

2025

Non-financial Information Statement

"Committed to sustainability, people
and our clients"

Engineering for a more sustainable world

NON-FINANCIAL INFORMATION STATEMENT

2025



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1 Who we are

1.1 Our business model

Grupotec is a multidisciplinary business group operating in the engineering and architecture sectors. Our activity ranges from the provision of engineering services, project development and turnkey construction and execution to the operation and maintenance of assets.

Our activity is structured around three main business lines:

Renewable energy: the heart of our business

Renewable energy is now at the core of Grupotec and clearly reflects our commitment to the energy transition. We develop solar PV and battery energy storage projects, covering every phase of the value chain:

- **Development:** we identify strategic sites for solar PV and battery projects and carry out technical and economic feasibility studies. We also manage permits and licences until the projects obtain all the authorisations needed to start construction.
- **Engineering:** we carry out the detailed design of the project, defining the configuration of the solar PV system and selecting the most suitable equipment for each installation.
- **Financial structuring:** we identify sources of financing and provide the project with the resources needed for its construction and commissioning.
- **Construction:** we take on site management and supervise every step of the construction process, from site preparation to commissioning.
- **Maintenance:** we monitor and manage the performance of the installations throughout their useful life. We provide preventive and corrective maintenance services, optimising energy production and extending the durability of the systems.

Industry

We have a long track record and an extensive portfolio in providing consultancy services for industrial projects in different sectors. This area is where our activity began: it is where we developed our first technical solutions and laid the foundations of our current business model. We started out providing engineering services to the agri-food industry and, over the years, we have broadened our scope and specialisation. Today our main areas of activity are as follows:

- **Industrial projects:** we provide engineering consultancy for the construction of industrial plants in sectors such as food, logistics, chemicals, cosmetics, automotive and metallurgy, among others.
- **Self-consumption solar PV installations:** we design, build, operate and maintain rooftop solar PV systems for industrial self-consumption.
- **Environment:** we develop waste treatment and management projects, including composting plants, biomethanisation, energy recovery, controlled landfills and leachate treatment systems.
- **Water:** we manage the integrated water cycle in industrial processes, from abstraction and rational use through to treatment. Here too, our projects cover the design, construction, operation and maintenance phases.

- **Bioenergy:** we drive renewable energy generation projects using biomass and biogas.

Building

In the building area, we develop projects that combine architecture, engineering and management, with the aim of offering functional, efficient and high-quality solutions tailored to each client's needs.

- **Real estate development:** following a model similar to that of our renewables line, we identify investment opportunities in the real estate sector and manage the whole process, from the feasibility analysis and the legal and planning procedures to defining the optimal financial structure. Finally, we take on the construction work until the property becomes operational.
- **Project Management:** we take on the comprehensive management of one-off projects, ensuring that deadlines, budgets and quality standards are met at every stage.
- **Architecture and urban planning:** we develop architectural design and urban planning projects in a range of sectors, such as healthcare, retail, residential, hospitality and landscaping.
- **Construction:** we carry out building projects of very different kinds, from buildings for service-sector use to logistics platforms.
- **Building services:** we design and carry out site management for all types of building services: air conditioning, electrical, plumbing, fire protection...
- **Asset management:** we supervise and coordinate the technical-legal and economic-administrative processes involved in real estate development, from the initial phase through to final completion.

1.2 Where we operate and what shapes our activity

In geographical terms, we operate in more than 22 countries across four continents. However, in recent years we have changed our strategy to concentrate most of our activity in Europe. At the end of 2025, more than 85% of our activity was concentrated on this continent, with a particularly strong presence in countries such as Spain, the United Kingdom, Italy, Germany and France.

In the Americas, we operate in emerging and growing markets such as Chile, Colombia, Mexico and the Caribbean, where there is growing demand for renewable energy and sustainable infrastructure. On a more occasional basis, we have developed projects in Africa and Asia, regions with great potential but also additional challenges, such as logistical and regulatory complexity.

In terms of activity, renewable energy is our main business line. At the end of 2025, this segment accounted for 81% of the Group's turnover. As a result, the European renewable energy market is the environment in which we carry out most of our activity.

This market is currently going through a complex period, shaped by a combination of fast-changing factors that work both for and against the development of the sector.

