



Non-Financial Information Statement

Financial Year 2022

haizea
windgroup

Annex to the **Haizea Wind Group** Consolidated Management





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0. CARTA DE PRESIDENCIA

Although we continued to work on fulfilling our ambitious expansion and internationalisation plan in 2022, this was not an easy thing to achieve given that the year was marked by a complex geopolitical environment and increased cost volatility. Thanks to our rapid adaptability, we have successfully overcome the challenges we faced.

In recent years, we have worked on business integration, and today I am proud to be able to celebrate the successful strengthening of our business. We are being able to create greater value and meet the needs of our customers, offering our know-how and agile, reliable and unique services and solutions. This will enable us to become the next global supplier, incorporating new capabilities and supporting our customers wherever they go.

The work of everyone forming the Group has been essential in meeting the yearly milestones, and will remain key to meeting the challenges we face. We must never forget that the well-being and development of the entire team is essential to our success. We therefore remain focused on reducing our accident rates, with the firm conviction that we can reach zero accidents, as all accidents are avoidable. We also foster personal development in a work environment of mutual respect and open communication, where autonomy along with teamwork and delivery are key to successfully addressing the challenges of growth and change.

Despite these new challenges, we cannot lose sight of the fact that climate change, which threatens future generations, and sustainability are key to a sustainable economy.

Our commitment to sustainability therefore goes beyond a mere roadmap for responsible growth; we want to improve society in the medium and long term. We play a significant role in achieving the sustainable energy transformation of society, and we want to promote cleaner energies for the planet through our solutions.

I would like to end this letter by thanking all the Group's customers, suppliers, institutions, and partners, as well as society in general. Through their support, effort and commitment, we are able to celebrate historic milestones and ensure our major project progresses solidly and with more strength than ever before.

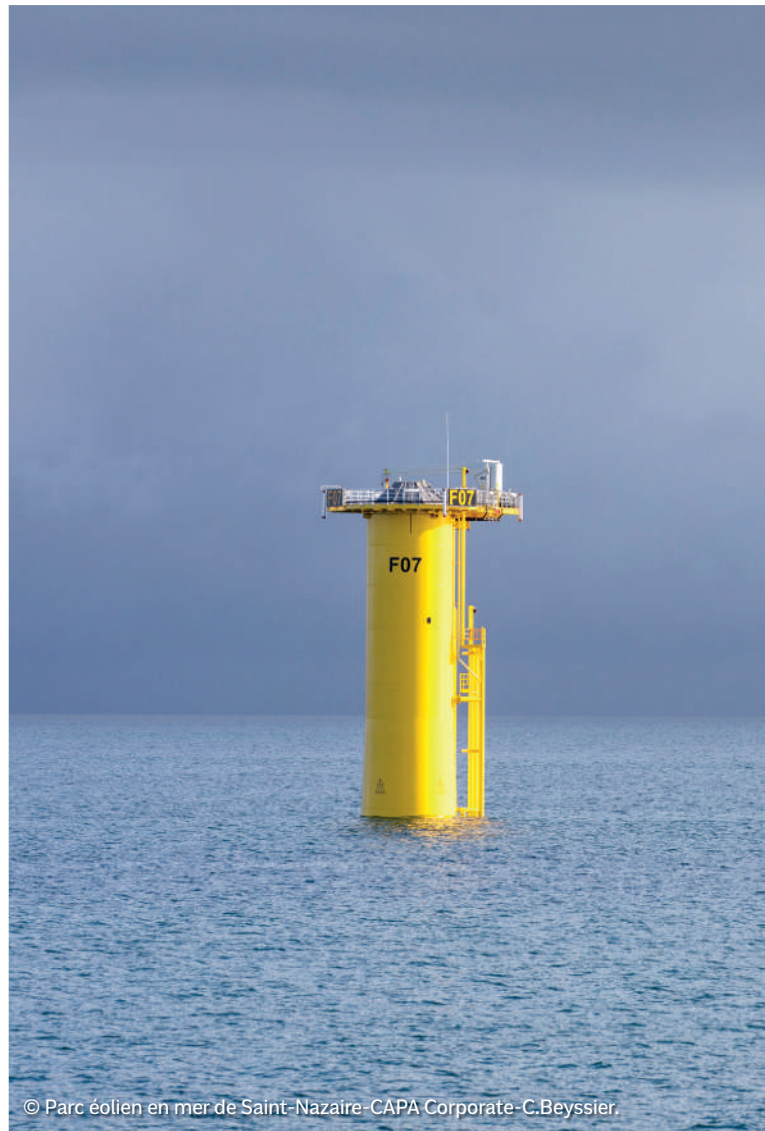
Dámaso Quintana Pradera
Presidente



I. INTRODUCTION

The Non-Financial Information Statement is part of the consolidated management report of Haizea Investments and its subsidiaries (hereinafter known as **Haizea Wind Group**, the Group or **HWG**) and includes information on environmental and social issues as well as those relating to personnel, society, respect for human rights, and the fight against corruption and bribery. The contents to be included in this Non-Financial Information Statement was developed by way of Law II/2018 of 28 December 2018 amending the Commercial Code, the consolidated text of the Capital Companies Law approved by Royal Legislative Decree I/2010 of 2 July 2010, and Account Auditing Law 22/2015 of 20 July 2015 on non-financial information and diversity.

The Non-Financial Information Statement was produced based on the expectations and requirements of the Stakeholders identified as a result of the assessment and evaluation work performed during 2022, with a particular focus on those issues most relevant to them and with the greatest impact on Group strategy.



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2. BUSINESS MODEL

2.1. About us

Haizea Wind Group is pro-activity and commitment.

We are an industrial group engaged in the wind energy sector and based in Bilbao, Spain. More specifically, our business focuses on the design, manufacture, and assembly of large metal structures and casting components for wind turbines.

Wind power is a global resource that requires global solutions, a demand that **Haizea Wind Group** understands and responds to fully through its products. The Group's different business units enable it to offer value-added solutions for its customers.

Driven by a group of experienced professionals in line with the needs of our customers, **HWG** is creating a global footprint through new facilities around the world. We are continuing with our ambitious expansion plan to become the next global supplier.



Mission, vision, and values

Mission

To bring value to shareholders and society, designing and manufacturing metal structures and integrating systems, primarily for the onshore and offshore wind industry.

Vision

To become one of the leading comprehensive suppliers of metal solutions for EPC contractors and/or developers of onshore and offshore wind projects, with recurring, sustainable and profitable activity.



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Values



Safety.

The safety of our employees, clients, partners, and society in general is one of our core values.



Independence.

We owe it to every one of our customers, to whom we will serve without coercion for interests other than to fulfil our contractual commitments with them.



Compliance.

We are fully aware that compliance is essential for our customers. All projects must be delivered on time, with the expected quality, and at the cost agreed to with the customer.



Employees.

We will go as far as our workers allow us. **Haizea Wind Group** employees are our greatest asset and the source of our success.



Sustainability and Environment.

Our environment and its sustainability are values that we uphold, both in the end product (our equipment is key in wind power facilities) and in our procedures and the way our products are manufactured, minimising our footprint.



2. 2. Business Lines

We have 3 main business activities in the Group: wind towers, offshore foundations, and large cast pieces, thus covering an important part of the total **supply chain**.



Castings | **haizea** grupo WEC

2 Facilities | **40.000** tons / year | Since **2005**

Onshore towers | **haizea sica** **haizea** tecnoranda

3 Facilities | **1.900** section / year | Since **2009**

Offshore towers & foundations | **haizea** **haizea** bilbao breizh

2 Facilities | **193.000** tons / year | Since **2018**

Wind Towers

We meet our customers' needs thanks to our state-of-the-art facilities for onshore and offshore wind towers.

The layout of our factories is extremely efficient and provides our customers with products of the highest quality and with the shortest delivery times. Their production capacities have been developed to cover the current and future sizes of both offshore and onshore towers.

Offshore foundations

At **HWG**, we are expanding our industrial know-how to the offshore foundations market with our factory in Bilbao.



Large castings

We manufacture cast components for wind turbines, both for onshore and offshore wind farms. Our capabilities include much of the chain of operations, from the casting process (casting unit in Agurain, Spain) to logistics (logistics centre in Pamplona, Spain) for delivery to the customer, including the machining process, surface treatment, and assembly (machining and surface treatment facilities in Itziar-Deba, Spain). All of these capabilities and a committed, specialized team enable us to develop the following products:

When it comes to onshore towers, we accompany our customers in strategic markets around the world to provide them with global support while maintaining the highest standards of quality.



Located at the Port of Bilbao and with direct access to the quay, which has a depth of 21m, **HWG** is providing its customers with the full potential of an efficient factory with new capabilities, as well as ensuring the most competitive entry and exit logistics, with no size constraints. In 2021, after signing the contract with Ørsted, we also approved an investment of over 100 million euros that will enable us to double the capacity of the Bilbao factory as of 2024.

- **Hubs.** From 15 t to 45 t and from 3MW to 8MW, we produce hubs for wind turbine that are up to 5 metres in diameter.
- **Main frames.** From 11 t to 53 t and from 3MW to 11MW. We manufacture main frames that are up to 5.5 m in length and 4.5 m in width.
- **Main shafts.** From 15 t to 44 t and from 4MW to 15MW, sand or die cast.
- **Main bearing houses.** From 14 t to 49 t and 4 MW to 15 MW.

2. 3. Incorporation of the group



2. 4. Key figures and milestones in 2022

Key indicators¹



+1,150
professionals



67%
international
sales



**+EUR
250 million**
turnover



**+EUR
25 million**
EBITDA



¹ The number of professionals includes the 139 professionals of the company **Haizea Sica, S.A.**, located in Argentina.

Significant milestones

February

Haizea Bilbao announces that it is to expand its plant to exceed 200,000 square metres in 2023 and create another 350 direct jobs at the port of Bilbao.

April

Haizea Wind Group present at WINDEUROPE 2022 with its own stand.

Launch of the sustainable mobility plan in **Haizea Bilbao**. Start of the free express transport pilot project at the Bilbao plant in 2022.

September

The largest contract is won with one of the market leaders in offshore wind, the Danish company Ørsted, for the manufacture and supply of XXL monopiles for the Hornsea 3 offshore wind farm at its new plant in Bilbao.

Agreement for the supply and manufacture of more than 70 transition parts for the Baltic Power offshore wind farm in the Polish Baltic Sea.

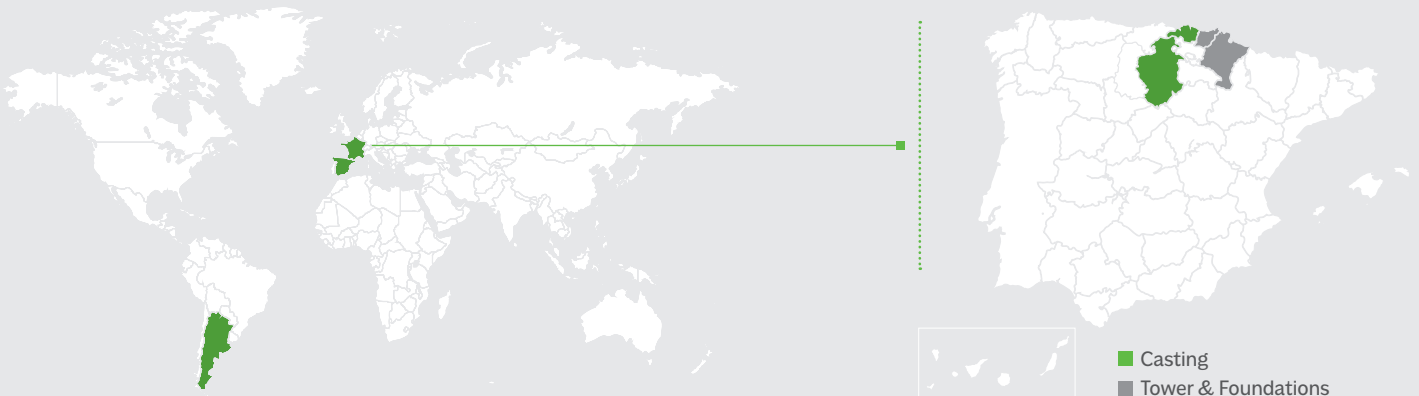
October

Haizea Tecnoaranda installs a photovoltaic plant in its factory.

