



# Non-Financial Information Statement (NFIS)

Sustainability report

Financial year 2023

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

**haizea**  
windgroup





## Table of contents

<b>0. Letter from the President / CEO</b>	3
<b>1. Introduction</b>	5
<b>2. Business model</b>	7
2.1. About Us	7
2.2. Business Lines	10
2.3. Group Constitution	12
2.4. Key figures and milestones for fiscal year 2023	13
2.5. <b>Haizea Wind Group</b> around the world	15
<b>3. Identification of key risks and opportunities</b>	17
<b>4. Materiality analysis</b>	19
<b>5. Information on environmental matters</b>	21
5.1. Group policies	21
5.2. Key risks identified	24
5.3. Environmental management and performance	25
5.3.1. Climate change and other types of pollution	25
5.3.2. Circular economy and waste prevention and management	27
5.3.3. Sustainable use of resources	30
5.3.4. Protection of biodiversity	33
<b>6. Social and employee-related matters</b>	35
6.1. Group policies	35
6.2. Key risks identified	36
6.3. Management and social performance	36
6.3.1. Employment	36
6.3.2. Work organisation	43
6.3.3. Health and safety	45
6.3.4. Social relationships	51
6.3.5. Training	52
6.3.6. Accessibility	53
6.3.7. Equality	54
<b>7. Information on Respect for Human Rights</b>	57
7.1. Group policies	57
7.2. Key risks identified	57
7.3. Management and performance related to Human Rights	58
7.3.1. Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses committed	58
7.3.2. Complaints for cases of Human Rights violations	59
7.3.3. Promotion and compliance with the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining	59
<b>8. Information regarding anti-corruption and bribery matters</b>	61
8.1. Compliance and good corporate governance	61
8.1.1. Group Policies	61
8.2.1. Key risks identified	62
8.2. Managing the fight against corruption and bribery	62
8.2.1. Measures adopted to prevent corruption and bribery and against money laundering	62
8.2.2. Contributions to foundations and non-profit entities	63
<b>9. Information about the company</b>	65
9.1. Commitment to sustainable development	65
9.2. Subcontracting and suppliers	66
9.3. Clients	67
9.4. Information security and cybersecurity management systems	68
9.5. Tax information	69
<b>10. Reference table of requirements of law 11/2018 inf and contents of the global reporting initiative (GRI indicators)</b>	71





## 0. Letter from the President / CEO

The 2023 financial year has been marked by cost increases and a complex international scenario. However, we have managed uncertainty with agility and flexibility, adapted to market demands, minimised risk and maximised results. We have managed to thrive in the face of adversity and successfully overcome the challenges that have been presented to us. Proof of our resilience is our continued increase in turnover, EBITDA and personnel year after year. We continue to successfully advance our expansion and internationalisation plan, having increased international sales by 37%. All this thanks to our ability to create differential solutions for our clients, providing our deep expertise and accompanying them in overcoming the challenges they face.

We remain firm in our aspirations as key players in driving the energy transition and in our commitment to manufacturing sustainable solutions efficiently and with the lowest possible environmental impact. Our commitment to sustainability goes beyond a mere roadmap for responsible growth. We want to improve society in the medium and long term: through our solutions we promote cleaner energy for the planet that guarantees the future of the generations to come.

However, it is important to emphasise that our results would not have been possible without the contribution of our people, whose knowledge and dedication are the heart and soul of our Group. We are focused on attracting and retaining talent as well as creating a stimulating, safe and stable work environment in which our people can develop their maximum potential, and which new talent seeks to join. We are committed to a work environment of mutual respect and open communication, in which autonomy, teamwork and an orientation to results are key to successfully facing the challenges of

growth and change. Together, we have shown that success is not achievable in isolation, but through commitment and a shared vision.

Additionally, our progress in terms of good corporate governance is noteworthy. This progress provides us with an optimal governance structure in alignment with our strategy, generating value and contributing to the achievement of objectives, while also reinforcing the trust of stakeholders. Specifically, I am proud to announce the appointment of two independent directors and the inauguration of the Audit and Compliance, Appointments and Remuneration, and Strategy and Investment Committees.

I would like to end this brief letter by thanking each and every member of the Group for their support, effort and continued dedication. Their commitment has been crucial to our success over the course of this year. I would also like to thank the trust that the Board of Directors, clients, suppliers, institutions and other collaborators have all placed in our Group.

**Dámaso Quintana Pradera**  
President

**Borja Zárraga Suárez**  
CEO





# 1. Introduction

This Non-Financial Information Statement (NFIS) is part of the Consolidated Management Report of Haizea Investments and subsidiaries (hereinafter “**Haizea Wind Group**”, “**HWG**” or “the Group”) and includes information on environmental and social issues, as well as those relating to personnel, the company, respect for human rights and the fight against corruption and bribery. The content to be included in the Non-Financial Information Statement has been prepared in accordance with the requirements established by Law 11/2018, of 28 December, amending the Commercial Code, the consolidated text of the Capital Companies Law approved by Royal Legislative Decree 1/2010, of 2 July, and Law 22/2015, of 20 July, on Account Audit, on non-financial information and diversity.

This Non-Financial Information Statement, which relates to the year ended 31 December 2023, has been prepared in accordance with the European Commission's non-financial reporting guidelines (2017/C215/01) resulting from Directive 2014/95/EU and, to the extent possible, the Global Reporting Initiative Standards (GRI Standards) have been used, in accordance with the information identified in the “Reference table of requirements of Law 11/2018 NFI and contents of the Global Reporting Initiative (GRI indicators)”. To identify which of the topics are important and should be reported, we consider a series of variables, including:

- The relevance of such matters or indicators, both internally for the Group and externally for interested parties.
- The sector of activity to which the Group belongs, taking as reference the main non-financial aspects contained in the GRI Standards.

The financial and non-financial data presented in this report is consolidated and refers to the activity conducted by the Group between 1 January and

31 December 2023. The information contained therein referring to fiscal year 2022 is presented for comparative purposes with the information for fiscal year 2023. In this sense, the Group has not been forced to restate any information from previous years.

The companies included in this report are detailed below:

- Haizea Investments, S.L.
- Haizea Wind Group Management, S.L.U.
- Haizea Bilbao, S.L.
- Haizea Breizh, S.A.S.U.
- Haizea Metal Structures, S.L.U.
- Haizea Onshore, S.L.U.
- Haizea International Investments, S.L.
- Haizea Tecnoaranda, S.L.
- Haizea Grupo WEC, includes the following companies:
  - Sociedad de Cartera Zestoa, S.A.
  - Haizea WEC Fundación, S.L.
  - Haizea WEC Mecanizado, S.L.
  - Haizea WEC Tratamiento Superficial, S.A.
  - WEC Business and Technology Center, A.I.E.
  - Conecta Logistics & Engineering, S.L.

The indicators included in section “5. Information on environmental issues” correspond to the following companies that carry out the productive activity: Haizea Bilbao, S.L., Haizea Tecnoaranda, S.L. and Haizea Grupo WEC (in this case only the companies Haizea WEC Fundación, S.L., Haizea WEC Mecanizado, S.L. and Haizea WEC Tratamiento Superficial, S.A.).





## 2. Business model

### 2.1. About us

---

**Haizea Wind Group** is proactivity and commitment.

We are an industrial group dedicated to the wind energy sector, based in Bilbao, Spain. Specifically, our activity is focused on the design, manufacture and assembly of large metal structures and cast components for wind turbines.

Wind energy is a global resource that requires global solutions, a demand that **Haizea Wind Group** understands and to which it responds with its products. The different business units of the Group allow us to provide added-value solutions to our clients.

Driven by a group of experienced professionals and following the needs of our clients, at **HWG** we are creating a global footprint through new facilities around the world. We continue with our ambitious plan to become the next global supplier.



## Mission, vision and values

### Mission

To provide value to shareholders and society, designing and manufacturing large metal components and integrating systems, mainly for the onshore and offshore wind industry.

### Vision

To become one of the key integrated suppliers of metal solutions for those suppliers of wind turbines, EPC (Engineering, Purchasing and Construction) contractors and/or developers of onshore and offshore wind projects, with a recurring, sustainable and profitable operation.





## Values



### **Safety.**

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



### **Compliance.**

We are fully aware that compliance is essential for our clients. All projects must be delivered on time, with the expected quality and within the cost agreed with the client.



### **Sustainability and environment.**

We protect the environment and its sustainability, both in terms of our end product since our equipment is key in wind installations, and in terms of our procedures and methods of production, minimising our environmental footprint.



### **Independence.**

We owe it to each of our clients, to whom we will provide service without coercion for interests other than compliance with our contractual commitments to them.



### **People.**

We will go as far as our people allow us. **Haizea Wind Group's** people are its main asset and the source of its success.



© C. Beyssier - Iberdrola France.

## 2. 2. Business lines

In the Group we have three main business activities: wind towers (onshore and offshore), offshore foundations and large castings (onshore and offshore), thus covering an important part of the **total wind supply chain**.



### **Castings** | **haizea** grupo WEC

**2** Facilities | **40,000** tons/year | Since **2005**

### **Onshore towers** | **haizea sica** **haizea** techoaranda

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

### **Offshore towers, TP & foundations** | **haizea** **haizea** bilbao breizh

**2** Facilities | **193,000** tons/year | Desde **2018**





## Wind towers

We meet the needs of our clients thanks to our cutting-edge installations for onshore and offshore wind towers.

The highly efficient layout of our factories provides our clients with products of the highest quality and with the shortest delivery times. Their production capacities have been developed to cover the

current and future dimensions of both onshore and offshore towers.

In terms of onshore towers, we accompany our clients in strategic markets around the world to provide them with global support while maintaining the highest quality standards.

## Offshore foundations

At **HWG**, with our factory expansion in Bilbao, we are expanding our industrial know-how to the offshore foundations market, while diversifying in product and client type (wind farm developers, utilities).

In 2022, after signing the contract with Ørsted, a Danish multinational renewable energy company, we approved an investment of €150 million that allowed us to substantially expand the capacity of the Bilbao factory from January 2024. The "Hornsea

3" farm, located off the coast of the United Kingdom, will have a capacity of 2.9 GW and is expected to be completed by the end of 2027.

With this new factory in the Port of Bilbao, which has direct access to the quay and a draught measuring 21m in depth, Haizea becomes the reference factory for the monopiles (submarine foundations) that the offshore market will demand in the coming years.

## Large castings

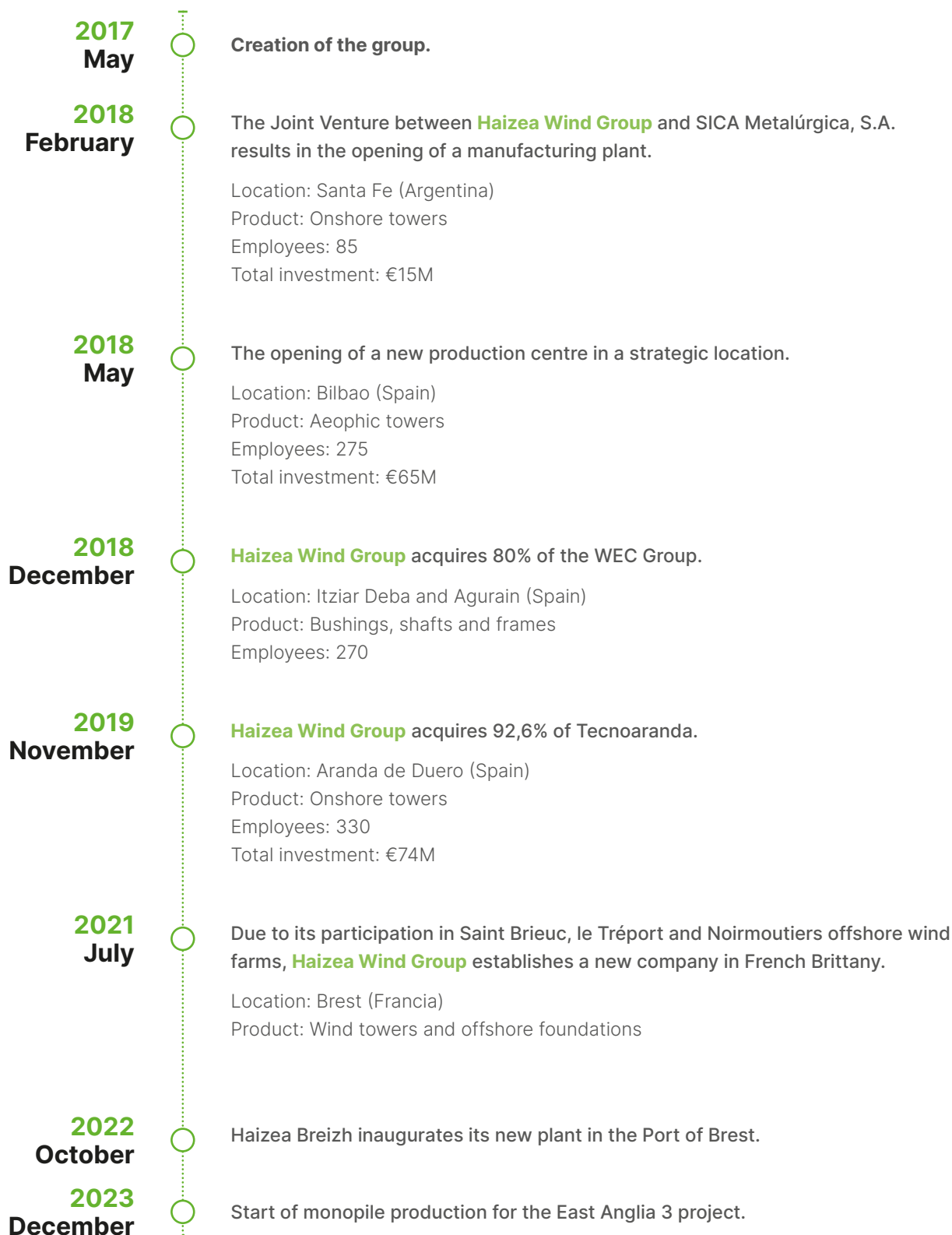
We manufacture large cast components for wind turbines used by onshore and offshore wind farms. We integrate within our capabilities a large part of the operations chain, from the foundry process (casting unit in Agurain, Spain), through the logistics for delivery to the customer (logistics centre in Pamplona, Spain), even including the machining, surface treatment and assembly processes (Itziar-Deba facilities, Spain).