Among the favourable factors is growing concern about climate change and the sustainable management of resources, which is driving a significant transformation of regulatory policy, especially in Europe. The introduction of ambitious targets for decarbonisation, energy efficiency and the transition to a circular economy affects not only our core business but also other areas of activity, such as water management and waste treatment.

Added to this trend is the sustained growth in energy demand, driven by economic development, the electrification of industrial processes and advances in digitalisation. Emerging technologies such as artificial intelligence require ever greater energy capacity, which reinforces the need to expand clean energy generation and optimise the use of available resources.

In addition, the volatility of conventional energy prices, influenced by geopolitical and economic tensions, has increased uncertainty in energy markets and highlighted the need to diversify sources of supply. This has been particularly relevant in Europe, where high dependence on imported energy has become evident, among other things as a result of the war between Russia and Ukraine, which exposed the vulnerability of gas supply.

The search for greater security of energy supply is accelerating the transition towards energy models that are more reliable, more sustainable and less dependent on imports. Taken together, all these circumstances create a favourable context for the development of our main area of activity.

However, alongside these positive factors, there are also a number of elements holding back the development of renewable energy in the European market. Although the situation varies from country to country, the main obstacles are insufficient planning of and investment in electricity grids, the absence of a clear regulatory framework for deploying storage systems, and increasing bureaucracy in permitting and authorisation processes.

The strong growth of renewable generation in Europe has taken place without the investment needed to adapt electricity grids to this new scenario being made in parallel. In addition, the deployment of storage systems has been limited, largely due to the lack of an adequate regulatory framework for developing battery projects. The combination of both factors has led to situations in which, at certain times, there is excess renewable generation that cannot be stored and is therefore lost. This has added uncertainty to the sector, has had a negative impact on the viability of some projects and has slowed the pace of market development.

At the same time, increasing bureaucracy is also having a significant negative impact. Although there are differences between countries, there is a general trend towards longer permitting timescales, which in some cases can range from two to six years. This delay significantly increases development costs and, above all, introduces a high degree of uncertainty, since projects are launched in one market context and obtain their authorisations under economic and financial conditions that may have changed substantially (energy prices, interest rates and financing costs, among others).

Despite these obstacles, renewables remain among the most economically competitive sources of energy and make a decisive contribution to reducing dependence on imported energy, especially on a continent such as Europe, which has few energy resources of its own.

Aware of these advantages, governments are stepping up their efforts to tackle the limiting factors that have held back the development of the sector in recent years. Investment plans for electricity grids are being accelerated, and progress is gradually being made towards a more favourable regulatory framework for deploying energy storage systems.

In this context, and looking to the future, we believe that the favourable factors will tend to prevail, and we anticipate a positive scenario for the development of renewable energy in Europe, in line with our strategy for growth and consolidation in this market.

1.3 Working together to drive the sector forward

We strengthen our position in the sector by taking part in a range of associations and specialist forums. This allows us to stay aligned with market trends, contribute to the development of regulation and encourage collaboration between the industry's main players.

At corporate level, we are a member of AVE (Asociación Valenciana de Empresarios, 'Valencian Business Association'), an organisation that brings together leading companies in the region with the aim of driving business and economic development.

In the energy field, we are members of UNEF (Unión Española Fotovoltaica, 'Spanish Photovoltaic Union'), the main association for the sector in Spain, and of Avaesen, the benchmark cluster for energy and climate change in the Valencian Community. We also take part in AEPIBAL, the leading Spanish association in the field of energy storage.

In environmental management, we are affiliated with Fundación Recylia, an organisation dedicated to recycling electrical and electronic equipment, including solar PV modules, thus ensuring our commitment to the circular economy.

1.4 2025 in figures

Tax information¹

- Profit before tax: €18,896,708
- Accrued income tax: €52,963
- Profit after tax: €18,949,671
- Grants received: €17,690.34

Growth and employment

- Total number of employees: 671
- Headcount growth compared with 2025: +20%

Community engagement

- Total financial donations: €38,899
- Corporate volunteering hours: 216

1.5 Looking ahead: trends, risks and opportunities

Grupotec's future is shaped by the opportunities and challenges of a constantly changing business environment. In a global context in which sustainability and innovation are fundamental pillars, our challenge is to **keep growing in all the markets and sectors in which we operate**, with a particular focus on renewable energy. This goal involves not only

¹Annex I of this document provides details of the tax information by country for 2024 and 2025.

consolidating our position in solar PV, where we already have experience, but also diversifying our activity into other areas within the same sector, such as developing biogas and biomethane plants or battery energy storage systems.