Haizea Breizh opens its new plant at the port of Brest.

Haizea Grupo WEC leads the production of Tower Adaptors for SGRE.

2. 5. Haizea Wind Group worldwide



Castings | haizea grupo WEC



Haizea Grupo WEC
(Machining and coating).
Deba (Spain)



Casting.
Agurain (Spain)



Logistics.
Navarre (Spain)



Machining.
Zaragoza (Spain)

Towers & Foundations | haizea bilbao haizea tecnoaranda haizea sica haizea breizh



Haizea Bilbao
Bilbao (Spain)



Haizea Tecnoaranda
Aranda de Duero (Spain)



Haizea Sica
Santa Fé (Argentina)



Haizea Breizh
Brest (France)



3. IDENTIFYING KEY RISKS AND OPPORTUNITIES

The Management frequently identifies risks and opportunities. These are divided into different processes: strategy and planning, improvement management, quality management, environmental management, talent management, product engineering, procurement and logistics management, maintenance, production, information systems, sales, controlling, finance, health & safety management, and project management.

In each new project, the risks and opportunities are analysed by identifying mitigation measures and monitoring actions.

The monthly meetings of the Executive Committee also discuss the operational results achieved and the forecasts for the following month, as well as any factors that may have an impact on the budgets for the coming months. These meetings provide a comprehensive review of the situation of the market, competitors, suppliers, customers, and personnel.

We frequently conduct a market analysis in which an overall review is made of the key players in the value chain, the investments being made in the business worldwide, the profitability of the main OEMs (Original Equipment Manufacturers) in the market over recent years, and the expectations of market demand in the coming years for each region. This enables us to be agile in strategic actions and to be able to adapt appropriately to the market.

Along these same lines, we conducted a SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats), in which we examined the situation of the Group, analysing its internal and external characteristics. It should be noted that the main opportunities identified in the market are associated with the investment/growth arising from the reorganisation of the sector and attention to new requirements of customers (such as Floating Offshore). In addition to the SWOT analysis for the Group, we have specific matrices for the main businesses, enabling us to respond more rapidly and more in line with the actual situation of each company.

In addition, each of the main companies in the Group has its own 2021-2025 strategic plan, which enables us to supervise and monitor the evolution of key indicators in all businesses, both financial and non-financial, and to take specific action if necessary.

The most significant business risks correspond to the increase in energy and raw material costs, the uncertainty arising from the armed conflicts, the risk of a lack of optimisation and/or innovation in our industrial processes and solutions that enable us to bring value to the market, and the risk associated with possible macroeconomic changes, particularly in the sector in which we operate, forcing us to be highly flexible and adapt to market cycles, among others.

The following sections also indicate the risks of **Haizea Wind Group** identified in the field of the environment, social and personnel issues, respect for human rights, the fight against corruption and bribery, and relations with the main stakeholders.



4. MATERIALITY ANALYSIS

The Non-Financial Information Statement enables Haizea Wind Group to provide its stakeholders with data regarding financial year 2022 in matters which, although not of a financial nature, are of particular relevance to the Group.

The most relevant stakeholders considered are those listed below:

- Shareholders/Senior Management.
- Employees.
- Customers.
- Subcontractors/Suppliers.
- Financial Institutions.
- Public Authorities.

The Group has established specific channels of communication with its stakeholders which provide them with information on their needs and expectations.

Strategic, economic, environmental, social, and management system objectives have been set for each one, which have been monitored and will be updated in subsequent strategic reflections that, once again, will be based on an analysis of the internal and external context of the Group, with sustainability and Corporate Social Responsibility as the key lever.

To this end, in order to obtain the most relevant sustainability issues for the current period, the Management has performed an analysis that sets out: the issues outstanding or yet to be developed from the previous strategic reflection, the expectations of stakeholders, the benchmarking of competitors, and regulatory trends, so that it can ultimately agree on the relevant issues obtained from the joint

assessment. As a result of these analyses, 24 material issues to be assessed have been identified, which are divided into three areas: Environmental, Governance, and Social. The most relevant in terms of external importance and internal importance are as follows:

- Ethics and Compliance.
- Customer satisfaction and trusting relationship with customers.
- Attraction and retention of specialised talent.
- Employee well-being (work-life balance, working atmosphere, fair pay).
- Occupational health and safety.
- Product quality and safety.
- Climate change.

Strategic, economic, environmental, social, and management system objectives have been set and will be monitored and updated in subsequent strategic reflections.

The Management has implemented or is currently implementing measures in this regard in all the aforementioned areas, which are developed throughout this document.



5. INFORMATION ABOUT ENVIRONMENTAL ISSUES

5.1. Group Policies

At **HWG**, we believe in sustainability as a way of getting things done, aligning the strategic development of the Group with the concerns and needs of our stakeholders, thus combining the obtaining of profits with social commitment and respect for the environment.

As a result of our commitment to the environment, we have incorporated a number of internal policies and procedures into our operations:

Comprehensive Occupational Health and Safety, Quality Management, and Environment Policy approved by the Chairman and communicated to employees over the Intranet. The Group's Commitment towards excellence in environmental management forms the basis for establishing an Environmental Management System, the main commitments of which are as follows:

- Continuously improving and preventing pollution, minimising and avoiding, wherever possible, the environmental impacts of our operations.
- Engaging, training and holding the people within the organisation accountable for respecting, sharing and implementing the Environmental Management System, whether they are employees, suppliers or subcontractors.

In line with this, all individuals in the organisation must be familiar with and adopt this policy and make every

effort to minimise the environmental impact resulting from their activities and the use of the equipment, facilities and resources made available to them.

During FY2022, Haizea Tecnoaranda also approved a new environmental policy, updating the responsibilities and competences in this area and increasing its environmental commitment.

Code of Ethics of the Group indicating that the Group will promote environmental protection and respect, integrate this goal into its business, and promote the implementation of good environmental practices, making every effort to make responsible use of resources and properly managing waste, minimising its generation wherever possible.

To this end, and with the aim of extending the Code of Ethics not only to Group personnel but also to the suppliers with which we have a contractual relationship, we have **a code of conduct for suppliers** and a Code of Ethics that has been included **in the General Terms and Conditions of Purchase**, which must be signed by suppliers and contractors. Furthermore, to strengthen this commitment, specific training on sustainable purchasing was provided during 2022.

Instruction of good environmental practices and awareness guidelines, which aim to raise awareness among all personnel regarding the problem of waste and incentivise the reduction, reuse and recycling of

waste and packaging, along with actions to reduce energy consumption. More specifically, good practices are established in the management of: water; paper, batteries and ink cartridges; atmospheric emissions; energy consumption; hazardous materials; purchases; inert waste; computer equipment; transport; metalwork.

In this regard, specific working groups have been established at Haizea Bilbao since 2022 to gather suggestions for improvements and concerns from employees and to establish an incentive plan designed to improve cleanness and tidiness.

Procedure for the identification and evaluation of environmental aspects at all the group's plants in Spain, which is particularly relevant for the casting activity of WEC, which is the Company in the Group with the greatest potential environmental impact, associated with the activity carried out.

Certifications

HWG has continued to implement the environmental management system in line with the standards and certifications with the highest international recognition and the highest standards of compliance, such as certification of the ISO 14001 Standard implemented at the Group's main plants (Haizea Bilbao in Zierbena, Haizea Tecnoaranda in Aranda de Duero, Haizea Grupo WEC in Salvatierra).

ISO 14001 is the most important and commonly used technical standard for implementing and assessing environmental management systems. It specifies the requirements for an environmental management system so that organisations can control their environmental aspects and impacts and thereby improve their environmental performance and results. Obtaining this certificate, which is entirely voluntary, demonstrates the Group's proactiveness in exceeding legal requirements and reaching levels of excellence in environmental issues.

In addition, in 2022 Haizea Group WEC received the silver medal from EcoVadis, a sustainability rating analyst, and was given one of the best scores for the



companies in the sector. In 2021, Haizea Tecnoaranda also received this medal, and was among the TOP 6 % of the best positioned companies in the sector. Work has begun at Haizea Bilbao to extend this good practice to the other companies in the Group.

Another significant milestone of the year at Haizea Grupo WEC was obtaining the certification in the Energy Management System in accordance with ISO 50001. This certification helps organisations implement an energy policy and properly manage the energy aspects arising from their business, ensuring improvements in consumption and in energy efficiency.



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Resources dedicated to environmental risk prevention

With regard to resources dedicated to the environment, **each plant has at least one environmental manager** who is responsible for supervising and implementing the improvement actions required to reduce environmental impact. More specifically, there are 9 people in the Group who work exclusively in environmental risk prevention.

For example, Haizea Group WEC holds monthly meetings to supervise environmental issues, which we call the “MA Forum”. These meetings deal primarily with the following aspects:

- Monitoring of environmental indicators
- Incidents detected
- Action taken and planned

It is also worth noting that the continuous improvement area of Haizea Grupo WEC has been working during 2022 on standardising more agile and flexible processes to reduce lead times, eliminating processes that do not add value and, therefore, reducing their environmental impact by being more efficient. Projects implemented in the continuous improvement area focused on avoiding overloads in critical processes and the optimal launch of new processes and/or investments.

As for expenses borne by the Group in relation to minimising environmental impact and protecting and improving the environment, these are essentially associated with waste management and removal, and with certain investments. More specifically, investment in the Haizea Tecnoaranda plant associated with the installation of 1.2 KW solar panels for internal consumption must be highlighted for 2022, along with the start of construction of a recycling centre at Haizea Bilbao that will be completed in 2023. These two investments involved expenditure of roughly 774 thousand euros.

Moreover, fostering commitment towards the environment and employees, Haizea Bilbao launched the sustainable mobility project in 2022. This new daytime transport service aims to reduce emissions from the use of fuel by employees.

5. 2. Main risks identified

We are a Group committed to the Environment, and raising awareness in this field has led us to develop policies and implement measures that minimise the risk and environmental impact that we could generate as a result of our activity. We have reflected on the potential impact related with our operations on the environment, detecting the following main risks:

- Legislative change.
- Contamination.
- Possible environmental damage to the environment (emissions, discharges, soils).
- Negative impact on biodiversity.

To mitigate the risks detected, key indicators have been defined and are continuously monitored by the Group Management.

As of 31 December 2022 and 2021, there was no record on the consolidated balance sheet, as there is no need, of any provision for risks and expenses arising from environmental actions, nor are there any lawsuits in progress, indemnities or contingencies connected with the protection and improvement of the environment. Likewise, the Directors of the parent Company do not expect any substantial liabilities of this nature to arise in the event of an inspection.

Lastly, it must be noted that each company in the Group has liability insurance to cover damages.



5. 3. Environmental management and performance

5.3.1. Climate change and pollution

In line with our strategy and goal to fight climate change and as a necessary step to reduce CO₂ emissions, we calculate and monitor GHG (greenhouse gas) emissions, where direct emissions are currently quantified in companies in which, due to their activity, they have a significant impact. This helps us set specific goals and help decarbonise the economy. The Group is also working on quantifying scope 3 emissions in the coming years.