All these capabilities and a committed and specialised team allow us to develop the following products:

- **Turbine hubs.** From 15 Tn to 45 Tn and from 3MW to 8MW, we produce hubs for wind turbines up to 5 meters in diameter.
- **Main frames.** From 11 Tn to 53 Tn and from 3MW to 11MW. We manufacture main frames up to 5.5 m long and 4.5 m wide.
- **Main axes.** From 15 Tn to 44 Tn and from 4MW to 15MW, sand or shell casting.
- **Main Bearing House.** From 14 Tn to 49 Tn and from 4 MW to 15 MW.

## 2. 3. Group constitution

---





## 2. 4. Key figures and milestones for fiscal year 2023

---

### Key figures<sup>1</sup>



**over  
1,300**  
professionales



**82%**  
international  
sales



**over  
€280  
million**  
turnover



**over  
€30  
million**  
EBITDA

We continue to grow year after year. In fiscal year 2023 we increased our turnover by 12%, EBITDA by 20% and the number of employees by 13%.

---



<sup>1</sup> The number of professionals includes the 140 employees of **Haizea Sica, SA**, located in Argentina.

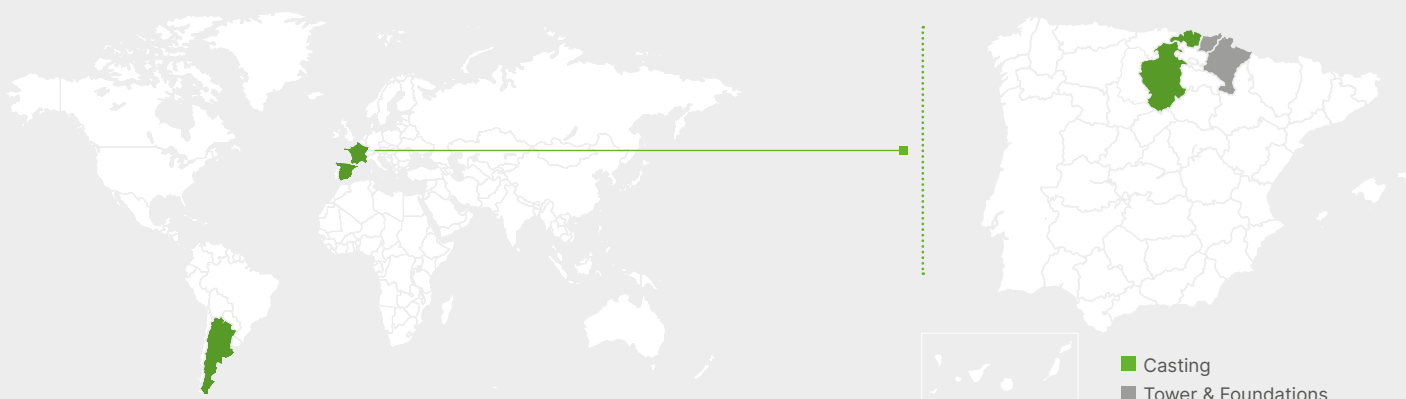
## Key milestones

<b>March</b>	○	<b>Haizea Wind Group</b> and Iberdrola sign a contract for the supply of monopiles for the East Anglia 3 wind farm, located in the United Kingdom.
	○	<b>Haizea Wind Group</b> and US Wind partner to build a new manufacturing plant for the construction of towers and monopiles.
	○	<b>Haizea Tecnoaranda</b> begins production of the first suction sails prototypes.
<b>April</b>	○	Capital increase of <b>Haizea Bilbao</b> .
<b>June</b>	○	Appointment of two independent directors and constitution of the Audit and Compliance, Appointments and Remuneration, and Strategy and Investment Committees.
<b>September</b>	○	Completion of production of St. Brieuc, <b>Haizea Breizh's</b> first project.
<b>October</b>	○	Production launch of order for 76 transition parts for Baltic Power.
<b>December</b>	○	Start of monopile production tests in <b>Haizea Bilbao</b> expansion. <b>Haizea Bilbao</b> is the first plant of the Group to obtain ISO27001 certification.





## 2. 5. Haizea Wind Group around the world



### Castings | **haizea** grupo WEC



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



**Casting.**  
Agurain (Spain)



**Logistics.**  
Navarre (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. Identification of key risks and opportunities

The Group's Management carries out a periodic identification of risks and opportunities, divided into different processes: strategy and planning, improvement management, quality management, environmental management, talent management, product engineering, purchasing and logistics management, maintenance, production, information systems, commercial, controlling, financial, health and safety management and project management.

For each new project we analyse risks and opportunities, identifying mitigation measures and following up on the actions.

Furthermore, in the Executive Committee's monthly meetings, the operational results achieved and the forecasts for the following month are discussed, as well as any other factor that may impact the budgets for the coming months. In these meetings a comprehensive review of the market situation, competitors, suppliers, clients and personnel is conducted.

We undertake periodic market analyses in which a general review is conducted of the key players participating in the value chain, the investments being made in the business worldwide, the profitability of the key OEMs (Original Equipment Manufacturers) in the market in recent years and the market demand expectations in future years for each territory. This allows us to be agile and strategic, and to adapt appropriately to the market.

Along these lines, we conduct a SWOT analysis (Strengths, Weaknesses, Opportunities and Threats), in which we examine the situation of the Group, analysing both its internal and external characteristics. The main opportunities that we

have identified in the market are associated with investment/growth arising from the sector's reorganisation. In addition to the Group's SWOT analysis, we have specific matrices for the main businesses, which allows us to have a faster response capacity that is closer to the reality of each company.

Additionally, each of the main companies that make up the Group has its own 2021-2025 business plan, which allows us to carry out supervision and monitoring in all businesses of the evolution of key indicators, both financial and non-financial, and establish specific actions if necessary.

The most relevant business risks correspond to the increase in the cost of energy and raw materials, the uncertainty resulting from conflicts, the risk of lack of optimisation and/or innovation of our industrial processes and solutions that allow us to add value to the market, and the risk linked to possible macroeconomic changes, especially in the sector in which we operate, forcing us to be very flexible and adapt to market cycles, among others.

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





## 4. Materiality analysis

The Non-Financial Information Statement allows **Haizea Wind Group** to make available to its stakeholders the data related to the 2023 financial year of those non-financial matters that are of particular relevance to the Group.

The most relevant stakeholders considered are those indicated below:

- Shareholders/Senior Management.
- Employees.
- Clients.
- Subcontractors/suppliers.
- Financial institutions.
- Public administration.

The Group has established specific communication channels with its stakeholders, thanks to which it knows their needs and expectations.

For each stakeholder group, strategic, economic, environmental, social and management system objectives have been set that have been monitored and will be updated in subsequent strategic reflections that will again start from an analysis of the internal and external context of the Group and which will have sustainability and Corporate Social Responsibility as a key lever.

In this sense, in order to define the most relevant issues in terms of sustainability for the current period, Management has conducted an analysis which includes: the pending issues or to be developed from the previous strategic reflection, the expectations of the stakeholders, benchmarking of competitors and regulatory trends, to finally agree on the relevant issues obtained from the

joint evaluation. As a result of these analyses, 24 material topics have been identified for evaluation, divided into three categories: Environmental, Governance and Social. The most relevant ones based on internal and external importance are the following:

- Occupational Health & Safety.
- Ethics and compliance.
- Customer satisfaction and relationship of trust with them.
- Attraction and retention of specialised talent.
- Employee well-being (work-life balance, work environment, fair remuneration).
- Product quality and safety.
- Climate change.

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

---

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

---







## 5. Information on environmental matters

### 5.1. Group policies

---

At **HWG** we believe in sustainability as a way of doing things, aligning the Group's strategic development with the concerns and needs of our stakeholders, thus combining the achievement of economic benefits with social commitment and respect for the environment.

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

**Integrated Occupational Health and Safety, Quality Management and Environment Policy** approved by the President and communicated to our employees via the Intranet. The commitment to excellence in environmental management of the Group is the basis for establishing an Environmental Management System whose key commitments are as follows:

- To continuously prevent pollution, minimising and avoiding our environmental impact as far as possible.
- To involve, train and hold accountable the people who make up the organisation so that they respect, share and apply the Environmental Management System, whether they are employees, suppliers or subcontractors.

Accordingly, everyone in the organisation must read and accept this Policy and strive to minimise the environmental impact resulting from their activities and the use of the equipment, facilities and work means made available to them.

In fiscal year 2022, Haizea Tecnoaranda approved a new environmental policy updating the responsibilities and competencies in this area and increasing its environmental commitment, which has been in force throughout 2023. This company implemented a new energy review procedure in 2023 that describes the methodology established for conducting the energy review with the following objectives:

- Identify the current types of energy.
- Evaluate past and current energy use and consumption.
- Identify significant uses of energy.
- Determine and prioritise opportunities for improvement.
- Estimate future uses and consumption.

In Haizea Bilbao, the procedure for "Environmental functions and responsibilities" was approved in 2023: it describes the environmental roles and responsibilities of the company, with the aim of integrating environmental aspects into all organisational structures and promoting a true culture of protection and respect for the environment.



**General Code of Ethics and Conduct of the Group**, which indicates that the Group will promote protection and respect for the environment, will integrate this objective in the development of its activity and will promote the development of good environmental practices, including responsible resource consumption, proper waste management and reduction of waste generation.

In this sense, and with the aim of extending the General Code of Ethics and Conduct not only to the people who make up the Group, but also to the suppliers with whom we have formalised contractual relationships, we have a Code of Conduct for suppliers that is included in the General Purchasing Conditions which all suppliers and contractors must sign.

**Instruction on good environmental practices and awareness guidelines**, which seeks to raise awareness among all staff about the problem of waste and encourage the reduction, reuse and recycling of waste and packaging, as well as take

actions to reduce energy consumption. Specifically, good practices are established in the management of the following elements: water, paper, batteries and ink cartridges, atmospheric emissions, energy consumption, hazardous materials, purchases, inert waste, computer equipment, transportation and metal work.

Since 2022, specific work groups have been developed in Haizea Bilbao to gather suggestions and concerns from employees and establish an incentive plan designed to improve order and cleanliness.

**Procedure for identifying and assessing environmental aspects**, in all the Group's plants and with special relevance in the foundry activity of Haizea Grupo WEC, which is the Group company with the greatest potential environmental impact associated with the activity conducted (foundry).

## Certifications

At **HWG** we have continued to implement the Environmental Management System in accordance with the most internationally recognised standards and certifications and the highest compliance standards.

All our plants (Haizea Bilbao, Haizea Tecnoaranda, Haizea Grupo WEC and Haizea Breizh) have achieved ISO 14001, the most important and commonly used technical standard to proceed with the implementation and assessment of environmental management systems. This certification specifies the requirements for an environmental management system so that organisations control their environmental aspects and impacts and thus improve their performance and results. By obtaining this certificate, which is completely voluntary, the Group has demonstrated its proactivity in exceeding legal requirements and achieving levels of excellence in environmental matters.

In recent years we have been working on obtaining certification in Energy Management System, according to ISO 50001. This certification helps organisations implement an energy policy and adequately manage the energy aspects resulting from their activity, ensuring improvements in consumption and energy efficiency. The foundry unit of Haizea Grupo WEC obtained this certification in 2022 and Haizea Tecnoaranda in 2023. On the other hand, Haizea Bilbao has been working on this certification throughout 2023, and expects to obtain it in 2024.

Additionally, in 2023 Haizea Tecnoaranda received the gold medal from EcoVadis, the sustainability rating analyst, while Haizea Grupo WEC and Haizea Bilbao have received the silver medal.

## Resources dedicated to environmental risk prevention

In relation to the resources dedicated to the environment, each plant has at least one environmental manager, in charge of supervising and conducting the necessary improvement actions to reduce environmental impact. Specifically, in the Group there are 7 people dedicated full time to the prevention of environmental risks.

Since fiscal year 2022, the continuous improvement area of Haizea Grupo WEC has been working with the objective of standardising faster, more flexible processes, reducing the time from order to delivery (Lead Time) and eliminating processes that do not add value, which also means a reduction in environmental impact.

