GLOBAL DOMINION ACCESS, S.A. AND SUBSIDIARIES

Consolidated statement of non-financial information and sustainability information 2024

Contents

1. General Information

ESRS 2. General Disclosures

BP-1 General basis for preparation of sustainability statements

This Consolidated Statement of Non-Financial Information and Sustainability Information (hereinafter the "Report") is designed to provide key sustainability information that can substantially affect stakeholders' decisions on how DOMINION measures, monitors and manages performance, positive and negative impacts on the environment and people, and the risks and opportunities these may pose to DOMINION.

It comprises five specific sections:

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

This report has been prepared on a consolidated basis for the period from 1 January 2024 to 31 December 2024 and was drawn up by the Board of Directors of Global Dominion Access, S.A. on 25 February 2025.

This document was prepared in accordance with Delegated Regulation (EU) 2023/2772 which supplements Directive 2013/34/EU of the European Parliament and of the Council concerning sustainability reporting standards.

DOMINION has not claimed any exemption from disclosing impending events or matters under negotiation as per articles 19a(3) and 29a(3) of Directive 2013/34/EU.

The scope of consolidation for the consolidated sustainability statement is the same as that of the financial statements. DOMINION's financial control criteria is similar to that used for the financial statements. Note 2.1 of the Financial Statements "Basis of presentation" under "Breakdown of Significant Accounting Policies" adequately explains the scope of this statement, as does 2.4.1 a) "Basis of Consolidation" and/or Annex I which provides the list of subsidiaries.

DOMINION is making a growing and sustained effort to increase the extent to which it covers its value chain with sustainability status, both upstream and downstream.

As of the date this report was prepared, DOMINION covers the direct suppliers identified as critical related to most of the company's activities. Regarding the downstream chain, it is not considered material for DOMINION, as most of the services and projects offered are industrial in nature and intended for large companies.

BP-2 Disclosures in relation to specific circumstances

The metrics that estimation have been used for fall into two main categories, as outlined below. In both cases, in the tables below DOMINION provides the details of the quantitative parameters affected, which basically consist of two types:

Typology 1:

ESRS E1 Climate change;

E1-6 Scope 1, 2 and 3 gross GHG emissions and total GHG emissions

Specifically, it must be noted that these were as follows in the calculation of the upstream and/or downstream value chain:

Qualitative parameters	Sources of uncertainty	Hypotheses, approaches and judgements	Degree of uncertainty	Section of the report
Emissions associated with purchases of goods and services reported in Scope 3 category 1 as per the GHG Protocol standard.	The expenditure per supplier is available, but there is no detailed data on the footprint of the purchased products	Each purchase has been assigned an activity sector, and emission factors based on economic expenditure have been used to calculate the emissions, which, although indirect, are considered a valid source for the calculation.	Medium-High	E1-6
Emissions from the use of products sold by the organisation reported in Scope 3 category 11 as per the GHG Protocol standard;	The details of the footprint by use are not provided, but data is available on the number of units of mobile phone and measurement equipment sold	A mean service life and mean energy use has been estimated based on literature sources to proceed with emission calculations.	High	E1-6
End-of-life emissions from products sold reported in scope 3 category 12 as per the GHG Protocol standard	Data on the number of units of mobile telephone and measurement equipment have been taken into account, but the details of the final treatment after the end of their service life are unknown	The recycled equipment has been taken into account as an estimate for the calculation of emissions. Based on literature sources, the weight of the sold equipment has been estimated to quantify emissions.	Medium-High	E1-6
Emissions from franchises reported in scope 3 category 14 as per the GHG Protocol standard.	No primary data is available on franchised shop activity,	Their emissions have been extrapolated based on the performance of owned shops and the amount of franchises.	Medium-High	E1-6

To improve the accuracy of these metrics in the future, DOMINION plans to collect activity data related to the purchase of goods and services from suppliers with a higher emissions contribution in this category. For sold products, DOMINION will work on obtaining consumption parameters and the average service life of its sold products in order to improve the accuracy of the quantified data. Finally, DOMINION will begin preparing a form for consumption data reporting for the calculation of scope 1 and 2 emissions of its franchises so that primary data can be obtained to calculate these emissions.

Typology 2:

ESRS E1 Climate change;

E1-4 Targets related to climate change mitigation and adaptation

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

Qualitative parameters	Sources of uncertainty	Hypotheses, approaches and judgements	Degree of uncertainty	Section of the report
The future cost of purchasing or leasing different types of vehicles in different geographical locations	Long-term prices are not available for these vehicles	Estimates based on current prices have been used.	Medium	E1-4
Conducting energy efficiency and electrification operations in buildings and facilities	Long-term prices are not available for these operations	Estimates based on current prices have been used.	Medium	E1-4

GOV-1 The role of the administrative, management and supervisory bodies

Dominion is a global company formed by a group of subsidiaries coming under the parent company, Global Dominion Access, S.A., the latter being listed on the Spanish securities market. The Consolidated Financial Statements adequately identify the various subsidiaries and their relationships in Annex 1 – Subsidiaries, Joint Ventures, and Partnerships within the scope of consolidation.

DOMINION has a corporate governance system based on applicable law and international standards, designed to ensure that the company is managed in the best interest of its shareholders, including minority shareholders, and other relevant stakeholders, by means of an appropriate system of balance sheets and audits that allows the Board of Directors to exercise effective control.

Transparency and efficiency are the hallmarks of a system that inspires confidence, a system that is directed at striking a balance between the demands and needs of the different stakeholders. The Company considers it a priority to implement the principles of corporate governance, not only to boost the confidence of investors and other Stakeholder, but also to improve financial profitability and to maintain sustained value growth over time.

Specifically, and as indicated in the Annual Corporate Governance Report (I.A.G.C) and the Annual Directors' Remuneration Report (I.R.C), which the company publishes together with its Consolidated Annual Financial Statements, DOMINION constantly seeks to adapt its governance and adopt all the recommendations set out in the "Code of Good Governance for Listed Companies," published by the CNMV, as well as the best national and international practices in this area.

Governing bodies

The Company's principal governing bodies are the General Shareholders' Meeting, the Board of Directors, together with its various Committees, and the Corporate Management Committee.

General Shareholders' Meeting and the right to vote at the meeting

DOMINION ownership comprises a wide range of shareholders, with no shareholder controlling the Company and with an estimated floating capital of 51.3%. DOMINION shares are single shares, in the sense that each share carries only one vote. There are no restrictions or limits in the Articles of Association with regard to any voting rights that shareholders may exercise. Nor do they contain any legal or statutory restrictions on share purchases or transfers.

DOMINION holds an Annual General Shareholders' Meeting, based on the requirements contemplated in the Corporate Enterprise Act (CEA). To guarantee and support shareholders' participation and information at General Shareholders' Meetings, especially with regards to minority shareholders, DOMINION has implemented a number of initiatives, such as the possibility of attending meetings online, as well as the creation of an online shareholders' forum.

21 issues were addressed at the 2024 General Shareholders' Meeting, with 13 of these passed with more than 99% of attending shareholders with voting rights in favour, and the remaining 8 resolutions passed with more than 80% of the votes cast in favour.

Ownership Structure

The company regularly makes information public regarding shareholders with stakes of more than 3%. At the time this report was drawn up, the shareholder structure is as follows:

- ACEK Desarrollo y Gestión Industrial, S.L 15.203%
- Mr. Mikel Barandiaran Landin 5.811%
- Mr. Antonio María Pradera Jauregui........... 5.658%
- Indumenta Pueri, S.L................................ 5.617%
- Corporación Financiera Alba S.A.............. 5.608%
- Elidoza Promoción de Empresas S.L........ 5.607%
- Mahindra & Mahindra Ltd..........................4.170%

The Board of Directors and its composition

The Board of Directors is the highest administration body of the company and brings value to the company by operating following a policy of integrity and transparency. In order to do so, it is made up of a group of professionals with different backgrounds, experience and genders.

In their selection, particularly in the case of independent members, they are selected on the basis of their knowledge, skills and experience DOMINION's area of activity, accounting and taxation, risk management, compliance with regulations and sustainability. The company regularly assesses the skills and experience of its directors through questionnaires to gauge their experience and knowledge, taking appropriate action as required.

The composition of the Board of Directors is not envisaged to include specific representation for employees or other workers.

The curricula vitae of the directors are available on DOMINION's website.

The Board of Directors comprises 11 members. One of the members is an executive director, six are independent directors, three are proprietary directors and one is categorised as "other external" directors. The chairman is non-executive. Directors shall hold their positions for a period of four years, and can be re-elected once or more times for the same period of time.

Diversity on the Board of Directors

DOMINION's diversity policy seeks to promote respect for the law, as well as equality and inclusion among its employees. Accordingly, diversity aspects have been specifically integrated into the composition and appointments of the company's Board of Directors. In line with these goals, DOMINION has set itself the goal of achieving 40% representation of women on the Board of Directors. This percentage was 27.3% at the end of 2024 (3/8 ratio).

The Appointment and Remuneration Committee also seeks to ensure that candidates possess the qualifications and skills required for their positions, and also to ensure that the candidates selected will contribute to creating a diverse and balanced Board of Directors. In 2022, Article 17 of the Board of Directors' Rules was amended and the basic function of setting a representation target for the least represented gender on the Board of Directors, and preparing guidelines on how to achieve this target, was expressly attributed to the company's Nomination and Remuneration Committee. The Appointment and Remuneration Committee concluded that, when vacancies arise, the relevant parties will be encouraged to prioritise the selection of female directors until the set goal is achieved.

Functioning of the Board of Directors and Performance Assessment

In line with good governance recommendations, the Board meets at appropriate intervals (six times), limits the number of members' mandates and places strong emphasis on achieving high attendance levels amongst its members by making online resources available to them.

To guarantee the quality and efficiency of its management, each year the Board of Directors assessed its performance internally and, at times, does so with the assistance of a third-party expert.

Remuneration of the Board of Directors

The company regularly, and publicly, discloses information relating to the remuneration of its Directors and CEO (in the Annual Directors' Remuneration Report (DRR), a public document that forms an integral part of the Consolidated Annual Financial Statements and is available on the company's website) as well as their stake in the company's share capital.

Thus, Directors' remuneration for their role as such should be sufficient to compensate their dedication, qualifications and responsibility, without compromising their independence.

Directors' remuneration in exchange for their executive duties is based on the following principles:

- Reward with a comprehensive offer of monetary elements that recognises and respects the diversity of their needs and expectations related to the professional environment, while at the same time serves as a communication tool for organisational goals and business objectives.
- Recognise the professional ability to create value in terms of their impact on the Group's results, as well as their skills and personal profile.
- Foster a culture of commitment to the Group's objectives, where both personal and team contribution is essential.

- Systematically assess on the basis of standard criteria, their professional development, performance results and degree of adaptation to the competences required from time to time.

Committees which answer to the Board of Directors

In exercising its duties, the Board of Directors is supported by three committees: Audit and Compliance Committee, Appointments and Remuneration Committee and Sustainability Committee.

Its duties and structure are fully described in the ACGR and follow the recommendations of good governance with regard to its structure, chaired and with a majority of independent members.

Audit and Compliance Committee: (i) Reporting to the General Shareholders' Meeting on any matters raised by shareholders within the scope of its responsibility, in particular, on the audit results, explaining how this has contributed to the integrity of the financial and non-financial information and the role that the Audit and Compliance Committee has played in this process. (ii) Supervising the effectiveness of the internal control at the Company and within its Group, as well as the effectiveness of the risk management systems, including tax risks. (iii) Together with the account auditors, analysing any significant weaknesses of the internal control system detected during the audit. (iv) Supervising the process for the preparation and presentation of the regulated financial and non-financial information. (v) Proposing to the Board of Directors for the consideration of the Shareholders' General Meeting, the appointment, re-election or replacement of the financial statements auditors, pursuant to the applicable regulations, as well as the terms and conditions for the hiring thereof, and regularly require the auditors to provide information on the audit plan and its implementation, as well as safeguarding the independence of the auditors in the performance of their duties. (vi) Supervise the activities of the Company's Internal Audit Area which functionally reports to the Audit and Compliance Committee. (vii) Establishing an appropriate relationship with the auditors to receive information on matters that could undermine their independence, for examination by the Audit and Compliance Committee, and any other matters relating to the audit process, as well as the other communications stipulated in audit legislation and in other audit standards. In any event, the Committee shall receive an annual declaration of independence from the auditors with respect to the Company or entities related directly or indirectly to it, as well as information on additional services of any kind provided to these entities by the auditors or by persons or entities related to the auditors, pursuant to audit legislation. (viii) Issue an annual report, prior to the audit report, expressing an opinion on the auditors' independence. This report shall contain, in any event, an assessment of the provision of the additional services referred to in the previous point, addressed individually and as a whole, other than the statutory audit and in connection with the independence regime or with audit regulations. (ix) Reporting to the Board of Directors in advance on all matters provided by Law, the Articles of Association and the Rules of the Board of Directors and, in particular, on: (i) the financial information to be published by the Company on a regular basis; (ii) the creation or acquisition of equity interests from special-purpose vehicles or entities domiciled at jurisdictions considered tax havens; and (iii) transactions with related parties.

Appointment and Remuneration Committee: (a) Analysing the Corporate Governance Annual Report, the Corporate Responsibility Annual Report and the Annual Financial Report within the framework of its competence. (b) Periodically reviewing the remuneration policy for senior management and proposing any amendment or update thereof to the Board of Directors. (c) Assess the competencies, knowledge and experience required for the Board of Directors. For this purpose, it shall define the roles and capabilities required of the candidates for a particular vacancy and assess the time and commitment required so that they may effectively carry out their duties. (d) Set a representation target for the least represented sex on the Board of Directors and prepare guidelines on how to achieve this target. (e) Establishing and supervising an annual programme for the continuous assessment and review of qualifications, training and, where applicable, independence, as well as ongoing compliance with the conditions required for the exercise of the position of

Director and member of a given committee, and proposing to the Board of Directors such measures as deemed appropriate in this regard. (f) Taking part in the annual process to assess the performance of the Chair of the Board of Directors and that of the CEO.

Sustainability Committee: (i) Periodically reviewing the corporate governance policies and proposing to the Board of Directors, either for approval or submission to the General Shareholders' Meeting, any amendments or updates that could contribute to their implementation and continuous improvement. (ii) Promoting the Company's corporate governance and sustainability strategy. (iii) Supervising compliance with legal requirements and standards on corporate governance. (iv) Being familiar with, drive, guide and supervise the Company's actions with regard to sustainability (environmental, social and corporate governance) and reporting on the matter to the Board of Directors and to the Delegated Executive Committee, as appropriate. (v) Assessing and reviewing the Company's plans with regard to the execution of the sustainability policies and monitoring its level of compliance. (vi) Reporting on the performance of activities of general interest and sustainability entrusted to foundations related to the Group. (vii) Reporting on the Company's annual Corporate Governance Report, prior to the approval thereof, by compiling reports from the Audit and Compliance Committee and the Appointment and Remuneration Committee in relation to the sections of such reports that are within its powers and, if published, the Non-Financial Reporting Statement or equivalent sustainability report. (viii) Promoting the implementation of a Company Code of Ethics, propose its approval and any subsequent amendments to the Board of Directors, in addition to promoting any question that is relevant to furthering the awareness of, and compliance with the Code of Ethics. (ix) Reviewing the Company's internal policies and procedures to verify their effectiveness in the prevention of inappropriate conduct; identifying policies and procedures that are more effective when promoting the highest ethical standards. (x) Other duties which the Company's Board of Directors could agree on.

The Corporate Management Committee.

The Corporate Management Committee, which is made up to two members of DOMINION's senior management, is responsible for ensuring that the strategy established by the Board of Directors is transferred to DOMINION's daily activity and that this strategy plays a key part in DOMINION's decentralised management model.

At 31 December, 2023 the Corporate Management Committee consisted of the CEO, three business managers (one of whom also serves as General Manager) and seven managers representing the corporate areas. On the above-mentioned date, the Corporate Management Committee team comprised 45.5% women (5/11 ratio).

Relationship with the Auditor

The Consolidated Annual Financial Statements contain information on fees for auditing services and other services rendered by the auditor of the Group's consolidated financial statements, PricewaterhouseCoopers, S.L., and by companies in the PwC network, as well as fees for work invoiced by the auditors of the annual financial statements of the companies included in the consolidation and by any organisations associated with them through control, common ownership or management.

The Audit and Compliance Committee's report on the independence of the external auditor is prepared on an annual basis. In this report, the Auditing Committee, which reports to the Board of Directors, issues its opinion regarding the independence of the external auditor for each FY in relation to DOMINION, pursuant to the applicable legislation governing auditor independence.

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

On the one hand, the role of the Audit and Compliance Committee and the Sustainability Committee in the management of sustainability issues at DOMINION must be noted.

In relation to the former, although previously listed, the functions more closely related to Sustainability are reiterated below:

- Supervising the identification and management of material incidents, risks, and opportunities presented by the Corporate Compliance, Risks, and Sustainability unit, including their validation and communication to the rest of the Board.
- Supervising the development of strategic risks, including sustainability risks, particularly those related to climate change, as presented to it by the Corporate Compliance, Risks, and Sustainability unit.
- Monitoring both financial and non-financial information, with a particular focus on the connections between the two.
- Monitoring the preparation, auditing, and verification of financial and non-financial information provided by the various corporate units responsible for its preparation.
- Monitoring the company's ongoing due diligence initiatives presented by the Corporate Compliance, Risk and Sustainability unit.

Members of these committees have been selected for their expertise and extensive professional experience in areas relevant to the Committee, including Sustainability, as well as the company's impacts, risks, and opportunities. The Committee leads the company's ongoing internal process to monitor its capabilities in these areas in the Board of Directors. The Committee members have also received specific training on the CSRD requirements and maintain an ongoing relationship with the external parties responsible for verifying non-financial information.

To effectively carry out its functions, the Committee meets at least six times a year and provides the Board with updates on the progress of these matters at each meeting.

The Sustainability Committee is responsible for defining and updating DOMINION's sustainability strategy, in the context of sustainability itself being a key component of DOMINION's overall development strategy.

This Committee comprises the same people as the Audit and Compliance Committee, plus an additional director who brings extensive professional experience in various sectors relevant to the implementation of the company's sustainability strategy.

The Commission meets once or twice a year, depending on what is deemed necessary to update the strategy.

In the Corporate Committee, as part of their duties the Corporate Director of Risk, Compliance and Sustainability is responsible for liaising with the other executives to ensure that the actions taken align with DOMINION's sustainability strategy. In particular, training and reporting on the company's progress with regards to different risks, sustainability issues, due diligence and incidents, risks and opportunities. This involves both liaising with the committee as a whole, to set goals and working directly with individual committee members and their teams to implement initiatives that the committee deems appropriate to address or make progress with the aforementioned matters.

In addition to this, the Corporate Director of Risk, Compliance and Sustainability is responsible for compiling all information the Corporate Management Committee submits to the Audit and Compliance Committee and, through the latter, to the Board regarding sustainability matters.

The Corporate Director of People and Culture is also a member of this Committee. Along with the Corporate Director of Risk, Compliance and Sustainability, they are responsible for training and reporting to the Committee on sustainability issues, with a particular focus on talent and people management. Whenever appropriate, they also lead the implementation and monitoring of the various improvement projects that enable the effective addressing of incidents, risks and opportunities detected in these areas.

The Corporate Committee meets in person quarterly, notwithstanding the nature of the issues addressed and the initiatives generated result in numerous parallel meetings between each session.

The Corporate Director of Risk, Compliance and Sustainability has a specific background in risk management and compliance and has led the sustainability strategy and reporting since 2018, the first year this information was verified. To adapt to the CRSD, DOMINION has collaborated with third-party experts to identify impacts, risks and opportunities and sustainability issues, assess climate risks and develop a decarbonisation plan.

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

Impact

E1 - Climate change	Positive Impact	Contribution to the sustainable development of the value chain by choosing suppliers committed to GHG reduction plans.
E1 - Climate change	Negative Impact	Fuel and energy consumption, both fleet and diesel generators, as well as in offices and warehouses.
S1 – Own Staff	Positive Impact	An increase in permanent contracts reduces job uncertainty.
S1 – Own Staff	Positive Impact	Flexible work-life balance policies that increase job satisfaction, talent retention and professional performance.
S1 – Own Staff	Positive Impact	The processes involved in some activities can lead to falls, transport accidents, explosions, fires, equipment-related accidents and occupational illnesses or injuries, in turn having a negative impact on staff.
S1 – Own Staff	Positive Impact	Implementing an occupational risk management system reduces accidents.
S1 – Own Staff	Negative Impact	Not following-up on prevention measures increases the amount of accidents at work.
S1 – Own Staff	Positive Impact	Promoting equal treatment and opportunities for employees through compliance with current gender equality regulations.
S1 – Own Staff	Negative Impact	Eliminating the pay gap improves the perception of internal fairness.
S1 – Own Staff	Positive Impact	The majority of the workforce is male due to the type of work performed.
S1 – Own Staff	Positive Impact	Commitment to the professional development of employees by prioritising internal promotion when vacancies arise in the company.
S1 – Own Staff	Positive Impact	Ongoing training plans increase competitiveness and talent retention.

S1 – Own Staff	Negative Impact	Limited accessibility in certain positions limits inclusion and diversity.
S1 – Own Staff	Positive Impact	The code of conduct, which includes anti-harassment protocols, fosters a respectful environment.
S1 – Own Staff	Positive Impact	Fostering an inclusive environment enhances the work climate and drives innovation.
S1 – Own Staff	Positive Impact	Implementing systems to safeguard employees' personal data enhances internal trust.
S1 – Own Staff	Positive Impact	Implementing work disengagement policies improves employees' well-being.
S1 – Own Staff	Negative Impact	Any detection of a wage gap causes discontent among employees.
S1 – Own Staff	Positive Impact	Establishing committees to resolve labour disputes strengthens employee-company relationships.
S1 – Own Staff	Negative Impact	When employees are not involved in key decisions, this results in disengagement.
S2 - Value chain employees	Negative Impact	The processes involved in some activities can lead to falls, equipment handling accidents or heat-related injuries, which can have a negative impact on subcontractors.
S2 - Value chain employees	Negative Impact	Not having information on suppliers can hinder awareness of environmental and social issues in the supply chain.
S2 - Value chain employees	Negative Impact	A wide range of suppliers and subcontractors, and high turnover, presents a challenge in guaranteeing compliance with the working conditions stipulated by each legislation and DOMINION's standards.
S2 - Value chain employees	Positive Impact	Improving the environmental and social aspects of the supply chain by developing a system for assessing, managing, and auditing suppliers, which takes environmental and social factors into account, particularly for those deemed critical

		suppliers. It also improves the perception of DOMINION's customers, suppliers and employees and its value chain.
G1. Corporate conduct	Positive Impact	Improved monitoring of the sustainability strategy through the work of the Sustainability Committee and the Audit and Compliance Committee (ACC).
G1. Corporate conduct	Positive Impact	Contribution to the proper enforcement of ethics regulations and standards through the implementation of a criminal defence system and the development of the ethical framework.
G1. Corporate conduct	Positive Impact	Building trust with regulators and authorities, customers and employees through adherence to rules and standards of conduct.
G1. Corporate conduct	Positive Impact	Protecting whistleblowers through anonymous communication and whistleblowing channels, allowing free expression by employees and the value chain (Compliance with law 2/2023).
G1. Corporate conduct	Negative Impact	An employee or related person may engage in improper practices, contrary to the corporate culture and the Ethical Framework, affecting investors and employees.
G1. Corporate conduct	Positive Impact	The improvement of employee development and awareness through employee training on corruption and bribery.

Risks and opportunities

E1 - Climate change	Opportunity	The goal of reducing Scope 1, 2 and 3 pursuant to the decarbonisation plan.
E1 - Climate change	Opportunity	The opportunity of offering customers carbon footprint reduction and circular economy projects and services.
E1 - Climate change	Opportunity	Positioning Dominion as a company dedicated to adapting and mitigating climate change and its negative impact.
E1 - Climate change	Opportunity	Developing a range of services aimed at enhancing customers' energy efficiency.

S1 - Own employees	Opportunity	Excellence in this area stands out and attracts customers, creating business opportunities.
S1 - Own employees	Risk	Accidents can result in reputational damage, commercial losses or penalties.
S2 - Value chain employees	Risk	Inadequate attention to the working conditions of subcontractors and employees in our supply chain can result in reputational, commercial or financial damage.
G1. Corporate conduct	Risk	Presence in multiple countries and across various activities calls for increased efforts to constantly adapt to different regulations and to maintain a common culture.
G1. Corporate conduct	Opportunity	Ensuring adequate diversity in both gender and profile on the Board of Directors, which contributes to more comprehensive decision-making.
G1. Corporate conduct	Opportunity	The existence of a unified, anonymous whistleblowing channel open to all stakeholders.

Integration in DOMINION's global risk management system

The risks associated with the identification process outlined in this document are incorporated into DOMINION's corporate risk management framework, a systematic, ongoing, and preventive approach to managing all types of risks affecting the company. This aims to minimise both the likelihood of their occurrence and their potential impact on turnover, profitability, and reputation, ensuring they remain within acceptable levels.

The Board of Directors bears the ultimate responsibility for identifying and monitoring the risk management system and is assisted by the Audit and Compliance Committee for this task. The Chief Executve Officer and the management team are in charge of the day-to-day running and effective management of DOMINION's business and activities, who, in the ordinary execution of these duties, and via the various business units and organisational structures, identify and manage the different risks in collaboration with the Corporate Director of Risks, Compliance and Sustainability who coordinates the process.

The identification process considers any risks detected across various company processes, such as the strategic analysis performed to prepare the Strategic Plans, where both current and emerging risks of very diverse types are assessed; the Criminal Defence system, which is continuously adapted with the support of external experts; and the double materiality analysis outlined in this document. At this stage, risks are prioritised, and tolerance levels and mitigation goals are established for the most relevant risks. Responsibilities are assigned, closely monitored, and regularly reported to the Corporate Management Committee and the Audit and Compliance Committee.

GOV-3 Integration of sustainability-related performance in incentive schemes

Sustainability-related remuneration

The business managers are responsible for the different business units. DOMINION's remuneration policy aims to guarantee that its performance is completely consistent with the company's strategy and, specifically, with the corporate governance, transparency and sustainability principles. Accordingly, since 2022, 10% of the variable remuneration for business members of the Corporate Committee, as well as for a large group of second-tier directors, is tied to the effective generic implementation of DOMINION's sustainability strategy.

The Corporate People and Culture Department annually assesses the compliance with this incentive and reports its findings to the Appointments and Remuneration Committee of the Board of Directors.

GOV-4 Statement on due diligence

DOMINION's mission, business model and strategy are closely tied to Sustainability from the moment their primary goal is to help its customers become more efficient and sustainable. However, in carrying out its activities, the company is also committed to sustainability. For this reason, DOMINION distinguishes between two concepts, "BEING" and "DOING", when referring to sustainability, emphasising that both are integral to its sustainability strategy.

The practical implementation of this strategic focus on sustainability is carried out across various projects, including the development of a cross-cutting initiative aimed at creating a sustainable supply chain, as detailed in this document. The purchasing conditions and supplier code of conduct are key aspects in the framework of this project, guided by the core principles of the United Nations, Human Rights, ILO standards and OECD guidelines for multinational enterprises. Integrating the Achilles tool for global supplier approval is a crucial element of this process, enabling the assessment of environmental, social, and governance aspects, as well as providing financial information, cross-checks with sanctions lists, and health and safety data, thereby significantly enhancing the due diligence coverage for these suppliers.

GOV-5 Risk management and internal controls over sustainability reporting

Since 2018, the first year of Sustainability Reporting, DOMINION has been developing a robust internal reporting system for sustainability information, characterised by the following features:

- Regarding environmental data, and with the support of the APlanet tool, the carbon footprint for scope 1 and 2 is calculated and verified by an independent third-party auditor, separate from the auditor of these accounts, as per standard ISO14064. For Scope 3, DOMINION works with an expert firm to calculate the various categories that affect the company.

- Regarding social factors, DOMINION has a robust internal tool that tracks a wide range of KPIs related to the individuals who make up the DOMINION team.
- Finally, in terms of governance and the ethical framework, DOMINION centralises this information at the corporate level, adhering to a criminal defence model that is constantly updated with the support of a third-party expert.

This reporting model is adapted on an ongoing basis. The officer in charge of this, the Corporate Director for Risk, Compliance and Sustainability reports on priorities, challenges and risks to both the Corporate Committee and the Audit and Compliance Committee.

The main risks that have been focused on until 2024 have centred on the governance of environmental and social data, aiming to ensure its quality and completeness, covering the same scope as the information, as outlined in section 1, "Basis for Preparation." DOMINION does not prioritise between these two risks, as it is aware that both scopes of information are equally relevant.

To mitigate or eliminate these risks, progress has been made with a local-corporate reporting initiative, similar to the financial one, where the Corporate team provides reporting guidelines and training, which are followed in the countries where the company operates. Subsequently, the Risk, Compliance and Sustainability Unit assesses the quality of the results and reports to the Audit and Compliance Committee.

In 2024, the focus has also been on aligning the model with the CSRD requirements. New significant aspects, such as the decarbonisation plan and environmental risk assessment, have been successfully incorporated into the reporting. Once this initial exercise is completed, the company will adjust its risks and controls to align with the new situation.

SBM-1 Strategy, business model and value chain

DOMINION's Vision and Mission

DOMINION aims to support its customers and society in their transition to more efficient and environmentally sustainable business models.

To achieve this, DOMINION leverages its sector expertise and the application of technology with a unique approach, positioning itself, through its services and projects, as a driver of the three major transitions its customers are undergoing: energy, industrial, and digital.

Accordingly, sustainability is a crucial aspect of DOMINION's long-term vision and mission. This is because, firstly, sustainability, alongside efficiency, lies at the core of its value proposition and, secondly, because being a sustainable company is a key factor in its commitment to its customers, society and other stakeholders. This is what DOMINION calls Being and Doing sustainability.

2023-2026 Strategic Plan

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

The reference to sustainability is made both in terms of developing its value proposition and as a reflection of the company's increasing commitment to sustainability. In other words, it applies to both Being and Doing.

Therefore, the Strategic Plan sets out strategic actions with regards to the different business units to increase DOMINION's value offer around the three transitions mentioned above and which characterise our times: energy, industrial and digital.

The Strategic Plan also reaffirms DOMINION's commitment to advancing its journey towards becoming a more sustainable company in all areas.

Sustainability Strategy

With regards to sustainability, the Strategic Plan is perfectly consistent with DOMINION's Sustainability Strategy.

This Strategy adds and coordinates the various actions that DOMINION is taking to advance its journey toward becoming a more sustainable company, structured around five key pillars:

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

Each of these pillars is developed separately, involving various actions including the integration of new tools, setting goals, awareness-raising and training actions in teams. The Sustainability Strategy integrates and coordinates these approaches, ensuring alignment with the Mission, Vision, and Strategic Plan.

In addition to this, the Sustainability Strategy aims to support business units in developing a value proposition that increasingly prioritises sustainability. To this end, DOMINION undertakes various actions to foster a sustainability culture, including strengthening innovation initiatives led by its business units in sustainability-focused niches, as well as disseminating and training on the EU Taxonomy's technical requirements, with the goal of progressively aligning its turnover with the taxonomy.

DOMINION's Sustainability Strategy also includes regularly conducting materiality analyses with two main goals. On the one hand, it helps to understand the relative importance of the various sustainability issues affecting DOMINION, along with their associated impacts, risks and opportunities. This understanding, in turn, guides the prioritisation process for the ongoing update of the Sustainable Strategy. It also provides insight into the material issues that DOMINION is required to report on in compliance with the CSRD.

Business model. Value chain

DOMINION structures its strategy around three key transitions that are shaping society and its customers, defining DOMINION's business model and its range of projects and services.

In the first of these transitions—energy—DOMINION identifies two key opportunities: electrification and the development of renewable energy sources.

For electrification, DOMINION implements medium- and low-voltage network rollouts, along with other related services, for its customers - large telecommunications companies. It also undertakes projects to install electric chargers. These activities are carried out in both European Union countries and Latin America. To perform these activities DOMINION has a relevant skilled workforce, equipped with a fleet of vehicles and small machinery suitable to carry out the activities in question. Sometimes, subcontractors are hired to perform some of these activities. As with any outdoor activity, the people involved are exposed to accidents and weather conditions, particularly heat as climate change progresses. Also, having a fleet of vehicles contributes to the company's carbon footprint that it must try to reduce, whilst also posing a risk as fuel costs may rise. The upstream value chain is focused on purchased vehicles and machinery, safety equipment (PPE) and sometimes on electrical installation material when not supplied by the customer. The customer manages the downstream chain.

Regarding renewable generation development, DOMINION develops large-scale photovoltaic plants for interested clients, typically investment funds. The company takes a partial role in the promotion and, occasionally, the operation of these plants, with the aim of asset rotation. This activity is mainly carried out in the European Union and the Dominican Republic. During the farm construction stage, subcontractors are hired, using machinery and vehicles that contribute to the carbon footprint, which the company must manage, along with the logistics associated with purchases. During the operational stage, insofar as DOMINION is involved, the company must consider that photovoltaic facilities can be affected by various adverse climatic effects. Regarding the value chain, upstream, the company purchases various electronic components from the international market, requiring diligence both with these components and the contractors hired on-site. Downstream, states or large companies purchase the energy generated by the farm.

Regarding the second transition—the industrial transition—DOMINION identifies two key opportunities: decarbonisation and the circular economy.

Regarding decarbonisation, the company continuously seeks to expand its range of activities drawing on its extensive experience in services that help customers manage heat, This positions DOMINION in industry-specific trends such as H2, green steel or MSW incineration, as well as offering end-to-end solutions for tall structures focused on emission reduction and energy optimisation, dismantling of obsolete and polluting infrastructures, and providing solutions for the storage of new energy sources, waste or raw materials. The customers are large industrial conglomerates. Carrying out these services and projects requires effective safety management, which may become more challenging in the future due to risks associated with climate change. Furthermore, conducting this activity across different countries requires the ability to ensure compliance with company's high standards, regardless of location. Also, depending on the case, fleet components or machinery whose footprint must be properly managed will need to be used. Regarding the value chain, this is focused on the purchase of refractory materials, cement and other materials construction-related materials, which are typically sourced locally, when not provided by the customer.

Regarding the circular economy, DOMINION is dedicated to offering a range of services to its customers - large industrial groups - that align with increasing regulations and the self-imposed requirements of these customers. On-site waste management is complemented by waste recovery and recycling efforts. DOMINION does not perform final landfill management under any circumstances. To perform these services, the company relies on a fleet of fuel-consuming trucks and robots whose footprint must be managed by DOMINION. Occupational safety is also an important factor in this sector, although the company has opted for a high level of process automation. Finally, all waste management, whatever the type of waste, requires proper management, and all the more so in the case of hazardous waste. Regarding the supply chain, the company mainly buys fleet equipment (trucks) and robots.

Finally, regarding the third transition - the digital transition - DOMINION focuses its efforts on a specific area – society digitalisation, as a tool to drive its economic and social development.

In this regard, DOMINION undertakes medical equipment projects for hospitals, typically publicly owned but developed under concession, along with their subsequent maintenance, although it never operates them. The value chain for this type of project involves purchasing medical equipment from large multinational suppliers and using local installation and maintenance companies with high technical profiles.

It also undertakes fibre optic laying activities, usually in urban areas, for large telecommunications operators. The related risks and incidents are very similar to those outlined above regarding the laying of low and medium voltage electricity networks, although they are generally lower in this case.

Similarly, the supply chain focuses on purchased vehicles and machinery, safety equipment (PPE) and occasionally technical equipment, which is usually supplied by the customer.

This structure of three transitions establishes DOMINION's goals for specific customer categories. Depending on the service or project type and the strategy followed, it also defines the geographical areas in which they are provided, as well as the nature of relationships with stakeholders.

DOMINION's strategy and business model is supported by the reinforcement of its corporate culture, which places a strong emphasis on talent development and adherence to a series of high standards concerning working conditions and personnel safety at DOMINION. This includes special focus on equality, diversity and respect for individuals, and also on maintaining a robust ethical framework to ensure adequate prevention of crimes related to corruption and bribery, anti-competitive practices and working with countries, companies or individuals subject to sanctions. As well as the above there is also the aforementioned commitment to a sustainable value chain.

At the end of 2014 the workforce amounted to 10,806. Their geographical distribution is explained in chapter S1 of this document.

With regard to sections 40.b) and 40.c), DOMINION takes the option of reporting on a gradual basis, only reporting qualitative information on this occasion.

SBM-2 Interests and views of stakeholders

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

As part of its strategy and business model, DOMINION maintains constant, open contact with its stakeholders, with these considered as those people and organisations who are either directly or indirectly affected by the company's activities: employees, customers, local communities, suppliers and subcontractors, public administration and regulatory bodies, financers, investors and analysts.

In their dealings with all of the above, DOMINION employs various communication channels, each adapted to each specific case, which the company makes use of in order to ascertain their requirements and expectations.

Stakeholder	Means of communication
Employees	• DOMINION The Hub: intranet • Corporate emails • DOMINION stories: webinars • Corporate Website • Employee Website • Social Networks • Awareness campaigns and projects • Signage • CEO Talks: annual CEO talk • Ethics and anti-harassment channel • Onboarding Programme • Social climate surveys
Customers	• Sustainability Report • Regular communications

Stakeholder	Means of communication
	• Corporate Website • Social Networks • Consolidated annual and half-yearly financial statements • Sector conferences and trade fairs • Email • Ethics and anti-harassment channel • Conducting surveys
Social context	• Social projects • Sustainability Report • Corporate Website • Social Networks • ESIA (Environmental and Social Impact Assessments)
Suppliers and Subcontractors	• Approval process: supplier code of conduct and questionnaire • Audits • Email • Sector congresses and trade fairs • Corporate Website • Social Networks • Ethics and anti-harassment channel
Public administrations and regulators	• Official communications • Sustainability Report, Director's Report, Annual Financial Statements, IAGC, etc. • Corporate Website • Social Networks
Investors and Analysts	• General Shareholders' Meeting • Sustainability Report, Director's Report, Annual Financial Statements, IAGC, etc. • Corporate Website • Social Networks • Regular meetings and contacts
Financers	• Sustainability Report, Director's Report, Annual Financial Statements, IAGC, etc. • Corporate Website • Social Networks • Regular meetings and contacts
Partners	• Sustainability Report, Director's Report, Annual Financial Statements, IAGC, etc. • Corporate Website • Social Networks • Sector trade fairs and conferences
Workers' representatives	• Sustainability Report, Director's Report, Annual Financial Statements, IAGC, etc. • Corporate Website • Social Networks • Official communications • Regular communications

Customer relations are managed on an ongoing basis by each business unit, pursuant to the standards set by the company, particularly with regard to the Ethical Framework (corruption, bribery, antitrust, international sanctions, etc.).

Relations with suppliers are also managed by the business units, within the framework of the corporate-driven sustainable procurement project, which focuses on improving progress made on obtaining an adequate level of due diligence in supplier approval and selection processes.