To measure the progress of our actions to fight climate change and reduce GHG emissions, we have set a series of goals at corporate level, which are applicable to all our sites (Haizea Tecnoaranda, Haizea Bilbao, and Haizea Grupo WEC), which consist of the gradual reduction of:

- Generation of waste per ton of end product.
- Energy consumption per ton of end product.
- Equivalent CO₂ emissions per ton of end product.

To reach the shared goal of being carbon neutral at group level by 2030.

As an example of the progress already made, the indicators are given below in absolute values:



Haizea Wind Group	H Bilbao	H WEC Group	H Tecnoaranda	2022
Emissions (scope 1) t CO ₂ eq	1,471	734	503	2,708
Emissions (scope 2) t CO ₂ eq	-	-	-	-
Total	1,471	734	503	2,708

Haizea Wind Group	H Bilbao	H WEC Group	H Tecnoaranda	2021
Emissions (scope 1) t CO ₂ eq	818	750	614	2,182
Emissions (scope 2) t CO ₂ eq	-	-	-	-
Total	818	750	614	2,182

Below are details of the relativised emissions in relation to production variables. We reduced the number of tons cast and tons produced in our processes in 2022 yet we increased the number of sections manufactured.

Haizea Tecnoaranda

Indicator	2019	2020	2021	2022
Emissions t carbon (scope I and 2) / section	2.97	2.67	0.53	0.36
Emissions t carbon (scope I) / section	1.03	0.89	0.79	0.53

As can be seen, despite an increase in the number of sections manufactured in 2022, absolute emissions were reduced and, therefore, the emissions to sections manufactured ratio improved.

Also worth highlighting is the fact that, in 2022, the emissions were registered in Miteco, a register that records the efforts of Spanish companies, authorities, and other organisations in the calculation, reduction and offsetting of greenhouse gas emissions generated by their operations, more specifically for scope I and 2 emissions. The "calculo y reduzco" certificate was obtained from this register.

This was the second consecutive year in which 100 % of the electricity consumed was from renewable sources. As a result of all this, the emissions of tons of carbon per section (scope I) were reduced by 59 % in 4 years, and by 88 % if we consider the emissions of both scopes (scope I and scope 2).

Haizea Bilbao

At Haizea Bilbao, to meet the established goals, an agreement was renewed with Acciona for the supply of 100 % renewable energy as of 2022. In 2022, emissions stood at 0.037 t CO₂ eq / t end product (0.013 in 2021), all associated with scope 2.

The reason for the increase in Scope 2 emissions and the relativised ratio is due to the fact that, as seen below, there was an increase in diesel consumption which has a high calorific value.

Haizea Grupo WEC

It should furthermore be emphasised that 100 % of the electricity consumed at Haizea Grupo WEC throughout the different production processes is from 100 % renewable sources. In 2022, the ratio of tons of CO₂ equivalent per ton cast was 0.023 (0.022 in 2021), all associated with scope 2.

The Group is not subject to or affected by the emission allowance regulations issued by the European directive and included in the national emissions plan, which is why it is unable to provide information on greenhouse gas emission allowances.

5.3.2. Focus on a circular economy, prevention and waste management

HWG is firmly committed to the implementation of an environmental strategy based on the circular economy in order to minimise any negative impacts from our activity and with the firm aim of effectively managing the waste generated. Aware of all this, the Group continued to improve the different recycling and reuse procedures that encourage the elimination and reduction of waste during 2022, including the following:

- Signage at the plants continued to improve, including the identification and zoning of waste containers.
- Training and awareness-raising activities were carried out for employees to increase awareness and improve waste segregation.
- Reduction of the carbon footprint due to the compacting of plastics and, consequently, the decrease of transport.
- Efforts continued to reuse metal waste. For example, Haizea Tecnoaranda separates waste such as soft drink cans.
- Change in the management of zinc waste. It was considered an inert waste until 2022, whereas it is now considered a hazardous waste in order to cover the new waste specifications.
- At Haizea Tecnoaranda, the destination of solvents and sludge has been modified and they are now used by a cement company as an energy source.
- Haizea Grupo WEC has improved waste management by separating pallets. Therefore, pallets in good condition are reused or recovered.

- In the Foundry, the main waste-generating company, several actions have been taken based on the targets set, thanks to which there has been a substantial improvement in the ratio of 'Foundry sand managed - Tons produced', including:

Goal
Decrease the waste generation ratio "Foundry sand and ceramic".
Actions taken in 2022
<ul style="list-style-type: none"> ➤ Reduction in the ratio of foundry sand produced per ton cast. This has decreased from 5.5 points to 5. ➤ Separation of the metal part from the foundry sand. ➤ Improved training and awareness of the casting team for correct use of the sand. ➤ Ceramic waste is now recovered.

It should likewise be emphasised that, for waste management, the companies comprising the Group have contracts with management companies specialising in the transportation and handling of waste. The entire process, from collection to handling and, in some cases, return for re-use, and the responsibility of both are laid out in these contracts.

We have contracts with management companies specialising in the transport and handling of waste.

Waste generation for 2022 and 2021 is indicated below both by type of waste and by destination:

Type of Waste (in tons)	2022	2021
Hazardous waste	679	675
Non-hazardous waste	10,479	11,269

Type of Waste (in tons)	2022	2021
Hazardous waste	679	675
For recuperation	102	54
For elimination	348	379
For recovery	228	242
Non-hazardous waste	10,479	11,269
For recuperation	394	167
For elimination	3,838	4,606
For recovery	6,246	6,496

Hazardous waste is defined as waste with intrinsic properties that present risks to health or to the environment, e.g. smelting fines, absorbents, paint, sludge, etc.

Non-hazardous waste generated in 22 primarily includes the following materials: blasting dust, scrap metal, slag, shavings, zinc dust, flux, paper and cardboard, plastic, and wood.





Key indicators

The Group has key indicators for monitoring waste generation that help establish specific actions and concrete goals, as well as monitor whether the measures implemented effective. Details are given below for the main companies forming the Group.

Haizea Tecnoaranda

Indicator	2022	2021
Hazardous waste per section kg	163	165
Non-hazardous waste per section kg	141	548
Urban waste per employee kg/person	80	230
Ratio: Recycled waste/Generated waste	84%	84%

Thanks to the different projects implemented, we have succeeded in reducing the kilogramme of urban waste per employee by 65 % compared with 2021, a reduction in hazardous waste per section of 1 % compared with last year, and a reduction of 74 % in non-hazardous waste per section compared with the previous year.



Haizea Bilbao

Indicator	2022	2021
Kilograms of hazardous waste per ton produced	4.65	6.58
Kilograms of non-hazardous waste per ton produced	22.61	28.73
Kg paper/employee	0.87	0.08

2022 saw a reduction in the kilogrammes of waste per ton produced, while the kg of paper consumed per employee increased.

Haizea Grupo WEC

Indicator	2019	2020	2021	2022
Foundry sand/ton cast	9.56 %	5.83 %	5.32 %	3.90 %

As indicated in the action taken, one of the main projects implemented in the Group in terms of the circular economy in the Foundry is the improvement of waste management. This has been recorded directly through the monitoring and supervision of the foundry waste per ton cast indicator, which was cut by 59 % compared with 2019. Likewise, the ratio of recovered waste in relation to the total waste generated has risen from 48.68 % in 2019 to 65.55 % in 2022, highlighting the commitment made to waste recovery.

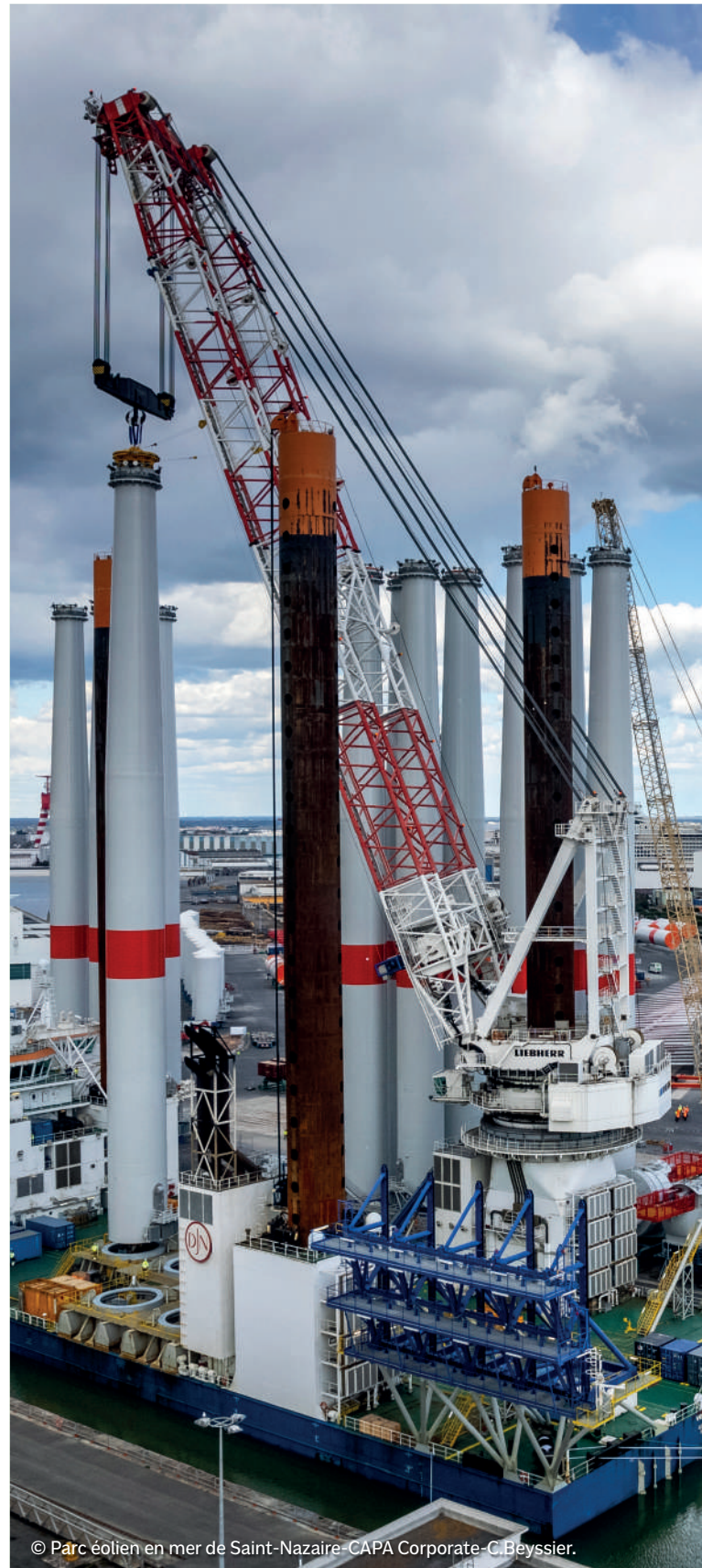


5.3.3. Sustainable use of resources

We are working on optimising the use of material resources in all phases of our activity. Consequently, we continue to promote the efficient use of resources (consumption of raw materials and energy) in the Group, and the environmental and energy management systems implemented in the Group mean that it is possible to measure, assess and act to continue implementing measures that enable us to increase energy efficiency and, therefore, optimise resource consumption in our operational processes.

The main measures implemented in 2022 in connection with the sustainable use of resources are as follows:

- Reuse of sand for the manufacture of new moulds in the casting unit.
- Incorporation of LED lights when the bulbs were replaced, and offices with sensors that switch lights off automatically when there is no movement on certain floors.
- Signing of a contract with Acciona for the supply of energy from 100 % renewable sources by 2022 for Haizea Bilbao, in addition to the other plants with 100 % energy from green sources consumed in the production process.
- Installation of solar panels for the self-consumption of energy at Haizea Tecnoaranda.
- A major investment has been made at Haizea Bilbao in a new air compressor, with high energy efficiency and heat exchanger performance.