Regarding the expenses borne by the Group in relation to the reduction of environmental impact and the protection and improvement of the environment, these are mainly associated with the management and removal of waste, as well as certain investments. Specifically, in fiscal year 2023, the investment in the Haizea Tecnoaranda plant associated with the project to install solar panels of up to 2 MW for internal consumption stands out, with an investment of €457,000 in 2023, added to the €636,000 invested in 2022. On the other hand, the construction of the clean point, which involved an investment of €160,000 in 2023 and has allowed waste management to be substantially improved.

Promoting commitment to the environment and employees, in 2023 at Haizea Bilbao we have reinforced the sustainable mobility project, expanding an additional line for morning and afternoon shifts. Thus, during that year an average of 75 people used this service every day, with the consequent reduction in emissions resulting from the use of fuel by employees.



## 5. 2. Key risks identified



We are committed to the environment, and awareness in this area has led us to develop policies and implement measures that minimise the risk and environmental impact that we may generate as a result of our activity. We have reflected on the potential impacts related to our activity on the environment and have detected the following key risks:

- Legislative changes.
- Waste generation.
- Possible environmental damage to the surroundings (emissions, discharges, soils).
- Negative impact on biodiversity.
- Impacto negativo en la biodiversidad.

To mitigate these risks, we have defined key indicators that are constantly monitored by Group Management.

As of 31 December 2023, it is not recorded in the consolidated balance sheet, as no provision is required for risks and expenses arising from environmental actions, nor are there ongoing litigation, compensation or contingencies related to the protection and improvement of the environment. In addition, the Directors of the Parent Company do not expect that significant liabilities of this nature will arise in the event of an inspection.

Finally, each company in the Group has liability insurance to cover damage, and that Haizea Bilbao has Construction All Risk (CAR) Insurance for the entire extension construction.

## 5.3. Environmental management and performance

### 5.3.1. Climate change and other types of pollution

In line with our strategy and objectives to fight climate change, and as a necessary step to reduce CO2 emissions, we calculate and monitor GHG emissions (greenhouse gases): emissions are quantified in companies which have a significant impact due to their activity. This helps us set specific objectives and promote the decarbonisation of the economy.

In addition, the Group is working to quantify scope 3 emissions. As a first step, a project started in 2023 at Haizea Grupo WEC to calculate the organisation's carbon footprint, in reference to scopes 1, 2 and 3. The objective of this project, promoted by the Association of Foundries of the Basque Country and Navarra, is the coordinated application of the methodology for calculating the European Environmental Footprint to Basque SMEs in the foundry sector, through a tool specifically developed for this purpose. In addition, in Haizea

Tecnoaranda the measurement of scope 3 began in 2023 and in Haizea Bilbao in 2022.

To measure the progress of our actions against climate change and the reduction of GHG emissions, we have set a series of objectives at the corporate level, therefore applicable to all our work centres, consisting of the gradual reduction of:

- Waste generation per ton of final product.
- Energy consumption per ton of final product.
- CO2 equivalent emissions per ton of final product.

This is in order to achieve the shared objective of being neutral in carbon emissions by 2040 at group level.

As an example of the progress already achieved, we present below the following indicators in absolute values:

Haizea Wind Group	H Bilbao	H Grupo WEC	H Tecnoaranda	Total 2023
Emissions (scope 1) tn CO2 eq	1,141	557	489	2,187
Emissions (scope 2) tn CO2 eq	-	-	-	-
<b>Total</b>	1,141	557	489	2,187

Haizea Wind Group	H Bilbao	H Grupo WEC	H Tecnoaranda	Total 2022
Emissions (scope 1) tn CO2 eq	1,119	734	503	2,356
Emissions (scope 2) tn CO2 eq	-	-	-	-
<b>Total</b>	1,119	734	503	2,356

Below is a description of the emissions relative to production variables. In fiscal year 2023 we reduced the number of tons casted (Haizea Grupo WEC) and sections manufactured (Haizea Tecnoaranda). However, we increased the number of tons produced (Haizea Bilbao).



**Haizea Tecnoaranda**

Indicator:	2020	2021	2022	2023
Carbon emission tn (scope 1 and 2)/section	2.67	0.53	0.36	0.51

Although emissions in absolute values were reduced, their decrease was less than the reduction in manufactured sections, hence the ratio has increased compared to 2022. This is because there is a part of fuel consumption that is fixed regardless of production.

2023 is the third consecutive year in which 100% of the electrical energy consumed comes from renewable sources. As a result of this, the emission of tons of carbon per section (scope 1 and scope 2) has been reduced by 81% in 4 years.

The company has been registered since 2022 in Miteco, a registry that includes the efforts of Spanish companies, administrations and other organisations in the calculation, reduction and compensation of the greenhouse gas emissions generated by their activity, more specifically for the scope 1 and 2 emissions. This registry awarded us their “I calculate and reduce” seal also for 2023.. In 2023 we began the process for measuring scope 3 emissions, including emissions generated by waste management, water consumption and travel of the majority of the workforce.

**Haizea Bilbao**

In Haizea Bilbao, to achieve the set objectives, the agreement with Acciona was renewed for the supply of 100% renewable energy from 2022. In fiscal year 2023, emissions are 0.021 tn CO2 eq/tn final product (0.037 in 2022), all of them associated with scope 1.

Although emissions in absolute values have increased due to the increase in production, we have managed to reduce the relativised ratio, which shows the positive results we are having in the decarbonisation actions conducted.

**Haizea Grupo WEC**

At Haizea Grupo WEC, 100% of the electrical energy consumed throughout the different production processes comes from 100% renewable sources. In fiscal year 2023, the ratio of tons of CO2 equivalent per ton cast was 0.022 (0.023 in 2022), all associated with scope 1.

The Group is not subject to or affected by the regulations on emission rights issued by the European directive and considered in the national emissions plan, which is why it is not in a position to provide information on greenhouse gas emission rights.



### 5.3.2. Circular economy and waste prevention and management

**HWG** is firmly committed to implementing an environmental strategy based on the circular economy, with the aim of minimising the possible negative impacts resulting from our activity and with the firm purpose of achieving effective management of the waste generated. Being aware of this, in fiscal year 2023 the Group has continued to improve the various recycling and reuse procedures that promote eliminating and reducing waste, highlighting the following initiatives:

- Signage has continued at the plants, improving the identification and zoning of waste containers.
- Reduction of the carbon footprint due to the compaction of plastics and consequently, the reduction of transportation.
- Change in the management of zinc waste. Since 2022, this is also considered hazardous waste with the aim of covering the new waste specifications.

Below is a list of the most relevant initiatives conducted in each plant in terms of circular economy and waste management:

#### Haizea Tecnoaranda

- Efforts to reuse metal waste continue, separating waste such as, for example, soda cans.
- Improvement of waste management thanks to the return of wooden pallets and coils to suppliers for reuse as raw materials.

#### Haizea Grupo WEC

- Waste management continues to be improved thanks to the separation of pallets, reusing or recovering pallets in good conditions of use, obtaining very positive results in 2023 that have materialised in the reuse of 20 tons of wood.
- At the foundry, which is the main waste generator, actions are conducted with the aim of improving the ratio of "Sand waste managed/Tons produced", highlighting the following:
  - Separation of the metallic part from sand waste.
  - Recovery of ceramic waste.
  - Development of the installation project for a mini screening plant whose start-up is expected for the first quarter of 2024. Through this installation, an internal pretreatment of the sand waste will be conducted to obtain different fractions of said waste, through screening and treatment. Differentiated fractions will therefore be obtained, some destined for landfill and others that can be reused in the sand circuit.
- At the end of 2022, three waste compactors for cardboard, plastic and Big Box containers were put into operation at the foundry, which transforms this waste into bales of cardboard and plastic. This initiative translates into the reduction of CO2 emissions since it considerably reduces the number of trips related to waste management, going from 42 trips in 2022 to just 2 in 2023.

- Similarly, another compactor was installed in the surface treatments unit, which has made it possible to reduce the number of trips from 11 to 1 between 2022 and 2023.
- In the last quarter of 2023 we began a project to recover fine melting waste. Until then, this hazardous waste was destined for landfills, and with this project that will begin operating in 2024, it will be destined for a company that will use it as raw material in its production process.

In addition, for waste management, Group companies have contracts with management companies that specialise in waste transportation and handling. The entire process, from collection to handling and, in some cases, return for reuse, as well as the responsibility of both, is included in these contracts.

Waste generation for fiscal years 2022 and 2023 is detailed below, both by type of waste and by destination:

Type of Waste (in tons)	2023	2022
Hazardous waste	688	679
Non-hazardous waste	14,168	14,914

Type of Waste (tons)	2023	2022
Hazardous waste	688	679
Recovery destination	160	102
Disposal destination	333	348
Valorization destination	195	228
Non-hazardous waste*	14,168	14,914
Recovery destination	699	394
Disposal destination	3,613	3,838
Valorization destination	9,856	10,681



**We have contracts with management companies that specialise in waste transportation and handling.**

Hazardous waste is considered to be waste whose intrinsic properties present risks to health or the environment, such as, for example, melting refineries, absorbents, paint, sludge, etc.

The non-hazardous waste generated in fiscal year 2023 mainly includes the following materials: shot grit, scrap metal, slag, shavings, zinc dust, flux, paper and cardboard, plastics and wood.

\* In financial year 2023 we began a more in-depth analysis of the waste considered non-hazardous in Haizea Bilbao, leading to the monitoring of waste that is returned and that can be recovered, such as scrap metal, shavings, the frames/cans and slag. This has led to much more non-hazardous waste being recorded for recovery (specifically, 4,435 tons in 2022 and 4,481 tons in 2023). For the comparison to be correct, the 2022 data has been indicated with this consideration, affecting the data for "Non-hazardous waste 2022" and "Kilograms of non-hazardous waste per ton produced 2022".

## Key indicators

### Haizea Bilbao

Indicator	2023	2022
Kilograms of hazardous waste per ton produced	4.81	4.65
Kilograms of non-hazardous waste per ton produced*	109.75	111.73

In fiscal year 2023, the kilograms of waste per ton produced remain similar to those of the previous year.

The Group has key waste generation monitoring indicators that help set specific actions and specific objectives, as well as monitor whether the measures implemented are having an effect. Below we detail the indicators for each of the Group companies:



### Haizea Tecnoaranda

Indicator	2023	2022
Hazardous waste per section kg	205	163
Non-hazardous waste per section kg	159	141
Urban waste per employee kg/person	80	80
Ratio: Recycled waste/generated waste	68%	84%

### Haizea Grupo WEC

Indicator	2020	2021	2022	2023
Sand waste/tons cast	5.83%	5.32%	3.90%	5.59%

As we already mentioned in the actions conducted, one of the main projects that we have conducted in the Group in terms of circular economy at the Haizea Grupo WEC foundry is to improve waste management. This has been directly reflected through the monitoring and supervision of the sand waste indicator per ton melted. In fiscal year 2023, although this reduction objective has continued the ratio has worsened due to the drop in production.





### 5.3.3. Sustainable use of resources

We work to optimise the use of material resources in all phases of our activity. For this reason, in the Group we continue to promote the efficient use of resources focused on the consumption of raw materials and energy. Through the environmental and energy management systems implemented in the Group, it is possible to measure, assess and act to continue implementing measures that allow us to increase energy efficiency and thus optimise resource consumption in our operational processes.

The main measures implemented in fiscal year 2023 linked to the sustainable use of resources are the following:

- The clear search for renewable energy consumption guides the Group's strategy in this matter. Thus, in 2023 a renewable energy supply agreement (PPA) was signed with validity until 2031. This agreement will be supplemented with another that will come into force in January 2024, valid for five years, and that will allow the energy consumed in the new Bilbao monopile plant to be 100% renewable and will allocate consumption to other Group plants.
- Reuse of sand for the manufacture of new moulds in the foundry unit.
- Incorporation of LED lights, renovation of luminaires, and sensorised offices for automatic shutdowns when there is no movement on some floors.
- A new compressed air compressor has been put into operation in Haizea Bilbao, with high energy efficiency features and an exchanger.
- Installation of solar panels for energy self-consumption in Haizea Tecnoaranda.
- At Haizea Tecnoaranda the following initiatives have been implemented with the aim of reducing natural gas consumption:
  - Use of residual heat from compressors to heat paint booths 1 and 2.
  - Incorporation of a refrigeration plant to take advantage of the surplus energy of the photovoltaic system, increasing the temperature of the stored water from 75°C to 90°C, which means better performance in the painting booth heating system, in addition to taking advantage of the cold for the air conditioning of offices and locker rooms.
- Also at Haizea Tecnoaranda, the taps in the showers and sinks in the changing rooms were changed to push-buttons to reduce water consumption.



© C. Beyssier - Iberdrola France.



### Lean manufacturing in 100% of HWG plants

All the Group's plants operate under the "lean manufacturing" methodology. In recent years, efforts in this regard have focused on the Haizea Bilbao plant, which begins its productive operation under this methodology at the beginning of 2022 with the aim of making processes more efficient and improving the quality of the products through the incorporation of operational improvements such as:

- Daily meetings at the plant level.
- Creation of action tables to monitor continuous improvement initiatives:

- Maintenance requests.
- Safety training.
- Small improvements in the logistics and production process.
- Visual and efficient plant management.
- Introduction of new roles within the teams focused on safety, quality and delivery.
- Monthly visits to the plant by management.

