GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

Abbreviated consolidated interim financial statements relating to the six-month period ended June 30, 2026

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

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GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ABBREVIATED CONSOLIDATED INTERIM FINANCIAL STATEMENT ATJUNE 30, 2026
(Expressed in thousands of euros)

ASSETS	Note	30.06.2026	31.12.2025
NON-CURRENT ASSETS			
Property, Plant and Equipment	5	124.187	163.003
Goodwill	6	366.220	364.668
Other intangible assets	6	61.433	48.256
Non-current financial assets	7	50.168	49.463
Investments accounted for using the equity method	8	19.375	18.430
Deferred tax assets		64.777	70.540
Other non-current assets		38.700	41.479
		724.860	**755.839**
CURRENT ASSETS			
Inventories		160.807	149.047
Trade and other receivables		158.430	120.753
Assets per contract		201.649	194.224
Other current assets		18.405	14.258
Current tax assets		49.028	46.774
Other current financial assets	7	78.711	70.121
Cash and cash equivalents	9	193.134	193.036
		860.164	**788.213**
Disposal group assets classified as held for sale	21	**144.197**	**89.547**
TOTAL ASSETS		**1.729.221**	**1.633.599**

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ABBREVIATED CONSOLIDATED INTERIM FINANCIAL STATEMENT AT JUNE 30, 2026
(Expressed in thousands of euros)

EQUITY AND LIABILITIES	Note	30.06.2026	31.12.2025
EQUITY			
Equity attributable to parent company's shareholders			
Share capital	10	18.893	18.893
Treasury stock	10	(4.211)	(4.358)
Share premium	10	79.640	79.640
Retained Earnings		241.541	253.591
Cumulative exchange rate difference		(84.630)	(90.348)
Equity attributable to the owners of the parent		**251.233**	**257.418**
Non-controlling shares		**28.883**	**16.182**
		280.116	**273.600**
NON-CURRENT LIABILITIES			
Deferred income		52	41
Non-current provisions	13/14	17.003	19.533
Long-term external resources	11	263.078	247.539
Deferred tax liabilities		27.605	26.999
Non-current derivative financial instruments	11	607	1.002
Other non-current liabilities	12	35.425	26.304
		343.770	**321.418**
CURRENT LIABILITIES			
Current provisions	14	15.208	15.520
Short-term borrowed capital	11	143.882	150.225
Trade and other payables		655.446	586.227
Contract liabilities		71.751	88.280
Current tax liabilities		27.355	26.055
Current derivative financial instruments	11	201	974
Other current liabilities	12	86.666	89.941
		1.000.509	**957.222**
Disposal Group Liabilities Classified as Held for Sale	21	**104.826**	**81.359**
TOTAL EQUITY AND LIABILITIES		**1.729.221**	**1.633.599**

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ABBREVIATED CONSOLIDATED INTERIM PROFIT & LOSS ACCOUNT FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
(Expressed in thousands of euros)

	Note	6 month period ending June 30	
		2026	**2025 (*)**
CONTINUED OPERATIONS			
OPERATING INCOME		**495.451**	**533.704**
Net turnover		494.092	531.769
Other operating income		1.359	1.935
OPERATING EXPENSES		**(466.688)**	**(496.153)**
Consumption of raw materials and secondary materials		(219.793)	(243.664)
Employee benefit expenses		(157.556)	(158.369)
Amortisations	5/6	(34.449)	(33.617)
Other operating expenses		(52.591)	(58.864)
Profit/(loss) on sale/impairment of assets		1.804	(467)
Other income and expenses		(4.103)	(1.172)
OPERATING PROFIT		**28.763**	**37.551**
Financial income		1.632	5.284
Financial costs		(19.585)	(19.198)
Net exchange differences		2.898	(10.412)
Share in net income (loss) of associates	8	(29)	(4.545)
PROFIT BEFORE TAX		**13.679**	**8.680**
Income tax	15	(727)	(407)
PROFIT ON CONTINUING OPERATIONS AFTER TAXES		**12.952**	**8.273**
PROFIT/(LOSS) FROM DISCONTINUED ACTIVITIES AFTER TAX	21	**(3.748)**	**(1.730)**
PROFIT FOR THE FY		**9.204**	**6.543**
PROFIT/(LOSS) ATTRIBUTABLE TO NON-CONTROLLING INTERESTS		**2.137**	**1.496**
PROFIT ATTRIBUTABLE TO PARENT COMPANY SHAREHOLDERS		**7.067**	**5.047**

(*) Restated figures (Notes 1.4 and 21)

Basic and diluted earnings per share from continuing and discontinued activities attributable to the owners of the parent (expressed in Euros per share)			
- Basic and diluted earnings from continuing operations	16	0,0721	0,0452
- Basic and diluted earnings from discontinued operations	16	(0,025)	(0,012)

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ABBREVIATED CONSOLIDATED INTERIM COMPREHENSIVE INCOME STATEMENT FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026
(Expressed in thousands of euros)

	Note	6-month period ended June 30	
		2026	**2025**
ROFIT FOR THE FY		**9.204**	**6.543**
OTHER COMPREHENSIVE PROFIT/(LOSS)			
Entries that may not be subsequently classified to profit/(loss):			
Actuarial gains	13/14	-	(112)
Tax rate		-	34
		-	(78)
that can be classified after the results (net of tax):			
Cash flow hedges for consolidated companies via global integration		888	(767)
Cash flow hedges for companies included using the equity method	8	(725)	(191)
Translation differences		5.630	(33.708)
		5.793	(34.666)
Total other comprehensive profit/(loss)		**5.793**	**(34.744)**
TOTAL COMPREHENSIVE PROFIT/(LOSS) OF THE PERIOD NET OF TAXES		**14.997**	**(28.201)**
Attributable to:			
Parent company shareholders		12.948	(29.279)
Non-controlling interests		2.049	1.078
TOTAL COMPREHENSIVE PROFIT/(LOSS) ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY		12.948	(29.279)
Attributable to:			
Continuing operations		16.696	(27.549)
Discontinued activities		(3.748)	(1.730)

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ABBREVIATED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN NET WORTH FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

(Expressed in thousands of euros)

	Share capital (Note 10)	Treasury shares (Note 10)	Share premium (Note 10)	Retained Earnings	Cumulative exchange rate difference	Non-controlling interests	Total Qquity
Balance as of December 31, 2025	**18.893**	**(4.358)**	**79.640**	**253.591**	**(90.348)**	**16.182**	**273.600**
Profit for the year	-	-	-	7.067	-	2.137	9.204
Other overall results for the year	-	-	-	163	5.718	(88)	5.793
Total global income as of June 30, 2026	**-**	**-**	**-**	**7.230**	**5.718**	**2.049**	**14.997**
Dividends	-	-	-	(7.938)	-	(804)	(8.742)
Transactions in treasury shares (Note 10)	-	147	-	-	-	-	147
Var. perimeter and other movements (Note 1.3 and 10)	-	-	-	(11.342)	-	11.456	114
Balance as of June 30, 2026	**18.893**	**(4.211)**	**79.640**	**241.541**	**(84.630)**	**28.883**	**280.116**

	Share capital (Note 10)	Treasury shares (Note 10)	Share premium (Note 10)	Retained Earnings	Cumulative exchange rate difference	Non-controlling interests	Total Equity
Balance as of December 31, 2024	**18.893**	**(4.255)**	**79.640**	**256.228**	**(55.193)**	**17.461**	**312.774**
Profit for the year	-	-	-	5.047	-	1.496	6.543
Other overall results for the year	-	-	-	(1.036)	(33.290)	(418)	(34.744)
Total global income as of June 30, 2025	**-**	**-**	**-**	**4.011**	**(33.290)**	**1.078**	**(28.201)**
Dividends	-	-	-	(15.000)	-	(931)	(15.931)
Transactions in treasury shares (Note 10)	-	(65)	-	-	-	-	(65)
Perimeter variation and other movements (Note 1.3)	-	-	-	2.049	-	(2.717)	(668)
Balance as of June 30, 2025	**18.893**	**(4.320)**	**79.640**	**247.288**	**(88.483)**	**14.891**	**267.909**

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ABBREVIATED CONSOLIDATED INTERIM CASH FLOW STATEMENT FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025
(Expressed in thousands of euros)

	Note	Year ended 30 June	
		2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from continuing and discontinued operations	17	43.888	44.037
Interest paid		(19.022)	(19.917)
Interest charged		1.632	64
Taxes paid		(1.500)	(1.421)
		24.998	**22.763**
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition/Withdrawals of dependents, net of cash acquired		(10.009)	(86)
Acquisition of tangible and intangible assets	5/6	(23.224)	(27.378)
Collections for the sale of tangible fixed assets and intangibles	17	5.803	367
Acquisition of financial assets	7 and 8	(12.997)	(38.577)
Withdrawals of financial assets	7	8.959	-
		(31.468)	**(65.674)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Acquisition/Withdrawals of treasury shares	10	147	(65)
Income from external resources	11	38.345	42.241
Loan repayment	11	(11.800)	(21.800)
Payments on other debts	12	(8)	-
Payments for finance leases	5	(19.667)	(17.566)
Dividends distributed		(804)	(931)
		6.213	**1.879**
EXCHANGE DIFFERENCES IN CASH AND CASH EQUIVALENTS		**1.238**	**(3.750)**
CASH FROM ACTIVITIES CLASSIFIED AS HELD FOR SALE	21	**(883)**	**-**
(DECREASE)/NET INCREASE IN CASH, CASH EQUIVALENTS AND BANK OVERDRAFTS		**98**	**(44.782)**
Cash, cash equivalents and bank overdrafts at the beginning of the year	9	193.036	232.538
Cash, cash equivalents and bank overdrafts at the end of the year	9	193.134	187.756

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

EXPLANATORY NOTES FOR THE ABBREVIATED CONSOLIDATED INTERIM FINANCIAL STATEMENT FOR THE SIX-MONTH PERIOD ENDED 30 JUNE, 2026
(Expressed in thousands of euros)

1. GENERAL INFORMATION

1.1. ACTIVITY

Global Dominion Access, S.A., hereinafter the Company or Parent Company, was incorporated on June 1, 1999 and has its registered office, tax office and main offices in Bilbao (Spain), since May 18, 2022 at Plaza Pio Baroja, number 3, 1st floor, postal code 48001.

The corporate purpose of Global Dominion Access, S.A. is described in article 2 of its bylaws, and consists of carrying out studies on the creation, structure and viability of companies and markets, both national and foreign, to encourage, promote, develop, direct and manage business activities grouped by production sectors, through the corresponding organization of the personal and material resources applied to the set of companies; acquiring those that are already in operation or creating them as a new plant; merge, absorb, split or dissolve them to develop the activities directly, according to the dictates in each case of the most efficient management. Likewise, its corporate purpose includes, among others, the activities of evaluation, design, analysis, study, consulting, advice, supervision, technical assistance, development, updating, manufacturing, supply, installation, assembly, purchase, sale, rental, storage, distribution, deployment, import, export, operation, repair, maintenance, warranty, training, training, pedagogical support and marketing in general of products, solutions, equipment, systems and those services that are necessary or convenient for their proper use or performance, of any nature, material or intangible, and other lawful activities referred to the activities listed below and in general related to telecommunications and computing, specifically the execution as an integrator of complex projects that involve the joint performance of several of the activities described, through or without the turnkey modality.

The Group has historically defined itself as a global Services and Projects company, whose objective is to provide comprehensive solutions to maximize the efficiency and sustainability of business processes and thanks to sectoral knowledge and the application of technology with a different approach.

The 2023-2026 Strategic Plan considered that a rethinking was required in the way in which the Group's activity was explained, using simplification, recurrence and sustainability as keys, and considering a reflection on three types of transition (energy, industrial and digital) as fundamental catalysts for the Group's future growth.

In 2025, a new corporate structure was announced, in line with the strategic simplification that has been carried out since the previous year through the sale of energy activities and infrastructures developed by the Group, and the focus on sustainability has continued in order to allow greater understanding and visibility of the Group's different core businesses. In this sense, two differentiated management units have been created:

- Global Dominion Environment (GDE): the unit focused on activities related to the industrial transition focused on decarbonisation and circular economy.
- Global Dominion Tech-Energy (GDT): which brings together all the activities related to the energy and socio-digital transitions focused on energy, telecommunications and digitalisation infrastructures, and which distinguishes its activities between 360 Projects and Services, thus returning to the historical essence of the Group's activity in its origins.

Therefore, as of the 2025 financial year, three types of segments are distinguished:

- GDE
- GDT Projects
- GDT Services

Note 4 on Segmentation explains in detail both the contents of each segment and the areas of activity.

The Parent Company has been listed on the stock exchange since April 27, 2016.

1.2. GROUP STRUCTURE

The Company is the parent company of a group of companies (the Dominion Group or Group) in accordance with current legislation. The presentation of the consolidated summary interim financial statements is necessary, in accordance with generally accepted accounting principles and standards, to present a true and fair view of the Group's financial position and results of operations.

Annex I to these Explanatory Notes provides a breakdown of the identification data of the subsidiaries, joint ventures and associates included in the scope of consolidation by the full integration method and the equity method, as well as their location.

Annex II to these Explanatory Notes provides a breakdown of the identification data of the Joint Ventures (UTEs) and joint ventures included in the consolidation perimeter by the proportional integration method.

The Group assesses the existence of significant influence, not only in terms of the percentage of participation but also in terms of qualitative factors such as presence on the Board of Directors, participation in decision-making processes, exchange of management personnel, as well as access to technical information.

With respect to joint agreements, in addition to assessing the rights and obligations of the parties, other facts and circumstances are considered to determine whether the agreement is a joint venture or a joint transaction.

- Joint ventures: Investments in joint ventures are recorded using the equity method.
- Joint Operations: In joint ventures, the Group recognizes in the consolidated summary interim financial statements:
    - Your assets, including your interest in jointly held assets;
    - Your liabilities, including your share of liabilities incurred jointly;
    - Its income from ordinary activities from the sale of its interest in the proceeds arising from the joint operation;
    - Its share of the income from ordinary activities from the sale of the proceeds carried out by the joint transaction; y
    - Your expenses, including your share of the expenses incurred jointly.

The companies that are included in the consolidation using the equity method are set out in Note 8 of this consolidated financial statement.

1.3. CHANGES IN THE SCOPE OF CONSOLIDATION

Six-month period ended June 30, 2026

GDT Services Segment:

On 27 February 2026, the acquisition of a **production unit from the VERNE group** for its own activities of installation, maintenance and operations of telecommunications networks in Spain and Morocco was carried out. The acquisition price of the net assets that make up the production unit has been set at 852 thousand euros, which have been paid at the time of signing the contract.

GDE segment

On May 27, 2026, 80% of the shares of the Spanish company **Reyuplas, S.L.** were acquired. dedicated to the commercialization of waste, recovery products and various wastes of plastic materials. This acquisition reinforces and diversifies the group's strategy within the circular economy by incorporating a new plastics treatment vertical. The acquisition price has a fixed component, which amounts to 6.2 million euros, payable in cash by means of promissory notes for 3.3 million euros and deferred to 1 and 2 years the remaining amount. And a variable component based on a formula that takes into account the average EBITDA for the years 2027 and 2028 with a multiplier and the net financial debt at the closing date, which has been estimated at 2.2 million euros.

Likewise, during the first half of the 2026 financial year, new companies have been incorporated in Spain, Guatemala, Peru, the United Kingdom and the United States for the minimum capital in each country and the following company names: **Lavadero Tarragona Sur, S.L., Dominion T&T Guatemala, S.A., Dominion I&I Applied Engineering S.A.C. (Peru) Dominion T&T Colombia, SAS, Dominion Circular Economy UK, Ltd. and Dominion Industrial Decarbonization Services Inc.**

Six-month period ended June 30, 2025

GDE segment

During the first half of 2025, the corporate restructuring that began at the end of the 2024 financial year was completed to reflect the change in structure explained in Note 1 in order to reflect the simplification made in recent years and to focus on sustainability. In this regard, new holdings have been set up to house the businesses in the GDE segment detailed below:

- General Holding: **Global Dominion Environment, S.L.** which holds the shares of the following two subholdings:
- **Dominion Circular Economy, S.L.** to which the shares of the companies dedicated to the activity of circular economy and waste treatment have been contributed: Dominion Servicios Medioambientales, S.L. and Geshidro, S.L. with their corresponding subsidiaries.
- **Dominion Sustainable Services, S.L.** to which the shares of the companies dedicated to activities related to industrial decarbonization have been contributed: Beroa Technology Group, GmbH, Dominion E&C Iberia, S.A.U., Global Dominion Access USA, Dominion Global Pty, Ltd., Dominion Global France SAS, Cri Enerbility, SRL, Dominion Industry Arabia LLC and Dominion Tanks Dimoin, S.A.U.

Annex I details this new structure in a more schematic way. These modifications do not generate any change in the Group's general financial parameters.

GDT Services Segment

In June 2025, the capital increase of the subsidiary **Interbox Technology, S.L.** was registered in the Mercantile Registry.approved in the 2023 financial year, once the precautionary suspension that was put in place after the court order received in 2024 was lifted by the judge. With this modification, the percentage of control for the integration of this subsidiary into the Group's consolidated consolidated was modified, from 60% to 99.9%. This modification has no consequences on the Group's total assets, however, there is a transfer from the assets of external shareholders to consolidated reserves.

Likewise, in the first half of 2025, new companies were incorporated in Peru, the United Arab Emirates and Oman for the minimum capital in each country with the following company names: **Dominion Servicios Medioambientales Perú, S.A.C; Dominion Environenergy FZE and Dominion Sustainable Services SPC.**

1.4. COMPARISON OF INFORMATION

The consolidated summary interim financial statements for the 6-month period ended June 30, 2025 were prepared by the Board of Directors of the Parent on July 22, 2025.

As described in Note 21 of these Consolidated Summary Interim Financial Statements for the six-month period ended June 30, 2026, a decision has been made in the first half of 2026 to put up for sale the biomass project located in Argentina (GDT Projects Segment) and, therefore, its net assets have been reclassified at the end of the first half of the year under the heading of Assets/Liabilities of the Disposal Group held for sale.

As indicated in IFRS 5, the figures in the income statement for the first half of the previous period have been restated to maintain symmetry and comparability with the current period. The statement of cash flows for the six-month period ended June 30, 2025 has not been restated as it considers the changes to be insignificant, beyond the change in the initial and final cash and cash equivalents balances.

Below is the consolidated profit and loss account for the 6-month period ended June 30, 2025, which was prepared by the directors:

	Period 6 months Ended 30 Jun 2025 Formulated	**Period 6 months Ended 30 Jun 2025 restated**
CONTINUED OPERATIONS		
OPERATING INCOME	**539.606**	**533.704**
Net turnover	537.576	531.769
Other operating income	2.030	1.935
OPERATING EXPENSES	**(500.980)**	**(496.153)**
Consumption of raw materials and secondary materials	(246.001)	(243.664)
Employee benefit expenses	(158.742)	(158.369)
Depreciation	(35.187)	(33.617)
Other operating expenses	(59.411)	(58.864)
Income from fixed assets/sales and impairment	(467)	(467)
Other income and expenses	(1.172)	(1.172)
OPERATING PROFIT	**38.626**	**37.551**
Financial result	(29.974)	(28.871)
PROFIT BEFORE TAX	**8.652**	**8.680**
Income tax	(407)	(407)
PROFIT FROM CONTINUING OPERATIONS AFTER TAX	**8.245**	**8.273**
LOSS OF DISCONTINUED AFTER-TAX ACTIVITIES	(1.702)	(1.730)
BENEFIT OF EXERCISE	**6.543**	**6.543**
Profit//(loss) attributable to non-controlling interests	1.496	1.496
PROFIT ATTRIBUTABLE TO THE OWNERS OF THE PARENT	**5.047**	**5.047**

1.5. PREPARATION OF THE INTERIM FINANCIAL STATEMENTS

These consolidated summary interim financial statements have been prepared by the Board of Directors of the Parent on July 22, 2026.