Lean manufacturing in all HWG plants

In early 2022, production operations began at Haizea Bilbao under the lean manufacturing method, incorporating operational improvements such as:

1. Daily in-plant meetings.
2. Creation of task forces to follow up on continuous improvement initiatives:
 - a. Maintenance requests.
 - b. Safety training.
 - c. Minor improvements in the logistics and production process.
 - d. Visual and efficient management of the plant.
3. Introduction of new roles within teams focused on safety, quality, and delivery.
4. Site visits by Management on a monthly basis.

This step makes processes more efficient and improves product quality.

Recycling of materials after project closure

Haizea Bilbao has implemented a process of collecting, sorting and taking stock of leftover materials and tools for any projects that have ended. Screws, bolts, nuts, washers and clamps are mostly collected. All of these items are accessible to Project Managers within the warehouse, in a zero-cost product store.

Control of welding equipment

In 2021, major consumption of abrasive discs was identified at the Haizea Bilbao plant. To reduce their consumption and raise the team's awareness of responsible use, vending machines were installed for the dispatch of equipment, as well as an identification system that uses the employee card for improved traceability. This project resulted in a significant reduction in disc consumption.

5.3.3.1. Raw materials

The consumption of the main raw materials used by the Group in 2022 and 2021 is indicated below. The reason for the evolution in absolute terms lies in the increase in the volume of sales and associated orders:

Raw Materials Consumption

Raw Materials Consumption	Units	2022	2021
Paint	Litres	832,862	1,052,994
Flux	Tons	564	830
Sheet metal	Tons	76,668	93,472
Ingot	Tons	15,786	15,296
Scrap	Tons	9,936	10,382
Sand	Tons	3,571	4,387
Resin	Tons	1,195	1,216
Catalyst	Tons	464	364

The general reduction in the consumption of raw materials is due to the drop in tons produced at Haizea Bilbao, the decreased in tons cast at Haizea Grupo WEC, and the change in the product mix, increasing the weight of monopiles.

5.3.3.2. Energy and water

Energy consumption

Energy Consumption (kWh)	2022	2021
Electricity (kWh)	48,534,549	48,125,882
Natural Gas (kWh)	10,229,502	10,752,614
Diesel (litres)	149,310	80,136

As can be seen, there has been a considerable increase in diesel consumption. This is due to the installation of a generator with two diesel tanks for the pre-assembly and internal assembly area.

implementing, and which help us to make sustainable use of resources. All electricity consumption is from 100 % renewable energy.

It should also be noted that, as required by regulations, all our plants are subject to energy efficiency audits every four years. As a result of such, there are certain improvements that we are gradually

Water consumption

Information on water consumption for 2022 and 2021 is provided below:

Water consumption (m ³)	2022	2021
Casting	14,065	9,470
Other	4,297	4,501

There has been an increase in water consumption at the WEC foundry.

Furthermore, during 2021, a project was implemented at Haizea Bilbao to improve biological waste water treatment which involved modifications to the treatment facilities. This installation was commissioned in 2022.



5.3.4. Protection of biodiversity

The activities and operations carried out in production plants have no direct impact on biodiversity and protected areas, as the plants' facilities are located on industrial estates set up for this purpose and, therefore, do not form part of areas considered protected. We also comply with all necessary environmental regulations.

In terms of the product, our aim is to manufacture it based on customer specifications and design. Our customers are committed to playing a leading role in the biodiversity preservation and protection sector, and to promoting awareness among all stakeholders of the scale of this challenge and the benefits associated with finding a solution.



6. SOCIAL AND EMPLOYEE-RELATED MATTERS

6.1. Group Policies

Haizea Wind Group has a set of codes and policies in place that set out the Group's philosophy in all areas within the remit of human resources, including:

Occupational Health and Safety Policy: the Group is involved in safeguarding the Health and Safety of its employees, implementing numerous dynamics based on and developed in the Prevention Plan, the Occupational Risk Assessment, and the Prevention Activity Plan.

General Code of Ethics and Conduct: which indicates that all employees are entitled to be treated fairly and respectfully. Its aim, in terms of the working environment, is to create one in which trust and mutual respect prevail.

Selection policy: the Group maintains objective selection policies by business. These define how to identify and manage recruitment needs and the system for implementing recruitment processes. This ensures selection processes are based on equality and non-discrimination criteria.

Personnel training and/or development policy:

which promotes the implementation of training plans and/or career plans that guarantee the development of professional skills in order to actively contribute to meeting Group objectives.

Remuneration policy: establishing a system of classification, remuneration and career advancement for personnel within the professional technical and administrative groups, aligning personnel remuneration, according to professional development, with labour market criteria, safeguarding internal equality in accordance with the company's possibilities.

6. 2. Main Risks identified

The people who make up the **Haizea Wind Group** are key to ensuring the success and quality standards that characterise the Group. **We will go as far as our people go.** The Management has therefore identified the main risks to which they are exposed, which are as follows:

- Not being able to attract and/or retain talent.
- Shortcomings in the field of health and safety at work.
- Insufficient measures to provide a satisfactory work-life balance.

The consequences associated with the materialisation of these risks could be a reduction in employee productivity and a decline in employee motivation.

To mitigate the risks detected, key indicators have been defined and are continuously monitored by the Group Management.



6. 3. Social management and performance

6.3.1. Employment

To ensure there is enough talent to confidently address the challenges we face at **Haizea Wind Group**, we have worked primarily in two areas: **1) Talent attraction** and **2) Talent management**.

As a result of our commitment to people, 76 people joined the Group in 2022 (130 in 2021).

Workforce at year-end

The breakdown of the number of employees at **Haizea Wind Group** at 2022-end, distributed by gender, age, professional category, contract type, and employment type, is as follows:

Total number of employees by gender	31/12/2021	31/12/2022
Men	880	942
Women	70	77
Total	950	1,019

Total number of employees by age	31/12/2021	31/12/2022
Under 30	138	152
30-50	700	715
Over 50	112	152
Total	950	1,019

Total number of employees by professional category	31/12/2021	31/12/2022
Managers	29	27
Technical personnel and Middle management	137	148
Administrative assistant	23	17
Operators	761	827
Total	950	1,019

Total number of employees by contract type	31/12/2021	31/12/2022
Permanent	757	883
Temporary	193	136
Total	950	1,019

Total number of employees by employment type	31/12/2021	31/12/2022
Full-time	944	1010
Part-time	6	9
Total	950	1,019



Haizea Wind Group is committed to permanent contracts of employment to provide its workforce with greater stability and retain its talent. As a result, over 86 % of our employees had permanent contracts at 2022-end (80 % in 2021).

Likewise, thanks to the work-life balance and flexibility measures available, employees are able to balance their work and personal lives without being required to cut back to part-time work. Proof of this is that 99 % of the workforce consists of full-time contracts (99 % in 2021).

Our activities focus mainly on production plants, in which women are traditionally less present. Hence, 92 % of our employees are men (92 % in 2021). However, we are working on attracting and bringing more women into our activities.

The economic revival and commercial successes achieved thanks to the commitment and work of our team in 2021 and 2022 have meant that we could work throughout the year without the need for any Temporary Redundancy Plan (TRP).

Annual average of contracts

The experience and knowledge of the people who form part of **Haizea Wind Group** are one of the cornerstones of our competitive position, which is consistent with the type of contract that we primarily sign with our workforce, as shown by the following information itemised with the annual average of permanent and temporary contracts.

Average employees by gender	2021		2022	
	Permanent	Temporary	Permanent	Temporary
Men	691	158	833	120
Women	60	5	70	7
Total	751	163	903	127

Average employees by age	2021		2022	
	Permanent	Temporary	Permanent	Temporary
Under 30	72	48	99	47
Between 30 and 50	585	101	657	71
Over 50	94	14	147	9
Total	751	163	903	127

Average employees by category	2021		2022	
	Permanent	Temporary	Permanent	Temporary
Managers	28	-	24	-
Technical personnel and Middle management	125	5	148	8
Administrative assistant	16	3	13	1
Operators	582	155	718	118
Total	751	163	903	127

Average employees by employment	2021	2022
Full-time	912	1,024
Part-time	2	6
Total	914	1,030

Employees with disabilities

Haizea Wind Group is significantly commitment to non-discrimination and the inclusion of people with disabilities, and universal accessibility. This involves the direct recruitment of workers with certified disabilities. At 2022-end, the Group's workforce included 15 people with disabilities (13 people in 2021).

Haizea Wind Group ensures that its selection processes do not exclude anyone when the requirements of the particular position allow as

such. Although the foundry unit has an exemption certificate issued by the local authority, the goal is to increase the outsourcing of services and products to companies that employ people with disabilities. More specifically, in 2022, it worked with special employment centres with a budget of 572 thousand euros to facilitate the access to jobs of people with disabilities.

Average remuneration

The Group's remuneration system is allocated according to the collective agreement. In addition, a system is in place through which the aim is to establish classification, remuneration, and career advancement similar to labour market criteria.

Below is the breakdown of the annual average fixed remuneration (excluding variable remuneration) corresponding to 2022 for Haizea Wind Group, distributed by gender, age, and professional category (in euros):

Average remuneration by gender	2021	2022
Men	28,818	30,116
Women	34,340	33,680
Average total	29,207	30,382
Average remuneration by age	2021	2022
Under 30	24,847	24,337
Between 30 and 50	29,299	31,134
Over 50	33,898	32,534
Average total	29,207	30,382
Average remuneration by professional category	2021	2022
Managers	84,359	103,365
Technical personnel and Middle management	39,062	40,615
Administrative assistant	29,218	28,433
Operators	25,307	26,419
Average total	29,207	30,382

In terms of managers, the average remuneration for male managers is 113 thousand euros (87 in 2021), and the average remuneration for female managers is 84 thousand euros (67 in 2021).

Despite the increase in material and transport costs we have endured, we have increased our average remuneration by 4 %.

Gender pay gap

The applicable collective agreements govern the average remuneration of employees throughout the Group, establishing criteria of equality between similar jobs, irrespective of gender. In this regard, the remuneration of personnel covered by the collective agreement and that of personnel outside the collective agreement are equally established, avoiding the existence of gender discrimination.

The mathematical calculation of the gender pay gap, understood as the difference between the average fixed remuneration of men and the average fixed remuneration of women, stands at -11.8 % (-19.5 % in 2021), according to which a percentage below zero represents the percentage at which women earn more than men.

This overall figure, which represents a negative gender pay gap, is due to the different distribution of employment categories between men and women, with a greater proportion of women being employed in technical and administrative positions compared with a greater proportion of men in blue-collar jobs, where average pay is lower. If we analyse the gender pay gap by professional category and in line with the hourly ratio, the differences detected are associated with the seniority and responsibilities of that position. The gender pay gaps are indicated below by professional category on the basis of the fixed hourly wage:

Gender pay gap by professional category	2021	2022
Managers	39 %	40 %
Technical personnel and Middle management	-4 %	20 %
Administrative assistant	24 %	3 %
Operators	-9 %	-2 %

Remuneration of equal or average company jobs

Haizea Wind Group has payment policies in place, the aim of which is to offer our employees competitive, uniform, and equitable remuneration in order to align performance with the duties and responsibilities assigned. Each position has certain salary ranges that are set according to gender-independent objective aspects, such as education, years of professional experience, responsibilities assigned to that position, and others; thus ensuring fairness regardless of who is assigned the position.

In cases in which a collective agreement applies, average remuneration is at least as set out in the collective agreement, with company agreements existing in some cases that improve the working conditions thereof.

In the Group, the minimum starting wage in 2022 (lowest position) was 20.5 thousand euros (16.6 thousand euros in 2021), with a ratio in terms of the minimum wage of 1.46 (1.45 in 2021).