In 2023, the implementation of this methodology was intensified, with a full-time responsible person, and different 5s and standardisation projects have been developed.

### Circularisation of materials after project closure

At Haizea Bilbao we have a process of collecting, classifying and inventorying leftover materials and tools after the completion of projects. We collect mainly screws, bolts, nuts, washers and clamps. All these elements are accessible to Project Managers within the warehouse, in a product shop at zero cost. Since 2023, ferrules and rings have also been collected and sold as scrap.

### Control of welding tools

With the aim of reducing the consumption of abrasive discs at the Haizea Bilbao plant and raising awareness among the team about responsible use, we have vending machines for the issuance of tools, as well as an identification system via employee card to improve tracking. This project has led to a significant reduction in disk consumption year after year.

### 5.3.3.1. Raw Materials

Consumption of main raw materials used in the Group in 2023 and 2022 is shown below. The reason for the evolution in absolute terms lies in the increase in sales volume and associated orders:

#### Consumption of raw materials

Consumption of raw materials	Units	2023	2022
Paint	Litres	785,159	832,862
Flux	Tons	924	564
Sheet	Tons	101,371	76,668
Ingot	Tons	13,441	15,786
Scrap	Tons	6,653	9,936
Sand	Tons	1,372	3,571
Resin	Tons	975	1,195
Catalyst	Tons	405	464

The consumption of sheet metal raw materials mainly comes from Haizea Bilbao. The increase in its consumption is associated with the increase in tons produced.

The rest of the consumption of raw materials has been reduced across the board, and is associated with the reduction in tons melted at Haizea Grupo WEC and the reduction in the number of sections at Haizea Tecnoaranda.

### 5.3.3.2. Energy and water

#### Energy consumption

Energy consumption (kWh)	2023	2022
Electricity (kWh)	41,690,706	48,534,549
Natural Gas (kWh)	8,045,085	10,229,502
Diesel (litres)	148,914	149,310

In fiscal year 2023 there has been a decrease in electricity and natural gas consumption. This is due to the fact that the highest consumption of these energies occurs in the Haizea Grupo WEC foundry, and there has been a 21% drop in tons melted, which has caused less use of the furnaces, and therefore a reduction in consumption.

In addition, it is worth noting that, as established by regulations, all our plants are subjected to energy efficiency audits every four years. From these regulations, certain improvement actions emerge that we are implementing gradually, helping us make sustainable use of resources. It is noteworthy that all electricity consumption comes from 100% renewable energy.





### Water consumption

Below is the water consumption information for fiscal years 2022 and 2023:

Water Consumption (m <sup>3</sup> )	2023	2022
Foundry (Haizea Grupo WEC)	12,890	14,065
Other	7,135	4,297

Water consumption associated with the foundry has been reduced due to a decrease in production. The rest is mainly associated with Haizea Bilbao, and its increase is due to the increase in tons produced.

### 5.3.4. Protection of biodiversity

The activities and operations conducted in the production plants do not have a direct influence on biodiversity and protected areas, since the plant facilities are located within industrial estates authorised for this purpose, and therefore are not part of areas considered as protection areas. In addition, we comply with all the environmental regulations required.

In relation to the product, our objective is to manufacture it based on the client's specifications and design. Our client is committed to assuming a leadership position in the biodiversity conservation and protection sector and to raising awareness among all stakeholders about the magnitude of this challenge and the benefits associated with addressing its solution.





## 6. Social and employee-related matters

### 6.1. Group policies

---

At **Haizea Wind Group** we have a set of codes and policies that include the Group's philosophy in all areas that concern human resources, among which are the following:

**Health and Safety Policy at work:** the Group is involved in safeguarding the health and safety of its employees, putting into practice several dynamics, which are based and developed under the Prevention Plan, the Assessment of Occupational Risks and the Preventive Activity Planning.

**General Code of Ethics and Conduct:** which indicates that all employees have the right to be treated fairly and respectfully, and whose objective is to create a work environment in which trust and mutual respect prevail.

**Selection policy:** the Group maintains objective selection policies by business. They define how to identify and manage personnel selection needs and what the system is for conducting the selection processes. In this way, we guarantee that the selection processes are based on criteria of equality and non-discrimination.

**Training and people development policy:** through which the implementation of training plans and career plans is promoted that guarantee the development of professional skills in order to actively contribute to achieving the Group's objectives.



**Remuneration policy:** through which a classification, remuneration and professional career system is established for personnel included in the technical and administrative assistant professional groups. Through this policy, the adequacy of staff remuneration is guaranteed, according to their professional development, to labour market criteria, safeguarding internal equity and according to the Group's possibilities.

Progressively, all Group companies are creating policies and procedures for specific aspects of personnel management that favour the standardisation of processes and employees knowledge of different aspects of personnel management. In 2023, the main progress in this regard have been the following:

**Expense and travel policy** in Haizea Bilbao, which establishes an internal process to standardise travel and travel expenses in this company.

**Policy for communicating absences and requesting leave** at Haizea Grupo WEC.



## 6. 2. Key risks identified

---

The people who make up **Haizea Wind Group** are key to guaranteeing the success and the quality standards that characterise the Group: **we will go as far as our people go**. For all these reasons, Management has identified the main risks related to personnel:

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

The consequences associated with the materialisation of such risks could be the reduction of employee productivity and the deterioration of their motivation.

To mitigate the risks detected, key indicators have been defined that are constantly monitored by the Group's Management.



## 6. 3. Management and social performance

---

### 6.3.1. Employment

With the aim of having sufficient talent to confidently address the challenges we face in the Group, we have worked mainly in two areas: **talent attraction and talent management**.

As a result of our commitment to people, 266 people have joined the Group in fiscal year 2023 (76 people in 2022).

---

## Staff at year-end

In 2023 **Haizea Bilbao** has been immersed in a talent recruitment process for the new monopile plant, with a target of 255 new hires. At the end of 2023, 252 people have been hired for this new plant.

The breakdown of the number of **Haizea Wind Group** employees at the end of the 2023 financial year, distributed by gender, age, professional category, type of contract and type of working day, is as follows:

Total number of employees by gender	31/12/2023	31/12/2022
Men	1,076	942
Women	96	77
<b>Total</b>	<b>1,172</b>	<b>1,019</b>

Total number of employees by age	31/12/2023	31/12/2022
Under 30	179	152
Between 30 and 50	801	715
Over 50	192	152
<b>Total</b>	<b>1,172</b>	<b>1,019</b>

Total number of employees by professional category	31/12/2023	31/12/2022
Managers	30	27
Technical staff and middle management	160	148
Administrative staff	19	17
Workers	963	827
<b>Total</b>	<b>1,172</b>	<b>1,019</b>

Total number of employees by contract type	31/12/2023	31/12/2022
Permanent	1,031	883
Temporary	141	136
<b>Total</b>	<b>1,172</b>	<b>1,019</b>

Total number of employees by type of work day	31/12/2023	31/12/2022
Full-time	1,169	1010
Part-time	3	9
<b>Total</b>	<b>1,172</b>	<b>1,019</b>



At **Haizea Wind Group** we are committed to permanent hiring to provide greater stability to the human team that works with us and with the aim of retaining our talent. At the end of fiscal year 2023, 88% of our employees had permanent contracts (86% in 2022).

In addition, the work-life balance and flexibility measures we have allow employees to make their work and personal lives compatible without having to work part-time. Proof of this is that 99% of our staff have full-time contracts (99% in 2022).

Our activities are focused mainly on productive plants, where women traditionally had less presence. Hence, 92% of employees are men (92% in 2022). However, we are working to attract and incorporate more women into our activities.

Responding to the objective of increasing the presence of women in management positions, in 2023 we will reach a proportion of 40% of women in the total composition of the Management Committees of each of our plants.

In Haizea Grupo WEC, to address the drop in production, a Temporary Downsizing Plan (ERTE) was used in 2023 from the end of August to December, which affected a total of 100 foundry employees.





## Annual average contracts

The experience and knowledge of the people who are part of **Haizea Wind Group** are one of the main points that have facilitated our competitive position, this approach being consistent with the type of majority contract that we formalise with our staff,

as can be seen from the following breakdowns of information with the annual average of permanent and temporary contracts.

Average number of employees by gender	2023		2022	
	Permanent	Temporary	Permanent	Temporary
Men	968	44	833	120
Women	77	4	70	7
<b>Total</b>	<b>1,045</b>	<b>49</b>	<b>903</b>	<b>127</b>

Average number of employees by age	2023		2022	
	Permanent	Temporary	Permanent	Temporary
Under 30	147	16	99	47
Between 30 and 50	718	27	657	71
Over 50	180	6	147	9
<b>Total</b>	<b>1,045</b>	<b>49</b>	<b>903</b>	<b>127</b>

Average number of employees by professional category	2023		2022	
	Permanent	Temporary	Permanent	Temporary
Managers	29	-	24	-
Technical staff and middle management	151	1	148	8
Administrative staff	17	2	13	1
Workers	848	46	718	118
<b>Total</b>	<b>1,045</b>	<b>49</b>	<b>903</b>	<b>127</b>

Average number of employees per type of working day	2023	2022
Full-time	830	1,024
Part-time	264	6
<b>Total</b>	<b>1,094</b>	<b>1,030</b>

### Employees with disabilities

At **Haizea Wind Group** we are strongly committed to non-discrimination, inclusion of persons with disabilities and universal accessibility, promoting the direct hiring of employees with certified disabilities. At the end of 2023, there are 14 persons with disabilities in the Group's workforce (15 persons in 2022).

At **Haizea Wind Group** we guarantee that our selection processes do not exclude anyone when the requirements of the specific position allow

it. Although the foundry unit has a certificate of exceptionality issued by the local authority, the objective is established to increase the contracting of products and services to companies that employ persons with disabilities. Specifically, in 2023, we collaborated with special employment centres for an amount of €2,244,216.31 thousand, facilitating the entry of persons with disabilities into the labour market.

### Average salaries

The Group's remuneration system is assigned based on the collective bargaining agreement. Additionally, there is a system through which it is intended to establish a classification, remuneration and professional career similar to labour market criteria.

Below is the breakdown of the average annual fixed remuneration (not including variable remuneration) corresponding to the 2023 financial year of **Haizea Wind Group**, distributed by gender, age and professional category:

Average remuneration by gender (€)	2023	2022
Men	31,622	30,116
Women	35,233	33,680
<b>Total average</b>	<b>31,889</b>	<b>30,382</b>

Average remuneration by age (€)	2023	2022
Under 30	25,195	24,337
Between 30 and 50	32,470	31,134
Over 50	35,257	32,534
<b>Total average</b>	<b>31,889</b>	<b>30,382</b>

Average remuneration by professional category (€)	2023	2022
Managers	105,929	103,365
Technical staff and middle management	43,129	40,615
Administrative staff	26,776	28,433
Workers	27,650	26,419
<b>Total average</b>	<b>31,889</b>	<b>30,382</b>

In relation to the “Directors” category, the average remuneration of men is €117,000 (€113,000 in 2022) and the average remuneration of women is €54,000 (€84,000 2022).

### Wage gap

The applicable collective bargaining agreements regulate the average remuneration of employees throughout the Group, establishing equity criteria between similar jobs regardless of gender. In this regard, both the remuneration of personnel subject to the agreement and that of personnel outside of it are established equitably, avoiding gender based discrimination.

The mathematical calculation of the wage gap, understood as the difference between the average fixed remuneration of men and the average fixed remuneration of women over the average fixed remuneration of men, stands at -11.4% (-11.8% in 2022), according to which a percentage less than zero represents the percentage that women earn more than men.

#### Wage gap by professional category

	2023	2022
Managers	35%	40%
Technical staff and middle management	13%	20%
Administrative staff	-20%	3%
Workers	-1%	-2%

### Remuneration of the same or average jobs in the company

At **Haizea Wind Group** we have compensation policies in place, aimed at providing our employees competitive, homogeneous and equitable remuneration, allowing performance to be aligned with the assigned duties and responsibilities. Each job position has salary ranges established based on objective aspects, regardless of gender, such as academic training, years of professional experience or the responsibilities assigned to that position,

**Despite the increase in material and transportation costs that we have suffered, we have increased our average salaries by 5%.**

This global figure, which represents a negative wage gap, is explained by the different distribution of job categories between men and women, with women being proportionally greater in technical and administrative positions compared to a greater proportion of men in blue-collar positions, where the average remuneration is lower. If we look at the salary gap by professional category and based on the hourly ratio, the differences that can be seen are associated with the seniority and responsibilities of the role in question. Below, we detail the wage gaps by professional category based on the fixed hourly salary:

guaranteeing equity regardless of who is assigned the position.

Where there is an applicable collective bargaining agreement, the average remunerations are, at least, those established in the collective bargaining agreement, and in some cases there are company agreements that improve their working conditions.



In the Group, the minimum starting salary in 2023 (lowest position) was €21,000 (€20,500 in 2022), with the ratio over the minimum wage being 1.62 (1.46 in 2022).

