

GREENERGY

ABOUT THIS REPORT

This supplementary report presents additional sustainability information beyond that disclosed in Greenergy's Non-Financial Information Statement. The content has been prepared in response to the information requirements of ESG rating agencies in which Greenergy actively participates.



ENVIRONMENT

We provide energy efficiency training to employees to raise awareness of energy consumption reduction

ENVIRONMENTAL FINES

Greenergy has consistently demonstrated its commitment to environmental stewardship by maintaining a record of zero significant environmental violations or fines, as well as zero water-related incidents with financial impact above \$10,000, reinforcing our strong sustainability and risk management practices.

	Environmental Violations	Water Related Incidents
Year	Fines	Fines
2022	0	0
2023	0	0
2024	0	0
2025	0	0

ELECTRICITY GENERATION

Source	Gross generation (GWh)	Share (%)	Revenue
Wind	91.98 GWh	0.5%	5.6 M€
Hydro	0	0	0
Solar	1,143.06 GWh	99.5%	1,050.60 M€
Biomass	0	0	0
Geothermal	0	0	0
Wave tidal	0	0	0
Other	0	0	0
Total	1,235.04 GWh	100%	1,056.20 M€

WATER RISK MANAGEMENT

Although water use is **not classified as a material topic** in Greenergy's double materiality analysis, the company has water-related risk management measures in place. These measures are integrated into its broader environmental and sustainability risk framework. As outlined in the 2024 Double Materiality Assessment, Greenergy evaluates **dependency and impact-related risks** linked to water resources, especially in water-stressed areas. This includes the assessment of potential risks such as overextraction, changes in local water regulations, and effects on local stakeholders. All plants undergo **hydrological and flood risk studies** during the development phase. **Environmental Impact Assessments (EIAs)** also include an analysis of the water table level and evaluate risks and potential impacts on water availability and quality.

Mitigation measures include the use of dry-cleaning methods for solar panel maintenance and the prevent water-related damage.

BIODIVERSITY

Total number of sites

70

Land use (Ha)

9,004.17 ha

Biodiversity impact assessment conducted

100%
of sites assessed

Sites with significant biodiversity impact or near critical biodiversity areas

1

FINANCIAL RISKS OF CLIMATE CHANGE

RISK TYPE	RISK TITLE	IDENTIFIED RISK	ESTIMATED FINANCIAL IMPACT	ESTIMATED COST OF ACTIONS	RESPONSE & MITIGATION
Transition risk	Unsuccessful investment in new technologies	The company faces the risk of investing in solutions that may not deliver the expected performance, scalability or cost-effectiveness due to evolving market conditions, regulatory barriers or unproven technologies.	€50M - €250M in the long term.	€713.7M	Develop new products, services or markets, and other enabling technologies.
Physical risk	Flooding (coastal, fluvial, pluvial, groundwater)	Flooding from rivers, heavy rainfall, pluvial runoff and groundwater rise can damage electrical equipment, control systems, substations and connectivity components, and can also delay maintenance and emergency response.	€0.38M - €4.27M in the long term.	€230k	Adopt water efficiency, water reuse, recycling and conservation practices; apply hydrological and hydraulic studies and drainage measures.
Physical risk	Heat stress	Prolonged high temperatures can reduce solar panel efficiency, accelerate battery degradation, increase maintenance needs and shorten asset lifespan.	€0.80M - €0.93M in the long term.	€900k	Improve maintenance of infrastructure, select heat-resistant inverters, and contract extreme weather insurance.
Physical risk	Temperature variability	Sudden heat waves or cold spells can reduce efficiency, stress battery performance and increase equipment failure, causing operational inefficiencies and unplanned maintenance.	€0.30M - €1.20M in the long term.	€350k	Implement buffer stocks or dual sourcing, and additional measures to protect workers and adapt working patterns.



SOCIAL

TOTAL TURNOVER RATE

2025	T: 17.6%	V: 10%
2024	T: 14.9%	V: 9.8%
2023	T: 13.9%	V: 11%
2022	T: 16.9%	V: 13.9%

T= Total - V= Voluntary

MEAN EMPLOYEE COMPENSATION

51,083€

*MEAN PAY GAP

6.8%

MEAN BONUS GAP

12.43%

* The mean gender pay gap is calculated as follows:
(Men's Salary - Women's Salary)/ Women's Salary

AVERAGE TRAINING HOURS BY AGE GROUP

Under 30	9.52
Between 30 and 50	9.95
Over 50	14.12

EMPLOYEE TURNOVER RATE BY GENDER, AGE, PROFESSIONAL CATEGORY AND NATIONALITY

TURNOVER RATE BY GENDER

Male	12.69%
Female	4.91%

TURNOVER RATE BY AGE

Under 30 years old	4.76%
Between 30 and 50 years old	10.62%
Over 50 years old	2.18%

LONG -TERM INCENTIVES FOR EMPLOYEES

Type of incentives and employees covered	Average payout period	% of workforce covered
Stock options for employees, specifically: Heads of departments, Directors and the Board of Directors	3 years	7.90%

HIRING

YEAR	% INTERNAL PROMOTIONS
2022	2%
2023	12%
2024	4%
2025	8%

NEW HIRES BY GENDER

Female	30.6%
Male	69.4%

NEW HIRES BY AGE (FTE)

Under 30 years old	41.16
Between 30 and 50 years old	76.44
Over 50 years old	13.49

0 fines or delays due to community impact in 2025

We are committed to promoting gender equality and the inclusion of women in STEM profiles