Number of dismissals

The breakdown of dismissals during 2022 at **Haizea Wind Group** distributed by gender, age, and professional category is as follows:

Number of dismissals by gender	2021	2022
Men	36	74
Women	3	4
Total	39	78

Number of dismissals by age	2021	2022
Under 30	5	22
Between 30 and 50	29	49
Over 50	5	7
Total	39	78

Number of dismissals by professional category	2021	2022
Managers	1	0
Technical personnel and Middle management	7	4
Administrative assistant	1	0
Operators	30	74
Total	39	78

In 2022, the voluntary rotation rate stood at 10 % (7 % in 2021), with 91 people voluntarily leaving the company due to resignations and voluntary leave of absence (64 in 2021).

In addition to the aforementioned dismissals and resignations, 64 people left due to retirement and end of contract (88 in 2021).

Implementation of measures to ensure workers' right to digital disconnection

The Group is aware of the importance of streamlining working hours in order to achieve a work-life balance. Flexible starting and finishing times are available in offices so that individuals can to successfully assume their work, personal and family responsibilities. The

agreement for Haizea Bilbao recognises the right to digital disconnection outside working hours, respect for rest time, leave and holidays, and personal and family privacy.

6.3.2. Working structure

Organisation of working hours

Haizea Wind Group respects the breaks and rest periods included in the applicable collective agreements, which is why working hours are organised differently in each business, each with its own work schedule.

At Haizea Tecnoaranda, the work schedule is negotiated based on the guidelines set by the workers' statute and the collective agreement for the steel and metal industry of Burgos. This is agreed between the Works Council and the Company and, once approved, is published so that it is accessible to all employees. There is also a clocking on system for direct personnel.

It should be emphasised that Haizea Tecnoaranda has a flexibility model in place, the aim of which is to adapt to the needs generated by a three-shift model and the excesses raised by a fourth shift. This model continued to be developed during 2022. The main benefits of time flexibility are:

- Increased competitiveness, with the capacity to adapt to customer needs.
- Increased flexibility to adjust its production capacity to real needs based on increased and reduced workload.
- Improvement in the planning and organisation of shifts.
- Guaranteed improvement and stability in employment, internal management of working hours avoids the use of external measures.

In terms of Haizea Grupo WEC, the work schedule is reported to the Works Council. On one hand, the indirect workforce has a split day from Monday to Friday, and flexibility to start and finish work; on the other, the direct workforce works for 8 hours a day under a three-shift system with a break in the middle of the working day. There is also a clocking on system for direct personnel. For indirect personnel, we also have a system for clocking on, as well as a terminal via the portal (phone or PC).

Absenteeism

Haizea Wind Group monitors absenteeism in the Group, this being understood as failure by workers to complete working hours as a result of sickness, occupational accident, maternity, union hours, leave permitted under the terms of the collective agreement, leave of absence, and unpaid leave, amounting to 133 thousand hours in 2022 (113 thousand hours in 2021). The total absenteeism rate for 2022 was 8 % (7 % in 2021).

To improve this absenteeism rate, we are holding meetings to ascertain the reason for absenteeism and, on a weekly basis, based on the information obtained, a series of actions are taken in order to reduce it.

The items included in absenteeism are: sick leave, sick leave due to occupational accident or professional illness, maternity, paternity and breastfeeding, union hours, leave under the terms of the collective agreement, unpaid leave, and disciplinary action.



Measures to help in work-life balance and encouragement to joint responsibility by both parents

To facilitate the work-life balance of its personnel, Haizea Wind Group has implemented a series of measures to reduce working hours and adapt them to personal situations that go beyond the circumstances set out in the Workers' Statute or the applicable collective agreement.

We have work-life balance policies in place, the aim of which is to encourage all employees to ensure an appropriate work-life balance.

The Group continues to work on promoting the work-life balance of Group employees and on incorporating new practices that allow for disconnection from work, such as a company race and championships for different sporting activities. Similarly, pregnancy, maternity and paternity leave, and breastfeeding leave are respected beyond the applicable laws and their application is facilitated according to the needs of the employee.

All this is included in the following data on parental leave, which shows a return-to-work rate of 100 % in the period covered by the report once leave has ended:

Parental leave	2021	2022
Total number of employees entitled to parental leave	36	57
Total number of employees taking parental leave	36	57
Total number of employees who returned to work in the reporting period after completion of parental leave	35	57
Return-to-work rate	97%	100%
Total number of employees who returned to work after completion of parental leave and who were still employed 12 months after returning to work	34	46
Retention rates of employees taking parental leave	94%	81%



6.3.3. Health and Safety

Conditions of Health and Safety at work

We are a Group that is committed to the occupational health and safety of our employees. The commitments we foster are aimed at ensuring a safe working environment. For us, **safety comes first**.

The main commitments we make through the comprehensive Health and Safety, Quality Management, and Environment policy are:

- To comply with current Occupational Risk Prevention and Environmental law.
- To promote a culture of occupational health & safety in the activity of all our employees, guaranteeing our commitment to providing adequate health & safety conditions and the exercising of participation and consultation, thereby complying with the highest regulatory and organisational health & safety standards.

To ensure the monitoring and meeting of these goals, the Occupational Health and Safety Committees made up of company representatives and employees have been established.

Within the new projects and jobs, the dynamics of sharing information and lessons on accidents has started among the different plants of the Group.

We also have External Prevention Services that include activities related with the specialities of Occupational Medicine, Industrial Hygiene, Ergonomics and Applied Psychosociology, and Safety at Work.

In addition, HWG has specialist personnel whose duties focus on the continuous improvement of its practices and procedures and on obtaining and maintaining the internationally recognised certifications of its risk prevention systems, such as



the ISO 45001 certification that we have in our plants. This is the most important technical specification for the implementation and management of occupational risk prevention systems. It specifies the requirements for an occupational health and safety management system so that organisations can control occupational hazards and thereby improve their occupational health and safety performance and results. Obtaining this certificate, which is entirely voluntary, demonstrates the company's proactiveness in exceeding legal requirements and reaching levels of excellence in occupational safety and health. Achieving this involves improvement in all aspects connected with the health and safety of the people in the organisation.

In addition to the above, we have many other policies, procedures and specific actions, the objectives of which are in line with the Health and Safety Policy, as indicated below:

Haizea Bilbao

We have a production function **improvement department** made up of three people, which is closely linked to Occupational Risk Prevention and produces different specific aspects to improve safety and health (e.g. steps with magnets).

Whiteboards with KPIs: we hold daily meetings to review the occupational risk prevention indicators from the previous day and plan continuous improvement actions.

Observation CAR: a suggestion box for employees to outline health and safety issues that they believe should be improved. This mailbox is picked up weekly by the human resource manager.

Safety tour: twice a week, site visits are made for employees who are not normally on site. The aim is to raise awareness among all employees of the importance of occupational health and safety and to provide new ideas in this regard.

Tool Box: To provide safety talks at shift changes to discuss issues that are incorrect and what their corresponding improvement action would be.

For 2022, a **new policy** was signed to preserve the health and safety of our employees, which is associated with forbidding alcohol and drugs.

Haizea Tecnoaranda

Proprietary IT tool for better management of accident rates.

New Prevention and Human Resource policy that promotes and disseminates the Prevention Management System in in-house activities and in those of collaborating companies to minimise the accident rate wherever possible.

KPIs: the main indicators are regularly monitored, carrying out the relevant accident investigations, improvements, reports, etc.

Audits: health surveillance audits are frequently conducted.

Investigation of "near-accidents": each week, an analysis is performed of "near-accidents" with the aim of anticipating not only those that could have caused the accident but also aspects that did not subsequently give rise to the accident but which would require measures to be put in place to avoid any that might occur again. "Near-accidents" are classified as serious or not serious.

In addition to the above, meetings are held with employees whose jobs are associated with greater danger, and with employees who have been involved in accidents, whether or not they included sick leave.

Risk assessment by job: an assessment has been carried out for each job, detecting the risks associated with it. Likewise, depending on the position, different training initiatives associated with health and safety at work were provided.

Training: 100 % of the training specified in the collective agreement was completed, despite the additional difficulties arising from the pandemic. An analysis was also made of those jobs or operations with a higher accident rate, offering weekly training.

Haizea Grupo WEC

We have different **procedures**, such as the contingency plan, the environmental emergency plan, the preventive activity plan, occupational risk assessment, health monitoring, the emergency plan, new process control, communication and participation.

Accident investigation process: A “5 Whys” analysis is conducted to help us analyse the accidents that occurred and put in place the necessary safeguards to prevent the incident from happening again. This analysis is also discussed at regular meetings with the Management.

Monthly Prevention Forum: this analyses Health and Safety KPIs and reports on measurements to be taken throughout the month. Another aspect addressed at the forum is the follow-up of zero priority actions (inefficiencies observed in everyday operations that do not involve accidents).

In 2022, a **Health and Safety decalogue** was produced at the foundry unit, and specific training was given for the positions.

Regular meetings, six-monthly with the work teams to go over the activities learned, and weekly with the section managers to analyse main indicators and implement improvement actions.

Integration of prevention in the design and in the production process.

Preventive culture project: to raise awareness and instil safety values in the everyday operations of the plant.

Safety Benchmark: an in-depth search for industry best practices in health and safety was conducted to internally improve processes and measures.

Near misses: with the aim of stimulating and increasing the participation of the entire workforce in detecting risk situations in the plant (near misses), this initiative was promoted to report minor safety improvements or possible incidents before they occur. Report forms on paper have been distributed around the plant so that anyone can make use of them. Annual targets for the number of reports have also been established for each section, and actions are being taken on them by making minor plant improvements.

Meetings after returning from leave: in order to reduce the accident rate, the practice has been established of hold a meeting between those joining the team after leave and the person responsible, the Safety and Quality Management, and the Plant Management. These meetings inform employees of the improvements implemented, transfer the results of the investigation, and are used to monitor the absenteeism indicator. The employee also tells his section about the event in order to raise awareness among the rest of the team.



Managing safety with subcontractors

To provide our products with the best quality parameters, at **Haizea Wind Group** we combine the efforts of our team with the support of specialist companies to perform certain activities.

As with our teams, we focus our efforts on promoting a safe working environment for the personnel of subcontracted companies working inside our plants.

Prior to the start of work, we ensure that 100 % of all subcontractors have valid work and safety certifications, and we give them our safety manuals and instructions. In most Group companies, we use digital platforms to send information, ensure reading/ training of security measures, and control personnel at the entrance.

Our procedures for investigating and continuously improving safety measures when accidents occur include incidents involving subcontracted companies. In addition, our safety inspection personnel monitor both our teams and the external people working in our plants.

We have different channels and contact points to deal with safety and health issues along with our collaborators. The most relevant subcontractors report on the safety talks/training they give each week, as well as the frequent checks they perform. In addition, before the start of work, meetings are held with the subcontractors and the Prevention and Maintenance service.



Health & Safety monitoring indicators

Haizea Wind Group firmly believes that health and safety is a fundamental and priority issue due to the nature of its activity. Our goal remains “zero accidents”, and the guidelines for action are indicated from the highest levels of the organisation. This goal is applicable to everyone working in the group facilities.

Haizea Wind Group studies the accident rate and calculates the frequency and severity rates shown below:

Accident rates by gender	2021		2022	
	Men	Women	Men	Women
Frequency rate	49.96	-	42.50	20.34
Severity rate	1.55	-	1.37	0.75
Occupational illnesses	2	-	-	-
Number of deaths	-	-	-	-

We seek excellence in health and safety, with the ambition of reaching zero accidents. Thanks to everyone's efforts, we have managed to reduce the frequency rate and the severity rate of men, who are most exposed to accidents given the positions they hold.