2. BREAKDOWN OF THE MAIN ACCOUNTING POLICIES

The accounting policies applied in the preparation of these consolidated summary interim financial statements for the six-month period ended June 30, 2026 are consistent with those used in the preparation of the consolidated financial statements for the 2025 financial year of Global Dominion Access, S.A. and subsidiaries. These consolidated summary interim financial statements for the six-month period ended June 30, 2026 have been prepared in accordance with International Accounting Standard (IAS) 34, "Interim Financial Reporting" and should be read together with the consolidated annual accounts as at December 31, 2025, prepared in accordance with EU-IFRS, of Global Dominion Access, S.A. and subsidiaries.

2.1. BASIS OF REPORTING

The consolidated summary interim financial statements for the six-month period ended 30 June 2026 have been prepared in accordance with the International Financial Reporting Standards adopted for use in the European Union (EU-IFRS) and approved by the Regulations of the European Commission and which are in force as at 30 June 2026, specifically in accordance with IAS 34 Interim Financial Reporting.

The consolidated summary interim financial statements have been prepared on a historical cost basis, except for financial assets and liabilities at fair value through profit or loss, derivatives that qualify as hedge accounting and defined benefit pension plans.

The consolidated summary interim financial statements do not include all the notes that are normally included in the annual financial report. Accordingly, as mentioned above, these consolidated summary interim financial statements should be read in conjunction with the consolidated financial statements for the year ended December 31, 2025 and any public disclosures made by the Dominion Group during the interim financial period.

The preparation of the consolidated summary interim financial statements, as well as the preparation of the consolidated annual accounts in accordance with EU-IFRS, requires the use of certain significant accounting estimates. It also requires management to exercise its judgment in the process of implementing the Group's accounting policies. The judgments and estimates made by Management in the preparation of the consolidated summary interim financial statements as of June 30, 2026 are consistent with those considered in the preparation of the consolidated financial statements as of December 31, 2025 of Global Dominion Access, S.A. and subsidiaries.

The consolidated summary interim income statement for the first half of 2026 does not include unusual items that require a breakdown and reconciliation of figures.

It should also be noted that in the Group, due to its activity of industrial maintenance services in the summer season and its activity of delivering large projects for States and large corporations, which are usually accelerated in the last quarter, there is traditionally a greater statistical weight of its revenues in the second part of the year. although in the specific case of 360 projects they depend in many cases on the time in which they are carried out, not adjusting to a recurring seasonality.

2.2. CONSOLIDATION PRINCIPLES

Annex I to these Notes provides a breakdown of the identification data of the subsidiaries, joint ventures and associates included in the scope of consolidation.

The criteria used in the consolidation process have not changed with respect to those used in the year ended December 31, 2025 of Global Dominion Access, S.A. and subsidiaries.

The consolidation methods used are described in Note 1.2. of the consolidated financial statements for the year ended December 31, 2025. The financial statements used in the consolidation process are, in all cases, those corresponding to the six-month period to June 30, 2026 and December 31, 2025.

2.3. SEGMENT FINANCIAL REPORTING

The operational segments are presented in a manner consistent with the internal information that is presented to the highest decision-making body (Note 4). The highest decision-maker is responsible for allocating resources to operating segments and evaluating segment performance. The Group's Management Committee has been identified as the highest decision-making body.

2.4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Panel makes estimates and judgments regarding the future. The resulting accounting estimates, by definition, will rarely equal the corresponding actual results.

In the preparation of these consolidated summary interim financial statements, the material judgments made by Management in applying the Group's accounting policies and the key sources of uncertainty in the estimate have been the same as those applied in the consolidated financial statements for the year ended December 31, 2025.

In addition, when making these important estimates and judgments when applying accounting policies, the effects of the variations that have occurred during the 2026 financial year in price levels and interest rates have been considered.

a) Estimated impairment of goodwill

The Group checks annually whether goodwill has suffered any impairment loss.

At the end of 2025, the Group carried out the calculations corresponding to the verification of the existence or not of impairment on goodwill. The recoverable amounts of the cash-generating units were determined on the basis of value-at-use calculations. These calculations required the use of estimates (Note 6).

With regard to the assumptions used to determine the EBITDA (operating profit plus depreciation and amortization, base concept for calculating the free cash flow) of the clusters of CGUs and their future growth and the evolution of the profitability of the different clusters of CGUs, we consider it appropriate to maintain the estimated levels during the 2025 financial year. no deterioration risk indicators have been detected that modify the conclusions of the analyses and estimates carried out as of December 31, 2025, including sensitivity analyses.

b) Estimate of the fair value of assets, liabilities and contingent liabilities associated with a business combination and effective takeover date

In business combinations, the Group, on the acquisition date, proceeds to classify or designate the identifiable assets acquired and liabilities assumed as necessary and on the basis of contractual arrangements, economic conditions, accounting and operating policies or other relevant conditions existing on the acquisition date and subsequently proceed to measure the identifiable assets acquired and liabilities assumed. including contingent liabilities, at their fair values at the date of their acquisition. In addition, in these transactions, it may be necessary to use estimates in order to measure contingent consideration (Note 19).

The measurement at fair value of acquired assets and assumed liabilities requires the use of estimates that will depend on the nature of those assets and liabilities according to the previous classification made and that, in general, are based on generally accepted valuation methods that consider discounted cash flows assigned to those assets and liabilities, Verifiable quotation prices in active markets or other procedures as broken down according to their nature in the corresponding explanatory notes to the consolidated summary interim financial statements. In the case of the fair value of tangible assets, mainly real estate used for exploitation, the Group uses valuations by independent experts.

It is the practice of the Parent Company to proceed to modify the administrative body of the companies and businesses acquired at the time of their formalization, proceeding to take a majority of the members of that body and assuming the presidency of the same. From that moment on, it has the power over the key decisions of the acquired business and over the main policies to be followed, regardless of the moment in which the payments agreed for the operations are made. (Notes 1 and 19).

c) Degree of progress or completion of contracts for the provision of services

The accounting of contracts for the provision of services according to the degree of completion or progress of the same is based on estimates of the total costs incurred over the totals estimated for the execution of the work. Changes in these estimates have an impact on the recognized results of the works in progress. Estimates are continuously monitored and adjusted if necessary.

The Group operates, in its GDT Projects segment, in certain circumstances, through long-term contracts that may include different execution or compliance obligations to be carried out in differentiated time periods.

The accounting recognition of the income derived from these contracts requires the Group's Management to apply significant judgments and estimates, both in the interpretation of the contracts and in the estimation of their costs and degree of progress, and more specifically in relation to:

- Identification of the different compliance obligations.
- Allocation of individualized prices for each performance obligation.
- Identification of the time periods in which the different compliance obligations are carried out.
- Estimation of the total costs necessary to complete the compliance obligations and, consequently, the expected margins of each of them.
- Control of actual costs incurred.
- Estimate of the amount of revenue to be recorded as the specific performance obligation is satisfied.
- Analysis of other possible agreements not included in the main contract.

Estimates of revenue, costs, or the degree of progress toward completion are revised if circumstances change. Any resulting increase or decrease in estimated revenues or costs is reflected in the profit or loss for the year in which the circumstances giving rise to the review are known to Management.

d) Income tax

The Group is subject to income tax in many jurisdictions. A significant degree of judgment is required to determine the worldwide provision for income tax. The Group recognises deferred taxes which, in application of the current regulations of the different tax administrations, are caused by the multiple temporary differences in assets and liabilities. However, there are certain transactions and calculations for which the ultimate determination of the tax is uncertain during the ordinary course of business.

The calculation of income tax has not required significant estimates except for the figure for the recognition of tax credits for the year.

In entities where negative tax bases are still generated, the corresponding tax credit is not recorded until the company is on the path to profits. For those that have generated a positive tax base, the tax credit generated in previous years has been recorded. From the sensitivity analyses carried out, no significant impacts are detected on the total tax credit activated as of June 30, 2026 and December 31, 2025.

e) Fair value of derivatives or other financial instruments

The fair value of those financial instruments that are not traded on an active market (e.g. derivatives outside the official market) is determined using valuation techniques. The Panel uses its judgment to select a number of methods and makes assumptions that are based primarily on market conditions as at the date of each consolidated statement of financial position.

Note 11 details the conditions, notional amounts and valuations as of the date of the statement of financial position of these instruments.

f) Pension benefits

The present value of employee benefit liabilities depends on certain factors that are determined on an actuarial basis using a number of assumptions. The assumptions used to determine the net pension cost (income) include the discount rate. Any change in these assumptions will have an effect on the carrying amount of pension obligations.

The Group determines the appropriate discount rate at the end of each year. This rate is the interest rate that must be used to determine the present value of cash outflows that are expected to be needed to settle pension obligations. In determining the appropriate discount rate, the Group considers interest rates on high-quality corporate bonds that are denominated in the currency in which pensions will be paid, and that have maturities that approximate the maturities of the corresponding pension liability.

Other key assumptions for employee benefit liabilities are based in part on current market conditions. Note 22 of the consolidated financial statements as of December 31, 2025 of Global Dominion Access, S.A. and subsidiaries includes more information and analysis of the sensitivity with respect to changes in the most significant estimates.

g) Product Warranty

Product warranty risks are recognized when there is a firm claim not covered by the corresponding insurance policy.

Management estimates the corresponding provision for warranty claims based on existing one-off claims, considering the specific conditions of each claim based on technical studies and estimates based on experience in each of the services provided, as well as recent trends that could suggest that past cost information may differ from future claims.

2.5. IMPORTANT JUDGMENTS WHEN APPLYING ACCOUNTING POLICIES

The most significant judgments and estimates that have had to be considered in the application of the accounting policies described in detail in Note 2 of the consolidated financial statements for the year ended December 31, 2025, correspond to:

- Estimation of useful lives of tangible fixed assets
- Impairment losses on financial assets, as indicated by IFRS 9

2.6. NEW IFRS STANDARDS AND IFRIC INTERPRETATIONS

a) Mandatory rules, modifications and interpretations for all financial years beginning on 1 January 2026

- IFRS 9 and IFRS 7 (Amendment) "Modifications to the classification and valuation of financial instruments" and "Contracts relating to nature-dependent electricity"
- Annual Improvements to IFRS Accounting Standards, Volume 11.

The Group has considered these modifications for the preparation of these consolidated summary interim financial statements, although they do not materially modify the Group's previous practice.

b) Standards, amendments and interpretations that have not yet entered into force, but can be adopted in advance

- IFRS 18 "Presentation and disclosure in the financial statements".

The Panel is analysing these amendments, although it does not consider that the early implementation of the amendment.

c) Rules, interpretations and amendments to existing ones that cannot be adopted in advance or that have not been adopted by the European Union

As of the date of preparation of these interim financial statements, the IASB and the IFRS Interpretations Committee had published the following standards, amendments and interpretations, which are pending adoption by the European Union.

- IFRS 19 "Dependents without Public Liability: Breakdowns"
- IFRS 19 (amendment) "Non-Responsible Dependents: Disclosures"
- IAS 21 (Amendment) "Conversion to a Hyperinflationary Display Currency"
- IFRS 20 "Regulatory Assets and Regulatory Liabilities"

The Group is analysing these amendments, although it does not believe that their future implementation will have a significant impact on the Group.

3. FINANCIAL RISK MANAGEMENT

The Dominion Group's activities expose the Dominion Group to various financial risks: market risk (including foreign exchange risk, interest rate risk in cash flows and price risk), credit risk, liquidity risk, climate change risk and other short-term risks. The Dominion Group's global risk management program focuses on the uncertainty of the financial markets, and seeks to minimize potential adverse effects on the Group's financial performance. The Group uses derivative financial instruments to hedge certain risk exposures.

Although global market conditions have affected market confidence and consumer spending patterns, the Dominion Group remains well-positioned to increase revenue through continuous innovation and completed acquisitions and sales transactions. The Group has revised its exposure to climate-related and other emerging business risks, and incorporates these variables into its asset impairment analyses and earnings forecasts without any significant effects. It has also updated its risk analysis considering the generalised rise in inflation during the first half of the year due to geopolitical tensions in the Middle East, which has caused the main central banks to slow down interest rate cuts and even undertake further increases. Management continuously monitors all the risks mentioned.

The policies implemented by the Group for the management of market risk (including foreign exchange risk, interest rate risk in cash flows and price risk) have remained unchanged with respect to those indicated in Note 3.1 of the Consolidated Financial Statements for 2025.

The entity has sufficient margin to be able to meet the covenants of its current financial debt and sufficient working capital and unavailable financing lines to meet its ongoing operating and investment activities.

3.1. LIQUIDITY AND WORKING CAPITAL MANAGEMENT

Prudent liquidity risk management involves maintaining sufficient cash and the availability of financing through sufficient credit facilities. In this regard, the Group's strategy is to maintain, through its Treasury department, the necessary flexibility in financing through the availability of committed credit lines. In addition, and depending on liquidity needs, the Dominion Group proceeds to use liquidity financial instruments (non-recourse factoring and sale of financial assets representing receivables through which the risks and benefits of receivables are transferred), which as a policy, does not exceed approximately one third of customer balances and other receivables, to maintain the liquidity levels and working capital structure required in its business plans.

Management continuously monitors the forecasts of the Group's liquidity reserve, as well as the evolution of Net Financial Debt. In this regard, as a result of the actions undertaken in previous years with the aim of maximising liquidity possibilities in times of greatest uncertainty, as well as the culture of detailed monitoring established, the Group continues to have a solid solvency and liquidity position.

The calculation of the Group's liquidity reserve and Net Financial Debt as of June 30, 2026 and December 31, 2025 is presented below:

	30.06.2026	**31.12.2025**
Cash and other liquid media (Note 9)	193.134	193.036
Other current financial assets (Note 7)	78.711	70.121
Undrawn credit facilities (Note 11)	357.870	342.230
Liquidity pool	**629.715**	**605.387**
Debts with credit institutions (Note 11)	406.960	397.764
Derivative financial instruments (Note 11)	808	1.976
Cash and other liquid media (Note 9)	(193.134)	(193.036)
Other current financial assets (Note 7)	(78.711)	(70.121)
Net financial debt	**135.923**	**136.583**

For the purposes of this calculation, the Group does not consider the heading "Other current and non-current liabilities" to be financial debt (Note 12).

The Finance Department monitors the forecasts of liquidity needs in order to optimise the Group's cash and undrawn credit facilities, always bearing in mind compliance with the limits and covenants established in the financing.

There are no restrictions on the use of cash/cash equivalents.

The Dominion Group's net financial debt position as of December 31, 2025 includes the "Project Finance" financing of energy infrastructure development projects in the GDT Projects segment, financing that does not have a corporate guarantee, which as of June 30, 2026 is recognized under the heading Liabilities of a disposal group classified as held for sale (Note 21).

Below is a table detailing the Working Capital that presents the Group's consolidated summary interim financial position as of June 30, 2026 compared to that of December 31, 2025:

	30.06.2026	**31.12.2025**
Stock	160.807	149.047
Customers and other accounts receivable	158.430	120.753
Contract assets	201.649	194.224
Other current assets	18.405	14.258
Current tax assets	49.028	46.774
Current operating assets	**588.319**	**525.056**
Other current financial assets	78.711	70.121
Cash and other liquid media	193.134	193.036
CURRENT ASSETS	**860.164**	**788.213**
Suppliers and other accounts payable	655.446	586.227
Contract liabilities	71.751	88.280
Current tax liabilities	27.355	26.055
Current provisions (Note 14)	15.208	15.520
Other current liabilities (*)	31.641	29.014
Current operating liabilities	**801.401**	**745.096**
Other current liabilities (*)	55.025	60.927
Short-term debts with credit institutions (Note 11)	143.882	150.225
Current derivative financial instruments (Note 11)	201	974
CURRENT LIABILITIES	**1.000.509**	**957.222**
OPERATING WORKING CAPITAL	**(213.082)**	**(220.040)**
TOTAL WORKING CAPITAL	**(140.345)**	**(169.009)**

(*) Other current operating liabilities include the concepts of unpaid remuneration and accrual adjustments. The rest of the items itemized in Note 12 are included as non-operating current liabilities.

Although the size of working capital considered in isolation is not a key parameter for understanding the Group's financial statements, the Group actively manages working capital through net operating working capital and current and non-current net financial debt, based on the strength, quality and stability of its relationships with its customers and suppliers. as well as exhaustive monitoring of their situation with financial institutions, with which in many cases they automatically renew their current loans. In addition, it should be noted that the business included within the GDT Commercial Services group of CGUs in the GDT Services segment normally operates with negative working capital with sales that are recovered in cash and expenses for purchases or services that are paid at their usual maturity.

One of the Group's strategic lines is the optimisation and maximum saturation of the resources dedicated to the business. For this reason, the Group pays special attention to the net operating capital invested in it. Along these lines, and as in previous years, significant efforts have been made to control and reduce collection periods for customers and other debtors and to minimise the services provided pending invoice. Likewise, payment terms to suppliers are constantly optimised by unifying policies and conditions throughout the Group.

As a result of the above, it can be confirmed that there are no risks in the liquidity situation of the Dominion Group.

3.2. CREDIT RISK

Credit risk management has not undergone substantial changes during the first half of 2026 compared to what was indicated in the consolidated financial statements for 2025.

As indicated in the consolidated financial statements for the 2025 financial year, the Group has four types of assets that are subject to the expected credit loss model: Trade receivables from the sale of services; Contract assets related to those solutions whose recognition in revenue is made by work progress; Loans and credits recorded at amortized cost; and Cash and cash equivalents.

During 2026, the credit risk behaviour of the different assets has been reviewed by adjusting the percentages of expected loss considered in its broad spectrum, including the effect that the increase in inflation may have on the credit quality of accounts receivable, adjusting the value of the provision for insolvencies to be maintained.

3.3. CLIMATE CHANGE RISK

As part of its Sustainability Strategy and the Transition Plan described in the Consolidated Statement of Non-Financial Information and Sustainability Information, point E1-1, the Group has carried out and maintains in continuous review an assessment of its resilience to climate change.

For the aforementioned assessment, the Group identifies and assesses risks related to climate change following the guidelines set by the IPCC, the recommendations of the TCFD and the COSO Enterprise Risk Management Framework (ERM).

Thus, it takes into account potential physical climate risks, i.e. events directly related to climate change, classified in accordance with how defined by the European Green Taxonomy in its Appendix A of Delegated Regulation (EU) 2021/2139 of 4 June 2021; potential chronic physical risks, related to long-term gradual changes and transition risks, derived from the transition process to a low-carbon economy. It also takes into account climate opportunities, i.e. potential benefits of addressing climate change.

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 is enriched with qualitative perspectives based on expert knowledge on the specific particularities of the Group. On the other hand, the analysis of transition risks and opportunities is qualitative in nature, based on expert criteria.

The scope of the analysis carried out focuses exclusively on the risks and opportunities that could impact the Group's own assets and activities. The identification and assessment of risks and opportunities associated with the agents of the value chain is not included due to the limited availability of information on them.

The main risks identified, as a result of the work carried out, continue to be the following:

- Physical risks
  - Injuries and/or adverse effects on the health of personnel due to increased temperatures and heat waves.
  - Effects on the production of renewable energy in photovoltaic plants due to the increase in temperatures and heat waves.

- Transition risks
  - Transmission of costs from the value chain due to the introduction of a new emissions trading system (EU ETS II).

- Climate Opportunities
  - Increased demand for some specific services.

The resilience analysis carried out concludes that none of the physical, transition risks or opportunities detected (see SBM-3) are critical for the development of the 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 the business model, in which large assets are not owned over a long period of time.

3.4. OTHER CIRCUMSTANTIAL RISKS

World geopolitical situation:

The global macroeconomic and geopolitical context at the end of the period ended June 30, 2026 continues to be characterized by uncertainty, conditioned both by the evolution of international conflicts and by the economic and trade policy measures adopted by the main economies.