### Number of layoffs

The breakdown of layoffs in the 2023 financial year of **Haizea Wind Group** distributed by gender, age and professional category is as follows:

Number of layoffs by gender	2023	2022
Men	30	74
Women	3	4
<b>Total</b>	<b>33</b>	<b>78</b>

Number of layoffs by age	2023	2022
Under 30	10	22
Between 30 and 50	18	49
Over 50	4	7
<b>Total</b>	<b>32</b>	<b>78</b>

Number of layoffs by professional category	2023	2022
Managers	2	0
Technical person and middle management	4	4
Administrative staff	0	0
Workers	26	74
<b>Total</b>	<b>32</b>	<b>78</b>

In fiscal year 2023, the voluntary turnover rate was 9% (10% in 2022), with 167 voluntary departures due to voluntary resignations and leaves of absence (91 in 2022).

In addition to the previous layoffs and voluntary departures, there have been departures mainly associated with retirements and contract terminations (64 in 2022).

### Implementation of measures of employees' right to digitally disconnect from work

The Group is aware of the importance of rationalising work schedules to seek a balance between personal and professional life. In offices, flexible entry and exit times are available to allow people to satisfactorily perform their work,

personal and family responsibilities. The agreement for Haizea Bilbao recognises the right to digital disconnection outside of work time, respect for rest time, permits and holidays, as well as personal and family privacy.

## 6.3.2. Work organisation

### Organisation of working time

At **Haizea Wind Group** we respect the breaks established by the applicable agreements. Therefore, the organisation of work time is different in each business, and each one has its own work schedule.

In Haizea Bilbao, the indirect workforce has a split shift while the direct workforce is organised into three rotating shifts: morning, afternoon and night. Flexible entry hours are available to facilitate the work-life balance of staff.

At Haizea Tecnoaranda, the work schedule is negotiated based on the guidelines established by the Workers' statute and the steel and metallurgical bargaining agreement of the province of Burgos. This schedule was distributed and published and is available to all employees. In addition, there is a clock in / clock out system for direct personnel.

Haizea Tecnoaranda has a flexibility model whose objective is adapting to the needs generated by a three-shift model and to the excesses posed by a fourth shift. This model continued to be developed in fiscal year 2023. The main benefits resulting from flexible hours are as follows:

- Increased competitiveness, having the ability to adapt to client needs.
- Increased flexibility to adjust its productive capacity to real needs based on the workload, both for increase and reduction.
- Improvement in the planning and organisation of work shifts.
- Improvement and stability in employment, since the internal management of the working day prevents the use of external measures.

The new Haizea Tecnoaranda Equality Plan includes the following measures, in addition to those established legally, to promote balance of work and personal life:

- Reduced hours, flexible schedules, shift changes, teleworking, unpaid leave and the possibility of combining the reduction of working hours into full days.

With regard to Haizea Grupo WEC, the work calendar is reported to the Works Council. On the one hand, indirect labour has a split day from Monday to Friday, and flexibility of entry and exit; on the other hand, most of the direct labour force has an 8-hour day, in three shifts, with a break in the middle of the day. All employees have the possibility of requesting shift changes. In addition, there is a clock in / clock out system for direct personnel. On the other hand, we have a clock in / clock out system for indirect personnel, in addition to a terminal, through our portal (phone or computer).

### Absenteeism

At **Haizea Wind Group** we monitor the absenteeism that occurs in the Group, understanding work absenteeism as non-compliance by employees with the working day due to sick leave, work accidents, maternity, union hours, leaves allowed in the agreement, leaves of absence and absences due to unpaid leave, amounting to 143,000 hours during fiscal year 2023 (133,000 hours in 2022). The total work absenteeism rate in fiscal year 2023 was 7.7% (7.8% in 2022).

With the aim of improving the absenteeism rate, we hold meetings to find out the causes of absenteeism and, based on the information obtained, a series of actions are implemented weekly to reduce it.

### Measures aimed at facilitating the enjoyment of personal and professional work life balance and promoting a co-responsible exercise of this by both parents

In order to facilitate the work-life balance of staff, at **Haizea Wind Group** we have implemented a series of measures that consist in reducing working hours and adapting schedules based on personal situations that go beyond the assumptions laid down in the Workers' Statute or applicable agreements.

We have family balance policies, the objective of which is to encourage all employees to achieve an appropriate balance of work and family life.

The Group continues to work on promoting the personal and professional work life balance of its employees, in addition to incorporating new practices that allow employees to disconnect from work duties. In the same way, pregnancy periods, maternity and paternity leave and breastfeeding leaves are respected beyond the applicable legislation, facilitating their application based on the employee's needs.

The parental leave data is detailed below. A 100% return to work rate is observed in the period covered by the report after ending the leave:



Parental leave	2023	2022
Total number of employees who have been entitled to parental leave	59	57
Total number of employees who have taken parental leave	59	57
Total number of employees who returned to work in the reporting period after ending parental leave	59	57
<b>Return to work rate</b>	100%	100%
Total number of employees who have returned to work after ending parental leave and who were still employed 12 months after returning to work	59	46
<b>Retention rates of employees who took parental leave</b>	100%	81%



### 6.3.3. Health and safety

#### Health and safety conditions at work

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

The main commitments that we acquire through the Integrated Health and Safety, Quality Management and Environment Policy are:

- To comply with current legislation regarding Occupational Risk Prevention and the Environment.
- To promote a culture of occupational health and safety in the activities of all our employees, guaranteeing our commitment to providing adequate health and safety conditions, and the exercise of participation and consultation, thus complying with the highest health and safety standards, both in terms of the law and specific to the organisation.

To ensure the monitoring and achievement of such objectives, Occupational Health and Safety Committees have been established, made up of representatives of the company and employees.

Within the new projects and works, the dynamic of sharing information and learning about accidents between the different plants of the Group has begun.

In addition, we have External Prevention Services that include activities related to the specialties of occupational medicine, industrial hygiene, ergonomics and applied psychosociology and safety at work.

Additionally, at **HWG** we have specialised personnel who develop functions focused on the continuous improvement of our practices and procedures and the obtaining and maintenance of internationally recognised certifications for risk prevention systems, such as the ISO 45001 certification that we have in our plants. (Haizea Bilbao, Haizea Tecnoaranda and Haizea Grupo WEC). This is the most important technical specification to proceed with the implementation and management of occupational risk prevention systems. It specifies the requirements for an occupational health and safety management system so that organisations control occupational risks and thus improve their performance and results in this area. By obtaining this certificate, which is completely voluntary, the Group demonstrates its proactivity in exceeding legal requirements and achieving levels of excellence in occupational health and safety. Obtaining the certificate implies improving all aspects related to the health and safety of the people in the organisation.

In addition to the above, we have other policies, procedures and specific actions, whose objectives are aligned with the Comprehensive Health and Safety Policy, detailed below:



## Haizea Bilbao

---

We have a **department for improving** production functions, made up of three people, which has a close relationship with Occupational Risk Prevention, designing different customised aspects to improve health and safety.

**Observation CAR:** suggestion box for employees to express any health and safety aspects that they believe should be improved. This mailbox is collected weekly by the human resources manager.

**Tool Box:** safety talks at shift changes, to comment on aspects that are wrong and what the corresponding improvement action would be.

**Policy** to preserve the health and safety of our people, associated with alcohol and drug prohibitions.

In 2023, a great effort has been made to **improve the health and safety management and documentation system**, highlighting the following:

- Critical equipment procedure, which defines the method to evaluate the criticality of the

equipment that will be taken into account in the preparation of specific instructions, among other aspects.

- Procedure for infractions and sanctions, which establishes a system of disciplinary actions in the event of non-compliance with internal Health, Safety and Environment standards, aimed at reinforcing the importance of respect for these standards and stimulating cultural change and a proactive attitude towards these matters.
- ATEX installation procedure, which establishes the main areas where explosive atmospheres can be found in the plant and defines the main measures to avoid them.
- Lifting plans: containing instructions for the movement of loads to be conducted with the different equipment that the plant has.
- Improvement of PPE, focusing on guaranteeing the comfort of employees, in relation to equipment such as welding masks or footwear.

## Haizea Tecnoaranda

---

Own **software** for better management of accident rates.

**Prevention and Human Resources Policy** implemented in 2022 that promotes and disseminates the Prevention Management System in its own activities, as well as in those of collaborating companies, in order to minimise accidents as much as possible.

**KPIs:** periodic monitoring of the main indicators is carried out, conducting the relevant investigations on accidents, improvements, reports, etc.

**Audits:** weekly audits of working conditions and workshop condition are conducted.

**Investigation of “near misses”:** every week an analysis of “near misses” is conducted, with the aim of anticipating not only what could have caused the accident but also aspects that did not later lead to the accident but that should be put into practice to prevent their recurrence. “Near misses” are classified as serious or non-serious.

In addition to the above, meetings are held with employees whose job is associated with greater danger, and with employees who have suffered accidents, whether with or without sick leave.

**Risk assessment by job:** For each job, a job evaluation has been conducted, detecting the risks associated with it. In addition, depending on the position, different training associated with workplace health and safety has been provided. A risk assessment was also conducted on all machinery and all sections and evaluations of specific jobs have been conducted, such as changing the roof.

**Training:** In 2023, in addition to conducting all the training specified in the agreement, a retraining plan has been conducted for all personnel related to environmental and energy efficiency issues, as well as specific training for certain positions related to unloading and handling of dangerous goods or with the use of machinery (angle grinder, drills). Training has been provided to managers reminding them of their responsibilities in prevention and the instructions they apply. As a result of the creation of the new emergency team and the modification of this plan, training in this area was provided to the new team.

**Smoking cessation workshop:** A workshop was held in 2023 to help employees quit smoking, with significant participation.

**Psychosocial risk assessment:** In 2023, a psychosocial risk assessment was conducted by contracting a prevention service and conducting a survey using the FPSICO method. The objective of this evaluation is to analyse those aspects of work related to the organisation, content and performance of tasks that may affect both the well-being and health (physical, mental or social) of employees and the development of the work itself. Taking into account that psychosocial factors can affect motivation and satisfaction at work, and generate stress depending on the perception that the worker has of them and their abilities to face or respond to them, at Haizea Tecnoaranda we have understood this evaluation of psychosocial risks as an opportunity to obtain a snapshot of how the company is in these aspects and establish preventive measures in order to improve the situation. The results of this evaluation will be available in early 2024.

## Haizea Grupo WEC

From the third quarter of 2023, the figure of Health and Safety Manager will be incorporated into the company with the consequent promotion of all activities related to this matter, with the aim of raising awareness among all staff of the importance of these issues and incorporating them transversally to all areas, from the design to the production process. This will consolidate the preventive culture project for raising awareness and instilling safety values in the day-to-day life of the plant.

We have different **procedures**, such as the contingency plan, the environmental emergency

plan, the planning of preventive activity, the evaluation of occupational risks, health surveillance, the emergency plan, the control of new processes, communication and participation.

We highlight the following initiatives started in 2023 or continuing from previous years:

- In 2023, the **Health and Safety decalogue** in the foundry unit was reviewed and improved, and a calendar was created for the preparation of specific work instructions for the most critical aspects and in which the greatest difficulty in



implementing the health and safety measures is detected. The development of these instructions is expected to be completed in 2024.

- **“Safety hour”:** This activity was implemented in the foundry in 2023, with the aim of enhancing the culture of prevention and raising awareness of the specific direction in this regard from management. It takes place weekly and involves, above all, the personnel that is most involved in operations, to detect possible risks and identify improvement actions for which responsible implementation schedules are defined. The operation consists of a multidisciplinary team of 4-5 pairs conducting safety walks in the plant, with the aim of observing tasks, facilities or behaviours, to implement, improve or correct safety aspects.
- **“Weekly Safety Dialogue (DSS)”:** This activity began in 2023 in which every Monday, in all shifts, a specific topic related to safety is discussed between middle managers and their staff (for example, incidents that have occurred or use of wheelbarrows). The quality of these communications is monitored by the health and safety department.
- **Accident investigation process:** In 2023 the accident investigation procedure was modified with the aim of improving the quality of the investigation and the solutions provided with a special focus on the most serious or potentially serious incidents. Thus, accidents are classified by severity (A, B and C), with each type of accident corresponding to an investigation method: types A are obligatorily investigated with the Ishikawa diagram or with a tree of causes, while for types B and C you can choose between the “5 whys” method or the Ishikawa diagram or tree of causes. In this way, the accidents that have occurred are evaluated and the necessary safeguard measures are put in place to prevent their reoccurrence.
- **Monthly Prevention Forum:** Health and safety KPIs are analysed and the measurements that will

take place throughout the month are reported. In 2023, these forums were especially focused on risk detection, action monitoring and accident investigation.

- Constant **communication** between the health and safety manager and the section heads, as well as with the shift supervisors, whom he accompanies in weekly plant inspections.
- **Safety benchmark:** An in-depth search has been conducted for the best practices in the sector with regard to health and safety, in order to internally improve processes and measures.
- **Meetings after returning from leave:** With the aim of reducing the rate of accidents, the practice of holding a meeting led by the Human Resources Department with the people who join the team after a leave has been established. In these meetings, employees are informed of the improvements implemented, the results of the investigation are shared and used to track the absenteeism indicator. In addition, the employee tells their section about the incident to raise awareness among the rest of the team.



### Safety management with subcontractors

With the aim of providing 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 carry out certain activities.