In terms of subcontracted companies, supervision of the accident rate began in 2022 with the following figures:

Accidents by subcontractor/contractor	2022	
	Men	Women
Number of accidents at work without sick leave	4	0
Number of accidents at work with sick leave	2	0

6.3.4. Labour relations

Organisation of social dialogue

In accordance with the regulations in force, the working conditions and rights of Haizea Wind Group employees, such as freedom of association and trade union representation, are set out in regulations and in collective agreements and agreements signed, where applicable, with the corresponding employee representatives.

Dialogue and negotiation are part of addressing any differences or conflicts with the group's employees. The main channels of communication with company employees, in addition to the Trade Unions, are physical bulletin boards, conversations through the Works Council and the Health and Safety Committee, and the emails distributed internally and physical meetings.

In addition, some Group companies have an employee portal which is currently being implemented in the remaining companies. This, in addition to being able to carry out different internal procedures, is used as a document manager so that all employees have access to policies, protocols, work schedules, and others. In the Group companies that already have it, projects have been implemented to improve functionalities, to facilitate accessibility and management for employees regarding payrolls and other human resources procedures.

Percentage of employees covered by collective agreement by country

100 % of the workforce is covered by collective agreements.



Balance of collective agreements (in particular in the field of Health and Safety at work)

Haizea Wind Group meets the conditions established in the Collective Agreement, and these conditions are monitored and supervised by the Health and Safety Committee, which meets regularly at least every 2 months and is made up in equal parts by employee representatives and company representatives, along with the External Prevention Service attended as a guest.

The Health and Safety Committee meetings address the issues previously listed in the corresponding order of business, all relating to the health and safety of employees.

The results of the Health and Safety Committee meetings are included in the minutes, which itemise all the issues discussed, indicating the Department or the person who is to carry out the safety measures, and with a forecast of the completion dates.



6.3.5. Training

At the **Haizea Wind Group**, we are aware that the training of all our employees forms the foundations of the company's growth and success. We therefore recognise the strategic value of properly managing training and structuring initiatives, processes and procedures for the real and effective development of all groups within the Group. Our goal is to distribute and share existing knowledge within the Group, and to progressively and increasingly generate knowledge and training among employees in line with the organisation's strategy. Our training commitments are set out in the relevant policies.

To meet the above goals, annual Training Plans are in place which are developed specifically for each type of personnel. Training Plans are drawn up in line with the detection of employee needs. At the end of the year, existing needs are detected (through interviews by area, by skills matrices by job, strategic plan, etc.) and included in the plan for the following year. The following goals are considered for knowledge management:

- Defining the knowledge required to perform the job.
- Establishing a system to detect knowledge within the organisation.
- Implementing a model that allows for the distribution and sharing of knowledge within the organisation.
- Identifying training shortfalls within the organisation.
- Developing training plans to help improve knowledge.
- Creating media to store and distribute knowledge.

Based on the schedule of training activities set out in the Annual Plan, each manager, together with the training technician, monitors and coordinates the training activity.

In this context, we have implemented training activities to suit to the needs of our employees, bringing the total amount of training to 12,416 hours (24,735 hours in 2021), which involved an approximate investment in 2022 of 161 thousand euros (127 thousand euros in 2021). As can be seen, there is an increase in the euros invested and a reduction in the hours of training given. This is mainly due to the reduction in hours of training at Haizea Grupo WEC for the following reasons:

- Absenteeism increased compared to the previous year (changes in middle management and senior management), which made it difficult to carry out planned training.
- Training could not be given outside working hours.
- There were changes in the positions of professional categories, making it difficult for a group to remain stable within it.



The main training courses implemented in 2022 were as follows:

- ▢ Specific and more frequent Safety training for jobs with higher accident rates.
- ▢ Training in team management and project management.
- ▢ Training in finance and procurement negotiations and supplier relations.
- ▢ Training in Sustainable and Responsible Procurement.
- ▢ Training in Lean Manufacturing applied to the value chain.
- ▢ Training in Maintenance management.
- ▢ Occupational Risk Prevention.
- ▢ Language training, mostly English.



The distribution of hours by professional category for 2021 and 2022 is as follows:

Training hours by professional category	2021	2022
Managers	288	1,528
Technical personnel and middle management	6,656	3,608
Administrative assistant	200	222
Operators	17,636	7,058
Total	24,779	12,416
Average number of hours of training per employee	26.49	13.11

6.3.6. Accessibility

Any new investment in industrial buildings and services in the physical environments of most Group companies, as well as any adaptation or refurbishment of equipment and general service facilities, is planned in accordance with local accessibility regulations and standards.



6.3.7. Equality

At **Haizea Wind Group**, diversity management and support for equal opportunities are intrinsic to our management. The General Code of Ethics and Conduct promotes respect for the principles of equal opportunities, diversity, respect for people and non-discrimination on the basis of race, colour, sex, sexual orientation, language, religion, political or any other opinion, national or social origin, economic position, disability or any other condition.

In keeping with the commitment assumed in our code to guarantee the protection of the fundamental rights of the individual, we have a protocol against sexual and gender-based harassment in place, the purpose of which is to establish the measures required to guarantee prevention and action against any type of harassment at work.

The main management body for complaints or communications made involving harassment is the Ethics Committee, which is responsible for managing and solving all claims, complaints, suggestions or queries regarding situations of harassment that are not solved through an informal procedure.

Likewise, Haizea Tecnoaranda, Haizea Bilbao, and Haizea Grupo WEC have developed an Equality Plan. This plan has been distributed to the entire workforce, is accessible on the intranet, and is also given to new hires. The Equality Plan performs a diagnosis of each of the human resource issues that affect equality, and indicates specific areas of action in areas such as personnel selection, recruitment and promotion, training, remuneration, joint responsibility, harassment prevention, and communication and awareness-raising. All the above, with the aim of establishing measures intended to achieve true equality between men and women, ensuring full and effective compliance with the principle of equal treatment between women and men, and not tolerating conduct or action that leads or could potentially lead, directly or indirectly, to gender-based discrimination.

These plans are reviewed and updated frequently. In addition, the actions implemented are recorded in an annual report, which is also distributed to employees. An Equality Committee ensures compliance with it, and training courses were given to raise awareness among employees.



Haizea Tecnoaranda also has an integration policy in which it undertakes to work on the onboarding of the different groups that might be or are at risk of social and professional exclusion. The principles on which it is based are indicated below and, despite not being included in a policy, they also govern the actions of the other Group companies:

- No biases or stereotypes. Professionals are valued for their professional skills and personal attitudes, not for their status, gender or physical abilities, unless these actually prevent them from performing their work; otherwise, they must not be taken into account.
- Objectivity, the key to workplace integration. Establishing a precise job search focused on the shortfalls of the organisation without noticing other aspects facilitates selection based on inclusive criteria.
- Culture of equality. Hiring professionals who believe in workplace integration is one of the best policies. The person has an impact for both their performance and their ability to influence others in relation to workplace integration.
- Inclusion and participation. Job inclusion is encouraged and improved when those hired can contribute and express their ideas. This assessment improves their commitment and helps them to be recognised within the organisational structure based on their professional skills.



7. INFORMATION REGARDING THE RESPECT FOR HUMAN RIGHTS

7.1. Group Policies

At **Haizea Wind Group**, we have a number of policies in place to maximise positive impact and to lead progress on responsible and sustainable ethical aspects, including:

The General Code of Ethics and Conduct, covered by the firm Sustainability strategy which enables the Group to voluntarily comply with strict social and environmental standards, along with commitments of transparency and accountability. This Code is committed to acting at all times in accordance with the United Nations Global Compact, which aims

to adopt universal principles in the fields of human and labour rights. All actions of the Group must scrupulously respect the Human Rights and Public Freedoms included in the Universal Declaration of Human Rights.

In addition, in 2021 Haizea Tecnoaranda became a member company of the **United Nations Global Compact**, reflecting its commitment to aligning strategies and operations with the principle of Human Rights.

7.2. Main risks identified

In terms of Human Rights, the Management has identified risks which, although not considered significant because our plants are mainly located in Spain, are subject to regular review due to the possible impact that they would have should they materialise.

Hence, the main risks identified are as follows:

- Violation of the principle of equal treatment and/or discrimination at work
- Lack of freedom of association and collective bargaining
- Insufficient integration of people with disabilities.

The mitigating measures and plans implemented in these areas will be discussed in the following sections.

7. 3. Human rights management and performance

7.3.1. Prevention of risks of human rights breaches and, where applicable, measures to mitigate, manage and remedy possible abuses committed

At **Haizea Wind Group**, we respect and promote Human Rights as fundamental and universal, in accordance with internationally accepted laws and practices, such as the United Nations Declaration of Human Rights, the International Labour Organization, and the principles of the Global Compact.

The rights that we consider fundamental include:

- The right to non-discrimination based on race, creed, colour, nationality, ethnicity, age, religion, sex, gender change, sexual orientation, marital status, connections to a national minority, disability, or other condition.
- The right to be free from random detention, execution or torture.
- Freedom of peaceful assembly and association.
- Freedom of thought, conscience and religion, and freedom of opinion and expression.

At **Haizea Wind Group**, we are committed to offering fair remuneration and working hours, facilitating a healthy work-life balance. We also declare our commitment to the establishing and development of policies integrating equal treatment and opportunities between men and women, without directly or indirectly discriminating on the grounds of sex, and to the promoting and fostering of measures to ensure real equality within the organisation, establishing equal opportunities between men and women.

In the General Code of Ethics and Conduct, we explain the principles we have in the Group, including the following related to human rights:

- Each and every one of the members of the Group is obliged to strictly respect the Fundamental Rights and Public Freedoms set out in the Universal Declaration of Human Rights of 1948, the International Covenant on Civil and Political Rights of 16 December 1966, the International Covenant on Economic, Social and Cultural Rights of 16 December 1966, the Spanish Constitution of 1978, and any regulations intended for the protection and observance of the fundamental rights and public freedoms recognised in Spain.
- It will not outsource to companies that do not respect the rights of workers and the provisions relating to health, safety and hygiene at work, including those regarding the prevention of occupational risks, or that have contracted personnel whose employment status does not comply with the provisions of current law.
- To the best of its ability, it will assist employees, managers and directors who so request in reaching their career aspirations.

We do not use child or forced labour at **Haizea Wind Group**. We do not tolerate working conditions or treatment that is in conflict with international law and practice.

We are committed to providing fair pay and working hours.

7.3.2. Reporting Human Rights Violations

Haizea Wind Group provides Group employees with an internal communication channel to encourage compliance with the General Code of Ethics and Conduct. Through this channel, they can report anything that may be considered a breach of the code.

The channel is used to report events or situations that are or may be contrary to the General Code of Ethics and Conduct, and its policies and procedures, contrary to good business practices or contrary to the law.

To ensure everyone in the Group can immediately report any actual or potential violation, we have made several channels of communication available to employees:

- By post (or any alternative channel in which receipt of delivery can be acknowledged)
- Through the mailboxes set up for such purposes in the company
- By email
- Over the website.

All cases arising will be studied, and if any violation of their policies is identified, appropriate measures will be taken.