In relation to the geopolitical conflicts that began in previous years, the war between Russia and Ukraine continues without a definitive solution being reached, with various sources of tension remaining and affecting the economic and political stability of certain regions. In addition, despite the diplomatic advances made in certain periods, the situation in the Middle East remains complex and presents recurrent episodes of instability.

During the first half of 2026, the escalation of tensions between Israel and Iran, with the participation of the United States, has increased volatility in international energy markets and generated uncertainty regarding the evolution of the prices of certain raw materials and global supply chains. In addition, tensions around the Strait of Hormuz, one of the world's main oil transport routes, have been the subject of special monitoring by the markets.

On the other hand, the trade measures adopted by the United States Administration, including the revision of tariffs applicable to certain imported products, continue to generate an environment of uncertainty for international trade. However, following the analysis carried out, these measures have not had a significant impact on the Group's activity, given that it has a consolidated operational presence in the US market.

On the monetary front, developments in energy prices and the geopolitical context have introduced additional inflationary pressures in the euro area. In this context, the European Central Bank has adjusted its monetary policy during the year, maintaining a position aimed at preserving price stability.

As a result, the global economy continues to develop in an environment of volatility and uncertainty. However, after analysing and assessing the possible impact of these events on the Group's activity, financial position and operational continuity, no significant liquidity or market risks have been identified that cannot be adequately managed with the resources and measures currently available.

Paquete Omnibus UE:

On March 18, 2026, the "Omnibus" package aimed at simplifying sustainability reporting requirements came into force, with the aim of reducing reporting burdens and increasing efficiency in sustainability reporting.

The Dominion Group has carried out an analysis of the application of the measures proposed by this regulation, adapting them and has concluded that it will not have significant effects on the Group.

3.5. FAIR VALUE ESTIMATION

IFRS 13 Fair Value Measurement explains how to measure at fair value when required by other IAS. The standard establishes the information to be disclosed on fair value valuations that are also applicable to non-financial assets and liabilities.

IFRS 13 establishes fair value as the value that would be received or paid for an asset or liability in a transaction ordered at the measurement date, whether it is observable or has been estimated using a valuation technique. To this end, data consistent with the characteristics that market participants would take into account in the transaction are selected.

IFRS 13 maintains the principles of the other standards but sets out the full framework for fair value measurement when it is mandatory under other IFRS and sets out the mandatory additional disclosures on fair value measurements.

The requirements of IFRS 13 are met by the Group in the measurement at fair value of its assets and liabilities when such fair value is required by the other IFRS.

Based on the contents of IFRS 13 and in accordance with IFRS 7 on financial instruments measured at fair value, the Group reports on the fair value estimate by levels according to the following hierarchy:

- Quoted (unadjusted) prices in active markets for assets or liabilities (Level 1).
- Inputs other than quoted prices that are included in Level 1, which are observable, either directly (e.g. reference prices) or indirectly (e.g. price derivatives) (Level 2).
- Inputs for the asset or liability that is not based on observable market data (unobservable inputs) (Level 3).

The following table shows the Group's assets and liabilities that are measured at fair value as of June 30, 2026 and December 31, 2025:

ASSETS AT FAIR VALUE	30.06.2026	31.12.2025
Financial assets to VR with change in profit or loss (Level 3)	43.472	42.751
	43.472	**42.751**

LIABILITIES AT FAIR VALUE	30.06.2026	31.12.2025
Derivative financial instruments (Note 11) (Level 2)	(808)	(1.976)
Other liabilities measured at fair value (Level 3)	(10.648)	(8.849)
	(11.456)	**(10.825)**

There have been no transfers between tiers 1 and 2 during the 6-month periods ended June 30, 2026 and 2025.

a) Financial instruments in Level 2

The fair value of financial instruments that are not listed on an active market is determined using valuation techniques. The Panel has not changed the methodologies used and the assumptions considered for such valuation as at 30 June 2026 compared to 31 December 2025. Note 3.2.a) of the 2025 financial statements details the specific valuation techniques used in the valuation of Level 2 financial instruments.

The instruments included in Level 2 correspond to derivative financial instruments.

b) Financial instruments at fair value at Level 3

If one or more of the significant inputs is not based on observable data in the market, the financial instrument is included in Level 3.

The instruments included in Level 3 correspond to the best estimate of the valuation of the contingent consideration of business combinations and to the assets from the sale of activities carried out in recent years. These assets and liabilities have been measured in accordance with the conditions stipulated in the purchase and sale agreements involving financial parameters (EBITDA and net financial debt) that must be estimated in the future (Note 12).

The key assumption for the valuation of this liability is based on the expected future returns generated by the companies (Notes 1 and 12). The assumptions used for these estimates coincide with those detailed in the goodwill impairment test (Note 6). The performance of these businesses in the first half of 2026 is in line with the business plans used to calculate these liabilities, so we maintain the same assumptions and conclusions as at 31 December 2025.

Liabilities measured at fair value are based on the best estimate at the time of the contingent consideration of business combinations made in previous years based on expected future returns generated by the acquired companies. As of June 30, 2026 and December 31, 2025, the calculation of the fair value as of this date has been carried out using an update of the key assumptions for the valuation, such as projected EBITDA and, in some cases, future cash generation, with no significant variations in the updated valuation.

Although, on the one hand, the estimates of the key assumptions for the measurement of these liabilities have contemplated decreases in the specific years that affect the calculation of these liabilities, on the other hand, no significant decreases are seen in the 5-year profit or loss projections that could give rise to any impairment of the net assets acquired. as we have commented in Note 2.4 a) and 6.

The Group does not have any agreements on the netting of financial assets and liabilities as of June 30, 2026 and December 31, 2025.

4. SEGMENT FINANCIAL REPORTING

The Group's Management Committee, made up of the Chief Executive Officer and the members of the Group's Senior Management, has been identified as the highest operational decision-making body of the Group. The Management Committee reviews the Group's internal financial information in order to evaluate its performance and allocate resources to the segments.

Management has determined the operating segments on the basis of the reporting structure reviewed by the Governing Body. To this end, the Group's business is analysed from the point of view of projects and services offered, and the information is also classified geographically for purely descriptive purposes.

As indicated in Note 1,the 2023-2026 Strategic Plan presents a conceptualisation of the Group using simplification, recurrence and sustainability as keys, and considering a reflection on three types of transition: energy, industrial and digital, as fundamental catalysts for the company's future growth.

In 2025, a new corporate structure was announced, in line with the strategic simplification that has been carried out since the previous year through the sale of activities and assets, and the focus on sustainability has continued in order to allow greater understanding and visibility of the Group's different core businesses. In this sense, two differentiated management units have been created:

- Global Dominion Environment (GDE): the unit focused on activities related to the industrial transition focused on decarbonisation and circular economy.
- Global Dominion Tech-Energy (GDT): which brings together all the activities related to the energy and socio-digital transitions and distinguishes its activities between 360 Projects and Services, thus returning to the historical essence of the Group's activity in its origins.

Therefore, as of the 2025 financial year, three types of segments are distinguished:

- GDT Projects: encompasses projects with a 360° vision (end-to-end), mainly in the technological area (hospitals, security and alert, data centers, etc.) and the energy area (renewables and electricity grids). The financial profile of this type of project is a higher margin than that of services, which do not require the consumption of working capital and are sometimes financed through advances and are based on portfolio and do not have an established annual recurrence.
- GDT Services: includes services aimed at those processes that customers want to outsource (BPO – Business Process Outsourcing) with high levels of recurrence, low CAPEX consumption and that normally consume a working capital of approximately three months of the sales they generate.
- GDE: includes services and solutions related to the industrial area that seek the transition to a more sustainable industry through actions on decarbonisation and the circular economy. This segment works with top-tier clients and long-term relationships, with recurring services and with significant geographic and sector diversification that reduces risks in the face of industrial cycles.

The Management Committee manages the operating segments corresponding to continuing operations based mainly on the evolution of the figures defined as turnover (sales) and contribution margin (calculated as operating profit excluding depreciation, or possible impairments, or general structure expenses not directly attributed to the activity of the segments).

The information received by the Management Committee also includes the rest of the income and expenses that make up the entire consolidated summary interim income statement, as well as fixed assets investments and the evolution of non-current assets, although all these items and amounts are analysed and managed jointly and globally at Group level.

The most significant item of non-current investments focuses on goodwill, which is distributed among segments as follows:

Segment	**30.06.2025**	**31.12.2025**
GDT Projects	89.360	89.211
GDT Services	128.257	127.486
GDE	148.603	147.971
	366.220	**364.668**

a) Segmented information

The segmented information presented to the Management Committee corresponds to the contribution margin, this being the indicator by which the group's segments are managed.

	GDT Services	**GDT Projects**	**GDE**	**Total**
June 30, 2026				
Consolidated turnover	221.479	51.400	221.213	494.092
Other direct operating income and expenses of the segments	(182.720)	(41.120)	(194.004)	(417.844)
Contribution Margin	**38.759**	**10.280**	**27.209**	**76.248**

	GDT Services	**GDT Projects**	**GDE**	**Total**
June 30, 2025 (*)				
Consolidated turnover	229.992	80.996	220.781	531.769
Other direct operating income and expenses of the segments	(188.689)	(63.951)	(194.508)	(447.148)
Contribution Margin	**41.303**	**17.045**	**26.273**	**84.621**

(*) Restated figures (Notes 1.4 and 21)

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

Below is a reconciliation between the Contribution Margin contributed by the segments and the consolidated result as of June 30, 2026 and June 30, 2025:

	30.06.2026	30.06.2025 (*)
Contribution Margin:	76.248	84.621
- Uncharged overall income and expenditure (1)	(13.036)	(13.453)
- Depreciation/impairment (Notes 5 and 6)	(34.449)	(33.617)
- Financial result (2)	(15.055)	(24.326)
- Participation in the profit or loss of associates (Note 8)	(29)	(4.545)
- Income tax (Note 15)	(727)	(407)
- Profit after tax on discontinued activities (Note 21)	(3.748)	(1.730)
Consolidated profit	**9.204**	**6.543**

(1) These amounts correspond mainly to fixed structure and general expenses (indirect personnel costs and other overheads) not directly attributable to the business segments.
(2) It includes the headings: Financial income, Financial expenses, Net exchange differences and Change in fair value in assets and liabilities with allocation to profits.
(*) Restated figures (Notes 1.4 and 21)

The assets and liabilities of the segments and investments during the year were as follows:

	GDT Services	GDT Projects	GDE	Total
30.06.2026				
Property, plant and equipment	42.534	7.466	74.187	124.187
Intangible assets and goodwill	149.808	95.537	182.308	427.653
Partner Investments	7.019	12.356	-	19.375
Other assets	278.998	604.346	274.662	1.158.006
Total assets	**478.359**	**719.705**	**531.157**	**1.729.221**
Total liabilities	**611.957**	**586.100**	**251.049**	**1.449.105**
Fixed assets additions (Notes 5 and 6)	21.754	484	10.832	33.070
Withdrawals of fixed assets net of depreciation and amortization (Notes 5 and 6)	(3.001)	(74)	(924)	(3.999)
Net investments for the six-month period (Notes 5 and 6)	**18.753**	**410**	**9.908**	**29.071**

	GDT Services	GDT Projects	GDE	Total
31.12.2025				
Property, plant and equipment	45.121	5.033	112.849	163.003
Intangible assets and goodwill	147.324	95.261	170.339	412.924
Partner Investments	7.871	10.559	-	18.430
Other assets	272.339	546.595	220.308	1.039.242
Total assets	**472.655**	**657.448**	**503.496**	**1.633.599**
Total liabilities	**606.657**	**531.095**	**222.247**	**1.359.999**
Fixed assets additions (Notes 5 and 6)	40.496	3.859	12.510	56.865
Withdrawals of fixed assets net of depreciation and amortization (Notes 5 and 6)	(3.009)	(1.090)	(508)	(4.607)
Net investments for the six-month period (Notes 5 and 6)	**37.487**	**2.769**	**12.002**	**52.258**

Total assets and liabilities include Assets and Liabilities classified as held for sale. The discontinued business corresponding to the Cerritos wind farm in Mexico and the biomass plant in Argentina, since the first half of 2026 (Note 21) belong to the GDT Projects segment.

Cross-segment sales are carried out under market conditions and eliminated in consolidation. There are no consolidation adjustments between the segments, neither unallocated assets nor liabilities.

The amounts provided to the Management Committee in respect of revenue and segment assets are measured in a manner consistent with that used in the financial statements. Segment assets are allocated based on segment activities.

b) Information about geographical areas

The data corresponding to the net amount of turnover and non-current assets by geographical area are as follows:

	30.06.2026	**30.06.2025 (*)**
Turnover (according to end market)		
GDT Services		
Spain	130.224	137.362
Rest of Europe and Africa	1.851	8.165
America	89.404	84.465
	221.479	229.992
GDT Projects		
Spain	4.567	8.823
Rest of Europe and Africa	7.209	23.570
America	39.624	48.603
	51.400	80.996
GDE		
Spain	47.313	48.128
Rest of Europe and Africa	74.635	62.382
America	49.586	60.690
Asia and Oceania	49.679	49.581
	221.213	220.781
Total	**494.092**	**531.769**

(*) Restated figures (Notes 1.4 and 21)

Those countries where the Group obtains significant turnover within the large geographical areas presented in the table above would be Germany, with total sales of €54,140 thousand (June 30, 2025: €47,730 thousand), Mexico with total sales of €29,963 thousand (June 30, 2025): €34,799 thousand), Chile with total sales of €46,233 thousand (June 30, 2025: €46,139 thousand), Dominican Republic with total sales of €5,696 thousand (June 30, 2025: €11,749 thousand), the United States of America with total sales of €28,812 thousand (June 30, 2025: €33,067 thousand), the countries of the Middle East (Saudi Arabia and the Persian Gulf) with total sales of €15,686 thousand (June 30, 2025: €23,572 thousand), Peru with total sales of €17,746 thousand (June 30, 2025: €23,233 thousand) and Colombia with sales of €31,141 thousand (June 30, 2025: 27,713 thousand euros).

	30.06.2026	**31.12.2025**
Non-current assets (property, plant and equipment and intangible assets, by geographical location of the activity)		
Spain	277.363	329.654
Rest of Europe and Africa	149.140	154.286
America	101.025	76.332
Asia and Oceania	24.312	15.655
Total	**551.840**	**575.927**

Excluding goodwill, those countries where a significant part of the amount of other non-current assets is accounted for would be Spain, Germany and Mexico with a total amount of €174,536, €15,712 and €1,559 thousand, respectively (June 30, 2025: €191,112, €12,913 and €2,875 thousand, respectively).

c) Customer Information

During the first half of 2026 and 2025, no sales of more than 10% of the consolidated turnover and turnover of each segment have been made to any individual customer.

5. PROPERTY, PLANT AND EQUIPMENT

The details and movements of the different categories of property, plant and equipment are shown in the following table:

Period 2026

	Balance 31.12.2025	Perimeter variations(Note 19)	Additions	Withdrawals	Transfer to assets held for sale (Note 21)	Transfers and other movements (*)	Balance 30.06.2026
Cost	499.612	3.840	28.527	(23.970)	(53.735)	1.926	456.200
Depreciation	(336.609)	-	(30.569)	19.971	16.284	(1.090)	(332.013)
Net Value	**163.003**						**124.187**

Period 2025

	Balance 31.12.2024	Changes in the perimeter (Note 19)	Additions	Withdrawals	Transfers and other movements (*)	Balance 30.06.2025
Cost	472.138	-	35.863	(9.254)	7.738	506.485
Depreciation	(299.882)	-	(28.956)	8.420	1.731	(318.687)
Net Value	**172.256**					**187.798**

(*) Includes the effect of changes in the currency exchange rate of intangible assets of foreign subsidiaries and other movements and certain transfers between items.

a) Property, plant and equipment by geographical area

The breakdown of property, plant and equipment by geographical location as of 30 June 2026 and 31 December 2025 is detailed in the table below:

	Millions of euros					
	30.06.2026			31.12.2025		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
Spain	216	(158)	58	285	(187)	98
Rest of Europe	83	(50)	33	75	(42)	33
America	134	(112)	22	116	(91)	25
Asia and Oceania	23	(12)	11	23	(16)	7
	456	**(332)**	**124**	**499**	**(336)**	**163**

b) Fixed assets not used for the farm

As of June 30, 2026 and December 31, 2025, there are no significant fixed assets not used for exploitation.

c) Insurance

The Dominion Group has taken out several insurance policies to cover the risks to which the elements of property, plant and equipment are subject. The coverage of these policies is considered sufficient.

d) Rights of use of assets and liabilities by lease

The period movement for the right-of-use assets and lease liabilities is as follows:

	Cost	Am. Accumulated	TOTAL ASSETS	TOTAL LIABILITIES
December 31, 2025	**208.811**	**(151.425)**	**57.386**	**52.156**
Registrations	16.629	-	16.629	16.629
Perimeter entry (Note 19)	2.042	-	2.042	2.042
Casualties	(3.251)	-	(3.251)	(3.077)
Amortizing Expenditure/Payments	-	(11.615)	(11.615)	(12.658)
Updated expenses. Debt and Others	-	-	-	843
Other movements	5.667	(6.577)	(910)	(1.342)
June 30, 2026	**229.898**	**(169.617)**	**60.281**	**54.593**

	Cost	Am. Accumulated	TOTAL ASSETS	TOTAL LIABILITIES
December 31, 2024	**173.550**	**(117.871)**	**55.679**	**50.649**
Registrations	18.210	-	18.210	18.210
Casualties	(1.162)	-	(1.162)	(1.143)
Amortizing Expenditure/Payments	-	(11.633)	(11.633)	(12.940)
Updated expenses. Debt and Others	-	-	-	1.017
Other movements	-	(4.254)	(4.254)	(4.623)
June 30, 2025	**190.598**	**(133.758)**	**56.840**	**51.170**

e) Capitalization of interest

During the 2025 and 2024 financial years, no interest has been capitalized.

6. GOODWILL AND INTANGIBLE ASSETS

The breakdown and movement of the main classes of intangible assets, broken down between internally generated and other intangible assets, are shown below:

	Balance as of 31.12.2025	Perimeter entry (Note 19)	Additions	Withdrawals	Transfer to assets held for sale (Note 21)	Transfers and other movements (*)	Balance as of 30.06.2026
Cost							
Goodwill	364.668	484	-	-	-	1.068	366.220
Other intangible assets	171.130	15.138	4.543	(9.887)	(38)	805	181.691
	535.798	15.622	4.543	(9.887)	(38)	1.873	547.911
Accumulated amortization	(122.874)	-	(3.880)	9.887	38	(3.429)	(120.258)
Net book value	**412.924**						**427.653**

	Balance as of 31.12.2024	Perimeter entry (Note 19)	Additions	Withdrawals	Transfer to assets held for sale (Note 21)	Transfers and other movements (*)	Balance as of 30.06.2025
Cost							
Goodwill	365.169	-	-	-	-	(3.120)	362.049
Other intangible assets	184.408	-	3.854	(17.398)	-	1.263	172.127
	549.577	-	3.854	(17.398)	-	(1.857)	534.176
Accumulated amortization	(136.912)	-	(6.231)	17.397	-	(2.077)	(127.823)
Net book value	**412.665**						**406.353**

(*) It includes the effect of the change in the currency of foreign subsidiaries and other movements and transfers between items.

Testing for impairment losses on goodwill

As a result of the provisions of Notes 1.1 and 4, the effect of the change in structure and the new definition of the segments in 2025 led to changes in the groupings of cash-generating units (CGUs) that are maintained during the 2026 financial year.

In this regard, the allocation of goodwill at the level of groups of CGUs is presented below:

	Goodwill	
Pools of Cash Generating Units	**30.06.2026**	**31.12.2025**
GDT Projects	89.360	89.211
GDT Servicios Tech-Energy	49.149	48.378
GDT Logistics & Commercial Services	79.108	79.108
GDE	148.603	147.971
	366.220	**364.668**

The recoverable amount of a CGU or group of CGUs is determined based on use value calculations. These calculations use cash flow projections based on financial budgets approved by Management covering a five-year period. Cash flows beyond the five-year period are extrapolated assuming a prudent assumption regarding growth rates, which in any case are lower than the long-term average growth rate for the business in which each of the CGUs operates.