WORKFORCE BREAKDOWN: GENDER

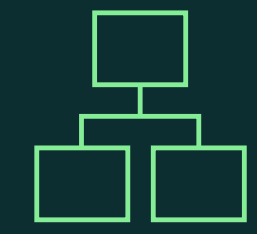
Diversity Indicator	%
Share of women in total workforce	32%
Share of women in all management positions	32%
Share of women in junior management positions	33%
Share of women in top management positions	35%
Share of women in management positions in revenue-generating functions	20%

WORKFORCE BREAKDOWN: NATIONALITY

Nationality	Share in total workforce	Share in all management positions
Spain	41.18%	49%
Chile	32.11%	19%
Colombia	8.59%	4%
Italy	2.86%	6%
United States	2.7%	6%
Peru	2.54%	1%
Venezuela	2.54%	4%
Poland	1.27%	2%
Germany	0.96%	1%
Mexico	0.95%	2%
Romania	0.47%	-
Argentina	0.32%	1%
Brazil	0.32%	-
France	0.32%	2%
Ukraine	0.32%	1%
Bolivia	0.32%	-
Ecuador	0.16%	-
Dominican Rep.	0.16%	1%
Netherlands	0.16%	-
Iran	0.16%	1%
Pakistan	0.16%	-
Portugal	0.16%	-
El Salvador	0.16%	-
Switzerland	0.16%	-

EMPLOYEE WELL-BEING & SUPPORT PROGRAMS

- **Well-being initiatives:** health and well-being programs designed to support employees across different locations.
- **Work-life balance:** Flexible working hours (start and finish times).
- **Paid parental leave:** In Spain, statutory paternity leave is 16 weeks, fully paid by the government; in the U.S., Greenergy provides 9 weeks of fully paid leave for primary caregivers and 2 weeks for non-primary caregivers.
- **Performance alignment:** at least annual individual and team-based evaluations, integrating ESG targets for shared accountability.



GOVERNANCE & ECONOMIC DIMENSION

SUPPLIER ESG PROGRAMS

Greenergy has an internal procurement procedure that ensures alignment between purchasing practices and the company's Supplier Code of Conduct. It includes ESG-based supplier evaluation through the Achilles platform, with thresholds that may prevent contracting in cases of insufficient ESG performance or critical red flags.

SUPPLIER ASSESSMENT & IMPROVEMENT

DRIVING POSITIVE CHANGE

Out of the 10 supplier audits conducted through Achilles, corrective actions were identified for 4 suppliers. In all of these cases, formal corrective action plans were established, with clear timelines and responsibilities. There is also follow-up support and monitoring of the implementation of corrective action plans, reinforcing effective supplier development and risk mitigation.

A FUTURE - FOCUSED APPROACH

By proactively addressing challenges and leveraging external expertise, Greenergy strengthens supplier relationships and reinforces its dedication to sustainable operations. These efforts contribute to building a resilient and responsible business ecosystem.

The audit methodology is based on international frameworks such as the UN Global Compact, ILO Conventions, ISO 26000, the OECD Guidelines, and the EU's CSRD and CSDDD directives.

REPORTING ON BREACHES

Reporting areas	N° of breaches in FY 25
Corruption or Bribery	0
Discrimination or Harassment	0
Customer Privacy Data	0
Conflicts of Interest	0
Money Laundering or Insider trading	0

SUPPLIER SCREENING

Total Tier 1 suppliers	5,755
Total Significant suppliers	374
% of total spend on significant suppliers	90%

RISK MANAGEMENT PROCESSES

Greenergy operates an enterprise-wide Risk and ESG Management Framework supported by a Global Risk and ESG Risk Map, which is reviewed and updated at least annually. Each material risk is documented through a Risk Assessment Form that identifies risk drivers, potential impacts, mitigation measures, responsible owners, and Key Risk Indicators (KRIs) designed to monitor risk exposure and ensure alignment with the Company's risk appetite. Furthermore, the Business Risk Team performs an independent risk assessment of significant investments, projects, acquisitions, and contractual commitments. The assessment evaluates how the proposed transaction may affect the Project's risk profile and provides Management and the Board of Directors with a structured analysis of key risks and residual risk exposure, supporting informed decision-making and effective governance.

EMPLOYEE CYBERSECURITY TRAINING

- Topics: phishing, password hygiene, safe browsing, incident response
- Reinforces a culture of security company-wide

CYBERSECURITY

Greenergy has undergone an **external information security audit** covering both project-level operations and corporate systems. Additionally, internal assessments are regularly carried out by the IT team, following ISO 27001 principles.

CLEAR ESCALATION PROCESS FOR INCIDENTS

Greenergy has established multiple channels for employees to report **security incidents**, including the Jira platform, email communication, and direct reporting. This multi-channel structure ensures prompt detection, escalation, and resolution of vulnerabilities or suspicious activities across all levels of the organization.

**Cybersecurity
breaches in 2025: 0**

**Cyber risk embedded
in Business Continuity
Plan (BCP) includes
cybersecurity
incidents**

REPORTING ON BREACHES



VULNERABILITY ANALYSIS AND RISK ASSESSMENT

Greenergy conducts continuous internal evaluations to identify, classify, and prioritize vulnerabilities in systems, applications and infrastructure. These assessments provide critical insight into potential risks, enabling informed decision-making and proactive mitigation.

These internal processes form an essential layer of the company's cybersecurity posture and are aligned with broader IT security monitoring practices.

 **GREEN**
MUST GO ON