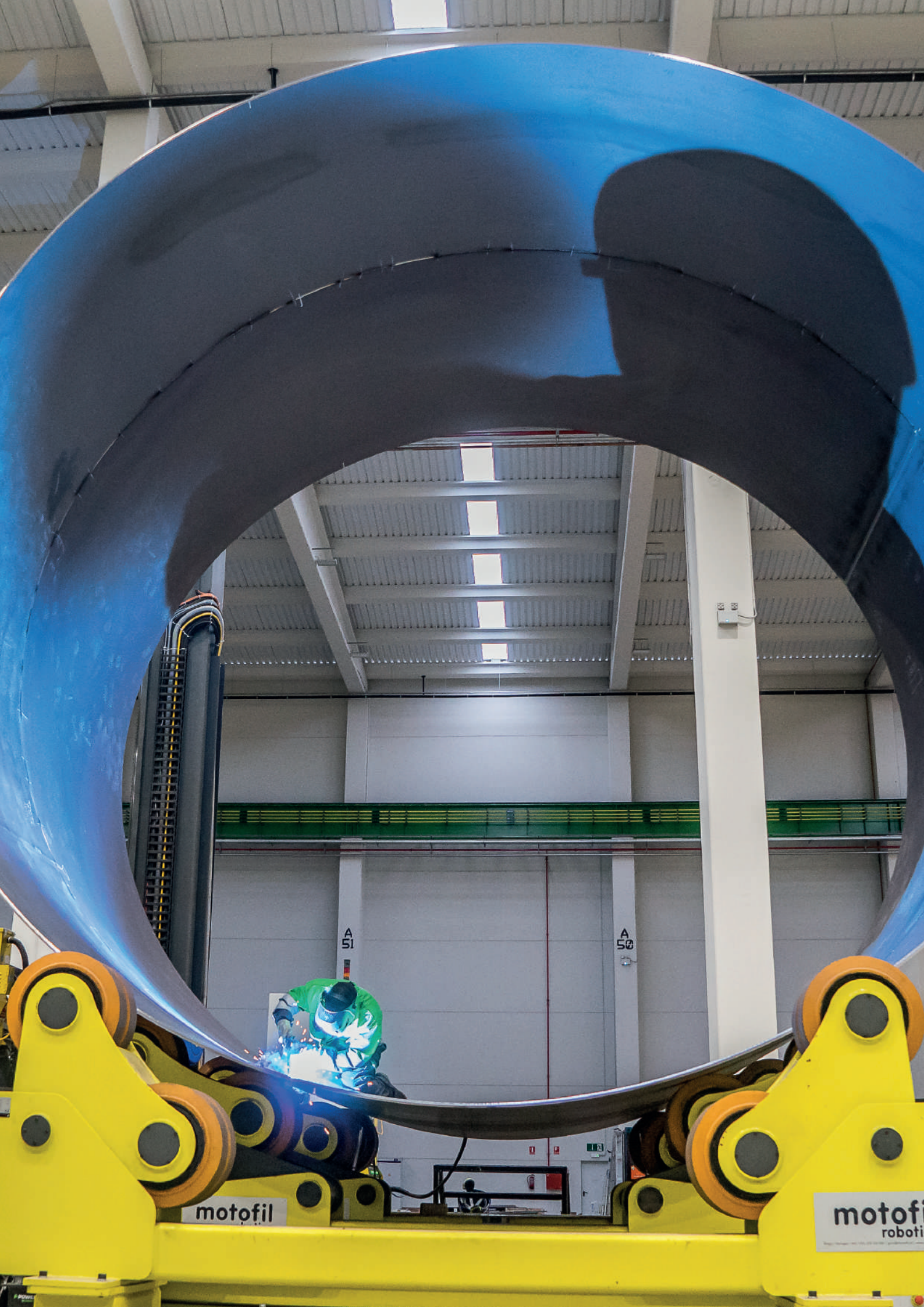
No complaints relating to Human Rights were received in 2022 (one complaint in 2021).



7.3.3. Promotion and fulfilment of the provisions of the fundamental conventions of the ILO regarding respect for freedom of association and the right to collective bargaining

As indicated above, the General Code of Ethics and Conduct contains a principle of the eradication of child labour and, therefore, no company or supplier of the Group will resort to child labour and must ensure compliance with the provisions of the International Labour Organization (ILO) regarding child labour.

Likewise, one of our principles within the Group is to "Respect freedom of association and the right to collective bargaining", and all employees, without distinction, are entitled to join or form the trade unions of their choice, as well as to collectively bargain.



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8. INFORMATION REGARDING ANTI-CORRUPTION AND BRIBERY

8.1. GROUP POLICIES

At **Haizea Wind Group**, we conduct our business by publicly stating our commitment to ethical and transparent action as an essential factor in generating value, improving economic efficiency, and reinforcing the trust of our stakeholders.

An **Anti-Corruption Policy** is also in place, the purpose of which is to respect the fundamental anti-corruption principles included in the United Nations Convention, undertaking to work against corruption in all its forms, including extortion or abetting, bribery, conflict of interest, influence peddling, document counterfeiting, money laundering, insider trading and fraud, as a result of any aforementioned practice.

The Group's **Criminal Risk Prevention** Manual is intended to formalise this commitment and to conduct its business in a socially responsible manner, acting with a philosophy of zero tolerance for acts contrary to its organisational principles.

These principles and conducts are reinforced by the **Catalogue of Forbidden Conducts** applicable to all our workforce, Directors, and contractor companies lacking internal procedures or codes of conduct equivalent or comparable to those implemented in the Group, and third parties dependent on our Organisation.

Our **General Code of Ethics and Conduct** also sets out specific standards of conduct to prevent corruption.

The above documents define and establish the operational principles and behavioural guidelines governing the actions of directors and employees of the Group when performing their duties with regard to the prevention, detection, investigation, and remedying of any practice.

8.2. Main Risks identified

The main risks we have considered are those related to activities such as relations with the public authorities, political or associative activities, donations and sponsorships, relations with suppliers, relations with customers, and the offering, delivery, and acceptance of personal gifts or benefits.

8. 3. Managing the fight anti-corruption and bribery

8.3.1. Measures adopted to prevent corruption and bribery and money laundering

Both the Crime Prevention Plan, the Anti-Corruption Policy, and the General Code of Ethics and Conduct are key tools to prevent potential corruption, bribery and money laundering activities. We also have an Ethics Committee, the duties of which include the management of the Whistleblowing Channel on breaches of the Code of Conduct and the Crime Prevention Plan.

We encourage our workforce to act with integrity, diligence and impartiality in decision-making and in relations with third parties. To this end, in addition to the aforementioned protocols and procedures, we have internal prevention measures in place, which particularly include the following:

- Use of the bank transfer as a method of payment for amounts owing to external suppliers
- There is a mechanism that guarantees the documentation and filing of all revenues received, as well as the issuance and/or approval of invoices.
- Knowledge by way of a public document of the specific individuals who have the power of attorney to enter into contracts on behalf of the company
- Corporate cards limited to Sales Department and Management Secretary
- Advanced expenditure verification procedure.

Haizea Wind Group strictly forbids bribery and corruption of any kind related to the professional activity of the company. Individuals caught engaging in bribery or corruption will face disciplinary action up to and including termination of employment or may face monetary penalties and criminal prosecution.



8.3.2. Contributions to foundations and non-profit organisations

All our contributions to and collaborations with social action are part of our business strategy and are based on our responsibility to the environment and to the identity of **Haizea Wind Group**. We work with foundations and non-profit organisations that operate in areas relating to children, health, and food. More specifically, in 2022 we took part in a Christmas campaign with an NGO in Madrid:

- **Juan XXIII Foundation**, which works for the social and professional inclusion of people in situations of psychosocial vulnerability.

In 2021, we worked with the **Vizcaya Food Bank**, **ASPANOVAS (Vizcaya Association of Parents of Children with Cancer)**, and the **Eragintza Foundation**.





9. INFORMATION ABOUT THE COMPANY

9.1. Commitment to sustainable development

At **Haizea Wind Group** we conduct activities that contribute to the well-being and improvement of the communities in which we operate. We contribute to economic and social development through different initiatives and programmes. The most significant from 2022 are indicated below:

- Collaborations with universities and training centres to promote job creation, the development of environmental professionals, and dual education. To this end, we work with Somorrostro training centre, the UPV, Mondragón University, Deusto University, Burgos University, and Vocational Training centres in Burgos.
- Participation in the company races, promoting well-being and a good atmosphere among all professionals.
- Sponsorships:
 - ~ Batzarre Sports Association
 - ~ Zumaia Triatloia
 - ~ Itziar Trail
 - ~ Anima Deba.
- Associations:
 - ~ European Wind Tower Association
 - ~ Wind Power Business Association
 - ~ Members of the Energy Cluster and the Wind Power Business Association
 - ~ Associates and members of the board of the Vizcaya Federation of Metal Companies
 - ~ Association of Foundries of the Basque Country and Navarra
 - ~ Álava Employers' Union
 - ~ ADEGI
 - ~ Armeria Eskola
 - ~ AERCE .

Haizea Wind Group promotes quality employment by promoting each of the levers that form part of the talent attraction and retention process. From presence in forums specialising in recruitment and joint work with public institutions to training and development, including its Personal Development and performance assessment programmes.

In 2022, Haizea Bilbao collaborated in the project for the new welding school, Soldarte, which is to open its doors in early 2023 and train over 225 people. Trainees also joined Haizea Bilbao as part of the Gazte On programme by the Department of Employment, Social Inclusion, and Equality of the Provincial Council of Vizcaya.

In 2021, it received the Inclusive Vocational Training award for the training and internship project aimed at groups with difficulties in finding work. 18 people took part in this project, for whom cross-cutting training was given at the VT centre in Somorrostro, combining

it with specific additional training on the production process at Haizea Bilbao.

With regard to the promotion of local employment, 92 % of all employees are local (92 % in 2021).

9. 2. Subcontratación y proveedores

At Haizea Wind Group we select suppliers that not only have the desired combination of quality, business competitiveness, and innovation but that, more importantly, do so in strict compliance with applicable laws and promote a positive, safe and ethical workplace. In this regard, the general procurement conditions include issues regarding respect for social and environmental aspects.

In addition, Haizea Grupo WEC has developed its own third-party Code of Ethics, which must be signed by all new suppliers wanting to work with us. This has been included in the supplier assessment and approval circuit.

In line with our aim of two-way communications with our suppliers, Haizea Grupo WEC conducts annual supplier surveys with the aim of finding areas for improvement. Once the results have been analysed, physical meetings are held with the suppliers that scored the lowest.

In the case of Haizea Bilbao, the general contracting conditions include the requirement that suppliers and subcontractors comply with our general code of ethics and conduct.

At Haizea Tecnoaranda, despite the fact that most of the suppliers we work with are imposed by the customers themselves, the third-party Code of Ethics is shared with them, alongside any audits and approvals that may be carried out by the customers. In terms of environmental criteria, we have prepared a certificate to be signed by our suppliers with regard to the appropriate management of their waste and the non-use of a chemical blacklist. Information security and intellectual property are also appropriately managed in a non-disclosure agreement.

Monitoring and auditing systems

Each Group business has established monitoring and auditing systems for suppliers in line with their needs and criticality.

At Haizea Grupo WEC, for suppliers previously identified as critical, follow-up visits are arranged every two years. The annual audit plan continued in 2022, in both Self-assessment and external audit formats.

With regard to Haizea Bilbao, each supplier is associated to a family of products. Depending on the family, more or less environmental or specific certificates are required and are ultimately approved by the quality department. If a requested certificate is not available, a questionnaire is sent to the supplier for completion so that its compliance with the minimum required can be assessed. Likewise, when a project is completed, suppliers are assessed from different viewpoints (sales, logistics, quality, services) by different areas involved in the project. Based on

the assessment, a score from 1 to 100 is weighted. If the provider is assessed below 75, corrective/improvement actions are recommended.

Tecnoaranda, as indicated above, is not involved in directly auditing suppliers, which are instead conducted directly by the customer itself.

9. 3. Customers

At Haizea Wind Group, our customers are our priority and, therefore, we work to ensure that our solutions adapt to the specific needs of our customers while complying with the highest standards of quality and safety in their uses.

Our products take into account all the safety parameters provided for in the applicable regulations in each case and in order to provide an acceptable level of protection for the people and goods that use or are in contact with our equipment.