Subcontracting management is shared between the business units and corporate, as it is a highly digitalised area where customers also impose a series of requirements that must be met.

Relations with employees and workers' representatives are managed by the People and Culture department, in coordination with both the corporate team and the various local units.

Relations with funders, investors, public administrations, partners, regulators and the social environment are managed by the respective corporate functions, except in specific cases where a service or project involves interaction with a public administration or partner. In such cases, the relationship is maintained in a coordinated manner by the concerned parties.

DOMINION emphasises leveraging its knowledge of stakeholder concerns in the materiality assessment process. The core activities in this process included:

- **Identifying Key Stakeholders:** DOMINION has supplemented its existing stakeholder engagement data referred to above with additional actions with customers, investors and employees.
- **Organising Stakeholder Engagement:** DOMINION organised an engagement programme that included surveys, ensuring a representative sample of stakeholders participated.
- **Modifications to the Strategy Based on Stakeholder Feedback:** Consistent with its long-standing approach, DOMINION has used stakeholder feedback to adapt its strategy.

DOMINION ensures that the governing bodies are notified of stakeholder concerns and sustainability impacts through the Sustainability Committee. This committee oversees the process of identifying and addressing these issues to generate shared value and foster long-term relationships, while ensuring that strategic and operational decisions consider the needs of both internal and external stakeholders.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

In compliance with SBM3, DOMINION undertook a comprehensive process to identify and assess incidents, risks and opportunities of material significance. This assessment focused on risks and opportunities that have a significant effect on the company's business model, strategy and operations. The key steps involved:

- **The Identification of Material Risks and Opportunities:** DOMINION conducted a comprehensive materiality assessment to identify critical risks and opportunities.
- **Assessment of the Impact on People and the Environment:** DOMINION assessed how both negative and positive incidents affect their stakeholders.
- **Horizon Assessment and Participation in Activities:** The assessment assessed these risks and opportunities across short-, medium-, and long-term horizons, enabling DOMINION to create a long-term sustainability roadmap. This process ensured thorough assessment of the risks associated with DOMINION's operations and relationships, including the impacts of third parties via the supply chains.
- **The Financial Effects of Material Risks and Opportunities:** The company believes that there are no material incidents, risks, or opportunities that pose a significant risk of affecting the amounts reported in the assets and liabilities of the financial statements for the next annual reporting period, just as there were none in the current period.

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

The identified material impacts, risks, and opportunities are inherent to DOMINION's activities as a whole and cannot be attributed to a specific activity. These impacts, risks, and opportunities are closely tied to DOMINION's activities and are therefore incorporated into both its strategic and sustainability plans, as outlined in section SBM-1. Several actions are already underway to mitigate or eliminate the effects of negative impacts and risks. Accordingly, while the company considers these impacts to be material, it does not believe they pose a risk of short-term financial impact.

As a general rule, all of them affect DOMINION's own activity. However, those related to GHG emissions, bribery prevention, accident prevention and adherence to fair procurement practices also affect the value chain, particularly the supply chain.

DOMINION believes its mission and strategy, which are deeply rooted in sustainability through both its 'Doing' and 'Being' approaches, are well-suited to effectively address the identified issues, risks, and opportunities. DOMINION's business model is exceptionally resilient to incidents and risks. Regarding the environment, a detailed analysis has been conducted on resilience to the effects of climate change, as outlined in disclosure requirement E1-4. The company believes that, based on the actions taken for each impact and risk, the model's resilience can be extended to the other identified issues.

Regarding point 48.e), DOMINION has chosen to gradually report this information.

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

Materiality assessment is conducted through a comprehensive process designed to identify, assess, prioritise, and monitor both potential and actual impacts on people and the environment, as well as risks and opportunities that could have a financial impact on the company.

The materiality assessment follows a systematic approach, as outlined below:

- **Methods and Assumptions:** DOMINION creates its materiality matrix by combining internal assessments, competitor benchmarking and external expert assessment. The company makes assumptions about future regulatory and market changes to assess both risks and opportunities.
- **Focus on High Risk Activities:** The process focuses on high-risk activities related to environmental, social and governance issues while also considering geographical factors to assess regions prone to natural disasters or labour issues. The process considers the impacts of the company's own operations and of its business relationships, to the extent that its value chain has been mapped.
- **Stakeholder Consultation and Due Diligence:** One way DOMINION identifies risks is by consulting with stakeholders and external experts, ensuring a comprehensive understanding of the potential impacts of it's activities and relationships.
- **Materiality Issues:** DOMINION assesses identified incidents based on their severity, probability and duration, with severity defined by the magnitude, scope and degree of irreversibility. In doing so, it prioritizes a series of material impacts to address first, while continuing to work on the other identified aspects.
- **Risks and opportunities**: based on the incidents detected and impact assessment, DOMINION identifies, assesses, prioritises and monitors risks and opportunities that could have potential financial effects on its operations. It does this by examining the connections

between natural, human and social resource impacts and dependencies with the risks and opportunities that may arise from these impacts and dependencies. In assessing financial materiality, DOMINION considers the financial magnitude, likelihood and duration of the financial effects of the identified risks and opportunities.

- **Prioritisation of Impacts, Risks and Opportunities:** Material impacts, risks and opportunities and associated sustainability issues are determined by means of quantitative methods. DOMINION prioritises addressing these incidents, without neglecting the other identified aspects.
- **Integration in Risk Management:** DOMINION incorporates the results of this process into its broader risk management system, ensuring that sustainability risks and opportunities are integrated into its overall corporate risk profile.

DOMINION ensures that its processes for identifying, assessing, and managing impacts, risks, and opportunities remain dynamic and are continuously updated, as outlined in IRO-2. The core factors in this process include:

- **Ongoing Monitoring and Future Reviews:** DOMINION is dedicated to continuously reviewing and updating its processes for identifying and managing sustainability issues. This allows the company to anticipate any regulatory changes and market expectations.
- **Strengthening internal control:** As outlined in section GOV-5, DOMINION has a non-financial reporting control system that is regularly reviewed and enhanced.

Use of results

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

- **Strengthening Strategic Planning:** DOMINION integrates the findings of the dual materiality process into strategic decisions, reviewing its sustainability strategy and business model which, as explained in SBM-1, are fully integrated with its Mission and the current Strategic Plan. Accordingly, the results reinforce ongoing initiatives such as the commitment to decarbonisation and the circular economy as sources of opportunity, or the development of its emissions reduction plan, climate risk prevention, the strengthening of its sustainable purchasing project or training in the ethical framework.
- **Resilience of the Strategy and Business Model:** As a result of the above, DOMINION has developed a business model that is resilient to the identified impacts, risks and opportunities, thereby strengthening its processes and projects.
- **Strengthening Financial Planning:** The company has incorporated a better understanding of sustainability risks into its financial planning processes, enabling a more accurate assessment of potential financial impacts in the future.
- **Reporting and Transparency:** DOMINION's commitment to transparency means it will continue reporting on impacts, risks, and opportunities in accordance with stakeholder expectations and ESRS 2 standards.
- **Ongoing Monitoring:** DOMINION's risk management and governance systems ensure ongoing monitoring of the evolving sustainability landscape, enabling the company to remain agile and responsive to both risks and opportunities.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The process outlined in IRO-1 allows DOMINION to prioritise the impacts, risks and opportunities it must focus its attention on. From this selection, DOMINION has adhered to the thematic disclosure requirements for each identified sustainability issue.

The materiality analysis allows for prioritisation that distinguishes between material issues and others that, although relevant to DOMINION, do not reach the quantitative threshold established in the process. Among these issues, three in particular are closely monitored by DOMINION during each materiality analysis review: E5 relating to the circular economy, S3 relating to communities and S4 relating to consumers.

Issues	Materiality
G1 - SI (Government)	Material
E1 - SI (Climate Change)	Material
E2 - No (Pollution)	No Material
E3 - No (Water)	No Material
E4 - No (Biodiversity)	No Material
E5 - No (Resources)	No Material
S1 - Si (Own workers)	Material
S2 - Si (Supply chain workers)	Material
S3 - No (Communities)	No Material
S4 - No (Consumers)	No Material

Sustainability statement following the results of the materiality assessment.

ESRS	Disclosure requirement and section of this report
ESRS 2	BP-1: General basis for preparation of sustainability statements
ESRS 2	BP-2: Disclosures in relation to specific circumstances.
ESRS 2	GOV-1: The role of the administrative, management and supervisory bodies.
ESRS 2	GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.
ESRS 2	GOV-3: Integration of sustainability-related performance in incentive schemes.
ESRS 2	GOV-4: Statement on due diligence.
ESRS 2	GOV-5: Risk management and internal controls over sustainability reporting.
ESRS 2	SBM-1: Strategy, business model and value chain.
ESRS 2	SBM-2: Interests and views of stakeholders.
ESRS 2	SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.
ESRS 2	IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities.
ESRS 2	IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement.
ESRS E1	GOV-3: Integration of sustainability-related performance in incentive schemes.
ESRS E1	SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.
ESRS E1	IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities.
ESRS E1	E1-1: Transition plan for climate change mitigation.
ESRS E1	E1-2: Policies related to climate change mitigation and adaptation.
ESRS E1	E1-3: Actions and resources in relation to climate change policies.
ESRS E1	E1-4: Targets related to climate change mitigation and adaptation.
ESRS E1	E1-5: Energy consumption and mix.
ESRS E1	E1-6: Gross scopes 1, 2 and 3 and total GHG emissions.
ESRS E1	E1-7: GHG removals and GHG mitigation projects financed through carbon credits.

ESRS E1	E1-8: Internal carbon pricing.
ESRS E1	E1-9: Anticipated financial effects from material physical and transition risks and potential climate-related opportunities.
ESRS S1	SBM-2: Interests and views of stakeholders.
ESRS S1	SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.
ESRS S1	S1-1: Policies related to own workforce.
ESRS S1	S1-2: Processes for engaging with own workers and workers' representatives about impacts.
ESRS S1	S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns.
ESRS S1	S1-4: Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions.
ESRS S1	S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.
ESRS S1	S1-6: Characteristics of the undertaking's employees.
ESRS S1	S1-7: Characteristics of non-employee workers in the undertaking's own workforce.
ESRS S1	S1-8: Collective bargaining coverage and social dialogue.
ESRS S1	S1-9: Diversity metrics.
ESRS S1	S1-10: Adequate wages.
ESRS S1	S1-11: Social protection.
ESRS S1	S1-12: Persons with disabilities.
ESRS S1	S1-13: Training and skills development metrics.
ESRS S1	S1-14: Health and safety metrics.
ESRS S1	S1-15: Work-life balance metrics.
ESRS S1	S1-16: Compensation metrics (pay gap and total compensation).
ESRS S1	S1-17: Incidents, complaints and severe human rights impacts.
ESRS S2	SBM-2: Interests and views of stakeholders.
ESRS S2	SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.

ESRS S2	S2-1: Policies related to value chain workers.
ESRS S2	S2-2: Processes for engaging with value chain workers about impacts.
ESRS S2	S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns.
ESRS S2	S2-4: Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain personnel, and effectiveness of those actions.
ESRS S2	S2-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.
ESRS G1	GOV-1: The role of the administrative, management and supervisory bodies.
ESRS G1	IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities.
ESRS G1	G1-1: Corporate culture and business conduct policies and corporate culture.
ESRS G1	G1-2: Management of relationships with suppliers.
ESRS G1	G1-3: Prevention and detection of corruption and bribery.
ESRS G1	G1-4: Confirmed incidents of corruption or bribery.
ESRS G1	G1-5: Political influence and lobbying activities
ESRS G1	G1-6: Payment practices.

List of data points included in cross-cutting standards and subject-specific standards stemming from other EU legislation

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

The cross-cutting standards for the material aspects taken into account are as follows:

Disclosure requirement and related data point	Reference of the benchmarks regulation (3)	European Climate Legislation Reference (4)	Reference
NEIS 2 GOV-1 Gender diversity of the board of directors, section 21 d)	Commission Delegated Regulation (EU) 2020/1816 (5), annex II		Consult section "GOV-1 The role of the administrative, management and supervisory bodies"
NEIS 2 GOV-1 Percentage of board members who are independent, section 21(e)	Delegated Regulation (EU) 2020/1816, annex II		Consult section "GOV-1 The role of the administrative, management and supervisory bodies"
NEIS 2 SBM-1 Involvement in fossil fuel activities, section 40(d)(i)	Delegated Regulation (EU) 2020/1816, annex II		Consult section "SBM-1 Strategy, business model and value chain"
NEIS 2 SBM-1 Involvement in chemical substance production activities, section 40(d)(ii)	Delegated Regulation (EU) 2020/1816, annex II		Consult section "SBM-1 Strategy, business model and value chain"
NEIS 2 SBM-1 Involvement in controversial weapon activities, section 40(d)(ii)	Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Consult section "SBM-1 Strategy, business model and value chain"
NEIS 2 SBM-1 Involvement in activities linked to cultivation and production of tobacco, section 40(d)(iv)	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Consult section "SBM-1 Strategy, business model and value chain"
NEIS E1-1 Transition plan to reach climate neutrality by 2050, section 14		Regulation (EU)-2021/1119, article 2, section 1	Consult section "E1-1 Transition plan for climate change mitigation"
NEIS E1-1 Undertakings excluded from Paris Agreement-aligned benchmarks, section 16(g)	Delegated Regulation (EU) 2020/1818, Article 12, section (1)(d) to (g) and Article 12, section 2		Consult section "E1-1 Transition plan for climate change mitigation"
NEIS E1-4 GHG Emission Reduction Targets, section 34	Delegated Regulation (EU) 2020/1818, article 6		Consult section "E1-4 Targets related to climate change mitigation and adaptation"
NEIS E1-6 Scope 1, 2 and 3 gross GHG emissions and total GHG emissions, section 44	Delegated Regulation (EU) 2020/1818, Article 5, section 1, and Articles 6 and 8, section 1		See section "E1-6 Gross Scopes 1, 2, 3 and Total GHG Emissions"
NEIS E1-6 Gross GHG emissions intensity, sections 53 to 55	Delegated Regulation (EU 2020/1818, article 8, section 1		See section "E1-6 Gross Scopes 1, 2, 3 and Total GHG Emissions"
NEIS E1-7 GHG removals and carbon credits, section 56		Regulation (EU)-2021/1119, article 2, section 1	Consult section "E1-7 GHG removals and GHG mitigation projects financed through carbon credits"
NEIS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, section 66	Delegated Regulation (EU) 2020/1818, annex II, Delegated Regulation (EU) 2020/1816, annex II		Consult section "E1-9 Expected financial impacts of material physical and transitional risks and potential climate-related opportunities"
NEIS E1-9 Extent of portfolio exposure to climate-related opportunities, section 69	Delegated Regulation (EU) 2020/1818, annex II		Consult section "E1-9 Expected financial impacts of material physical and transitional risks and potential

			climate-related opportunities"
NEIS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation agreements 1 to 8, section 21	Delegated Regulation (EU) 2020/1816, annex II		Consult section "S1-1 Policies relating to own personnel"
NEIS S1-14 Number of fatalities and number and rate of work-related accidents, sections 88(b) and (c)	Delegated Regulation (EU) 2020/1816, annex II		Consult section "S1-14 Health and safety metrics"
NEIS S1-16 Unadjusted gender pay gap, section 97(a)	Delegated Regulation (EU) 2020/1816, annex II		Consult section "S1-16 Compensation metrics (pay gap and total compensation)"
NEIS S1-17. Non-compliance with the United Nation Guiding Principles on Business and Human Rights and OECD Guidelines, section 104(a)	Delegated Regulation (EU) 2020/1816, annex II, Delegated Regulation (EU) 2020/1818, article 12, section 1		Consult section "S1-17 Incidents, Complaints and Severe Human Rights Impacts"
NEIS S1-1. Non-compliance with the United Nation Guiding Principles on Business and Human Rights and OECD Guidelines, section 19	Delegated Regulation (EU) 2020/1816, annex II, Delegated Regulation (EU) 2020/1818, article 12, section 1		Consult section "S1-1 Policies relating to own personnel"
NEIS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation agreements 1 to 8, section 19	Delegated Regulation (EU) 2020/1816, annex II		Consult section "S2-1 Policies related to value chain workers"
NEIS G1-4 Fines for violation of anti-corruption and anti-bribery laws, section 24(a)	Delegated Regulation (EU) 2020/1816, annex II		Consult section "G1-4 Incidents of corruption or bribery"

2. Environmental Information

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

In 2024 DOMINION submitted, for the fourth consecutive year, the list of activities that are subject to EU Taxonomy Regulation 2020/852 (EU Taxonomy); a process that was once again verified by a third party (PwC).

For the first time DOMINION has reported the percentage of activities aligned with the six taxonomy targets: climate change mitigation; climate change adaptation, sustainable use and protection of water and marine resources; transition to a circular economy; pollution prevention and control; and protection and restoration of biodiversity and ecosystems. This is why the alignment percentages obtained cannot be compared with those of previous years.

To certify alignment with any of the taxonomy goals, both its substantial contribution to the specific goal, in line with a series of technical goals, and the fact that they do not pose significant detriment to other goals must be guaranteed, whilst also ensuring that the company appropriately complies with different minimum safeguards in a series of sustainability-related areas and that the impact of climate change on the activity has been analysed appropriately. If any of the above criteria are not met, the project or activity may be eligible as non-aligned, provided it relates to or fits the definitions of any of the taxonomic activities outlined in any of the goals.

All aligned activities comply with annex A which sets out the generic criteria relating to the principle of "no significant harm" to climate change adaptation, as well as the requirement to assess physical climate risks that are relative to the activity. To this end, a detailed analysis of physical and transitional climate risks has been conducted, taking account of the list of chronic and acute risks set out in Annex A. The process is explained in detail in sub-section IRO-1 of this NEIS E1 section.

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

Target Climate Change Mitigation

The results from the analysis conducted established that DOMINION's activities are eligible (and, as applicable, aligned) in the following 11 types of activities of the Climate Change Mitigation objective:

3.20. The manufacturing, installation, and maintenance of high, medium, and low-voltage electrical equipment for electricity transmission and distribution, contributing significantly to climate change mitigation. The economic activity involves the development, manufacture, installation, maintenance, or servicing of electrical products, equipment, systems, or software designed to significantly reduce greenhouse gas emissions in high, medium and low voltage electricity transmission and distribution systems through electrification, energy efficiency, renewable energy integration or efficient energy conversion. This eligible and aligned enabling activity relates to activities of installation of power supply equipment in electric vehicle charging stations and metering equipment that are performed from the service unit.

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

4.1. Electricity generation using solar photovoltaic technology: The construction or operation of electricity generation facilities using solar photovoltaic (PV) technology. This activity is directly related to projects carried out by the DOMINION unit specifically devoted to this activity. This activity is eligible and aligned, as it does not have selection criteria to meet and adheres to the principle of 'Do No Significant Harm' (DNSH). Care has been taken to ensure the durability and recyclability of the components used.

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

It has also been assessed that the country - Argentina - has standards comparable to those of the European Union for forest harvesting, and that the relevant installation holds administrative authorisation for the burning of forest biomass, thereby meeting the "Do No Significant Harm" criteria with regard to other goals. Care has also been taken to ensure the durability and recyclability of the components used.

4.9. Transport and distribution of electricity: The construction and operation of transmission systems that transport electricity on the very high voltage and high voltage interconnected system. The construction and operation of distribution systems that transport electricity on medium and low voltage distribution systems. Important activity for DOMINION involving both the Services and 360 Projects units. Eligible and aligned activity, for which the electricity generation capacity has been thoroughly analysed in the five countries where it takes place. Spain, Chile, Peru, Angola y Colombia. In the first three countries, the literature reviewed provides evidence that their electricity grids comply with substantial contribution criterion 1.b, which states that more than 67% of the newly installed generation capacity on the system must be less than the generation threshold value of 100 g CO_2e/kWh, measured on a life-cycle basis according to the electricity generation criteria, over five successive years.

Angola's activity has also been considered to meet this criterion by connecting the Lauca hydroelectric power plant, with a capacity of 2.1 GW, to the country's capital and after verifying that the grammes of CO_2 eq emitted per kWh in the reservoir are significantly less than 100g CO_2e/kWh.

Finally, in the case of Colombia, it has been impossible to verify that 67% of the newly installed generation capacity is less than the established threshold because, despite extremely significant commitment to hydroelectric power, it has been seen how in reservoirs located in tropical areas, the threshold is exceeded as a result of an excess accumulation of organic matter in their water. Consequently, with regard to this country, the approach taken to prove compliance with the substantial contribution criteria for activity 4.9. has been to analyse the country's electrification plans over the last five years and for the coming years and to check that there is a strong commitment to distributed energy, electrification and new photovoltaic and wind power facilities that will contribute to a renewable electricity system in the short-medium term.

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

For its alignment, it has been considered that it is carried out on electrified railway tracks designed for the transport of goods and passengers, as well as other related technical aspects.

7.1. Construction of new buildings: The promotion of construction projects for residential and non-residential buildings by arranging the financial, technical and physical resources required to undertake these projects with the intention to subsequently sell them, and the construction of entire residential or non-residential buildings, either on their own account for sale or on a commission or contract basis. Activity aligned with the unit's projects focused on equipping newly constructed buildings with advanced, sustainable, and efficient technologies for electrical, air conditioning, plumbing, fire detection, and other systems.

When assessing alignment, it was considered that DOMINION, as a company providing engineering services and solutions to other businesses (B2B), specialises in the installation of electrical, electronic, air conditioning and sanitary systems in new buildings with a focus on technology and sustainability. As a result, DOMINION's economic actions in relation to this Taxonomy activity are in no way related to the substantial contribution criteria that DOMINION is not responsible for, which are performed by the developer and/or builder of the property, which include: points 2 and 3 on substantial contribution, as well as the DNSH criteria: "Transition to a circular economy", "Pollution prevention and control" (except for the use of equipment and its compliance with Appendix C of Annex I) and "Protecting and restoring biodiversity and ecosystems". Accordingly, and pursuant to the FAQs published by the European Commission in this respect, DOMINION has not assessed this type of criteria. Also, in relation to the activity of Annex I of Delegated Regulation 2021/2139, the fact that DOMINION's actions carried out in relation to building air conditioning are mainly carried out using "industrial" type equipment, which does not require energy certificates in accordance with Regulation (EU) 2017/1369, has been taken into account. Accordingly, *ad hoc* criteria have been established to verify the high efficiency levels of the installed equipment (e.g. obtaining maximum rating levels in the certification: "Eurovent").

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

As part of its alignment, building renovations have been assessed for compliance with the requirements for major renovations, and an analysis has been conducted on the treatment of waste generated and the construction materials used.

7.3. Installation, maintenance and repair of energy efficiency equipment: Specific renovation measures consisting in the installation, maintenance or repair of energy-efficient equipment. Activities aligned with the unit's projects for general electrical, air conditioning, plumbing, fire detection, etc. equipment installations in existing buildings, carried out in the scope of the Industrial Sustainability Services segment.

The analysis of alignment discussed in the previous Activity 7.1 also applies to this activity.

8.2. Data-driven solutions to reduce Greenhouse Gas Emissions: The development or use of ICT solutions designed for data collection, data transmission and storage, data modelling and use, whenever the main purpose of these activities is to provide data and analysis by which to reduce GHG emissions. Eligible activity directly related to process automation in service units focused on decarbonisation and industrial sustainability. It is not aligned as the Regulation calls for specific third-party certification of the reductions in GHG emissions brought about by the assessed tool or platform, a certificate that DOMINION still does not possess.

Target Climate Change Adaptation

With regard to the second of the approved goals: Adaptation to Climate Change, no eligible activities were identified in 2024. Out of the range of activities performed by DOMINION, there are a number that can be deemed eligible, such as meteorological network projects or, early warning projects. However, no revenue was recorded for these in 2024.

Target Transition to a Circular Economy

The analysis results confirm that DOMINION's activities are eligible and, where applicable, aligned with the following types of activities under the Transition towards a Circular Economy goal:

2.4. Treatment of hazardous waste: Construction, upgrading and operation of facilities used to process hazardous waste for material valorisation procedures. Eligible and aligned activities related to various circular economy projects focused on cleaning polluted water in tanks and centrifuges, conducted in the circular economy unit.

Their alignment considers that the activities recover secondary raw materials through waste segregation at source, that the recovered materials replace primary raw materials, and that they comply with applicable industrial specifications.

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

3.3. Demolition of buildings and other constructions: Demolition and wrecking of buildings, roads and tracks, railways, bridges, tunnels, sewage treatment works, waste water treatment works, pipelines, wells and boreholes, power plants, chemical plants, dams and reservoirs, mines and quarries, offshore structures, near-shore sites, ports, river works or land formation and reclamation. Activities related to decarbonisation projects and services carried out by DOMINION that involve the demolition of tall structures.

Eligible activities that are not aligned, as it is impossible to ensure that at least 90% of the waste generated is directed toward reuse and recycling. This is due to the fact that, in most projects, waste management is the responsibility of the customer, who has the authority to make decisions on this matter.

3.5. Use of concrete in civil engineering: Use of concrete for new constructions, reconstructions or for the maintenance of civil engineering structures, except for concrete road surfaces on the following features: streets, highways, other roads for vehicles and pedestrians, bridges, tunnels and airfield runways, taxiways and aprons. Activity related to decarbonisation and energy optimisation projects performed by the decarbonisation unit, when they involve tall concrete structure design and construction.

It has been identified as a non-aligned eligible activity, as the implemented projects do not comply with any of the required substantial contribution criteria, such as using recycled concrete in at least 30% of the total amount used.

5.1. Repairs, refurbishments and remanufacturing: Repairs, refurbishment and remanufacturing of goods that have previously been used for the purposes envisaged by the customer (natural or legal person). Economic activity does not include replacing consumables, such as printer ink, toner cartridges, lubricants for moving parts or batteries. It is an eligible and aligned activity relevant to DOMINION as it covers a wide range of maintenance services that the company performs in order to increase the efficiency and sustainability of its customers' processes and which are provided by different business units. For activities and projects where DOMINION's services include, in addition to maintenance or repair, other actions to improve the efficiency of the industrial or production process, but where maintenance and repair are the primary focus, we have aimed to apply a "bundle" or joint treatment approach.

To determine their alignment, it has been confirmed that all projects under this activity extend the useful life of a product or service through repair, renewal or remanufacture. Additionally, where applicable, a contract is in place specifying DOMINION's responsibility for implementing corrective measures in the event of non-compliance. Regarding waste, in most projects assigned to this activity, DOMINION works on the customer's site, and the customer is responsible for any waste generated during the project. However, the customer is encouraged to adhere to best practices in waste management.

5.3. Preparation for reuse of end-of-life products and product components: Preparation for reuse of end-of-life products and components. Economic activity does not include repair activities that are performed during the usage phase of the product. This activity is carried out in some last mile maintenance services performed by the Intelligent Infrastructure Services, which involve the replaced router or telecommunications device undergoing a refurbishment process so that it can be reused.

It has been identified as an aligned activity, ensuring that the relevant technical selection criteria are applied in each case relating to waste separation and transport or safety and inspection of the activity.

5.4. Sale of second-hand goods: The sale of second-hand goods that have been previously used by a customer (natural or legal person) for the purpose they were intended for, possibly after repair, refurbishment or remanufacturing. This activity pertains to the reconditioning services for used mobile phones and their subsequent sale, carried out in the T&T services, related to the marketing department.

This activity aligns with the goal of selling a product, as well as with the requirements of having a waste plan in place when components needs to be replaced, and with the use of recycled packaging material for shipping, with the addition of a small food model zip bag. Analysing DNSH criteria is not necessary, as the activity does not generate thermal impact, and the product sold does is not classified under the NACE C29 codes.

5.5. Product-as-a-Service and other circular service models focused on use and results: Providing customers (natural or legal persons) with access to products through service models, which are either usage-oriented services, where the product is still central, but it is owned by the supplier and leased, shared, rented or bundled; or result-oriented, where payment is pre-established and the agreed result is provided (i.e. payment per unit of service). Activity aligned with the services provided by DOMINION's commercial T&T services unit and, to a lesser extent, in 360 Projects.

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

Contamination Control and Prevention Objective

The results from the analysis conducted established that DOMINION's activities are eligible in the following two types of activities of the Contamination Control and Prevention objective:

2.1. Collection and transport of hazardous waste: The separate collection and transport of hazardous waste prior to treatment, recovery or disposal, including the construction, operation and upgrading of facilities used to collect and transport such waste, such as hazardous waste transfer stations. This taxonomically aligned activity, related to different mechanical cleaning and waste management solutions, is carried out by the circular economy unit as part of the wide range of circularity services it offers its customers.

For their alignment, both the separation of the waste at the source and the characteristics of the vehicles used for transport have been considered.

2.2. Treatment of hazardous waste: Construction, adaptation, upgrading and operation of facilities used to treat hazardous waste, including incineration of non-recyclable hazardous waste (D 10 operations), biological treatment of hazardous waste (D 8 operations) and physicochemical treatment (D 9 operations). This taxonomically aligned activity, related to different decontamination solutions carried out at the customer's site, is carried out by the circular economy unit as part of the wide range of circularity services it offers its customers.

The activity is considered aligned through the application of the best techniques for decontamination operations conducted at the customer's premises.

Water and Marine Resources Protection Goal

With regards to this goal, no eligible activities related to any of its taxonomic activities were identified in 2024.

Recovery of Biodiversity and Ecosystems Goal

With regards to this goal, no eligible activities related to any of its taxonomic activities were identified in 2024.

Compliance with minimum social safeguards

In terms of compliance with minimum social safeguards. DOMINION respects and contributes to the protection of human rights pursuant to the International Bill of Human Rights and principles relating to rights set out in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and its core conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Companies; the UN Convention on Children's Rights; the UN Global Compact; the Seoul Declaration on Occupational Health and Safety; and the UN Guiding Principles on Business and Human Rights.

- Human Rights: DOMINION has its own policy on Human Rights and Prevention of Forced and Child Labour which has been approved by the Board of Directors and is fully consistent with the Code of Conduct. It also conducts regular analyses to identify and assess the real or potential impacts of its activities on human rights. Also, for certain projects, it also performs a comprehensive analysis of environmental and social impacts, analysing the risks of breaches against human rights in local communities, indigenous groups, migrants, children, etc. Ultimately, no complaints were lodged in 2024 in relation to breaches of human rights. For further information, consult section S-17 Incidents, Complaints and Human Rights Impacts.

- Corruption and bribery: Corruption and bribery are an integral part of DOMINION's Ethical Framework, in particular in the Code of Conduct, but also in other policies such as gifts and hospitality. Even so, DOMINION has sought to raise awareness of these crimes, creating a specific policy with the aim of raising appropriate awareness among all its employees and also all third parties who deal with DOMINION, that this policy is also intended for. Obtaining ISO 37001 in the 360 activity runs in this same line. With regard to money-laundering, and although no DOMINION company is bound by this regulation, all DOMINION employees are obliged to pay special attention to cases where there is evidence of a breach of integrity on the part of individuals or organisations they have business dealings with. The Policy for the Prevention of Money-Laundering and Terrorist Financing and International Sanctions is, together with the Code of Conduct, the determining factor in managing this risk. Consult section 5 for further details. Due diligence in chapter 5 of this report.

- Tax: DOMINION's Code of Conduct and Tax Policy, approved by the Board of Directors and publicly available on the website, sets out DOMINION's policy on tax matters, as well as its consistency with the overall strategy and sustainability. This Policy applies to all DOMINION investees, and all employees must be familiar with it. For further information, consult section 6 – The company's commitment to the sustainable development of society – in this report.

- Fair Competition: With its anti-competitive practices policy, DOMINION seeks to explain how companies should behave with respect to competitors, with a view towards maintaining a balanced market, combining freedom of enterprise, free competition, consumer collective interest and public interest. The company provides training programmes geared towards DOMINION's senior executives to explain forbidden practices and conduct with regard to competitors. For further information see section GOV-4 - Statement on Due Diligence, in chapter NEIS 2. General information-.

Determining Revenue, CapEx and OpEx KPIs

Revenue

The basis for calculating the denominator of the revenue KPI was the 2024 revenue, taken from the consolidated annual financial statements (note 5 of segmentation of the Consolidated Annual Financial Statements where the implications thereof are explained and also note 24).

For the numerator, a previous comparison was made between the information contained in the annual financial statements and the management information. Once the validity of this information was confirmed, the activities included in the various management accounting centres were analysed and compared with the Taxonomy Regulation in order to determine their eligibility.

In those cases where the activities of the management centres were identical and eligible, the total amount for the management centre was considered; in the case of different activities, previous separation was performed. Calculating revenue based on analysing the management accounting centres has meant that any double entries were avoided in the calculation, as each management accounting centre has its own associated revenue, which is unique from the others.

On carrying out this process, the KPIs for revenue relating to eligibility and alignment were calculated, amounting to 49.3% for eligibility and 43.3% for alignment. In 2023 the eligibility KPI figure amounted to 61.4%. This decrease is mainly explained by the drop in revenues in photovoltaic activity and in some industry-related services. Alignment stood at 18.6% in 2023. The significant increase in alignment is attributed to the comprehensive assessment of all taxonomy targets in 2024, as until last year, only the alignment for climate change mitigation and adaptation targets was assessed.

CapEx

To calculate the denominator, we first used the total amount of new assets recognised during the FY, both tangible fixed assets (see the table in note 6: "Tangible fixed assets", the "additions" column of the Consolidated Annual Financial Statements, which also includes recognition of assets associated with finance leases, accounted for in accordance with IFRS 16), and intangible assets (see the table in note 7): "Goodwill and intangible fixed assets", "additions" columns). This amount has also been adjusted to reflect changes in the scope of consolidation during the year (see the information on net assets in Notes 1.3 and 32 of the consolidated Financial Statements).

As regards the numerator, the nature of the assets and the specific activity they are used for were checked against the Taxonomy Regulation, based on the work carried out for the revenue chapter. In those cases where the asset is eligible and related to an activity or company for which the management accounting centre is only partially eligible, the level of eligibility was adjusted on the basis of its percentage of eligible income, with the taxonomy being apportioned by activity using the same criterion. Similar actions were taken in relation to alignment.

As in the process of calculating the numerator for revenues, special care has been taken to avoid any double counting in the calculation of the CapEx KPI numerator, although the likelihood of this occurring is low, as a thorough analysis by taxonomic activity was previously conducted based on the figures reported by each unit.

On carrying out this process, the KPIs for CapEx relating to eligibility and alignment amounted to 44.5% for eligibility and 42.9% for alignment (2023: 62.4% for eligibility and 17.3% for alignment). The eligible amount has been reduced this year due to fewer perimeter extensions, while the alignment volume has increased as a result of the comprehensive assessment of all the taxonomy targets mentioned above.

Operating expenses (OpEx) defined according to the Taxonomy regulation

Given DOMINION's character, a company focused on providing services and solutions to its customers to assist them in becoming more efficient and sustainable and where there are no relevant manufacturing facilities, it is noted that the type of expenses provided for under Delegated Regulation 2021/2078 of July 6, in its Annex I, section 1.1.3. (maintenance and repairs, short-term leases, building rehabilitation and R&D) is not material with respect to DOMINION's total expenses, so the decision has been taken not to report the percentage of eligible and aligned operating expenses, pursuant to Delegated Regulation 2021/2078 of July 6, in its Annex I, section 1.1.3.2.

Specifically, the denominator for the KPI of these types of operating expenses (designated as "OpEx" according to the aforementioned Delegated Regulation) is calculated from the sum of the following items taken from the Consolidated Annual Financial Statements (included in note 25 of the Annual Financial Statements regarding other operating expenses): repairs, operating leases and R&D expenses (R&D expenses were virtually non-existent in 2023). The figure obtained for 2023 stands at €18,497 thousand, which is compared with the figure for total operating expenses amounting to €1,097,951 thousand. This indicates that the "OpEx" KPI denominator only accounts for 1.7% of total expenses (1.2% in 2023). Accordingly, operating expenses, as established under aforementioned Delegated Regulation 2021/2078 are deemed non-material and DOMINION discloses the numerator of the OpEx KPI as being equal to zero.

ESRS E1. Climate change

DOMINION has followed the general process outlined in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external consultant, it has incorporated information from different stakeholders and from the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities indicated below.

List of impacts

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

List of Risks and Opportunities

E1 - Climate change	Opportunity	The goal of reducing Scope 1, 2 and 3 pursuant to the decarbonisation plan

E1 - Climate change	Opportunity	The opportunity of offering customers carbon footprint reduction and circular economy projects and services
E1 - Climate change	Opportunity	Positioning Dominion as a company dedicated to adapting and mitigating climate change and its negative impact
E1 - Climate change	Opportunity	Developing a range of services aimed at enhancing customers' energy efficiency.

GOV-3 Integration of sustainability related performance in incentive schemes

Corporate Risk, Compliance and Sustainability Management is the department that carries out all the organisation and promotion of compliance with the initiatives and commitments set out in the Sustainability Strategy. Its goal in this area is to maximise the beneficial effect of DOMINION's activities, within the framework of the established strategy, whilst also making sure that sustainability-related risks are included in DOMINION's comprehensive risk management strategy and that these are managed accordingly. This Directorate reports directly to the Sustainability Committee, the Audit and Compliance Committee of the Board, DOMINION's Chief Executive Officer and to the Managing Director and is part of the Corporate Management Committee. Each business Division has their own dedicated sustainability teams which implement and monitor the specific initiatives set out in the Sustainability Strategy. The Sustainability officials for the businesses and Corporate Management Risks, Compliance and Sustainability meet on a regular basis, coordinating the strategy to be pursued and the projects that are underway.

Reporting to the business directors are different business units, all are managed with business philosophy, that is, with autonomy and accountability for their income statement. DOMINION's remuneration policy aims to guarantee that its performance is completely consistent with the company's strategy and, specifically, with the corporate governance, transparency and sustainability principles. To this end, since 2022, 10% of the variable remuneration is related to compliance with corporate risk and sustainability goals.

DOMINION has set sustainability KPIs, and the extent to which they are achieved determines the allocation of incentives. With the implementation of the ESRS and SBTi, these KPIs are being redefined. These KPIs are expected to be directly linked to the fulfilment of environmental and decarbonisation commitments.

Also, DOMINION certifies its environmental management systems in those activities that so require. Currently, 64% of DOMINION's workforce works on activities supported by environmental management systems certified under the ISO 14001 standard. DOMINION also certifies its scope 1 and 2 carbon footprint calculation system, with the ISO 14064 standard. Finally, DOMINION has the ISO50001 certificate (energy management) in Barcelona, one of its main facilities.

It must be highlighted how, just like in previous fiscal years, in 2024 there were no claims or lawsuits to mention, neither has the Company obtained subsidies or tax deductions for environmental reasons. Neither are there any provisions or guarantees for environmental risks.

E1–1 Transition plan for climate change mitigation

DOMINION's Strategic Plan is built on three key factors, one of which is Sustainability.

