	273
Commuting accidents	39	11	50	38	16	54
Occupational diseases	1	1	2	1	0	1
Frequency rate	7.97	1.40	6.95	10	2	9
Severity rate	0.47	0.01	0.40	0	0	0
Incidence rate accidents during the workday	1,550	272	1,352	2,003	494	1,758
Non-commuting accidents	155	5	160	209	10	219

Social Relationships

Table 17 | Percentage of employees covered by collective bargaining agreement.

Table 17	2025	2024
% of workforce covered by collective agreement broken down by country	%	%
Germany	85%	78%
Argentina	53%	56%
Australia	60%	69%
Austria	100%	100%
Canada	85%	76%
Spain	100%	100%
United States of America	72%	70%
France	97%	98%
Italy	100%	100%
Mexico	66%	74%
Poland	100%	100%
Portugal	100%	100%
Total	29%	33%
Total	48%	

5. Due diligence

Project Due Diligence: Human Rights and Biodiversity

Commitment to human rights

DOMINION's commitment to Human Rights is not limited to the necessary compliance with the legislation in force in each of the territories in which it operates. DOMINION supports, respects and contributes to the protection of internationally recognized fundamental Human Rights, with the aim of not being complicit in any form of abuse or violation of these. Therefore, it promotes respect for these rights in all activities and geographical areas where it is present and its adoption in those companies in which it participates, even without having control, and also among its suppliers, contractors and collaborators.

DOMINION is guided by the International Bill of Human Rights, the principles relating to rights set out in the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its fundamental conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises; the United Nations Convention on the Rights of the Child; the United Nations Global Compact; the Seoul Declaration on Safety and Health at Work; and the United Nations Guiding Principles on Business and Human Rights. In addition, DOMINION is part of the United Nations Global Compact and assumes the 10 Principles of the same, which are derived from the different United Nations declarations on human rights, labor, environment and anti-corruption and enjoy universal consensus, as well as the commitment to promote the Sustainable Development Goals (SDGs). DOMINION promotes knowledge of these international agreements by incorporating references to them in its policies, website, intranet, etc., as well as integrating knowledge of these policies into the onboarding process of managers and business managers.

Human Rights Policy and Prevention of Forced and Child Labor

To materialize this commitment, DOMINION internally relies on its Code of Conduct and its own policy on Human Rights and Prevention of Forced and Child Labor, approved by the Board of Directors, and fully consistent with the Code of Conduct. This policy is publicly accessible on the website, applies to all DOMINION companies and employees and is extended to all stakeholders, with the aim of sharing and enforcing these commitments in the relationships that are maintained with them.

The main principles set out in this policy are the following:

- **Avoiding discriminatory practices**: DOMINION is committed to ensuring a selection process and a work environment free of discrimination based on sex, race, religion, age, sexual orientation, nationality, marital status or socioeconomic status, as well as respect for ethnic minorities and indigenous communities.

- **Reject the use of forced and child labor:** DOMINION undertakes to ensure that in none of its activities do cases of forced or child labor occur. In addition, it undertakes to comply with the labor legislation of the countries where it operates and, where appropriate, to take corrective measures.

- **Offer decent employment:** DOMINION is committed to remunerating its employees in a dignified manner, in accordance with their skills and knowledge. Likewise, DOMINION undertakes to comply with labor legislation in all the places where it operates and, as far as possible, to establish measures aimed at flexible schedules.

- **Protect people's health:** DOMINION is committed to offering its employees a safe and healthy work environment in scrupulous compliance with the applicable legal requirements.

- **Facilitate collective bargaining and freedom of association:** DOMINION respects the right of its employees to freedom of association and collective bargaining. The company will facilitate, as far as possible, its employees to meet and discuss relevant issues related to their employment in freedom.

- **To promote a culture of respect for human rights** and the awareness of DOMINION professionals in this area. In particular, in those places where the fulfilment of these rights is at greater risk.
- **Promote commitment to Human Rights throughout the value chain:** DOMINION is committed to disseminating this policy to suppliers, contractors, collaborating companies and customers, promoting and encouraging the various components of the value chain to develop their own policy in this regard.

This policy can be found publicly on the DOMINION website at the following address: https://www.dominion-global.com/files/documentos/pdf/compania/esg/el-codigo-de-conducta-y-nuestras-politicas/Human_Rights_Policy.pdf

Due diligence strategy.

DOMINION regularly conducts an exercise to identify and assess the actual or potential adverse impacts of its activities on human rights.

The Corporate Risk Management and the heads of each of the different business units participate in the preparation of this exercise. The review process is not limited to identification and evaluation, but seeks to integrate the results into its internal processes and the Risk Map, in addition to generating prevention, training, mitigation and remediation mechanisms and an adequate report of all this.

Diligence in service activities and projects at the client's headquarters

In those projects focused on client facilities or actions in urban or road centers, where, according to the analysis carried out, the potential impacts of affectation to communities are very low, the focus is on issues related to respect for the fundamental conventions of the International Labor Organization, with a special emphasis on the field of health and safety, applying a "zero accidents" policy, and in the field of working and hiring conditions, as well as the fundamental rights and principles of workers, when these activities are carried out in countries where reinforced control is required, such as India and Saudi Arabia.

Diligence in 360 projects. Human Rights of Local Communities

In this type of project, DOMINION usually carries out an Environmental and Social Impact Assessment (ESIA), usually under local laws and regulations and the Performance Standards of the International Finance Corporation (IFC), dependent on the World Bank, in which the risks of human rights violations are analyzed, especially in local communities. indigenous groups, migrants, children, etc., in addition to other environmental risks, and preventive, mitigating or compensatory measures are proposed, which are duly verified by external parties. The ESIA is a critical element both in the decision stage on the execution of the project, and in the execution stage where action plans, Environmental and Social Action Plan (ESAP), are followed, which are updated throughout the project, and where environmental and social issues, as well as health and safety, are considered. establishing milestones, requirements, responsible parties and delivery dates. Based on the needs indicated in the corresponding Action Plan, different Environmental and Social Management Plans are drawn up, known as the Construction Environmental & Social Management Program (CESMP), such as the following: CESMP: Traffic & Transportation Management Plan; Spill Contingency Plan; Construction Management Plan; Waste Management Plan; Chemicals Management Plan; Emergency Preparedness and Response Plan; Chance Find Procedure; Stakeholder Engagement Plan (SEP); Employment and Workforce Management Plan; Occupational Health and Safety Plan; Community Health, Safety and Security Plan; Resettlement and Livelihood Restoration Plans (LRPs); Local Content and Procurement Plan Biodiversity Management Plan.

In addition to these Plans, in the exceptional case in which a project requires it, RCAPs (Resettlement and compensation action plan) are drawn up, focused on compliance with KPIs linked to compensation and resettlement processes, and which follow the guidelines set by the Performance Standard 5 of the International Finance Corporation (IFC PS5), which advises companies to avoid resettlement whenever possible and to minimize the impact of displaced people with fair compensation and improvements in their living conditions. When this is the case, for the proper compliance with all the aspects addressed in the CESMP and RCAP, daily training actions are given and different KPIs are monitored that are compiled in semi-annual reports, reviewed by third-party verifiers. For the processes of compensation and resettlement in projects, if necessary, the typology of measures that can be applied is very broad, but among them it is worth listing the payment of compensation to those affected by the projects, the construction of housing for those affected to be resettled, economic support for highly vulnerable groups, community support actions, hiring of local companies, training plans and dissemination actions.

Supply Chain Diligence

DOMINION has mechanisms that help prevent the violation of Human Rights throughout the supply chain: the Supplier and Supply Chain Management Policy, the Supplier Code of Conduct, the approval procedures, segmenting suppliers by criticality and applying specific sustainability questionnaires through a specialized tool adopted corporately, audits, general terms and conditions of contract, etc.

Diligence in business relationships

In the process of analyzing operations that lead to the establishment of new business relationships (acquisitions, joint ventures, etc.) and in order to ensure an adequate commitment to Human Rights by all parties, compliance with DOMINION's regulations, or one with similar characteristics, is required, and a review of the reputational history of potential partners is carried out.

Complaints of human rights violations

As a relevant element in the prevention and detection of possible infringements, DOMINION makes available to all members of the organization, and to any third party, a public ethical channel on its website from which queries can be made, behavior contrary to the law or breaches of the Code of Conduct and, in particular, breaches of Human Rights. The channel allows anonymous complaints to be made. The company guarantees the confidentiality of the whistleblower and the absence of retaliation at all times. This DOMINION ethical channel is available at the following address: https://www.dominion-global.com/es/esg/canal-etico-y-canal-frente-al-acoso-moral-y-o-sexual.

In 2025, no complaints related to human rights violations have been received.

Due diligence in biodiversity protection

For DOMINION, the conservation of biodiversity, the defense of ecosystems and the responsible use of natural heritage is one of the SDGs assumed within the commitments acquired when signing the Global Compact.

Although most of the projects developed by DOMINION are executed in already urbanized places, usually industrial, and in most cases, within the client's facilities, occasionally projects are carried out, within Division 360, that may have a certain impact on the fauna and flora of the places where it operates. In no case are there operations centers owned, leased or managed located within or next to protected areas or areas of great value for biodiversity.