All our production plants have procedures and quality control points in place throughout the production process to ensure the highest standards are met. We also perform non-destructive tests and collect dimensional data and certificates that are delivered as documentation together with our product, as well as quality dossiers for the client. We employ both external and internal quality inspectors for this purpose. As a result of our commitment to quality, our companies are ISO 9001-certified.

The hard work of our teams has led us to reap major approval milestones for relevant projects and customers in 2022, including:

- The supply and manufacture of more than 70 transition parts for the Baltic Power offshore wind farm in the Polish Baltic Sea. Selected Supplier Agreement between Bilbao – Smulders and Haizea Bilbao S.L. Assigned as suppliers for the largest offshore wind farm in the world, with a total power rating of 3,600MW.
- Approval of Siemens Gamesa Renewable Energy (SGRE) for the supply of the main frame for the SGII wind turbine
- Haizea Grupo WEC has become the supplier of 100 % of the cast shafts that SGRE requires for assembly of the SG5.x turbine in both Europe and America.



Claims and grievance system

For us, customer satisfaction is key, so we have a customer satisfaction assessment procedure in place in which we regularly conduct customer satisfaction surveys. In businesses where no satisfaction surveys are conducted, the sales representative in charge of said customer provides an evaluation report. Another position in the company is the customer KAM, who is responsible for dealing with all matters related to that customer.

In addition, we have a claims and grievance system in place in the Group, which is adapted to the situation of each business. Incidents are received using any of the formal and informal means available to the consumer, and are handled and processed by our specialist personnel. Our team analyses the reason for each incident on a case-by-case basis, and takes appropriate measures to provide the customer with a solution that meets the quality standards required at **Haizea Wind Group.**

To reduce complaints and increase product quality, Haizea Bilbao has included the customer in the assembly preparation process to respond to increasingly innovative assembly demands in offshore projects.

In this sense, in businesses where this is necessary because of the complexity or volume of their operations, we have an incident recording tool that enables us to improve service quality and take corrective action to optimise its management. It should be noted that all businesses regularly monitor grievances, identifying at least the type of grievance, its status (solved, in progress, etc.), and its closing date. To this end, businesses have non-compliance management procedures and preventive/corrective action management procedures in place.

9. 4. Tax information

Group strategy and tax policy

We are aware of the impact of sound tax management on the economic stability of the countries and local populations in which we operate. To comply with the applicable law and to act responsibly with our stakeholders, we abide by the following principles:

- Application of and compliance with applicable tax regulations in all regions in which we operate.
- Promoting of responsible tax action to prevent tax risk through effective and transparent tax management.
- Maintaining of a relationship with the tax authorities based on the principles of good faith, collaboration, and transparency.
- Ensuring that the Board of Directors is aware of the tax implications of all its decisions.

The Group's Economic Management is the executive department responsible for overseeing its compliance, raising the material issues to the Management Committee. The associated risks are addressed every month by the Group's tax team, with the support of external consultants for the more relevant issues.



Financial results

As indicated in the Consolidated Financial Statements of Haizea Investment, S.L. and subsidiaries, the pre-tax profit for 2022 amounts to 1,507 thousand euros (-599 thousand euros in 2021). Of this result, the pre-foreign tax profit is positive and stands at 53 thousand euros (1,866 thousand euros in 2021).

In terms of corporate tax in 2022, the result was a payment of 2,058 thousand euros (1,047 thousand euros in 2021), as indicated in the Cash Flow Statement of the consolidated Financial Statements.

Likewise, in financial year 2022, the Group received grants from public bodies which are indicated in the financial statements of the Group's consolidated annual accounts.



10. REFERENCE TABLE OF REQUIREMENTS OF NFI LAW II/2018 AND CONTENTS OF THE GLOBAL REPORTING INITIATIVE (GRI INDICATORS)

Contents of NFI Law II/2018	Standard used (GRI)	Section	Remark
0. General information			
<ul style="list-style-type: none"> Brief description of the business model, including the business context, organisation and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that could affect its future evolution. 	GRI 2-1, GRI 2-6, GRI 2-12	<ul style="list-style-type: none"> 00 Letter from the chairman 02 Business model 03 Identifying key risks and opportunities 	<ul style="list-style-type: none"> The entities included in the consolidated financial statements (GRI 102-45) are included in the Annexes to the Consolidated Report at the end of financial year 2022, and no express mention is therefore included in this document.
<ul style="list-style-type: none"> Policies applied by the group, including the due diligence procedures applied for identification, assessment, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted. 	GRI 3-3	<ul style="list-style-type: none"> 04 Materiality analysis 5.1 Group policies 6.1 Group policies 7.1 Group policies 8.1 Group policies 09 information about the company 	
<ul style="list-style-type: none"> The main risks related with these matters connected with group activities, including, where relevant and proportionate, its commercial relations, products or services that could have negative impacts on these spheres, and how the group manages these risks, explaining the procedures employed to detect and evaluate them in accordance with the national, European or international reference framework for each topic. Information must be included as to the impacts detected, setting out a breakdown in particular with regard to the main short-, medium- and long-term risks. 	GRI 2-12, GRI 3-3	<ul style="list-style-type: none"> 04 Materiality analysis 5.2 Main risks identified 6.2 Main risks identified 7.2 Main risks identified 8.2 Main risks identified 09 information about the company 	

Contents of NFI Law II/2018	Standard used (GRI)	Section	Remark
1. Information on environmental issues			
Current and foreseeable impacts of the company's activities on the environment, and on health and safety where relevant	GRI 2-I2, GRI 308-2	5.2 Main risks identified	
Environmental certification or evaluation procedures	GRI 2-I2, GRI 3-3	5.1 Group policies	
Resources dedicated to environmental risk prevention	GRI 2-I2	5.1 Group policies	
Application of the precautionary principle	GRI 3-3	5.1 Group policies	
Provisions and guarantees for environmental risks	GRI 307-I	5.2 Main risks identified	
Measures to prevent, reduce or redress carbon emissions that seriously affect the environment, taking into account any form of activity-specific air pollution, including noise and light pollution	GRI 3-3	5.3.1 Climate change and other types of pollution	
Measures to prevent, recycle, reuse; other forms of recovery and waste elimination. Actions to combat food waste.	GRI 306-2	5.3.2 Circular economy and prevention and management of waste	
Water consumption of water and supply of water in accordance with local limitations	GRI 303-5a	5.3.3 Sustainable use of resources	
Consumption of raw materials and measures adopted to improve usage efficiency	GRI 3-3	5.3.3 Sustainable use of resources	
Energy: Consumption; Measures taken to improve energy efficiency; Use of renewable energies.	GRI 302-I	5.3.3 Sustainable use of resources	
Greenhouse Gas Emissions and measures adopted to adapt to the consequences of Climate Change. Reduction targets established voluntarily in the medium and long terms to reduce GHG emissions and resources implemented for this purpose.	GRI 305-I	5.3.1 Climate change and other types of pollution	
Measures taken to preserve or restore biodiversity; Impacts caused by activities or operations in protected areas		5.3.4 Climate change and other types of pollution	
2. Information on social and staff-related matters			
Total number and distribution of employees by gender, age, country and professional classification	GRI 2-6, GRI 2-7, GRI 405-Ib	6.3.1 Employment	
Total number and distribution of employment contract types	GRI 2-7	6.3.1 Employment	
Annual average for permanent, temporary and part-time contracts by gender, age and professional classification	GRI 2-7	6.3.1 Employment	

Contents of NFI Law II/2018	Standard used (GRI)	Section	Remark
Number of terminations by gender, age and professional classification	GRI 40I-Ib	6.3.I Employment	
Average pay and changes in pay, broken down by gender, age and professional classification or equivalent		6.3.I Employment	
Pay Gap		6.3.I Employment	
Remuneration of equal or average company jobs		6.3.I Employment	
Average remuneration of directors and executives, including variable remuneration, allowances, compensation, payment to long-term savings plans and any other benefit received, with a breakdown by gender		6.3.I Employment	There is no remuneration for directors in the companies comprising the Group
Implementation of right to disconnect policies		6.3.I Employment	
Employees with disabilities		6.3.I Employment	
Organisation of working hours.	GRI 3-3	6.3.2 Work organisation	
Number of hours of absenteeism	GRI 403-9a	6.3.2 Work organisation	
Measures intended to assist in work-life balance and encourage joint responsibility by both parents.	GRI 40I-3	6.3.2 Work organisation	
Conditions of health and safety at work		6.3.3 Health and Safety	
Accidents at work and occupational illnesses (frequency and severity) separated by gender	403.9a-b Injuries due to an occupational accident	6.3.3 Health and Safety	
Mechanisms and procedures in the company to promote the involvement of employees in company management, in terms of information, consultation, and participation	GRI 2-29		
Organisation of industrial relations, including procedures to inform and consult with staff, and negotiate with them	GRI 2-29, GRI 403-I, GRI 20I-3	6.3.4 Social relations	
Percentage of employees covered by collective agreement in each country	GRI 2-30	6.3.4 Social relations	
Account of collective agreements, in particular in the field of health and safety at work		6.3.4 Social relations	
Policies implemented in the field of training	GRI 3-3, GRI 404-2	6.3.5 Training	
Total quantity of hours of training by professional category	GRI 404-I	6.3.5 Training	
Universal accessibility for people with disabilities	GRI 3-3	6.3.6 Accessibility	
Equality		6.3.7 Equality	

Contents of NFI Law II/2018	Standard used (GRI)	Section	Remark
3. Information regarding respect for human rights			
➤ Application of due diligence procedures in human rights	GRI 3-3	➤ 7. Information regarding respect for human rights	
➤ Prevention of risks of human rights breaches and, where applicable, measures to mitigate, manage and remedy possible abuses committed		➤ 7.3.1 Prevention of risks of human rights breaches and, where applicable, measures to mitigate, manage and remedy possible abuses committed	
➤ Reports of cases of human rights abuses	GRI 2-26, GRI 3-3, GRI 406-I, GRI 408-I, GRI 409-I	➤ 7.3.2 Reports of cases of human rights abuses	
➤ Promotion and fulfilment of the provisions of the fundamental conventions of the ILO regarding respect for freedom of association and the right to collective bargaining	GRI 3-3	➤ 7.3.3 Promotion and fulfilment of the provisions of the fundamental conventions of the ILO regarding respect for freedom of association and the right to collective bargaining	
4. Information on the fight against corruption and bribery			
➤ Measures adopted to prevent corruption, bribery, and to fight money laundering	GRI 3-3	➤ 9.1 Commitment to sustainable development	
➤ Contributions to foundations and non-profit organisations		➤ 9.2 Subcontracting and suppliers	
5. Information about the Company			
➤ Impact of the company's activity on employment and local development, and on local populations and the region.	GRI 2-28	➤ 9.1 Commitment to sustainable development	
➤ Relationships maintained with actors from local communities and means of dialogue with them.		➤ 9.2 Subcontracting and suppliers	
➤ Actions for partnership or sponsorship.		➤ 9.2 Subcontracting and suppliers	
➤ Inclusion in the purchasing policies of social, gender equality and environmental matters; consideration in relations with suppliers and subcontractors as to their social and environmental responsibility	GRI 3-3	➤ 9.3. Customers	
➤ Systems for supervision and audits of suppliers and subcontractors, and the corresponding results		➤ 9.3. Customers	

Contents of NFI Law II/2018	Standard used (GRI)	Section	Remark
☞ Measures for health and safety of consumers	GRI 3-3	☞ 9.4 Tax information	
☞ Grievance systems, complaints received and their resolution		☞ 9.4 Tax information	
☞ Profits obtained by country	GRI 207-4b.vi	☞ 9.4 Tax information	
☞ Corporate tax paid	GRI 207-I, GRI 207-4b.viii	☞ 9.4 Información fiscal	
☞ Public grants received	GRI 20I-4	☞ 9.4 Información fiscal	







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