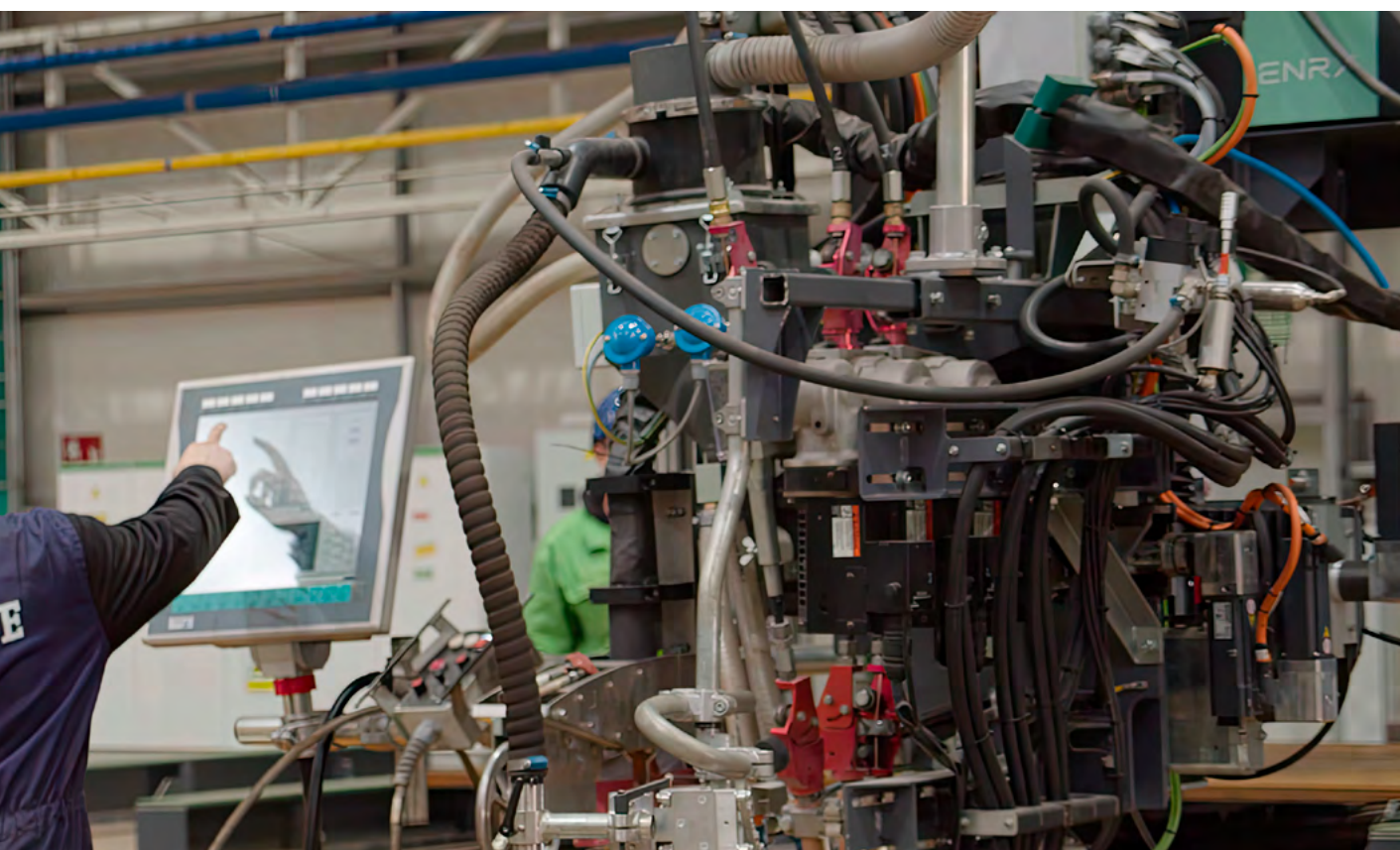
As with our equipment, we focus our efforts on promoting a safe work environment for outsourced company personnel working within our plants.

Before starting work, we ensure that all subcontractors have up-to-date labour and safety certifications, and we pass on our manuals and safety instructions to them. In most of the Group's companies we use digital platforms to send information, ensure reading/training of security measures, and personnel control at the entrance.

Our procedures for investigation and continuous improvement of safety measures when accidents occur include within their scope incidents that occur with subcontracted companies. In addition, our safety inspection staff monitors both our teams and external people who work in our plants.

We have different channels and points of contact to discuss health and safety issues with our collaborators. The most relevant subcontractors report to us the safety talks/trainings they give each week, as well as the periodic controls they conduct. Furthermore, prior to the start of work, meetings are held with subcontractors with the participation of the Prevention and Maintenance service.

At Haizea Grupo WEC, subcontractors have been incorporated into the new accident investigation procedure, as well as the rest of the work instructions. Looking ahead to 2024, the aim is to increase this integration of subcontractors in all procedures that integrate health and safety, by calling regular subcontractors to different information meetings at the company's facilities.





### Health and safety monitoring indicators

At **Haizea Wind Group** we firmly believe that health and safety is an essential and priority issue due to the nature of the activity we perform. Our goal is always “zero accidents” and the guidelines for action are transmitted from the highest levels of the organisation. This objective is applicable to all people involved in the Group's facilities.

**Haizea Wind Group** carries out a study of the accident rate and calculates the frequency and severity indices shown below:

	2023		2022	
	Men	Women	Men	Women
<b>Accident rates by gender</b>				
Frequency index	67.47	-	42.50	20.34
Severity index	2.05	-	1.37	0.75
Occupational illnesses	2	-	-	-
Number of deaths	-	-	-	-

Despite our efforts to reduce accidents, in fiscal year 2023 our frequency and severity rates increased, mainly due to the increase in accidents with long-term sick leave in Haizea Bilbao and in Haizea Grupo WEC.

With regard to subcontracted companies, the supervision of accidents began in fiscal year 2023, with the following figures:

	2023		2022	
	Men	Women	Men	Women
<b>Accidents due to subcontractors/contractors</b>				
Number of work accidents without sick leave	1	0	4	0
Number of work accidents with sick leave	4	0	2	0





#### 6.3.4. Social relationships

##### Organisation of social dialogue

In accordance with current regulations, the working conditions and rights of **Haizea Wind Group** employees, such as freedom of association and union representation, are included in the standards, covenants and agreements signed, where applicable, with the corresponding workers' representatives.

Dialogue and negotiation are part of the way to address any difference or conflict with the Group's employees. The main communication channels with employees, in addition to the Unions, are physical notice boards, conversations through the Works Council and the Health and Safety Committee, and internally distributed emails and physical meetings.

Additionally, we have employee portals that allow us to conduct different internal procedures, such as issues related to payroll and other human resources procedures, in addition to being used as a document manager so that all employees have access to policies, protocols or work calendars, among others.

##### Percentage of employees covered by agreement by country

100% of employees are covered by the applicable collective bargaining agreements. Haizea Bilbao's own agreement expires in December 2023, so it will be the subject of negotiation during 2024.

##### Balance of collective bargaining agreements (particularly in the field of occupational health and safety)

**Haizea Wind Group** complies with the conditions established in the applicable collective bargaining agreements, conducting control and monitoring of these conditions through the Health and Safety Committee that meets periodically at least every two months and is made up of equal parts of employee representatives and company representatives, and which is always attended by the External Prevention Service, as a guest.

In the Health and Safety Committee meetings, the issues that are previously listed in the corresponding agenda are addressed, all related to the health and safety of employees. The result of these meetings is recorded in the minutes in which all the topics discussed are recorded, indicating the department or person who must perform the security measures and with a forecast of the execution dates.

### 6.3.5. Training

At **Haizea Wind Group** we are aware that the training of all our employees constitutes the basis of the Group's growth and success. Therefore, we recognise the strategic value of correctly managing training, articulating initiatives, processes and procedures that allow real and effective development of all our groups. Our objective is to disseminate and share the existing knowledge in the Group, as well as to progressively and increasingly generate knowledge and training in employees aligned with the organisation's strategy. Our commitments regarding training are reflected in the corresponding policies.

To carry out the above objectives, there are annual Training Plans, which are developed specifically for each type of personnel. Training Plans are prepared based on the detection of employee training needs. At the end of the year, existing needs are detected (through interviews by area, competency matrices for jobs, strategic plan, etc.) and are included in the following year's plan. The objectives that we take into account for knowledge management are the following:

- Defining the knowledge required to perform the job.
- Establishing a system for the detection of knowledge within the organisation.
- Implementing models that allow knowledge to be distributed and shared within the organisation.
- Detecting training deficiencies within the organisation.
- Developing training plans that help improve knowledge.
- Creating support systems to store and distribute knowledge.

Based on the planning of the training actions reflected in the Training Plans, each manager, together with the training technician, monitors and coordinates the execution of the training activity.

In this context, in 2023 we have developed training actions appropriate to the needs of our people, increasing the number of total training hours to 16,079 hours (12,416 hours in 2022), with an approximate investment in 2023 of €242,000 (€161,000 in 2022).

The main topics addressed in the training activities performed were the following:

- Prevention of occupational hazards.
- Specific safety training for jobs with the highest accident rates.
- Guidelines for action in emergency situations.
- Specific training for positions at Haizea Tecnoaranda (painting, maintenance).
- Coaching.
- Training in leadership and teamwork.
- Advanced Quality Planning (APQP).
- Excel.
- Power BI.
- Languages.
- Training on the new Equality Plan at Haizea Tecnoaranda.



The distribution of hours by professional category for fiscal years 2022 and 2023 is as follows:

Training hours by professional category	2023	2022
Managers	557	1,528
Technical staff and middle management	7,341	3,608
Administrative staff	165	222
Workers	8,016	7,058
<b>Total</b>	<b>16,079</b>	<b>12,416</b>
Average number of training hours per employee	13.7	13.11

In the field of training, it is worth highlighting the *HWind* training program, developed by Haizea Bilbao together with the Business Faculty of the University of Mondragón, and in which 17 employees participated during 2023. The objectives of this program, which will extend until 2024, are developed in two aspects:

- Business objective: support people in management positions in the development of

business and management skills to consolidate knowledge and/or assume new responsibilities within the company.

- Learning objective: provide participants with the necessary skills to assume greater responsibilities under their strategic context and the continuous growth of the company.

### 6.3.6. Accessibility

Any new investment in industrial and service buildings in the physical environments of the Group's companies, as well as any adaptation or conditioning of general service equipment and facilities, is planned in accordance with the regulations and accessibility standards of the place.



### 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 based on race, colour, sex, sexual orientation, language, religion, political opinion or any other nature, national or social origin, economic position, disability or any other condition.

Faithful to the commitment assumed in our Code to guarantee the protection of the fundamental rights of individuals, we have a protocol against sexual and gender-based harassment, which aims to establish the necessary measures to ensure prevention and action against any type of harassment at work.

The main body managing complaints or communications regarding harassment is the Ethics and Compliance Committee, which is responsible for managing and resolving all complaints, grievances, claims, suggestions or queries in relation to harassment situations not resolved with an informal procedure.

The Group has Equality Plans that are distributed to all staff and are accessible on the intranet. In the Equality Plans, a diagnosis is made of each of the human resources issues that affect equality, and specific areas of action are indicated in areas such as personnel selection, hiring and promotion, training, salary compensation, co-responsibility, prevention of harassment, and communication and awareness. All of this has the aim of establishing measures aimed at achieving real 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 actions that involve or could potentially involve, directly or indirectly, gender-based discrimination.

A documented follow-up of the actions implemented is conducted in an annual report, which is also distributed to employees. To ensure compliance with this, there is an Equality Committee, and awareness courses have been made available for employees.



These Plans are reviewed and updated periodically. Specifically, at Haizea Tecnoaranda a new Equality Plan has been agreed in 2023 in which issues related to work-life balance and disconnection have been incorporated.

In Haizea Bilbao, the Equality Plan is expected to be developed in 2024, after the approval of the collective bargaining agreement, while in Haizea Grupo WEC the Equality Plan is being negotiated at the end of this year, so its approval is expected in 2024.

Additionally, at Haizea Tecnoaranda we have an Integration Policy, in which we are committed to working on the labour integration of the different groups at risk of socio-labour exclusion. The principles on which this Policy is based, and which also govern the actions of the rest of the Group's companies, are the following.

- Not having prejudices or stereotypes: professionals are valued by their professional skills and personal attitudes, not by their condition, gender or physical abilities, unless these really prevent them from conducting their
- tasks; otherwise, they should not be taken into account.
- Objectivity, key to labour integration: establishing a precise job search, focused on the shortcomings that the organisation has without considering other aspects, facilitates selection based on inclusive criteria.
- Culture of equality: Hiring professionals who believe in work integration is one of the best policies. Each person has an impact both through his/her performance and their ability to influence others in relation to work integration.
- Inclusion and participation: Workplace inclusion is encouraged and improved when hired people 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 on respect for Human Rights

### 7.1. Group Policies

---

At **Haizea Wind Group** we have several policies aimed at maximising the positive impact and lead progress from ethical, responsible and sustainable parameters, among which the following stand out:

**The General Code of Ethics and Conduct**, encompassed in the firm sustainability strategy that allows the Group to voluntarily comply with high social and environmental standards, as well as commitments to transparency and responsibility. This Code assumes the commitment to act at all times in accordance with the United Nations Global Compact, whose objective is the adoption

of universal principles in the areas of human and labour rights. All actions of the Group must maintain scrupulous respect for the Human Rights and Public Freedoms included in the Universal Declaration of Human Rights.