DOMINION understands sustainability in two ways or dimensions, both closely linked to its business model. On the one hand, as part of its mission to help its customers become more efficient and sustainable by supporting them in navigating the three major transitions of our time: energy, industrial and digital; and on the other hand, as part of a commitment rooted in the belief that sustainability is a responsibility the company owes its stakeholders.

Accordingly, DOMINION has developed a sustainability that sets out the specific approach to be followed across the various areas of sustainability, based on the two aforementioned dimensions: making and being sustainable

Regarding climate change and its impacts, this strategy is set out in a transition plan, which is approved and overseen by DOMINION's management bodies and divided into three main areas:

- Maximizing the opportunities arising from the transition to a more sustainable economy for its customers and society
- Mitigating climate change through a decarbonisation plan aligned with SBT targets, including effective waste and supply chain management.
- Ongoing monitoring of the company's resilience to climate change risks, as well as ongoing monitoring of emerging opportunities in the climate transition process.

The first lever is directly related to actions derived from the climate transition plans of both their customers and society. DOMINION is a partner providing an expanding range of sustainable services and projects that help companies and society to become more efficient and sustainable. These activities enable DOMINION to maintain high levels of revenue directly aligned with the European green taxonomy, a figure that will grow over the years as its strategy unfolds.

Regarding climate change mitigation, DOMINION, as a predominantly service-based company, maintains a low carbon footprint, which it has been tracking for years. This footprint is primarily derived, from direct sources (scopes 1 and 2), including the fossil fuel consumption of its vehicle fleet and the electricity consumed at its offices and warehouses. Scope 3 is primarily associated with the procurement of goods and the logistics related to the purchasing process.

Driven by the conviction described above, the company is committed to mitigating climate change by reducing its greenhouse gas emissions. To this end, DOMINION has developed a short- to medium-term decarbonisation plan that covers all its activities and will lead to a 42% reduction in its carbon footprint for scopes 1 and 2 and a 25% reduction for scope 3 by 2030, compared to 2023 levels. These GHG reduction targets are scientifically based, in line with DOMINION's SBTi commitment DOMINION, and are fully aligned with the Paris Agreement-aligned benchmarks and the limitation of global warming to 1.5ºC. The decarbonisation plan mentioned above was developed following a thorough analysis of the impacts and emissions across the different scopes. In principle, no GHG emissions have been identified that are potentially blocked in assets or products that could potentially hinder achieving the aforementioned targets.

Although the implementation of actions outlined in this decarbonisation plan will begin in 2025 and no reduction targets beyond 2030 have yet been set, this commitment marks a significant step toward achieving full climate neutrality.

Finally, to assess the company's resilience, physical risks, transition risks and opportunities related to climate change were analysed during the fiscal year**. The results have confirmed that significant**

risks can be ruled out in the short term. The company is committed to repeating and updating this action on a regular basis.

Going into more detail on the decarbonisation plan, this does not represent a significant change to the business model. As explained above, DOMINION is primarily a company focused on sustainable services and projects, with a limited number of assets and a minimal footprint resulting from them.

The main decarbonisation levers, outlined in point E1-3 below, are geared towards the gradual adaptation of its fleet, renewing it with more efficient and less polluting vehicles, and the modification of the type of electricity consumed in its offices and warehouses, either through self-consumption solutions or by acquiring energy with a guarantee of renewable origin. With regards to Scope 3, the main levers are related to the DOMINION's ongoing sustainable procurement project, which seeks to integrate sustainability aspects, including emission control and reduction, into the approval process.

The company has designed a decarbonisation plan to be implemented between 2025 and 2030, which envisages the gradual implementation of the planned levers.

This decarbonisation plan entails operating and capital costs, but these are not significant compared to DOMINION's overall budget. These primarily comprise fleet renewals, vehicle replacements and small self-consumption investments on the roofs of the company's warehouses and offices, or, where applicable, the purchase of renewable electricity.

In terms of timing, they will begin in 2025 and evolve gradually as the plan progresses. This does not mean that the company has not taken concrete actions to reduce its carbon footprint by 2024, such as the installation of a photovoltaic self-consumption system at Dimoin.

DOMINION has made an initial estimate of the overall cost of the decarbonisation plan in the range of 2.2 to 3.5 million euros between 2025-2030, as described in point E1-4, i.e. not a significant amount compared to DOMINION's budget for all of those years. These estimates will be corrected as technology provides answers to many of the remaining unknowns about the electrification options for the various types of vehicles available to the company and the associated costs.

As explained above, these expenses do not represent a change in the model, they are an adaptation of the existing model and the expenses fall within the framework of normal operations and the existing financing strategy for the same, and no differential planning is required.

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

Additionally, DOMINION remains committed to its strategic decision to expand the range and scope of its services and projects related to the circular economy, decarbonisation, and the development of renewable energy for its customers. Alongside this, the necessary CapEx volumes for implementing the activity are provided, as reported at the point where the Taxonomy is developed.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

As part of its Sustainability Strategy and Transition Plan outlined in E1-1, DOMINION assessed its resilience to climate change, as described below. The results of this resilience analysis formed part of the information the company has relied on to determine the impacts, risks and opportunities outlined above.

Risks and opportunities considered in relation to climate

DOMINION has identified and assessed climate change risks, considering the organisation's specific nature, including all its facilities, assets and activities across different geographic regions. These risks have been classified based on their nature, in line with the recommendations in the TCFD, the CSRD and the European Green Taxonomy:

Climate risks

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

Acute risks: short-lived extreme events

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

Chronic risks: long-term incremental changes

- Temperature:
  - Temperature changes
  - Thermal stress
  - Temperature variability
  - Permafrost thawing
- Wind:
  - Changes in wind patterns
- Water:
  - Change in rainfall patterns
  - Precipitation or hydrological variability
  - Ocean acidification
  - Saline intrusion
  - Sea level rise
  - Water stress
- Solid matter;
  - Coastal erosion
  - Soil degradation

- Soil erosion

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

Transition risk type	Definition
Emerging regulation	This refers to emerging regulation on carbon pricing mechanisms, enhanced emissions disclosure obligations, requirements and standards for existing products and services, as well as regulations and oversight of climate-related risks in the financial sector, among others.
Technology	All risks associated with technological improvements or innovations that support transition to a lower carbon and more energy efficient economic system.
Market	All changes in supply and demand for specific commodities, products and services.
Reputation	All risks associated with shifting customer or community perceptions of an organisation's contribution to, or hindrance of, the transition to a lower-carbon economy.

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

The type of opportunity	***Definition***
Resource efficiency	This relates to improving resource efficiency in production and distribution processes, buildings, machinery/appliances and transport/mobility.
Energy source	This is related to shifting energy use to low-emission energy sources.
Products and Services:	These are related to innovation and the development of new low-emission and climate-adaptive products and services.
Market	Opportunities in new markets or asset classes that can help the organisation diversify its activities and better position itself for the transition to a lower carbon emission economy.
Resilience	This is related to developing adaptive capacity to effectively respond to climate change.

The following main risks were identified:

Physical risks

- Injuries and/or adverse health effects to staff caused by increased temperatures and heatwaves
- The impact of rising temperatures and heatwaves on renewable energy production at photovoltaic power plants

Transition Risks

- The transition of value chain cost resulting from the introduction of a new Emissions Trading Scheme (EU ETS II)

Climate Opportunities

- Higher demand for some specific services

As outlined below, the identified physical risks are not deemed critical and are expected to occur in the mid-term, in the 2040-2059 timeframe. The transition risk and the identified opportunity are also expected to occur in the mid-term, but within a shorter time timeframe: 2028-2033.

As explained above, DOMINION has identified four significant opportunities that align fully with the results of the resilience analysis.

Climate resilience analysis carried out

The resilience analysis adhered to IPCC guidelines, TCFD recommendations, and COSO's Enterprise Risk Management (ERM) Framework. A semi-quantitative methodological approach is employed for the physical risk analysis. This approach combines quantitative and qualitative tools, leveraging mathematical models based on historical data, forecasts, and both quantitative and semi-quantitative methods. In addition to this, this information has been enhanced with qualitative insights based on expert knowledge of DOMINION's specific characteristics. Transition risk and opportunity analysis is qualitative, drawing on expert judgement.

The analysis focused solely on risks and opportunities that could affect the assets and activities of the DOMINION Group and its companies. However, given the limited information on value chain actors, the identification and assessment of risks and opportunities associated with the value chain was not included. This approach is planned to be incorporated for future analyses.

The analysis was scoped to focus on the DOMINION Group's own assets and activities, concentrating on the companies most material to DOMINION. These companies were identified based on three key metrics: tangible fixed assets, turnover and number of people.

Once the data is collected, it is averaged to determine the materiality value of each company. From the list of all DOMINION companies, those are selected that, when consolidated, account for 80% of the total materiality value, regardless of their stage of development.

The analysis was conducted during the reporting year, according to the following stages that make up the methodology for assessing climate risks and opportunities:

1. Selection of climate change scenarios.
2. Selection of timeframes.
3. Identification and characterisation of risks/opportunities.
4. Risk and opportunity assessment.

Selection of climate change scenarios

For physical risks, the assessments were conducted using the most recent climate forecasts in the existing range of IPCC scenarios. Specifically, assessment refers to the Sixth Assessment Report (AR6) on climate change, which introduces Shared Socioeconomic Pathways (SSP) that serve as the foundation for the scenarios used in this analysis. These SSPs describe five alternative socio-economic futures, and include:

- sustainable consumption (SSP1),
- intermediate consumption (SSP2),
- regional rivalry (SSP3),
- inequality (SSP4) and

- fossil fuel development (SSP5).

These, in turn, have been cross-referenced with the previous Representative Concentration Pathways (RCP) scenarios set out in the framework of the IPCC Fifth Assessment Report (AR5). These group four potential trajectories for future Greenhouse Gas (GHG) emissions and atmospheric concentrations. The classification used in this case is as follows:

- RCP 2.6 or stringent compliance with the climate change mitigation strategy.
- RCP 4.5 and RCP 6.0 or intermediate stabilisation scenarios, and
- RCP 8.5 or extremely high GHG emission scenario (business-as-usual)

Accordingly, the main integrated scenarios analysed were SSP1-1.9, SSP1-2.6, SSP2-4.5, SSP3-7.0 and SSP5-8.5 where the first number refers to the SSP scenario and the second to the RCP.

Specific global warming levels, such as 1.5°C, 2°C, 3°C or 4°C, which define changes in global surface temperature relative to the baseline period of 1850-1900 (the first period of reliable observations with sufficient geographical coverage), have also been considered to establish the climate change scenarios. These have been used to assess and communicate information on global and regional changes, linking them to specific scenarios. This enables the identification of geographical patterns of change in different climate variables at a given level of global warming.

With regard to transition risks and opportunities, the following factors have been taken into account when selecting scenarios:

- International Energy Agency (IEA) scenarios.
- Policies, plans and strategies on a regional (European Union) basis, such as the European Green Deal, the targets set in Fit for 55, REPowerEU, or those established on the EU ETS (European Union Emissions Trading System) market.
- National policies, plans and strategies, such as:
    - Spain's National Integrated Energy and Climate Plan (PNIEC) 2021-2030
    - Spanish Climate Change and Energy Transition Law 7/2021
    - Spain's National Adaptation Plan for Climate Change (PNACC 2021 - 2023)

Market trends, technological developments, and shifts in consumer and other stakeholder preferences for low GHG-emitting products and services have also been considered. All policies and targets established in the aforementioned frameworks are based on the sustainability and climate neutrality scenario, aimed at meeting the goals of the Paris Agreement. This is the main line of work that has been pursued for DOMINION's assessment of transition risks and climate opportunities.

Taking all of the above into account, for physical and transitional risks, three scenarios were ultimately selected:

- A sustainability and climate neutrality scenario (Paris agreement goal): one in which major efforts are made to reduce greenhouse gas emissions, to assess transition risks and climate opportunities
- The reference (baseline) scenario: a scenario that follows historical patterns for assessing physical risks, where some countries make progress in emission reductions while others do not.
- A scenario characterised by increased dependence on fossil fuels, leading to a greater impact of physical risks.

These are the key implications of the three scenarios considered:

Scenario	Temperature increase to 2100	Based on	Key implications
Paris Agreement Goal, Climate Neutrality	1.8°C above pre-industrial levels	IPCC SSP1-2.6 IEA Net Zero Emissions in 2050 (NZE)	- **Ambitious policies and legislation** aimed at driving the green transition in technology, economic and energy sectors. (e.g. Tightening of the European Union Emissions Trading Scheme). - Limiting global warming **in accordance with the Paris Agreement** (1.5°C, with limited overshoot). Achieving **zero net CO2 emissions by approximately 2050**. - **Social change towards more environmentally sustainable systems**, enabling achieving commitment to development goals, reducing inequality and reducing resource and energy consumption. - **Low dependence on fossil fuels and a high share of renewable energy** (including bioenergy) driven by the implementation of energy efficiency measures and behavioural changes. - **Extreme weather conditions** are increasing compared to historical levels, though their **magnitude, frequency and impacts are less severe** than in high GHG emission scenarios.
Trend Scenario	**2.7°C above pre-industrial levels**	• IPCC SSP2-4.5	- **Balanced energy development** is achieved, although dependence on fossil fuels remains. This represents an intermediate emissions pathway in comparison to other scenarios. - With **2ºC global warming**: Extreme temperature events may be 5.6 times more frequent and will be 3 degrees warmer. - **Heavy rainfall and associated flooding** are expected to **become more intense and frequent**. - A moderate increase in aridity and fire-prone weather conditions. - **Development and income growth are uneven**; most economies are politically stable. Globally connected markets operate imperfectly. - **Emissions do not reach net zero until 2100**. - **Socio-economic factors follow historical trends**, with no significant changes. - **World population growth is moderate** and stabilises in the latter half of the century. Income inequality persists or improves only slowly, and, coupled with limited social cohesion, maintains the goals by which to reduce vulnerability to social and environmental change while limiting significant progress towards sustainable development. - Global and national institutions are making slow progress towards sustainable development goals, including improving living conditions and access to education, clean water and healthcare.

Scenario	Temperature increase to 2100	Based on	Key implications
High emission-intensive, fossil fuel-dependent development	**4.4°C** above pre-industrial levels	• IPCC SSP5-8.5	- While some jurisdictions have implemented climate policies, global **efforts remain insufficient** to prevent significant global warming, which poses **high physical risks**. - **Economic and social development** is drove by the **exploitation of abundant** fossil fuel **resources** and the intensive use of energy and other resources. - Rapid economic growth which leads to **much higher energy demand** compared to other scenarios. - High dependence on fossil fuels results in **high GHG emissions**, leading to a **temperature increase of up to 4.4°C by the end of the century.** - This scenario results in **increased water stress** that can affect water-intensive activities.

Selection of timeframes

The technical criteria set out in the European Green Taxonomy Regulation are used as a reference to assess physical risks. In this regard, risks that could affect activities have been assessed using climate projection scenarios for the short and medium term (up to 2060), i.e. covering a period of approximately 40 years. The following timeframes are considered for physical risk analysis:

- Short-term: 2020 – 2039
- Mid-term: 2040 – 2059

Transition risks and opportunities related to climate change, due to their different nature from physical risks (which are expected to have major impacts by the end of the century), are assessed taking account of DOMINION's strategic planning timelines, and the urgency of meeting decarbonisation targets at both global and local levels, with significant changes anticipated.

The short term covers the timeframe set out in DOMINION's strategic plan for 2023-2026. The medium term corresponds to the 2030 Agenda and intermediate decarbonization targets toward climate neutrality by 2030, while the long term reflects the timeframe set for achieving climate neutrality by 2050. The analysis of these risks and opportunities will, therefore, take consider the following timelines:

- Short-term: 2024 – 2027
- Mid-term: 2028 – 2033
- Long-term: 2034 – 2054

Once the climate scenarios have been established and their potential implications analysed, along with the relevant timeframes, the following steps are taken: identifying and characterising risks and opportunities, and assessing them, as set out in section IRO 1.

Resilience Analysis Results

The results of the resilience analysis allow DOMINION to conclude that no physical or transitional climate risks have been identified that could significantly affect its short-term resilience.

In the longer term, from 2040 onwards, physical risk factors such as rising temperatures and heat waves must be taken into consideration in specific regions, both in terms of their potential impact on outdoor workers and their effect on the production of photovoltaic farms. In the medium term, beyond 2028, transition risks may arise from the implementation of new legislation (EU ETS II), which could indirectly increase fossil fuel prices for DOMINION in Europe.

Based on the results, DOMINION believes that, with existing risk mitigation measures in place, no significant adjustments or adaptations to its business model are needed. However, the company is committed to regularly updating its resilience analyses to identify emerging risks and monitor the evolution of previously identified ones.

DOMINION has identified a generic opportunity in the medium-term potential of climate change to strengthen its service offerings in sustainability.

Uncertainty

During the climate risks and opportunities analysis, various significant sources of uncertainty were identified that affect the organisation's resilience. These sources include:

- Climate forecasts: The use of high-confidence projections, as estimated by the IPCC, has been prioritised to identify relevant climate hazards. However, the inherent variability of long-term climate scenarios leads to uncertainty in strategic planning.
- Regulatory requirements: The growing demands of transitioning to a low-carbon economy pose challenges for compliance and adaptation, particularly due to the unpredictable evolution of regulatory policies.
- Efficiency and cost of measures: Implementing mitigation and adaptation actions involves uncertainty about their effectiveness in meeting targets and the associated costs, which can affect investment decisions and long-term planning.

According to the European Environment Agency (EEA), these uncertainties stem from both the inherent nature of climate risks - whose greatest impacts are expected by the end of the century - and by the quality and availability of data in organisations. To mitigate these factors, DOMINION performs resilience analysis using expert criteria, promoting a robust and adaptive approach to risk management.

IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities

As explained above, DOMINION has followed the general process established in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external consultant, it has incorporated information from different stakeholders and from the company itself. For this process, information from various stakeholders and the company itself has been considered, with support from an external consultant.

Regarding climate change, DOMINION has conducted resilience analysis, as described in section SBM-3 and the details of the process are explained below. This analysis focused on assessing the physical and transitional climate risks and opportunities facing the organisation.

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

Since physical and transitional risks differ in nature, the assessment process and results vary between the both types. To ensure consistent assessment of criticality, a standardized scoring scale has been implemented for all risks and opportunities. The process for each type of risk and opportunity is outlined below.

Identification and characterisation of physical risks

To identify physical risks, the classification proposed in the European Green Taxonomy (defined in section SBM-3) is considered. To this end, an initial screening of climate hazards is conducted, considering both the nature of DOMINION companies' activities and where they are carried out. This approach helps determine whether previously identified hazards should be included or not based on their relevance.

Once the relevant threats to the organisation are identified, they are characterised by establishing key indicators that track the evolution of each threat. These indicators figure in the table below:

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

The primary sources of information for characterising physical risks have been the IPCC Interactive Atlas, a tool that enables flexible spatial and temporal analyses of much of the observed and projected climate change data. The Interactive Atlas is based on the Working Group I contribution to the Sixth Assessment Report, which includes a Regional Synthesis of climate impact drivers. Another important tool is the World Bank's Climate Change Knowledge Portal (CCKP), which provides projections based on the reference period from 1995 to 2014 and the most recent scenarios as well as the Climate impact explorer by Climate Analytics in collaboration with the Network for Greening the Financial System, the Potsdam Institute for Climate Impact Research and ETH Zürich.

Also, when available, national data has been considered, including resources such as the AdapteCCa platform, the Geoportal of the Spanish Ministry of Ecological Transition and Demographic Challenge, and the National Geographic Institute in Spain. Findings from specialist scientific papers have also been included for specific climate threats that have no clear projections in the visualizers.

Physical Risk assessment:

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

Physical risk = hazard x exposure x vulnerability

Where vulnerability = sensitivity / adaptive capacity.

The two risk stages, gross risk and net risk, have been calculated using this formula:

Gross physical risk = hazard x exposure x sensitivity

Net physical risk = hazard x exposure x vulnerability

Since gross risk refers to the risk level in the absence of controls or response measures, the adaptive capacity variable has been excluded from this formula, as it accounts for the organisation's prevention and response mechanisms. In contrast, the formula for calculating net risk does include adaptive capacity, as it reflects the remaining risk level after control measures have been implemented.

The assessment mode for each variable is explained below:

The threat level has been analysed based on the projected variation (anomaly) of the indicators over the different timeframes (short and medium term), under various proposed climate scenarios (SSP2-4.5, SSP3-7.0, SSP5-8.5), as outlined in section SBM 3.

It is important to note that, while climate hazard projections have been considered under various emissions scenarios, the World Meteorological Organisation published a report indicating a 66% probability that the annual average global temperature from 2023 - 2027 would exceed pre-industrial levels by more than 1.5°C for at least one year. Consistent with the precautionary principle, experts have recommended using the RCP8.5 (SSP5-8.5) trajectory to assess climate vulnerabilities and risks. Accordingly, DOMINION's physical risk analysis has focused on the forecasts of this scenario for the different timeframes.

The results obtained from assessing physical hazards have been classified as follows:

- Rating 4: very high threat
- Rating 3: high threat
- Rating 2: medium threat
- Rating 1: low threat

The following quantitative metrics were considered to assess the risk exposure of DOMINION companies:

- **Metric 1. Tangible fixed assets.** Quantitative indicator, calculated based on the proportion of tangible fixed assets for each company
- **Metric 2. Turnover**. Quantitative indicator, calculated based on the proportion of turnover for each company.
- **Metric 3. Number of people**. Quantitative indicator, calculated based on the proportion of people for each company.

These metrics are linked to the various analysis categories, with the most relevant indicator selected for each case. Thus, the exposure of each category is assessed by considering the metric that most accurately reflects the aspect being analysed. Metrics are assigned to each category is as follows:

Analysis category	Selected metric
Facility - Equipment	Property, Plant and Equipment
Services - Interior and Exterior	Sales
Staff - Interior and Exterior	Number of people

On the other hand, the following indicator is considered to assess the exposure of renewable energy projects:

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

This indicator is used to assess the analysis categories relating to Facility - Equipment and Services - Exterior. In this regard, relevant analysis categories have been considered, such as those related to energy production (external services) and infrastructure and equipment. Also, the Staff analysis category has not been considered, as this aspect is immaterial to the activity. This is due to the small number of employees involved and the fact that their functions (mainly maintenance) are carried out over a short period of time, minimising their impact.

To assess these exposure metrics, the endpoint is categorised as shown in the table below, with the data distributed on a percentile basis:

Assessment Criteria	Rating	Exposure
> 75% (75th percentile)	4	Very High
50 - ≤ 75% (50th to ≤75th percentiles)	3	High
25 - ≤ 50% (25th to ≤ 50th percentiles)	2	Medium
≤ 25% (25th percentile)	1	Low

A percentile is a statistical measure that represents the value below which a given percentage of observations in a data set fall. For example, the 50th percentile is the value below which 50% of the observations fall. Percentiles divide data into 100 equal parts, providing a useful way to interpret the relative position of a value within a data set.

Sensitivity

The degree of sensitivity has been quantified using a single indicator:

→ **Metric 1: Process sensitivity**. A qualitative indicator, with the score assigned based on expert judgement, considering climate hazards and the type of activities as reference.

It has been categorised according to the following scale:

Assessment Criteria	Rating	Sensitivity
The activity, resources, assets, infrastructures and/or personnel may be fully affected (and may even cause stoppages in their activities for certain periods of time)	4	Very high
The activity, resources, assets, infrastructure and/or personnel may be significantly affected	3	High
The activity, resources, assets, infrastructure and/or personnel may be relatively significantly affected	2	Medium
The activity, resources, assets, infrastructure, and/or personnel are unaffected, allowing operations to continue normally or with minimal disruption	1	Low

Adaptation capacity

Adaptability has been assessed using a single indicator:

→ **Metric 1: Adaptative capacity.** A qualitative indicator, with a score assigned based on expert judgement and the available information from DOMINION (documents, plans and strategies), considering the measures implemented and planned within the organisation.

Assessment Criteria	Rating	Adaptation scale
Specific measures have been identified and implemented to adapt to all identified impacts	4	Very high
Specific measures have been identified and implemented to adapt to most of the identified impacts	3	High
Specific measures have been identified and implemented for some of the impacts identified	2	Medium
There are either none or few adaptation measures for the identified impacts.	1	Low

Vulnerability
The vulnerability variable is assessed to calculate the **net risk**. To this end, the results for the **sensitivity** and **adaptive capacity** variables have been separated. The obtained result is categorised according to the following scale:

Vulnerability scales (Sensitivity/Adaptive Capacity)	Rating	Level of Vulnerability
≥ 3	4	Very high
≥2 - <3	3	High
>1 - <2	2	Medium
≤ 1	1	Low

Priority
The priority or materiality of the risks is determined by cross-referencing the scores from the assessment of the different variables. Specifically, it has been calculated as follows for each type of risk:

- **Gross risk:** Crossover between threat, exposure and sensitivity
- **Net risk:** Crossover between hazard, exposure and vulnerability, where vulnerability = sensitivity / adaptive capacity.

The obtained results were converted into percentages, which were then used to prioritise risks based on the following scales:

Gross risk / Net risk Criticality	Degree of Prioritisation
> 56%	Very high
>25% - ≤56%	High
>13% - ≤25%	Medium
≤ 13%	Low

As explained above, the results of the resilience analysis enable DOMINION to conclude that no significant physical climate risks have been identified in the short term that could undermine its resilience. However, in the longer term, from 2040 onwards, rising temperatures and heatwaves have become a consideration in specific geographic areas, due to their potential impact on both the working conditions of outdoor workers and the performance of photovoltaic farms.

Identification and characterisation of transition risks

The identification of transition risks follows the risk classification established based on the TCFD recommendations and CSRD guidelines (as detailed in SBM 3). Various sources of information have been consulted for this process, including:

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

Transition risks are analysed by considering the defined timeframes, aligned with DOMINION's strategic plan (2023-2026), the goals of the 2030 Agenda, the intermediate decarbonisation targets for 2030, and the aspirations for climate neutrality by 2050. Furthermore, the analysis is conducted within the context of the **Paris Agreement compliance scenario and the goal for climate neutrality** (for further details, see section SBM 3).

Transition risk assessment

The following formula has been used to calculate transition risk criticality or materiality:

Transition risk = probability x impact

These variables have been assessed qualitatively based on expert judgement, using the following assessment scales:

- **Probability** has been categorised according to the following scale:
  - Rating 4: very high probability
  - Rating 3: high probability
  - Rating 2: medium probability
  - Rating 1: low probability

- The following scale has been used to categorise the **impact**:
  - Rating 4: severe impact
  - Rating 3: significant impact
  - Rating 2: moderate impact
  - Rating 1: minor impact

Net risk assessment has maintained the same probability as the gross risk assessment. The net impact assessment has been adjusted from the gross impact assessment, taking account of the implemented and planned risk mitigation actions. This means that the more effective the risk mitigation measures are, the lower the net impact will be.

Once the results of multiplying the probability and impact variables have been obtained, they will be expressed as a percentage, with a priority level defined as follows:

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

As explained in SBM-3, no net risks of very high priority net risks have been identified in the short term to which the company is exposed. Furthermore, no assets or activities have been identified that are incompatible with the transition to a neutral economy or that require significant efforts to align with it.

Identification and Characterisation of Opportunities

The identification of opportunities follows the opportunity classification established based on the TCFD recommendations and CSRD guidelines (as explained in section SBM 3). Various sources of information have been consulted for this process, including:

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

As with transition risks, opportunities are analysed by considering the defined timeframes, aligned with DOMINION's strategic plan (2023-2026), the goals of the 2030 Agenda, the intermediate decarbonisation targets for 2030, and the aspirations for climate neutrality by 2050. Furthermore, the analysis is conducted within the context of the Paris Agreement compliance scenario and the goal for climate neutrality (for further details, see section SBM 3).

Assessment of Opportunities

The following formula has been used to assess opportunities:

Opportunity: probability x impact

These variables have been assessed qualitatively based on expert judgement. In this regard, DOMINION's various climate-related opportunities have been identified, considering their likelihood and potential impact.

The assessment mode for each considered variable is explained below:

Probability has been assessed qualitatively, based on expert business judgement.

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

The impact has been assessed using the following qualitative scale:

Assessment criteria	Rating	Level
High impact on business operations, efficiency, resilience of business strategy, income statement, market positioning, reputation, etc.	4	**Very high**
Average impact on business operations, efficiency, resilience of business strategy, income statement, market positioning, reputation, etc.	3	**High**
Low impact on business operations, efficiency, resilience of business strategy, income statement, market positioning, reputation, etc.	2	**Medium**
Insignificant impact on business operations, efficiency, resilience of business strategy, income statement, market positioning, reputation, etc.	1	**Low**

Once the result multiplying the two variables was obtained, it was been expressed as a percentage, which was then used to obtain the priority level of the opportunity according to the following scale:

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

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

Conclusion

The resilience analysis concluded that none of the identified physical, transition or opportunity risks (see section SBM-3) are critical to DOMINION's business development, nor are they expected to occur in the short term. In other words, no "very high" priority risks have been identified that are expected to occur before 2040 for physical risks, or before 2028 for transition risks and opportunities. This conclusion fully aligns with DOMINION's business model, which does not involve owning large assets over extended periods.

E1–2 Policies related to climate change mitigation and adaptation

As explained in section E1-1, DOMINION, as part of its Strategic Plan, has adopted a Sustainability Strategy that outlines the specific approach to advance in the two key dimensions of sustainability. These are: driving sustainability, i.e. making progress in its mission to help its customers and to being more efficient and sustainable, while also furthering its commitment to sustainability. This includes making progress across various sustainability areas, with climate change mitigation and adaptation being two particularly important aspects.

This Sustainability Strategy aligns fully with DOMINION's Sustainability Policy, approved by its governing bodies, which explicitly outlines the duty to measure and minimise environmental impact, whilst also including adaptation and mitigation as key factors in the development of its solutions.

Both the Sustainability Strategy and the Sustainability Policy are reflected in the three facets of its transition plan:

1. Maximising the opportunities arising from the transition to a more sustainable economy for its customers and society
2. Mitigating climate change through a decarbonisation plan aligned with SBT targets, including effective waste and supply chain management. This decarbonisation plan includes various measures, such as the gradual transition to renewable energy and the upgrading of the vehicle fleet.
3. Continuously monitoring the company's resilience to the impacts climate change could have on it.

Regarding this last point, an Office and Warehouse Manual was prepared to identify the obligations and recommendations DOMINION office users must be aware of and follow in order to meet the commitments assumed in the ESG area. This manual has been shared with all staff working in or managing the company's offices and warehouses. It is aligned with the compliance with 12 of the 17 SDGs of the Global Compact and supports the implementation of DOMINION's sustainable development pillars.

One of the key aspects emphasised in the manual is energy efficiency, based on the understanding that minimising energy consumption reduces greenhouse gas emissions and promotes greater respect for the environment and sustainability. Various integrated measures are proposed in the management model and the Environmental Policy related to electricity consumption, air conditioning/heating consumption and the use of renewable energies:

Electricity consumption

- Use of natural lighting instead of artificial lighting, whenever possible
- Switching off the computer and monitor at the end of each working day
- Switching off lights in meeting rooms and at work stations
- Shutting down work equipment and machinery in warehouses
- Use of steps instead of a lift, whenever possible
- Replacing of conventional light fixtures with LED lights

Air conditioning / heating

- Reasonable use of air conditioning
- Maintaining the temperature between 23 and 26 degrees in summer and 20 and 24 degrees in winter
- Whenever possible, not using individual heaters or only using them when necessary

- Switching off or minimising the use of air-conditioning systems in unoccupied work spaces
- Closing windows when air-conditioning units are turned on

Renewable Energy

- Commitment to renewable energy and the pursuit of alternatives to replace conventional energy sources

Implementing these measures has allowed some sites to achieve ISO 50001 certification in energy management and ISO 14001 certification in environmental management.

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

As explained in section E1-2, as part of its Sustainability Policy, DOMINION has developed a transition plan that includes a decarbonization strategy, setting out specific goals and actions to achieve them.

The main levers envisaged in the decarbonisation plan for the reduction of Scope 1 and 2 emissions are as follows:

- **Equipment electrification**: this lever involves replacing internal combustion vehicles with electric vehicles, leading to a significant reduction in CO2 emissions and other pollutants. In addition to vehicles, this initiative also includes replacing machinery and equipment that currently operate on fossil fuels with electric alternatives.
- **Fleet replacement**: this lever involves renewing and replacing outdated or inefficient vehicles with more sustainable options, such as cutting-edge vehicles or hybrids. This measure aims to reduce Scope 1 emissions from fossil fuel use and enhance the company's transport efficiency.
- **Fuel replacement**: this lever involves replacing traditional fossil fuels with zero-emission or low-carbon fuel options. This measure seeks to reduce Scope 1 emissions through the use of sustainable fuels, such as biodiesel and zero-emission fuels.
- **Energy efficiency**: this lever focuses on optimising energy consumption by implementing more efficient technologies and practices. This includes actions such as replacing traditional lamps with LED lamps, which significantly reduce electricity consumption, and upgrading and improving air conditioning systems, ensuring more efficient use of energy. In addition to this, measures are implemented to maximise natural gas consumption efficiency. It also promotes replacing traditional combustion equipment with high-efficiency technologies, such as condensing boilers, which enhance fuel combustion and improve energy efficiency.
- **Renewable energy deployment**: this lever focuses on adopting sustainable energy solutions by self-supply systems, such as photovoltaic panels, which enable local generation of renewable energy. In addition, this measure includes purchasing Guarantees of Origin (GO) and iRECs, depending on the location of the installation and the availability of local renewable sources.

The following decarbonization levers are planned for Scope 3:

- **Implementation of sustainable mobility measures:** This lever focuses on addressing and implementing various options to improve and reduce employee commuting, aiming for a more efficient work-life balance.
- **Supplier programme development:** The primary goal of this program is to obtain the emission factors (EF) from DOMINION's key suppliers to calculate more accurate emissions. Subsequently, the goal is to align these suppliers with decarbonisation principles. In this

process, suppliers will be categorized based on whether they have calculated their carbon footprint and developed science-based decarbonization plans.

- **Indirect effect of scope 1 and 2 measures:** the consumption of fossil fuels quantified in scopes 1 and 2 directly impacts the reduction of the carbon footprint of category 3 (Fuel and energy production) of scope 3. This is because reducing the consumption of non-renewable electricity and fuels, such as diesel or petrol, eliminates emissions from the transport and distribution of those fuels and electricity.
- **Reduction of fleet consumption categorised as Scope 3:** this lever will be applied to improve efficiency and upgrade the fleet that DOMINION leases in some countries (mainly Chile, Colombia, Peru and Spain) to perform activities carried out under contract with specific customers with more environmentally sustainable vehicles. To estimate reductions, besides developing specific plans for each case, a state-of-the-art procedure has been implemented to assess the countries' policies on investment and target-setting for sustainable transformation.

These levers will impact all of DOMINION's activities and geographic locations, though the results will vary depending on how each activity uses the elements they affect and the technological possibilities available in each region.

The actions focus both on the company's own activities and on the supply chain. For measures focused on own activities, the level of specificity is high, and their impact extends across all three scopes of the carbon footprint. For actions related to the supply chain, DOMINION is involved in developing a sustainable procurement project aimed at strengthening its due diligence in this regard and on reducing the footprint generated by its suppliers.

The decarbonisation plan covers the period from 2025 to 2030, with actions being gradually implemented over time, such that DOMINION expects to meet the reduction targets by 2030, when all the actions have been implemented.

In 2024, although the decarbonisation plan had not yet been initiated, the company implemented small, specific actions targeted at reducing its carbon footprint, such as contracting energy with a renewable source guarantee for some of its corporate offices in Spain. Part of the service fleet has also been upgraded with energy efficiency and emission reduction criteria in mind. However, these actions have a minimal material impact on the overall carbon footprint, and it is expected that from 2025 onwards, the proposed measures will result in significant emissions reductions.

Overall, neither the measures implemented in 2024 nor those planned for the decarbonisation plan have a significant impact on OpEx or CapEx, which aligns with DOMINION's low carbon footprint as a service and project-based company.

In terms of resilience analysis regarding the risks and opportunities arising from climate change, DOMINION has determined that there are no significant risks that would require the creation of a specific adaptation plan for the entire company. However, measures contributing to climate change adaptation are widely implemented, in accordance with the aforementioned decarbonisation plan

Additionally, the results of the analyses have been invaluable in strengthening and optimising the measures already implemented across the company's various activities.

E1–4 Targets related to climate change mitigation and adaptation

As part of its Sustainability Strategy and transition plan, the company has committed to ensuring that its decarbonisation plan is not only aligned with DOMINION's commitments but also grounded in science. Specifically, it must be consistent with the scientific recommendations for mitigating climate change outlined in the Paris Agreement, particularly, the goal of limiting global warming to 1.5ºC. Accordingly, the company opted to align its targets with those set by the SBT Institute.

Therefore, the company's decarbonization plan is based on 2023, with actions scheduled for the period between 2025 and 2030, and the following targets:

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

Following SBTi guidelines, in the case of Scope 3 the 25% reduction should be applied to at least 66% of the total Scope 3 emissions. In the case of DOMINION, this applies to categories 1. Goods and services; 3. Fuel and energy production; 7. Commuting; and 8. Upstream leased assets. Accordingly, 62,820 tCO2eq is used as the baseline figure to apply the 25% reduction, considering only Scope 3 emissions.

Therefore, the reduction will amount to 6,054 tonnes of CO2 equivalent for Scopes 1 and 2 combined, and 15,897 tonnes for Scope 3.

DOMINION's decarbonisation plan is based on GHG emissions in tonnes of CO_2 equivalent, i.e. It accounts for not only CO_2 but also other gases such as CH_4 or N_2O. However, in the case of DOMINION, emissions of the other GHG gases are negligible, so all decarbonisation levers are focused on CO_2.

Given the very recent adoption of the 2030 targets and the development of this decarbonisation plan, no reduction targets have been set for years beyond 2030 yet.

The goals of the plan are explained in more detail below:

Table of GHG emission targets

	2023	2024	2030	Reduction compared to base years (%)	Reduction in absolute value
Total GHG Emissions (tCO2eq)	102,293	94,904	80,341	21%	21,951
Scope 1 gross GHG emissions (tCo2eq)	10,881	11,085	7,681	42%	6,054
Scope 2 GHG emissions (market-based method) (tCO2eq)	3,509	4,382	654		
Scope 2 GHG emissions (location-based method) (tCO2eq)	2,432	2,509			
Scope 3 gross GHG emissions (tCo2eq)	87,903	79,437	72,006	25%*	15,897

*25% across the categories considered in the plan (66% of the total footprint). Across the complete footprint of scope 3 amounts to 18%.

DOMINION expects to achieve the 42% reduction target in combined Scopes 1 and 2 through the implementation of the levers described in section E1-3 above. The table below provides a detailed breakdown of the expected reductions with each lever and an estimate of the associated investment for each:

		Total estimated emission reduction 2023-2030 (tCO2e)	Estimated investment 2023-2030 (thousands €)
Scope 1	**Electrification of equipment**	1,468	800-1220
	Fleet replacement	330	400-600
	Fuel substitution	1,389	800-1200
Scope 2	**Energy efficiency**	25	20-40
	Renewable energy deployment	2,842	20 – 60
TOTAL		**6,054**	**2,040 – 3,120**

DOMINION expects to achieve the 25% reduction target in Scope 3 of the carbon footprint through the following measures or levers, which are detailed in section E1-3.