In geographical terms, we plan to expand our presence in Europe by entering key markets such as Poland, Ireland and Portugal, where the regulatory framework and investment in renewable energy offer significant opportunities. We are also keeping a possible expansion of our activity into the United States on our radar since, although the current political climate is not favourable, the country offers great potential in energy and technology infrastructure in the medium term. This geographical growth will be key to strengthening our international competitiveness and extending our reach in regions with high demand for renewable solutions.

Innovation will be key to opening up new opportunities and staying competitive in a constantly changing market. Adopting advanced technologies and promoting continuous improvement will allow us to offer effective solutions tailored to our clients' needs.

In this context, we also face the challenge of ensuring the scalability of our operations and attracting qualified talent. Our ability to train and retain teams with advanced skills will be decisive in taking on larger and more complex projects. These factors, together with changes in regulatory policy and growing pressure to offer sustainable solutions, make up a set of challenges that we are prepared to face.

On this basis, we are positioning ourselves to consolidate our growth and leadership, while actively contributing to the energy and technological transformation that is shaping the future of the sector.

2 Our commitment to sustainability

2.1 How we understand sustainability at Grupotec

Since our foundation more than 30 years ago, we at **Grupotec** have shown a strong sensitivity to sustainability. This approach comes from the highest governing body, which leads and guides the group's strategic decisions and makes sure this commitment is built into every level of the organisation and reaches everyone who is part of it.

From our early days, we at Grupotec have developed a vision that **puts people at the centre of our strategy**. Under the philosophy of 'The win-win circle', we base our growth on a model that starts with the satisfaction and involvement of our team in order to achieve the satisfaction of our clients, which in turn drives growth in turnover and profitability. This increase in profitability allows us to reinvest in our team's training, professional development and wellbeing, feeding back into the win-win circle.

This commitment to our team translates into a working environment that supports both professional and personal development. We promote policies that guarantee equal opportunities, ongoing training and work-life balance. For us, the involvement and satisfaction of the people who are part of Grupotec are not only corporate values but also a fundamental pillar of our success.

In addition to our internal focus, **we have been working for years on initiatives aimed at generating a positive impact on the communities where we operate**. These actions include both supporting projects promoted by external organisations and developing our own initiatives with a strong social focus. For the past four years, these activities have been centralised in a Corporate Social Responsibility (CSR) department, which is responsible for structuring and coordinating our social initiatives and measuring their impact.

The **environment** is another of our priorities, not only because a significant part of our activity takes place in sectors such as renewable energy and environmental management, but also because we take a responsible approach to managing our own impact. To this end, we have a department specialising in the environment, which is responsible for identifying, assessing and minimising the effects of our activity, ensuring a proactive approach focused on mitigating risks and encouraging sustainable practices across all our operations.

In line with this commitment, we have made an **investment of €3 million in Portobello Carbono Verde**, a reforestation project in Spain that contributes to capturing CO₂ and generating carbon credits. This initiative aims to strengthen the absorption of emissions and support nature-based solutions as part of the transition to a low-carbon economy.

Along the same lines, we have made an **investment in BatteryFly**, a company specialising in developing energy storage solutions based on second-life batteries from electric vehicles. By reusing and reconditioning these batteries for stationary applications and stand-alone energy systems, BatteryFly helps to extend the useful life of materials, reduce waste generation and lower the demand for critical raw materials, bringing circular economy principles to energy storage and the energy transition.

These initiatives reflect our commitment to an **investment strategy aligned with sustainability and environmental responsibility criteria**, reinforcing a long-term vision that combines protecting the environment, using resources efficiently and supporting innovative solutions linked to decarbonisation.

In the economic and governance sphere, **we work under ethical and sustainable principles**, built into our management and decision-making processes. We have internal controls and an approach based on transparency to ensure regulatory compliance and integrity in all our operations.

Our ESG goals

At Grupotec, our strategic goal is to establish ourselves as a benchmark company in sustainability, promoting social wellbeing, environmental protection and economic integrity. At a time when the regulatory, sector and social framework for sustainability is constantly evolving, we believe it is necessary to move towards management models that are increasingly structured, consistent and aligned with benchmark standards.