Additionally, it is worth noting that Haizea Tecnoaranda was incorporated in 2021 as a member company of the **United Nations Global Compact**, which shows its commitment to aligning strategies and operations with the principle of human rights.

### 7.2. Key risks identified

---

In relation to human rights, the Management has identified risks that, despite not being considered significant given that our plants are located mainly in Spain, are subject to periodic review due to the possible impact they would have if they materialised. In this way, the main risks identified are the following:

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

The mitigating measures and plans implemented in these areas are developed in the following sections.

## 7. 3. Management and performance related to Human Rights

---

### 7.3.1. Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses committed

En **Haizea Wind Group**, we respect and promote human rights, considering them fundamental and universal, according to internationally accepted laws and practices, such as the United Nations Declaration of Human Rights, the International Labour Organisation and the principles of the Global Compact.

Among those rights that we consider fundamental are:

- The right to non-discrimination based on race, creed, colour, nationality, ethnic origin, age, religion, sex, gender reassignment, sexual orientation, marital status, connections with a national minority, disability or other status.
- The right not to suffer arbitrary 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 providing fair remuneration and working hours, facilitating a healthy balance between work and private life. In addition, we declare our commitment to the establishment and development of policies that integrate equal treatment and opportunities between women and men, without discriminating directly or indirectly on the basis of sex, as well as to the promotion and encouragement of measures to achieve real equality within the organisation, establishing equal opportunities between women and men.

Within the General Code of Ethics and Conduct, we explain the principles that we have in the Group, which include the following related to human rights:

- Each and every one of the members that make up the Group are obligated to maintain scrupulous respect for the Fundamental Rights and Public Freedoms included 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 fundamental rights and public freedoms recognised in Spanish territory.
- No subcontracting will take place with companies that do not respect the rights of employees, the provisions related to health, safety and hygiene at work, including those related to the prevention of occupational risks, or that have hired personnel whose employment situation does not comply with the requirements prescribed in current legislation.
- To the extent of its possibilities, the Group will help employees, managers and directors to achieve their professional aspirations, if they request this.

At **Haizea Wind Group** we do not use child or forced labour. We do not tolerate employment conditions or treatments that conflict with international laws and practices.

---

**We are committed to providing fair remuneration and working hours.**

---



### 7.3.2. Complaints for cases of human rights violations

At **Haizea Wind Group** we make available to the Group's employees an Internal Communication and Complaints Channel to promote compliance with the General Code of Ethics and Conduct through which they can communicate anything that may be considered a breach of this.

This channel serves to communicate incidents or situations that are or may be contrary to the General Code of Ethics and Conduct, its policies and procedures, contrary to good business practices, or contrary to legality.

So that everyone in the Group can immediately report any real or potential violation, we have made available to employees several means of communication:

- By post (or any alternative means that allows receipt of delivery to be acknowledged).
- Through the mailboxes enabled for this purpose at the Group's facilities.
- By email to the Ethics and Compliance Committee.
- Through the website.

All cases received are studied, and if any violation of the policies is identified, the relevant measures are adopted.

In fiscal year 2023, two complaints were received through this channel (no complaints in 2022).

### 7.3.3. Promotion and compliance with the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining

As mentioned previously, the General Code of Ethics and Conduct contains a principle of eradication of child labour, so no company or supplier of the Group will resort to child labour, and must ensure compliance with the provisions of the International Labour Organisation (ILO) in relation to the work of minors.

In addition, one of the principles that we manage in the Group is to "Respect freedom of association and the right to collective bargaining", with employees, without any distinction, having the right to join or establish unions of their choice, as well as to negotiate collectively.





## 8. Information regarding anti-corruption and bribery matters

### 8.1. Compliance and good corporate governance

---

#### 8.1.1. Group Policies

At **Haizea Wind Group** we carry out our activity by publicly declaring our commitment to ethical and transparent behaviour as an essential factor to generate value, improve economic efficiency and reinforce the trust of our stakeholders. In recent years we have been developing our Compliance System, which is based on the recognition of the fundamental importance for us of establishing an ethical culture of compliance and zero tolerance towards criminal acts and conduct.

In June 2023, two independent directors were appointed and the Audit and Compliance, Appointments and Remuneration, and Strategy and Investment Committees were established.

We have an **Anti-Corruption Policy** whose objective is respect for the fundamental principles against corruption included in the United Nations Convention, committing to work against corruption in all its forms, including extortion or incitement to crime, bribery, conflict of interest, influence peddling, document falsification, money laundering, use of privileged information and fraud, resulting from any of the aforementioned practices.

The Group's **Criminal Risk Prevention Manual** aims to make this commitment official, as well as conduct its businesses in a socially responsible manner, acting with a philosophy of zero tolerance for acts that contradict its organisational principles.

These principles and behaviours are reinforced with the **Catalogue of Prohibited Conduct** that is applicable to our entire human team, administrators, contractor companies that lack internal procedures or codes of conduct equivalent or comparable to those we have implemented in the Group, and to third parties dependent on our organisation.

In addition, it should be noted that our **General Code of Ethics and Conduct** also establishes specific rules of conduct to prevent corruption.

The previous documents define and establish the principles of action and behavioural guidelines that must govern the actions of the Group's directors and employees in the exercise of their functions with respect to the prevention, detection, investigation and remedy of any practice.

### 8.1.2. Key risks identified

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

## 8. 2. Managing the fight against corruption and bribery

### 8.2.1. Measures adopted to prevent corruption and bribery and against money laundering

The Criminal Risk Prevention Manual, the Anti-Corruption Policy and the General Code of Ethics and Conduct constitute key tools to prevent possible corruption, bribery and money laundering activities. In addition, we have an Ethics and Compliance Committee, whose functions include the management of the Internal Communication Channel and Complaints regarding non-compliance with the General Code of Ethics and Conduct and the Criminal Risk Prevention Manual.

We encourage our human team to act with integrity, diligence and impartiality in decision-making and in relationships with third parties. To this end, in addition to the aforementioned protocols and procedures, we have internal prevention measures, among which we highlight the following:

- Use of transfer and other foreign trade payment mechanisms as a form of payment to meet the amounts owed to external suppliers.
- There is a mechanism in place that guarantees the documentation and filing of all income received, as well as the issuance and/or approval of invoices.

- Knowledge through public document of the specific people who have been granted power to contract on behalf of the company.
- Limitation of corporate cards to certain members of the management team and executive assistant.
- Verification procedure for anticipated expenses.

At **Haizea Wind Group** we strictly prohibit bribery and corruption of any kind related to the Group's professional activity. Individuals caught engaging in bribery or corruption will face disciplinary action up to and including dismissal, or may face financial penalties and criminal prosecution.







### 8.2.2. Contributions to foundations and non-profit entities

All our contributions and collaborations in social action are part of our business strategy and are based on responsibility with our environment and with the identity of **Haizea Wind Group**. We collaborate with foundations and non-profit entities that operate in environments related to childhood, health and food. Specifically, during fiscal year 2023 we conducted the following social initiatives:

- In 2023, the Group conducted a solidarity action consisting in collecting clothing and school supplies for an orphanage located in Eswatini (former Swaziland). It is a centre that fosters 175 children aged 2 to 18. In December, the collected material was shipped (approximately 300 kilos), covering the logistics costs of shipping.
- Collaboration with a special employment centre in the preparation of Christmas baskets delivered to employees in Haizea Bilbao.
- Blood donation campaigns in Haizea Bilbao and Haizea Tecnoaranda.



## 9. Information about the company

### 9.1. Commitment to sustainable development

---

At **Haizea Wind Group** we develop activities that contribute to the well-being and improvement of the communities in which we operate. We contribute to economic and social development through multiple initiatives and programmes. Below are the most significant ones for 2023:

- Haizea Grupo WEC was present in November 2023 at a conference organised by the Guipúzcoa Business Association (ADEGI), “New Cultures Gunea”, which is defined as a meeting place between companies that work on the new business culture and young people who are studying the latest Vocational Training or University courses.
- Collaborations with universities and training centres to promote job creation, the development of professionals in the environment and dual training. In this sense, we collaborate with the Somorrostro Training Centre, with the University of Valladolid, with the University of Mondragón, with the University of Deusto, with the Public University of the Basque Country, with the University of Burgos and with Vocational Training centres from Burgos.
- Sponsorships:
  - Batzarre Sports Association.
  - Zumaia Triatlloia.
  - Itziar Trail.
  - Anima Deba.

- Associations:
  - European Wind Tower Association.
  - Wind Business Association.
  - Members of the Energy Cluster and the Wind Business Association.
  - Associates and members of the council of the Vizcaya Federation of Metal Companies.
  - Association of Smelters of the Basque Country and Navarra.
  - Álava Business Union.
  - ADEGI.
  - Armeria Eskola.
  - AERCE.

**Haizea Wind Group** promotes quality employment by promoting each of the levers that are part of the talent attraction and retention process. From presence in specialised forums in recruitment and joint work with public institutions, to training and development, through its people development programs and performance evaluation.

Haizea Bilbao, through a collaboration agreement with the Somorrostro Training Centre, creates Soldarte at the end of 2022, a welding school managed by said training centre and developed at



the company's facilities. The creation of this school pursues two main objectives:

- To launch a school in the field of welding to promote job placement of unemployed people, active people seeking job improvement and active people who require requalification.
- To provide a solution to the hiring needs of companies in Bizkaia, for profiles related to different welding process technologies such as submerged arc, TIG or semi-automatic welding, as well as the handling and manipulation of heavy elements.

The recipients of this project are people belonging to groups with lower employability possibilities or with low presence in industrial processes, such as young people at risk of exclusion, women, people over 45 years of age, and people who are long-

term unemployed. Soldarte began its activity at the beginning of 2023 and trained over 225 people that year.

In addition, internship students have joined Haizea Bilbao, as part of the Gazte On program of the Department of Employment, Social Inclusion and Equality of the Provincial Council of Bizkaia, as well as the foundry unit of Haizea Grupo WEC, through an IHOBE program (Public Society for Environmental Management of the Basque Government) for the development of the Product Footprint Calculation project.

In relation to the promotion of local employment, it should be noted that 92% of all employees are local (92% in 2022).

## 9. 2. Subcontracting and suppliers

---

At **Haizea Wind Group** we select suppliers who not only prove the desired combination of quality, commercial competitiveness and innovation, but also, more importantly, suppliers who do so in strict compliance with applicable laws and foster a positive, safe and ethical workplace. In this sense, in the general purchasing conditions we include aspects relating to respect for social and environmental issues.

In the case of Haizea Bilbao, in the general contracting conditions we require suppliers and subcontractors to comply with our general code of ethics and conduct.

At Haizea Tecnoaranda, although the majority of the suppliers we work with are imposed by the clients themselves, the Code of Ethics of third parties is shared with them, in parallel to the audits and approvals that the clients may conduct. Regarding environmental criteria, we have prepared

a certificate to be signed by our suppliers regarding the proper management of their waste and the non-use of a blacklist of chemical products. In addition, the security of information and intellectual property is appropriately managed by sending a confidentiality agreement.

At Haizea Grupo WEC, a third-party Code of Ethics has been developed, which must be signed by all new suppliers who want to work with us. It has been included in the supplier evaluation and approval circuit and it is reviewed annually that all suppliers must have signed it.

In line with our search for having a two-way communication with our suppliers, at Haizea Grupo WEC we have a bi-annual survey procedure for suppliers, with the aim of seeking areas for improvement. Once the results have been analysed, meetings are held with the suppliers whose rating is lowest.

### Supervision and audit systems

Each business of the Group has established supervision and audit systems for suppliers based on their needs and criticality.

At Haizea Bilbao, a supplier approval and homologation process is conducted in which quality, environmental and health and safety criteria are taken into account. There is a list of criticality of the products and, depending on the family to which they belong, the minimum criteria that must be met are specified.

In addition, at the end of a project, suppliers are evaluated from different points of view (commercial,

logistics, quality, services) for the different areas involved in the project. Depending on the evaluation, a grade is weighted from 1 to 100. If the supplier is evaluated below 75, corrective/improvement actions are recommended.

In relation to Haizea Tecnoaranda, as we mentioned previously, it does not participate in conducting audits of suppliers directly, but rather they are conducted directly by the client itself.

## 9. 3. Clientes

At **Haizea Wind Group** our clients are our priority, which is why we work to ensure that our solutions adapt to their specific needs, while meeting the highest standards of quality and safety in their uses.

Our products take into consideration all the safety parameters considered in the regulations applicable 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 throughout the entire production process, to ensure compliance with the highest standards. In addition, we carry out non-destructive tests and collect dimensional data and certificates that are delivered as documentation along with our product, such as quality dossiers for the client. To achieve this, we have both external and internal quality inspectors. As a result of our commitment to quality, it is worth highlighting that our plants (Haizea Bilbao, Haizea Tecnoaranda and Haizea Grupo WEC) have achieved ISO 9001 certification.



In 2023, Haizea Tecnoaranda updated its Quality Policy.