	Total estimated emission reduction 2023-2030 (tCO2e)	Estimated investment 2023-2030 (thousands €)
Implementation of sustainable mobility measures	2,419	100-165
Supplier programme development	7,723	15-25
Indirect effect of Scope 1 and 2 measures	3,484	0

Consumption reduction for Scope 3 categorised fleet	2,268	200-260
TOTAL	**15,894**	**315-450**

DOMINION has adopted a conservative approach in both its decarbonisation plan and its estimates of footprint reductions. These estimates assume that the electricity used to charge electric vehicles, which will replace part of the conventional fleet, will come from an interconnected electricity system similar to the current one. Although it is to be expected that the electricity grid in the countries where DOMINION operates will evolve towards a mix with a greater share of renewable energy, this conservative estimate has been chosen as it is considered more realistic at present.

The investment figures provided, whether CapEx or OpEx, have been estimated based on current prices for the various technologies or vehicles involved, taking into account the market conditions in each country regarding fleet vehicles and the cost of electricity source guarantees. This means there is a high degree of uncertainty regarding the figures provided, which is why a minimum and maximum investment cost range has been provided as an estimate.

E1-5 Energy consumption and mix

Energy consumption table

	2024
Total fossil energy consumption (MWh)	**87,795.5**
Share of fossil sources in total energy consumption (%)	**97.3%**
Consumption of fuel from nuclear sources (MWh)	**1,915.3**
Share of nuclear sources in total energy consumption (%)*	**2.1%**
Total non-renewable energy consumption	**89,710.8**
Fuel consumption by renewable source, such as biomass (also including industrial and municipal biowaste, biogas, renewable hydrogen, etc.) (MWh)	510.8
Consumption of electricity, heat, steam and cooling purchased or procured from renewable sources (MWh)	0
Consumption of self-generated renewable energy that is not used as fuel (MWh)	0
Total renewable energy consumption (MWh)	**510.9**
Share of renewable sources in total energy consumption (%)	**0.6%**
Total energy consumption (MWh)	**90,221.7**
Non-renewable energy production	**0**
Renewable energy production	**125,150**

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

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

- Diesel fuel in fixed facilities and machinery
- Diesel fuel in vehicles
- Petrol fuel in vehicles
- Natural gas for heating

- Propane in fixed facilities
- Liquefied petroleum gas in vehicles
- Electricity in offices and warehouses

The consumption of diesel, gasoline and GLP is primarily related to the fleet of vehicles (cars, vans, trucks and motorbikes) used to carry out service activities in the various countries where DOMINION operates. Diesel is also consumed by machinery and electricity generators used in some business activities.

Also, natural gas consumption is limited to some specific sites for heating purposes, as is the case with propane, which is only at a few localised sites.

As for energy consumption, this applies to all offices, sites and warehouses either owned by or leased to third parties by DOMINION. Renewable energy consumption is limited to self-consumption in renewable energy generation facilities. For future years, and as part of the decarbonisation plan, purchasing renewable energy source guarantees is planned in certain countries, which is expected to increase the percentage of renewable energy consumption relative to the total. Self-consumption projects will also be implemented in some plants.

Likewise, as part of the decarbonisation plan outlined above, Scope 1 decarbonisation levers aimed at improving fleet vehicle efficiency will be implemented, which is expected to result in a reduction of non-renewable fuel consumption and, consequently, the carbon footprint.

Energy intensity table

	2024
Total energy consumption from activities in high-climate-impact sectors (MWh)	0
Total energy consumption from activities in high-climate-impact sectors (tCo2)	0
Net activity income from activities in high-climate-impact sectors (€)	0
Energy intensity of activities in high-climate-impact sectors (MWh/€)	0
Energy intensity of activities in high-climate-impact sectors (tCo2)	0
Net income (other activities without high climate impact) (million €)*	1,152
Total net income (financial statements) (million euro €)*	1,152

*The net income figures used to calculate GHG intensity is 1,152 million euros, as shown in Note 24 of the Consolidated Financial Statements.

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

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

Table of GHG emissions of Scope 1, 2 and 3

	Retrospective			Milestones and target year	
	Base year (2023)	2024	%	2030	Target % per year / base year
Scope 1 gross GHG emissions (tCo2eq)	**10,881**	**11,085**	**1.8%**	**7,681**	**-26.2%**

	Retrospective			Milestones and target year	
	Base year (2023)	2024	%	2030	Target % per year / base year
Scope 1 GHG emissions from regulated emission allowance trading schemes (tCO2eq)	0	0	0	n/a	n/a
Biogenic (Scope 1) CO2 emissions from biomass combustion or biodegradation (tCO2eq)	141,231	145,963	3.2%	n/a	n/a
Gross location-based Scope 2 GHG emissions (tCO2eq)	**2,432**	**2,509**	**3.1%**	**n/a**	**n/a**
Gross market-based Scope 2 GHG emissions (tCO2eq)	**3,509**	**4,382**	**19.9%**	**654**	**-81.4%**
Biogenic (Scope 2) CO2 emissions from biomass combustion or biodegradation (tCO2eq)	n/a	n/a	n/a	n/a	n/a
Scope 3 gross GHG emissions (tCo2eq)	**87,903**	**79,437**	**-9.6%**	**72,008**	**-18%**
Scope 3 total gross indirect GHG emissions (tCo2eq)	87,903	79,437	-9.6%	72,008	-18%
Biogenic CO2 emissions from the combustion or biodegradation of biomass occurring in its upstream value chain (tCO2eq)	n/a	n/a	n/a	n/a	n/a
Biogenic CO2 emissions from the combustion or biodegradation of biomass occurring in its downstream value chain (tCO2eq)	n/a	n/a	n/a	n/a	n/a
Emissions of other GHGs (such as CH4 and N2O), and CO2 emissions arising from the biomass life cycle, excluding combustion and biodegradation (tCO2eq)	n/a	n/a	n/a	n/a	n/a
1. Goods and services purchased	25,743	22,368	-13.1%	18,020	-30%

	Retrospective			Milestones and target year	
	Base year (2023)	2024	%	2030	Target % per year / base year
[Optional subcategory: Cloud computing and data centre services]	214	214	0%	n/a	n/a
2. Capital assets	769	742	-3.5%	n/a	n/a
3. Fuel and energy activities (not covered under Scopes 1 or 2)	11,793	8,519	-27.8%	8,309	-29.5%
4. Upstream transport and distribution	9,736	9,839	0.1%	n/a	n/a
5. Waste generated in operations	2,370	1,895	- 20%	n/a	n/a
6. Business trips	3,686	4,156	11.3%	n/a	n/a
7. Pendulum shifts of wage earners	16,132	13,799	- 14.5%	13,713	-15%
8. Assets leased in previous stages	9,152	9,239	0.9%	6,884	-24.8%
9. Transport and distribution	92	64	-30.5%	n/a	n/a
10. Transformation of sold products	n/a	n/a	n/a	n/a	n/a
11. Use of sold products	5,765	6,664	13.5%	n/a	n/a
12. End-of-life treatment of sold products	4	4	0%	n/a	n/a
13. Assets leased in later stages	n/a	n/a	n/a	n/a	n/a
14. Franchises	1,140	1,173	2.8%	n/a	n/a
15. Investments	1,522	973	-36.1%	n/a	n/a
Total GHG emissions (location-based method) (tCO2eq)	**101,216**	**93,031**	**-8.1%**	**n/a**	**n/a**
Total GHG emissions (market-based method) (tCO2eq)	**102,293**	**94,904**	**7.2%**	**80,341**	**-21%**
Intensity of total GHG emissions (location-based method)(tCO2eq/million €)	84.9	80.8	-4.8%	n/a	n/a
Intensity of total GHG emissions (market-based method)(tCO2eq/million €)	85.8	82.4	-4.0%	n/a	n/a

The net revenue figures used to calculate GHG intensity are EUR 1,152 million, as shown in Note 24 of the Consolidated Financial Statements (2023: EUR 1,192 million).

DOMINION's Scope 1 emissions in 2024 increased slightly compared to the previous year due to a rise in fossil fuel-intensive business activities.

Anthropogenic CO_2 emissions from the combustion or biodegradation of biomass, produced for electricity generation at the Santa Rosa Biomass Plant, are quantified and reported separately from other anthropogenic emissions, following ISO 14064 as a reference. These emissions increased slightly in 2024 due to the higher biomass consumption for electricity generation at the Santa Rosa Biomass Plant, amounting to 199,041 tonnes in 2024 compared to 192,588 tonnes in 2023. The remaining CO_2, CH_4 and N_2O fossil emissions from its activity have been included in the reported Scope 1 GHG emissions.

Scope 2 emissions increased in 2024 due to higher fossil electricity consumption, rising to 9,766 MWh in 2024 compared to 9,498 MWh in 2023. The increase in emissions has been more pronounced for market-based emissions, due to the increase in emission factors.

Scope 3 emissions decreased slightly, primarily due to reduced purchasing activity and a smaller commuting footprint, as the number of employees decreased compared to 2023.

The sources of the emission factors used are reported below:

- Scope 1: DEFRA (Department for Environment, Food and Rural Affairs) 2024
- Location-based Scope 2: Country Specific Electricity Grid Greenhouse Gas Emission Factors – 2024
- Market-based Scope 2:
  - AIB for European countries (https://www.aib-net.org/facts/european-residual-mix)
  - I-TRACK Foundation (https://www.trackingstandard.org/i-rece-residual-mix/)
  - 2023 Green-e® Residual Mix Emissions Rates
  - Country Specific Electricity Grid Greenhouse Gas Emission Factors – 2024

Scope 3 has been calculated using DEFRA 2024 emission factors for the calculation. To calculate the scope 3 footprint, estimates have been used in the categories that rely on upstream and/or downstream value chain data, such as:

- Category 1: Goods and services purchased
- Category 4: Upstream transport and distribution
- Category 11: Use of sold products
- Category 12: End-of-life treatment of sold products
- Category 14: Franchises

These estimates are explained in more detail in the 'BP-2 Disclosures in relation to specific circumstances' section in the chapter ESRS 2 General Information.

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

		2024
Scope 1 (tCO2eq)	**Group Total**	**11,085**
	Investee companies, such as associates, joint ventures or unconsolidated subsidiaries that are not fully consolidated in the consolidated financial statements of the accounting group, as well as contractual arrangements that are not structured through a single entity (i.e. jointly controlled operations and assets), for which the company has operational control.	0
Scope 2 (Location) (tCO2eq)	**Group Total**	**2,509**
	Investee companies, such as associates, joint ventures or unconsolidated subsidiaries that are not fully consolidated in the consolidated financial statements of the accounting group, as well as contractual arrangements that are not structured through a single entity (i.e. jointly controlled operations and assets), for which the company has operational control.	0
Scope 2 (Market) (tCO2eq)	**Group Total**	**4,382**
	Investee companies, such as associates, joint ventures or unconsolidated subsidiaries that are not fully consolidated in the consolidated financial statements of the accounting group, as well as contractual arrangements that are not structured through a single entity (i.e. jointly controlled operations and assets), for which the company has operational control.	0

GHG emissions table broken down by business

All DOMINION's GHG emissions are associated with its operations and services business

		2024
Operations and Services Business	Scope 1 gross GHG emissions (tCo2eq)	11,085
	Scope 2 gross GHG emissions (tCo2eq)	4,382
	Scope 3 gross GHG emissions (tCo2eq)	79,437
	Total GHG Emissions tCO2eq)	94,904

To date, DOMINION has neither applied contractual instruments nor has it entered into any purchase and sale of guarantees of origin in relation to Scope 2 issues.

As explained above, the primary data provided by suppliers to calculate scope 3 emissions has been primarily limited to that from travel agencies in some countries for category 6. However, primary data has also been used for category 9 and for DPCs in category 1.

Table of primary data relating to Scope 3 emissions

	2024
Scope 3 emissions calculated using primary data	2,574
Total GHG Emissions (Scope 3)	79,437
The percentage of Scope 3 emissions calculated using primary data obtained from suppliers or other value chain partners.	3.2%

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

To date, DOMINION has not implemented any carbon footprint offset projects, nor has it undertaken any mitigation actions through the purchase of carbon credits.

E1-8 Internal carbon pricing

DOMINION has not established an internal carbon price for its activities.

E1-9 Anticipated financial impacts from material physical and transition risks and potential climate-related opportunities

Information relating to this item shall be reported in future FYs under the option not to report information relating to this item in the first FY of application of the standard, as specified in Appendix C of NEIS 1.

3. Social Impact information

ESRS S1. Own staff

DOMINION has followed the general process outlined in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external consultant, it has incorporated information from different stakeholders and from the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities indicated below.

List of impacts

S1 – Own Staff	Positive Impact	An increase in permanent contracts reduces job uncertainty.
S1 – Own Staff	Positive Impact	Flexible work-life balance policies that increase job satisfaction, talent retention and professional
S1 – Own Staff	Positive Impact	The processes involved in some activities can lead to falls, transport accidents, explosions, fires, equipment-related accidents and occupational illnesses or injuries, in turn having a negative impact on staff.
S1 – Own Staff	Positive Impact	Implementing an occupational risk management system reduces accidents.
S1 – Own Staff	Negative Impact	Not following-up on prevention measures increases the number of accidents at work.
S1 – Own Staff	Positive Impact	Promoting equal treatment and opportunities for employees through compliance with current gender equality regulations
S1 – Own Staff	Negative Impact	Eliminating the pay gap improves the perception of internal fairness.
S1 – Own Staff	Positive Impact	The majority of the workforce is male due to the type of work performed
S1 – Own Staff	Positive Impact	Commitment to the professional development of employees by prioritising internal promotion when vacancies arise in the company.
S1 – Own Staff	Positive Impact	Ongoing training plans increase competitiveness and talent retention.
S1 – Own Staff	Negative Impact	Limited accessibility in certain positions limits inclusion and diversity.

S1 – Own Staff	Positive Impact	The code of conduct, which includes anti-harassment protocols, fosters a respectful environment.
S1 – Own Staff	Positive Impact	Fostering an inclusive environment enhances the work climate and drives innovation.
S1 – Own Staff	Positive Impact	Implementing systems to safeguard employees' personal data enhances internal trust.
S1 – Own Staff	Positive Impact	Implementing work disengagement policies improves employees' well-being.
S1 – Own Staff	Negative Impact	Any detection of a wage gap causes discontent among employees.
S1 – Own Staff	Positive Impact	Establishing committees to resolve labour disputes strengthens employee-company relationships.
S1 – Own Staff	Negative Impact	When employees are not involved in key decisions, this results in disengagement.

List of Risks and Opportunities

S1 - Own employees	Opportunity	Excellence in this area stands out and attracts customers, creating business opportunities.
S1 - Own employees	Risk	Accidents can result in reputational damage, commercial losses or penalties.

SBM-2 Interests and views of stakeholders

DOMINION bases its strategy and business model on a comprehensive approach that has its own workforce as a key stakeholder group. This consideration involves ongoing analysis of their interests, rights and opinions, aimed at mitigating material issues and maximising opportunities for their professional development and well-being.

Respect for the human and labour rights of our staff is a core aspect of DOMINION's strategic structure. Local equality Plans actively promote equal opportunities by removing any barriers that may hinder the professional and personal development of employees. The Diversity, Equality and Inclusion Policy reinforces the integration of these principles, ensuring an inclusive work environment that aligns with the utmost international human rights standards.

DOMINION adopts specific systems to involve its own workforce in the continuous improvement process. The Feedback Protocol implements formal active listening mechanisms, enabling employees to share their opinions and needs, while the Climate Survey gathers valuable insights into internal opinions. In 2024, participation surpassed 35%, with 80% of respondents expressing alignment with DOMINION's values. This data is used to assess material risks and incidents to adjust the business strategy and adapt it to staff expectations.

DOMINION's business model also addresses operational and social requirements through the Health and Safety Policy, which includes regular audits and proactive measures to safeguard employee health and safety. This policy not only prevents negative incidents but also fosters an optimal working environment that increases talent satisfaction and retention.

Additionally, DOMINION includes employee representatives' opinions where appropriate, ensuring their input is considered in company decision-making. This process is supported by internal platforms such as DOMINION University and the Intranet Talent Site (The HUB), which not only centralise communication, but also promote professional development, training and the sharing of corporate values and culture.

The alignment between DOMINION's strategy and its own workforce's requirement is reinforced by the implementation of the Human Rights Policy, guaranteeing respect for international standards across all of the organisation's processes. This way, operational practices, from talent management to personal data handling under the Privacy and Personal Data Protection Policy, ensure security, trust and the active staff participation in transformation and improvement processes.

DOMINION is strongly committed to integrating the interests, rights and opinions of its own workforce into its strategy and business model. Through policies, formalised participation channels and measurement tools, DOMINION adapts its practices to mitigate risks and foster an inclusive, safe and participatory environment, thereby strengthening its alignment with the highest European standards on human rights and sustainability.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Committed to excellence in managing its workforce, DOMINION integrates significant incidents, risks and opportunities into its strategy and business model. This approach not only mitigates negative impacts but also enhances value opportunities, aligning with international sustainability and human rights standards.

DOMINION consistently assesses how its strategy and business model can have actual and potential impacts on its workforce. Through its Health and Safety Policy, DOMINION identifies risks related to its operations and value chain, such as occupational accidents and exposure to adverse conditions. Additionally, through local Equality Plans, DOMINION ensures equity and inclusion, mitigating pay gap and discrimination-related risks.

Relationship with the strategy and business model

Any detected incidents inform and adapt DOMINION's business model to align it with the needs and rights of its employees. The Diversity, Equality and Inclusion Policy ensures that strategic decisions align with employee priorities, while the Feedback Protocol gathers their opinions and incorporates them into ongoing improvement initiatives.

Risks and opportunities arising from incidents

DOMINION identifies opportunities, such as implementing flexible working policies which boost job satisfaction and performance, as well as improving skills through its Training Policy. In addition to this, risk management includes preventing forced or child labour in its supply chains which is guaranteed through the Supplier Code of Conduct.

Specific Incident Management

DOMINION assesses materiality incidents by type and region. For example, green transition plans, aligned with the Sustainability Policy, address risks associated with restructuring, while the development of professional skills creates new employment opportunities.

Protection of vulnerable people

DOMINION reaffirms its commitment to vulnerable groups, guaranteeing non-discrimination based on origin, identity or orientation, as well as safe and dignified working conditions. Confidential reporting mechanisms and clear procedures are established through the Ethics Channel Regulations and Harassment Prevention Protocol to prevent and address incidents. In high-risk operational contexts, the company enforces measures like external audits and regular assessments, ensuring compliance with ethical standards and safeguarding labour rights.

DOMINION establishes a direct connection between incidents, risks and opportunities arising from its workforce and its business model. By including these considerations in its strategic processes, the company strengthens its commitment to sustainability, social responsibility and labour rights, achieving the highest European standards of human capital management.

S1-1 Policies related to own workforce

DOMINION implements comprehensive policies to manage incidents, risks and opportunities related to its own workforce, adhering to the highest international standards and local regulations. These policies not only uphold labour and human rights, but also guide and adapt business strategy.

Incident and risk management

DOMINION takes a proactive approach in identifying, assessing and mitigating material incidents through its Health and Safety Policy. This policy addresses the entire risk management cycle, from prevention to remediation, ensuring safe and healthy working conditions in all countries of operation.

The Ethics Channel Regulations and Harassment Prevention Protocol are vital tools for addressing specific incidents, offering employees confidential channels to report concerns about discrimination, harassment or adverse conditions.

Commitments to human rights and international standards

Through its Human Rights Policy, DOMINION ensures that its policies are aligned with the United Nations Guiding Principles, the ILO Declaration and the OECD Guidelines. This commitment outlines specific measures to prevent and mitigate risks of child, forced or compulsory labour across the value chain.

The company also ensures the integration of outward-facing policies, such as the Supplier Code of Conduct, which establishes strict criteria in areas such as occupational safety and respect for human rights.

Promoting equality and diversity

Local Equality Plans and the Diversity, Equality and Inclusion Policy are key pillars in promoting equity. These policies address areas such as closing wage gaps, representing vulnerable groups and fostering an inclusive environment. They also incorporate non-discrimination criteria into all recruitment and promotion processes.

Communication and implementation

DOMINION ensures effective dissemination of these policies through various channels, including platforms such as DOMINION University, internal *newsletters* and in-person meetings. These tools are tailored to the cultural characteristics of each country to ensure they are both comprehensible and accessible.

These policies are subject to ongoing monitoring and evaluation via internal and external audits, along with regular surveys, such as the Climate Survey, enabling the adjustment of procedures to optimise their effectiveness.

DOMINION has developed and implemented a robust policy framework to manage incidents, risks and opportunities concerning its own workforce. This framework, aligned with the most stringent international standards, reinforces its commitment to human rights, sustainability and fairness in the workplace.

S1–2 Processes for engaging with own workers and workers' representatives about impacts

DOMINION has prepared structured processes to engage with its own workforce and their representatives to manage actual and potential incidents, ensuring that staff perspectives inform strategic and operational decisions.

Ongoing collaboration with staff and representatives

DOMINION maintains ongoing dialogue with its own workforce, making use of tools such as the Ethical Channel Regulations, regular surveys such as the Climate Survey and meetings with labour representatives. These interactions take place at key stages, such as the assessment of occupational risks and the implementation of mitigation measures, ensuring that staff views are incorporated into decision-making processes.

Collaboration ranges from informational consultations to active participation in strategy design, adjusting their frequency to specific requirements, including quarterly cycles and annual audits. Operationally speaking, senior management, in collaboration with the Human Resources teams, takes responsibility for ensuring that these interactions are productive and lead to results that can be measured.

Care for Vulnerable People

DOMINION takes specific approaches to working with vulnerable people, ensuring non-discrimination based on origin, identity, orientation, or skills. These measures are channelled through local Equality Plans and the Diversity, Equality and Inclusion Policy, which ensure that working conditions are inclusive and equitable, and that workers at risk receive additional support.

Effectiveness Assessment and Framework Agreements

DOMINION regularly assesses the effectiveness of its partnership processes through both internal and external audits, as well as annual performance reviews. This approach includes both global and local framework agreements with trade union representatives to improve compliance with labour rights. For example, it ensures that staff views are recorded and reported transparently, effectively closing the feedback loop.

Adaptation to local and international contexts

In line with its commitment to the highest European standards, DOMINION adapts its processes to meet local standards in the countries where it operates.

DOMINION is deeply committed to fostering effective collaboration with its own workforce and labour representatives. Through structured processes, accessible tools, and an inclusive approach, it ensures that employee views are not only heard but also integrated into incident and risk management, thereby strengthening its business model and social responsibility.

S1–3 Processes to remediate negative impacts and channels for own workers to raise concerns

DOMINION has established a comprehensive framework to remediate negative incidents and provide accessible channels for its own workforce to express concerns confidentially and effectively. This approach ensures compliance with the UN Guiding Principles and the OECD Guidance on Responsible Business Conduct.

Processes to remediate negative incidents

DOMINION implements specific processes to identify, assess and remediate negative impacts caused or exacerbated by its activities. The company ensures the effectiveness of repairs through internal and external audits. The Human Rights Policy establishes clear protocols for resolving labour disputes and addressing damages, while the Ethics Channel Regulation facilitates reporting concerns related to discrimination, harassment or non-compliance with regulations.

Channels for expressing concerns and complaints

DOMINION has various internal and external channels for employees to raise their concerns. These include:

- Whistleblowing Channel Regulations: Confidential hotline managed by an independent corporate team to handle complaints.
- Harassment Prevention Protocol: A specific mechanism for reporting workplace harassment or sexual harassment.
- Works Councils and Trade Unions: Designated spaces for labour representation to address incidents and suggest improvements.

Additionally, DOMINION promotes the use of third-party mechanisms, such as NGO platforms or industry associations, to broaden accessibility and ensure impartial solutions in international contexts.

Channel Efficiency Assessment

DOMINION measures the effectiveness of its channels through internal surveys, such as the Climate Survey, and employee satisfaction assessments. The data collected ensures the ongoing improvement of these mechanisms, including:

- Procedure and results transparency.
- Access to reliable sources of information.
- Well-defined deadlines for resolving complaints.
- Protection against retaliation

The company reinforces trust in these channels through specific policies that provide protection against retaliation. These measures are in line with the Diversity, Equality and Inclusion Policy, fostering a safe and equitable working environment.

Adaptation to local and global contexts

DOMINION ensures its own workforce have effective and accessible channels to raise concerns, aligning its remediation processes with the highest international standards. This comprehensive approach strengthens employee trust, promotes equality, and ensures that negative incidents are addresses ethically and transparently.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

DOMINION consolidates its commitment to high international standards through policies and measures aimed at preventing and mitigating negative impacts, maximising positive opportunities and ensuring an inclusive and safe working environment. This approach incorporates the United Nation's guiding principles and aligns with European best practices in all the countries where it operates.

Measures to address issues and capitalise on opportunities

DOMINION implements a set of initiatives aimed at addressing its employees' requirements and fostering a positive impact on their development. Through local Equality Plans, it ensures pay equity, promotes the inclusion of vulnerable groups, and guarantees non-discrimination based on origin, identity, orientation or abilities.

The Social Action Policy and continuous training initiative are key tools for promoting professional growth. These measures include:

- Professional retraining and technical training programmes, adapted to the transition towards more sustainable operations.
- Customised training plans, driven by DOMINION University, that combine technical skill development with the strengthening of leadership and innovation skills.
- Opportunities for internal promotion, fostering talent retention and professional development.
- Occupational risk management and compliance with regulations

DOMINION proactively manages occupational risks through internal audits based on the Health and Safety Policy. Additionally, strict protocols have been implemented to prevent forced labour and guarantee safety across the entire value chain, through the Supplier Code of Conduct.

With regards to climate transition, the company has implemented specific measures to mitigate risks, such as responsible restructuring, training for new roles, and professional counselling in cases of unavoidable redundancies. These steps align with its Sustainability Policy, underscoring its commitment to a greener and more equitable economy.

Effectiveness monitoring and assessment

DOMINION ensures the effectiveness of its actions through an integrated monitoring system that includes:

- Internal and external audits, carried out on a regular basis.
- Internal surveys, such as the Climate Survey, which assess employee views regarding implemented policies and measures.
- Specific KPIs to measure sustainability, equity and working conditions progress.

Global adaptation and positive impact

DOMINION's initiatives are designed to create a positive impact both internally and in the communities where it operates. For example, technology training programmes for personnel in developing countries improve local capacities, supporting the achievement of Sustainable Development Goal 8 on employment generation and economic growth.

Additionally, the company ensures the accessibility of its measures and policies be means of translations and materials adapted to the cultural and linguistic contexts of each region. This approach ensures that all employees can fully engage in and benefit from the initiatives.

Through its comprehensive management of incidents, risks and opportunities, DOMINION distinguishes itself as a company committed to the well-being of its staff and the sustainability of its operations. Through robust policies, clear processes and continuous monitoring, it strengthens its leadership in social and labour responsibility, meeting and surpassing international standards.

S1–5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

DOMINION has set specific, results-driven targets aimed at reducing negative incidents, increasing positive incidents and effectively managing risks and opportunities related to its own workforce. These goals are defined across short, medium and long-term timeframes, and align with its strategic commitment to sustainability, diversity and inclusion.

It has implemented robust processes to manage and remediate negative incidents affecting its own workforce, value chain workers and the communities connected to its operations. These processes not only ensure the effective resolution of incidents but also their prevention through ongoing improvement efforts.

With regards to reducing negative incidents, targets include minimising risks associated with the health, safety and working conditions of the workforce. These goals include targets such as reducing occupational accidents, supported by regular audits and training programmes. Also, consistent with its Health and Safety Policy, it adjusts operating procedures to ensure safer working environments.

The provision and effectiveness of remedial measures are ensured through tools such as the Ethics Channel Regulation and the Harassment Channel, which offer employees secure and confidential incident reporting channels. Reported cases are analysed by a specialist team that implements proportionate and effective remedial solutions. These actions reinforce DOMINION's commitment to integrity and respect in the workplace.

To drive positive impacts, it fosters the well-being and development of its employees through initiatives such as continuous training programmes, job satisfaction surveys and professional development plans. It also improves emotional well-being and the psychosocial environment through the "WELLDOM" wellness programme, which aims to reduce emotional and mental stress. Also, within the framework of its Diversity, Equality and Inclusion Policy, it establishes specific processes to resolve discrimination cases, ensuring affected employees receive proper support and that the adopted measures align with international standards.

Risk and opportunity management focuses on reducing workforce challenges, such as labour turnover or critical skills shortages, while identifying opportunities to optimise employee performance. This approach is implemented through strategic human resource planning that combines proactive talent management with the analysis of labour market trends.

These targets are set in direct collaboration with employees and their representatives, ensuring they correspond with the real needs of the workforce. This ongoing dialogue includes participation in setting goals, monitoring results and identifying improvements based on obtained knowledge. To measure process effectiveness, it relies on internal and external audits, staff surveys and KPIs.

These goals are also supported by clear commitments, including its Code of Conduct and policies on Human Resources, Occupational Risk Prevention and Diversity, Equality and Inclusion. It also adheres to current legislation in each country where it operates and respects the core conventions of the International Labour Organisation (ILO). Among the established goals, short-term targets include reducing the accident frequency rate to less than 7 by 2025, while long-term goals include increasing the ratio of women in the workforce by 45% above the current percentage of women to men. It also plans to expand the use of the "6 Conecta" preventive management tool to new countries. Currently used in Spain and France, this tool facilitates efficient management of health and safety processes and procedures.

S1–6 Characteristics of the undertaking's employees

The characteristics of the employees as of the end of the reporting period are outlined below.

TABLE 1 : *Information on the number of employees by sex.*

S1-6 - Cuadro 1	2024	
	PLANTILLA	%
Asalariados por sexo		
HOMBRE	8.984	83,14%
MUJER	1.822	16,86%
OTRO	0	0,00%
NO COMUNICADO	0	0,00%
TOTAL	**10.806**	**100,00%**

TABLE 2: *Employee counts in countries where the undertaking has at least 50 employees representing at least 10% of its total number of employees.*

S1-6 - Cuadro 2	2024	
	PLANTILLA	%
Asalariados por países		
COLOMBIA	2.414	22,3%
ESPAÑA	2.188	20,2%
PERU	1.488	13,8%
CHILE	1.439	13,3%

TABLE 3 : *Information on employees by type of contract, broken down by gender.*

S1-6 - Cuadro 3	2024				
	HOMBRE	MUJER	OTRO	NO COMUNICADO	TOTAL
Asalariados por tipo de Contrato desglosados por sexo					
Nº ASALARIADOS	8.984	1.822	0	0	10.806
Nº ASALARIADOS PERMANENTES	4.313	1.201	0	0	5.514
Nº ASALARIADOS TEMPORALES	4.130	615	0	0	4.745
Nº ASALARIADOS HORAS NO GARANTIZADAS	541	6	0	0	547
Nº ASALARIADOS TIEMPO COMPLETO	8.775	1.440	0	0	10.215
Nº ASALARIADOS TIEMPO PARCIAL	209	382	0	0	591

TABLE 4 : *Information on employees by type of contract, broken down by region.*

S1-6 - Cuadro 4	2024							
	SUDAMÉRICA	ESPAÑA	ASIA	EUROPA	NORTE AMÉRICA	OCEANÍA	AFRICA	TOTAL
Asalariados por tipo de Contrato desglosados por Región								
Nº ASALARIADOS	5.603	2.188	1.364	800	723	122	6	10.806
Nº ASALARIADOS PERMANENTES	1.696	2.012	931	525	309	41	0	5.514
Nº ASALARIADOS TEMPORALES	3.783	135	432	107	281	1	6	4.745
Nº ASALARIADOS HORAS NO GARANTIZADAS	124	41	1	168	133	80	0	547
Nº ASALARIADOS TIEMPO COMPLETO	5.593	1.728	1.362	769	720	37	6	10.215
Nº ASALARIADOS TIEMPO PARCIAL	10	460	2	31	3	85	0	591

TABLE 5 | *The following formula was used to calculate the Turnover Ratio: Employees leaving employment (voluntarily, due to dismissal, retirement or death in service) / (Initial workforce + Final workforce/2) *100*

S1-6 - Cuadro 5	2024
Asalariados abandonan la empresa y Rotación	
Asalariados abandonan la empresa	3.799
Plantilla (N + N-1)/2	11.387
Tasa Rotacion	33,4%

DOMINION has a global and diverse workforce, underscoring its commitment to sustainability, inclusion and talent development. With a workforce of 10,806 at the end of 2024, spread across 29 countries, its emphasis on geographic, sector and operational diversity enhances its ability to adapt to dynamic environments and meet the needs of its customers. This diversity is reflected in a balanced representation across 4 generations.

DOMINION's employment approach prioritises fair and sustainable working conditions. This commitment includes reducing incidents related to its employment practices through internal audits, training programmes and regulatory compliance. It also seeks to provide contextual information to facilitate understanding presented data, such as employment fluctuations linked to specific projects or seasonal demands, and to establish a solid foundation for calculating quantitative parameters in line with European regulatory requirements.

In 2024, DOMINION recorded a turnover rate of 33.4%. This rate was calculated based on the initial period plus the final period, divided by 2. These figures are primarily related to the nature of the sectors it operates in, characterised by project-specific labour dynamics.

DOMINION collects and presents this information using a headcount-based method-compiling it through consolidated reports from the operating units and human resources management systems (HRIS). The company also continuously monitors employment fluctuations, primarily related to time-limited projects and seasonal variations.

DOMINION's geographic diversity is a strategic pillar, reflecting how the employees are distributed in the 29 countries where it operates, with specific adaptations to each region's cultural, legal and economic contexts. This diversity is also evident in the employment structure, which includes employees at different levels, from operational staff to management, ensuring that every tier of the organisation contribute to achieving business goals.

Although gender reporting currently only includes men and women due to regulatory constraints and voluntary employee self-identification, the company is actively working to review and update its internal systems to include additional options in the future, subject to local regulations.

A total workforce of 10,806 was reported at the end of 2024. The method used ensures data consistency and accuracy, in line with the highest standards of corporate governance.

DOMINION reaffirms its commitment to transparency, sustainability and workforce development. Diversity and inclusion are not only core values but also key drivers of innovation and growth.

Alignment is maintained between the reported data and the financial statements (Note 26 "Employee benefits expense"), which reflect the average number of employees over the period. This reinforces *stakeholder* trust and ensures that the company's labour strategy supports both employee well-being and the organisation's sustainable success.

S1–7 Characteristics of non-employee workers in the undertaking's own

DOMINION uses a gradual reporting process for this point.

S1–8 Collective bargaining coverage and social dialogue

DOMINION’s employee working and employment conditions are largely determined or influenced by collective bargaining agreements and active employee representation in social dialogue processes. These practices protect employees' rights and promote a fair and equitable working environment.

At year-end 2024, 33% of DOMINION global employees were covered by collective bargaining agreements, reflecting the company's commitment to involving employees in shaping their working conditions.

Within the European Economic Area (EEA), DOMINION has collective bargaining agreements in countries where the workforce exceeds 50 employees and where at least 10% of the total workforce is employed. Spain is the only country that meets this requirement, ensuring that working conditions align with local regulations and international labour rights standards. The percentage of employees covered by these agreements demonstrates DOMINION's commitment to effective social dialogue within the EEA.

In regions outside the EEA, collective bargaining agreement coverage aligns with local regulations. DOMINION ensures that labour practices align with the principles of diversity, equality and inclusion, prioritising collective bargaining in countries where this mechanism is both permitted and encouraged. Coverage rates in these regions are categorised by geographical area, reflecting adjustments made to local labour dynamics.

TABLE 1 | *Information on collective bargaining and social dialogue coverage.*

S1-8 - Cuadro 1	Cobertura de la negociación colectiva		Diálogo social
Tasa de Cobertura	**Asalariados - EEE (para los países con > 50 asalar. que representan > 10 % total asalar.)**	**Asalariados – No EEE (estimación para regiones con > 50 asalar. que representan > 10 % total asalar.)**	**Representación en el lugar de trabajo (solo EEE) (para los países con > 50 asalar. que representan > 10 % total asalar.)**
0-19%		CHILE, COLOMBIA, PERU	
20-39%			ESPAÑA - 36,89%
40-59%			
60-79%			
80-100%	ESPAÑA		

A key aspect of labour management at DOMINION is employee representation through designated employee representatives as well as committees formed to foster social dialogue. In the EEA, DOMINION ensures employee representation through employee representatives, with specific percentages outlined by country with significant employment. This representation includes agreements with employees to establish and operate works councils, which enhance communication and understanding between employees and the organisation.

S1-9 Diversity Metrics

DOMINION is strongly committed to diversity and inclusion as core pillars of its organisational strategy. This commitment is evident in the composition of its senior management and the generational diversity of its workforce, enabling the company to adapt to a dynamic and diverse global environment while driving innovation, creativity and sustainable growth. DOMINION believes that a diverse workforce is a key asset for driving long-term performance and strengthening its competitiveness in international markets.

TABLE 1 : *Gender distribution in senior management (defined on the DOMINION website).*

S1-9 - Cuadro 1 a	2024	
	COMITÉ CORPORATIVO	%
Alta Dirección por Genero		
HOMBRE	6	54,55%
MUJER	5	45,45%
OTRO		0,00%
NO COMUNICADO		0,00%
TOTAL	**11**	**100,00%**

In 2024, female representation in top management amounts to 45.45% [5], while male representation stands at 54.55% [6]. While these numbers reflect the current distribution, the company remains committed to actively working to achieve greater gender equality at strategic leadership levels. DOMINION has launched various initiatives to increase women's representation in decision-making positions, including mentoring programmes, leadership development for women, and the implementation of equal opportunity policies to ensure an enabling environment for promoting women in management roles. This comprehensive approach is part of its commitment to its Diversity and Inclusion Policy, which seeks to promote gender equality across all hierarchical and operational levels in the organisation.

DOMINION's workforce is remarkably diverse from a generational standpoint, enriching the organisation with a variety of perspectives, skills and experiences that are crucial for innovation.

21.03% (2,272 people) of the staff is under 30 years old, reflecting the company's commitment to attracting young talent and integrating new generations into its business model. 61.95% (6,694 people) of employees are aged between 30 and 50, forming a solid base of experienced professionals who contribute stability and leadership. Finally, 17.03% (1,840 people) of the staff is over 50 years old, contributing accumulated knowledge and experience which is crucial for the company's sustainable development.

Also, the workforce consists of 83.14% men (8,984) and 16.86% women (1,822), reflecting the industrial sectors in which the company has historically operated. Having said this, DOMINION is strongly committed to increasing female representation through its Human Resources and Diversity, Equality and Inclusion Policies.