In the event that a 360 Projects has this characteristic, exhaustive environmental and social impact analyzes are carried out. These analyzes are carried out in accordance with national laws and regulations, and international standards, in general IFC Standards, to ensure adequate diligence and, in addition, to make it possible to obtain international financing. These studies examine in detail the impact of projects on local ecosystems, with a particular focus on threatened ecosystems and high-value biosystems. As a result of these evaluations, the characteristics of the project are adjusted to minimize its impact on the environment, and prevention, mitigation, and compensation measures are implemented as necessary.

For the projects of 360 Projects in the field of renewables, exhaustive physical and environmental impact analyzes are carried out in the places where renewable plants, mainly photovoltaic, are planned to be built. They analyze the main risks of the locations, also focusing on the biodiversity of the environment. As a result of the results of these analyzes, various actions and measures are carried out that seek to reduce the environmental impact on biodiversity or even generate a positive impact on it.

Due diligence on corruption, bribery, antitrust, respect for international sanctions and money laundering

The Ethical Framework is the main tool in the fight against corruption, bribery and money laundering. DOMINION is firmly committed to ensuring rigorous compliance with anti-bribery and anti-corruption regulations, and one of its priorities is to develop a solid corporate culture of compliance that is transferred to the decision-making process by its directors, managers and employees, as well as by the rest of the natural and legal persons acting on its behalf. facilitating that, within the scope of their respective functions and responsibilities, they are able to detect and prevent practices that could constitute a crime.

Under no circumstances should DOMINION employees resort to unethical practices that can be understood as inducing a lack of impartiality, transparency and rectitude in the decisions of any third party with whom they interact, whether they belong to the public or private sphere.

For this reason, the prevention of corruption and bribery are very present in DOMINION's Ethical Framework, specifically in the Code of Conduct, but also through other policies such as the Hospitality and Gifts Policy. Even so, DOMINION has wanted to give greater visibility to these crimes, therefore developing a specific anti-corruption policy with the aim of achieving an adequate state of awareness on the part of all its employees and also all third parties related to DOMINION, to whom the policy is also directed. In it:

- It is strictly forbidden to offer, promise, authorize or deliver, directly or indirectly, any kind of monetary incentive, commission, gift or remuneration to any employee, manager or administrator of other companies or private entities, as well as to authorities, public officials, employees or managers of companies and public bodies, for the purpose that, in breach of their responsibilities and, where appropriate, current legislation, act or fail to act to favor a certain business or obtain an undue business advantage. These deliveries, promises, authorizations or offers are prohibited whether they are made directly or indirectly through collaborators, partners, associates, agents, intermediaries or any intermediary.
- All Obligated Entities have the obligation to reject and immediately notify the Compliance Body of any request made by a third party for monetary incentives, commissions, gifts or remuneration of those provided for in this section; for this purpose, the Ethical Channel will be used.

- Obligated Entities that maintain relations with the Public Administrations must always schedule and document them.
- Payments for the facilitation or expediting of procedures consisting of offering, promising, authorizing or delivering, directly or indirectly, monetary incentives, commissions, remuneration or things of value to public officials and servants or to employees and directors of private entities in order to expedite judicial or administrative procedures, or of any other nature, are strictly prohibited.

In the case of the 360 Division, in 2025 the ISO37001 certification of the anti-bribery management system has been renewed, supported by a systematic review of risks and controls linked to the projects developed within the scope of 360 Projects.

In relation to expenditure control, in reinforcement of the existing specific policy in this regard, the number of users of expenditure justification tools in different countries has been increased by 2025. With the control capacity that this provides, together with the prohibition of cash payments already in force, new steps have been taken in the management of this risk in the communication and training actions detailed above.

Money laundering and sanctions

In relation to money laundering, and although no DOMINION company is an obligated subject under the terms of the regulations on the prevention of money laundering and terrorist financing, it is a duty of all DOMINION employees to pay attention to those cases in which there are indications of lack of integrity of the persons or entities with whom they maintain commercial relations. Cash payments are not permitted and the company has payment controls and due diligence procedures from suppliers and other business partners. There is a specific training course in this area in the compliance training program.

The Policy on the Prevention of Money Laundering and the Financing of Terrorism and International Sanctions is, together with the Code of Conduct, the key element in the management of these risks. The Policy defines principles of action and expected conduct that apply to all DOMINION employees and related third parties. This Policy also extends its scope to the Financing of Terrorism, understanding as such the supply, deposit, distribution or collection of funds or goods, by any means, directly or indirectly, with the intention of using them or with the knowledge that they will be used, in whole or in part, for the commission of any of the terrorist offences.

In the context of international sanctions, defined as tools of a political, diplomatic or economic nature used by countries, international or supranational organizations to establish restrictive measures against violations of international law, human rights or civil liberties, the DOMINION Policy contemplates a procedure that allows verifying that DOMINION's business operations are not subject to international sanctions. The implementation of this mechanism reflects the company's commitment to compliance with global regulations, reinforcing its corporate responsibility and adherence to international ethical and legal principles.

Antitrust

With its Competition Policy, DOMINION seeks to explain what business conduct should be vis-à-vis competitors, in order to maintain a balance in the market combining freedom of enterprise, free competition, the collective interest of consumers and the public interest. Through training programs aimed at DOMINION's main executives, the company seeks to make explicit prohibited practices and behaviors in relation to competitors.

Complaints

In 2025 there have been no complaints for issues related to corruption, money laundering, sanctions or defense of competition.

6. The company's commitment to the sustainable development of society

DOMINION's sustainability strategy, focused on helping its customers become more efficient and sustainable, is complemented by its commitment to being a company that strives to be increasingly sustainable.

This commitment entails commitments to society such as those set out below:

- Social Action and Philanthropy
- Consumers: grievance, complaints received and resolution systems
- Innovation at the service of society
- Computer Security and Privacy Protection
- Taxation and subsidies received
- Subcontractors, suppliers and sustainability criteria in procurement
- Global Compact: Progress on the Sustainable Development Goals

Social Action and Philanthropy

DOMINION has a Social Action and Philanthropy Policy, which illustrates its commitment to the community, while enhancing the commitment of its employees and also highlighting the necessary diligence when choosing and monitoring the projects supported.

The social action carried out by DOMINION is based on the principles of collaboration, rigour and transparency, contribution of additional value, long-term commitment, joint company-employee commitment, focus on disadvantaged places and no contribution to political parties or lobbies.

The activities contemplated in DOMINION's Social Action and Philanthropy policy are included in the following categories:

- **Donations**: one-off financial support to Non-Governmental Organizations or similar organizations for the development of specific activities.
- **Sponsorship and patronage**: sponsorship or patronage activities carried out well at the corporate level, always in line with the principles indicated in the Policy.
- **Investments in the communities**: investments in the communities where DOMINION operates aimed at improving the situation of these communities.

Throughout 2025, the policy defined in 2018 has basically continued, which combines priorities:

- Preferably philanthropic projects will be articulated around **education**, with a special link to the world of technology. DOMINION supports education with the conviction that it is a key element to improve labor qualifications, commitment and the most efficient way to help society grow sustainably. This priority is directly related to the SDGs: 4. Quality education; 8. Decent work and economic growth.

- The second priority is aimed at promoting **equal opportunities.** DOMINION supports projects such as those of the Xaley Foundation aimed at removing the obstacles that hinder women's access to an education that allows them to overcome a situation of discrimination. This priority is directly related to the SDGs: 4. Quality education; 5. Gender equality; 10. Reducing inequalities

The main actions and initiatives supported in 2025 are as follows:

- **Xaley Foundation:** its main purpose is to guarantee inclusive equitable and quality education in Senegal.
- **TEDxU Deusto**: Event organized by the students of the University of Deusto with talks in TED format
- **Foundawtion**: works on the construction of projects focused on the educational field in Senegal, supported by architecture and construction systems that respect local tradition and materials.
- In addition, it has continued to financially support various cultural foundations such as the Guggenheim Museum or the Bilbao Fine Arts Museum.

The total contribution made in the field of Social Action in 2025 amounted to €129,985, compared to €155,840 in 2024 (Note 25 – Other operating expenses consolidated financial statements).

- In some venues, different solidarity actions have been carried out focused on vulnerable local communities and led by DOMINION staff, in which the economic contribution has been immaterial or non-existent.
- To these amounts are added the specific actions **linked to local development** and quality of life in the communities where DOMINION develops its 360 projects. These actions are directly related to the following SDGs: 1. No poverty; 3. Health and well-being; 4. Quality education; 5. Gender equality; 10. Reduction of inequalities; 11. Sustainable cities and communities

All philanthropic actions are carried out under a careful process of prior diligence and monitoring that seeks to avoid any risk situation. No contribution should create the slightest doubt about its suitability and, of course, it should not imply a breach of any applicable law.

As expressly determined by its Social Action and Philanthropy Policy, DOMINION does not make financial contributions or collaborations with political campaigns, political parties or lobbies or to foundations whose support can be understood as a political contribution.

In addition, DOMINION contributes to different associations for the promotion of sustainability (such as the Spanish Global Compact Network) and the regional promotion of the sectors of activity in which it participates. In 2025, the contribution to associations for the promotion of sustainability and trade unions amounted to €65,350, compared to €121,208 in 2024 (Note 25 – Other operating expenses, consolidated financial statements).