Key assumptions used in the calculation of value-in-use

The Group found that during the 2025 financial year goodwill had not suffered any impairment loss, with a slack in the estimated value in use in accordance with the assumptions detailed in the previous paragraphs on the net assets of the CGU of more than 29% - 100% in all CGUs. Note 7 of the consolidated financial statements for December 31, 2025 provides a breakdown of the main assumptions underlying the calculations of value in use.

With respect to the assumptions used to determine the EBITDA (Operating profit plus amortization and depreciation, base concept to calculate the free cash flow) of the groups of CGUs and their future growth, the most likely scenario was used according to the estimates of the Management so that negative distortions were not likely.

Given that no different conditions have been revealed that show signs of deterioration in the first half of fiscal 2026, we consider that the conclusions adopted at the end of fiscal year 2025 remain consistent as of June 30, 2026.

On the other hand, the effects that the increase in interest rates, as well as the increase in consumer prices, could have on the hypotheses, have been taken into account, concluding that there is sufficient room to support these variations which, in any case, do not have a significant effect.

The rest of the headings included in Intangible assets, including Customers' Backlog and Orders and Trademarks, acquired in business combinations from previous years, are being amortized in accordance with the assigned useful lives, and, as indicated for goodwill, no signs of impairment are detected in any of them.

7. FINANCIAL ASSETS AND DERIVATIVES

Period 2026	Financial assets at amortized cost	Financial assets at fair value through profit or loss	Derivative financial assets (Note 11)	Total
As of December 31, 2025	**81.565**	**38.019**	**-**	**119.584**
Registrations	11.300	-	-	11.300
Casualties	(4.545)	-	-	(4.545)
Financial Income/(Expenses)	2.540	-	-	2.540
As of June 30, 2026	**90.860**	**38.019**	**-**	**128.879**
Not ordinary	12.149	38.019	-	50.168
Current	78.711	-	-	78.711

Period 2025	Financial assets at amortized cost	Financial assets at fair value through profit or loss	Derivative financial assets (Note 11)	Total
As of December 31, 2024	**50.676**	**-**	**837**	**51.513**
Registrations	28.517	-	-	28.517
Cumulative exchange rate difference	(2.297)	-	-	(2.297)
Financial Income/(Expenses)	4.353	-	(837)	3.516
As of June 30, 2025	**81.249**	**-**	**-**	**81.249**
Not ordinary	7.943	-	-	7.943
Current	73.306	-	-	73.306

All financial assets held by the Group as of June 30, 2026 and December 31, 2025, which have not matured and have not suffered impairment losses during the year, are considered to be of high quality and do not show signs of impairment losses.

Financial assets at amortized cost

	30.06.2026	31.12.2025
Time deposits and long-term bonds	6.712	3.144
Time deposits and short-term bonds	37.203	27.785
Long-term loans	5.437	8.300
Short-term loans	41.508	42.336
	90.860	**81.565**

Financial assets to VR with changes in profit or loss

This heading includes the items pending collection of the sale of Dominican companies in the 2025 financial year, corresponding to 20%, whose collection is estimated in the 2028 financial year for a total amount of 38 million euros, both as of June 30, 2026 and December 31, 2025.

As of June 30, 2026 and December 31, 2025, there is no pledged amount.

Both time deposits and loans accrue a market interest rate of the country in which the financial asset is held.

Average returns have been, depending on the region, between 1.8% and 6.8% during the six-month period ended June 30, 2026 and 2025.

The maximum exposure to credit risk at the reporting date is the carrying amount of the assets.

8. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	Period 2026	Period 2025
Opening Balance (January 1)	**18.430**	**105.807**
Registrations	1.697	10.029
Financial income/(expenses):		
by result	(29)	(4.545)
for patrimony diff. Acum. Exchange rate	2	(9.589)
by equity Cash flow hedge	(725)	(191)
Ending balance (June 30)	**19.375**	**101.511**

The registrations made during the first half of the 2026 financial year are basically in investments in renewable projects in Italy. The registrations made during the first half of the 2025 financial year basically corresponded to investments in renewable projects in Italy and the Dominican Republic.

The data corresponding to investments in associates, equity shares in the consolidated account, are as follows:

	% of Effective Participation		Share value (**)		Participation in results	
	30.06.2026	31.12.2025	30.06.2026	31.12.2025	30.06.2026	30.06.2025
Sociedad Concesionaria Salud Siglo XXI, S.A. (***)	15%	15%	5.400	5.268	122	17
Ampliffica México, S.A. de CV	49%	49%	2.519	2.650	(103)	3
Medbuying Group Technologies, S.L.	45%	45%	4.500	4.500	-	-
Sociedad Concesionaria Hospital Buin Paine, S.A. (***)	10%	10%	1.366	1.399	(48)	(80)
Domcmisolar22, S.L. and subsidiaries in the Dominican Republic	-	-	-	-	-	(4.485)
Ikatz, S.A.	25%	25%	-	720	-	-
Italian FTV Development (*)	25%	25%	5.590	3.893	-	-
			19.375	**18.430**	**(29)**	**(4.545)**

(*) Compuesto por: Bas Italy Seconda, S.R.L., Bas Italy Terza S.R.L., P1 Solar S.R.L., T2 Energy S.R.L.
(**) The value of the shares in these companies incorporates the goodwill implicit in the acquisition.
(***) Significant influence by shareholders' agreement.

Both in the first half of 2026 and in 2025, the associates' results have been integrated, corrected for those margins that had not materialized to third parties on each date.

In the first half of 2026, no signs of impairment have been detected in these items, so the conclusions reached in the evaluation of the recoverability of the holdings made up of the equity method made in 2025 are maintained. Regarding the comparative data for the first half of the 2025 financial year, the existence of the agreement for the sale of the photovoltaic parks included in the companies of Domcmisolar22, S.L. carried out in July 2025 was already indicated as a subsequent event in the consolidated summary interim financial statements for that period.

9. CASH AND OTHER CASH EQUIVALENTS

	30.06.2026	31.12.2025
Treasury	**193.134**	**193.036**

There are no restrictions on treasury availability.

The amounts in the cash books of the Group companies are denominated in the following currencies:

	30.06.2026	31.12.2025
Euro	95.710	125.613
US Dollar	49.990	15.236
Mexican Peso	6.620	192
British Pound	467	109
Saudi Riyal	1.403	5.563
Chilean Peso	14.950	16.894
Argentine Peso	190	337
Zlotys polacos	139	105
Peruvian Nuevo Sol	5.407	8.018
Rupia indonesia	55	236
Vietnamese Dong	408	525
Canadian Dollar	7.541	5.971
Colombian Peso	2.880	4.167
Indian rupee	62	1.874
Australian Dollar	2.804	3.618
United Arab Emirates Dirham	1.846	2.922
Others	2.662	1.656
	193.134	**193.036**

10. SHARE CAPITAL AND SHARE PREMIUM

	No. of shares	Subscribed capital	Share premium	Own actions
As of December 31, 2024	**151.140.021**	**18.893**	**79.640**	**(4.255)**
Transactions with own shares	-	-	-	(65)
As of June 30, 2025	**151.140.021**	**18.893**	**79.640**	**(4.320)**
As of December 31, 2025	**151.140.021**	**18.893**	**79.640**	**(4.358)**
Transactions with own shares	-	-	-	147
As of June 30, 2026	**151.140.021**	**18.893**	**79.640**	**(4.211)**

a) Capital

As of June 30, 2026, there are no variations in the amount of the company's share capital compared to December 31, 2025.

There are no restrictions on the free transferability of the same.

As of June 30, 2026 and December 31, 2025, the company that holds a percentage equal to or greater than 10% in the share capital is as follows:

	June 30, 2026		December 31, 2025	
	Number of shares	**Participation percentage**	**Number of shares**	**Participation percentage**
Acek Desarrollo y Gestión Industrial, S.L.	26.129.539	17,29%	22.978.560	15,20%

b) Share Issue Premium

This reservation is freely available.

c) Equity shares

The movement in the six-month periods ended 30 June 2026 and 2025 of the equity item in equity both in number of shares and in thousands of euros was as follows:

	Nº Actions	**Thousands of euros**
Ending balance 31 December 2024	**1.161.871**	**4.255**
Procurement	3.645.541	10.715
Sales	(3.634.069)	(10.650)
Ending balance 30 June 2025	**1.173.343**	**4.320**
Ending balance 31 December 2025	**1.157.168**	**4.358**
Procurement	2.931.913	9.249
Sales	(2.916.817)	(9.396)
Ending balance 30 June 2026	**1.172.264**	**4.211**

The Parent Company has a total of 1,172,264 shares as of June 30, 2026, representing 0.78% of the share capital as of that date (December 31, 2025: 1,157,168 shares representing 0.77%), whose book value as of that date amounts to €4,211 thousand (December 31, 2025: €4,358 thousand).

By virtue of the mandate conferred by the General Shareholders' Meeting held on 7 May 2026, the Board of Directors is authorised to proceed with the derivative acquisition of treasury shares, directly or through the companies of the group, by any of the means admitted by law, including against profits from the year and/or freely available reserves, as well as that they may be subsequently disposed of or amortized, all in accordance with articles 146 and 509 of the Capital Companies Act. This mandate is in force for a period of 5 years and annuls the authorization granted by the General Shareholders' Meeting of May 6, 2025.

In the first half of the previous year, the mandate conferred by the General Shareholders' Meeting held on May 6, 2025 on the Board of Directors of the parent company with similar characteristics was in force.

During the first half of 2026, the liquidity contract was in force, through which 2,885,038 treasury shares were purchased and 2,916,817 treasury shares were sold in the 6-month period ended June 30, 2026 (in the 6-month period ended June 30, 2025, 3,645,541 shares were purchased and 3,634,069 shares were sold), leaving a net of 127,314 treasury shares for a value of €477 thousand (as of June 30, 2025 there was a net of 159,643 own shares for a value of €586 thousand).

In addition, during the first half of 2026, 46,875 shares of the 3rd buy-back programme were acquired, leaving a total of 1,044,950 shares at the end of the first half of the year for a value of €3,734 thousand. (during the first half of the 2025 financial year there were 1,013,700 shares worth 3,734 thousand euros).

d) Dividends

The Ordinary General Meeting of Shareholders of the Parent Company, at its meeting held on May 7, 2026, agreed to distribute a dividend charged to voluntary reserves freely available to the Parent Company to each of the ordinary shares entitled to receive it from the Parent Company of €0.052931 gross per share. the maximum amount to be distributed being €8,000 thousand gross if the distribution were made in favour of all the ordinary shares of the Parent Company.

The distribution was made on July 9, 2026, for a gross amount of €7,938 thousand, which at the end of the six-month period ended June 30, 2026 was outstanding under the heading "Other current liabilities" (Note 12).

The Ordinary General Meeting of Shareholders of the Parent Company, at its meeting held on May 6, 2025, agreed to distribute against freely available reserves, a final dividend in the amount of €0.10 gross for each share of the Parent entitled to receive it, with the maximum amount to be distributed being €15,114 thousand gross. if the distribution is made in favour of all the ordinary shares of the Parent Company. The distribution of the dividend was made on July 9, 2025, for an amount of €15,000 thousand gross.

e) Non-controlling interests

In the first half of 2026, an additional minority stake of €11 million was generated, corresponding to 8.56% of the subgroup led by the subsidiary Dominion Energy, S.A., to reflect an obligation with respect to the ownership of said percentage that arose among the initial shareholders of the subgroup. which was initially assumed by one of them, and which, due to the insolvency ratified by the court of the latter, has finally been assumed by the Group. As it is a transaction between partners, it has been recorded against the accumulated profits of the Group.

11. BORROWINGS

a) Loans and credits with financial institutions

	30.06.2026	31.12.2025
Not ordinary		
Loans and credits with banks	263.078	247.539
	263.078	**247.539**
Current		
Loans and credits with banks	8.082	53.625
Promissory Notes Program	135.800	96.600
	143.882	**150.225**
	406.960	**397.764**

The Group has a policy of diversifying its financial markets, and in this line, there is no concentration of loan/credit risk with respect to balances with banks, given that it works with various financial institutions.

The new credit facilities signed in the year or those that vary in the first half of 2026 are as follows:

- On June 25, 2026, the novation of the syndicated financing signed on June 25, 2024 was formalized with nine financial institutions. The original financing consisted of an A1 tranche, consisting of a loan for a maximum amount of €125 million; an A2 tranche, consisting of a loan of up to US$32 million; and a tranche B, consisting of a revolving credit line for a maximum amount of €140 million. The novation has involved the extension of sections A1 and A2 to 160 million euros and 170 million euros, respectively, as well as the modification of the amortization schedule. Sections A1 and A2 will be repaid through 8 increasing half-yearly instalments, once the grace period of 18 months from the date of signature has ended, with a final maturity on 25 June 2031. The maturity of tranche B is set for 25 June 2029, although this tranche may be extended for annuities, at the discretion of financial institutions, up to a maximum of two times, with a final maturity on 25 June 2031.

The Group maintains in the rest of its credit facilities with financial institutions with the same characteristics as detailed in the 2025 financial statements:

- Loan agreement entered into on 27 November 2025 with the financial institution Banco Bilbao Vizcaya Argentaria, S.A. for an amount of €17 million and maturity date of 27 November 2030. The amortization will be made through seven constant semi-annual installments, with the first amortization date being November 27, 2027. The loan accrues a variable interest rate made up of the Euribor reference rate plus a spread. This loan is linked to certain sustainability objectives whose compliance would imply an improvement in the differential applied.

- Financing agreement formalised on 30 July 2024 with the financial institution Unicaja for a maximum amount of €20 million, consisting of a loan of €10 million and a credit line of €10 million, the maturity dates of which are set on 15 September 2029 and 29 July 2027, respectively.

- Financing contract formalised on 15 February 2024 with the Instituto de Crédito Oficial (ICO) for a maximum amount of 30.5 million euros to support the "Innovative Solutions" project, aimed at the design and development of technological and innovative solutions. The repayment of this loan will be made through constant semi-annual installments starting August 15, 2027 and final maturity February 15, 2034.

- Loan agreement with the European Investment Bank (EIB) formalised on 9 November 2023 for an amount of up to €30.5 million, aimed at supporting the "Innovative Solutions" project, aimed at the design and development of technological and innovative solutions. The repayment of this loan will be made through constant annuities from December 2027 until 2033.

- A programme for the issuance of promissory notes on the Alternative Fixed Income Market incorporated by the Parent in May 2019 with an initial maximum limit of €75 million and which has been extended in subsequent years to a current maximum limit of €200 million.

- Financing from the European Investment Bank (EIB) and the Official Credit Institute (ICO) signed in July 2020 for a total of 25 million euros for each entity for the development of the R+D+i investment project "Smart Innovation 2". Both loans have a repayment term of 10 years with a 3-year grace period and annual repayments.

- Loans with eight financial institutions granted in 2020 for a total of €100 million granted under the extraordinary urgent measures to deal with the economic and social impact of Covid-19 through a line of guarantees managed by the ICO. These loans are repaid in monthly or quarterly installments with maturities from 2022 to 2026. All loans accrue a market interest rate, in some cases a fixed rate and in other cases a variable rate referenced to Euribor plus a market differential.

- Bilateral credit lines and loans at Global Dominion Access, S.A. and certain subsidiaries in the United States, India and Spain.

- The syndicated loan agreement of the Argentine subsidiary Genergíabio Corrientes, S.A. has been reclassified together with the rest of the subsidiary's assets under the heading Liabilities of a disposal group classified as held for sale (Note 21).

The outstanding and/or drawdown balances held by the Group as of June 30, 2026 and December 31, 2025 of the aforementioned credit facilities are as follows:

- Syndicated financing: €118.8 million for Tranche A1 and US$30.7 million for Tranche A2 equivalent to €26.9 million. (31 December 2025: €118.8 million for Tranche A1 and USD 30.7 million for Tranche A2 equivalent to €26.1 million).
- Banco Bilbao Vizcaya Argentaria financing: €17 million (December 31, 2025: €17 million).
- ICO 2024 funding: €30.5 million (December 31, 2025: €30.5 million).
- Unicaja Bilateral Financing: €8.5 million (December 31, 2025: €9 million).
- EIB and ICO Financing 2020: €21.4 million from the EIB loan and €17.9 million from the ICO loan. (31 December 2025: €25 million from the EIB loan and €17.9 million from the ICO loan).
- ICO Covid loans: no outstanding balance (31 December 2025: €5.7 million).
- Promissory note programme: €135.8 million with a maturity of less than 12 months. (31 December 2025: €96.6 million).
- EIB 2023: €30.5 million. (31 December 2025: €30.5 million).
- Bilateral loans and credit lines: no outstanding balance (31 December 2025: €1 million).
- Syndicated loan from the Argentine subsidiary: (US$24.3 million, equivalent to €20.4 million, as of December 31, 2025).

Both the syndicated financing loan, as well as the EIB and the ICO, for the development of investment projects in R+D+i are guaranteed by the following companies of the Group: Dominion E&C Iberia, S.A.U, Bilcan Global Services, S.L., Dominion I&I Applied Engineering, S.L.U., Dominion Research and Development, S.L.U., Eurologística Directa Móvil 21, S.L.U., Sur Conexión, S.L.U., Tiendas Conexión, S.L.U., The Phone House Spain, S.L.U., Dominion Deutschland GmbH, Dominion Novocos GmbH, Beroa Technology Group GmbH, Dominion Industry México S.A. de C.V., Mexicana de Electrónica Industrial S.A. de C.V., Dominion Polska Sp. Z.o.o., Dominion Peru Soluciones y Servicios SAC, ICC Commonwealth Corporation, Dominion SpA, Instalaciones Eléctricas Scorpio, S.A.U, Dominion Global Pty Limited, Dominion Servicios Medioambientales, S.L.U., Smarthouse Spain, S.A.U., Original Distribución Iberia, S.A., Dominion Tanks Dimoin, S.A.U., Plataforma de Renting Tecnológico, S.L.U., Commonwealth Dynamics Ltd, Connected World Services Europe, S.L., Dominion Colombia S.A.S., The Telecom Boutique, S.L.U, Interbox Technology, S.L. and Dominion Field Iberia, S.L. In addition, for the EIB loan signed in 2023, it would have Dominion Denmark A/S and Dominion Smart Innovation, S.A. de C.V. as guarantors and for the 2016 and 2020 EIB loans Alterna Operador Integral, S.L.

In addition, these credit facilities are associated with the commitment to comply with certain usual market ratios and that as of June 30, 2026 and December 31, 2025 have been satisfactorily fulfilled.

During the first half of the 2026 financial year, loans and credits totalling €11.8 million were repaid (first half of the 2025 financial year: €21.8 million).

The maturity of non-current third-party resources is as follows:

	30.06.2026	31.12.2025
Between 1 and 2 years	35.340	41.888
Between 3 and 5 years old	198.024	167.275
More than 5 years	29.714	38.376
	263.078	**247.539**

The effective interest rates on the date of the statement of financial position are those usual in the market (market reference rate), with no significant difference with respect to other companies of similar size, risk and level of indebtedness.

Loans and credits with credit institutions generate a market interest rate in the first half of 2026 depending on the currency in question plus a margin that has ranged from 30 to 750 basis points (in the first half of the 2025 financial year: between 30 and 750 basis points).

The carrying amounts and fair values of current and non-current third-party funds do not differ significantly, as a large part of them is recent debt, and in all cases the amounts owed accrue market interest, taking into account the existing interest rate hedges.

The carrying amount of the Group's third-party funds is denominated in the following currencies:

	30.06.2026	31.12.2025
Euro	380.065	350.919
US Dollar	26.895	46.791
Indian Rupees	-	54
	406.960	**397.764**

As of June 30, 2026 and December 31, 2025, the Group has no drawdown in credit lines with financial institutions.