The great work of our teams has led us to achieve great milestones in recent years. approval for relevant projects and clients, among which the following stand out:

- Supply and manufacture of over 70 transition pieces for Baltic Power's offshore wind farm in the Polish Baltic Sea. Selected Supplier Agreement between Smulders and Haizea Bilbao SL.
- Achieved an award as suppliers for the largest offshore wind farm in the world, with a total power of 3,600 MW.

### Claims and complaints system

Client satisfaction is key for the Group, which is why we have a client satisfaction evaluation procedure which includes periodic satisfaction surveys. In those businesses in which satisfaction surveys are not conducted, the salesperson in charge of said client prepares an assessment report. In addition, we have a KAM (*Key Account Manager*) figure per client, this person being in charge of managing all issues linked to that client.

Additionally, we have implemented a claims and complaints system in the Group adapted to the reality of each business. Incidents are received using any of the formal and informal means made available to the client and are managed

and processed by our specialised staff. Our team analyses the reason for each incident individually and takes the appropriate measures to provide a solution to the client that meets the quality standards required at Haizea Wind Group.

With the aim of reducing complaints and increasing product quality, at Haizea Bilbao we have incorporated the client into the assembly preparation process, to respond to the increasingly innovative demands for assembly in offshore projects.

In this regard, in those businesses where it is necessary due to the complexity or volume of their operations, we have an incident registration tool that allows us to improve the quality of the service and take corrective actions to optimise its management. In all businesses complaints are periodically monitored, identifying at least the type of complaint, its status (resolved, in process, etc.) and closing date. To achieve this, businesses have non-conformity management procedures and preventive/corrective action management procedures.

## 9. 4. Information security and cybersecurity management systems

---

The Group considers it essential to promote a culture of cybersecurity and privacy, ensuring that all employees have the necessary information and knowledge to minimise exposure to cybersecurity risks. In 2023 Haizea Bilbao obtained the ISO 27001 certification, which establishes the requirements for the implementation, maintenance and continuous improvement of an information security management system.

The Group continues to adapt its processes in the rest of the companies to achieve these same objectives in future years. Finally, it should be noted that the Group has a series of specific procedures for the management of information security that are mandatory for all employees.



## 9. 5. Tax information

### Group tax strategy and policy

We are aware of the impact of good fiscal management on the economic stability of the countries and local populations where we operate. In order to comply with applicable legislation, as well as to carry out a responsible exercise with our stakeholders, we are governed by the following principles:

- Application and compliance with applicable tax regulations in all the territories in which we operate.
- Promotion of responsible fiscal action, which prevents fiscal risk through effective and transparent management.

- Maintenance of a relationship with the tax administrations based on the principles of good faith, collaboration and transparency.
- Awareness of the tax implications of all the decisions taken by the Board of Directors.

The Group's Economic Management is the executive department in charge of ensuring compliance with the fiscal policy, raising material issues to the Management Committee. The associated risks are treated monthly by the Group's tax team, relying on external advisors for the most relevant issues.



### Economic results

As stated in the Consolidated Financial Statements of Haizea Investments, S.L. and subsidiaries, the profit before tax for the year 2023 amounts to €5,088 thousand (€1,507 thousand in 2022). From this result, the foreign profit before taxes is positive at €4,632 thousand (€53 thousand in 2022).

In relation to the payment of taxes on profits in fiscal year 2023, the result has been a payment

of €223 thousand (€2,058 thousand in 2022), as stated in the Statement of Cash Flows of the consolidated Financial Statements.

In addition, in fiscal year 2023 the Group has received subsidies from public organisations, which are detailed in the financial statements of the Group's consolidated annual accounts.



# 10. Reference table of requirements of Law 11/2018 INF and contents of the Global Reporting Initiative (GRI indicators)

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Observations
<b>0. General information</b>			
<ul style="list-style-type: none"> <li>Brief description of the group's business model, which will include its business environment, its organisation and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution.</li> </ul>	GRI 2-1, GRI 2-6, GRI 2-12	<ul style="list-style-type: none"> <li>00 Letter from the President</li> <li>02 Business model</li> <li>03 Identification of key risks and opportunities</li> </ul>	<ul style="list-style-type: none"> <li>The entities included in the consolidated financial statements (GRI 102-45) are included in the Annexes to the Consolidated Report at the end of the 2023 financial year, so no express mention is included in this document.</li> </ul>
<ul style="list-style-type: none"> <li>Policies applied by the group, which include the due diligence procedures applied for identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.</li> </ul>	GRI 3-3	<ul style="list-style-type: none"> <li>04 Materiality analysis</li> <li>5.1 Group Policies</li> <li>6.1 Group Policies</li> <li>7.1 Group Policies</li> <li>8.1 Group Policies</li> <li>09 information about the company</li> </ul>	
<ul style="list-style-type: none"> <li>Main risks related to issues linked to the group's activities, including, where relevant and proportionate, its commercial relationships, products or services that may have a negative impact in those areas, and how the group manages these risks, explaining the procedures used to detect and evaluate them in accordance with the national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, providing a breakdown of them, particularly on the main risks in the short, medium and long term.</li> </ul>	GRI 2-12, GRI 3-3	<ul style="list-style-type: none"> <li>04 Materiality analysis</li> <li>5.2 Key risks identified</li> <li>6.2 Key risks identified</li> <li>7.2 Key risks identified</li> <li>8.2 Key risks identified</li> <li>09 information about the company</li> </ul>	



Contents of Law 11/2018 INF	Standard used (GRI)	Section	Observations
<b>1. Information on environmental issues</b>			
• Current and foreseeable impact of the company's activities on the environment and, where applicable, on health and safety	GRI 2-12, GRI 308-2	• 5.2 Key risks identified	
• Environmental evaluation or certification procedures	GRI 2-12, GRI 3-3	• 5.1 Group Policies	
• Resources dedicated to the prevention of environmental risks	GRI 2-12	• 5.1 Group Policies	
• Application of the precautionary principle	GRI 3-3	• 5.1 Group Policies	
• Provisions and guarantees for environmental risks	GRI 307-1	• 5.2 Key risks identified	
• Measures to prevent, reduce or repair 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	
• Prevention measures, recycling, reuse, other forms of recovery and waste disposal. Actions to combat food waste.	GRI 306-2	• 5.3.2 Circular economy and waste prevention and management	
• Water consumption and water supply according to local limitations	GRI 303-5a	• 5.3.3 Sustainable use of resources	
• Consumption of raw materials and the measures taken to improve the efficiency of their use	GRI 3-3	• 5.3.3 Sustainable use of resources	
• Energy: Consumption; Measures taken to improve energy efficiency, Use of renewable energy	GRI 302-1	• 5.3.3 Sustainable use of resources	
• Greenhouse Gas Emissions and measures adopted to adapt to the consequences of Climate Change. Reduction goals voluntarily established in the medium and long term to reduce GHG emissions and means implemented to this end.	GRI 305-1	• 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	
<b>2. 2. Information on social and personnel issues</b>			
• Total number and distribution of employees by sex, age, country and professional classification	GRI 2-6, GRI 2-7, GRI 405-1b	• 6.3.1 Employment	
• Total number and distribution of types of employment contracts	GRI 2-7	• 6.3.1 Employment	
• Annual average of permanent, temporary and part-time contracts by sex, age and professional classification	GRI 2-7	• 6.3.1 Employment	
• Number of layoffs by sex, age and professional classification	GRI 401-1b	• 6.3.1 Employment	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Observations
• Average salaries and their evolution disaggregated by sex, age and professional classification or equal value		• 6.3.1 Employment	
• Salary gap		• 6.3.1 Employment	
• Remuneration of the same or average jobs in the company		• 6.3.1 Employment	
• The average remuneration of directors and executives, including variable remuneration, allowances, compensation, payment to long-term savings pension systems and any other perception disaggregated by sex.		• 6.3.1 Employment	✗ No existe remuneración de consejeros en las sociedades que constituyen el Grupo.
• Implementation of measures of employees' right to digitally disconnect from work		• 6.3.1 Employment	
• Employees with disabilities		• 6.3.1 Employment	
• Organisation of working time	GRI 3-3	• 6.3.2 Work organisation	
• Number of hours of absenteeism	GRI 403-9a	• 6.3.2 Work organisation	
• Measures aimed at facilitating the enjoyment of work-life balance and promoting the co-responsible exercise of these by both parents.	GRI 401-3	• 6.3.2 Work organisation	
• Health and safety conditions at work		• 6.3.3 Health and Safety	
• Work accidents and occupational diseases (frequency and severity) disaggregated by sex	403.9a-b Lesiones por accidente laboral	• 6.3.3 Health and Safety	
• Mechanisms and procedures that the company has in place to promote the involvement of employees in the management of the company, in terms of information, consultation and participation	GRI 2-29		
• Organisation of social dialogue, including procedures for informing, consulting and negotiating with staff	GRI 2-29, GRI 403-1, GRI 201-3	• 6.3.4 Social relations	
• Percentage of employees covered by collective bargaining agreement by country	GRI 2-30	• 6.3.4 Social relations	
• Balance of collective bargaining agreements, particularly 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 number of training hours by professional category	GRI 404-1	• 6.3.5 Training	
• Universal accessibility for persons with disabilities	GRI 3-3	• 6.3.6 Accessibility	
• Equality		• 6.3.7 Equality	

Contents of Law 11/2018 INF	Standard used (GRI)	Section	Observations
3. Information on respect for human rights			
<ul style="list-style-type: none"><li>Application of due diligence procedures in human rights</li></ul>	GRI 3-3	<ul style="list-style-type: none"><li>7. Information on respect for human rights</li></ul>	
<ul style="list-style-type: none"><li>Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses committed</li></ul>		<ul style="list-style-type: none"><li>7.3.1 Prevention of human rights risks and, where appropriate, measures to mitigate, manage and repair possible abuses committed</li></ul>	
<ul style="list-style-type: none"><li>Complaints for cases of human rights violations</li></ul>	GRI 2-26, GRI 3-3, GRI 406-1, GRI 408-1, GRI 409-1	<ul style="list-style-type: none"><li>7.3.2 Complaints regarding cases of human rights violations</li></ul>	
<ul style="list-style-type: none"><li>Promotion and compliance with the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining</li></ul>	GRI 3-3	<ul style="list-style-type: none"><li>7.3.3. Promotion and compliance with the provisions of the fundamental ILO Conventions related to respect for freedom of association and the right to collective bargaining</li></ul>	
4. Information relating to the fight against corruption and bribery			
<ul style="list-style-type: none"><li>Measures taken to prevent corruption, bribery and the fight against money laundering</li></ul>	GRI 3-3	<ul style="list-style-type: none"><li>9.1 Commitment to sustainable development</li></ul>	
<ul style="list-style-type: none"><li>Contributions to foundations and non-profit entities</li></ul>		<ul style="list-style-type: none"><li>9.2 Subcontracting and suppliers</li></ul>	
5. Information about the Company			
<ul style="list-style-type: none"><li>Impact of the company's activity on employment and local development and on local populations and the territory.</li></ul>	GRI 2-28	<ul style="list-style-type: none"><li>9.1 Commitment to sustainable development</li></ul>	
<ul style="list-style-type: none"><li>Relationships maintained with the players of the local communities and the types of dialogue with them.</li></ul>		<ul style="list-style-type: none"><li>9.2 Subcontracting and suppliers</li></ul>	
<ul style="list-style-type: none"><li>Association or sponsorship actions</li></ul>		<ul style="list-style-type: none"><li>9.2 Subcontracting and suppliers</li></ul>	
<ul style="list-style-type: none"><li>Inclusion of social, gender equality and environmental issues in the purchasing policy and consideration of their social and environmental responsibility in relationships with suppliers and subcontractors</li></ul>	GRI 3-3	<ul style="list-style-type: none"><li>9.3. Clients</li></ul>	



Contents of Law 11/2018 INF	Standard used (GRI)	Section	Observations
<ul style="list-style-type: none"> <li>Supervision and audit systems of suppliers and subcontractors and their results</li> </ul>		<ul style="list-style-type: none"> <li>9.3. Clients</li> </ul>	
<ul style="list-style-type: none"> <li>Measures for the health and safety of consumers</li> </ul>	GRI 3-3	<ul style="list-style-type: none"> <li>9.4 Tax information</li> </ul>	
<ul style="list-style-type: none"> <li>Complaint systems, complaints received and their resolution</li> </ul>		<ul style="list-style-type: none"> <li>9.4 Tax information</li> </ul>	
<ul style="list-style-type: none"> <li>Profits obtained by country</li> </ul>	GRI 207-4b.vi	<ul style="list-style-type: none"> <li>9.4 Tax information</li> </ul>	
<ul style="list-style-type: none"> <li>Taxes on profits paid</li> </ul>	GRI 207-1, GRI 207-4b.viii	<ul style="list-style-type: none"> <li>9.4 Información fiscal</li> </ul>	
<ul style="list-style-type: none"> <li>Public subsidies received</li> </ul>	GRI 201-4	<ul style="list-style-type: none"> <li>9.4 Información fiscal</li> </ul>	















**Haizea Investments SL**

Muelle AZ-2

48508 Zierbena

Bizkaia (Spain)

+34 946 365 434

[info@haizeawindgroup.com](mailto:info@haizeawindgroup.com)

[www.haizeawindgroup.com](http://www.haizeawindgroup.com)

**haizea**  
windgroup