Consumers: grievance, complaints received and resolution systems

Different customers, different needs.

DOMINION's clients are as varied as its businesses, mainly large companies – Business to Business (B2B) activities, both in the public and private sectors, to which it provides services or for which it executes projects. However, there are specific cases in which in order to carry out these services to companies, a direct relationship is maintained with the customers or users of the services provided. This is mainly the case of Phone House, which sells telephone terminals and other services to thousands of end customers through its stores. A very small part of these sales are made online, which account for just 0.3% of DOMINION's total sales figure.

Communication and customer relationship

The company's communication channels with customers seek accessibility and agility. Taking into account the diversity of the customer portfolio of each of its businesses, communication is managed through a wide range of channels that range from face-to-face service to web spaces for each of them.

Customer satisfaction. Loyalty and recommendation

Measuring customer satisfaction helps to plan actions aimed at improving their experience in the relationship with the company. Given the diversity of products and services provided by DOMINION, the factors considered in the measurement of customer satisfaction vary significantly.

Thus, as an example, at the Antofagasta Hospital DOMINION SE receives a monthly evaluation of the degree of execution of the maintenance it provides. Similarly, in the case of smart infrastructure services, DOMINION receives a monthly performance evaluation from its customers. On the contrary, in the case of the execution of 360 projects, the satisfactory reception by the client of the project milestones is the main form of quality measurement.

Complaint systems, complaints received and resolution of the same

Within the framework of its commitment to the customer, DOMINION has specific units, managers, channels and procedures to act on the demand of its customers, especially when they are individuals, as is the case of Phone House. In 2025, this company received and managed 776 complaints or claims for these services (1,117 in 2024).

Customer Health and Safety

From the point of view of health and safety, the type of products sold by DOMINION to the end consumer through Phone House (telephone terminals and related accessories) does not entail relevant risks. On the other hand, in the case of activities closer to the B2B industrial world, it is considered that the safety and health of the customer is not a material issue, as they are large companies that acquire services and not products from DOMINION.

Certified Management Systems

The most important activities at DOMNION have management systems certified in accordance with the most recognized international benchmarks in terms of quality, environment and occupational safety. By 2025, 85% of DOMINION's workforce will work in activities supported by management systems certified under the ISO 45001 standard, a figure higher than the 64% collected in 2024.

Innovation at the service of society

Innovation is part of the concept of technological vitality that characterizes DOMINION. They allow you to continuously anticipate market trends and disruptions. The different units of DOMINION maintain at all times an attitude of permanent review and improvement, of which this innovation process is formed, in order to be able to offer at all times the solution or service that best suits the needs of the customer and thus be able to move society forward in an efficient and sustainable way.

DOMINION's technological roadmap is designed under high TRL (Technology Readiness Level) criteria, trying to minimize the expected time to market of each new solution developed under a scheme of progressive evolution of our already proven systems and a very clear definition of target commercial applications, markets and level of replication.

DOMINION's solutions are designed with disruptive features, aimed at achieving "go" decisions in order to speed up time to market.

Innovation Governance

Although the weight of innovation falls on the different business units, responsible for maintaining their level of technological vitality and developing new business opportunities, DOMINION has a corporate Innovation unit (R+D+i) that coordinates the initiatives developed by the different business units, structures the relationships with the Technology Centers, universities, collaborating partners, associate evaluators and other institutions in the field of innovation, verifies full compliance with the demanding regulations in innovation support programs, develops open innovation programs and manages possible grants that may be applicable at regional, national or European level in the development of projects.

Types of innovation: product and process

The innovations made at DOMINION in 2025 are both process and product. DOMINION has several digital transformation units, one in each Division, focused on the permanent improvement of its processes and the tools that support them, fundamentally seeking operational efficiency, intelligent automation, cultural change and competitiveness. These units launch different transformative initiatives throughout the year, for which they seek the participation of the key people in these processes, with whom they design and execute the improvement processes, in addition to dissemination and training actions for their subsequent implementation, thus achieving improvements in efficiency and sustainability that are shared with customers.

As a result of both R+D+i projects and the development of solutions for customers based on tools initially used to optimize DOMINION's own processes, the company also has a range of products focused on sustainability, either through energy or process efficiency, or directly through their direct impact on the communities where they are deployed.

Some examples of products are solutions for intelligent management of level crossings and detection of objects on tracks in the railway world based on artificial intelligence, early warning systems for different natural disasters (tsunamis, earthquakes, earthquakes, overflows, etc.) and different energy efficiency tools in smart buildings and industrial plants, as well as for the optimization of industrial processes. infrastructure deployment, logistics and people management.

Open Innovation. Innovation programs. Strategic lines of innovation

DOMINION is aware of the importance of collaboration in the field of innovation to achieve results that it can hardly aspire to alone, as it is part of an environment in which it can collaborate with other companies, startups, technology centers, universities and public institutions, with initiatives that combine the search for competitiveness and a positive impact on society. For this reason, DOMINION I+D is part of the Basque Science and Technology Network, as well as the Basque Innovation Agency and the Aclima Cluster, focused on Eco-industry and environmental services and products, and maintains contact with a large number of Technology Centers, universities and specialist technology companies with which it participates in different innovation programs. with projects such as the following:

- Advanced platform for detecting falling objects on tracks using artificial intelligence
- Intelligent, robust, safe and ethical industrial systems for industry 5.0. Advanced Specification, Design, Evaluation, and Monitoring Paradigms
- Research in advanced positioning technologies for the improvement of productivity, safety and logistics in industry
- Digital technologies for a new generation of photovoltaic plants and electrical microgrids. Innovative energy storage projects
- Intelligent platform for the digitization of B2B services based on Machine Learning
- AI-based robotic urban waste collector cleaning platform
- Smart tool for the digitalization and improvement of process efficiency in industry
- Smart energy management in industrial energy communities
- AI-based SAAS platform for the detection and prevention of money laundering and terrorist financing.
- Eco-efficient degassing equipment for hydrocarbon-derived gases based on AI.
- Research into new inspection technologies based on drones and Deep learning for the maintenance of energy infrastructures
- Research and development in cybersecurity for the water sector in critical infrastructures
- Decentralized infrastructure for environmental impact management in the automotive sector
- Smart sensor systems and nanofiltration for water quality

Innovation at DOMINION has sustainability and improved efficiency as its fundamental principles, as explained above. The specific detail varies from year to year, but there is a common substrate or strategic lines that are maintained over time, linked to DOMINION's activities: renewable generation, waste value chains, circular economy projects, integral water cycle, air and climate change, ecosystems and efficient manufacturing and eco-design. eco-efficient buildings and facilities, energy storage and hybridization systems, electricity transmission and distribution systems and the deployment of telecommunications, among others.

Although the real figure is much higher, as a large part of the effort is integrated into the profit and loss account of the DOMINION units, the figure for investment in innovation published in 2025 amounts to 6,904,000 euros, compared to 9,896,000 euros the previous year. For its part, the number of subsidies received amounted to 856,266 euros compared to 324,263 euros the previous year. They have only been received in Spain, in regional and national aid programs.

As part of its commitment to Open Innovation, and after the success of its first two editions, DOMINION has launched in 2025 the third edition of its BQUO initiative, its talent and projects accelerator, through which a select group of young entrepreneurs, from different parts of the world, receive the support of DOMINION to develop their innovative projects and develop their skills and knowledge. interacting with the company's professionals, with individualized mentors and receiving training and accompaniment according to their needs.

In addition, DOMINION participates in one of the first funds created in Spain focused on technological and innovative companies and the Energy Transition (A&G Energy Transition Tech Fund). Its role is not limited to that of a passive investor, but has the mission of energizing investee companies based on its experience in the sector.

For Dominion, innovation is an attitude and that is why it is constantly looking for new innovative projects, also acting as a technological antenna for other companies, collaborating with both public institutions and other private companies in consortium projects and without forgetting the attraction of talent for the management of innovative projects, not only attracting external talent, but through intrapreneurship within the company itself.

Computer Security and Privacy Protection

Computer security is a relevant risk for society as a whole and for companies in particular, to the extent that the increasing digitalization of administrative and production processes makes them increasingly dependent on the resilience of their computer systems. Although it is not an issue that reaches the level of material from the point of view of the double materiality analysis carried out in accordance with the CSRD, DOMINION considers that it is convenient to continue reporting in relation to it due to its relevance at the global market level and the existence of a contingency characterized as remote derived from the cyberattack that affected one of its business units in 2021, , as set out in note 31.c) of the Financial Statements.

Security Governance

DOMINION has an internal IT Security policy, which details the minimum characteristics that must be met in all DOMINION offices, without prejudice to the local adaptations that may be necessary. Added to this is the confidentiality policy aimed at each employee and a key element in preventing incidents.

DOMINION has a Corporate Information and Communication Technology Department, responsible for implementing and managing the strategy in this area and defining the measures to guarantee the protection of the company, as well as the necessary business continuity policies and procedures. To carry out its function, it has its own staff and managers in each business unit.