Each generation brings a unique set of skills and perspectives, blending the accumulated experience of previous generations with the fresh ideas and agility of younger generations. This intergenerational mix fosters an extremely dynamic and collaborative working environment, enabling DOMINION to be at the forefront of innovation and adaptability in an increasingly globalised and evolving world.

DOMINION recognises that a diverse workforce - across gender and generations - is essential for driving innovation, creativity and sustainable growth. The company remains committed to initiatives and policies that promote equality and inclusion at every level of the organisation. This commitment includes ongoing training for staff in social awareness and sensitisation, as well as the implementation of support mechanisms and equal access to professional development opportunities for all employees, regardless of gender, age or any other personal attribute.

DOMINION also ensures that its diversity and inclusion policies are not only internally relevant but also reflect the diversity and complexity of the environments in which it operates. In all the countries where it operates, DOMINION ensures compliance with local equality and anti-discrimination regulations, while adapting its practices to the cultural expectations and realities of each region. The organisation believes that diversity and inclusion are crucial not only for the well-being of its employees but also for the sustainability of its business and the development of innovative solutions that meet the demands of global markets.

Through these actions and approaches, DOMINION continues to move towards a more inclusive and diverse organisation, committed to equal opportunities and to the ongoing transformation of its organisational culture.

S1-10 Adequate Wages

At DOMINION, ensuring adequate wages for all employees is a core pillar of its commitment to labour welfare, sustainability and adherence to international labour principles. The company ensures that its entire workforce, both within and outside the European Economic Area (EEA), receives a salary that meets or exceeds the relevant benchmarks in each country where it operates, whether these are legal regulations, collective bargaining agreements or internationally recognised indicators.

Within the EEA, DOMINION ensures that salary levels align with country-specific standards, considering factors such as cost of living, local labour regulations and market expectations. This commitment is reinforced through regular pay scale reviews, ensuring that no employee receives less than the salary deemed appropriate for their role. This practice is part of the Corporate Human Resources Policy, which prioritises economic and social sustainability, as well as equity and ethics across its value chain. Additionally, DOMINION is aligned with the Sustainable Development Goals (SDGs), particularly SDG 8, which promotes decent work and economic growth.

Outside the EEA, DOMINION follows a similar approach, aligning wage levels with standards that ensure decent and sustainable working conditions. In this context, references such as local legislation, collective bargaining agreements and international benchmarks - like those provided by globally recognised platforms - are deemed essential in promoting adequate and fair wages. The company recognises the importance of using indicators adapted to local realities, ensuring that wages meet basic criteria of sustainability and equity.

Furthermore, DOMINION values collective bargaining as a key tool for setting fair wage levels in countries where it is applicable. This practice enhances employee well-being and improves their working environment by fostering open and constructive dialogue between the organisation and its employees.

In conclusion, DOMINION ensures that all employees, regardless of their location, receive an adequate salary aligned with applicable benchmarks, fostering a fair and equitable working environment. This commitment not only enhances the living conditions of its employees but also has a positive impact on the communities where it operates, reinforcing DOMINION's role as a responsible employer dedicated to global sustainability and creating value through stable employment.

S1-11 Social Protection

DOMINION uses a gradual reporting process for this point.

S1-12 Persons with Disabilities

DOMINION demonstrates its commitment to integrating people with disabilities into the workplace as part of the Fundamental Principles of People & Culture, highlighting its dedication to diversity, equality and inclusion. At year-end 2024, the workforce includes 35 employees with recognised disabilities, representing approximately 0.32% of its total workforce of 10,806 people.

TABLE 1 : *Employees with disabilities (number, percentage and breakdown by gender)*

	2024		
	PLANTILLA	% Personas con Discapacidad	% PLANTILLA
DISTRIBUCIÓN POR GENERO			
HOMBRE	22	62,86%	0,24%
MUJER	13	37,14%	0,71%
OTRO	0	0,00%	
NO NOTIFICADO	0	0,00%	
TOTAL	**35**	**100,00%**	**0,32%**

DOMINION adheres to local regulations in each country where it operates, adapting to the region-specific legal definitions of "disability". This approach ensures the provision of accurate and contextualised information, while complying with applicable legal restrictions on the collection and processing of this data. Additionally, corporate policies are designed to foster an inclusive and discrimination-free work environment.

The commitment to inclusion is strengthened by initiatives such as adherence to the European Diversity Charter, which promotes equal opportunities and respect for individual differences. The company continuously strives to improve its inclusion practices, implementing measures to facilitate accessibility and ensure that employees with disabilities can reach their full potential in a supportive and respectful environment.

Information on employees with disabilities is collected using methods based on the regulations in force in each country and is supplemented by internal audits to ensure data accuracy. This approach allows DOMINION to track progress, identify areas for improvement and uphold high standards of diversity and inclusion governance.

Inclusion is recognised not only as an ethical imperative but also as a driver of innovation and sustainable growth. Therefore, it reaffirms its commitment to continue strengthening initiatives that include and support people with disabilities, making these practices an essential part of its organisational strategy.

S1-13 Training and skills development metrics

At DOMINION, the development of staff training and skills is a fundamental pillar of the organisational strategy. These aspects foster the professional development of its team and ensure their ongoing employability in an ever-evolving work environment. To this end, robust and structured programs are implemented to foster the development of technical skills, competencies, and expertise, aligned with both business needs and employee expectations.

The importance of regular performance appraisals is recognised as a key tool for employee growth and development. These reviews, based on quantitative criteria and known to both employees and their superiors, are conducted at least once a year. The process includes the participation of the People & Culture Department, ensuring a comprehensive and fair assessment. The primary goal of these assessments is to provide constructive feedback, allowing employees to identify areas for improvement and development opportunities, while aligning with their career aspirations and the organisation's strategic goals.

Training at DOMINION is considered to be one of the main leverage points for professional development and is adapted both to the individual needs of each professional and to the specific requirements of each area, business and country. Based on the Training Policy and the Development Policy, which are regularly reviewed and updated, each employee's Training Plan is implemented from their first stage at the company and is updated annually after performance appraisal.

Training is provided in different areas, including technical knowledge, interpersonal skills and mandatory requirements to comply with current regulations for each specific activity.

Given the type of business we work in, technical training, on-the-job learning and mentoring are particularly relevant, especially in official and store segments. One of DOMINION's key training goals is to implement e-learning rather than face-to-face training. This approach aims to facilitate cross-functional knowledge between business areas and drive innovation.

In 2024, DOMINION delivered a diverse range of training activities, including webinars, masterclasses, forums, workshops, kick-offs and virtual reality experiences, fostering synergies between the expertise of seniors professionals and young talent. These initiatives promote personal growth while enhancing collaboration, driving innovation, and reinforcing organizational cohesion.

TABLE 1: Number or proportion of performance appraisals per employee. (*Number, percentage and breakdown by gender)*

S1-13 - Cuadro 1	2024			
	PLANTILLA	Nº Participantes	% de plantilla	Nº Evaluaciones
Evaluaciones				
HOMBRE	8.984	873	9,72%	2.600
MUJER	1.822	655	35,95%	4.000
OTRO	0	0	0,00%	0
NO NOTIFICADO	0	0	0,00%	0
TOTAL	10.806	1.528	14,14%	6.600

TABLE 1b | Number or proportion of performance appraisals per employee. (*Number, percentage and category breakdown).*

S1-13 - Cuadro 2	2024			
	PLANTILLA	Nº Participantes	% de plantilla	Nº Evaluaciones
Evaluaciones				
DIRECCIÓN	94	92	97,87%	101
GERENTE / RESPONSABLE	429	227	52,91%	464
TECNICO	2.254	338	15,00%	685
ADMINISTRATIVO	871	35	4,02%	72
OFICIAL	7.158	836	11,68%	5.278
TOTAL	**10.806**	**1.528**	**14,14%**	**6.600**

TABLE 3 | *Training offered to and completed by employees, by gender.*

S1-13 - Cuadro 3	2024
	Horas por Plantilla
Formacion	
HOMBRE	40,85
MUJER	27,43
OTRO	0,00
NO NOTIFICADO	0,00
TOTAL	**38,59**

TABLE 4 | *Training offered to and completed by employees, by occupational category.*

S1-13 - Cuadro 4	2024
	Horas por Plantilla
Formacion	
DIRECCIÓN	9,01
GERENTE / RESPONSABLE	18,39
TECNICO	38,27
ADMINISTRATIVO	20,60
OFICIAL	42,47
TOTAL	**38,59**

S1-14 Health and Safety Metrics

DOMINION adheres to the step-by-step reporting process outlined in Annex C of this section.

Occupational health and safety are deeply embedded in DOMINION's corporate policies, reflecting a strong commitment to employee well-being and ensuring compliance with international standards. The company has established an occupational health and safety management system that ensures optimal working conditions across all its operations, in line with the most stringent regulatory standards and a preventive approach.

The framework for action in this area is grounded in sound policies, such as the Health and Safety Policy, which provides clear guidelines for identifying, assessing and mitigating risks. These policies are supported by programmes aimed at fostering active safety and a culture of prevention throughout the organisation. In 2024, DOMINION strengthened these measures through awareness-raising initiatives, internal audits, and specialised training.

One of the key highlights of the 2024 FY is that the company reported no work-related fatalities. The Accident Frequency Rate stood at 8.60.

DOMINION reaffirms its commitment to creating a safe and healthy working environment, with policies regarding this undergoing continuous assessment and improvement. These actions comply with both local and international regulations, positioning DOMINION as a benchmark in implementing responsible and sustainable occupational health and safety practices.

TABLE 1 : Employee health and safety indicators (total number of employees who have worked for the company).

S1-14 - Cuadro 88	2024				2024	
	Asalariados	%	No asalariados	%	Cadena de Valor	%
Nº Total	12.460					
% Personal Propio Cubierto por sistema de Gestion de la Salud y Seguridad de la empresa		100%				
Muertes como consecuencia de lesiones y problemas de salud relacionados con el trabajo	0				0	
Nº de accidentes de trabajo*	219					
Tasa de accidentes de trabajo**	8,60					
Nº Casos de problemas de salud relacionados con el trabajo registrables	1					
Nº Dias Perdidos	6.244					

*Accidentes con baja - Accidentes initinere

**Indice de Frecuencia: (Accidentes con baja/horas trabajadas)*1,000.000

TABLE 2: Number and percentage of employees covered by a health and safety management system.

S1-14 - Cuadro 90	2024	
	Auditado Internamente	Auditado o Certificado por un tercero
	%	%
% Personal Propio Cubierto por sistema de Gestion de la Salud y Seguridad de la empresa	100%	75,56%

S1-15 Work-life Balance Metrics

DOMINION uses a gradual reporting process for this point.

S1-16 Compensation metrics (pay gap and total compensation)

Equal pay and transparency in remuneration policies are core pillars of DOMINION's organisational strategy. According to the reported data, a global gender pay gap of 4.65% has been maintained. The total pay ratio at DOMINION stands at 131.53, revealing ongoing commitment to equity.

DOMINION sets its wage increases on an annual basis, considering both collective bargaining agreements and applicable regulatory frameworks. These decisions may be approved by the company's management, collective bargaining or pursuant to legislation in each country. This approach ensures that wage policies are objective, fair and tailored to the needs of the various markets in which the company operates.

As set out in the Fundamental Principles of People & Culture, DOMINION is dedicated to assessing each employee impartially. Remuneration policies and practices are designed to be free from discrimination based on age, race, ethnicity, gender, sexual orientation, gender identity, marital status, family responsibilities, disability, religion, social origin or any other status. This framework strengthens DOMINION's commitment to equal opportunities and pay equity, fostering an inclusive and respectful environment.

TABLE 1 *Wage gap between female and male employees (broken down by category and age range).*

Cuadro 97 a	2024		
REMUNERACIONES MEDIAS (REAL 2024) PARA EL CONJUNTO DE DOMINION POR HORA	HOMBRE	MUJER	DIFERENCIA
POR CATEGORIA			
DIRECCIÓN	86,31 €	63,46 €	26,47%
GERENTE / RESPONSABLE	27,48 €	24,72 €	10,06%
TECNICO	12,05 €	14,14 €	-17,35%
ADMINISTRATIVO	5,84 €	8,53 €	-46,08%
OFICIAL	10,07 €	8,62 €	14,36%
TOTAL	11,61 €	11,07 €	4,65%

S1-17 Incidents, Complaints and Severe Human Rights Impacts

With regards to serious human rights incidents, there were no significant cases of forced labour, human trafficking or child labour.

This information was collected by analysing complaint channels, ensuring adherence to both local and international privacy and human rights regulations. This approach allows the company to provide accurate and contextualised data that highlights its commitment to transparency.

Disclosed incidents and complaints must be interpreted within the regulatory and cultural framework of the countries where the company operates. This context includes internal human rights policies, ongoing efforts to strengthen reporting mechanisms and fostering a respectful and inclusive work environment.

DOMINION reaffirms its commitment to preventing and managing human rights incidents by implementing sound policies and fostering a working environment that upholds and safeguards the fundamental rights of all individuals. The information presented here reflects the company's commitment to ongoing improvement and transparency in the safeguarding human rights.

ESRS S2. Value Chain Employees

DOMINION has followed the general process outlined in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external consultant, it has incorporated information from different stakeholders and from the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities indicated below.

List of impacts

S2 - Value chain employees	Negative Impact	The processes involved in some activities can lead to falls, equipment handling accidents or heat-related injuries, which can have a negative impact on subcontractors.
S2 - Value chain employees	Negative Impact	Not having information on suppliers can hinder awareness of environmental and social issues in the supply chain.
S2 - Value chain employees	Negative Impact	A wide range of suppliers and subcontractors, and high turnover, presents a challenge in guaranteeing compliance with the working conditions stipulated by each legislation and DOMINION's standards.
S2 - Value chain employees	Positive Impact	Improving the environmental and social aspects of the supply chain by developing a system for assessing, managing, and auditing suppliers, which takes environmental and social factors into account, particularly for those deemed critical suppliers. It also improves the perception of DOMINION's customers, suppliers and employees and its value chain.

List of Risks and Opportunities

S2 - Value chain employees	Risk	Inadequate attention to the working conditions of subcontractors and employees in our supply chain can result in reputational, commercial or financial damage.

SBM-2 Interests and views of stakeholders

The company considers the role its business model may play in creating, exacerbating or mitigating significant material impacts on value chain employees. Supply chain due diligence is, in fact, a key pillar of its sustainability strategy.

Workers' views within the value chain are indirectly considered. As outlined below, DOMINION's wide range of activities, combined with its global reach and the fact that it essentially carries out services and projects - which involve frequent supplier turnover - results in a wide and variable supplier base. This explains why the company maintains employees' views in the value chain with continuous improvements made to the questionnaires and management processes on its approval platform. This platform serves as a community of leading companies in due diligence, where they share the challenges they face and the questions they need to ask their suppliers to address these challenges. These changes are also considered when adapting the Supplier Code of Conduct, so that the company ensures it achieves gradual progress across all types of suppliers.

For subcontractors, primarily located in Spain, the employee perspective is managed by the contract approval manager, who strengthens the aspects to be verified in the management systems. This process considers not only the criteria set by DOMINION but also those required by the company's customers, who are gradually enhancing their due diligence through new controls. Additionally, both the company and its customers conduct regular documentary and on-site audits of subcontractors.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Building on the previous point, DOMINION recognises employees in its value chain as a key group among its affected stakeholders, to the extent that its activities may materially affect them. As such, the company takes account of the fact that their rights must be considered in shaping the company's strategy and business model. Accordingly, the impacts, risks and opportunities identified for employees in the value chain inform and shape the adaptation of DOMINION's strategy. The development of a sustainable purchasing chain is a key pillar of its sustainability strategy, i.e. the company deems it essential to monitor and address these impacts, risks, and opportunities as part of its strategic development and business model development.

In compliance with the ESRS 2 SBM-3 requirements, in this assessment the company includes all employees in the value chain who may be materially affected by DOMINION's activities. The company considers only risks associated with its own operations and the upstream value chain, i.e. the supply chain, to be material, defining two types of workers who could be materially affected by its activities:

- On the other hand, workers employed by subcontractors to perform work similar to that provided by the company's own workforce at the customer's premises or in public spaces could be affected. These are not self-employed individuals or third-party companies primarily engaged in work activities, but rather employees of these companies.

- Additionally, workers employed by companies supplying goods or services for projects or services provided by DOMINION, or those who are in the supply chain of these suppliers, could be affected.

The company believes that there is no significant risk of child, forced or compulsory labour within its value chain and, as a result, does not report any actual or present material impact regarding this issue. However, due to the wide range of activities and suppliers, and their respective supply chains, the company acknowledges potential risks and has implemented various efforts to address them, which are listed below.

On the other hand, DOMINION sees the development of a more sustainable value chain as an opportunity in various ways: it provides customers with more guarantees when contracting the company, fosters trust-based relationships with suppliers, and enhances visibility and control over working conditions for workers throughout the chain.

The specific impacts, risks and opportunities listed below affect these two groups in different ways:

- For subcontracted workers, the company considers working conditions to be material, with particular emphasis on safety measures and ensuring the absence of child or forced labour among contracted employees. Geographically, this type of subcontracting, which focuses on activities similar to those performed by DOMINION employees, is concentrated in Spain.
- Regarding workers in the value chain, the type of suppliers is primarily characterised by high turnover, due to the diverse variety of DOMINION's projects and services. Consecutive projects rarely use the same suppliers, due to varying activities or different geographic locations. This prompts the company to initially prioritise strengthening its due diligence in verifying the ESG commitment of suppliers at the time of approval, consider the criticality of each supplier.

The material impacts, risks and opportunities for the company arising from worker incidents and dependencies in the value chain are listed below.

- Impact: The processes in certain activities performed by DOMINION may result in falls, equipment-handling accidents or heat-related discomfort or injuries, potentially causing adverse effects on subcontractors. Both DOMINION employees and subcontractor personnel, sometimes hired for these activities, undertake tasks that, by their nature, are susceptible to potential incidents. DOMINION prioritises a safe working environment for both its own and subcontracted employees.
- Impact: The lack of accessible information on suppliers can make it challenging to track environmental and social incidents in the supply chain. The wide range and high turnover of direct and indirect suppliers, combined with DOMINION's relatively limited influence over many of them, further complicates the ability to quickly and comprehensively obtain information on how suppliers meet DOMINION's sustainability requirements.
- Impact: A broad base of suppliers and subcontractors, coupled with high turnover, presents a challenge to ensure compliance with the working conditions required by each legislation and the sustainability standards set by DOMINION. To address this, the company relies on local procurement teams, who are familiar with both regional specificities and corporate policies, as well as on tools such as those referred to in this chapter, to ensure compliance with the relevant legislation in each location where it operates.
- Impact: The gradual improvement of the environmental and social aspects for employees in the supply chain is achieved through the implementation of the supplier assessment, management and audit system that considers environmental and social factors. This is particularly important for suppliers deemed critical, with a key focus on using an approval

platform, as described above. This process also fosters a positive perception of DOMINION to its customers, suppliers and employees as well as throughout its value chain.

- Risk: Inadequate attention to the working conditions of subcontractors and employees in the supply chain can result in reputational, commercial or financial damage.: DOMINION is fully aware of the importance of enhancing its understanding of its value chain to prevent potential future damages.

S2-1 Policies Related to Value Chain Workers

DOMINION has adopted policies pursuant to ESRS 2 MDR-P, covering all workers in the value chain. It has also developed specific regulations for the aforementioned subcontractors.

This scheme consists of two key aspects: the supplier code of conduct, mandatory for all suppliers to adhere to, and DOMINION's ethical framework policies, which expressly apply to its supply chain.

The Supplier Code of Conduct covers a wide range of aspects: compliance and ethical behaviour, Human Rights, health and safety, environment, confidentiality, data protection, intellectual property and corporate image and reputation. The responsibilities of the supplier and the consequences of breaching it are also specified. It expressly details the required adherence to the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the eight core conventions that further define them.

The second key aspect is DOMINION's code of conduct and, in particular, the other policies comprising its ethical framework, which also apply to suppliers. These policies include the human rights policy, which also formalises the company's commitment to the International Bill of Human Rights, the ILO Declaration and the tripartite declaration of principles on multinational enterprises and social policy. This policy is particularly centred on eliminating all forms of forced or compulsory labour, human trafficking, slavery or servitude.

As previously explained, the company has not identified any material human rights impacts. Nonetheless, DOMINION acknowledges the potential impact, given the extensive and diverse nature of its suppliers and supply chain. It also recognises its current efforts in approved supplier management and planned future measures as positive impacts and these are set out below.

It is also important to highlight that DOMINION's Supplier and Supply Chain Management Policy governs the conduct of its employees involved in all procurement stages (approval, selection, contracting, monitoring and termination), with prohibited conduct being stipulated.

For subcontractors, DOMINION has a specific instruction for subcontractor accreditation, which stipulates the aspects to be controlled by those responsible for approval and monitoring, in addition to those previously referred to in the supplier code of conduct. Accordingly, it places special emphasis on occupational safety aspects (training, information, safety equipment, etc.), while also verifying compliance with working conditions (mutual insurance, social security, collective bargaining agreement, etc.). Additionally, verifying the effective payment of wages is an important measure to ensure that worker are paid above the minimum remuneration standards and, of course, to prevent child or forced labour.

Over the course of 2024, there have been no cases on non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises that affect downstream value chain workers.

S2-2 Processes for Engaging with Value Chain Workers About Impacts

Just as with the definition and development of the strategy and business model, the views of value chain workers also inform decisions intended to address actual and potential impacts on value chain workers.

For subcontractors, the views of workers, specifically those in Spain, is handled by the contract approval manager who strengthens the aspects to be verified in the management systems, taking account of both the criteria applied by DOMINION and those demanded by the company's own customers, who also require increasing amount of controls. Additionally, both the company and its customers conduct regular documentary and on-site audits of own subcontractors.

For other suppliers, given their extensive range, diversity and high turnover, the company indirectly monitors employee views in the value chain through continuous improvements to the questionnaires on the approval platform they use. This platform serves as a community of leading companies in due diligence, where they share the challenges they face and the questions they believe they need to ask their suppliers to address these challenges. These changes are also considered when adapting the Supplier Code of Conduct, so that the company ensures it achieves gradual progress across all types of companies.

S2-3 Processes to Remediate Negative Impacts and Channels for Value Chain Workers to Raise Concerns

For subcontracting, potential accidents related to the activities carried out and also the effect of weather factors such as heat are the main negative impacts. The company continuously monitors subcontractors to ensure all necessary health and safety measures are taken, training and equipping them with the necessary safety equipment, as well as ensuring that they are notified of any potential incidents. This control is supported by specific digital tools, as detailed below.

The effectiveness of this measure is obtained from the results provided by the digital tools themselves, as well as customer feedback in their reviews. The digital tools trigger warnings a subcontractor's information on the raised issues is insufficient, allowing managers to prevent the work from proceeding. In these cases, follow-up meetings are held to discuss the situation and demand the implementation of corrective actions.

In the case of goods and services suppliers, the company faces two potential impacts: the potential lack of information about its suppliers and the supply chain, and the difficulty of having a highly dispersed, varied supplier base with a high turnover. To address these challenges, the company has designed a management system that requires each purchasing unit, based on its specific geographical location and area of activity, to conduct critical assessment of its supply chain, according to the specific risks associated with its type. The system also identifies critical suppliers, who undergo an approval process and continuous assessment.

With this system, DOMINION ensures that all suppliers are required to be aware of and adhere to the Code of Conduct. Additionally, those deemed critical or strategic must be approved with the Achilles tool. Effectiveness in this case is determined by the ratings assigned to the critical suppliers analysed, based on the questionnaires verified by Achilles on sustainability issues. These determine whether a supplier is approved and, consequently, whether they can be contracted. The questionnaires also assess how suppliers address sustainability issues in their own supply chain.

The company has open whistleblowing channels that enable employees in the value chain to report any violations of the Supplier Code of Conduct or DOMINION's policies, especially the Human Rights policy. Through a protocol, the company ensures that this channel can remain anonymous, if the whistleblower chooses. The channel is open to all stakeholders and any other third party, ensuring that whistleblowers are adequately protected from potential retaliation.

This Channel is available on the Company's website, which can be accessed by everyone, in the Supplier Code of Conduct and in all the Policies developed by DOMINION.

The whistleblowing protocol specifies the deadlines and procedure to follow for an appropriate response to all reports received. The head of the Whistleblowing Channel provides regular reports to the Audit and Compliance Committee of the Board of DOMINION on the complaints received, their processing and their resolution. This is a key aspect, together with third party verification, in ensuring the effectiveness of this channel.

S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

Regarding the material impacts outlined in the previous point, the company has implemented a series of measures to prevent, mitigate and remediate them.

For subcontractors, besides the accreditation process, both documentary and on-site audits have been conducted, as well as ongoing assessment actions to assess the various aspects monitored with the verification tool. These audits confirmed the quality of the information provided by subcontractors across the different audited areas, particularly in working conditions, but most notably in workplace safety, which is the focus of the material impact referred to.

Digital tools are available to carry out this action, allowing for the execution of these audits, better real-time monitoring, analysis of detected incidents, and the subsequent proposal of improvement actions. Similarly, the follow-up and closure of all of these actions, based on cause analysis, are carried out in direct collaboration with those responsible for implementing them - whether company personnel or those from the value chain - ensuring complete involvement of workers at all levels.

For the remaining suppliers, to prevent and mitigate impacts and risks, the company has engaged the services of the Achilles platform in FY 2024, as a key component of the sustainable procurement management system described above. This is a crucial tool for improving the efficiency of processes to verify critical supplier ESG commitment. The company has launched an ambitious project targeting all purchasing units, starting with the four most important countries. The results obtained relating to critical suppliers already managed on the platform form the basis of the positive impacts reported by the company.

With this second action, the company believes it has made a significant step in addressing the identified material risks, as the verification carried out by Achilles effectively covers the three key areas: working conditions, promotion of equal treatment and opportunities, and the prevention of forced and child labour. The tool provides a wealth of information on each supplier, including their financial performance, relevant news affecting them, geopolitical impacts, cases of corruption or money laundering, and other types of risks, alerting to changes that make the approval and assessment process dynamic. Additionally, it evaluates the answers to the questionnaires, verifying the quality of the evidence provided, and compares them with those of peers to obtain a ranking that DOMINION uses for approval and purchasing decisions. As mentioned above, the questionnaires are also continuously revised to address new issues (LKSG, BRSR Core, UN SDGs, CSDDD, ILO etc.). The tool also addresses purchasing units with area for improvement, either to comply with the global standards set by DOMINION or by transferring best practices observed in other companies.

To carry out this action, besides the cost of launching the tool and its annual contracting, training has been provided to all members of the purchasing units involved, covering both sustainable purchasing practices and the management of the tool itself. This training will be extended to new units as the system is rolled out to additional countries.

These actions will not only prevent and mitigate impacts and risks, and remediate them if necessary, but are also key to improving the positive impact detected. Implementing these actions fosters a better perception of the company’s commitment to supply chain sustainability among customers and other stakeholders, including DOMINION's own suppliers, employees and those in the value chain.

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

Progress in sustainable procurement, including the targets set, is reported to the Sustainability Committee as part of the ongoing development of the Sustainability Strategy. The company recognises that the targets and actions taken at this stage address both the views of the employees in the value chain and the identified material impacts and risks.

The goal for the 2024 FY has been to implement the Achilles tool as a key component in enhancing the sustainable procurement management system and a crucial element in preventing and mitigating impacts and risks. It was carried out in the four main countries where DOMINION operates, which represent for significant percentage of the company's total. These units will finalise implementation of the tool over the course of 2025, by which time purchasing units from other countries will be gradually integrated. The company's goal is to steadily progress along this path, gaining deeper knowledge of its suppliers and the rest of the chain, while conducting audits on those that are critical. DOMINION expects that by the end of 2027, all purchasing units across all the countries where the company operates will be integrated into the sustainable purchasing system. This will mean that each will have assessed its supply chain, identified critical suppliers, and implemented a specific approval and assessment procedure for them. Through this evolutionary process, DOMINION is significantly enhancing its supply chain due diligence, preventing and mitigating risks and impacts, while establishing effective communication channels with suppliers to expand interactions through new initiatives.

4. Governance information

ESRS G1. Corporate conduct

This chapter outlines the detailed framework of governance, business conduct policies and ethical practices at DOMINION, explaining the role of the management bodies responsible for implementing the sustainability strategy and ensuring compliance with the organisation's regulations and ethical principles.

It also outlines the processes for identifying risks and opportunities across different international contexts, emphasising the importance of adapting business conduct to local regulations and safeguarding whistleblowers.

It also emphasises ongoing ethics and compliance training for all employees, supported by an ethics-driven corporate culture and policies such as the Code of Conduct, anti-corruption and anti-bribery policies, and an ethical whistle-blowing channel.

DOMINION has followed the general process outlined in ESRS 2 to assess its impacts, risks and opportunities, where, with the help of an external consultant, it has incorporated information from different stakeholders and from the company itself. As a result of this work, DOMINION has identified the impacts, risks and opportunities indicated below.

List of impacts

G1. Corporate conduct	Positive Impact	Improved monitoring of the sustainability strategy through the work of the Sustainability Committee and the Audit and Compliance Committee (ACC)
G1. Corporate conduct	Positive Impact	Contribution to the proper enforcement of ethics regulations and standards through the implementation of a criminal defence system and the development of the ethical framework
G1. Corporate conduct	Positive Impact	Building trust with regulators and authorities, customers and employees through adherence to rules and standards of conduct
G1. Corporate conduct	Positive Impact	Protecting whistleblowers through anonymous communication and whistleblowing channels, allowing free expression by employees and the value chain (Compliance with law 2/2023)
G1. Corporate conduct	Negative Impact	An employee or related person may engage in improper practices, contrary to the corporate culture and the Ethical Framework, affecting investors and employees.
G1. Corporate conduct	Positive Impact	The improvement of employee development and awareness through employee training on corruption and bribery.

List of Risks and Opportunities

G1. Corporate conduct	Risk	Presence in multiple countries and across various activities calls for increased efforts to constantly adapt to different regulations and to maintain a common culture.
G1. Corporate conduct	Opportunity	Ensuring adequate diversity in both gender and profile on the Board of Directors, which contributes to more comprehensive decision-making.
G1. Corporate conduct	Opportunity	The existence of a unified, anonymous whistleblowing channel open to all stakeholders

GOV-1 The role of the administrative, management and supervisory bodies

At DOMINION, the Board of Directors, the Corporate Committee and the Audit and Compliance Committee play a key role in implementing and monitoring the sustainability strategy and ethical business conduct, in accordance with the guidelines set out in the Code of Conduct and the Corporate Governance and Compliance Policies. These bodies oversee the proper application of ethical principles, regulatory compliance and internal policies, ensuring that the company upholds high standards of sustainability and social responsibility while mitigating reputational and legal risks.

The Board of Directors, the Audit and Compliance Committee and the DOMINION Corporate Committee play complementary roles in promoting and monitoring ethical business conduct. The Board of Directors is responsible for approving and updating conduct policies, monitoring compliance, assessing ethical risks, and fostering a culture of integrity, ensuring that DOMINION upholds the highest ethical standards. The Audit and Compliance Committee monitors regulatory compliance, assesses internal control systems, manages business conduct risks, independently investigates complaints through the Compliance function, and fosters an ethical culture in the organisation. The Corporate Committee implements approved policies, monitors daily operations pursuant to ethical standards, manages risks and promotes ethics training for employees. Together, these bodies ensure a corporate culture aligned with DOMINION's values and principles, fostering integrity across the entire company.

The members of DOMINION’s Board of Directors, Audit and Compliance Committee, and Management Committee bring diverse and sound expertise in business conduct and corporate ethics, reinforcing the company's commitment to maintaining a high standard of organisational culture. The Board of Directors brings extensive expertise in governance, sustainability and regulatory compliance, enabling it to oversee and implement policies that foster transparency and accountability across the entire organisation. The Audit and Compliance Committee specialises in ethical, anti-corruption and anti-bribery management, assessing ethical risks and ensuring accountability through audit reports. Finally, the Corporate Committee is responsible for implementing these ethical policies into daily operations, identifying and managing risks, promoting ongoing ethics training, and collaborating with the internal control system to ensure compliance. Together, these governing bodies reinforce a culture of integrity and transparency, ensuring that all the different tiers of DOMINION are in line with its principles of ethics and social responsibility.

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities.

The following factors have been taken into account to identify material impacts, risks and opportunities relating to business conduct issues:

The company has considered the reality of its presence in various countries, each with different activities, which requires a continuous effort to adapt to different and changing regulations, whilst also striving to maintain common corporate culture that aligns with the above. At the same time, this also presents a clear opportunity. The diversity of sensitivities, market experiences and approaches is a distinctive factor that the company must be able to leverage.

The existence of a unified, anonymous whistleblowing channel accessible to all stakeholders is undoubtedly a powerful tool for preventing crime and malpractice, extending beyond a company's own operations to cover its entire value chain. The company uses European Union regulations as a reference, while also staying attuned to more stringent regulations in other countries, ensuring that the channel effectively fulfils its purpose and meets the expectations of both the company and its stakeholders.

In this regard, the company places the utmost importance on ensuring adequate protection for whistleblowers, recognising that inadequate management undermine its preventive and corrective effect, while also creating legal and reputational risks for the company.

Regarding suppliers, this document has outlined the diverse and dispersed type of suppliers, reflecting the broad range of activities and geographic locations in which the company operates. For the company, this management presents a constant challenge but also a significant opportunity, one that is approached with a philosophy of continuous improvement. The success of this approach is crucial to maintaining long-term, mutually beneficial relationships.

Indeed, in most cases, the ability to impose conditions is extremely limited, as the suppliers are much larger than DOMINION. However, in cases such as subcontractors and other small suppliers, the company must effectively manage its larger relative size, offering reasonable economic terms will also focusing on goals such as increasing local procurement volumes. At the same time, it remains firm in raising sustainability standards for its suppliers. A supplier that engages in ethical misconduct can lead to legal and reputational risks, as well as pose problems in managing the projects they are involved in.

The company's broad range of activities and geographic locations means that it is constantly mindful of the risk that an employee, either due to ignorance of the corporate culture and Ethical Framework or failure to adhere to them, may engage in improper practices related to corruption, bribery, or other offences, potentially leading to legal and financial consequences for DOMINION. Such events may impact the private sector, where the company is primarily active, but could also affect the public sector, where exposure is much lower and typically managed through public tenders.

As a result of this work, the resulting IROs are as follows:

Impact	G1. Corporate conduct	Improved monitoring of the sustainability strategy through the work of the Sustainability Committee and the Audit and Compliance Committee (ACC).
Impact	G1. Corporate conduct	Contribution to the proper enforcement of ethics regulations and standards through the implementation of a criminal defence system and the development of the ethical framework.
Impact	G1. Corporate conduct	Building trust with regulators and authorities, customers and employees through adherence to rules and standards of conduct.
Impact	G1. Corporate conduct	Protecting whistleblowers through anonymous communication and whistleblowing channels, allowing free expression by employees and

		the value chain (Compliance with law 2/2023).
Impact	G1. Corporate conduct	An employee or related person may engage in improper practices, contrary to the corporate culture and the Ethical Framework, affecting investors and employees.
Impact	G1. Corporate conduct	The improvement of employee development and awareness through employee training on corruption and bribery.
Risks	G1. Corporate conduct	Presence in multiple countries and across various activities calls for increased efforts to constantly adapt to different regulations and to maintain a common culture.
Opportunity	G1. Corporate conduct	Ensuring adequate diversity in both gender and profile on the Board of Directors, which contributes to more comprehensive decision-making.
Opportunity	G1. Corporate conduct	The existence of a unified, anonymous whistleblowing channel open to all stakeholders.

G1-1 Corporate Culture and Business Conduct Policies

DOMINION has established sound business conduct policies, including its Code of Conduct, Compliance Policy, Anti-Corruption Policy, and Anti-Bribery Policy, among others, to guide the ethical behaviour of all its employees and business partners. The organisation fosters a corporate culture grounded in transparency, integrity and accountability, supported by ongoing training programmes and the commitment of DOMINION's senior management to these values.

DOMINION has sound business conduct policies aimed at fostering a culture of integrity, responsibility and sustainability. These policies, covering key areas such as ethics, transparency and social responsibility, are integrated in the company's Ethical Framework and are promoted through training and communication programmes at all levels of the organisation, ensuring that every employee understands their role in upholding DOMINION's ethical and sustainability standards. The company broadly reports these policies through various channels, including training sessions, documents available on the corporate intranet, and specialized workshops, ensuring that all employees fully understand and align with the values of integrity and responsibility outlined in its Code of Conduct and other internal policies.

List of policies on the website or intranet:

- Code of Conduct
- Compliance Policy
- Quality and Environmental Policy
- Corporate Tax Policy

- Human Rights and Prevention of Forced and Child Labour Policy
- Social Action and Philanthropy Policy
- Sustainability Policy
- Money Laundering and Terrorist Financing Policy and International Sanctions
- Insider Information Policy
- Occupational Risk Prevention Policy
- Corporate Governance Policy
- Investor Communication Policy
- Personal Data Protection and Privacy Policy
- Protocol for employees regarding the use of corporate information
- Supplier and Supply-Chain Management Policy.
- Conflict of Interest Policy
- Expenditure Policy
- Policy on Gifts and Hospitality
- Antitrust Policy
- Anti-corruption Policy
- Human Resources Policy
- Diversity, Equality and Inclusion Policy
- Anti-bribery Policy
- Supplier Code of Conduct
- Office and Warehouse Manual

There is an in-house Media Policy, Social Media Policy and Consultants and Assessors Policy, which govern conduct and practices in the organisation, guaranteeing coherent action in line with DOMINION's values and principles.

DOMINION establishes and develops its corporate culture through its code of conduct, corporate policies and ethics and compliance training programmes. This culture, fully aligned with the United Nations Convention against Corruption, is fostered through continuous and transparent communication from top management to all employees, ensuring that ethical values are upheld at every level of the organisation. The Audit and Compliance Committee, in collaboration with the Compliance function, plays a central role in promoting this culture by overseeing adherence to policies and fostering training on business conduct. To assess its effectiveness, DOMINION conducts work climate surveys, internal audits and periodic compliance assessments, enabling the company to identify areas for improvement and reinforce the alignment between corporate values and day-to-day practices.

DOMINION has implemented a whistle-blowing channel - the Ethical and Anti-Harassment Channel - which is a confidential communication system that allows for anonymous reporting. This channel is accessible to both employees and third parties, providing a secure platform for reporting any unlawful conduct or actions that violate the company's regulations. This channel, overseen by the Compliance function and People & Culture management as appropriate, ensures whistleblower protection and upholds impartiality in investigating all reported concerns. All received complaints are thoroughly reviewed in accordance with strict procedures, and when violations are identified, appropriate remedial actions are implemented to resolve them and prevent future occurrences.