The Group has the following undrawn credit facilities:

	30.06.2026	31.12.2025
Variable rate:		
- Expiring in less than one year	135.204	192.230
- with a maturity of more than one year	222.666	150.000
	357.870	**342.230**

The total amount of credit facilities not drawn down as of June 30, 2026 is made up of €41.3 million from Tranche A1, USD 1.6 million (€1.4 million) from Tranche A2 and €170 million from Tranche B of syndicated financing, €64.2 million from the promissory note programme in MARF and €81 million of available balances in credit facilities with financial institutions.

The total amount of credit facilities not drawn down as of December 31, 2025 was composed of €140 million from Tranche B of the syndicated loan formalized on June 25, 2024, €103.4 million from the promissory note program in the MARF and €98.8 million of available balances in credit lines with financial institutions.

There are no security rights on this financing.

b) Derivative financial instruments

	30.06.2026		31.12.2025	
	Active	**Passive**	**Active**	**Passive**
Interest rate swaps				
- Cash flow hedges	-	(808)	-	(1.976)
	-	**(808)**	**-**	**(1.976)**

Exchange rate insurance

During the six-month period ended 30 June 2026, no foreign exchange insurance transactions have been carried out to cover certain transactions carried out in currencies other than those of the company carrying them out.

Interest rate swaps

On July 5, 2024, an interest rate swap was signed for the Euro Tranche of the new syndicate, for a total notional of 125 thousand euros, with a final maturity date of June 25, 2029 and an interest rate of 2.988%. These derivatives have a negative valuation as of June 30, 2026 of €807 thousand (December 31, 2025: negative valuation of €1,976 thousand). The notional as of June 30, 2026 is €112,500 thousand (December 31, 2025: €118,750 thousand).

	30.06.2026		
	Notional Principal	**Interest rate**	**Expiration**
Derivative Coverage 1	32.010	2,99%	2029
Derivative Coverage 2	15.360	2,99%	2029
Derivative Coverage 3	14.080	2,99%	2029
Derivative Coverage 4	36.534	2,99%	2029
Derivative Coverage 5	14.516	2,99%	2029
	112.500		

	31.12.2025		
	Notional Principal	Interest rate	Expiration
Derivative Coverage 1	33.788	2,99%	2029
Derivative Coverage 2	16.213	2,99%	2029
Derivative Coverage 3	14.863	2,99%	2029
Derivative Coverage 4	38.564	2,99%	2029
Derivative Coverage 5	15.322	2,99%	2029
	118.750		

12. OTHER LIABILITIES

	30.06.2026	31.12.2025
Not ordinary		
Fixed assets suppliers	497	2.207
Non-current debts for the purchase of companies	10.604	7.172
Other non-current debts	24.324	16.925
	35.425	**26.304**
Current		
Fixed assets suppliers	1.435	922
Unpaid remuneration	29.759	27.619
Accrual adjustments	1.882	1.395
Dividend outstanding (Note 10)	7.938	-
Current debts for the purchase of companies	9.773	13.391
Other current debts	35.879	46.614
	86.666	**89.941**

The fair value of these liabilities does not differ significantly from their carrying amount.

Debts for the purchase of companies

During the first half of 2026, the payments planned for 2026 for the different acquisitions made in previous years have been made, for a total of 8,555 thousand euros. In addition, €2,352 thousand have been paid as a result of the acquisitions made in 2026.

During the first half of 2025, insignificant payments were made corresponding to acquisitions made in previous years.

Most of the debts for the purchase of companies come from the best estimate at the time of the contingent consideration of business combinations made in previous years based on expected future returns generated by the acquired companies.

Other debts

The heading "Other current and non-current debts" basically includes:

- The outstanding amount of loans received from public bodies with subsidised interest rates of approximately €0.05 million (31 December 2025: €0.3 million)

- The debt associated with lease rights of use for the application of IFRS 16 "Leases", for a total amount of €52 million, of which €18.7 million corresponds to non-current liabilities and €33.3 million to current liabilities (December 31, 2025, a total amount of €51.2 million, 18.7 million corresponding to non-current liabilities and 32.5 million euros to current liabilities).

13. OBLIGATIONS TO PERSONNEL

The breakdown of staff benefit provisions by country is as follows:

	30.06.2026	31.12.2025
Breakdown by country		
Germany (1)	7.321	7.833
France (2)	-	-
Total (Note 14)	**7.321**	**7.833**

The commitments for post-employment plans and other long-term benefits to personnel that the Group guarantees to certain groups are by country, as follows:

1. Post-employment benefit plans and other long-term benefits for staff in Germany which are entirely in the internal fund.

    - Long-term benefits to staff:

        - Seniority awards.
        - Supplements derived from partial retirement agreements.

    - Post-employment benefits:

        - Lifetime retirement pensions.
        - The benefit plans guaranteed by the Group to its employees are defined benefit commitments at retirement. The Group guarantees a life annuity from retirement for those employees with a date of entry prior to 1 January 2001 who have 10 years of service on the date of termination.

2. Post-employment benefit plans in France which are in internal fund.

    - The benefit plans guaranteed by the Group to its employees are defined benefit retirement commitments derived from collective agreements.

    - The retirement benefit depends on the years of service in the company.

France's post-employment benefit plans have disappeared following the sale of the French subsidiary at the end of the 2025 financial year (Note 1.3 to the 2025 consolidated financial statements).

The movement of provisions by plan type and by country are as follows:

Post-Employment Plans:

Period 2026	Germany	France	Total
As of December 31, 2025	**7.833**	**-**	**7.833**
Cost for current services and interest	117	-	117
(Gains) / Losses due to changes in actuarial assumptions	-	-	-
Payment of benefits	(629)	-	(629)
As of June 30, 2026	**7.321**	**-**	**7.321**

Period 2025	Germany	France	Total
As of December 31, 2024	**7.461**	**312**	**7.773**
Cost for current services and interest	102	-	102
(Gains) / Losses due to changes in actuarial assumptions	-	112	112
Payment of benefits	(292)	(131)	(423)
As of June 30, 2025	**7.271**	**293**	**7.564**

There have been no changes in the financial-actuarial assumptions to those described in Note 22 of the Group's consolidated financial statements at the end of 2025.

14. PROVISIONS

The breakdown of the Group's provisions during the first half of 2026 and 2025 is as follows:

Period 2026	Other provisions	Obligations to staff (Note 13)	Total
As of December 31, 2025	**27.220**	**7.833**	**35.053**
Interest Income/Expense	-	117	117
Additions to the perimeter (Note 19)	5.574	-	5.574
Endowments	5.796	-	5.796
Reversals	(6.697)	-	(6.697)
Applications	(8.078)	(629)	(8.707)
Transfer to assets held for sale (Note 21)	1.100	-	1.100
Transfers and other movements	(25)	-	(25)
As of June 30, 2026	**24.890**	**7.321**	**32.211**
Non-current provisions			**17.003**
Current provisions			**15.208**

Period 2025	Other provisions	Obligations to staff (Note 13)	Total
As of December 31, 2024	**29.542**	**7.773**	**37.315**
Interest Income/Expense	-	102	102
Gains / (Losses) due to changes in actuarial assumptions	-	112	112
Endowments	6.399	-	6.399
Reversals	(4.118)	-	(4.118)
Applications	(6.564)	(423)	(6.987)
Transfers and other movements	772	-	772
As of June 30, 2025	**26.031**	**7.564**	**33.595**
Non-current provisions			**26.480**
Current provisions			**7.115**

The other provisions are mainly broken down as follows:

- Provision of €2,536 thousand (December 31, 2025: €1,224 thousand) corresponding to the total coverage of probable existing risks in legal proceedings opened, basically, in Europe.

- Provision of €6,247 thousand (December 31, 2025: €3,547 thousand) corresponding to liabilities for obligations to staff, excluding post-employment benefit plans (Note 13), basically for commitments required by the legislation in force in each country (basically Spain, Italy and Arabia).

- Provision of €16,107 thousand (December 31, 2025: €21,260 thousand) corresponding to the coverage of operational risks of the businesses, of which €4,622 thousand (2025: €9,634 thousand) and €11,485 thousand in the short term (2025: €11,626 thousand) are considered payable in the long term.

15. TAX SITUATION

The Group's current tax balances correspond to current balances generated with the Public Administrations for Value Added Tax (VAT), Personal Income Tax, Social Security and other taxes of a similar nature.

With regard to corporate income tax, the breakdown is as follows:

(Expense)/Income	**30.06.2026**	**30.06.2025**
Current tax	5.642	(2.334)
Net change in deferred taxes	(6.369)	1.927
	(727)	**(407)**

The theoretical tax rates vary according to the different locations, the main ones being the following:

	2026	**2025**
Basque Country	24%	24%
Rest of Spain	25%	25%
Mexico	30%	30%
United States of America	21%-25%	21%-25%
Rest of America	21%-31%	21%-31%
Rest of Europe	19%-33%	19%-33%
Saudi Arabia	20%	20%
Australia	25%-26%	25%-26%

With effect from 1 January 2015, the regional tax group was set up, whose parent company is Global Dominion Access, S.A., and the companies included therein are as follows:

- Dominion Investigación y Desarrollo, S.L.U.
- Dominion E&C Iberia, S.A.
- Dominion Energy, S.A.
- Instalaciones Eléctricas Scorpio, S.A.
- Energy Renewables 8, S.L.
- Dominion Servicios Medioambientales, S.L.
- Desarrollos Green BPD 1, S.L.U.
- Desarrollos Green BPD 2, S.L.U.
- Desarrollos Green BPD 3, S.L.U.
- Desarrollos Green BPD 4, S.L.U.
- Desarrollos Green BPD 5, S.L.U.
- Desarrollos Green BPD 6, S.L.U.
- Dominion Renewable 1, S.L.U.
- Dominion Renewable 2, S.L.U.
- Dominion Renewable 3, S.L.U.
- Dominion Renewable 5, S.L.U.
- Dominion Renewable 6, S.L.U.
- Dominion Renewable 7, S.L.U.
- Linderito Solar, S.L.U.
- Pamaco Solar, S.L.U.
- Pico Magina Solar, S.L.U.
- Pico del Terril Solar Project, S.L.U.
- Rio Alberite Solar, S.L.U.
- Villaciervitos Solar, S.L.U.
- Kinabalu Solar Park I, S.L.U.
- Basde Solar I, S.L.U.
- Jambo Renovables I, S.L.U.
- Pico Abadias Solar, S.L.U.
- Tormes Energías Renovables, S.L.U.
- Cayambe Solar Power, S.L.U.
- Cerro Bayo Renewable Energy, S.L.U.
- Cerro Galan Solar, S.L.U.
- El Pedregal Solar, S.L.U.

- Cero Lastarria, S.L.U.
- Cerro Acotango, S.L.U.
- Cerro Las Tórtolas, S.L.U.
- Cerro Juncal, S.L.U.
- Cerro Marmolejo, S.L.U.
- Cerro Vicuña, S.L.U.
- Dominion Energy Projects, S.L.U.
- Pico Ocejón Solar, S.L.U.
- Torimbia Green Energy, S.L.U.
- Bas Buelna Solar, S.L.U.
- Desarrollos Green Ancón, S.L.U.
- Domwind Solar, S.L.U.
- Desarrollos Piedralaves, S.L.U.
- Vidiago Energy, S.L.U.
- Peñalara Energía Green, S.L.U.
- Rancho Luna Power, S.L.U.
- Chinchilla Green, S.L.U.
- Somontín Power, S.L.U.
- Generación Cobijeru, S.L.U.
- Generación El Turbón, S.L.U.
- Bakdor Renovables, S.L.U.
- Molares Green Renovables, S.L.U.
- Pecan Green Soluciones, S.L.U.
- Sajas Renewable Energy, S.L.U.
- Albala Energy, S.L.U.
- Greenmidco 1, S.A.
- Bas Projects Corporation, S.L.
- Bas Projects Development 1, S.L.
- Bas Projects Development 2, S.L.
- Bas Projects Development 4, S.L.
- Bas Projects Development 5, S.L.
- Bas Projects Development 7, S.L.
- Bas Projects Development 8, S.L.
- Bas Projects Development 9, S.L.
- Bas Projects Development 10, S.L.
- Bas Caribe 1, S.L.
- Phase 2 WCG, S.L.
- Puerto Villamil, S.L.
- Caliope Energy, S.L.
- Levitals Grupo Inversor, S.L.
- Dominion Circular Economy, S.L.
- Unidad de Recuperación de Cartagena, S.L. (formerly Wydgreen, S.L.)
- Tarragona Environmental Hub, S.L.U. (antes Cerro Torre Solar, S.L.U.)
- Dominion Field Iberia, S.L. antes (Trujillo Vatios S.L.)
- Dominion Sustainable Services, S.L.U.
- Global Dominion Environment, S.L.U.
- Interbox Technology, S.L. (incorporated in 2026)
- Ecogestión de Residuos, S.L. (incorporated in 2026)

In addition, also with effect from 1 January 2015, the state tax group was constituted, with the parent company: Bilcan Global Services, S.L.U. and the companies included therein as follows:

- Dominion I&I Applied Engineering, S.L.
- Tiendas P House Retail, S.L. (formerly Sur Conexión, S.L.)
- Tiendas Conexión, S.L.
- Eurologística Directa Móvil 21, S.L.U.
- The Phone House Spain, S.L.U.
- Connected World Services Europe, S.L.U.

- Smart House Spain, S.A.U.
- Netsgo Market, S.L.
- Dominion Tanks Dimoin, S.L.
- The Telecom Boutique, S.L.
- Facility Management Services, S.L.
- Zwipit, S.A.
- Plataforma de Renting Tecnológico, S.L.
- Alterna Operador Integral, S.L.
- Servishop Manlogist, S.A.
- Original Distribución Spain Iberia, S.A.
- Gesthidro, S.L.U.
- Recinovel, S.L.U.

Outside Spain there are the following tax groups:

- In Germany: led by the subsidiary company Beroa Technology Group GmbH and involving Dominion Deutschland GmbH, Burwitz Montage-Service GmbH and Karrena Betonanlagen und Fahrmischer GmbH (non-active).

- In the United States: led by the subsidiary company Global Dominion Access USA and in which Karrena USA Inc (formerly Karrena Cooling Systems Inc), Commonwealth Constructors Inc, ICC Commonwealth Corporation and Capital International Steel Works Inc. participate.

The rest of the Dominion Group companies are taxed individually.

The applicable legislation for the settlement of Corporation Tax for the 2026 financial year of the parent company is that corresponding to Provincial Law 11/2013, of 5 December, on Corporation Tax.

In general terms, the years that are not prescribed in accordance with the various tax laws applicable in each of the companies of the Group and whose period is set at 4 to 6 years from the time the obligation is due and the deadline for filing taxes expires, are open to inspection.

The Directors of the Parent Company have calculated the amounts associated with this tax for the years 2026 and 2025 and those open to inspection in accordance with the regulations in force at the end of each financial year, considering that the final resolution of the various legal proceedings and the appeals filed in this regard will not have a significant impact on the consolidated summary interim financial statements taken as a whole.

With regard to the approval of the draft Law on the European Pillar II regulations, which guarantees a minimum taxation of 15% for multinational groups, the Group is carrying out detailed monitoring of the quantitative and qualitative analysis carried out in 2026, from which no conclusions are derived different from those explained in Note 2.3.2 of the Group's consolidated financial statements for December 2025. This regulation has been adapted to the regional regulations in 2025 with retroactive application.

16. EARNINGS PER SHARE

a) Basic

Basic earnings per share are calculated by dividing the profit attributable to shareholders of the Parent by the weighted average number of ordinary shares outstanding during the year, excluding treasury shares acquired by the Parent (Note 10).

	30.06.2026	30.06.2025 (*)
Profit from continuing operations attributable to the company's shareholders (thousands of euros)	10.815	6.777
Weighted average number of common shares outstanding (thousands)	149.959	149.986
Basic earnings per share from continuing operations (euros per share)	**0,0721**	**0,0452**

(*) Restated figures (Notes 1.4 and 21)

	30.06.2026	30.06.2025 (*)
Profit/ (Loss) from discontinued operations attributable to the company's shareholders (Thousands of euros)	(3.748)	(1.730)
Weighted average number of common shares outstanding (thousands)	149.959	149.986
Basic earnings per share from discontinued operations (euros per share)	**(0,025)**	**(0,012)**

(*) Restated figures (Notes 1.4 and 21)

b) Diluted

Diluted earnings per share are calculated by adjusting the weighted average number of shares of common stock outstanding to reflect the conversion of all potential dilutive common shares. The Parent does not have potentially dilutive ordinary shares.

17. CASH GENERATED FROM OPERATIONS

	30.06.2026	30.06.2025
Profit (Loss) for the year	**9.204**	**6.543**
Settings:		
- Taxes (Note 15)	727	407
- Depreciation of property, plant and equipment (Note 5)	30.569	28.956
- Depreciation of intangible assets (Note 6)	3.880	6.231
- Other (income)/expenses	6.590	(2.712)
- (Profit)/loss on the sale of property, plant and equipment	(1.804)	467
- Net movements in provisions (Note 14)	(901)	2.281
- Interest income	(1.632)	(5.407)
- Interest Expense	19.585	20.638
- Exchange Differences	(2.898)	10.198
- Participation in the loss / (gain) of associates (Note 8)	29	4.545
Changes in working capital (excluding the effects of business combinations and exchange differences in consolidation):		
- Stock	(10.167)	(6.700)
- Customers and other accounts receivable	(38.956)	(15.127)
- Other assets	(16.654)	(2.020)
- Other current liabilities	6.211	13.491
- Suppliers and other accounts payable	40.105	(17.754)
Cash generated by operations	**43.888**	**44.037**

In the statement of cash flows, the proceeds from the sale of property, plant and equipment and intangible assets include:

	30.06.2026	30.06.2025
Book Amount (Notes 5 and 6)	3.999	834
Gain/(loss) on the sale of fixed assets	1.804	(467)
Amount charged for the sale of fixed assets	**5.803**	**367**

18. COMMITMENTS, GUARANTEES AND OTHER INFORMATION

a) Asset purchase commitments

The Group has no commitments to purchase or sell assets either at the end of the period ended June 30, 2026 or at the end of the 2025 financial year.

b) Other information (endorsements)

The Group has granted guarantees as a guarantee for works or services provided to customers and commercial guarantees for an approximate amount of €215 million (December 31, 2025: €205 million).

These guarantees issued through financial institutions are presented to customers as a commitment mainly to the proper execution of the contracts, the advance payments received from customers, the coverage of guarantee periods and the support of offers or tenders. Failure to comply with these commitments would entail the execution of such guarantees with cash outflows, the probability of which we consider to be remote.

19. BUSINESS COMBINATIONS

The changes in the scope of consolidation have been described in Note 1.3.

Six-month period ended June 30, 2026

GDT Services Segment

On 27 February 2026, the acquisition of a production unit from the **VERNE group** for its own activities of installation, maintenance and operations of telecommunications networks in Spain and Morocco was carried out. This acquisition strengthens our presence in the national communication network sector and gives us entry into a new geography for this sector, Morocco.

The amount paid by this production unit amounted to 852 thousand euros.

The movement of cash funds from the operation has been as follows:

	Amount
Consideration paid in the period	852
Cash and cash equivalents acquired	(34)
	818

The details of the net assets acquired and the goodwill resulting from the transaction are summarized below:

	Amount
Purchase price	852
Fair Value of Net Assets Acquired	368
Goodwill (Note 6)	**484**

The net assets acquired at fair value arising from the acquisition are broken down as follows:

	Fair value
Property, plant and equipment	429
Intangible fixed assets	3.588
Non-current financial assets	130
Stock	576
Accounts receivable and other assets	3.839
Cash and equivalents	34
Assets Acquired	**8.596**
Minority shareholders	337
Non-current provisions	2.748
Deferred tax liabilities	896
Third-party resources	1.866
Current provisions	897
Trade accounts payable and other liabilities	1.484
Acquired liabilities	**8.228**
Total Net Assets Acquired	**368**

As of the date of preparation of these Consolidated Summary Interim Financial Statements, a preliminary valuation of the recurring customer portfolio existing in the acquisition has been carried out.