As part of its prevention effort, DOMINION carries out training initiatives aimed at all employees through the intranet and the DOMINION University, as well as ethical hacking tests (pentesting) of different types throughout the year. In 2025, DOMINION has continued to strengthen both its prevention measures and its contingency plans for events of this nature, renewing, as part of this process, the ISO 27001 and National Security Scheme (high level) certifications on its information security management system at the corporate level.

In 2025, DOMINION has not suffered any notable cyberattacks.

Privacy protection

The management of the personal data to which it may have access in the development of its activities is a relevant aspect for DOMINION.

In most of the operations it carries out, usually very focused on the industrial world, the use of third-party data is null or irrelevant, being limited to those derived from existing employment relationships, which DOMINION processes in accordance with the regulations in force in each case.

However, in some cases there are activities in which DOMINION has access to personal data of natural persons who are customers due to a service that DOMINION provides. Although it is not normally particularly protected or sensitive data, DOMINION pays special attention in these cases.

The key elements that DOMINION applies for adequate privacy protection are the following:

- Privacy and Personal Data Protection Policy
- Corporate Information Use Protocol
- Permanent adaptation process, supported by independent external experts
- Strengthening the IT security system
- Attention to the rights of customers in this area

Privacy and Personal Data Protection Policy

DOMINION has a privacy policy, fully consistent with its Code of Conduct, which illustrates the commitment assumed by DOMINION with the different stakeholders affected by this issue and with compliance with the legislation of the jurisdiction on data protection, which is applicable depending on the processing of personal data that is carried out. This policy must be complied with by all companies and all employees of DOMINION, as well as by its supply chain in case of recording or processing personal data. The Policy guarantees the right to data protection of all natural persons who are related to DOMINION, ensuring respect for the right to honor and privacy in the processing of different types of personal data, from different sources and for different purposes depending on their business activity. It also guarantees respect for the following principles: legitimacy, lawfulness, loyalty, minimization, accuracy, limitation of the retention period, integrity, confidentiality, proactive responsibility, transparency and information.

Corporate Information Use Protocol

The Protocol for the Use of Corporate Information complements the privacy policy in its internal aspect, highlighting, among other aspects, the obligations of diligence that all DOMINION employees have in relation to the confidential and personal data to which they have access due to the exercise of their activity. These obligations are consistent with those also set out in the Code of Conduct, signed by all DOMINION employees.

In this way, it establishes the guidelines for treating confidential information, the obligation of discretion and confidentiality, the mechanisms established to guarantee confidentiality or the mechanisms for the protection of personal data. It also establishes the security measures that any employee must ensure in the use of information technologies, use of hardware and software, email, the Internet and other media such as mobile phones. There is a commitment to zero tolerance for any irregularity that may compromise the security of information or the use of IT assets, non-compliance is sanctioned in accordance with the provisions on labor breaches of the Workers' Statute or in the specific developments of the applicable agreements.

All employees and third parties have at their disposal a whistleblowing channel through which they can submit complaints about conduct that may imply the commission of an irregularity related to this area.

Permanent adaptation process, supported by external experts. Data protection governance.

DOMINION carries out a process of permanent adaptation to the regulations in force in the different countries where it operates, evaluating any new activity and monitoring the conclusions and measures taken in relation to the activities in force.

This process is led by the Corporate DPO (Data Protection Officer), who has his own team and the support of external experts in the functions of supporting the monitoring and auditing of the processes in place, as well as the evaluations that are carried out on the new activities. The Corporate DPO reports to the Audit and Compliance Committee and has managers in each unit for the exercise of its function. The results of the audit and monitoring processes are usually translated into procedural changes and improvements in the security measures of DOMINION's systems.

DOMINION employees receive, in relation to the Policy on the Use of Corporate Information, and especially in relation to data protection, different face-to-face or online training and other awareness-raising actions. Likewise, DOMINION is aware of the importance of its supply chain also assuming commitments in the field of personal data protection, therefore, it includes points related to security systems, commitment in the matter and the degree of training of the teams in the supplier approval questionnaire.

Attention to customer rights in terms of data protection

DOMINION, through the information collected on its websites, contracts and other means, adequately informs its customers of the information collected, its use, the time that this information is kept in the corporate archives, how it is protected and the policy of disclosure to third parties (public entities). The customer has at their disposal on the website a form through which they can find out about the personal data held by the company and request their correction or deletion of their data.

Taxation and subsidies received

DOMINION's activity contributes to the economic dynamism of the communities where it has a presence through the payment of taxes, job creation and the hiring of suppliers. Transparency and fiscal responsibility are key to making this contribution effective.

Fiscal policy

DOMINION's Code of Conduct and Tax Policy, approved by the Board of Directors and publicly available on the website, reflects DOMINION's approach to tax matters, as well as its consistency with the global and sustainability strategy. This Policy applies to all companies in which DOMINION has a stake and must be known by all employees. Among others, the Policy develops the following principles:

- The avoidance of payments or the obtaining of undue benefits to the detriment of the Public Treasury or Social Security is explicitly prohibited.
- It establishes the commitment not to transfer the value created to low-tax jurisdictions, not to take advantage of tax havens to avoid tax obligations, not to use tax structures without a defined commercial basis and to use the arm's length principle to establish transfer prices.

DOMINION bases its tax strategy on the following good tax practices:

- Compliance **with tax regulations** in the different countries and territories in which the Group operates, paying the taxes that are payable in accordance with the legal system.

- The **adoption of decisions in tax matters** on the basis of a reasonable interpretation of the applicable regulations and in close connection with the group's activity, avoiding an aggressive tax strategy.
- The **prevention and reduction of significant tax risks,** ensuring that taxation is appropriately related to the structure and location of DOMINION's activities, human and material resources and business risks.
- The strengthening of a **relationship with the tax authorities** based on respect for the law, loyalty, trust, professionalism, collaboration, reciprocity and good faith, without prejudice to the legitimate controversies that, respecting the above principles and in defense of the social interest, may arise with said authorities regarding the interpretation of the applicable rules.
- Informing **the Board of Directors** on the main tax implications of the operations or matters submitted for approval, when they constitute a relevant factor in forming its will.
- The **concept of the taxes** that the Group's companies pay in the countries and territories in which they operate as the main contribution to the maintenance of public charges and, therefore, one of their contributions to society.

Governance and control of fiscal policy

The Board of Directors is ultimately responsible for defining the corporate tax strategy and ensuring compliance with it through an appropriate control and supervision system.

The Audit and Compliance Committee, for its part, is responsible for supervising the effectiveness of the tax risk control and management systems, which are incorporated into DOMINION's Risk Map, reviewing the corporate principles, the tax strategy and the application of these guidelines.

The Corporate Finance and Tax Director regularly reports to the Audit and Compliance Committee on the most relevant tax aspects of the year, the management of risks of this nature and investments or operations with a relevant tax impact. To carry out its function, it has a highly qualified team, supported by external advisers, who adequately cover the different activities and geographies in which DOMINION is present, and who provide support and training to the management and operations and financial control teams in current regulations and internal rules and principles.

Transfer pricing

The criterion applied by DOMINION in the valuation and quantification of the different activities it carries out is the arm*'s length principle*, as defined in the OECD guidelines.

The consideration for support services for the management of DOMINION, its investees and related companies, is calculated based on the direct and indirect costs incurred by the provider entity for these support works, applying a market margin, in a manner consistent with those that would apply with an independent organization that provides services of a similar and comparable nature.

Fiscal transparency. Controversies. Litigation

In strict compliance with its tax obligations and tax transparency, the company delivers the country-by-country report to the Tax Agency annually. In addition, it also delivers tax transparency reports to the Australian and Argentine authorities.

According to Order HFP/115/2023 on harmful tax regimes, of the Spanish Ministry of Finance, DOMINION is not based in any country that has the category of tax haven.

The Ethics Channel allows irregular conduct related to any alleged breach of the Code of Conduct to be reported confidentially.

The pre-tax profits obtained by DOMINION throughout 2025 and 2024 are as follows:

COUNTRY	2025 PROFIT / (LOSS) BEFORE CORPORATE TAX (THOUSANDS OF €)	2024 PROFIT / (LOSS) BEFORE CORPORATE TAX (THOUSANDS OF €)
Germany	7,530	8,066
Saudi Arabia	1,108	2,110
Argentina	373	3,938
Australia	1,652	783
Bahrain	475	507
Canada	743	1,340
Chile	12,976	3,944
Colombia	(142)	(4,396)
Costa Rica	43	(24)
Denmark	135	-556
Ecuador	519	(12)
United Arab Emirates	1,255	(624)
Slovakia	(993)	20
Spain	(25,846)	13,710
France	5,181	(2,475)
Guatemala	-	203
India	1,645	1,246
Israel	563	30
Italy	815	932
Mexico	21,318	16,512
Qatar	34	20
Oman	(635)	(1,393)
Panama	48	(1,021)
Peru	3,744	2,217
Poland	291	(472)
Portugal	(13)	-
El Salvador	-	27
South Africa	(5)	3
United Kingdom	(109)	62
Dominican Republic	(9,134)	178
USA	(212)	4,651
TOTAL	**23,359**	**49,526**

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Regarding the amounts paid in 2025, the detail of the information is included in the following table:

COUNTRY	2025 IS PAID (CASH CRITERION) (THOUSANDS OF €)*	2024 IS PAID (CASH CRITERION) (THOUSANDS OF €)*
Germany	487	530
Saudi Arabia	426	84

Australia	-	232
Chile	544	547
Spain	1,820	1,508
India	519	-
Mexico	33	763
Peru	1,469	1,485
Dominican Republic	1,228	-
(**) Others	877	697
TOTAL	**7,403**	**5,846**

*The payment of taxes accrued in the same year and previous years is included.