The following link provides the access portal to the aforementioned whistleblowing system: https://www.dominion-global.com/es/esg/canal-etico-y-canal-frente-al-acoso-moral-y-o-sexual

DOMINION's whistleblowing channel provides secure, anonymous and confidential access for both employees and third parties. It is designed to protect whistleblowers from retaliation, safeguard their privacy, and enable them to report ethical or legal misconduct without concern. DOMINION is committed to continuously enhancing safeguards for whistleblowers, aligning with European requirements, such as those outlined in the SFDR, and thereby reinforcing a culture of transparency and security. Measures are implemented to monitor and prevent any retaliation against the whistleblower. In addition, the procedure is reviewed annually, and its effectiveness is assessed to enhance whistleblower protection and ensure an effective response to complaints. Furthermore, the right of the person accused to be informed of the actions or omissions attributed to them, and to have the opportunity to respond at any time, is also guaranteed. In terms of data protection, as previously mentioned, DOMINION guarantees the confidentiality and protection of the identity of the whistleblower, even when communication is made through a non-designated whistleblowing channel.

DOMINION is committed to a procedure that ensures any incident related to business conduct is promptly, independently, and objectively investigated. Investigations are managed by the Compliance Body, which operates independently and without interference from the involved management chain, thereby ensuring objectivity throughout the process. This protocol involves thorough analysis of the facts, interviews with the concerned parties and the implementation of remedial actions when violations are identified, ensuring the integrity of the investigative processes and the application of disciplinary measures where necessary. All complaints received are recorded in a logbook, guaranteeing the confidentiality and security of the information. The complaint manager reviews and verifies complaints, and may hire third-party professionals to investigate reported incidents. During the investigation process, the confidentiality of both the whistleblower and the reported individual is upheld, with the presumption of innocence and the dignity of the reported person being fully respected.

Intra-organisational Training Policy on Business Conduct

DOMINION implements an ongoing training programme focussed in business conduct and compliance, covering ethics, anti-corruption, anti-bribery and conflict of interest management. This programme is mandatory for all employees and is tailored to the specific areas and levels of the organisation. Additional sessions are provided for employees in higher risk functions, covering topics such as antitrust, money laundering and sanctions. Training is provided at the specified frequency, with content regularly updated to align with international standards and best practices. This ensures that all employees fully understand and effectively apply ethical principles in their daily tasks.

DOMINION has identified the purchasing, sales, finance and supplier relations functions as areas most at risk for potential corruption and bribery incidents, due to their direct interactions with third parties and their involvement in significant financial decisions. In terms of affected positions, this encompasses a broad range of positions, given the diversity of business units and geographic locations where DOMINION operates. To mitigate these risks, employees in these functions undergo more intensive training in ethical areas, as explained above, ensuring they operate with the highest standards of integrity and are fully equipped to manage and mitigate these risks.

Model for the Prevention of Criminal Offences

The Ethical Framework outlined above, including its code of conduct, associated policies, and whistleblowing channels are an integral part of DOMINION's criminal offence prevention system. This system, in turn, is a component of DOMINION's Enterprise Risk Management System, as referred to in GOV 2.

This criminal offence prevention system is designed to prevent and effectively manage risks associated with criminal offences that may be committed by employees or related parties, which could potentially expose DOMINION to criminal liability through its various activities. The Corporate Director of Risks, Compliance and Sustainability is responsible for the ongoing improvement and proper functioning of the system and reports to the Audit and Compliance Committee, which oversees its implementation. The Director is supported by external experts in carrying out their work. The system regularly re-assesses the type of risks, enabling the design of appropriate procedures and controls, as well as effective resource allocation. Included in the overall risk analysis framework of the company, risks such as bribery, influence peddling, corruption, fraud, anti-competitive practices and violations of workers' rights, consumers rights and privacy are assessed. It submits a plan on an annual basis which includes the improvements and revisions to be applied, as well as envisaged reporting and training actions, providing regular progress reports, and, at the end of the year, providing the results of all of the actions taken.

DOMINION's Ethical Framework is the main representation of the controls designed by the company to prevent the identified crimes and, ultimately, the reflects the principle of zero tolerance for unethical practices and integrity violations. The Compliance Policy and the Code of Conduct are two key aspects that take pride of place above the various policies and procedures that make up DOMINION's Ethical Framework.

G1-2 Management of Relationships with Suppliers

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

Through due diligence processes prior to supplier selection and regular audits, DOMINION ensures that its partners adhere to its standards for sustainability, human rights and business ethics. This approach contributes to a resilient and sustainable supply chain, aligned with DOMINION's corporate responsibility goals and its commitment to promoting responsible practices while reducing environmental impacts.

Specifically, DOMINION incorporates social and environmental criteria in its supplier approval process, assessing their commitment to labour rights, sustainability and compliance with environmental regulations, pursuant to its Supplier Management Policy. To this end, DOMINION requires all its suppliers to adhere to its Supplier Code of Conduct, which, among other provisions, mandates that partners respect the Universal Declaration of Human Rights and ILO conventions, and manage aspects such as waste, emissions and the circular economy in a responsible manner. Additionally, each unit is required to conduct a critical assessment of its suppliers.

The company has integrated the Achilles tool for the approval of its most strategic suppliers. This tool provides a sustainability ranking based on comprehensive questionnaires that are reviewed by the platform. The tool also enables the management and sharing of physical audit results. This approach ensures an ethical and sustainable supply chain, in line with DOMINION's values and social responsibility targets, fostering a positive impact on both the environment and society.

The answer to the point regarding the description of the policy to avoid late payments, particularly to SMEs, is provided below under point G1-6 Payment Practices

G1-3 Prevention and Detection of Corruption and Bribery

DOMINION has implemented an Anti-Corruption Policy and an Anti-Bribery Policy as an integral part of its Compliance Programme and Criminal Defence System, as outlined in G 1-1. This scheme includes risk assessments, internal controls, regular audits and an anonymous and confidential Whistleblowing Channel. This channel is designed to allow employees and third parties to report suspected corruption or bribery without any retaliation concerns. The policies strictly prohibit any form of corrupt conduct and impose an obligation to report any such incidents

The company ensures the independence of corruption and bribery investigations by assigning them to the Compliance Body, which operates independently and autonomously from the management chain. This body has the authority and independence to conduct impartial investigations, ensuring that the process remains free from any conflicts of influence

DOMINION's Compliance Body is responsible for reporting the results of corruption or bribery investigations to the Board of Directors via the Audit and Compliance Committee. This report includes audit findings, detected incidents, and the corrective actions taken. This process ensures that senior management is notified of compliance risks and can oversee the measures taken to mitigate these risks

DOMINION's anti-corruption and anti-bribery policies are communicated to all employees and stakeholders through targeted training sessions, workshops, and documentation available on the corporate intranet. The Compliance Policy includes the distribution of these policies to all members of the organisation and relevant third parties, ensuring they understand their obligations and DOMINION's commitment to integrity and compliance

DOMINION has an ongoing anti-corruption and anti-bribery information and training programme, addressing topics such as ethics, misconduct detection and whistleblowing procedures. All employees must be familiar with the Code of Conduct, which comprehensively addresses anti-corruption and anti-bribery, and must also have access to the aforementioned Policies. Additionally, all employees in managerial roles and those positions deemed high-risk must complete regular training programmes. Training is regularly updated to incorporate changes in regulations and international best practices, reinforcing the importance of adhering to ethical standards

DOMINION's senior management participates in anti-corruption and anti-bribery training programmes. These training sessions cover both regulatory and practical aspects and are held regularly to ensure that company leaders stay up to date on compliance policies and best practices in business integrity.

Regarding management bodies, the company ensures that its selection process and subsequent assessments confirm that members possess adequate and up-to-date knowledge of the relevant subject matter. Also, the company's external auditors provide updates on sustainability issues in joint sessions.

Anti-corruption and bribery training table:

	Positions at Risk*	Directors	Administrative, management and supervisory bodies.	Other own employees
Training coverage				
Total workforce	1,527	83	11	9,185
Total staff who received training	516	7	11	198

Method of provision and duration				
Classroom training (in hours)	0	0	0	378
Computer-based training (in hours)	1,701	18	0	23
Voluntary training (in hours)	0	0	11	0
Frequency				
Subjects covered				
Definition of corruption	Yes	Yes	Yes	Yes
Policy	Yes	Yes	Yes	Yes
Measures to be taken in case of suspicion or detection	Yes	Yes	Yes	Yes
Other	Yes	Yes	Yes	Yes

This table presents the training conducted on bribery and corruption. It is important to note that a significant effort was already made in 2023, particularly with Management, which is why training in this area fell in 2024.

G1-4 Confirmed Incidents of Corruption or Bribery

In FY 2024 there were no convictions for violations of anti-corruption and anti-bribery laws, nor were there any fines for such violations

G1-5 Political Influence and Lobbying Activities

As stated in its Code of Conduct, DOMINION does not engage in activities that could be construed as political influence.

G1-6 Payment Practices

DOMINION is strongly committed to respecting the payment terms agreed on with its suppliers, particularly SMEs. The company's supplier and supply chain management policy requires DOMINION units to establish and adhere to reasonable and appropriate payment terms, in line with current legislation and commercial practices in each country, while also aligning with Dominion's rigorous and efficient financial management needs, which require the establishment of fixed monthly payment schedules.

DOMINION views this as a key factor in ensuring solid and sustainable business relationships, as it helps suppliers, especially SMEs, maintain their financial stability.

The supplier management policy ensures that compliance is monitored from the corporate functions. This review is conducted by geographic location rather than by supplier type, due to the vast diversity of types arising from their broad range of activities. As part of this monitoring process, it verifies their full compliance with legal requirements in their respective geographic locations and ensures alignment with the aforementioned Corporate Policy. In the case of deviations, Dominion conducts a thorough analysis and implements corrective measures.

The average supplier payment period aligns with the one specified in "Note 19. Suppliers and other accounts payable" of the Consolidated Financial Statements.

There are currently no outstanding legal proceedings for late payments.

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

The information contained herein refers to Law 11/2018 of 28 December, 2018 and Royal Decree-Law 18/2017 on the transposition of the Non-Financial Reporting Directive and forms part of the Director's Report accompanying the Consolidated Annual Financial Statements of Global DOMINION Access, S.A. (hereinafter DOMINION) for FY 2023.

In compliance with the aforementioned Law 11/2018, this report is the single, consolidated financial statement at both a group level and also at the level of those subsidiaries that, individually, in accordance with Law, meet the requirements that oblige them to report. To this end, for the purposes of this document, the "company" makes reference to the DOMINION group.

Identification details

Company details

Name: Global DOMINION Access S.A.

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

Telephone (+34) 944 793 787

Website: www.dominion-global.com

Share capital: 18,892,503 euros

Number of shares: 151,140,021

Face value: 0.125 euros

Activity: Global company of Sustainable Services and 360 Projects with more than 1,000 clients in the Industry, Technology and Telecommunications, and Energy sectors. DOMINION combines knowledge, technology and innovation to provide comprehensive solutions, maximising process efficiency, whereby helping customers become more efficient and sustainable.

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

Turnover: In 2024, the comparable turnover was EUR 1,152 million, 3% down on 2023

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

Circular economy

DOMINION is committed to increasing its presence in the Circular Economy, helping its customers reduce non-recycled waste. This will occur, notwithstanding other initiatives, in the following three main activities:

- Regarding industrial services, DOMINION focuses on intermediate waste management, enabling its customers to perform recovery, recycling and assessment activities.
- In the mobile device market, promoting the reincorporation of used electronic devices in good condition back onto the market, avoiding the need to purchase a new device and the associated environmental footprint. Accordingly, in 2024, DOMINION returned 36,720 electronic devices to the market, 80% of which were mobile terminals and tablets, with the remaining 20% comprising other products (laptops, smartwatches, etc.). In 2023, a total of 40,744 electronic devices were returned to the market.
- Also, DOMINION has a biomass plant in a logging area in northern Argentina. This plant serves to recover waste wood from forestry activities in the area where the plant is located by using it to generate electricity. The plant completed its fourth year of operation in 2024, reusing 186,000 tonnes of waste wood, compared to 192,588 in the previous year and producing 106,400 MWh of renewable energy compared to the 107,750 MWh produced the previous year.

Waste

Measures for prevention, recycling, reuse and other forms of waste recovery and disposal.

DOMINION manages the waste it produces in its own production activities, and these are treated by authorised managers, pursuant to current legislation.

How production-related waste is processed and how office and warehouse waste is dealt with is distinguished below:

Production-related waste:

DOMINION typically carries out activities on customer premises, where the customer is responsible for any operational waste. Regarding operations outside the customer's premises, DOMINION typically purchases finished products for processes related to its activities, and mainly does so from world leading companies in its different areas of activity. As a result, these products do not undergo any significant waste-generating transformation processes. Taking these factors into account, it can be said that overall, DOMINION generates relatively little waste that requires management.

However, there are certain activities that generate waste and DOMINION, consistent with its commitments to this regard, carries out appropriate waste management.

It should also be noted that DOMINION obtains environmental certifications for its most frequent activities, certifying the destination and proper management of the waste. Whenever the waste must be dumped, this procedure must always be managed by authorised waste disposal companies.

Office or warehouse waste

DOMINION has an office and warehouse good practices manual that establishes the guidelines to be followed regarding waste management in offices, as well as instructions on how to quantify them so that this information may be controlled and aggregated for monitoring purposes. This guide contains instructions as to which types of materials must be recycled (paper, batteries, toners, etc.) and the appropriate destination for all other waste.

Food waste

Food waste is negligible in DOMINION's operations.

Measurements

The main non-hazardous waste DOMINION produces as a result of its activities is as follows:

- Ash: this is mainly produced at the Santa Rosa Biomass plant, where approximately 5% of the total biomass consumed is ash waste. 1,831 T of ash were produced in 2024 compared to 2,898 T last year. Improvements in ash collection processes have led to improved ash volatilisation minimisation.
- Paper and cardboard: 177,584 kg compared to 394,471 kg in 2023. The reduction in consumption is a result of efforts to minimise paper use in offices.
- Plastics: 84,006 kg compared to 98,839 kg in 2023, which reflects the efforts made to minimise plastic use in procedures and packaging.

The total non-hazardous waste managed in 2024 amounted to 4,365,690 Kg, compared to 4,714,583 Kg in 2023. With regard to hazardous waste, the recorded volume amounted to 297,530 kg compared to 159,445 kg in 2023.

Power consumption

ELECTRICITY CONSUMPTION MWH	2024	2023
ANNUAL FOSSIL ELECTRICITY CONSUMPTION	9,766	9,498
ANNUAL RENEWABLE ELECTRICITY CONSUMPTION	511	591
TOTAL ELECTRICITY CONSUMPTION	**10,277**	**10,089**
ENERGY INTENSITY*	**8.9**	**8.5**

***** The net revenue figures used to calculate GHG intensity are EUR 1,152 million, as shown in Note 24 of the Consolidated Financial Statements (2023: EUR 1,192 million).

In 2024 DOMINION consumed 5,507 m^3 of diesel fuel and 1,502 m^3 of petrol fuel (5,093 m^3 of diesel and 1,149 m of petrol in 2023). In addition to this, 119,720 m^3 of natural gas was consumed.

Also, DOMINION contracts third-party data centres in the cloud to meet its processing and storage requirements. The criteria used to select which data centres to use include the PUE (Power Usage Effectiveness) or the percentage of renewable energy used out of the total consumed by the data centre. The mean PUE in 2024 was 1.20 which was similar to 2023, with 90% coverage of all of the ICTs. In 2023, the contracted data centers consumed 61% of renewable energy compared to 60% the year before.

Emissions

DOMINION calculates its carbon footprint by compiling the impacts and consumption of its different activities, using an external tool that adheres to the principles set out in ISO 14064 and GHG Protocol which facilitates the collection process and makes it possible to calculate the footprint for scopes 1, 2 and 3. This tool has also served to facilitate the certification of scopes 1 and 2 of the 2023 and 2022 carbon footprint, based on ISO 14064-1 and the GHG Protocol, by an external certification agency.

For indirect Scope 3 emissions, DOMINION implemented a comprehensive calculation process in 2024, enabling the full calculation considering all 15 Scope 3 categories using the data from both 2023 and 2024.

GLOBAL CARBON FOOTPRINT CALCULATION (TN CO2eq)	**2024**	**2023**
SCOPE 1	11,085	10,881
SCOPE 2 (LOCATION)	2,509	2,432
SCOPE 2 (MARKET)	4,382	3,509
SCOPE 3	79,437	87,903
TOTAL GHG EMISSIONS (LOCATION)	**93,031**	**101,216**
TOTAL GHG EMISSIONS (MARKET)	**94,904**	**102,293**
TOTAL GHG EMISSION INTENSITY (LOCATION)*	80.8	84.9
TOTAL GHG EMISSION INTENSITY (LOCATION)*	82.4	85.8

***** The net revenue figures used to calculate GHG intensity are EUR 1,152 million, as shown in Note 24 of the Consolidated Financial Statements (2023: EUR 1,192 million).

Through its 360 Projects division, DOMINION develops renewable energy facilities that generate renewable energy and prevent greenhouse gas emissions. Accordingly, DOMINION generated 125,150 kWh over the course of 2024, which is equivalent to preventing the emission of 51,779 eq. T of CO2 into the atmosphere (applying emission factors for the companies where the electricity was generated).

2. Water consumption

DOMINION is committed to the proper use of all resources, especially scarce resources like water. However, the water footprint is regarded as an issue of low criticality, as water is absent in most processes, and the quantities used do not pose any local concerns. Having said this, the company's Sustainability Strategy includes measuring the use of water in any activities where it is used, with the appropriate measures taken to reduce this use.

The main uses are as follows:

- Only normal running tap water is used in offices and warehouses. In many cases, its consumption is managed in conjunction with the lessor whereby DOMINION is assigned its proportional share. Dominion always makes every effort to promote the efficient use of water using the awareness and dissemination actions set out in the office and warehouse manual.
- In the environmental services division, water is consumed in tank cleaning and other similar services, although it is provided by the customer.
- For services involving a large fleet of vehicles and significant employee displacement, such as electrical and telecommunications network deployment services, water is used to clean vehicles and for employee showers and changing rooms.
- Finally, the biomass project in Argentina calls for the most water as it is need to produce steam, which is subsequently turbined. The volume used in 2024 amounted to 397,565 m3, compared to 321.061 m3 in 2023.

The total water volume recorded in 2024, combining the above figures, amounted to 442,225 m^3 compared to 369,712 m3 recorded in 2023. Of this total consumption, 5,303m^3 have been used in water-stressed areas in the UAE and Saudi Arabia.

Finally, the return of water to liquid effluents from the activity of the biomass plant amounted to 79,714 m^3 (68,132 m^3 in 2023). The quality of these effluents is monitored by means of half-yearly measurements conducted by an external laboratory.

3. Raw material consumption

DOMINION's consumption of raw materials is low and limited to very specific activities, where consumption is managed in detail. Special attention is always devoted to waste material and waste disposal, which is normally handled by the customer or supplier themselves.

The raw materials are essentially used in two activities:

Tall structures and refractory projects: where concrete, rebar, steel and brick are used.

- Concrete: 64,440 m^3 (80,494 m^3 in 2023)
- Steel framework: 6,933 tonnes (16,320 T in 2023)
- Steel: 6,254 tonnes (3,522 T in 2023)

- Bricks: 3,268 tonnes (4,820 T in 2023)

The biomass plant in Argentina: where waste wood is used to generate electricity. 199,041 tonnes of biomass were consumed in 2024 compared to 192,588 tonnes in 2023.

4. People

Diversity and inclusion

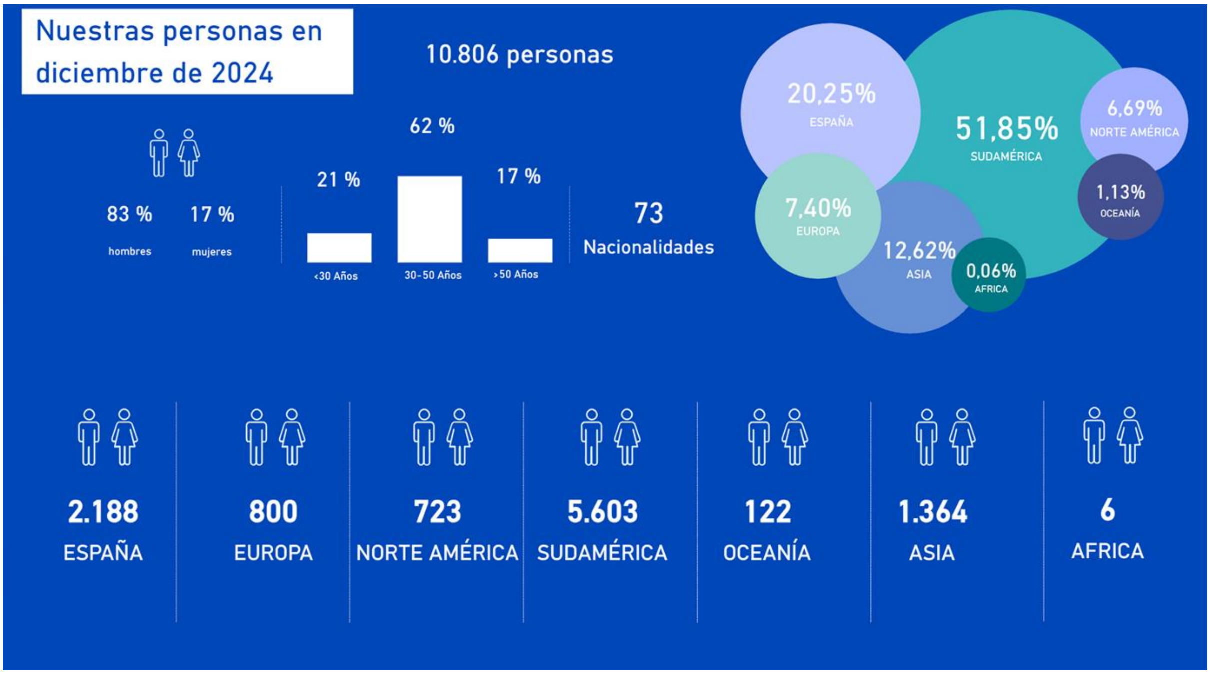

Table 1: Persons broken down by gender, age and classification.

	2024		2023	
DISTRIBUTION BY GENDER	WORKFORCE	%	WORKFORCE	%
MALE	8,984	83.14%	9,978	83.39%
FEMALE	1,822	16.86%	1,988	16.61%
OTHER	0	0.00%	0	0.00%
NOT NOTIFIED	0	0.00%	0	0.00%
TOTAL	10,806	100.00%	11,966	100.00%
DISTRUBUTION ACCORDING TO AGE	WORKFORCE	%	WORKFORCE	%
<30	2,272	21.03%	2,497	20.87%

30-50	6,694	61.95%	7,303	61.03%
>50	1,840	17.03%	2,166	18.10%
TOTAL	10,806	100.00%	11,966	100.00%

DISTRIBUTION BY CLASSIFICATION	WORKFORCE	%	WORKFORCE	%
EXECUTIVE	94	0.87%	100	0.84%
MANAGER / OFFICER IN CHARGE	429	3.97%	508	4.25%
TECHNICIAN	2,254	20.86%	2,215	18.51%
ADMINISTRATIVE WORKER	871	8.06%	870	7.27%
SKILLED WORKER	7,158	66.24%	8,273	69.14%
TOTAL	10,806	100.00%	11,966	100.00%

Table 2 | Individuals broken down by geographical area.

	2024		2023	
GEOGRAPHICAL AREA	WOKFORCE	%	WORKFORCE	%
SOUTH AMERICA	5,603	51.85%	5,183	43.31%
SPAIN	2,188	20.25%	3,752	31.36%
ASIA	1,364	12.62%	1,311	10.96%
EUROPE	800	7.40%	776	6.49%
NORTH AMÉRICA	723	6.69%	844	7.05%
OCEANÍA	122	1.13%	89	0.74%
AFRICA	6	0.06%	11	0.09%
TOTAL	10,806	100.00%	11,966	100.00%

Table 3 | Individuals broken down by country.

	2024	2023
EUROPE	WORKFORCE	WORKFORCE
GERMANY	349	334
FRANCE	126	118
PORTUGAL	114	118
SLOVAKIA	90	75
POLAND	59	66
ITALY	48	43
UNITED KINGDOM	6	10
REUNION ISLAND	7	11
AUSTRIA	1	1
TOTAL	800	776

SPAIN	WORKFORCE	WORKFORCE
SPAIN	2,188	3,752
TOTAL	2,188	3,752

COUNTRIES	2024	2023
NORTH AMERICA	WORKFORCE	WORKFORCE

UNITED STATES OF AMERICA	178	176
CANADA	21	23
MEXICO	524	645
TOTAL	723	844

COUNTRIES	2024	2023
COLOMBIA	2,414	1,874
PERU	1,488	1,731
CHILE	1,439	1,274
ARGENTINA	220	221
THE DOMINICAN REPUBLIC	37	32
URUGUAY	0	47
PANAMA	5	4
TOTAL	5,603	5,183

COUNTRIES	2024	2023
ASIA	WORKFORCE	WORKFORCE
SAUDI ARABIA	545	558
INDIA	363	350
UNITED ARAB EMIRATES	202	150
BAHREIN	222	207
INDONESIA	8	16
VIETNAM	3	10
OMAN	3	4
ISRAEL	16	16
CHINA	2	
TOTAL	1,364	1,311

OCEANIA	WORKFORCE	WORKFORCE
AUSTRALIA	122	89
TOTAL	122	89

AFRICA	WORKFORCE	WORKFORCE
ANGOLA	6	11
TOTAL	6	11

Table 4 | Workforce broken down by generation.

	2024	2023
	WORKFORCE	WORKFORCE
Generation Z	1,935	1,754
Millennials	4,954	5,330
Generation X	3,478	4,234
Baby Boomers	439	648
TOTAL	10,806	11,966

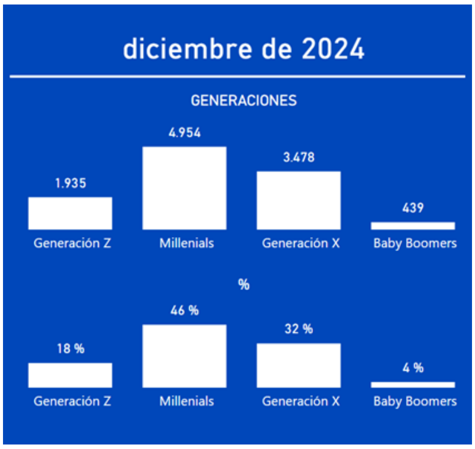

Table 5 | Women: number by occupational classification.

	2024		2023	
WOMEN BY CATEGORY	WORKFORCE	%	WORKFORCE	%
EXECUTIVE	12	12.77%	15	15.00%
MANAGER / OFFICER IN CHARGE	111	25.87%	134	26.38%
TECHNICIAN	374	16.59%	390	17.61%
ADMINISTRATIVE WORKER	482	55.34%	484	55.63%
SKILLED WORKER	843	11.78%	965	11.66%
TOTAL	1,822	16.86%	1,988	16.61%

2024	
16.86%	WOMEN IN THE COMPANY
123	WOMEN IN LEADERSHIP POSITIONS
66%	WOMEN WITH PERMANENT CONTRACTS
15.8%	WOMEN IN TRAINING
53.46%	RATIO OF WOMEN IN MANAGERIAL POSITIONS TO RATIO OF WOMEN IN THE COMPANY

Employment

Table 6 | Employees by type of contract

(including guaranteed hours).

CONTRACT	2024 WORKFORCE	2024 %	2023 WORKFORCE	2023 %
INDEFINITE	5,514	51.03%	6,491	54.25%
TEMPORARY	4,745	43.91%	5,053	42.23%
NON-GUARANTEED HOURS	547	5.06%	422	3.53%
TOTAL	10,806	100.00%	11,966	100.00%

CONTRACT	2024 WORKFORCE	2024 %	2023 WORKFORCE	2023 %
INDEFINITE	5,928	54.86%	6.781	56.67%
TEMPORARY	4,878	45.14%	5,185	43.33%
TOTAL	10,806	100.00%	11,966	100.00%

Table 7 | Employees by type of working day.

WORKING DAY TYPE	2024 WORKFORCE	2024 %	2023 WORKFORCE	2023 %
FULL-TIME	10,215	94.53%	11,245	93.97%
PART-TIME	591	5.47%	721	6.03%
TOTAL	10,806	100.00%	11,966	100.00%

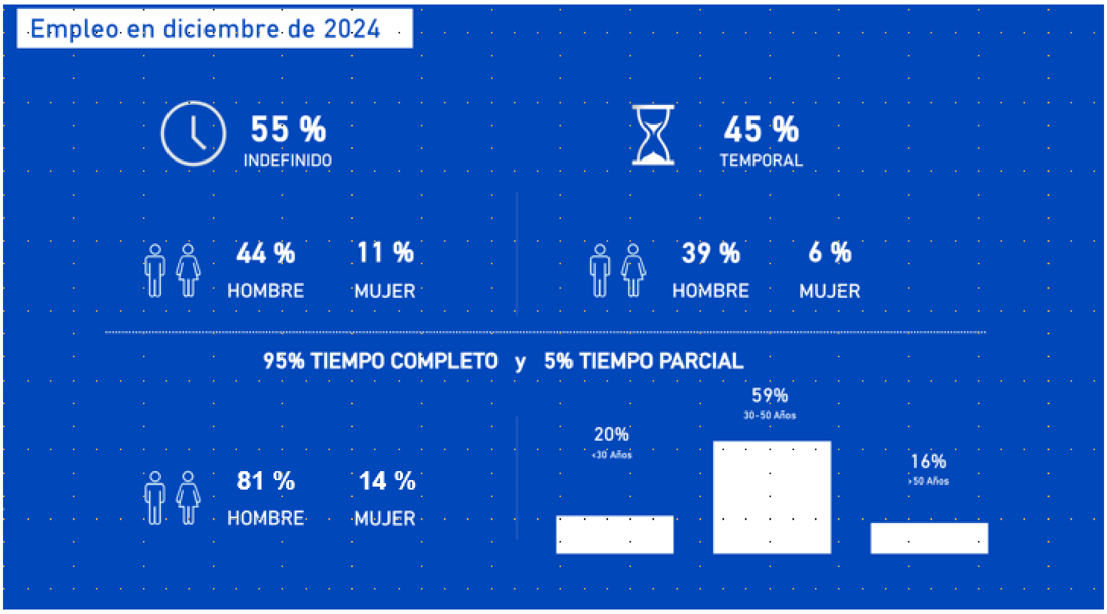

Table 8 | Annual average by type of contract (breakdown by gender, age range and category)

	2024			2023		
CONTRACT	INDEFINITE	TEMPORARY	TOTAL	INDEFINITE	TEMPORARY	TOTAL
DISTRIBUTION BY GENDER	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
MALE	5,559.60	4,876.10	10,435.70	5,248.00	5,149.80	10,397.80
FEMALE	1,361.00	663.7	2,024.70	1,388.00	643.8	2,032.80
Total	6,920.60	5,539.80	12,460.30	6,636.00	5,793.60	12,429.60
AGE						
<30	942.3	1,419.60	2,361.80	909	1,509.40	2,418.40
30-50	1,678.80	728.4	2,407.20	1,564.90	735.3	2,300.20
>50	4,299.60	3,391.80	7,691.30	4,162.10	3,548.90	7,711.00
Total	6,920.60	5,539.80	12,460.30	6,636.00	5,793.60	12,429.60
PROFESSIONAL CLASSIFICATION						
EXECUTIVE	87.9	2.5	90.4	95.9	3.4	99.3
MANAGER / OFFICER IN CHARGE	387.7	114.1	501.8	419.7	255.4	675.1
TECHNICIAN	1,612.70	913.7	2,526.30	1,483.40	834.5	2,317.90
ADMINISTRATIVE WORKER	549.4	409	958.4	581.3	413	994.3
SKILLED WORKER	4,282.90	4,100.50	8,383.40	4,055.70	4,287.30	8,342.90
Total	6,920.60	5,539.80	12,460.30	6,636.00	5,793.60	12,429.60

Table 9 | Annual average by type of working day.

	2024			2023		
WORKING DAY TYPE	FULL-TIME	PART-TIME	TOTAL	FULL-TIME	PART-TIME	TOTAL

	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
DISTRIBUTED BY GENDER						
MALE	10,212.00	223.7	10,435.70	10,118.70	279.2	10,397.80
FEMALE	1,562.40	462.3	2,024.70	1,494.30	537.5	2,032.80
TOTAL	11,774.40	685.9	12,460.30	11,612.90	816.7	12,429.60
AGE						
<30	2,172.10	189.8	2,361.80	2,194.10	224.3	2,418.40
30-50	2,307.10	100.1	2,407.20	2,186.60	113.6	2,300.20
>50	7,295.30	396.1	7,691.30	7,232.30	478.8	7,711.00
TOTAL	11,774.40	685.9	12,460.30	11,612.90	816.7	12,429.60
PROFESSIONAL CLASSIFICATION						
EXECUTIVE	88.5	1.9	90.4	97.3	2.1	99.3
MANAGER / OFFICER IN CHARGE	485.3	16.5	501.8	649.6	25.5	675.1
TECHNICIAN	2,482.20	44.2	2,526.30	2,263.40	54.5	2,317.90
ADMINISTRATIVE WORKER	906.7	51.8	958.4	936.8	57.6	994.3
SKILLED WORKER	7,811.80	571.6	8,383.40	7,665.90	677	8,342.90
TOTAL	11,774.40	685.9	12,460.30	11,612.90	816.7	12,429.60

Table 10 | Dismissals (number, percentage and breakdown by gender)

	2024		2023	
DISMISSALS BY GENDER	WORKFORCE	%	WORKFORCE	%
MALE	712	82.50%	371	63.86%
FEMALE	151	17.50%	210	36.14%
TOTAL	863	100.00%	581	100.00%
DISTRIBUTION BY CLASSIFICATION				
EXECUTIVE	7	0.81%	2	0.34%
MANAGER / OFFICER IN CHARGE	36	4.17%	33	5.68%
TECHNICIAN	157	18.19%	129	22.20%
ADMINISTRATIVE WORKER	41	4.75%	34	5.85%
SKILLED WORKER	622	72.07%	383	65.92%
TOTAL	863	100.00%	581	100.00%
DISTRIBUTION BY AGE				
<30	222	25.72%	102	17.56%
30-50	514	59.56%	395	67.99%
>50	127	14.72%	84	14.46%
TOTAL	863	100.00%	581	100.00%

Rotation

DOMINION's talent management strategy includes targeted programmes to reduce turnover, such as personalised career plans, flexible benefits and wellness programmes. Critical talent rotation is specifically addressed through global and local programmes (Talent Programme and WellDOM).

Rotation at DOMINION in 2024 was 59% (57% for women and 60% for men). Rotation by category was 69% for officials, 56% for administrative staff, 36% for technicians, 33% for managers and 19% for management. Rotation at DOMINION in 2023 was 66% (62% for women and 67% for men). Rotation by category was 77% for officials, 48% for administrative staff, 49% for technicians, 33% for managers and 15% for management.

Selection Process

Dominion's selection process is grounded in transparency and meritocracy, fostering diversity and ensuring non-discrimination at every stage in the process. In 2024, after reviewing all corporate protocols, it ensured the incorporation of objective assessment criteria, specific training for interviewers and transparency in communications.

To attract talent, DOMINION continues to focus on recruiting young professionals through agreements with universities and internship programmes. In 2024, these programmes integrated over 378 young people, a 22% increase on the previous year.

Training

As part of its talent development policy, over 80% of employees participated in continuous training programmes in 2024. Dominion University and The Hub are key tools to promoting staff training, providing access to up-to-date content on management, technology and leadership.

The increase in training hours in 2025 is attributed to ongoing global data consolidation improvement.

Table 11 | Total investment and per employee (broken down by professional category).

	2024		2023	
	TOTAL INVESTMENT	EMPLOYEE INVESTMENT	TOTAL INVESTMENT	EMPLOYEE INVESTMENT
EXECUTIVE	€ 12,492.12	€ 235.70	€ 8,377.82	€ 93.09
MANAGER / OFFICER IN CHARGE	€ 42,938.89	€ 117.96	€ 39,397.01	€ 88.33
TECHNICIAN	€ 103,653.02	€ 41.53	€ 109,328.49	€ 57.09
ADMINISTRATIVE WORKER	€ 23,427.92	€ 23.83	€ 38,563.24	€ 52.04
SKILLED WORKER	€ 449,964.25	€ 47.17	€ 416,221.56	€ 55.24
TOTAL	€ 632,476.20	€ 47.07	€ 611,888.12	€ 57.04

Table 12 | Total investment and per employee (broken down by type of training).

	2024		2023	
	HOURS	%	HOURS	%
PROFESSIONAL TRAINING	87,445	21%	21,643	8%
LANGUAGES	3,187	1%	4,472	2%
HEALTH AND SAFETY	326,319	78%	251,615	91%
TOTAL	416,951	100%	277,730	100%

Table 13 | Hours of training (broken down by gender) for total workforce over the year.

	2024	2023
	HOURS	HOURS
MAN	366,969	248,476
WOMAN	49,982	29,254
TOTAL	416,951	277,730

Table 14 | Hours of training (broken down by category) for total workforce over the year.

	2024	**2023**
	HORAS	HORAS
DIRECCIÓN	847	809
GERENTE / RESPONSABLE	7.890	6.310
TECNICO	86.264	70.432
ADMINISTRATIVO	17.946	14.232
OFICIAL	304.005	185.946
TOTAL	**416.951**	**277.730**

Sustainable Remuneration

Table 15 | Average earnings and gap (broken down by occupational category and age range).

AVERAGE WAGES (FIXED WAGE+Variable100%) FOR DOMINION AS A WHOLE	2024			2023		
	MALE	FEMALE	GAP	MALE	FEMALE	GAP
EXECUTIVE	€ 160,887.92	€ 119,422.77		€ 158,568.17	€ 129,205.44	
MANAGER / OFFICER IN CHARGE	€ 49,471.96	€ 45,007.42		€ 45,235.40	€ 44,518.09	
TECHNICIAN	€ 19,775.01	€ 24,657.63		€ 21,447.94	€ 22,932.24	
ADMINISTRATIVE WORKER	€ 11,305.47	€ 15,652.02		€ 10,903.64	€ 16,553.80	
SKILLED WORKER	€ 13,177.68	€ 13,295.18		€ 14,326.29	€ 13,274.46	
TOTAL	€ 17,103.81	€ 18,889.70	1.1	€ 17,882.62	€ 18,949.31	1.06
ACCORDING TO AGE						
<30	€ 10,494.89	€ 12,287.25		€ 10,618.33	€ 12,738.05	
30-50	€ 15,726.58	€ 19,192.15		€ 16,550.02	€ 19,812.74	
>50	€ 28,748.71	€ 34,541.16		€ 28,978.30	€ 31,898.36	
TOTAL	€ 17,103.81	€ 18,889.70	1.1	€ 17,882.62	€ 18,949.31	1.06

Health and Safety

Table 16 | Accidents at work, occupational diseases and rates (broken down by gender).