The recurring customer portfolio is preliminarily valued using the "MERM" valuation method, based on the excess profit on the contributory assets required for the exploitation of the intangible. The contributory assets considered were fixed assets, personnel and investments in working capital. The estimated useful life for the customer portfolio is 10 years. The annual discount rate used for the fair value estimate is 9%.

The process of recognition and measurement at fair value of the assets acquired and liabilities assumed has not yet been fully completed.

GDE segment

On May 27, 2026, 80% of the shares of the Spanish company **Reyuplas, S.L.** were acquired. dedicated to the commercialization of waste, recovery products and various waste of plastic materials. This acquisition reinforces and diversifies the group's strategy within the circular economy by incorporating a new plastics treatment vertical. The acquisition price has a fixed component, which amounts to 6.2 million euros, which is paid in cash 3.3 million euros through promissory notes and 2.9 million euros has been deferred, which will be settled over 1 and 2 years. And a variable component based on a formula that takes into account the average EBITDA for the years 2027 and 2028 with a multiplier and the net financial debt at the closing date, which has been estimated at 2.2 million euros.

The movement of cash funds from the operation was as follows:

	Amount
Consideration paid in the period	-
Cash and cash equivalents acquired	(558)
	(558)

The details of the net assets acquired and the goodwill resulting from the transaction are summarized below:

	Amount
Purchase price	8.368
Fair Value of Net Assets Acquired	8.368
Goodwill (Note 6)	**-**

The net assets acquired at fair value arising from the acquisition are broken down as follows:

	Fair value
Property, plant and equipment	3.411
Intangible fixed assets	11.550
Non-current financial assets	374
Stock	1.294
Accounts receivable and other assets	5.002
Cash and equivalents	558
Assets Acquired	**22.189**
Minority shareholders	459
Non-current provisions	1.019
Deferred tax liabilities	2.888
Third-party resources	651
Current provisions	910
Trade accounts payable and other liabilities	7.894
Acquired liabilities	**13.821**
Total Net Assets Acquired	**8.368**

The process of recognition and measurement at fair value of the assets acquired and the liabilities assumed is underway and a provisional intangible asset has been recognised in relation to the business licence and the recurring customer portfolio existing in the acquisition. For the preliminary valuation of these assets, the "Multiperiod Excess Earining Method (MPEEM)" is being used, which is a variant of the DCF Method (Discounted Cash Flows) analysis, for activity licenses and the valuation method "MERM", based on the excess profit on the contributory assets required for the exploitation of the customer portfolio.

The process of recognition and measurement at fair value of the assets acquired and liabilities assumed has not yet been fully completed.

The sales and net income of the business combinations integrated in the six-month period ended June 30, 2026 amounted to approximately €10 million and €0.5 million, respectively. If the business combination had been completed on 1 January 2026, these amounts would have amounted to €19 million and €1.3 million, respectively.

<u>Six-month period ended June 30, 2025</u>

There was no business combination in that period.

20. RELATED PARTY TRANSACTIONS

Related parties are considered to be the direct shareholders of the Dominion Group, as well as the Directors and key management personnel and close relatives of the aforementioned and those investee companies consolidated by the participation method (Appendix I).

a) Remuneration and loans to senior management staff

The total remuneration paid in 2026 to senior management staff, excluding those included in the section on remuneration of members of the Board of Directors, amounts to €1,110 thousand (30 June 2025: €1,181 thousand).

During the six-month period ending 30 June 2026, contributions of €8 thousand have been made in the form of defined contribution funds or pension plans in favour of members of senior management (as of 30 June 2025: no contributions were made in respect of defined contribution pension funds or plans in favour of members of senior management).

The Group has taken out life and health insurance policies that have resulted in a payment of €17 thousand during the 6-month period of the 2026 financial year (June 30, 2025: €15 thousand).

During the first half of 2024, a plan designed by the Group for the participation of its main executives in the share capital of the Parent Company was launched, which is scheduled to expire on December 31, 2027. On the basis of this plan, the Parent granted loans to these directors for the acquisition of shares in the Company. In the case of senior management personnel, the updated amount outstanding from the parent amounted to €6,103 thousand, which is recognized under "Other non-current assets" of the consolidated summary interim statement of financial position as of June 30, 2026 (as of December 31, 2025): 5,996 thousand euros).

The annual civil liability insurance premium of all members of senior management and Directors for damages caused by acts or omissions in the exercise of their position for the financial year 2026 amounts to an amount of €120 thousand (2025: €121 thousand), which has already been paid as of June 30, 2026.

b) Balances and Transactions in the year with group companies and related companies

The breakdown of the balances is as follows:

Debtors / (Creditors)	**30.06.2026**	**31.12.2025**
Customers and other accounts receivable	15.221	17.119
Non-current appropriations	9.419	9.234
Suppliers and other accounts payable	(103.964)	(108.943)
Contract liabilities	-	(2.082)
Other non-current liabilities	(702)	(669)

The details of the transactions are as follows:

Expenses) / Income	**30.06.2026**	**30.06.2025**
Net turnover	40.020	48.801
Consumption	(43.934)	(36.376)
Financial income	-	2.213
Financial expenses	(1.399)	(540)

The name of related parties in the above tables corresponds to associated companies (Sociedad Concesionaria Salud Siglo XXI and Medbuying Group Technologies, S.L. (Annex I)). Likewise, those companies with a relationship by the members of the Board of Directors are incorporated (in the first half of 2025 it additionally included the activities with the associate Domcmisolar 22, S.L. and its subsidiaries).

There are no guarantees given on these outstanding amounts.

c) Remuneration of the directors of the Parent Company

At the General Shareholders' Meetings held on 7 May 2028 and 6 May 2025, it was agreed to set the maximum aggregate amount for the remuneration of directors in their capacity as such for the years 2026 and 2025, at an amount of 1.5 million euros and 1.3 million euros, respectively.

During the first half of 2026 and 2025, the amount paid to the members of the Board of Directors, including the salary received by the Chief Executive Officer, is shown in the following table and is made up of the following items and amounts:

	30.06.2026	30.06.2025
Salaries and extraordinary remuneration	1.450	1.100
Other remuneration	13	12
	1.463	**1.112**

During the first half of 2026, a contribution of €4 thousand was made in the form of defined contribution funds or pension plans in favour of former or current members of the Board of Directors of the Parent Company (30 June 2025: €4 thousand).

With regard to the payment of life insurance premiums, the Group has taken out insurance policies to cover the risk of death and permanent disability, which have involved the payment of €9 thousand in the first half of 2026, of which the Chief Executive Officer is the beneficiary (30 June 2025: 8 thousand euros).

In addition, the CEO's contract contains a clause that establishes severance pay equivalent to twice his annual salary, at the time of dismissal and in accordance with the terms of the contract.

21. DISCONTINUED ACTIVITIES

In the first half of 2026, the decision was made to make available for sale the **biomass project located in Argentina**, whose main net assets are held by the Argentine legal company Genergiabio Corrientes, S.A. in the GDT Proyectos segment. To this end, there is an active plan to sell this activity, aligned with the strategy of completing the rotation of all renewable assets on the Group's Balance Sheet, and definitively abandoning the IPP (independent energy producer) strategy of the Group's core activities, which is expected to be completed in the short term.

Its net assets have since been classified under the headings "Assets of a group classified as held for sale" and "Liabilities of a group classified as held for sale" since they will be recovered through the sale of said company. The income statement of this company is also presented net under the heading "Profit/(Loss) from discontinued operations after tax" of the consolidated summary interim income statement.

The breakdown of the assets and liabilities classified as of June 30, 2026 is as follows:

	30.06.2026
Property, plant and equipment	37.451
Deferred tax assets	6.383
Stock	310
Customers and other accounts receivable	1.680
Other current assets	611
Cash and cash equivalents	937
Assets classified as held for sale	**47.372**

	30.06.2026
Deferred tax liabilities	3.549
Current third-party resources	19.130
Suppliers and other accounts payable	773
Liabilities related to non-current assets held for sale	**23.452**

Current third-party resources include the syndicated loan formalized by the Argentine subsidiary in 2018 for a total amount of US$43.2 million to finance the development and construction of the biomass plant. The balance of this loan as of June 30, 2026 amounts to €19.1 million (€20.4 million as of December 31, 2025) and is due in the 2032 financial year.

The breakdown of the expenses and income related to this company for the 6-month period ended June 30, 2026 and 2025 is as follows:

	30.06.2026	30.06.2025 (*)
Operating income	5.922	5.901
Operating expenses	(4.834)	(4.826)
Financial result	(1.185)	(1.103)
Corporate income tax	(1.000)	-
Profit / (Loss) from discontinued activities	**(1.097)**	**(28)**

The cash flows from this activity in both periods are as follows:

	30.06.2026	30.06.2025
Cash generated from discontinued op operating activities	1.560	1.528
Cash generated from discontinued op investment activities	(41)	88
Cash Generated from Discontinued Op Financing Activities	(1.525)	(1.700)
Increase/(decrease) of cash and cash equivalents	**(6)**	**(84)**

In the first half of 2023, the decision was made to put up for sale the **wind project located in Mexico** with the Mexican legal company Eólica Cerritos, S.A.P.I. de C.V., and both negotiations and active actions are being carried out to find a buyer.

The breakdown of the assets and liabilities classified as of June 30, 2026 and December 31, 2025 is as follows:

	30.06.2026	31.12.2025
Property, plant and equipment	91.566	84.664
Deferred tax assets	4.799	4.528
Stock	9	215
Customers and other accounts receivable	343	-
Other current assets	18	119
Cash and cash equivalents	90	21
Assets classified as held for sale	**96.825**	**89.547**

	30.06.2026	31.12.2025
Current provisions	1.483	1.317
Suppliers and other accounts payable	93	300
Third-party resources	79.798	79.742
Liabilities related to non-current assets held for sale	**81.374**	**81.359**

Current external resources of €80 million refer to the CESCE financing contract that has remained unchanged since December 31, 2022.

The breakdown of the expenses and income related to this company for the 6-month period ended June 30, 2026 and 2025 is as follows:

	30.06.2026	30.06.2025
Operating income	1.937	89
Operating expenses	(2.699)	-
Financial result	(1.777)	(1.791)
Profit / (Loss) from discontinued activities	**(2.539)**	**(1.702)**

The cash flows from this activity in both periods are as follows:

	30.06.2026	30.06.2025
Cash generated from discontinued op operating activities	485	89
Cash generated from discontinued op investment activities	(2.082)	(3.667)
Cash Generated from Discontinued Op Financing Activities	1.666	3.583
Increase/(decrease) of cash and cash equivalents	**69**	**5**

In addition, there are activities discontinued in previous years, resulting from activities relating to the German company Karrena Betonanlagen und Fahrmischer GmbH and the Danish company Dominion Denmark that are in the **process of liquidation**. The residual activity of these companies is classified in the income statement under the Profit/(loss) line of discontinued operations, however, their balance sheets are globally integrated together with the rest of the Group's assets and liabilities.

The amounts in the income statement of these minor companies included in the line "Profit/(Loss) from discontinued operations" are as follows:

	2026	2025
Turnover	-	438
Operating expenses	(155)	(438)
Financial result	3	-
Exchange Differences (Positive/(Negative))	40	-
Profit / (Loss) from discontinued activities	**(112)**	**-**

The flows of these activities are insignificant.

22. SUBSEQUENT EVENTS

On July 9, 2026, the dividend was paid to the shareholders of the Parent, as indicated in Note 10 d).

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

ANNEX I – Subsidiaries included in the Consolidation Perimeter

Name and Address	Address	Participation / Effective Control	Company holding the shareholding	Assumed by the that consolidates	Activity segment
Global Dominion Access, S.A. (*)	Bilbao	-	-	-	Holding Company /GDT projects
Interbox Technology S.L	Bilbao	99,96%	Global Dominion Access, S.A.	Global integration	GDT Projects / GDT Services
Original Distribución Spain Iberia, S.A.	Madrid	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
Medbuying Group Technologies, S.L.	Madrid	45,00%	Global Dominion Access, S.A.	Method of participation	GDT services
Smart Nagusi, S.L.	Bilbao	50,01%	Global Dominion Access, S.A.	Global integration	GDT services
Abside Smart Financial Technologies, S.L.	Bilbao	50,01%	Global Dominion Access, S.A.	Global integration	GDT services
Dominion Field Iberia, S.L. antes (Trujillo Vatios S.L.) (*)	Bilbao	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
GDA Maroc S.A.R.L. (*) (1)	Morocco	60,00%	Dominion Field Iberia, S.L.	Global integration	GDT projects
Facility Management Exchange, S.L. (*)	Madrid	80,00%	Global Dominion Access, S.A.	Global integration	GDT services
Servishop Manlogist, S.A.	Seville	80,00%	Facility Management Exchange, S.L.	Global integration	GDT services
ZWIPIT, S.A.	Madrid	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
Instalaciones Eléctricas Scorpio S.A.U. (*)	Bilbao	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
Scorpio Energy LLC	Oman	60,00%	Instalaciones Eléctricas Scorpio, S.A.	Global integration	Inactive
The Phone House Spain, S.L. (*)	Madrid	97,65%	Global Dominion Access, S.A.	Global integration	GDT services
Netsgo Market, S.L.	Madrid	100,00%	The Phone House Spain, S.L.	Global integration	GDT services
SmartHouse Spain, S.A.	Madrid	100,00%	The Phone House Spain, S.L.	Global integration	GDT services
Ikatz, S.A.	Vitoria	25,00%	The Phone House Spain, S.L.	Method of participation	GDT services
Connected World Services Europe, S.L. (*)	Madrid	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
Alterna Operador Integral, S.L.	Madrid	90,17%	Connected World Services Europe, S.L.	Global integration	GDT services
The Telecom Boutique, S.L.U.	Madrid	100,00%	Connected World Services Europe, S.L.	Global integration	GDT services
Plataforma de Renting Tecnológico, S.L.U.	Madrid	100,00%	Connected World Services Europe, S.L.	Global integration	GDT services
Bilcan Global Services S.L.U. (*)	Madrid	100,00%	Global Dominion Access, S.A.	Global integration	Holding Company / GDT Services
Mobile Direct Eurologistics 21 S.LU.	Cantabria	100,00%	Bilcan Global Services S.L.U.	Global integration	GDT services
Tiendas Conexión, S.L.U.	Cantabria	100,00%	Bilcan Global Services S.L.U.	Global integration	GDT services
Stores P House Retail, S.L.U. (formerly Sur Conexión S.L.U.)	Cantabria	100,00%	Bilcan Global Services S.L.U.	Global integration	GDT services
Dominion I&I Applied Engineering, S.L.U. (*)	Barcelona	100,00%	Bilcan Global Services S.L.U.	Global integration	GDT servicios / GDE
Dominion Tanks Dimoin, S.A.U.	Madrid	100,00%	Dominion I&I Applied Engineering, S.L.U.	Global integration	GDT services
Montelux, S.R.L.	Dominican Republic	100,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT services
Desolaba, S.A. de C.V.	Mexico	98,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT services
El Salvador Solar 1, S.A. de C.V.	El Salvador	80,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT services
El Salvador Solar 2, S.A. de C.V.	El Salvador	80,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT services
Dominion Uruguay, S.A.	Uruguay	100,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT services
Dominion I&I Audio Visual Recording Equipment & Accessories LLC	United Arab Emirates	100,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT servicios / GDE
DOMINION (JILIN) ENGINEERING MANAGEMENT SERVICE CO., LTD	China	100,00%	Dominion I&I Applied Engineering, S.L.U	Global integration	GDT servicios / GDE
Dominion T&T Guatemala	Guatemala	100,00%	Global Dominion Access, S.A. 1%, Dominion I&I Applied Engineering, S.L.U. 99%	Global integration	GDT services
Dominion I&I Applied Engineering, S.A.C. (1)	Peru	100,00%	Dominion I&I Applied Engineering, S.L.U. (99%), Dominion Perú Soluciones y Servicios, S.A.C. (1%)	Global integration	GDT services
Dominion Colombia, S.A.S	Colombia	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
Mexicana de Electrónica Industrial, S.A. de C.V.	Mexico	99,99%	Global Dominion Access, S.A.	Global integration	GDT Services / GDT Projects
Dominion Smart Innovation S.A. de C.V	Mexico	99,84%	Global Dominion Access, S.A.	Global integration	GDT services
Dominion SPA (*)	Chile	100,00%	Global Dominion Access, S.A.	Global integration	GDT Services / GDT Projects / GDE
Dominion Servicios Industriales, SPA formerly (Dominion Servicios Refractarios Industriales SPA (SEREF))	Chile	100,00%	Dominion Sustainable Services, S.L.	Global integration	GDT servicios / GDE
Dominion Peru Soluciones y Servicios S.A.C.	Peru	99,00%	Global Dominion Access, S.A.	Global integration	GDT servicios / GDE
Sociedad Concesionaria Hospital Buin del Paine, S.A.	Chile	10,00%	Global Dominion Access, S.A.	Method of participation	GDT projects
Sociedad Concesionaria Salud Siglo XXI, S.A.	Chile	15,00%	Global Dominion Access, S.A.	Method of participation	GDT projects
Ampliffica, S.L. (*)	Bilbao	51,01%	Global Dominion Access, S.A.	Global integration	GDT services
Ampliffica Ecuador, S.A.S.	Ecuador	51,01%	Ampliffica S.L	Global integration	GDT services
Ampliffica Peru, S.A.C.	Peru	51,01%	Ampliffica S.L	Global integration	GDT services