**Other includes the following countries: Angola, Ecuador, Guatemala, Italy, Israel, Panama, Portugal and Oman.

In relation to both tables, it should be noted that the absence of a direct relationship between them responds to the lack of temporal correlation between them and the existence of negative tax bases from previous years that could have been offset.

Adaptation to Pillar II regulations

This new tax regulation is analyzed in Note 2.3.2 of the Consolidated Report of the Consolidated Financial Statements, as well as the explanation of the impact analysis on DOMINION carried out to date.

Public subsidies received

In the 2025 financial year, the amount awarded in innovation subsidies amounted to €856,266 compared to €324,263 the previous year. They have only been received in Spain. (Note 24 – Other operating income, consolidated financial statements).

In addition, other subsidies have been received for different bonuses received by Social Security in Spain, amounting to €98,501, amounting to €117,359 in 2024 (Note 24 – Other operating income consolidated financial statements).

In 2025 and 2024 there have been no lawsuits or litigation to report, nor have subsidies or tax deductions been obtained for environmental reasons. There are also no provisions or guarantees for environmental risks.

Subcontractors, suppliers and sustainability criteria in procurement

As part of its commitment, DOMINION's Sustainability Strategy plans to progressively expand the use of different sustainability criteria in the purchasing process.

In 2025, the following have been applied in these cases:

- Supplier approval on a growing number of DOMINION units.
- Purchases from local suppliers, which in the case of Spain have accounted for 82% of the total purchased for activities in the country, compared to 74% in 2024.
- Purchases from Special Employment Centers, which promote the incorporation of people with disabilities, for an amount of €492,814 (€1,376,487 in 2024)(Note 25 – Other operating expenses in the consolidated financial statements). These purchases have materialised in the hiring of different tasks such as office cleaning or the purchase of office supplies, trips, work clothes or drinking water.

- Purchases from paper and wood suppliers committed to PEFC Forest Products Chain of Custody Management Certificate.
- Introduction in the selection of the criterion of proximity to the point of destination, to reduce transport needs and guarantee a better service.

Reevaluation. Performance evaluation:

DOMINION re-evaluates its suppliers periodically, taking into account their typology, focusing especially on subcontractors. Key elements in this re-evaluation process include a control of supplier complaints, the results of audits and the improvement plans drawn up from them, as well as internal supplier surveys.

In 2025, 51 audits of subcontractors have been carried out in Spain, compared to the 25 carried out in 2024, with caveats found in 4% of cases, which have been solved after working with suppliers on their weaknesses.

The carbon footprint in the purchasing process

DOMINION aims to have a supply chain that is aware of the need to use more efficient and sustainable processes. In 2024, DOMINION implemented a supplier approval tool that includes, among its capabilities, that of requesting and facilitating the calculation of its carbon footprint and that it hopes will progressively help it to calculate the actual footprint, a step prior to its reduction. In parallel, DOMINION relies on the Dcycle calculation and reporting tool to calculate the carbon footprint of its purchases, based on the economic value of the purchases and using a MRIO (Multi-Regional Input-Output) methodology, which is based on macroeconomic data to assign monetary emission factors to products and services, covering emissions from the cradle to the door of the company.

Global Compact: Progress on the Sustainable Development Goals

DOMINION has a Sustainability Strategy focused on Doing and Being. With it, it seeks to contribute to its mission of helping its clients to be more efficient and sustainable, while generating the greatest possible positive impact, being a key agent in the development and progress of society. As a signatory of the United Nations Global Compact, DOMINION understands that one of the best ways to contrast and communicate this positive impact is to relate the activities it carries out internally and externally with the SDGs, having identified 10 priority SDGs on which it has a special impact:

- **SDG 3 Good health and well-being**:
    - Business activities: development of technologically advanced hospital infrastructures, which bring health closer to communities
    - Zero Commitment Accidents for employees and subcontractors
    - Internal awareness-raising campaigns, training and development of specific policies
    - WellDOM Wellness Program
    - Investment in specific technologies to reduce risks
    - Digital control of subcontractors

- **SDG 4 Quality education:**
    - Business activities: projects for technological equipment of educational systems
    - Collaboration with Universities and Vocational Training Schools
    - Social projects: Education is the basic axis around which the philanthropic projects supported by DOMINION revolve
    - BQUO project for open innovation and talent development in the Community
- **SDG 5 Gender equality**
    - Woman Forward Award awarded to DOMINION
    - Equality Plan
    - Membership of Ibex Gender Equality Index
    - Participation in the Diversity Charter in different countries in multiple countries.
    - Adhesion to the 'STEAM Alliance for female talent. Girls on the Feet of Science'.
    - Internal campaigns for multiculturalism, integration and zero tolerance of discrimination
    - Social projects aimed at mitigating the cause of school dropout among girls and adolescents
- **SDG 6 Clean water and sanitation**
    - Business activities: recovery of contaminated water in industries with proprietary technology
    - Manual of offices and warehouses to rationalize the use of water
    - BQUO initiative to accelerate technological projects in the field of sustainability
- **SDG 7 Affordable and clean energy**
    - Business activities: deployment of renewable energy generation infrastructures with comprehensive coverage throughout the development cycle
    - It is committed to the use of renewable energy in its own facilities and replacement of luminaires and other saving initiatives.
    - Use of electricity from renewable sources
    - Decarbonization plan.
- **SDG 9 Industry, innovation and infrastructure**
    - Business activities: improving the efficiency of industrial processes
    - BQUO initiative to accelerate technological projects in the field of sustainability
    - Active participation in R+D+i projects for the development of technologies and products
- **SDG 12 Responsible consumption and production**
    - Business activities: recovery of petrochemical and other waste with high recycling rates

  - Business activities: recovery of industrial contaminated water with proprietary technology
  - Business activities: mobile recycling and preparation for second use
  - Internal manual for responsible management of offices and facilities
- **SDG 13 Climate action**
  - Business activities: development, maintenance and repairs of customer facilities to make them more sustainable and reduce emissions
  - Business activities: deployment of electric vehicle charging facilities
  - Business activities: demolition of obsolete tall structures and design and construction of more sustainable solutions
  - Moving towards an electrified fleet and internal campaigns to reduce trips and footprint on the way to work
  - Verifiable emission reduction targets: Science Based Targets
  - Climate Risk Assessment
  - Adherence to the Operation Clean Sweep (OCS) project of ANAIP (Spanish Association of Plastics Industrialists)
  - Internal campaign "Week of the Fight Against Climate Change" to promote good practices among employees
- **SDG 16 Peace, justice and strong institutions**
  - Zero tolerance for corruption
  - Criminal Defense System in continuous updating
  - ISO 37001 anti-corruption
  - ISO 27001 and National Security Scheme (high level) of information security
  - Corporate Surveillance of Countries with Sanctions

Annex I: Table of Contents

Taxonomy

Issues		Reporting framework	Reference
Taxonomy		Proprietary methodology Compliance-based of the EU Regulation 2020/852.	D2. Environmental Information Annex II. EU Taxonomy

General areas

Issues		Reporting framework	Reference
Business model	Business Model **Description:** Business environment Organization and structure Markets in which it operates Objectives and strategies Main factors and trends that may affect its future evolution Main policies applied by the Group	NEIS 2, MDR-P E1-2, E1-4 E2-1, E2-3 E3-1, E3-3 E4-2, E4-4 E5-1, E5-3 S1-1, S1-5 S2-1, S2-5 S3-3, S3-5 S4-1, S4-5 G1-1	NEIS 2, MDR-P E1-2, E1-4 S1-1, S1-5 S2-1, S2-5 G1-1
Main risks and impacts identified	Internal Control and Risk Management System	NEIS 2 GOV 5	NEIS 2 GOV 5
	Analysis of risks and impacts related to key issues	NEIS 2 IRO-1, SBM-3	NEIS 2 IRO-1, SBM-3

Environmental issues

Issues		Reporting framework	Reference
Environmental management	**Current and foreseeable effects** of the company's activities	SBM-3 E1-9	NEIS 2 SBM-3 E1-9

		E2-6 E3-5 E4-6 E5-6	
	Environmental assessment or certification procedures	IT DOESN'T CROSS	NEIS 2 GOV-3 E1-2
	Resources dedicated to the prevention of environmental risks	E1-3 E2-2 E3-2 E4-3 E5-2 GOV-1	E1-3
	Application of the **precautionary principle**	E1-1 E1-3 E2-2 E3-2 E4-3 E5-2	E1-1 E1-3
	Number of **provisions and guarantees** for environmental risks	NEIS 2 SBM3 E1-9 E2-6 E3-5 E4-6 E5-6	E1 GOV-3
Pollution	**Measures** to prevent, reduce or remediate carbon emissions (also includes noise and light pollution)	E2-2	E1-6 Annex Law 11/2018: Apt.1
Circular economy and waste prevention and management	**Prevention**, recycling, reuse, other forms of waste recovery and disposal measures	E5-2	Annex Law 11/2018: Apt.1
	Actions to combat food waste	GRI 3-3	Annex Law 11/2018: Apt.1