With this in mind, we are approaching this stage gradually, with a focus on formalising procedures for, extending and consolidating practices that, although already part of the way we operate, have been developed with different degrees of formalisation depending on the area and activity.

During 2025, we carried out a double materiality analysis that has allowed us to identify the main impacts, risks and opportunities in environmental, social and governance matters. This exercise is a key foundation for moving towards more systematic sustainability management and will serve as a reference for gradually defining our strategic priorities, goals and action plans in the coming years.

In this context, in 2026 we will take an important step by implementing and certifying a social responsibility management system in line with the IQNet SR10 standard. This system will allow us to bring consistency and structure to sustainability management, making it easier to follow up on our commitments, monitor performance and drive continuous improvement.

Building on this foundation, we will continue to make gradual progress in consolidating our sustainability strategy, adapting to developments in the sector and in reference frameworks, and strengthening our commitment to responsible, rigorous management aligned with best practice.

2.2 Our sustainability policies and commitments

At Grupotec, we have established a set of formal policies and commitments that provide a structured framework for achieving our sustainability goals and ensuring consistency in our management. These policies allow us to define responsibilities, establish monitoring processes and guarantee regulatory compliance in all our areas of activity.

To this end, we have an Integrated Management System certified to the ISO 9001, ISO 14001, ISO 45001 and ISO 19650-2 standards, which governs the quality of our services, environmental protection and the health and safety of our team. In the employment sphere, we apply the Onboarding and Recruitment Protocol, the Training Policy, the Equality Plan and the Internal Communication Policy, which ensure fairness in talent management and professional development.

In matters of human rights and regulatory compliance, we operate under our Compliance Programme, which includes the Business Code of Ethics and the Corruption and Bribery Prevention Protocol. Finally, our Corporate Social Responsibility (CSR) Policy structures our social initiatives and the positive impact we generate in the community.

This report sets out the results of these policies and their impact in areas such as sustainability, employment, human rights, regulatory compliance and corporate social responsibility. Each of these areas is covered in detail in the following chapters, which present key indicators on energy efficiency, carbon footprint, waste management, workforce trends, pay equity and social action.

At Grupotec, we continue to improve how we collect and analyse this data, with the aim of further improving our performance and establishing ourselves as a benchmark in sustainability and responsible management.

2.3 How we are organised and how we make decisions

At Grupotec, we have a governance structure that ensures strategic decisions are taken effectively and in line with our commitment to sustainability and the responsible management of the business. Our governance model is designed to ensure transparency and decision-making based on criteria of growth, operational efficiency and sustainability.

The **Board of Directors** is our highest governing body and is made up of three executive members: the Chairman; the Vice-Chairman, who is also Head of the Renewables Division; and a Director, who is Head of the Engineering Division. The Board meets monthly to address all the key issues for the company together. The agenda is set several weeks in advance and adapted to the needs and priorities of each moment.

Economic matters are discussed at every Board meeting, given their strategic importance for the company's stability and growth. **Environmental and social matters** are addressed according to the relevance of the issues that arise, and are added to the agenda when they need to be assessed, when decisions need to be taken or when sustainability commitments need to be followed up.

How we identify and manage risks

Risk management is a fundamental pillar of our corporate governance. We have structured processes for identifying, assessing and mitigating risks, which are overseen by the Board of Directors. The Board ensures that the measures adopted are effective and aligned with our business strategy.

In the economic sphere, we have a formal risk management process, led by the Financial Risk Manager, who is responsible for identifying and assessing the main factors that may affect the stability and growth of the business. As part of this process, a quarterly risk report is prepared and presented to the Board of Directors at its regular meetings. This report allows structured monitoring of how economic, regulatory and market risks are evolving, and assessment of how effective the measures taken to mitigate possible impacts have been. This oversight helps the Board take informed decisions on mitigation strategies and adjustments in light of the market context and the company's development.

With regard to environmental and social risks, we have a structured management system based on ISO 14001, ISO 45001 and ISO 9001 certifications. These certifications provide an established methodology for identifying, assessing and mitigating risks in these areas, ensuring that prevention and continuous improvement measures are applied. As part of maintaining these systems, we carry out regular internal and external audits to assess the effectiveness of the actions implemented. The Board of Directors oversees the maintenance of these certifications and reviews the results of the assessments when significant risks are identified or when strategic decisions need to be taken in these areas.