Name and Address	Address	Participation / Effective Control	Company holding the shareholding	Assumed by the that consolidates	Activity segment
Ampliffica Chile (antes Commonwealth Power Chile)	Chile	51,01%	Ampliffica, S.L	Global integration	GDT services
Ampliffica Panama S.A.	Panama	51,01%	Ampliffica, S.L	Global integration	GDT services
Ampliffica Colombia SAS	Colombia	51,01%	Ampliffica, S.L	Global integration	GDT services
AMPLIFFICA DIGITAL MARKETING ADM S.A.	Costa Rica	51,01%	Ampliffica, S.L	Global integration	GDT services
Leadera Peru	Peru	51,01%	Ampliffica, S.L	Global integration	GDT services
Global Ampliffica Peru S.A.C.	Peru	99,00%	Global Dominion Access, S.A.	Global integration	Inactive
Ampliffica México, S.A. de C.V.	Mexico	49,00%	Global Dominion Access, S.A.	Method of participation	GDT services
Bygging India Ltd	India	100,00%	Global Dominion Access, S.A.	Global Integration	GDE
Dominion Global Regional Headquarters	Saudi Arabia	100,00%	Global Dominion Access, S.A.	Global integration	Holding Company / GDE
Dominion Denmark A/S (*)	Denmark	100,00%	Global Dominion Access, S.A.	Global integration	Inactive
Labopharma, S.L.	Madrid	100,00%	Dominion Denmark A/S	Global integration	Inactive
Dominion T&T Colombia, S.A.S.	Colombia	100,00%	Global Dominion Access, S.A.	Global integration	GDT services
Global Dominion Environment, S.L. (*)	Bilbao	100,00%	Global Dominion Access, S.A.	Global integration	GDE
Dominion Investigación y Desarrollo S.L.U.	Bilbao	100,00%	Global Dominion Environment, S.L.	Global integration	GDT Services / GDT Projects
Dominion Circular Economy, S.L.U. (*)	Bilbao	100,00%	Global Dominion Environment, S.L.	Global integration	GDE
Ecogestión de residuos, S.L.	Cadiz	100,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Tarragona Environmental Hub, S.L.U. antes (Cerro Torre Solar, S.L.U.)	Bilbao	100,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Lavadero Tarragona Sur, S.L.U. (1)	Bilbao	100,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Reyuplas, S.L. (1)	Cuenca	80,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Dominion Servicios Medioambientales, S.L. (*)	Bilbao	79,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
TA Environmental Technologies Ltd	Israel	40,29%	Dominion Servicios Medioambientales, S.L.	Global integration	GDE
Dominion Environmental Services Limited Liability	Azerbaijan	78,99%	Dominion Servicios Medioambientales, S.L.	Global integration	GDE
DSM PORTUGAL UNIPESSOAL LDA	Portugal	79,00%	Dominion Servicios Medioambientales, S.L.	Global integration	GDE
Dominion Environmental Services Peru	Peru	77,42%	Dominion Servicios Medioambientales, S.L.	Global integration	GDE
Dominion Circular Economy UK, Limited (1)	United Kingdom	100,00%	Dominion Servicios Medioambientales, S.L.	Global integration	GDE
Gesthidro S.L.U. (*)	Cordoba	80,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Recinovel S.L.U.	Cordoba	80,00%	Gesthidro S.L.U.	Global integration	GDE
Unidad de Recuperación de Aguas de Cartagena, S.L. (formerly Wydgreen, S.L.)	Bilbao	100,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Dominion Sustainable Services, S.L. (*)	Bilbao	100,00%	Global Dominion Environment, S.L.	Global integration	GDE
Dominion Baires, S.A.	Argentina	95,00%	Dominion Sustainable Services, S.L.	Global integration	GDE
Cri Enerbility, SRL (antes denominada Chimneys and Refractories Intern. SRL) (*)	Italy	90,00%	Dominion Sustainable Services, S.L.	Global integration	GDE
Chimneys and Refractories Intern. SPA (in liquidation)	Chile	90,00%	Cri Enerbility, SRL	Global integration	GDE
Chimneys and Refractories Intern. Vietnam Co. Ltd.	Vietnam	100,00%	Cri Enerbility, SRL	Global integration	GDE
Dominion Global Pty. Ltd. (*)	Australia	100,00%	Dominion Sustainable Services, S.L.	Global integration	GDE
SGM Fabrication & Construction Pty. Ltd.	Australia	70,00%	Dominion Global Pty. Ltd.	Global integration	GDE
Dominion Polska Z.o.o.	Poland	100,00%	Dominion Sustainable Services, S.L.	Global integration	GDE
Dominion Arabia Industry LLC	Saudi Arabia	98,30%	Dominion Sustainable Services, S.L.	Global integration	GDE
Dominion Sustainable Services SPC	Oman	98,30%	Dominion Arabia Industry LLC	Global integration	GDE
Global Dominion Access USA (*)	USA	100,00%	Dominion Sustainable Services, S.L.	Global integration	Holding Company / GDE
Karrena USA Inc (*)	USA	100,00%	Global Dominion Access USA	Global integration	GDE
Commonwealth Constructors Inc	USA	100,00%	Global Dominion Access USA	Global integration	GDE
Commonwealth Dynamics Limited	Canada	100,00%	Global Dominion Access USA	Global integration	GDE
ICC Commonwealth Corporation (*)	USA	100,00%	Global Dominion Access USA	Global integration	GDE
Dominion Industrial Decarbonization Services, Inc. (1)	USA	100,00%	Global Dominion Access USA	Global integration	GDE
Capital International Steel Works, Inc.	USA	100,00%	ICC Commonwealth Corporation	Global integration	GDE
International Chimney Canada Inc	Canada	100,00%	ICC Commonwealth Corporation	Global integration	GDE
Dominion E&C Iberia, S.A.U. (*)	Bilbao	100,00%	Dominion Sustainable Services, S.L.	Global integration	GDE
Steelcon Slovakia, s.r.o.	Slovakia	100,00%	Dominion E&C Iberia, S.A.U.	Global integration	GDE
Dominion Industry de Argentina, SRL (*)	Argentina	100,00%	Dominion E&C Iberia, S.A.U.	Global integration	GDE
Biomasa Santa Rosa, S.R.L.	Argentina	100,00%	Dominion Industry de Argentina, SRL	Global integration	GDE
Dominion Industry México, S.A. de C.V.	Mexico	99,99%	Dominion E&C Iberia, S.A.U.	Global integration	GDE
Altac South África Propietary Limited	South Africa	100,00%	Dominion E&C Iberia, S.A.U.	Global integration	Inactive
Dominion Global Philippines Inc.	Philippines	100,00%	Dominion E&C Iberia, S.A.U.	Global integration	Inactive
Dominion Environenergy FZE	United Arab Emirates	100,00%	Dominion Circular Economy, S.L.U.	Global integration	GDE
Beroa Technology Group GmbH (*)	Germany	100,00%	Dominion Sustainable Services, S.L.	Global integration	Holding Company / GDE

Name and Address	Address	Participation / Effective Control	Company holding the shareholding	Assumed by the that consolidates	Activity segment
Dominion Novocos GmbH	Germany	100,00%	Beroa Technology Group GmbH	Global integration	GDE
Beroa International Co LLC	Oman	70,00%	Beroa Technology Group GmbH	Global integration	GDE
Beroa Refractory & Insulation LLC	United Arab Emirates	49,00%	Beroa Technology Group GmbH	Global integration	GDE
Beroa Nexus Company LLC	Qatar	49,00%	Beroa Technology Group GmbH	Global integration	GDE
Dominion Bierrum Ltd	United Kingdom	100,00%	Beroa Technology Group GmbH	Global integration	GDE
Karrena Betonanlagen und Fahrmischer GmbH (*) (en liquidación)	Germany	100,00%	Beroa Technology Group GmbH	Global integration	Inactive
Dominion Deutschland GmbH (*)	Germany	100,00%	Beroa Technology Group GmbH	Global integration	GDE
ZCR GmbH (1)	Germany	100,00%	Dominion Deutschland GmbH	Global integration	GDE
Karrena Construction Thérmique S.A.	France	100,00%	Dominion Deutschland GmbH	Global integration	Inactive
Karrena Arabia Co.Ltd	Saudi Arabia	55,00%	Dominion Deutschland GmbH	Global integration	GDE
Beroa Abu Obaid Industrial Insulation Company Co. WLL	Bahrain	45,00%	Dominion Deutschland GmbH	Global integration	GDE
Burwitz Montageservice GmbH	Germany	100,00%	Dominion Deutschland GmbH	Global integration	GDE
F&S Beteiligungs GmbH	Germany	100,00%	Dominion Deutschland GmbH	Global integration	GDE
F&S Feuerfestbau GmbH & Co KG	Germany	100,00%	Dominion Deutschland GmbH	Global integration	GDE
Dominion Energy, S.A. (*)	Bilbao	100,00%	Global Dominion Access, S.A.	Global integration	GDT projects
Dominion Energy Projects, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Pico Ocejón Solar, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Torimbia Green Energy, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Bas Buelna Solar, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green Ancón, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Domwind Solar, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Piedralaves, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Vidiago Energy, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Peñalara Energía Green, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Rancho Luna Power, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Chinchilla Green, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Somontín Power, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Generación Cobijeru, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Generación El Turbón, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Bakdor Renovables, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Molares Green Renvalbes, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Pecan Green Renovables, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Sajas Renewables Energy, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Albalá Energy, S.L.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
GREENMIDCO 1 S.A. (*)	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Dominion Renewable 1, S.L.U.	Bilbao	100,00%	GREENMIDCO 1 S.A.	Global integration	GDT projects
Dominion Renewable 2, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Dominion Renewable 3, S.L. U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Dominion Renewable 5, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Dominion Renewable 6, S.L.U. (*)	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Fifth Position Dos Hermanas II S.L.	Coruña	50,00%	Dominion Renewable 6, S.L.U.	Global integration	GDT projects
Dominion Renewable 7, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Energy Renewable 8, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green BPD 1, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green BPD 2, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green BPD 3, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green BPD 4, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green BPD 5, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Desarrollos Green BPD 6, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Pico del Terril Solar Project, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Villaciervitos Solar, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Rio Alberite Solar, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Rio Guadalteba Solar, S.L.U.	Bilbao	50,00%	Dominion Energy, S.A.	Global integration	GDT projects
Pico Magina Solar, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Kinabalu Solar Park I, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Basde solar I, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Jambo Renovables I, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Tormes Energías Renovables, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Pico Abadías Solar S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cayambe Solar Power S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Bayo Renewable Energy S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Galán Solar S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects

Name and Address	Address	Participation / Effective Control	Company holding the shareholding	Assumed by the that consolidates	Activity segment
El Pedregal Solar S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Lastarria, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Acotango, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro las Tortolas, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Juncal, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Marmolejo, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Cerro Vicuña, S.L.U.	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Urcuquisolar S.A.S.	Ecuador	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Dominion & Green Energias Renovables, S.A.S. (*)	Ecuador	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Dominion Ecuador Niec, S.A.	Ecuador	94,93%	Dominion Energy, S.A. (90%) y BAS Projects Corporation, S.L. (5%)	Global integration	GDT projects
Global Dominicana Renovables DRDE, S.R.L.	Dominican Republic	99,99%	Dominion Energy, S.A.	Global integration	GDT projects
Pamaco Solar, S.L. (*)	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Bas Italy Prima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Seconda, S.R.L.	Italy	51,00%	Pamaco Solar, S.L.	Method of participation	GDT projects
Bas Italy Terza S.R.L.	Italy	51,00%	Pamaco Solar, S.L.	Method of participation	GDT projects
Bas Italy Quarta S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
P1 Solar S.R.L.	Italy	51,00%	Pamaco Solar, S.L.	Method of participation	GDT projects
Bas Italy Sesta S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Settima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
P2 Solar S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ottava S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
T2 Energy S.R.L.	Italy	51,00%	Pamaco Solar, S.L.	Method of participation	GDT projects
Bas Italy Decima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Undicesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
SV Solar S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Dodicesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Tredicesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Quatordicesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Quindicesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
G7 Solar, S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Sedicesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Diciassettesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Diciottesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Diciannovesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventunesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventiduesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
SF Lidia I , SRL	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventitreesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventiquattresima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
SF Lidia II S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Venticinquesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventiseiesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
SF Lidia III S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventisettesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventotesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Ventinovesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Italy Tretesima S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Bas Solar I S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
PVR Solar S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
RM Solar S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
AT Solar I S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
AT Solar II S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Restinco S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Torre Rossa S.R.L.	Italy	100,00%	Pamaco Solar, S.L.	Global integration	GDT projects
Linderito Solar, S.L.U. (*)	Bilbao	100,00%	Dominion Energy, S.A.	Global integration	GDT projects
Restless Contelation	Portugal	100,00%	Linderito Solar, S.L.	Global integration	GDT projects
Bas Projects Corporation, S.L. (*)	Bilbao	99,33%	Dominion Energy, S.A.	Global integration	GDT projects
Biomasa Rojas, S.A.	Argentina	74,67%	BAS Projects Corporation, S.L. (50%) y Global Dominion Access, S.A. (25%)	Global integration	Inactive

Name and Address	Address	Participation / Effective Control	Company holding the shareholding	Assumed by the that consolidates	Activity segment
BAS Caribe 1, S.L. (*)	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Project Dominicana, S.R.L.	Dominican Republic	99,67%	BAS Caribe 1, S.L. (51%) y Dominion Energy, S.A. (49%)	Global integration	GDT projects
Phase 2 WCG, S.L.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Puerto Villamil, S.L.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Caliope Energy, S.L.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Projects Development 1, S.L.U.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Projects Development 2, S.L.U. (*)	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Genergíabio Corrientes, S.A.	Argentina	99,33%	Bas Projects Development 2, S.L.U. (99%) y Biomasa Santa Rosa S.R.L. (1%)	Global integration	GDT projects / Discontinued
Bas Projects Development 4, S.L.U. (*)	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Biomasa Venado, S.A.	Argentina	74,67%	Bas Projects Development 4, S.L.U. (50%) y Global Dominion Access, S.A. (25%)	Global integration	Inactive
Bas Projects Development 5, S.L.U.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Projects Development 7, S.L.U.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Projects Development 8, S.L.U.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Projects Development 9, S.L.U.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Bas Projects Development 10, S.L.U.	Bilbao	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Sanersol, S.A.	Ecuador	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Saracaysol, S.A.	Ecuador	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Solsantros, S.A.	Ecuador	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Dominion Renovables & Green México, S.A.	Mexico	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Desarrollos Fotovoltaicos Chepo, S.A.	Panama	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects
Eólica Cerritos, S.A.P.I. de C.V.	Mexico	99,33%	BAS Projects Corporation, S.L.	Global integration	GDT projects / Discontinued
Desarrollos Fotovoltaicos de México del Centro, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de México del Noroeste, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de México de Occidente, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de México Oriental, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de la Región Maya de México, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de la Región Zapoteca, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de México de la Peninsula, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos de México Guerrero, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects
Desarrollos Fotovoltaicos del Estado de México, S.A.P.I. de C.V.	Mexico	99,66%	BAS Projects Corporation, S.L. (50,1%) y Dominion Energy, S.A. (49,9%)	Global integration	GDT projects

(*) Parent company of all the investee companies that appear below in the table.
(1) Companies incorporated into the consolidation perimeter in the period corresponding to the first half of 2026 together with their subsidiaries.

ANNEX II – Temporary Unions of Companies (UTEs) included in the Consolidation Perimeter

Name	Address	% Particip ation	Assumption by which it consolidates	Activity
Dominion Industry & Infrastructure, S.L.; Comsa Instalaciones S.L.; Isolux Ingeniería, S.A.; Intalaciones Inabensa, S.A.; Elecnor, S.A. (formerly Agelectric, S.A; Elecnor, S.A.; Emte S.A.; Instalaciones Inabensa, S.A. and Isolux WAT. S.A.) Temporary Union of Companies Law 18/1982 of 26 May (UTE Energía Line 9)	Spain	20%	Proportional integration	Contract for the drafting of the project and execution of the works of the telecommunications system, energy distribution and receiver substations of Line 9 of the Barcelona Metro
FCC Industrial e Infraestructuras Energéticas, S.A. (formerly FCC Actividades de Construcción Industrial, S.A.; FCC Servicios Industriales S.A.); Abantia Instalaciones S.A. and Seridom, Servicios Integrados IDOM, S.A. Temporary Union of Companies Law 18/1982 of 26 May (UTE Operadora Termosolar Guzmán)	Spain	22,50%	Proportional integration	Operation and maintenance of the Guzmán Energía, S.L. solar thermal plant.
New Horizons in Infrastructure NHID I/S	Denmark	100%	Proportional integration	Execution of turnkey projects in emerging countries.
Elecnor, S.A. and Dominion I&I Applied Engineering, S.L. Temporary Joint Venture Law 18/1982 of 26 May (UTE Obsolescence Sistemes L9)	Spain	50%	Proportional integration	Consultancy, project, engineering, development, study, execution, manufacture, sale, marketing, assembly, management, commissioning, operation, repair and maintenance of: electrical installations, complete construction, works
Endesa X servicios, S.L. and Dominion I&I Applied Engineering, S.L. Temporary Union of Companies Law 18/1982 of 26 May (UTE Endesa - Dominion)	Spain	25%	Proportional integration	Carrying out any of the activities that are included within the regulations of the electricity and hydrocarbons sector.
ODI - Peru	Peru	35%	Proportional integration	Operational technical assistance in implementation of Talara refinery management systems.
DEPC CONSORTIUM	Peru	51%	Proportional integration	Service of multidisciplinary facilities for integration into the Talara Refinery Modernization Project.
CONSORCIO CEMPROTEC SAC	Peru	55%	Proportional integration	Tender for the "SERVICE OF ADAPTATION AND MAJOR MAINTENANCE OF TERMINALS AND SUPPLY PLANTS" and the service includes all metalworking, civil and painting works related to the maintenance of tanks.
NORTH CONSORTIUM	Peru	51%	Proportional integration	Provide qualified labor, equipment and materials necessary to carry out the execution of corrective and preventive maintenance of the Petroperú refinery.
DIMAQ CONSORTIUM (1)	Peru	60%	Proportional integration	The service includes major maintenance of storage tanks at the Talara Refinery, including inspection, repair, regulatory adaptation, testing and commissioning. It also considers the maintenance of fire protection systems, supply of materials when appropriate and quality assurance throughout the execution of the contract.
D3C CONSORTIUM (1)	Peru	95%	Proportional integration	The service includes the execution of hydraulic torque, tensioning and facing activities of flanged joints in scheduled plant shutdown of the Flexicoking unit (FCK) of the Talara Refinery, guaranteeing the mechanical integrity and reliability of the equipment.
Copisa Constructora Pirenaica, S.A., Elsamex gestión de Insfraestructuras, S.L. and Dominion I&I Applied Engineering, S.L. Temporary Union of Companies Law 18/1982 of 26 May (UTE Tuneles de Málaga)	Spain	33%	Proportional integration	To carry out the contract called "Project for the adaptation to Royal Decree 635/2006 of the Capistrano, Tablazo, Frigiliana, Lagos and Torrox tunnels. Province of Malaga.
Endesa x Servicios, S.L. and Dominion I&I Applied Engineering, S.L. Temporary Joint Venture Law 18/1982 of 26 May (UTE Endesa - Dominion Phase 2 Triangle)	Spain	25%	Proportional integration	The construction and global installation of the 37 electric charging points for buses as part of the second phase of electrification of the Triangle depot of Transports de Barcelona, S.A. These works are necessary to fully service 37 electric buses.
ACSA, obras e infraestructuras S.A.U. Dominion I&I Applied Engineering, S.L. Temporary Joint Ventures Law 18/1982 of 26 May (UTE ACSA DOMINION LLUIS COMPANYS)	Spain	50%	Proportional integration	Conditioning and adaptation of the LLuis Companys state, as well as all those auxiliary, complementary and accessory works that may occur, awarded by Futbol Club Barcelona.
ENDESA X SERVICIOS S.L. Dominion I&I Applied Engineering, S.L. Temporary Joint Ventures Law 18/1982 of 26 May (UTE ENDESA DOMINION I&I FASE 1 ZONA FRANCA)	Spain	25%	Proportional integration	Construction and global installation of the 41 electric charging points for buses as part of the first phase of electrification of the Zona Franca depot of TRANSPORTES DE BARCELONA, S.A. These works are necessary to fully service 41 electric buses.