Sustainable use of resources	**Water consumption** and water supply according to local constraints	E3-4	Annex Law 11/2018: Apt.2
	Consumption of raw materials and measures taken to improve the efficiency of their use	E5-2 E5-4	Annex Law 11/2018: Apt.3
	Direct and indirect energy consumption	E1-5	E1-5 Annex Law 11/2018: Apt.1
	Measures taken to improve energy efficiency	E1-3	E1-4 E1-5
	Use of renewable energies	E1-5	E1-5 Annex Law 11/2018: Apt.1
Climate change	**Important elements** of the greenhouse gas emissions generated	E1-6	E1-6 Annex Law 11/2018: Apt.1
	Measures taken to adapt to the consequences of climate change	E1-1 E1-3	E1-1 E1-2 E1-3
	Voluntarily set reduction targets	E1-4	E1-4
Protecting biodiversity	**Measures** taken to preserve or restore biodiversity	E4-3	Annex Law 11/2018: Apt.5
	Impacts caused by activities or operations in protected areas	NEIS 2 SBM 3	Annex Law 11/2018: Apt.5

Social and personnel issues

Issues		Reporting framework	Reference
Employment	**Total number** and distribution of employees by gender, age, country and professional category	S1-6 GRI 2-7, 405-1	S1-6 Annex Law 11/2018: Apt.4
	Total number and distribution of employment contract modalities	S1-6	S1-6 Annex Law 11/2018: Apt.4
	Annual average of indefinite, temporary and part-time	GRI 405-1	Annex Law 11/2018: Apt.4

Issues		Reporting framework	Reference
	contracts by gender, age and professional category		
	Number of dismissals by gender, age and professional category	GRI 401-1	Annex Law 11/2018: Apt.4
	Wage gap	S1-16	S1-16 Annex Law 11/2018: Apt.4
	Average remuneration by gender, age and professional category	S1-16	S1-16 Annex Law 11/2018: Apt.4
	Average remuneration of Directors by gender	GRI 405-2	Annex Law 11/2018: Apt.4
	Average executive pay by gender	GRI 405-2	Annex Law 11/2018: Apt.4
	Implementation of **work disconnection** policies	S1-1	S1-1 Annex Law 11/2018: Apt.4
	Employees with disabilities	S1-12	S1-12 Annex Law 11/2018: Apt.4
Organization of work	**Organization** of working time	S1-1 S1-15	S1-1 S1-15 Annex Law 11/2018: Apt.4
	Number of hours of absenteeism	GRI 403-9, 403-10	Annex Law 11/2018: Apt.4
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of these by both parents	S1-15	S1-15 Annex Law 11/2018: Apt.4
Health and safety	**Occupational health and safety** conditions	S1-14	S1-14 Annex Law 11/2018: Apt.4
	Number of occupational accidents and occupational diseases by gender, frequency rate and severity by gender	S1-14	S1-14 Annex Law 11/2018: Apt.4
Social Relationships	**Organization** of social dialogue, including procedures for	S1-2 S1-8	S1-2 S1-8

Issues		Reporting framework	Reference
	informing, consulting and negotiating with staff		Annex Law 11/2018: Apt.4
	Percentage of employees covered by collective agreement by country	S1-8	S1-8 Annex Law 11/2018: Apt.4
	Assessment of collective agreements, particularly in the field of health and safety at work	S1-8 S1-14	S1-8 S1-14 Annex Law 11/2018: Apt.4
	Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation.	S1-2 S1-8	S1-2 S1-8 Annex Law 11/2018: Apt.4
Training	**Policies** implemented in the field of training	S1-1	S1-1 Annex Law 11/2018: Apt.4
	Total number of training hours by professional categories.	S1-13 GRI 404-1	S1-13 Annex Law 11/2018: Apt.4
Universal accessibility for people with disabilities		S1-4 S1-12	S1-12 Annex Law 11/2018: Apt.6
Equality	**Measures** taken to promote equal treatment and opportunities for women and men	S1-4 S1-9	S1-4 S1-9 Annex Law 11/2018: Apt.4
	Equality plans , measures adopted to promote employment, protocols against sexual and gender-based harassment	S1-1 S1-4 S1-9	S1-1 S1-4 S1-9 Annex Law 11/2018: Apt.4
	Integration and universal accessibility for persons with disabilities	S1-4 S1-12	S1-4 S1-12 Annex Law 11/2018: Apt.4
	Policy against all types of discrimination and, where appropriate, diversity management	S1-1	S1-1 Annex Law 11/2018: Apt.4

Information on respect for human rights

Issues	Reporting framework	Reference
Implementation of human rights due diligence procedures	NEIS 2 GOV 4	Annex Law 11/2018: Apt.5
Prevention of risks of human rights violations and, where appropriate, **measures** to mitigate, manage and remedy possible abuses committed	S1-4 S2-4 S3-4 S4-4	Annex Law 11/2018: Apt.5
Complaints of human rights violations	S1-17	Annex Law 11/2018: Apt.5
Promotion and enforcement of the provisions of the fundamental ILO Conventions relating to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labor and the effective abolition of child labor	S1-1 S2-1	S1-1 S2-1 Annex Law 11/2018: Apt.5

Information on the fight against corruption and bribery

Issues	Reporting framework	Reference
Measures taken to prevent corruption and bribery	G1-3	G1-3 Annex Law 11/2018: Apt.5
Anti-money laundering measures	G1-3	G1-3 Annex Law 11/2018: Apt.5
Contributions to foundations and non-profit entities	GRI 413-1	Annex Law 11/2018: Apt.6

Information about the Society

Issues		Reporting framework	Reference
Management approach			
The company's commitments to sustainable development	**Impact** of the Company's activity on employment and local development	NEIS 2 SBM 3 S3-3 S3-4 S3-5	NEIS 2 SBM 3 Annex Law 11/2018: Apt.4 Annex Law 11/2018: Apt.6
	Impact of the Company's activity on local populations and territory	NEIS 2 SBM 3 S3-3	NEIS 2 SBM 3 Annex Law 11/2018: Apt.5

Issues		Reporting framework	Reference
Management approach			
		S3-4 S3-5	
	Relations with local community actors and the modalities of dialogue with them	S3-2	NEIS 2 GOV2 S1-3 S2-3 G1-1 Annex Law 11/2018: Apt.5 Annex Law 11/2018: Apt.6
	Partnership or sponsorship actions	GRI 413-1	Annex Law 11/2018: Apt.6
Subcontracting and suppliers	**Inclusion** of social, gender equality and environmental issues in procurement policy	S2-1	S2-1 Annex Law 11/2018: Apt.6
	Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	S2-2, S2-3 S2-4 G1-2	S2-2 S2-3 S2-4 G1-2 Annex Law 11/2018: Apt.6
	Monitoring and audit systems and their results	GRI 308-1 414-1	S2 SBM 1 NEIS 2 SBM 3 Annex Law 11/2018: Apt.6
Consumers	**Measures** for the health and safety of consumers	S4-1 S4-4	Annex Law 11/2018: Apt.6
	Complaint systems	S4-3	Annex Law 11/2018: Apt.6

Issues		Reporting framework	Reference
Management approach			
	Complaints received and resolution thereof	S4-3 S4-4 S4-5	Annex Law 11/2018: Apt.6
Tax Information	**Benefits** obtained country by country	GRI 207-4, 201-4	Annex Law 11/2018: Apt.6
	Taxes on benefits paid		
	Public subsidies received		

Annex II. EU Taxonomy

Proportion of turnover from products or services associated with or compliant with taxonomy-eligible economic activities. Disclosure for the year 2025

ICR (Turnover)													
Financial Year 2025													
Economic activities	Code	Taxonomy-eligible ICR (taxonomy-eligible proportion of turnover)	ICR that conforms to the taxonomy (monetary value of turnover)	Taxonomy-compliant ICR (taxonomy-compliant proportion of turnover)	Environmental objective of taxonomy-compliant activities						Facilitating activity	Transition Activity	Taxonomy-eligible proportion of ICR that conforms to the taxonomy
					Climate Change Mitigation	Adaptation to climate change	Water	Pollution	Circular economy	Biodiversity			
		%	Million Euros	%	%	%	%	%	%	%	("E". where applicable)	("T". where applicable)	%
Manufacture, installation and maintenance of high, medium and low voltage electrical equipment	CCM 3.20.	0.1%	1.4	0.1%	0.1%						E		100.0%
Electricity generation using solar photovoltaic technology	CCM 4.1.	3.1%	32.7	3.1%	3.1%								100.0%
Electricity generation from bioenergy	CCM 4.8.	1.1%	11.2	1.1%	1.1%								100.0%
Electricity Transmission and Distribution	CCM 4.9.	7.1%	74.6	7.1%	7.1%						E		100.0%
Collection and transport of non-hazardous waste in fractions segregated at source / Collection and transport of hazardous and non-hazardous waste	CCM 5.5./ CE 2.3.	0.1%	1.3	0.1%	0.1%				0.1%				100.0%
Infrastructure for rail transport	CCM 6.14.	0.0%	0.1	0.0%	0.0%								100.0%
Construction of new buildings	CCM 7.1./CE 3.1.*	0.3%	3.4	0.3%	0.3%								100.0%
Renovation of existing buildings	CCM 7.2/CE 3.2*	0.5%	5.6	0.5%	0.5%							T	100.0%

Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4.	0.0%	0.2	0.0%	0.0%						E		100.0%
Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings	CCM 7.5.	0.0%	0.0	0.0%	0.0%						E		100.0%
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2.	0.0%	0.0	0.0%	0.0%								0.0%
Engineering technical services and other activities related to technical advice on adaptation to climate change	CCA 9.1.	0.4%	3.8	0.4%		0.4%							100.0%
Collection and transport of hazardous and non-hazardous waste / Collection and transport of hazardous waste	CE 2.3./PPC 2.1.*	1.2%	12.1	1.2%					1.2%				100.0%
Hazardous waste treatment	CE 2.4./PPC 2.2.*	2.7%	28.6	2.7%					2.7%				100.0%
Demolition of buildings and other constructions	C.E.3.3.	3.1%	0.0	0.0%					0.0%				0.0%
Use of concrete in civil engineering	CE. 3.5.	7.9%	0.0	0.0%					0.0%				0.0%
Repair, Refurbishment & Remanufacturing	CE. 5.1.	28.6%	299.3	28.6%					28.6%				100.0%
Spare parts sales	CE 5.2.	0.0%	0.0	0.0%					0.0%				100.0%
Preparing for reuse of end-of-life products and product components	CE. 5.3.	3.0%	31.9	3.0%					3.0%				100.0%
Sale of second-hand goods	CE 5.4.	0.4%	4.1	0.4%					0.4%				100.0%
. Product-as-a-Service and Other Circular Models of Usage- and Outcome-Oriented Services	CE 5.5.	1.6%	17.2	1.6%					1.6%				100.0%
Sum of adaptation by objective					**12.5%**	**0.4%**	**0.0%**	**0.0%**	**37.7%**	**0.0%**			
Total turnover (Millions of euros)	**1,045.1**	**61.5%**	**527.4**	**50.5%**	**12.4%**	**0.4%**	**0.0%**	**0.0%**	**37.7%**	**0.0%**	**7.3%**	**0.5%**	**82.1%**

Proportion of CapEX from products or services associated with or in line with taxonomy-eligible economic activities. Disclosure for the year 2025

ICR (CapEx) Financial Year 2025													
Economic activities	**Código**	**Taxonomy-eligible ICR (taxonomy-eligible proportion of CapEx)**	**ICR that fits the taxonomy (monetary value of CapEx)**	**Taxonomy-compliant ICR (taxonomy-compliant proportion of CapEx)**	**Environmental objective of taxonomy-compliant activities**						**Facilitating activity**	**Transition Activity**	**Taxonomy-eligible proportion of ICR that conforms to the**
					Climate Change Mitigation	**Adaptation to climate change**	**Agua**	**Pollution**	**Circular economy**	**Biodiversity**			
		%	*Millions of euros*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*("E", where applicable)*	*("T", where applicable)*	*%*
Electricity generation using solar photovoltaic technology	CCM 4.1.	6.6%	4.5	6.6%	6.6%	%	%	%	%	%			100.0%
Electricity generation from bioenergy	CCM 4.8.	0.1%	0.0	0.1%	0.1%	%	%	%	%	%			100.0%
Electricity Transmission and Distribution	CCM 4.9.	7.8%	5.3	7.8%	7.8%	%	%	%	%	%	E		100.0%
Infrastructure for rail transport	CCM 6.14.	0.0%	0.0	0.0%	0.1%								0.0%
Engineering technical services and other activities related to technical advice on adaptation to climate change	CCA 9.1.	1.9%	1.3	1.9%		1.9%							100.0%
Collection and transport of hazardous and non-hazardous waste / Collection and transport of hazardous waste	CE 2.3./PPC 2.1.*	9.9%	6.8	9.9%					9.9%				100.0%
Hazardous waste treatment	CE 2.4./PPC 2.2.*	18.7%	12.8	18.7%					18.7%				100.0%
Demolition of buildings and other constructions	CE 3.3.	0.0%	0.0	0.0%					0.0%				0.0%
Use of concrete in civil engineering	CE. 3.5.	1.6%	0.0	0.0%					0.0%				0.0%
Repair, Refurbishment & Remanufacturing	CE. 5.1.	15.2%	10.4	15.2%					15.2%				100.0%
Preparing for reuse of end-of-life products and product components	CE. 5.3.	5.7%	3.9	5.7%					5.7%				100.0%
Sale of second-hand goods	CE 5.4.	0.1%	0.1	0.1%					0.1%				100.0%

Product-as-a-Service and Other Circular Models of Usage- and Outcome-Oriented Services	CE 5.5.	0.4%	0.3	0.4%					0.4%				100.0%
Sum of adaptation by objective					**14.6%**	**1.9%**	**0.0%**	**0.0%**	**50.0%**	**0.0%**			
Total turnover (Millions of euros)	**68.4**	**68.0%**	**45.4**	**66.4%**	**14.6%**	**1.9%**	**0.0%**	**0.0%**	**50.0%**	**0.0%**	**7.8%**	**0.0%**	**97.6%**

Summary of the proportion of turnover and CapEX from products or services associated with or compliant with taxonomy-eligible economic activities in 2025.

Financial Year 2025															
ICR	**Total**	**Proportion of taxonomy-eligible activities**	**Activities that fit the taxonomy**	**Proportion of activities that conform to the taxonomy**	**Breakdown of taxonomy-compliant activities by environmental objectives**						**Proportion of facilitating activities**	**Proportion of transition activities**	**Activities not evaluated considered to be of significant relative importance**	**Activities that are in line with the taxonomy in the previous year (2024)**	**Proportion of activities that are in line with the taxonomy in the previous year (2024)**
					Climate Change Mitigation	**Adaptation to climate change**	**Agua**	**Pollution**	**Circular economy**	**Biodiversity**					
	M Euros	%	*M Euros*	%	%	%	%	%	%	%	%	%	%	*M Euros*	%
Turnover	1,045	61.5%	527.6	50.5%	12.4%	0.4%	0.0%	0.0%	37.7%	0.0%	7.3%	0.5%	0.0%	568.4	48.3%
CapEx*	68.4	68.0%	45.4	66.4%	14.6%	1.9%	0.0%	0.0%	50.0%	0.0%	7.8%	0.0%	0.0%	31.8	42.9%
OpEX**	14	0.0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

* In relation to CapEx, accounting is made based on revenue-generating activities of the Taxonomy. CapEx related to potential non-revenue-generating Taxonomy activities is considered only representative (non-material).

**OpEX is considered non-material, thus disclosing the numerator of the OpEX KPI equal to 0.

Annex III: Glossary of Terms

BAT	Best Available Techniques
CapEx	Capital expenditures
BP-1	Disclosure requirement: General basis for the preparation of sustainability statements
BP-2	Disclosure Requirement: Information Relating to Specific Circumstances
GOV-1	Disclosure Requirement – The Role of Administrative, Directing and Supervisory Bodies
GOV-2	Disclosure requirement – Information provided to the company's management, management and supervisory bodies and sustainability issues addressed by them
GOV-3	Disclosure Requirement: Integrating Sustainability-Related Performance into Incentive Systems
GOV-4	Disclosure Requirement: Sustainability Due Diligence Statement
GOV-5	Disclosure Requirement: Risk Management and Internal Controls of Sustainability Information Disclosure
SBM-1	Disclosure Requirement: Market position, strategy, business model(s) and value chain
SBM-2	Disclosure Requirement: Stakeholder Interests and Views
SBM-3	Disclosure Requirement: Materiality Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model(s)
IRO-1	Disclosure requirement: Description of processes for identifying and assessing material impacts, risks and opportunities
IRO-2	Disclosure requirements set out in the NEIS covered by the company's sustainability statement
DNSH Principle	Not to cause significant harm
RD	Disclosure Requirements
EFRAG	European Financial Reporting Advisory Group
EIA	Environmental Impact Assessment
NEIS	EUROPEAN SUSTAINABILITY REPORTING STANDARDS
NEIS 1	European Sustainability Reporting Standard 1: General requirements
NEIS 2	European Sustainability Reporting Standard 2: Overview
NEIS E1	European Sustainability Reporting Standard E1: Climate Change
NEIS E2	European Sustainability Information Standard E2: Pollution
NEIS E3	European Sustainability Information Standard E3: Water and marine resources

NEIS E4	European Sustainability Reporting Standard E4: Biodiversity and ecosystems
NEIS E5	European Sustainability Reporting Standard E5: Resource use and circular economy
NEIS G1	European Sustainability Reporting Standard G1: Business Conduct
NEIS S1	European Sustainability Reporting Standard S1: In-house staff
NEIS S2	European Sustainability Reporting Standard S2: Value Chain Workers
NEIS S3	European Sustainability Reporting Standard S3: Affected groups
NEIS S4	European Sustainability Information Standard S4: Consumers and end-users
GEI	Greenhouse gas
GRI	Global Reporting Initiative
GWP	Global warming potential
HFC	Hydrofluorocarbons
IFC	International Finance Corporation
ILO	International Labor Organization
GIECC (IPCC)	Intergovernmental Panel on Climate Change
ISSB	International Sustainability Standards Board
MDR	Minimum disclosure requirement
NGO	Non-governmental organizations
OpEX	Operating expenses
SBTi	Science Based Targets Initiative
SDGs	Sustainable Development Goals
SDPI	Sustainable Development Performance Indicator
SEP	Substances of Very High Concern
TCFD	Task Force on Climate-related Financial Disclosures

Global Dominion Access, S.A. y sociedades dependientes

Limited assurance report issued by a practitioner on the
Consolidated Non-Financial Information Statement and
Sustainability Information for the year ended 31 December 2025

This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Limited assurance report issued by a practitioner on the Consolidated Non-Financial Information Statement and Sustainability Information

To the shareholders of Global Dominion Access, S.A. at the request of management:

Limited assurance conclusion

Pursuant to article 49 of the Code of Commerce, we have conducted a limited assurance engagement on the accompanying Consolidated Non-Financial Information Statement (hereinafter, NFIS) for the year ended 31 December 2025 of Global Dominion Access, S.A. (hereinafter, the Parent company) and its subsidiaries (hereinafter, the Group), which forms part of the Group's consolidated management report.