TOTAL WORLD	2024			2023		
	MAN	WOMAN	TOTAL	MAN	WOMAN	TOTAL
ACCIDENTS	247	26	273	244	18	262
IN ITINERE ACCIDENTS	38	16	54	43	7	50
OCCUPATIONAL DISEASES	1	0	1	5	0	5
FREQUENCY RATE	9.80	2.42	8.60	11.03	3.09	9.74
SEVERITY RATE	0.28	0.07	0.25	0.56	0.09	0.49
INCIDENT RATE ACCIDENTS WORKING HOURS	2,002.74	493.90	1,757.58	1,933.10	541.41	1,705.61
ACCIDENTS WITHOUT IN ITINERE	209	10	219	201	11	212

Absenteeism.
In 2024, overall operating absenteeism at DOMINION fell by 11.31% compared to 2023 (3.37% | 977,057.00 hours in 2024 and 3.80% | 1,077,725.88 hours in 2023).

The result of collective bargaining agreements in the occupational health and safety area.
DOMINION adheres to the collective agreements that are applicable according to the labour

legislation in force in each country where it operates. The company has Health and Safety Committees in countries where they are mandatory, and in countries where they are not, it establishes mechanisms for worker participation in these areas. DOMINION also has an Occupational Risk Prevention Plan, which includes risk assessments, preventive activity planning, and specific training for employees."

DOMINION reaffirms its commitment to a safe and healthy working environment by continuously assessing and improving its Occupational Health and Safety policies. It has also implemented specific environmental policies, the Zero Accidents campaign and wellness programmes. It continues to regularly promote the Digital Disconnect Protocol, ensuring a healthy work-life balance.

Social Relationships

In addition to the formal social dialogue, DOMINION conducts active listening sessions focused on talent retention, where employees can propose changes to the work environment and professional development plans. These initiatives have had a positive effect, as reflected in the climate survey, with 80% of respondents feeling that their contributions are visible and their voices are heard.

Table 17 | Percentage of employees covered by agreement, 2024.

2024	
COUNTRY	% workforce subject to bargaining agreement 2024
GERMANY	78%
ARGENTINA	56%
AUSTRALIA	69%
AUSTRIA	100%
CANADA	76%
SPAIN	100%
UNITED STATES OF AMERICA	70%
FRANCE	98%
ITALY	100%
MEXICO	74%
POLAND	100%
PORTUGAL	100%
OVERALL TOTAL	33%

Table 18 | Percentage of employees covered by agreement, 2023.

2023	
COUNTRY	% workforce subject to bargaining agreement 2023
GERMANY	80%
ANGOLA	100%
ARGENTINA	60%
AUSTRALIA	54%
AUSTRIA	100%
CANADA	87%

COLOMBIA	2%
SPAIN	100%
UNITED STATES OF AMERICA	65%
FRANCE	97%
INDIA	100%
REUNION ISLAND	100%
ITALY	98%
MEXICO	100%
POLAND	100%
PORTUGAL	100%
UNITED KINGDOM	50%
THE DOMINICAN REPUBLIC	100%
URUGUAY	100%
Overall total	49%

5. Due Diligence

Due diligence in projects: Human rights and biodiversity

Commitment to human rights

DOMINION's commitment to Human Rights is not confined simply to obligatory compliance with current legislation in each territory where it operates, and extends far beyond this: DOMINION supports, respects and contributes to protecting internationally recognised fundamental Human Rights to ensure that it is never involved in any form of abuse or breach of these rights amongst employees, suppliers, contractors, collaborators, partners, competitors, customers, local communities and society in general. Accordingly, it is committed to upholding compliance with and monitoring these rights in all the activities it carries out and in all the geographical areas where it operates, as well as to promoting the adoption of these principles and values in the companies it participates with, even when it does not have control over them, and also amongst its suppliers, contractors and collaborators. When deemed necessary, third-party advice is sought regarding the implementation of business conduct policies and practices, and to address concerns regarding the organisation's business conduct.

DOMINION respects and contributes to the protection of human rights pursuant to the International Bill of Human Rights and principles relating to rights set out in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and its core conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Companies; the UN Convention on Children's Rights; the UN Global Compact; the Seoul Declaration on Occupational Health and Safety; and the UN Guiding Principles on Business and Human Rights. Also, as a significant part of this commitment, DOMINION is part of the United Nations Global Compact and is committed to its 10 Principles, set out in the different declarations made by the United Nations in the areas of human rights, labour, the environment and anti-corruption, which enjoy universal consensus, such as the commitment to promote Sustainable Development Goals (SDG).

DOMINION raises awareness of these international agreements by referring to them on its website, intranet, etc. by incorporating knowledge of these policies in the onboarding process for executives and business managers.

Human Rights and Prevention of Forced and Child Labour Policy

None of this commitment would have any meaning if it were not implemented internally, and for this reason DOMINION has its own policy on Human Rights and Prevention of Forced and Child Labour which has been approved by the Board of Directors and is fully consistent with the Code of Conduct. This policy is publicly available on the website, it applies to all DOMINION companies and employees and can be disseminated to all stakeholders so that these commitments can be shared and requested in the relations established with them.

The main principles contained therein are as follows:

- **Avoid discriminatory practices:** DOMINION undertakes to ensure a selection process and working environment free from discrimination due to gender, race, age, sexual orientation, nationality, sexual orientation, marital status or socio-economic status, and to ensure respect for ethnic minorities and indigenous communities.
- **Reject the use of forced and child labour:** DOMINION undertakes to ensure that no cases of forced or child labour occur in any of its activities. Moreover, it undertakes to comply with the labour legislation in the countries in which it operates and to take corrective measures where appropriate.
- **Offer decent employment:** DOMINION undertakes to pay its employees a fair salary, in keeping with their skills and knowledge. Likewise, DOMINION undertakes to comply with the labour legislation in all those places in which it operates and, insofar as is possible, to establish measures directed at flexitime.
- **Protect human health:** DOMINION undertakes to offer its employees a safe and healthy workplace environment, strictly complying with any applicable legal requirements.
- **Facilitate collective bargaining and freedom of association:** DOMINION respects the rights of its employees to freedom of trade union association and collective bargaining. As far as possible, the Company will facilitate employee meetings to freely discuss relevant matters relating to their jobs.
- **Foster a culture of respect for human rights** and the awareness of DOMINION's employees on this matter. In particular, those places in which compliance with these rights is at greater risk.
- **Encourage commitment to Human Rights throughout the value chain:** DOMINION undertakes to disseminate this policy to suppliers, contractors, partner companies and customers, promoting and motivating the various components of the value chain to develop their own policy in this regard.

This policy is publicly available on the DOMINION website at the following address: https://www.dominion-global.com/files/documentos/pdf/compania/esg/el-codigo-de-conducta-y-nuestras-politicas/Human_Rights_Policy.pdf

Due Diligence Process

DOMINION conducts a regular identification and appraisal review of the real and potential adverse effects of its activities on human rights.

The Corporate Risk Management and Officers in charge of each of the different business units take part in executing this review. This review process is not limited to identification and appraisal, but also serves to incorporate the results in its internal processes and in the Risks Map, as well as to create generate prevention, training, mitigation and corrective mechanisms, as well as an appropriate report covering all of the foregoing.

Diligence regarding service activities and projects at the customer's headquarters

In the case of projects which focus on customer facilities or actions performed in urban centres or on roads, where, as per the analysis conducted, potential impacts on communities are very low, emphasis is placed on issues concerning compliance with the key conventions of the International Labour Organisation, with particular emphasis on health and safety, applying a "zero accident" policy, and on working and recruitment conditions, as well as the fundamental rights and principles of workers, when these activities are performed in countries which call for increased control, such as India and Saudi Arabia.

Diligence in 360 Projects. Human Rights in Local Communities

For these type of projects, DOMINION usually conducts a full analysis of the environmental and social impact (ESIA: Environmental and Social Impact Assessment), typically in compliance with local laws and regulations and the Performance Standards of the International Finance Corporation (IFC), under the World Bank, in which risks relating to the violation of human rights are analysed, particularly in local communities, indigenous groups, migrants, children, etc., as well as other environmental risks, and preventive, mitigating or compensatory measures are proposed, which are subsequently verified by external parties. The ESIA is a critical factor both with regards to the project implementation decision stage, as well as in the implementation stage itself. As a result of the project and the type of financing, an Action Plan is developed first, which is drawn up as a roadmap called the Environmental and Social Action Plan (ESAP), and this is updated throughout the project, taking environmental and social issues, as well as health and safety issues, into account, establishing milestones, requirements, responsible parties and delivery dates. Based on the requirements set out in the Action Plan, different Environmental and Social Management Plans are prepared, known as the Construction Environmental & Social Management Program (CESMP), which can include the following: CESMP: - Traffic & Transportation Management Plan;- Spill Contingency Plan; Construction Management Plan;- Waste Management Plan;- Chemicals Management Plan;- Emergency Preparedness and Response Plan; Chance Find Procedure;- Stakeholder Engagement Plan (SEP); - Employment and Workforce Management Plan; - Occupational Health and Safety Plan; - Community Health, Safety and Security Plan; Resettlement and Livelihood Restoration Plans (LRPs); - Local Content and Procurement Plan - Biodiversity Management Plan.

In addition to these Plans, in the exceptional case that a project should so require, RCAPs (Resettlement and compensation action plans) are drawn up for projects that require them, focusing on the fulfilment of KPIs related to compensation and resettlement processes, and which follow the guidelines set out under Performance Standard 5 of the International Finance Corporation (IFC PS5), which advises companies to avoid resettlement whenever possible and to minimise the impact of relocated persons with fair compensation and improvements in their living conditions. In these cases, to ensure proper compliance with all aspects addressed in the CESMP and RCAP, daily training actions are provided and different KPIs are monitored and compiled in half-yearly reports, which are reviewed by third-party auditors. With regard to compensation and resettlement processes in projects, when required, the different types of measures that can be applied are very wide-ranging but they include compensation payments to parties affected by the projects, the construction of housing for those affected by resettlement, financial support to highly vulnerable groups, community support initiatives, contracting the services of local companies, training plans and disclosure activities.

Supply Chain Diligence

DOMINION has mechanisms that help prevent the violation of Human Rights throughout the supply chain: the Supplier and Supply Chain Management Policy, the Supplier Code of Conduct, the approval procedures, segmenting suppliers by criticality and applying specific sustainability questionnaires through a specialised tool adopted corporately, audits, general terms and conditions of contract, etc.

Business Relations Diligence

When the operations which result in the establishment of new business relationships (acquisitions, joint ventures, etc.) are analysed, and to ensure appropriate commitment to Human Rights by all parties, compliance with DOMINION's standards, or any standards with similar characteristics, is required, and the reputational history of potential partners is reviewed.

Formal complaints for cases of breaches of human rights

As an important part of the prevention and detection of possible breaches, DOMINION has made a whistleblowing channel available on its website to all those forming part of the organisation and to any third parties. This can be used for queries, to report illegal conduct or breaches of the Code of Conduct and, specifically, violations of Human Rights. The channel allows for anonymous reporting. The Company constantly guarantees the confidentiality of the whistleblower and the absence of reprisals. This DOMINION whistleblowing is available at the following address: https://www.dominion-global.com/en/esg/whistle-blowing-and-anti-harassment-report

No reports related to Human Rights violations were received in 2024.

Due diligence in biodiversity protection

For DOMINION, conserving biodiversity, protecting ecosystems and the responsible use of natural heritage is one of the key SDGs that was assumed on signing the Global Compact.

While most of DOMINION's projects are carried out in already urbanised, typically industrial areas, and often within customers' facilities, occasional projects in the 360 Division are undertaken that may impact the fauna and flora of the areas where they operate. There have never been any operation centres owned, leased or managed that are located in or close to protected areas or areas with a high biodiversity value.

For 360 Projects with this feature, thorough environmental and social impact analyses are conducted. These analyses are conducted pursuant to national laws and standards, and international standards, mainly IFC standards, to guarantee appropriate diligence, and to also make it possible to obtain international funding. These analyses extensively assess the impact of projects on local ecosystems, with a particular focus on endangered ecosystems and high-value biosystems. As a result of these assessments, the project characteristics are adapted to minimise their impact on the environment, and prevention, mitigation and compensation measures are implemented, as applicable.

For 360 Projects in the scope of renewables, thorough analyses are performed regarding the physical and environmental impact in those places where there are plans to build renewable plants, primarily photovoltaic plants. These consist of analysing the main risks in said locations, with emphasis also places on the biodiversity of the surrounding environment. Based on the results of these analyses, a number of actions have been taken to reduce the environmental impact on biodiversity or even to achieve a beneficial effect on it.

Due diligence on corruption, bribery, antitrust, compliance with international sanctions and money laundering

The Ethical Framework is the key tool used to combat corruption, bribery and money-laundering. In line with its mission, vision and values, DOMINION is firmly committed to strict compliance with anti-bribery and anti-corruption regulations, with one of its priorities being to develop a strong corporate culture of compliance that is integrated in the decision-making process by its directors, managers and employees, as well as other individuals and legal entities acting on its behalf, thereby ensuring that, within the scope of their respective functions and responsibilities, they will be able to detect and prevent any practices that could be considered criminal offences.

Under no circumstances shall DOMINION employees partake in unethical practices that could be construed as inciting a lack of impartiality, transparency and correctness in the decisions made by any third party that there have dealings with, whether privately or publicly.

For this reason, corruption and bribery prevention are an integral part of DOMINION's Ethical Framework, in particular in the Code of Conduct, but also in other policies such as those relating to gifts and hospitality. Even so, DOMINION has sought to raise awareness of these crimes, creating a specific policy with the aim of raising appropriate awareness among all its employees and also all third parties who deal with DOMINION, that this policy is also intended for. Therein:

- Directly or indirectly offering, promising, authorising or paying any kind of monetary incentive, commission, gift or remuneration to any employee, manager or administrator of other companies or private organisation, or to authorities, public officials, employees or managers of companies and public bodies, so that, in breach of their responsibilities and, as applicable, current legislation, they perform actions or refrain from performing certain actions to create advantages for a specific business or to obtain unfair business advantages, is strictly forbidden. These deliveries, promises, authorisations or offers are prohibited regardless of whether they are made directly or indirectly through collaborators, partners, associates, agents, intermediaries or any other concerned party.
- All Obligated Parties must reject any request made by a third party for any payments, commissions, gifts or remuneration of the kind mentioned in this section and immediately notify the Compliance Body. The Ethics Reporting Channel will be used for this purpose.
- Obligated Parties with dealings with Public Administrations must always schedule and document them.
- Payments to facilitate or expedite procedures which involve directly or indirectly offering, promising, authorising or delivering financial incentives, commissions, remuneration or anything of value to public officials and civil servants or to employees and managers of private organisations with a view towards expediting judicial or administrative procedures, or any other types of procedures, are strictly forbidden.

Special mention must be made of the comprehensive management procedure for large projects, which is designed to improve the systematic review of risks related to projects carried out within the scope of 360 Projects. In particular, this involves risks relating to compliance (corruption, competition and money-laundering), human rights, environmental sustainability and the supply chain, amongst others, being reviewed with a questionnaire. It should be noted that in 2024, the ISO37001 certification on anti-bribery management systems was renewed for the 360 Division's project activity.

With regards to expense management, to strengthen the existing specific policy in this area, the number of expense justification tool users in Spain and France increased in 2024. This control capacity, together with the prohibition of cash payments already in force, the aforementioned reporting and training actions and the integrated management procedure for major projects, has resulted in significant improvements in how this risk is managed.

Money-laundering and sanctions

With regard to money-laundering, and although no DOMINION company is bound under the terms of the regulations on prevention of money-laundering and financing of terrorism, all DOMINION employees are obliged to pay special attention to cases where there is evidence of a breach of integrity on the part of individuals or organisations they have business dealings with. Cash payments are not permitted and the company has an appropriate control system in place regarding payment and due diligence processes for suppliers and other business partners. A specific training course on this topic is included in the compliance training program.

The Policy for the Prevention of Money-Laundering and Terrorist Financing and International Sanctions is, together with the Code of Conduct, the determining factor in managing this risk. The Policy sets out principles of action and expected conduct that apply to all DOMINION employees and related third parties. The scope of this Policy also covers Terrorism Financing, which is understood as the supply, the deposit, the distribution or collection of funds or property, by whatever means, directly or indirectly, with the intention of using them or with the knowledge that they will be used, fully or in part, for the commission of any terrorist crime.

With regard to international sanctions, defined as tools of a political, diplomatic or economic nature used by countries, international or supranational bodies to establish restrictive measures against breaches of international law, human rights or civil liberties, DOMINION's Policy considers a procedure to verify that DOMINION's business operations are not subject to international sanctions. The implementation of this mechanism demonstrates the company's commitment to complying with global standards, strengthening its corporate responsibility and its compliance with international ethical and legal principles.

Anti-competitive Practices

With its anti-competitive practices policy, DOMINION seeks to explain how companies should behave with respect to competitors, with a view towards maintaining a balanced market, combining freedom of enterprise, free competition, consumer collective interest and public interest. The company provides training programmes geared towards DOMINION's senior executives to explain forbidden practices and conduct with regard to competitors.

Complaints

No complaints related to corruption, money-laundering, sanctions or anti-competitive practices were reported in 2024.

6. The Company’s Commitment to Sustainable Development

Sustainability is part of DOMINION's mission - to help its customers become more efficient and sustainable - and is a key pillar of its 2023-2026 Strategy: To 'be' and 'do' sustainability, meaning helping its customers achieve their goals while the company strives to become increasingly sustainable.

This commitment to becoming an increasingly sustainable company is outlined in its sustainability strategy and includes key commitments to society, such as those listed below:

- Social action and philanthropy
- Consumers: complaint systems, complaints received and their resolution
- Innovation for the benefit of society
- IT security and privacy protection
- Taxation and subsidies received
- Subcontractors, suppliers and sustainability criteria in procurement
- Global Compact: Progress made on Sustainable Development Goals

Social action and philanthropy

DOMINION has a Social Action and Philanthropy Policy, in which it sets forth its commitment to the community to maximise its social impact in line with the activity carried out, continually striving to contribute towards improving the communities where it operates, whilst encouraging employee commitment and satisfaction. There is also a clear commitment towards developing due diligence processes in each specific case to safeguard the company's reputation.

DOMINION's social action is rooted in the principles of collaboration, rigour, transparency, added value, long-term commitment, company-employee commitment, focus on disadvantaged areas and no contribution to political parties or lobbies.

The activities covered by DOMINION's Social Action and Philanthropy policy fall into the following categories:

- **Donations**: specific financial support for non-governmental organisations or similar organisations to perform specific activities.
- **Sponsorship and patronage**: corporate activity sponsorship or patronage, always in line with the principles set out in the Policy.
- **Investment in communities**: long-term investments in those communities where DOMINION operates to improve the situation of the communities in question.

The policy established in 2018 continued to be pursued in 2024, although, following the approval of the Sustainability Committee, this was modified to focus on three priorities:

- Preferably philanthropy projects will be centred on **education,** with particular emphasis on the technology sector. DOMINION strongly advocates education convinced that it plays a crucial role in improving the quality of work, commitment and is the most efficient way to promote sustainable growth in our society. This priority is directly related with the SDGs: 4. Quality education; 8. Decent work and economic growth.
- The second priority is to defend and promote **diversity and** to prevent **discrimination.** DOMINION supports projects such as the Xaley Foundation project, an initiation designed to remove hurdles that can impede women's access to education, thereby helping them overcome discriminatory circumstances. This priority is directly related with the SDGs: 4. Quality education; 5. Gender equality; 10. Reduction of inequality

The main actions and initiatives in 2024 were as follows:

- **Xaley Foundation:** its main purpose is to ensure inclusive and equitable quality education in Senegal.
- **TEDxU Deusto**: An event organised by the students of the University of Deusto with talks in TED format
- **Foundawtion**: works in construction, urban planning and architecture in projects primarily focused on education in Senegal.
- **Save the Lion:** develops educational and awareness programs in the Maasai community focused on the importance of coexistence between humans and lions, with the aim of conserving this ecologically valuable ecosystem.
- We have also continued to provide financial contributions to various cultural foundations with significant cultural importance, such as the Guggenheim Museum in Bilbao and the Bilbao Fine Arts Museum.
- Finally, it should also be pointed out that both financial contributions and other aid initiatives were provided to vulnerable local communities that cannot be quantified quantitatively, in locations where DOMINION operates.

The total contribution made in the Social Care area amounted to EUR 155,840 in 2024 compared to EUR 157,307 in 2023 (Note 25 - Other operating expenses Consolidated Annual Financial Statements).

- These amounts are complemented by social action derived from **improvements linked to local development** and the quality of life in the communities where DOMINION carries out its projects. This priority is directly related with the SDGs: 1. End of poverty; 3. Health and welfare; 4. Quality education; 5. Gender equality; 10. Reduction of inequality; 11. Sustainable cities and communities

All philanthropic actions are conducted through a thorough process of due diligence and monitoring aimed at preventing any potential risk situations. No contributions can give rise to the slightest doubt as to their appropriateness and, of course, must never constitute a violation of any applicable laws.

As explicitly stated in its Social Action and Philanthropy Policy, DOMINION does not provide financial contributions or collaborate with political campaigns, parties, or lobbies, nor with foundations whose support could be interpreted as a political contribution.

DOMINION makes contributions to a number of associations working to promote sustainability (e.g. the Global Compact or the Diversity Charter) and to promote the regional business sectors it operates in. In 2024, contributions to sustainability-promoting associations and trade associations amounted to EUR 121,208 compared to EUR 147,372 in 2023 (Note 25 - Other operating expenses, consolidated annual financial statements).

Consumers: complaint systems, complaints received and their resolution

Different customers, different requirements.

DOMINION's customers are as diverse as its business, primarily consisting of large Business to Business (B2B) organisations in both the public and private sectors, to which it provides services or for which it executes projects. However, there are cases where, to render these services for companies, a direct relationship is maintained with the customers or users of the services provided. This is primarily the case with Phone House, which sells products (telephone handsets) and services to hundreds of thousands of end customers through its stores. A small proportion of these sales are made online, accounting for almost 1% of DOMINION's total sales.

Communication and Relation with the Customer

The company's customer communication channels seek to facilitate accessibility and agility. Given the diversity of the customer portfolio for each of its businesses, a wide range of communication channels are used, ranging from face-to-face customer service to online spaces for each one.

Customer Satisfaction. Loyalty and recommendation

Measuring customer satisfaction can help to plan actions to designed to improve customers' relationships with the company. Considering the variety of products and services DOMINION provides, the factors taken into account when measuring customer satisfaction vary a great deal.

For example, at the Antofagasta Hospital, DOMINION receives a monthly assessment of the level of execution of the maintenance it provides. Similarly, with regard to intelligent infrastructure services, DOMINION receives a monthly performance assessment from its customers. In contrast, for the implementation of the 360 Projects, the customer's satisfactory receipt of the project milestones is the primary method of measuring quality.

Systems for claims, complaints received and their resolution

As part of its commitment to customers, DOMINION has dedicated units, officials, channels and procedures to address customer needs, especially when serving individuals, as in the case of Phone House. In 2024, this company received and processed 1,117 complaints for these services (2,340 in 2023).

Customer Health and Safety

In terms of health and safety, the type of products DOMINION sells to general consumers via Phone House (telephone terminals and related accessories) does not involve relevant risks. On the other hand, with regard to activities more focused on the B2B sector, customer health and safety is not considered a material issue, as large companies purchase services rather than products, from DOMINION, with limited interaction on an individual customer basis.

Certificate Management Systems

The activities of most significance at DOMINION will have certified management systems pursuant to the most recognised international benchmarks regarding quality, the environment and occupational safety. In 2024, 64% of DOMINION's workforce worked on activities supported by management systems certified under the ISO 45001 standard, a similar value to 2023.

Innovation for the benefit of society

Innovation is an aspect of the technological vitality that DOMINION is known for. This makes it possible for DOMINION to continuously anticipate market trends and disruptions. DOMINION's various units continuously review this innovation process with a view towards providing solutions or services that best suit the customer's needs at any given time, thereby advancing society in an efficient and sustainable manner.

Innovation Governance

Although the different business units bear the brunt of innovation and are responsible for sustaining their levels of technological vitality and creating new business opportunities, DOMINION has a corporate innovation unit (R&D&I) which coordinates the initiatives pursued by the different business units, coordinates relationships with technology centres and other institutions working in the field of innovation, verifies full compliance with the strict regulations governing innovation support programmes and develops open innovation schemes, and manages potential grants at the regional, national, or European level that could be applied to project development.

Innovation Typology: Product and Process

The innovations implemented in DOMINION in 2024 are both process and product innovations. DOMINION has various digital transformation units - one in each Division - which constantly strive to improve processes and related tools so as to achieve operational efficiency, cultural change and competitiveness. These units launch a number of transformational initiatives over the course of the year, which call for the involvement of key individuals in these processes, with whom they design and implement the improvement processes, as well as the reporting and training actions for subsequent implementation, enhancing competitiveness and sustainability for the customers they serve.

As a result of the R&D&I projects and the creation of solutions for clients based on tools initially used to optimise DOMINION's own processes, the company now offers a range of sustainability-focused products, either through energy or process efficiency, or directly because of their direct impact on the communities where they are implemented.

Examples of products include solutions for smart artificial intelligence-based management of railway level crossings and object detection on tracks using artificial intelligence, early warning systems for various natural disasters (tsunamis, earthquakes, floods, etc.), and various energy efficiency tools used in smart buildings and industrial plants, as well as the optimisation of industrial processes, infrastructure deployment, logistics and people management.

Open Innovation. Innovation Programmes. Strategic innovation lines

DOMINION recognises the importance of expanding its innovation efforts in other companies, collaborating with technology centres and universities and with entrepreneurial initiatives to achieve better results and create a greater impact on society. For this reason, DOMINION I+D is a member of the Basque Science and Technology Network, as well as of the Basque Innovation Agency and the Aclima Cluster, focused on Eco-industry and environmental services and products, and it also liaises with numerous Technology Centres, universities and specialist technological companies it works with on various innovation programmes, which include the following projects:

- An advanced artificial intelligence platform for detecting falling objects on tracks
- Smart, robust, secure and ethical industrial systems for Industry 5.0. Advanced specification, design, assessment and monitoring paradigms.
- Investigation into advanced positioning technologies to improve productivity, security and logistic in industry
- Digital technologies for a new generation of Photovoltaic plants and Electrical Micronetworks
- Machine Learning-based B2B services Smart Digitalisation Platform
- AI-based robotic platform for cleaning urban waste collectors
- A smart tool to digitalise and improve the efficiency of processes in the industry.

- Intelligent energy management in industrial energy communities

The key principles for innovation at DOMINION are sustainability and improved efficiency. These pillars form the basis of a series of strategic approaches which are related to DOMINION's activities, including: renewable energy generation, waste value chains, circular economy projects, the integral cycle of water, air and climate change, ecosystems and efficient manufacturing and eco-design, eco-efficient buildings and facilities, energy storage and hybridisation systems, electricity transmission and distribution systems, and telecommunication installation.

Although the actual figure is much higher, as much of this initiative is included in the profit (loss) account of DOMINION's units, the innovation investment figure published in 2024 amounted to EUR 9,896,000 compared to EUR 6,934,000 the previous year. In turn, the figure relating to grants authorised amounted to EUR 324,263, compared to EUR 386,486 the previous year. The above was received exclusively in Spain.

As part of its commitment to Open Innovation, and following the success of its first version, in 2024 DOMINION launched the second version of its BQUO initiative, its talent and project accelerator, via which a select group of young entrepreneurs from different parts of the world receive DOMINION's support to develop their projects as well as their skills and knowledge, interacting with the company's professionals, with individual mentors and receiving training and support according to their requirements.

DOMINION also contributes to one of the first funds created in Spain dedicated to technology and innovative companies and Energy Transition (A&G Energy Transition Tech Fund). It does not merely contribute as a passive investor, but also seeks to stimulate investee companies based on its experience in the sector.

IT security and privacy protection

DOMINION relies significantly on digitalisation to improve efficiency and sustainability, making the effective management of digitalisation-related risks crucial for DOMINION, its customers, their customers and the Company itself.

Security governance

DOMINION has an in-house IT security policy, which defines the minimum requirements to be met at all DOMINION facilities, notwithstanding any necessary local adaptations. Additionally, there is a confidentiality policy for each employee, which plays a crucial role in preventing incidents.

DOMINION has a Corporate Information and Communications Technology Department which is responsible for implementing and managing the applicable strategy relating to this area, and for establishing the measures by which to guarantee the company's protection, as well as any necessary business continuity policies and procedures. To carry out it duties, it has officers in each business unit.

Part of DOMINION’s prevention strategy includes training initiatives for all employees by using the intranet and the DOMINION University, as well as various types of ethical hacking tests (*pentesting*) over the course of the year. In 2024, DOMINION significantly stepped up its prevention measures and contingency plans for these types of events, obtaining, as part of this process, ISO 27001 certification and the National Security Scheme (high level) for its corporate information security management system.

In 2024, DOMINION did not incur any noteworthy cybersecurity breaches.

Privacy protection

DOMINION places the highest importance on the effective management of personal data it may access during its activities.

With regards to most of the B2B operations - typically strongly focused on industrial activities - third party data is not used or of little relevance, and limited to that relating to existing employment relationships, which DOMINION pays particular attention to. On the other hand, in B2B2C service operations, the management of personal data becomes more important, not only because of the type of data—although it is not particularly sensitive—but also due to the large number of individuals involved in commercial relationships.

The key factors that DOMINION applies for adequate privacy protection are as follows:

- Personal Data Protection and Privacy Policy
- Corporate Information Use Protocol
- Permanent verification process, supported by independent third-party experts
- Enhancing the IT security system
- Attention to customers' rights in this area

Personal Data Protection and Privacy Policy

Specifically, is should be pointed out that DOMINION has a privacy policy that is fully in line with its Code of Conduct, which demonstrates DOMINION's commitment to the different stakeholders affected by this issue and to strict compliance with all data protection legislation in each jurisdiction that may apply according to the personal data processing involved. This policy must be observed by all DOMINION employees and companies, as well as by its supply chain whenever personal data is recorded or processed. The Policy guarantees data protection rights for all physical people who deal with DOMINION, guaranteeing respect for the right to honour and privacy when different types of personal data are processed, from different sources and for different purposes, depending on the business activities performed by the company. It also guarantees that the following principles will be observed: legitimacy, lawfulness, fairness, minimisation, accuracy, restriction of the storage period, integrity, confidentiality, proactive responsibility, transparency and information.

Corporate Information Use Protocol

The Corporate Information Use Protocol is yet another step in DOMINION's faithful and firm commitment to legality, ethics and professionalism that govern how it carries out its activity and its corporate culture and supplements the in-house privacy policy, highlighting, among other aspects, the diligence obligations incumbent on all DOMINION employees in relation to the confidential and personal data to they have access to in relation to the activities they perform. These obligations are consistent with those also stipulated in the Code of Conduct, which all DOMINION employees adhere to.

This way, it establishes the guidelines for processing confidential information, the discretion and confidentiality obligations, the mechanisms established to guarantee confidentiality and the mechanisms used to safeguard personal data. It also establishes the security measures that all employees must guarantee will be used when making use of information technology, hardware and software, e-mail, the Internet and other resources such as mobile phones. We are committed to zero tolerance for any irregularities that could compromise the security of information or the use of IT assets, and non-compliance is penalised in accordance with the provisions on labour breaches set out in the Workers' Statute or in the specific provisions of the applicable labour agreements.

All employees and third parties have a whistleblowing channel to report any conduct that may involve the committee committing any irregularity in this area.

Permanent adaptation process, supported by third-party experts. Data protection governance.

DOMINION undertakes on ongoing process of adaptation to the regulations that are in place in the different countries where it operates, assessing all new activities and monitoring the conclusions and measures taken in relation to the activities underway.

This process is led by the Corporate DPO (Data Protection Officer), who has their own team and is assisted by external experts to monitor and audit the processes underway, as well as to assess new activities. The Corporate DPO reports to the Audit and Compliance Committee and there are officers in charge in each unit to help them carry out their duties. The results of the auditing and monitoring processes are usually expressed as procedural changes and improvements made to DOMINION's systems security measures.

With regard to the Policy on the use of corporate information, and in particular with regard to data protection, DOMINION's employees receive various classroom and online training courses and other awareness-raising activities. DOMINION is also aware of the importance of the fact that its supply chain also assumes personal data protection commitments. For this reason, it includes points relating to its security systems, its commitment in this area and the level of training of its teams in the suppliers approval questionnaire.

Attention to Customers' Data Protection Rights

By means of the information on its websites, in contracts and other media, DOMINION appropriately notifies its customers of the information collected, how it is used, the time this information is kept in its corporate archives, how it is protected and the disclosure to third parties (public entities) policy. The customer can also decide how and where information is used, kept and processed, as their explicit consent is required before the company can process their personal data. A form is available for customers on the website which provides all the details of their personal data held by the company and this is where customers can request for this data to be amended or deleted.

Sanctions Received

In 2024, the supervisory authority in Spain did not impose any sanctions to this regard.

Taxation and subsidies received

DOMINION's activity contributes to the economic dynamism of the communities where it is present via the payment of taxes, employment and the hiring of suppliers. Transparency and fiscal responsibility are key to ensuring the effectiveness of this contribution.

Tax Policy

DOMINION's Code of Conduct and Tax Policy, approved by the Board of Directors and publicly available on the website, sets out DOMINION's policy on tax matters, as well as its consistency with the overall strategy and sustainability. This Policy applies to all DOMINION investees, and all employees must be familiar with it. Some of the principles set out in the Policy are as follows:

- The explicit prohibition of the avoidance of payments or obtaining undue profit at the cost of the Public Finance authorities or Social Security.
- It is committed to refrain from transferring generated value to low tax jurisdictions, from making use of tax havens to avoid tax obligations, from using tax structures with no established commercial base and from using the arm's length principle for transfer pricing.

DOMINION bases is tax strategy on the following good tax practices:

- **Compliance with tax laws and regulations** in the different countries and territories that the Group operates in, paying all taxes payable in accordance with applicable laws and regulations.

- **Adopting tax decisions** on the basis of a reasonable interpretation of applicable legislation and closely linked to the Group's activity, while avoiding aggressive tax strategies.

- **Preventing and reducing significant tax risks**, ensuring that the taxes are suitably related to the structure and location of the activities, the human and material resources and the business risks of the Group.

- Fostering a **relationship with authorities** in relation to taxes, based on observance of the Law, loyalty, trust, professionalism, collaboration, reciprocity and good faith, notwithstanding any legitimate disputes that could arise with these authorities in relation to how applicable regulations are interpreted, whilst complying with the aforementioned principles and protecting corporate interest

- **Reporting to the Board of Directors** on the main tax implications of the transactions or issues submitted for its approval, when they represent a determining factor in the Board's decision.

- The **conception of taxes** that the companies making up the Group are subject to in the countries and territories they operate in as the main contribution to the support of public charges and, therefore, one of their contributions to society.

Governance and Control of Tax Policy

The Board of Directors is the ultimately responsible for establishing the corporate tax strategy and for ensuring it is fulfilled by using an appropriate control and monitoring system.

The Audit and Compliance Committee is responsible for overseeing the efficiency of the tax risk control and management systems, which are included in DOMINION's Risk Map, reviewing corporate principles, the tax strategy and how these guidelines are applied.

The Corporate Finance and Tax Director regularly prepares reports to submit to the Audit and Compliance Committee in relation to the most relevant tax aspects for the year, tax risk management and in relation to investments or transactions which have a significant tax impact. To carry out this role, it has a highly qualified team, which is assisted by external advisers, who cover all of the different activities and geographical locations where DOMINION operates, and which provides both assistance and training to the management and to operation and financial monitoring teams on current regulations and internal rules and principles.

Transfer Prices

DOMINION's criterion applied with for the assessment and quantification of the different activities it performs is the arm's length principle, as defined in the OECD guidelines.

Fees for management support services provided by DOMINION to its investees and related companies are calculated on the basis of the direct and indirect costs incurred by the entity providing the support services,

with the application of a market margin, consistent with those that would apply to an independent organisation providing services of a similar and comparable nature.

Tax Transparency. Disputes. Litigation

To fully comply with tax obligations and tax transparency, the company submits the country by country report to the Tax Agency every year. It also submits tax transparency reports to Australian and Argentinian authorities.

Pursuant to Order HFP/115/2023 on detrimental tax regimes of the Spanish Ministry of Finance, DOMINION has no headquarters in any country classified as a tax haven.

The Ethics Channel enables confidential reporting of misconduct related to any alleged breach against the Code of Conduct.

The profit before tax obtained by DOMINION throughout 2024 and 2023 is as follows:

	2024	2023
COUNTRY	PROFIT/(LOSS) BEFORE CORPORATE TAX (thousands of EUR)	PROFIT/(LOSS) BEFORE CORPORATE TAX (thousands of EUR)
Germany	8,066	3,532
Saudi Arabia	2,110	3,944
Argentina	3,938	-9,354
Australia	783	2,198
Bahrain	507	215
Canada	1,340	1,246
Chile	3,944	3,859
Colombia	-4,396	-3,791
Costa Rica	-24	
Denmark	-556	1,695
Ecuador	-12	-1,979
Arab Emirates	-624	-1,077
Slovakia	20	-3,068
Spain	13,710	15,783
France	-2,475	-2,478
Guatemala	203	40
India	1,246	3,636
Israel	30	116
Italy	932	18,217
Mexico	16,512	8,636
Qatar	20	0
Oman	-1,393	-82
Panama	-1,021	252
Peru	2,217	4,552
Poland	-472	905
El Salvador	27	
South Africa	3	0
United Kingdom	62	-1,283
The Dominican Republic	178	836
USA	4,651	-955
TOTAL	49,526	45,595*

*Information restated from the previous report. Explanation in Note 2.2. to the Consolidated Financial Statements.

With regard to the amounts paid in 2024, the detail of the information is featured in the following table:

COUNTRY	2024 CORPORATE TAX PAID (CASH SETTLEMENT SYSTEM) (THOUSAND OF EUR)*	2023 CORPORATE TAX PAID (CASH SETTLEMENT SYSTEM) (THOUSAND OF EUR)*
Germany	530	530
Saudi Arabia	84	99
Argentina	0	2
Australia	232	153
Chile	547	330
Spain	1,508	2,046
France	0	0
India	0	0
Mexico	763	5,419
Peru	1,485	1,344
Poland	0	0
(**) Others	697	414
TOTAL	**5,846**	**10,337**

*This includes the payment of taxes accrued in the year in question and previous years.

**Others includes the following countries: Angola, Ecuador, Guatemala, Italy, Israel, Oman and the Dominican Republic.

In relation with both tables, it is worth highlighting that the non-existence of a direct relationship between them responds to the lack of time correlation between both and the existence of a negative tax base corresponding to previous FYs which many have been offset.

Adaptation to the Pillar II standard

This new tax standard is analysed in Note 2.3.2 of the Consolidated Notes to the Consolidated Annual Financial Statements, as well as the explanation of the analysis of the impact on DOMINION performed to date.