Looking ahead to 2026, we plan to make progress in integrating our management systems by implementing a Sustainability Management System certified to the IQNet SR10 standard. Although we already have effective processes for managing economic, environmental and health and safety risks, this new system will allow us to integrate them into a common framework, bringing greater consistency to their oversight and making strategic decision-making easier. It will also allow us to complement risk management with a more structured view of social matters.

2.4 Ethics and regulatory compliance

We carry out our activity on the basis of a set of values that define our identity and form the foundation of our corporate culture. These values guide the way we work, our internal relationships and the way we interact with clients, suppliers and other stakeholders:

- **Honesty:** we act with integrity and transparency in all operations, with absolute rejection of any dishonest means of obtaining profit or advantage in business.
- **Professionalism:** we maintain a high technical standard and a commitment to service quality, ensuring speed, effectiveness and involvement with the client.
- **Commitment:** we honour the agreements we make and constantly seek continuous improvement in management and service delivery.
- **Closeness:** we build a close relationship with our clients to better understand their needs and provide effective solutions.
- **Excellence:** we apply the best methodologies and practices, both in our relationships with clients and internally, driving innovation, continuous improvement and social responsibility.

To reinforce and structure these principles, we have a **Compliance Programme**, which aims to **prevent, detect and manage** any conduct contrary to the organisation's values or to applicable regulations. This programme is set out through the **Business Code of Ethics**, which establishes the principles and guidelines that must govern our activity.

The Code is mandatory for everyone in the organisation, as well as for third parties that have dealings with the company. The Code is complemented by 34 internal protocols, which provide specific guidelines in different areas of activity and offer a clear frame of reference for decision-making and for handling sensitive situations.

The fundamental principles set out in the Business Code of Ethics include:

- Equal opportunities in employment.
- Zero tolerance of workplace harassment.
- Commitment to non-discrimination.
- Respect for human rights.
- Respect for the environment.
- Integrity and transparency in business activity.

In line with these principles, we also have a **Harassment Prevention and Response Protocol**, which sets out specific measures to prevent and deal with any type of harassment in the workplace, with zero tolerance of any discriminatory behaviour.

The Code is available to everyone in the organisation and is communicated during the onboarding process. We also have a **Compliance Officer**, who is responsible for overseeing the correct application of the Compliance Programme and ensuring compliance with current regulations.

We have a **Reporting and Whistleblowing Channel** that allows irregular behaviour or possible breaches of the Business Code of Ethics to be reported confidentially. This channel guarantees protection for whistleblowers, anonymity and an objective and confidential review process.

Reports received are handled by a Whistleblowing Committee, which analyses each case and proposes the appropriate measures, in accordance with internal protocols and with full respect for the confidentiality of the people involved.

During 2025, two reports were received relating to possible breaches of ethical and human rights principles (1 in 2024). In both cases, the established internal procedures were activated, the corresponding analysis was carried out and the appropriate measures were adopted, in accordance with the established framework.

Human rights

All of us who are part of the organisation are required to respect the fundamental rights and public freedoms recognised in the Universal Declaration of Human Rights, as well as the regulations in force for their protection.

As a signatory to the United Nations Global Compact, we have made a series of fundamental commitments on human rights and working conditions, which guide the way we operate and our relationships, both internally and with third parties:

- Prohibition of child labour: we do not use, or directly or indirectly support the use of, child labour in any of our operations or in our supply chain.
- Elimination of forced labour: we do not tolerate or support the use of forced labour, and we ensure that all employment relationships are voluntary and comply with current legislation.
- Safe and healthy working conditions: we guarantee a safe working environment, taking appropriate measures to prevent accidents and minimise risks. We assess hazards that cannot be eliminated and plan actions to reduce them, ensuring that our facilities comply with occupational health and safety regulations.
- Freedom of association and collective bargaining: we respect our employees' right to join trade unions and to freely choose their union representation. We also ensure that workers' representatives are not discriminated against and have access to their colleagues in the workplace.
- Non-discrimination and equal opportunities: we reject any type of discrimination on grounds of race, origin, nationality, religion, disability, gender, sexual orientation, trade union membership, ideology, job category or age. Likewise, we do not tolerate behaviour, gestures or language that undermine people's dignity and integrity.
- Elimination of abuse and coercion: we do not allow or support corporal punishment, mental or physical coercion or verbal abuse in any area of the organisation.