The NFIS includes information in addition to that required by current commercial regulations on non-financial information, specifically, it includes the Sustainability Information prepared by the Group for the year ended 31 December 2025 (hereinafter, the sustainability information) in accordance with the Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting (CSRD). This sustainability information has also been subject to limited assurance procedures.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

a) the Group's Non-Financial Information Statement for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with current commercial regulations and in accordance with the selected criteria of the European Sustainability Reporting Standards (ESRS), as well as with those other criteria described as mentioned for each topic in the table of the Anex I of the aforementioned Statement;

b) the sustainability information as a whole is not prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and which is identified in the subsection BP-1, including:

- That the description provided of the process for identifying the sustainability information included in in the subsection IRO-1 is consistent with the process in place and enables the identification of the material information to be disclosed in accordance with the requirements of ESRS.

- Compliance with ESRS.

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- Compliance with the disclosure requirements, included in the subsection “Divulgación de información en virtud del artículo 8 del Reglamento (UE) 2020/852 (Reglamento sobre la taxonomía)” of the environment section of the sustainability information with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investments.

Basis for conclusion

We conducted our limited assurance engagement in accordance with generally accepted professional standards applicable in Spain and specifically in accordance with the guidelines contained in Guides 47 Revised and 56 Revised issued by the Instituto de Censores Jurados de Cuentas de España on assurance engagements regarding non-financial information and considering the contents of the note published by the Instituto de Contabilidad y Auditoría (ICAC) dated 18 December 2024 (hereinafter, generally accepted professional standards).

In a limited assurance engagement, the procedures applied are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Parent company’s directors

The preparation of the NFIS included in the Group's consolidated management report, as well as its content, is the responsibility of the directors of Global Dominion Access, S.A. The NFIS has been prepared in accordance with prevailing commercial regulations and in accordance with the ESRS criteria selected, as well as those other criteria described in accordance with the aforementioned for each topic in section IRO-1the aforementioned Statement.

This responsibility also encompasses designing, implementing and maintaining such internal control as is determined to be necessary to enable the preparation of the NFIS that is free from material misstatement, whether due to fraud or error.

The directors of Global Dominion Access, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the NFIS is obtained.

With regard to the sustainability information, the Parent company's directors are responsible for developing and implementing a process to identify the information that should be included in the sustainability information in accordance with the CSRD, ESRS and as set out in article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, and for disclosing information about this process in the sustainability information itself in in section IRO-1. This responsibility includes:

- understanding the context in which the Group's business activities and relationships are conducted, as well as its stakeholders, with regard to the Group's impacts on people and the environment;
- identifying the actual and potential impacts (both negative and positive), as well as the risks and opportunities that could affect, or could reasonably be expected to affect, the Group's financial position, financial results, cash flows, access to finance or cost of capital over the short, medium or long term;
- assessing the materiality of the impacts, risks and opportunities identified; and
- making assumptions and estimates that are reasonable under the circumstances.

The Parent company's directors are also responsible for the preparation of the sustainability information, which includes the information identified by the process, in accordance with the sustainability reporting framework applied, including compliance with the CSRD, compliance with ESRS and compliance with the disclosure requirements included in subsection" Divulgación de información en virtud del artículo 8 del Reglamento (UE) 2020/852 (Reglamento sobre la taxonomía)" of the environment section of the sustainability information in accordance with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- Designing, implementing and maintaining such internal control as the Parent company's directors consider to be relevant to enable the preparation of sustainability information that is free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate methods for the presentation of sustainability information and making assumptions and estimates that are reasonable in the circumstances about specific disclosures.

Inherent limitations in preparing the information

In accordance with ESRS, the Parent company's directors are required to prepare prospective information based on assumptions and hypotheses, which should be included in the sustainability information, regarding events that could occur in the future, as well as possible future actions, where appropriate, that the Group could take. Actual results may differ significantly from estimated results since they refer to the future and future events often do not occur as expected.

In determining disclosures relating to sustainability information, the Parent company's directors interpret legal and other terms that are not clearly defined and could be interpreted differently by others, including the legality of such interpretations and, consequently, they are subject to uncertainty.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the NFIS and sustainability information are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of this information

As part of a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Design and perform procedures to assess whether the process for identifying the information included in both the NFIS and the sustainability information is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of the material information to be disclosed in accordance with ESRS requirements.

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify the disclosures in respect of which material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.

- Design and perform procedures responsive to where material misstatements are likely to arise in the disclosures included in the NFIS and sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence to support our conclusions. The nature, timing and extent of procedures selected depend on professional judgement, including the identification of the disclosures where material misstatements are likely to arise, whether due to fraud or error, in the NFIS and in the sustainability information.

Our work consisted of enquiries of management as well as of various units and components of the Group that were involved in the preparation of the NFIS and sustainability information, of the review of the processes for compiling and validating the information presented in the NFIS and sustainability information and of the application of certain analytical procedures and review procedures on a sample basis, as described below:

In relation to the process of verifying the NFIS:

- Meetings with Group personnel to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.

- Analysis of the scope, relevance and completeness of the content of the NFIS for the 2025 year based on the materiality analysis performed by the Group and described in section 1, taking into account the content required under prevailing commercial legislation.

- Analysis of the processes to compile and validate the information presented in the NFIS for the 2025 year.

- Review of information concerning risks, policies and management approaches applied in relation to material matters presented in the NFIS for the 2025 year.

- Verification, by means of sample testing, of the information relating to the content of the NFIS for the 2025 year and its adequate compilation using data obtained from the information sources.

In relation to the process of verifying the sustainability information:

- Making enquiries of the Group's personnel:

  - In order to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.

  - In order to understand the source of the information used by management (for example, engagement with stakeholders, business plans and strategy documents); and the review of the Group's internal documentation on its process.

- Obtaining, through enquiries of Group personnel, an understanding of the entity's relevant processes for collecting, validating and presenting information for the preparation of its sustainability information.

- Evaluating the consistency of the evidence obtained from our procedures on the process implemented by the Group for determining the information that should be included in the sustainability information with the description of the process included in such information, as well as the evaluation of whether the aforementioned process implemented by the Group enables the identification of material information to be disclosed according to ESRS requirements.

- Evaluating whether all the information identified in the process implemented by the Group for determining the information that should be included in the sustainability information is in fact included.

- Evaluating the consistency of the structure and presentation of the sustainability information with the requirements of ESRS and the rest of the regulatory framework on sustainability information applied by the Group.

- Making enquiries of relevant personnel and performing analytical procedures on the information disclosed in the sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.

- Performing, where appropriate, substantive procedures on a sample basis on the information disclosed in the selected sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.

- Obtaining, where applicable, the reports issued by accredited independent third parties appended to the consolidated management report in response to the requirements of European regulations and, in relation to the information to which they refer and in accordance with generally accepted professional standards, verifying only the practitioner's accreditation and that the scope of the report issued is aligned with the requirements of European regulations.

- Obtaining, where appropriate, the documents that contain the information incorporated by reference, the reports issued by auditors or practitioners on such documents and, in accordance with generally accepted professional standards, verifying only that the document to which the information incorporated by reference refers meets the conditions described in ESRS for the incorporation of information by reference in the sustainability information.

- Obtaining a representation letter from the Parent company's directors and management in relation to the NFIS and sustainability information.

Other information

The Parent company's directors are responsible for the other information. The other information comprises the consolidated annual accounts and the rest of the information included in the consolidated management report, but does not include either the auditors' report on the consolidated annual accounts or the assurance reports issued by accredited independent third parties as required by European Union law on specific disclosures contained in the sustainability information and appended to the consolidated management report.

Our assurance report does not cover the other information, and we do not express any form of assurance conclusion thereon.

With regard to our assurance engagement regarding the sustainability information, our responsibility consists of reading the other information identified above and, in doing so, considering whether the other information is materially inconsistent with the sustainability information or the knowledge we have obtained during the assurance engagement, which may be indicative of the existence of material misstatements in the sustainability information.

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Original in Spanish signed by Antonio Velasco Dañobeitia

February 26, 2026