Public Subsidies Received

As previously mentioned, in 2024, the innovation subsidies granted totalled €324,263 compared to €386,486 in the previous year. The above was received exclusively in Spain. (Note 24 - Other operating income, consolidated Financial Statements).

Additionally, other subsidies were received for various Social Security bonuses in Spain, amounting to €117,359, compared to €251,806 in 2023 (Note 24 - Other operating income consolidated Financial Statements). A €15,130 grant was received for the Lehen Aukera programme, which includes a series of measures aimed at improving employability and facilitating the labour market integration of individuals under the age of 30 through their first professional experience.

In 2024, there were no claims or lawsuits to mention, neither has the Company obtained subsidies or tax deductions for environmental reasons. Neither are there any provisions or guarantees for environmental risks.

Subcontractors, suppliers and sustainability criteria in procurement

In keeping with its commitments, DOMINION's Sustainability Strategy envisages extending the use of sustainability criteria when purchasing decisions are made (involving previously approved suppliers).

The following applied in these cases in 2024:

- Purchases from local suppliers, which accounted for 81% of total purchases in Spain for activities in the country.
- Purchases from Special Employment Centres, which support the inclusion of people with disabilities, amounting to EUR 1,376,487 (EUR 1,131,266 in 2023) (Note 25 - Other operating expenses in the consolidated Financial Statements). These purchases were made when contracting different services such as office cleaning or the purchase of office material, business trips, work clothes or drinking water.
- Purchases from paper and wood suppliers committed to the PEFC Forest Product Chain of Custody Management Certificate.
- Implementing the proximity criterion at the destination location, in order to reduce transportation requirements and guarantee a better service.

Reassessment. Performance assessment:

DOMINION regularly re-assesses its suppliers based on their type, with a particular focus on subcontractors. Key aspects of this re-evaluation process include monitoring of supplier complaints, audit results and improvement plans prepared based on these results, as well as in-house questionnaires regarding suppliers.

In 2024, 25 subcontractor audits were conducted in Spain, compared to 46 in 2023, and incidents were identified in 8% of cases, which were resolved after working with the suppliers on their weaknesses.

The Carbon Footprint in the Procurement Process

DOMINION strives to establish a supply chain that is aware of the need for more efficient and sustainable processes. During 2024, DOMINION implemented a tool to approve third-party suppliers which includes features such as the ability to request and facilitate carbon footprint calculation. At the same time, DOMINION has established a Scope 3 assessment process in collaboration with an external expert, focusing on purchases, which complements the previous process.

Global Compact: Progress made on Sustainable Development Goals

DOMINION pursues a Sustainability Strategy focused on Doing and Being. The main goal of this strategy is to support its customers to be more efficient and sustainable whilst also achieving the most beneficial impact possible, playing a key role in the development and progress of the Company.

As a member of the UN Global Compact, DOMINION understands that one of the best ways to compare and communicate this beneficial impact is to correlate its in-house and external activities with the SDGs, having identified 10 priority SDGs that it has a particular impact on:

- **SDG 3 Health and Welfare**:
    - Business activities: the creation of state-of-the-art hospital infrastructures that bring health care closer to communities.
    - Zero Accident Commitment for employees and subcontractors
    - Internal awareness campaigns, training and development of specific policies
    - WellDOM welfare programme
    - Investment in specific technologies to reduce risks
    - Digital control of subcontractors
- **SDG 4 Quality Education:**
    - Business Activities: technological equipment projects for educational systems
    - Collaboration with universities and vocational training colleges.
    - Social projects: Education is the backbone of the philanthropic projects that DOMINION supports
    - Social projects aimed towards promoting and providing education on wildlife coexistence and the need for community development
    - BQUO Project for open innovation and talent development in the Community
- **SDG 5 Gender Equality**
    - Woman Forward Prize awarded to DOMINION
    - Equality Plan
    - Membership of the Ibex Gender Equality Index
    - Participation in the Diversity Charter in different countries.
    - Joined REDI (Business Network for Diversity and LGTBI Inclusion).
    - Joined the 'STEAM Alliance for female talent. Girls on a Scientific Footing.'
    - In-house campaigns for multiculturalism, integration and zero tolerance to discrimination.
    - Social projects geared towards reducing the reasons why girls and adolescents drop out of school
- **SDG 6 Clean water and sewage**
    - Business activities: recovery of contaminated water in industries, using own technology
    - Office and warehouse manual to rationalise water use
- **SDG 7 Affordable and clean energy**
    - Business activities: deployment of renewable energy generation infrastructures with comprehensive coverage of the entire development cycle

- Commitment to using renewable energy at their own facilities and replacing lighting fixtures and other savings initiatives.
- Decarbonisation plan.

- **SDG 9 Industry, innovation and infrastructure**
    - Business activities: improved industrial process efficiency
    - BQUO initiative to speed up sustainability-related technological projects
    - Active participation in R&D&I projects for the development of technologies and products.
- **SDG 12 Responsible production and consumption**
    - Business activities: recovery of petrochemical waste with recycling rates in excess of 98%.
    - Business activities: recovery of contaminated industrial water, using own technology
    - Business activities: mobile phone recycling and preparation for reuse
    - In-house manual on responsible management of offices and facilities
- **SDG 13 Climate Action**
    - Business activities: development, maintenance and repair of customer facilities to render them more sustainable and reduce emissions
    - Business activities: deployment of electric vehicle charging facilities
    - Business activities: demolition of obsolete tall structures and the design and construction of more sustainable solutions
    - Progress towards an electrified fleet and in-house campaigns to reduce journeys and in itinere footprint.
    - Establishment of measurable emission reduction targets: Science Based Targets
    - Climate risk assessment
    - Joining the Operation Clean Sweep (OCS) project of ANAIP (Spanish Association of Plastic Converters)
    - In-house campaign "Week Against Climate Change" to promote good practices among employees
- **SDG 16 Peace, Justice and Strong Institutions**
    - Zero tolerance to corruption
    - Constantly updated Criminal Defence System
    - ISO 37001 anti-bribery
    - ISO 27001 and National Security Scheme (high level) for information security
    - Corporate monitoring of sanctioned countries

Appendix I: Table of contents

Taxonomy

Scopes		Reporting Framework	Reference
Taxonomy		Own method based on compliance with Regulation EU 2020/852.	D2. Environmental Information Annex II. EU Taxonomy

General Scopes

Scopes		Reporting Framework	Reference
Business model	Description of the **business model:** Business environment Organisation and structure Markets of Operations Goals and Strategies The key factors and trends that could affect its future growth Main policies applied by the Group	NEIS 2, MDR-P E1-2, E1-4 E2-1, E2-3 E3-1, E3-3 E4-2, E4-4 E5-1, E5-3 S1-1, S1-5 S2-1, S2-5 S3-3, S3-5 S4-1, S4-5 G1-1	NEIS 2, MDR-P E1-2, E1-4 S1-1, S1-5 S2-1, S2-5 G1-1
Main risks and impacts identified	Internal Control and Risk Management System	NEIS 2 GOV 5	NEIS 2 GOV 5
	Analysis of risks and impacts related to key issues	NEIS 2 IRO-1, SBM-3	NEIS 2 IRO-1, SBM-3

Environmental issues

Scopes		Reporting Framework	Reference
Environmental Management	**Current and foreseeable effects** of the company activities	SBM-3 E1-9	NEIS 2 SBM-3 E1-9

		E2-6 E3-5 E4-6 E5-6	
	Environmental certification or assessment procedures	DOES NOT OVERLAP	NEIS 2 GOV-3 E1-2
	Resources dedicated to preventing environmental risks	E1-3 E2-2 E3-2 E4-3 E5-2 GOV-1	E1-3
	Application of the **precaution principle**	E1-1 E1-3 E2-2 E3-2 E4-3 E5-2	E1-1 E1-3
	Amount of **provisions and guarantees** for environmental risks	NEIS 2 SBM3 E1-9 E2-6 E3-5 E4-6 E5-6	E1 GOV-3
Pollution	**Measures** to prevent, reduce or repair carbon emissions (including noise and light pollution)	E2-2	E1-6 Annex Law 11/2018: Sect.1
Circular economy and the prevention and management of waste	**Measures** for the prevention, recycling, reuse and other form of waste recovery and disposal	E5-2	Annex Law 11/2018: Sect.1
	Actions to prevent food waste	GRI 3-3	Annex Law 11/2018: Sect.1

Sustainable use of resources	**Water** consumption and water supply in accordance with local limitations	E3-4	Annex Law 11/2018: Sect.2
	Consumption of raw materials and the measures adopted for a more efficient use of the same	E5-2 E5-4	Annex Law 11/2018: Sect.3
	Direct and indirect energy **consumption**	E1-5	E1-5 Annex Law 11/2018: Sect.1
	Measures taken to improve energy efficiency	E1-3	E1-4 E1-5
	Use of renewable energies	E1-5	E1-5 Annex Law 11/2018: Sect.1
Climate change	Important **elements** of greenhouse gas emissions generated	E1-6	E1-6 Annex Law 11/2018: Sect.1
	Measures adopted to adapt to the consequences of the climate change	E1-1 E1-3	E1-1 E1-2 E1-3
	Voluntary set reduction **Targets**	E1-4	E1-4
Biodiversity protection	**Measures** taken to preserve or restore biodiversity	E4-3	Annex Law 11/2018: Sect. 5
	Impacts caused by activities or operations in protected areas	NEIS 2 SBM 3	Annex Law 11/2018: Sect. 5

Matters relating to society and to personnel

Scopes		Reporting Framework	Reference
Employment	Total **number** and distribution of employees according to gender, age, country and professional category	S1-6 GRI 2-7, 405-1	S1-6 Annex Law 11/2018: Sect. 4
	Total **number** and distribution of types of employment contract	S1-6	S1-6 Annex Law 11/2018: Sect. 4

Scopes		**Reporting Framework**	**Reference**
	Annual **average** of permanent contracts, temporary contracts, and part-time contracts by gender, age and professional category	GRI 405-1	Annex Law 11/2018: Sect. 4
	Number of dismissals by gender, age and professional category	GRI 401-1	Annex Law 11/2018: Sect. 4
	Wage gap	S1-16	S1-16 Annex Law 11/2018: Sect. 4
	Mean **remuneration** by gender, age and professional category	S1-16	S1-16 Annex Law 11/2018: Sect. 4
	Mean Directors' **remuneration** by gender	GRI 405-2	Annex Law 11/2018: Sect. 4
	Mean Directors' **remuneration** by gender	GRI 405-2	Annex Law 11/2018: Sect. 4
	Implementation of labour disconnection **policies**	S1-1	S1-1 Annex Law 11/2018: Sect. 4
	Disabled **employees**	S1-12	S1-12 Annex Law 11/2018: Sect. 4
Work organisation	Working hours **organisation**	S1-1 S1-15	S1-1 S1-15 Annex Law 11/2018: Sect. 4
	Number of hours of absenteeism	GRI 403-9, 403-10	Annex Law 11/2018: Sect. 4
	Measures directed at making work-life reconciliation easier and promoting the shared exercise of this by both parents	S1-15	S1-15 Annex Law 11/2018: Sect. 4
Health and safety	Occupational health and safety **Conditions**	S1-14	S1-14 Annex Law 11/2018: Sect. 4

Scopes		Reporting Framework	Reference
	Number of occupational accidents and diseases by gender, as well as the frequency and severity rates by gender	S1-14	S1-14 Annex Law 11/2018: Sect. 4
Social relationships	**Organisation** of social dialogue, including procedures to inform and consult personnel and negotiate with them	S1-2 S1-8	S1-2 S1-8 Annex Law 11/2018: Sect. 4
	Percentage of employees covered by collective bargaining agreements by country	S1-8	S1-8 Annex Law 11/2018: Sect. 4
	The result of collective bargaining agreements, particularly in the occupational health and safety area	S1-8 S1-14	S1-8 S1-14 Annex Law 11/2018: Sect. 4
	Mechanisms and procedures in place in the company to encourage worker involvement in company management, in terms of integration, consultation and participation.	S1-2 S1-8	S1-2 S1-8 Annex Law 11/2018: Sect. 4
Training	Training **Policies** implemented	S1-1	S1-1 Annex Law 11/2018: Sect. 4
	Total **amount** of training hours by professional categories.	S1-13 GRI 404-1	S1-13 Annex Law 11/2018: Sect. 4
Universal accessibility for people with disabilities		S1-4 S1-12	S1-12 Annex Law 11/2018: Sect. 6
Equality	**Measures** taken to promote equal treatment and opportunities between women and men	S1-4 S1-9	S1-4 S1-9 Annex Law 11/2018: Sect. 4
	Equality plans, measures adopted to promote employment, protocols against	S1-1 S1-4	S1-1 S1-4

Scopes		Reporting Framework	Reference
	sexual harassment and based on gender	S1-9	S1-9 Annex Law 11/2018: Sect. 4
	Integration and universal accessibility for people with disabilities	S1-4 S1-12	S1-4 S1-12 Annex Law 11/2018: Sect. 4
	Policy against all types of discrimination and, where appropriate, management of diversity	S1-1	S1-1 Annex Law 11/2018: Sect. 4

Information on respect for human rights

Scopes	Reporting Framework	Reference
Application of due diligence procedures with regard to human rights	NEIS 2 GOV 4	Annex Law 11/2018: Sect. 5
Prevention of the risks of violating human rights and, where appropriate, **measures** to mitigate, manage and correct possible abuses committed	S1-4 S2-4 S3-4 S4-4	Annex Law 11/2018: Sect. 5
Formal complaints for cases of breaches of human rights	S1-17	Annex Law 11/2018: Sect. 5
Promotion of and compliance with the provisions of the fundamental conventions of the ITO related to respect for freedom of association and the right to collective bargaining, eradicating labour and occupation discrimination, doing away with forced or compulsory labour, and effectively abolishing child labour	S1-1 S2-1	S1-1 S2-1 Annex Law 11/2018: Sect. 5

Information relating to combating corruption and bribery

Scopes	Reporting Framework	Reference
Measures adopted to prevent corruption and bribery	G1-3	G1-3 Annex Law 11/2018: Sect. 5

Measures in the Fight Against Money-Laundering		G1-3	G1-3 Annex Law 11/2018: Sect. 5
Contributions to non-profit entities and foundations		GRI 413-1	Annex Law 11/2018: Sect. 6
Information on the Company			
Scopes		**Reporting Framework**	**Reference**
Management approach			
The company's commitment to sustainable development	The **impact** of the Company's activity on local employment and development	NEIS 2 SBM 3 S3-3 S3-4 S3-5	NEIS 2 SBM 3 Annex Law 11/2018: Sect. 4 Annex Law 11/2018: Sect. 6
	The **impact** of the Company's activity on local populations and on the territory	NEIS 2 SBM 3 S3-3 S3-4 S3-5	NEIS 2 SBM 3 Annex Law 11/2018: Sect. 5
	The relations maintained with the actors in local communities and the arrangements for dialogue with them	S3-2	NEIS 2 GOV2 S1-3 S2-3 G1-1 Annex Law 11/2018: Sect. 5 Annex Law 11/2018: Sect. 6
	Partnership of sponsorship **actions**	GRI 413-1	Annex Law 11/2018: Sect. 6
Subcontractors and suppliers	**The inclusion** in the purchasing policy of social issues, gender equality and the environment	S2-1	S2-1 Annex Law 11/2018: Sect. 6

Scopes		Reporting Framework	Reference
Management approach			
	In relations with suppliers and subcontractors **taking into account** their social and environmental responsibility	S2-2, S2-3 S2-4 G1-2	S2-2 S2-3 S2-4 G1-2 Annex Law 11/2018: Sect. 6
	Monitoring and auditing **systems** and their results	GRI 308-1 414-1	S2 SBM 1 NEIS 2 SBM 3 Annex Law 11/2018: Sect. 6
Consumers	**Measures** for the health and safety of consumers	S4-1 S4-4	Annex Law 11/2018: Sect. 6
	Complaints **Systems**	S4-3	Annex Law 11/2018: Sect. 6
	Complaints received and their resolution	S4-3 S4-4 S4-5	Annex Law 11/2018: Sect. 6
Tax information	**Profit obtained,** country by country	GRI 207-4, 201-4	Annex Law 11/2018: Sect. 6
	Tax on profits paid		
	Public **subsidies** received		

Annex II. EU Taxonomy

Revenue

FY 2024	Fiscal Year			Substantial contribution criteria						Criteria for no significant detriment ("No significant detriment").									
Business activities	**Codes**	**Turnover (Mill. €)**	**Share of turnover, fiscal year 2024**	**Climate change mitigation**	**Climate Change Adaptation**	**Water**	**Pollution**	**Circular economy**	**Biodiversity**	**Climate change mitigation**	**Climate Change Adaptation**	**Water**	**Pollution**	**Circular economy**	**Biodiversity**	**Minimum guarantees**	**Proportion of turnover in line with taxonomy (A.1.) or eligible under taxonomy (A.2), year fiscal 2023**	**Facilitating activity category**	**Transition activity category**
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
A.1. Environmentally sustainable activities (that are in line with taxonomy)																			
Manufacture, installation and maintenance of high, medium and low voltage electrical equipment	CCM 3.20	2.4	0.2%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.0%	F	
Electricity generation using solar photovoltaic technology	CCM 4.1.	26.2	2.3%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	7.1%		
Electricity generation from wind energy	CCM 4.3.	0.0	0.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.4%		
Electricity generation from bioenergy	CCM 4.8.	14.2	1.2%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	1.1%		
Transport and distribution of electricity	CCM 4.9.	73.1	6.3%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	7.5%	F	
Collection and transport of non-hazardous waste in source-segregated fractions	CCM 5.5.	0.0	0.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.1%		
Infrastructure for rail transport	CCM 6.14.	0.3	0.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		

Construction of new buildings	CCM 7.1.	25.6	2.2%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	1.4%		
Renovation of existing buildings	CCM 7.2/EC 3.2*.	8.1	0.7%	**S**	N/EL	N/EL	N/EL	EL	N/EL	S	S	S	S	S	S	S	0.0%		T
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0.1	0.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	1.0%	F	
Installation, maintenance and repair of electric vehicle charging stations in buildings (and in parking areas adjoining the buildings)	CCM 7.4.	0.0	0.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.2%	F	
Treatment of hazardous waste	CE 2.4.	20.2	1.8%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Repairs, refurbishments and remanufacturing	CE 5.1.	263.3	22.8%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Preparation for reuse of end-of-life products and product components	CE 5.3.	28.1	2.4%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Sale of second-hand goods	CE 5.4.	2.1	0.2%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Product-as-a-Service and other circular service models focused on use and results	CE 5.5.	15.9	1.4%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Collection and transport of hazardous waste	PPC 2.1.	10.1	0.9%	N/EL	N/EL	N/EL	S	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		
Collection and transport of hazardous waste	PPC 2.1/EC 2.3.	0.6	0.1%	N/EL	N/EL	N/EL	**S**	EL	N/EL	S	S	S	S	S	S	S	0.0%		
Treatment of hazardous waste	PPC 2.2.	1.9	0.2%	N/EL	N/EL	N/EL	S	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		
Treatment of hazardous waste	PPC 2.2/EC 2.4.***	7.0	0.6%	N/EL	N/EL	N/EL	**S**	EL	N/EL	S	S	S	S	S	S	S	0.0%		
Turnover from environmentally sustainable activities (that are in line with taxonomy) (A.1)		**499.2**	43.3%	13.0%	0.0%	0.0%	1.7%	28.6%	0.0%	S	S	S	S	S	S	S	18.6%		
Of which: facilitators		**75.6**	6.6%	6.5%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	8.7%	F	
Of which: transition		**8.1**	0.7%	0.7%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	0.0%		T
A.2. Eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy																			
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2	0.2	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1%		
Collection and transport of hazardous and non-hazardous waste	CE 2.3.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1.0%		

Treatment of hazardous waste	CE 2.4	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	1.9%	[redacted]
Demolition of buildings and other constructions	CE 3.3.	19.2	1.7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	1.7%	[redacted]
Use of concrete in civil engineering	CE 3.5.	49.8	4.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	4.1%	[redacted]
Provision of data-driven IT/OT solutions	CE 4.1.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	0.4%	[redacted]
Repairs, refurbishments and remanufacturing	CE 5.1.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	30.4%	[redacted]
Preparation for reuse of end-of-life products and product components	CE 5.3	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	1.9%	[redacted]
Sale of second-hand goods	CE 5.4	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	0.1%	[redacted]
Product-as-a-Service and other circular service models focused on use and results	CE 5.5	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	0.8%	[redacted]
Treatment of hazardous waste	PPC 2.2	0.0	0.0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL	[redacted]	0.4%	[redacted]
Cleanup of contaminated land and areas	PPC 2.4	0.0	0.0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL	[redacted]	0.0%	[redacted]
Turnover from eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy) (A.2)		€ 69.2	6.0%	0.0%	0.0%	0.0%	0.0%	6.0%	0.0%	[redacted]	42.8%	[redacted]
A. Turnover from eligible activities according to the taxonomy (A.1+A.2)		€ 568.4	49.3%	13.0%	0.0%	0.0%	1.7%	34.6%	0.0%	[redacted]	61.4%	[redacted]
B. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY												
Business volume from non-eligible activities according to the taxonomy (B)		€ 584.5	50.7%									
TOTAL		**€ 1,153.0**	**100%**									

*"The activity also aligns with the description of CE activity 3.2. but the name of CE activity 3.2. is not included, as its alignment has not been assessed

*"The activity also aligns with the description of CE activity 2.3. but the name of CE activity 2.3. is not included, as its alignment has not been assessed

*"The activity also aligns with the description of CE activity 2.4. but the name of CE activity 2.4. is not included, as its alignment has not been assessed

Turnover/total turnover ratio		
	Conforms to the Taxonomy as per the target	Eligible according to taxonomy as per the target
Climate change mitigation	13.0%	13.0%
Climate Change Adaptation	0.0%	0.0%
Water use and prevention in the marine world	0.0%	0.0%
Circular economy	28.6%	35.9%
Pollution prevention	1.7%	1.7%
Biodiversity protection	0.0%	0.0%

CapEx

FY 2024	Fiscal Year			Substantial contribution criteria						Criteria for no significant detriment ("No significant detriment").									
Business activities	Codes	CapEx (Mill. €)	Proportion of the CapEx, fiscal year 2024	Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum guarantees	Proportion of the CapEx in line with taxonomy (A.1.) or eligible under taxonomy (A.2), year 2023	Facilitating activity category	Transition activity category
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
A.1. Environmentally sustainable activities (that are in line with taxonomy)																			
Electricity generation using solar photovoltaic technology	CCM 4.1.	0.5	0.7%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	12.5%		
Transport and distribution of electricity	CCM 4.9.	3.0	4.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	4.8%	F	
Construction of new buildings	CCM 7.1.	0.3	0.4%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		
Treatment of hazardous waste	CE 2.4.	4.9	6.6%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Repairs, refurbishments and remanufacturing	CE 5.1.	6.3	8.5%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		

Preparation for reuse of end-of-life products and product components	CE 5.3	0.7	0.9%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Product-as-a-Service and other circular service models focused on use and results	CE 5.5	15.7	21.1%	N/EL	N/EL	N/EL	N/EL	S	N/EL	S	S	S	S	S	S	S	0.0%		
Collection and transport of hazardous waste	PPC 2.1.	0.4	0.5%	N/EL	N/EL	N/EL	S	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		
Treatment of hazardous waste	PPC 2.2.	0.1	0.1%	N/EL	N/EL	N/EL	S	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		
CapEx of environmentally sustainable activities (that are in line with taxonomy) (A.1)		31.9	42.9%	5.1%	0.0%	0.0%	0.7%	37.1%	0.0%	S	S	S	S	S	S	S	17.3%		
Of which: facilitators		3.0	4.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	S	S	S	S	S	S	S	4.8%	F	
Of which: transition		0.0	0.0%	0.0%						S	S	S	S	S	S	S	0.0%		T
A.2. Eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy																			
Data-driven solutions to reduce greenhouse gas emissions	CCM 8.2.	0.1	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.9%		
Collection and transport of hazardous and non-hazardous waste	CE 2.3.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1.3%		
Treatment of hazardous waste	CE 2.4.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								19.9%		
Demolition of buildings and other constructions	CE 3.3.	0.0	0.1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.1%		
Use of concrete in civil engineering	CE 3.5.	1.1	1.5%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.5%		
Provision of data-driven IT/OT solutions	CE 4.1.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.4%		
Repairs, refurbishments and remanufacturing	CE 5.1.	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								10.5%		
Preparation for reuse of end-of-life products and product components	CE 5.3	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1.8%		

Product-as-a-Service and other circular service models focused on use and results	CE 5.5	0.0	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	[redacted]	9.4%	[redacted]
Treatment of hazardous waste	PPC 2.2	0.0	0.0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL	[redacted]	0.4%	[redacted]
CapEx from eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy) (A.2)		1.2	1.7%	0.1%	0.0%	0.0%	0.0%	1.5%	0.0%	[redacted]	45.2%	[redacted]
A. CapEx from eligible activities according to the taxonomy (A.1+A.2)		33.1	44.5%	5.2%	0.0%	0.0%	0.7%	36.6%	0.0%	[redacted]	62.5%	[redacted]
B. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY												
CapEx from non-eligible activities according to the taxonomy (B)		41.3	55.5%									
TOTAL		**74.4**	**100%**									

Proportion of the total CapEx/CapEx		
	Conforms to the Taxonomy as per the target	**Eligible according to taxonomy as per the target**
Climate change mitigation	5.1%	5.2%
Climate Change Adaptation	0.0%	0.0%
Water use and prevention in the marine world	0.0%	0.0%
Circular economy	37.1%	38.6%
Pollution prevention	0.7%	0.7%
Biodiversity protection	0.0%	0.0%

OpEx

FY 2024	Fiscal Year			Substantial contribution criteria						Criteria for no significant detriment ("No significant detriment").									
Business activities	**Codes**	**Non-material OpEx (Mill. €)**	**Proportion of OpEx, fiscal year 2024**	**Climate change mitigation**	**Climate Change Adaptation**	**Water**	**Pollution**	**Circular economy**	**Biodiversity**	**Climate change mitigation**	**Climate Change Adaptation**	**Water**	**Pollution**	**Circular economy**	**Biodiversity**	**Minimum guarantees**	**Proportion of the OpEx in line with taxonomy (A.1.) or eligible under taxonomy (A.2), fiscal year 2023**	**Facilitating activity category**	**Transition activity category**
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
A.1. Environmentally sustainable activities (that are in line with taxonomy)																			
OpEx environmentally sustainable activities (that are in line with taxonomy) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	0.0%		
Of which: facilitators		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	0.0%	F	
Of which: transition		0	0.0%	N/A						-	-	-	-	-	-	-	0.0%		T
A.2. Eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy																			
																	N/A		
OpEx from eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy) (A.2)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								N/A		
A. OpEx from eligible activities according to the taxonomy (A.1+A.2)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								N/A		
B. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
OpEx from non-eligible activities according to the taxonomy (B)		**18.5**	100.0%																
TOTAL		**18.5**	**100%**																

Nuclear energy and fossil gas activities

Nuclear energy activities		
1.	The company conducts, finances or is exposed to research, development, demonstrations and deployment of innovative power generation facilities that produce energy from nuclear processes while generating minimal fuel cycle waste.	NO
2.	The company conducts, finances or is exposed to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production, as well as their safety upgrades, using the best technology available.	NO
3.	The company conducts, finances or is exposed to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas activities		
4.	The company conducts, finances or is exposed to the construction or operation of electricity generation facilities that produce electricity from gaseous fossil fuels.	NO
5.	The company conducts, finances or is exposed to the construction, renovation and operation of combined heat/cold and power generation facilities using gaseous fossil fuels.	NO
6.	The company conducts, finances or is exposed to the construction, renovation and operation of heat generation facilities that produce heat/cold from gaseous fossil fuels.	NO

Annex III: Glossary of Terms

MTD	Best Available Techniques
CapEx	Capital expenditure
BP-1	Disclosure requirement: General basis for preparation of sustainability statements
BP-2	Disclosure requirement: Disclosures in relation to specific circumstances
GOV-1	Disclosure requirement – The role of the administrative, management and supervisory bodies
GOV-2	Disclosure requirement – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
GOV-3	Disclosure requirement: Integration of sustainability-related performance in incentive schemes
GOV-4	Disclosure requirement: Statement on sustainability due diligence
GOV-5	Disclosure requirement: Risk management and internal controls over sustainability reporting
SBM-1	Disclosure requirement: Market position, strategy, business model(s) and value chain
SBM-2	Disclosure requirement: Interests and views of stakeholders
SBM-3	Disclosure requirement: Material impacts, risks and opportunities and their interaction with strategy and business model(s)
IRO-1	Disclosure requirement: Description of the processes to identify and assess material impacts, risks and opportunities
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement
DNSH Principle	Not to cause significant damage
RD	Disclosure requirements
EFRAG	European Financial Reporting Advisory Group
EIA	Environmental Impact Assessment
ESRS	EUROPEAN SUSTAINABILITY REPORTING STANDARDS
ESRS 1	European Sustainability Reporting Standard 1: General requirements
ESRS 2	European sustainability reporting standard 2: General information
ESRS E1	European sustainability reporting standard E1: Climate change
ESRS E2	European sustainability reporting standard E2: Pollution
ESRS E3	European sustainability reporting standard E3: Water and marine resources
ESRS E4	European sustainability reporting standard E4: Biodiversity and ecosystems

ESRS E5	European sustainability reporting standard E5: Resource use and circular economy
ESRS G1	European sustainability reporting standard G1: Corporate conduct
ESRS S1	European sustainability reporting standard S1: Own staff
ESRS S2	European sustainability reporting standard S2: Value Chain Employees
ESRS S3	European sustainability reporting standard S3: Affected groups
ESRS S4	European sustainability reporting standard S4: Consumers and end-users
GHG	Greenhouse gas
GRI	Global Reporting Initiative
PCG	Global Warming Potential
HFC	Hydrofluorocarbons
IFC	International Finance Corporation
ILO	International Labour Organisation
IPCC	Intergovernmental Panel on Climate Change
ISSB	International Sustainability Standards Board
MDR	Minimum disclosure requirement
NGO	Non-governmental organisations
OpEX	Operating expenses
SBTi	Science-based targeting initiative
SDG	Sustainable Development Goals
SDPI	Sustainable Development Performance Indicator
SVHC	Substances of very high concern
TCFD	Task Force on Climate-Related Financial Disclosures

Global Dominion Access, S.A.
and subsidiaries

Limited assurance report issued by a practitioner on the Consolidated Statement of Non-Financial Information and Sustainability Information for the year ended 31 December 2024

This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Limited assurance report issued by a practitioner on the Consolidated Statement of Non-Financial Information and Sustainability Information

To the shareholders of Global Dominion Access, S.A. by order of the management:

Limited assurance conclusion

Pursuant to article 49 of the Code of Commerce, we have conducted a limited assurance engagement on the accompanying Consolidated Statement of Non-Financial Information (hereinafter "SNFI") for the year ended 31 December 2024 of Global Dominion Access, S.A. (hereinafter the Parent company) and its subsidiaries (hereinafter the Group), which forms part of the Group's consolidated management report.

The SNFI includes information in addition to that required by current commercial regulations on non-financial information, specifically, it includes the Sustainability Information prepared by the Group for the year ended 31 December 2024 (hereinafter, the sustainability information) in accordance with the Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting (CSRD). This sustainability information has also been subject to limited assurance procedures.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

a) the Group's Statement of Non-Financial Information for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with current commercial regulations and in accordance with the selected criteria of the European Sustainability Reporting Standards (ESRS), as well as with those other criteria described as mentioned for each topic in the table [indicate the table] of the aforementioned Statement;

b) the sustainability information as a whole is not prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and which is identified in the accompanying section BP-1, including:

- That the description provided of the process for identifying the sustainability information included in the section IRO-1 is consistent with the process in place and enables the identification of the material information to be disclosed in accordance with the requirements of ESRS.

- Compliance with ESRS.

R. M. Madrid, hoja M-63.988, folio 75, tomo 9.267, libro 8.054, sección 3ª
Inscrita en el R.O.A.C. con el número S0242 - NIF: B-79031290

- Compliance with the disclosure requirements, included in subsection [indicate the subsection] of the environment section of the sustainability information with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investments.

Basis for conclusion

We conducted our limited assurance engagement in accordance with generally accepted professional standards applicable in Spain and specifically in accordance with the guidelines contained in Guides 47 Revised and 56 issued by the *Instituto de Censores Jurados de Cuentas de España* on assurance engagements regarding non-financial information and considering the contents of the note published by the *Instituto de Contabilidad y Auditoría* (ICAC) dated 18 December 2024 (hereinafter, generally accepted professional standards).

In a limited assurance engagement, the procedures applied are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under these standards are further described in the *Practitioner's responsibilities* section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Parent company’s directors

The preparation of the SNFI included in the Group's consolidated management report, as well as its content, is the responsibility of the directors of Global Dominion Access, S.A. The SNFI has been prepared in accordance with prevailing commercial regulations and in accordance with the ESRS criteria selected, as well as those other criteria described in accordance with the aforementioned for each topic in the table [indicate the table] in the aforementioned Statement.

This responsibility also encompasses designing, implementing and maintaining such internal control as is determined to be necessary to enable the preparation of the SNFI that is free from material misstatement, whether due to fraud or error.

The directors of Global Dominion Access, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the SNFI is obtained.

With regard to the sustainability information, the Parent company's directors are responsible for developing and implementing a process to identify the information that should be included in the sustainability information in accordance with the CSRD, ESRS and as set out in article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, and for disclosing information about this process in the sustainability information itself in section IRO-1. This responsibility includes:

- understanding the context in which the Group's business activities and relationships are conducted, as well as its stakeholders, with regard to the Group's impacts on people and the environment;
- identifying the actual and potential impacts (both negative and positive), as well as the risks and opportunities that could affect, or could reasonably be expected to affect, the Group's financial position, financial results, cash flows, access to finance or cost of capital over the short, medium or long term;
- assessing the materiality of the impacts, risks and opportunities identified; and
- making assumptions and estimates that are reasonable under the circumstances.

The Parent company's directors are also responsible for the preparation of the sustainability information, which includes the information identified by the process, in accordance with the sustainability reporting framework applied, including compliance with the CSRD, compliance with ESRS and compliance with the disclosure requirements included in section "Disclosure of information under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)" of the environment section of the sustainability information in accordance with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- Designing, implementing and maintaining such internal control as the Parent company's directors consider to be relevant to enable the preparation of sustainability information that is free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate methods for the presentation of sustainability information and making assumptions and estimates that are reasonable in the circumstances about specific disclosures.

Inherent limitations in preparing the information

In accordance with ESRS, the Parent company's directors are required to prepare prospective information based on assumptions and hypotheses, which should be included in the sustainability information, regarding events that could occur in the future, as well as possible future actions, where appropriate, that the Group could take. Actual results may differ significantly from estimated results since they refer to the future and future events often do not occur as expected.

In determining disclosures relating to sustainability information, the Parent company's directors interpret legal and other terms that are not clearly defined and could be interpreted differently by others, including the legality of such interpretations and, consequently, they are subject to uncertainty.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the SNFI and sustainability information are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of this information.

As part of a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Design and perform procedures to assess whether the process for identifying the information included in both the SNFI and the sustainability information is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of the material information to be disclosed in accordance with ESRS requirements.

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify the disclosures in respect of which material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.

- Design and perform procedures responsive to where material misstatements are likely to arise in the disclosures included in the SNFI and sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence to support our conclusions. The nature, timing and extent of procedures selected depend on professional judgement, including the identification of the disclosures where material misstatements are likely to arise, whether due to fraud or error, in the SNFI and in the sustainability information.

Our work consisted of enquiries of management as well as of various units and components of the Group that were involved in the preparation of the SNFI and sustainability information, of the review of the processes for compiling and validating the information presented in the SNFI and sustainability information and of the application of certain analytical procedures and review procedures on a sample basis, as described below:

In relation to the process of verifying the SNFI:

- Meetings with Group personnel to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.

- Analysis of the scope, relevance and completeness of the content of the SNFI for the 2024 year based on the materiality analysis performed by the Group and described in section 1, taking into account the content required under prevailing commercial legislation.

- Analysis of the processes to compile and validate the information presented in the SNFI for the 2024 year.

- Review of information concerning risks, policies and management approaches applied in relation to material matters presented in the SNFI for the 2024 year.

- Verification, by means of sample testing, of the information relating to the content of the SNFI for the 2024 year and its adequate compilation using data obtained from the information sources.

In relation to the process of verifying the sustainability information:

- Making enquiries of the Group's personnel:
  - in order to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.
  - in order to understand the source of the information used by management (for example, engagement with stakeholders, business plans and strategy documents); and the review of the Group’s internal documentation on its process;
- Obtaining, through enquiries of Group personnel, an understanding of the entity's relevant processes for collecting, validating and presenting information for the preparation of its sustainability information.
- Evaluating the consistency of the evidence obtained from our procedures on the process implemented by the Group for determining the information that should be included in the sustainability information with the description of the process included in such information, as well as the evaluation of whether the aforementioned process implemented by the Group enables the identification of material information to be disclosed according to ESRS requirements.
- Evaluating whether all the information identified in the process implemented by the Group for determining the information that should be included in the sustainability information is in fact included.
- Evaluating the consistency of the structure and presentation of the sustainability information with the requirements of ESRS and the rest of the regulatory framework on sustainability information applied by the Group.
- Making enquiries of relevant personnel and performing analytical procedures on the information disclosed in the sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.
- Performing, where appropriate, substantive procedures on a sample basis on the information disclosed in the selected sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.
- Obtaining, where applicable, the reports issued by accredited independent third parties appended to the consolidated management report in response to the requirements of European regulations and, in relation to the information to which they refer and in accordance with generally accepted professional standards, verifying only the practitioner’s accreditation and that the scope of the report issued is aligned with the requirements of European regulations.
- Obtaining, where appropriate, the documents that contain the information incorporated by reference, the reports issued by auditors or practitioners on such documents and, in accordance with generally accepted professional standards, verifying only that the document to which the information incorporated by reference refers meets the conditions described in ESRS for the incorporation of information by reference in the sustainability information.

- Obtaining a representation letter from the Parent company's directors and management in relation to the SNFI and sustainability information.

Other information

The Parent company's directors are responsible for the other information. The other information comprises the consolidated annual accounts and the rest of the information included in the consolidated management report, but does not include either the auditors' report on the consolidated annual accounts or the assurance reports issued by accredited independent third parties as required by European Union law on specific disclosures contained in the sustainability information and appended to the consolidated management report.

Our assurance report does not cover the other information, and we do not express any form of assurance conclusion thereon.

With regard to our assurance engagement regarding the sustainability information, our responsibility consists of reading the other information identified above and, in doing so, considering whether the other information is materially inconsistent with the sustainability information or the knowledge we have obtained during the assurance engagement, which may be indicative of the existence of material misstatements in the sustainability information.

PricewaterhouseCoopers Auditores S.L.

Original in Spanish signed by Antonio Velasco Dañobeitia

27 February 2025