Name	Address	% Particip ation	Assumption by which it consolidates	Activity
COMSA, S.A.U., and Dominion I&I Applied Engineering, S.L. and COMSA Instalaciones y sistemas industriales, S.A.U. Temporary Union of Companies Law 18/1982 of 26 May (UTE HUAV LLEIDA)	Spain	30%	Proportional integration	Lot 2: Project and work. Ambulatory Building of the Arnau Villanova Hospital, in Lleida, awarded by SERVEI CATALA DE SALUT, as well as the extensions, works and complementary and accessory services of the same.
EXERA ENERGIA, S.L., and Dominion I&I Applied Engineering, S.L. Temporary Union of Companies Law 18/1982 of 26 May (UTE EXERA - DOMINION O&M LEBRIJA 1)	Spain	50%	Proportional integration	The execution of the entire set of tasks and activities necessary for the complete Operation and Maintenance of the Facility belonging to the LEBRIJA I solar thermal power plant located in the municipality of Lebrija (Seville).
Certis obres i serveis, S.A. y Dominion I&I Applied Engineering, S.L. Unión Temporal de Empresas Ley 18/1982 de 26 de Mayo (UTE CONSELL DE CENT 425)	Spain	50%	Proportional integration	The execution of the work "reform of the office building in c/Consell de cent 425-427 in Barcelona" as well as the extensions of works and complementary and accessory services to them.
UTE EBI Talleres Electromecánicos, S.A., Dominion I&I Applied Engineering, S.L., Tecman Servicios de Valor Agregado, S.L. Unión Temporal de Empresas Law 18/1982 of 26 May (UTE DOMEBITEC)	Spain	51%	Proportional integration	The reengineering of the EJIE DPC and Project Management within the framework of the Recovery, Transformation and Resilience Plan, financed by the European Union, Next GenerationEU in the town of Bilbao, awarded to the UTE by the Computer Society of the Basque Government, as well as the extensions of the work and complementary and accessory services to them.
Dragados, S.A., SOGESA Instalaciones Integrales, S.A. and Dominion I&I Applied Engineering, S.L. Temporary Union of Companies Law 18/1982 of 26 May (UTE PROTONTERAPIA)	Spain	20%	Proportional integration	Drafting of the project, execution of the works and construction management and construction of a proton therapy building and other healthcare services at the Pere Virgili Health Park, built using lean technology. Experience number SCS-2024-64.
Dominion I&I Applied Engineering, S.L.U and Sociedad Anónima de Obras y Servicios, COPASA Unión Temporal de Empresas Law 18/1982 of 26 May (UTE CESGA DATA CENTER)	Spain	50%	Proportional integration	Contracting as a restricted procedure and urgent processing for the drafting of the basic and execution project, and the construction of a new CESGA data center building within the framework of the recovery, transformation and resilience plan, as well as the complementary and/or accessory works of the same.
ACSA Obras e Insfraestructuras S.A.U. and Dominion I&I Applied Engineering, S.L. Unión Temporal de Empresas Ley 18/1982 de 26 de Mayo (UTE ZONES VIP F.C.B.)	Spain	50%	Proportional integration	The total and correct execution of the works of the VIP areas, as well as all those auxiliary, complementary and accessory works that may occur, awarded by Futbol Club Barcelona.
Garcia Riera, S.L., Cots I Claret, S.L. and Dominion I&I Applied Engineering, S.L.U. Unión Temporal de Empresas Law 18/1982 of 26 May (UTE HOSPITAL MARINA)	Spain	30%	Proportional integration	The comprehensive rehabilitation and change of use to hospital building in c/Sancho de Avila 110, Barcelona. The object refers to the works indicated and to all the ancillary or complementary works of the main object.

[1] Joint ventures incorporated into the consolidation scope in the corresponding period of 2026

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

CONSOLIDATED MANAGEMENT REPORT FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

2026 H1 RESULTS

2026 H1 Results_

Sales

Organic sales growth of +0.5% at constant currency compared to 1H 2025.

Divestitures and the sale of renewable energy infrastructure accounted for -7.5%, and the foreign exchange effect accounted for -1%.

Margins

Profitability reached an **EBITDA margin of 12.8% of sales.**

This represents a decrease compared to the comparable period[9] due to the reduced weight of GDT-Projects (the segment with the highest margins) relative to recurring businesses.

Net Income

On a comparable basis [9], **net profit attributable to continuing operations increased by €6.9 million.**

2026 H1 RESULTS

Q1 Income Statement and Comparative Analysis_

The **strategic divestitures** carried out and the **sale of the biomass business in Argentina** (classified as of this quarter as an "asset classified as held for sale" [10]) affect the comparability of **revenue and margins**. The analysis on a like-for-like basis reflects the actual performance of the business, which **continues to grow organically.**

(Millons of €)	H1 2026	H1 2025 Comparable[9]*	%	H1 2026
Consolidated turnover[1]	537.6	**497.2**	**-0.6%**	**494.1**
EBITDA [2]	73.8	**67.1**	**-5.8%**	**63.2**
% EBITDA on turnover	13.7%	**13.5%**		**12.8%**
EBIT [2]	38.6	33.9		28.8
% EBIT on turnover	7.2%	**6.8%**		**5.8%**
Net profit without discontinued activities	6.7	**3.9**	**173%**	**10.8**
Net Attributable profit	5.0	**2.2**		**7.1**

Revenue is growing organically **(+0.5%)**

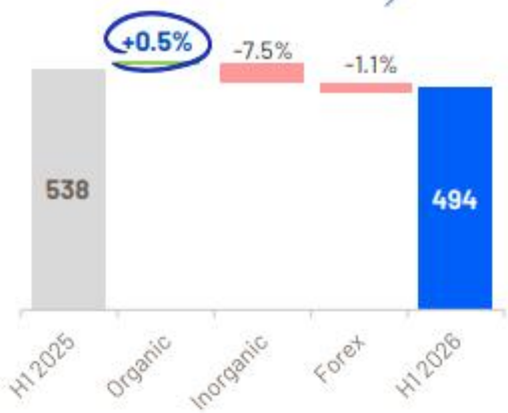
Net profit without discontinued operations excludes renewable infrastructure held for sale as part of the strategic simplification.

(*) H1 2025 figures restated to reflect the same consolidation perimeter (see Appendix)

2026 H1 RESULTS

Revenue performance _

Organic sales growth, driven by a highly recurring business model, which has remained steady even in a complex and challenging geopolitical environment.



Revenue is growing organically **(+0.5%)**

Organic growth is driven by:

- **Solid performance** in **recurring businesses**, which reaffirms the strategy of increasing the weight of these activities.
- **Projects segment** that continues to be affected by the same macroeconomic environment as in previous quarters.

The inorganic impact reflects compliance with the 2023-2026 Plan, continuing with **strategic divestitures**:

- ✓ Industrial business in France
- ✓ Orange retail chain (B2C)
- ✓ Mobile virtual network operator (B2C)

And with the **divesture of renewable energy infrastructure**:

- ✓ Biomass in Argentina[10]

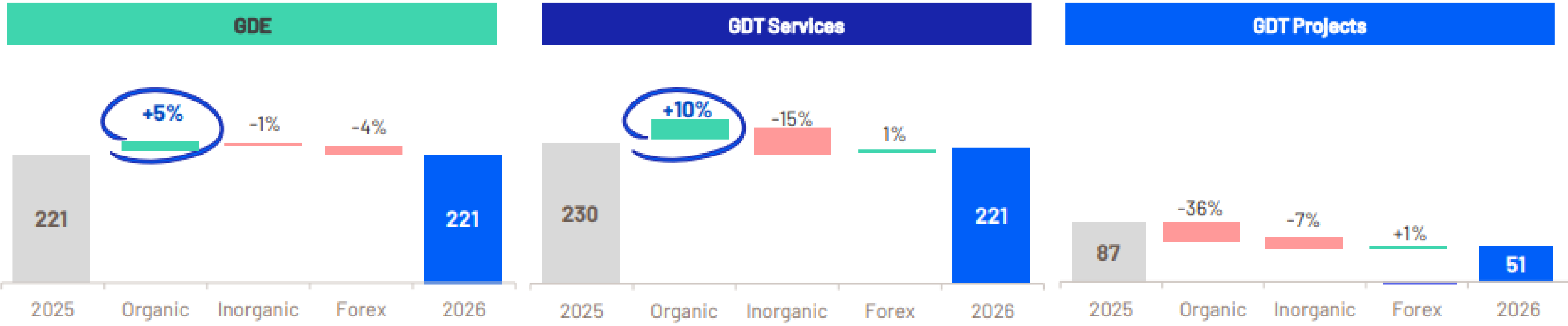
2026 H1 RESULTS

Revenue performance_

The two recurring strategic areas (GDE and GDT-Services) exceed the organic growth guidance set out in the Strategic Plan.

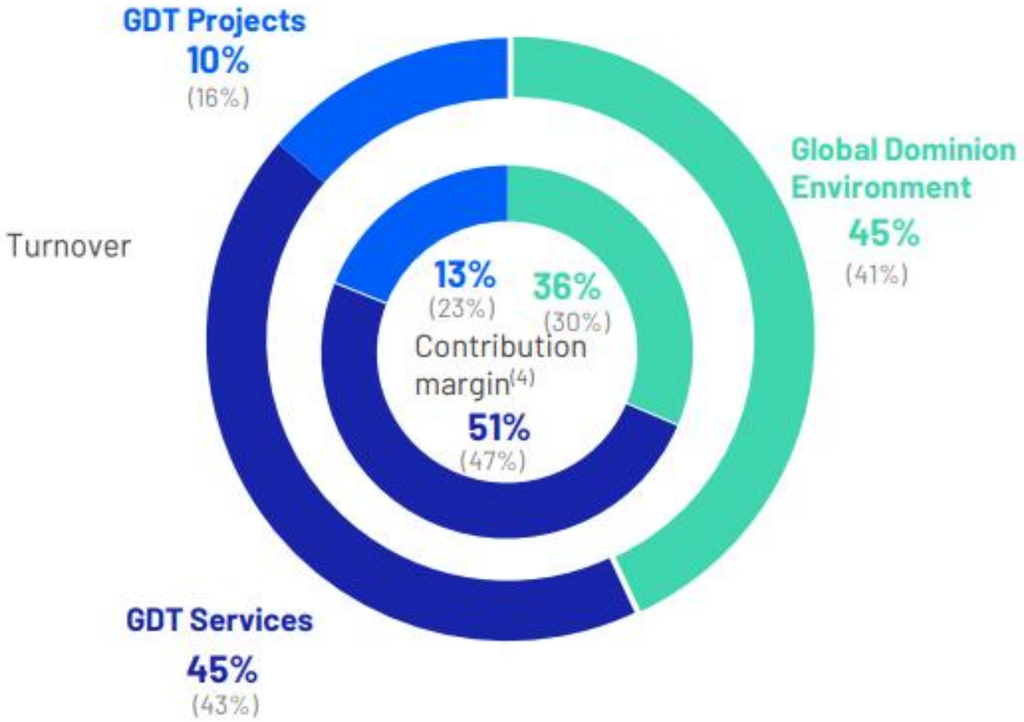
The GDT-Services segment is the focus of divestitures aimed at simplifying and repositioning the company.

The GDT-Projects segment continues to be impacted by a delay in the execution resulting from international geopolitical uncertainty due to the Gulf War; despite this, the portfolio has not suffered any cancellations. It also includes planned divestitures of renewable infrastructure[10].



Segment breakdown_

The **recurring segments account for more than 85%** (vs. strategic target > 60%), a record high, consolidating a **robust and predictable business model** that is positioned to perform strongly in complex environments. **GDE and GDT Services** drive this recurring rate.



(*) In grey data from Q1 2025

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

2026 H1 RESULTS

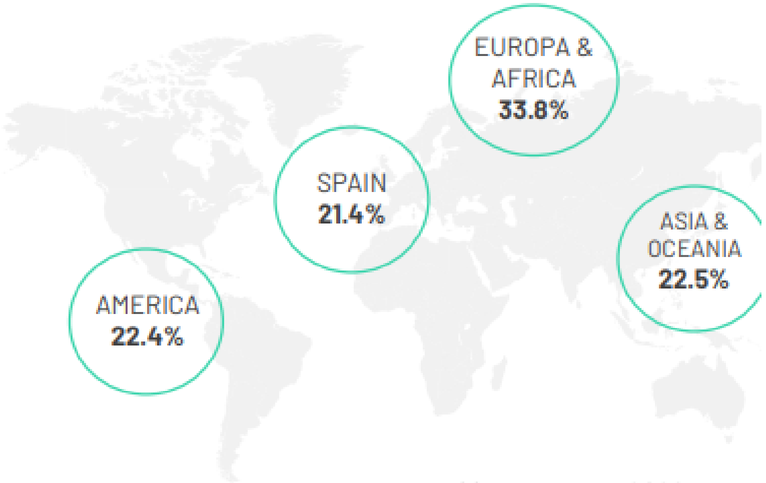
Global Dominion Environment_

Global Dominion Environment (GDE)

- ✓ Revenue **grew organically** by **+5.0%.**
- ✓ This is the segment most affected by forex -4.4%.
- ✓ The contribution margin grew by +2.4%, driven by operating leverage, and reached **12.3%** of sales (vs. 12.1% in 1H 2025).

- Among the decarbonization solutions contracts, highlights include new clients in emission control projects in Asia and the long-term (5-year) thermal efficiency services contract for Aurubis in Germany.
- Recurring business in the circular economy sector through industrial waste recovery contracts in Spain and Latin America, as well as in new countries such as Turkey, thereby consolidating a highly diversified customer base.
- Operations in the Gulf countries continue to be affected by problems with on-site execution and material shortages.

H1 2026 Revenue Breakdown



	H1 2025 (8)*		H1 2026
Turnover_	219.8 M€	+1%	221.2M€
CM (3)_	26.6 M€	+2%	27.2 M€

(*) H1 2025 figures restated to reflect the same consolidation perimeter (see Appendix)

2026 H1 RESULTS

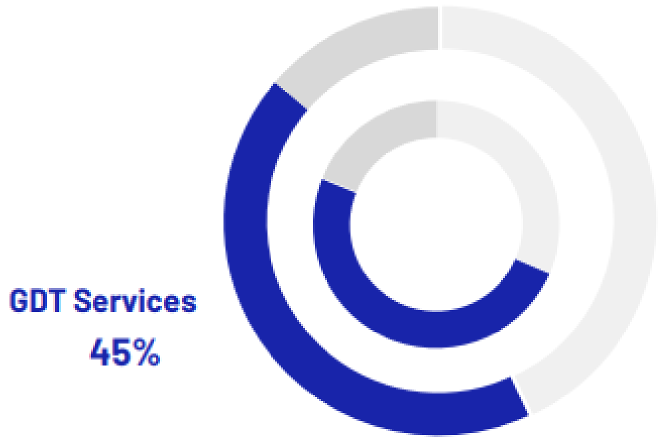
GDT-Services_

GDT Services

- ✓ **Strong organic growth of +9.8%,** and a positive foreign exchange contribution of 1%.
- ✓ The segment continues in line with its high profitability, with a contribution margin of 17.5% of sales.

- We continue strengthening our position in electric grids. Electrification continues to drive the business through new contracts that offer better margins. Among others, the extension and enhancement of our agreement with Endesa in Spain for a term of 6 years stands out.

- This segment has accounted for the majority of divestitures, resulting from the sale of non-strategic B2C businesses, in line with the streamlining outlined in our strategic plan.

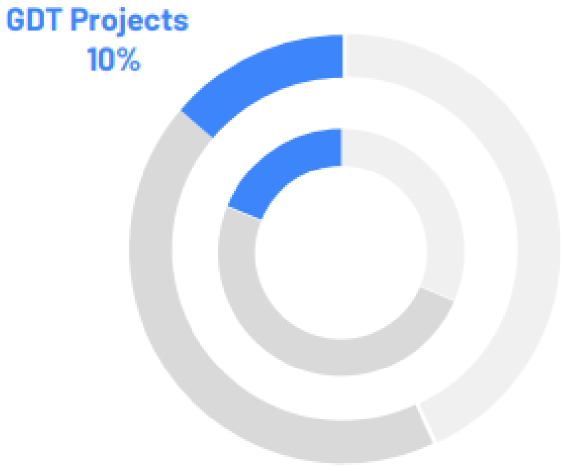


	H1 2025 (8)*		H1 2026
Turnover_	196.4 M€	+13%	221.5 M€
CM [3]_	36.9 M€	+5%	38.8 M€

(*) H1 2025 figures restated to reflect the same consolidation perimeter (see Appendix)

2026 H1 RESULTS

GDT-Projects_



GDT Projects

- ✓ The contribution margin remains high, at **20.0% of sales.**
- The project portfolio totals €369 million, with no cancellations despite the current global environment.
- There are delays in project implementation due to the instability caused by the current geopolitical situation. Meanwhile, the implementation of renewable energy projects is facing growing challenges that are slowing down their development.
- Of particular note is the signing of the agreement for the new Puerto Cortés Hospital project in Honduras.

	H1 2025 (9)*		H1 2026
Turnover_	80.9 M€	-36%	**51.4 M€**
CM (3)_	17.0 M€	-40%	**10.3 M€**

(*) H1 2025 figures restated to reflect the same consolidation perimeter (see Appendix)

Balance Sheet_

The balance sheet is affected by the sale of biomass in Argentina [10], which is classified as "an asset held for sale."

(Millions of €)	Dec 2025	Variation	Jun 2026
Fixed Assets	490.8	14.6	505.3
Infraestructure Assets	84.2	(39.4)	44.8
IFRS16	57.4	2.4	59.8
Net Working Capital[8]	(215.0)	39.3	(175.6)
Total Net Assets	417.4	16.9	434.3
Net Equity	273.6	6.5	280.1
Net Financial Debt[5]	136.6	(0.7)	135.9
IFRS16 Debt	52.2	2.0	54.1
Others	(44.9)	9.1	(35.8)
Total Net Equity and Liabilities	417.4	16.9	434.3

The sales processes for renewable energy infrastructure reflect the resulting balance sheet of strategic simplification.

The change in net financial debt [5] is primarily attributable to dividends paid to minority shareholders, M&A activity, and seasonal factors.

Appendix_

(1) **Consolidated Turnover**: Annual accounts Turnover.

(2) **EBITDA**: Net Operating Income + Depreciation / **EBIT**: Net Operating Income.

(3) **Net Income or Comparable Net Income:** Refers to the Attributable Net Profit, prior to discontinued operations

(4) **Contribution Margin:** EBITDA before corporate structure and central administration costs.

(5) **Net Financial Debt:** Financial Debt (Long and short Term) +/- Derivative financial instruments – Cash and Short-Term Investments

(6) **Free Operating Cash Flow:** EBITDA – difference between CAPEX and Amortization – NWC variation – Net Financial Income – Tax payment; (acquisitions excluded)

(7) **RONA:** EBITA / (Total non-current assets – Deferred assets – Goodwill not associated to cash + PPAs amortization current year +Net WC; excluded acquisitions of the year).

(8) **WC:** Working capital

(9) **The consolidation perimeter varies with respect to Q1 2025 due to:** the sale of Global Dominion France's operations (December 2025), the customer base of the mobile virtual network operator TTB (early 2025), and the Conexión stores (January 2026); therefore, Q1 2026 does not include three months of these operations. Besides, Q1 2026 includes three months of the companies acquired in 2025: Ecogestion (Q3 2025) and ZCR (Q4 2025) and 1 month of the company acquired in 2026: Reyuplas (May 2026). Likewise, the scope varies due to the sale of biomass in Argentina, which has been classified as a "business held for sale" starting this quarter.

(10) **Impact of discontinuing the renewable biomass infrastructure in Argentina:** the effect on the 6-month income statement is (in millions of euros): 5.9 in revenue, 2.6 in EBITDA, and 1.1 in EBIT. The impact on the balance sheet is 47.4 million euros in assets versus 23.5 million euros in liabilities, resulting in net assets held for sale of 23.9 million euros.

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

DRAWING UP OF THE ABBREVIATED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026

Pursuant to current legislation, the current directors making up the entire Board of Directors of Global Dominion Access, S.A. have prepared the abbreviated consolidated interim financial statements relating to the six-month period ended on 30 June, 2026, by signing this document.

Similarly, the Directors of the Company declare that, to the best of their knowledge, the abbreviated consolidated interim financial statements, prepared in accordance with applicable accounting principles present a fair view of the net worth and financial position and results of the issuer and companies included in the scope taken as a whole. They also include a reliable analysis of the corporate progress and results and of the position of the issuer and the companies included in the scope taken as a whole, together with a description of the principal risks and uncertainties which they face.

Bilbao, 22 July 2026

SIGNATORIES

Mr. **Antón Pradera Jaúregui**
(Chair)

Mr. **Mikel Felix Barandiaran Landin**
(CEO)

Mr. **Juan María Riberas Mera**
(Voting Member)

Mr. **Jesús María Herrera Barandiaran**
(Voting Member)

GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

Ms. **Paula Zalduegui Egaña**
(Voting Member)

Mr. **Jorge Álvarez Aguirre**
(Voting Member)

Ms. **Arantza Estefanía Larrañaga**
(Voting Member)

Don **Juan Tomás Hernani Burzaco**
(Voting Member)

Mr. **Jose María Bergareche Busquet**
(Voting Member)

Mr **Javier Domingo de Paz**
(Voting Member)

Ms. **Amaya Gorostiza Tellería**
(Voting Member)

Mr. **Jose Ramón Berecibar Mutiozabal**
(Non Board Secretary)