- Compliance with pay and employment regulations: we ensure that all remuneration complies with legal requirements, guaranteeing fair working conditions and compliance with social security obligations.
- Monitoring of regulatory compliance in the supply chain: we require our relevant suppliers and subcontractors to comply with labour, social security and occupational health and safety regulations, ensuring that their practices are consistent with the company's principles.

Corruption and bribery

Our corporate culture and values reflect a firm commitment against corruption and bribery, maintaining zero tolerance of any practice that breaches the law or business ethics. As part of our Compliance Programme, the company has developed a **Business Corruption Response Protocol** and a **Protocol for Conduct with Public Officials**, which set out the guidelines that all staff must observe and follow in their dealings with third parties outside the company, including suppliers, clients, competitors and subcontractors.

We also have a **Catalogue of Prohibited Conduct**, which explicitly details the practices contrary to the compliance programme that are not tolerated within the organisation. These include conduct relating to:

- Business corruption and bribery.
- Money laundering.
- Illegal financing of political parties.
- Offences against the Public Treasury and Social Security.
- Fraud or swindling.
- Breach of fiduciary duty and misappropriation.
- Prohibition of gifts and/or undue advantages.

To strengthen control mechanisms in this area, we have an **Anti-Money Laundering and Counter-Terrorist Financing Manual**, which sets out specific procedures for detecting, preventing and reporting suspicious activity. This manual provides guidelines for identifying and assessing risks, carrying out due diligence on clients and suppliers, and complying with the regulations that apply in this area.

This regulatory framework ensures that all of Grupotec's operations and business relationships are conducted with transparency, integrity and in strict compliance with current legislation.

2.5 We listen to and engage with our stakeholders

Subcontracting and suppliers

At Grupotec, our relationship with our suppliers is based on trust, transparency and collaboration. We value the strategic role that our partners play in the supply chain and promote long-term relationships with those who share our principles of ethics, sustainability and commitment to quality. For us, beyond technical and commercial aspects, the added value of our supplier relationships lies in open, two-way communication, in building trust and in jointly seeking innovative solutions.

Although we do not have a formal purchasing policy, we have established mechanisms to ensure that our suppliers comply with the Group's ethical and regulatory principles. To this end, all our contracts include a specific clause requiring suppliers to adhere to our internal policies, including the Catalogue of Prohibited Conduct. This document includes commitments on regulatory compliance, corruption prevention, respect for the environment and decent working conditions, ensuring that our supply chain operates to responsible standards.

Although we have not yet implemented specific audits in these areas, we recognise the importance of making progress in assessing and monitoring our suppliers' performance in sustainability and social responsibility.

Clients

At Grupotec, we are firmly committed to quality and safety in the delivery of our services, ensuring that the highest standards are met at every stage of our projects. Given our business model, based on developing renewable energy projects and providing engineering services, we do not have end consumers in the traditional sense. However, our clients (including companies, investors and public authorities) can be considered the recipients of our services, so we adopt specific measures to ensure the safety, quality and sustainability of our projects.

In terms of safety, we apply strict procedures to ensure that all our installations and projects comply with current safety and risk prevention regulations. From design and planning through to construction and maintenance, we implement measures aimed at minimising possible electrical risks, structural failures or environmental impacts. We also apply international quality standards in project execution, ensuring operational efficiency and long-term sustainability. In this regard, we hold ISO 9001 certification, among others, which reinforces our commitment to continuous improvement and excellence in our processes.

We also incorporate criteria for preventing environmental and social impacts into the development of our projects, with the aim of minimising any possible negative effect on the surrounding area. To this end, we carry out regular internal reviews that allow us to assess compliance with these standards and continuously improve our processes.

We manage our relationship with our clients proactively, maintaining smooth communication and ensuring transparency at every stage of the project. To this end, we have specific channels for receiving and handling enquiries or incidents. Although no significant complaints have been recorded in recent years, we continuously follow up any suggestions received in order to identify opportunities for improvement and strengthen client satisfaction.

As part of this strategy, we carry out regular satisfaction surveys, and in 2025 the results showed a satisfaction level of 8.6 out of 10.

3 Our main asset: our human capital

The company's growth and consolidation rest on the experience, knowledge and involvement of the people who are part of the organisation. On this basis, we approach human capital management in line with our corporate values of honesty, professionalism, closeness and commitment, with the aim of offering a working environment that is stable, fair and focused on professional development.

Our employment strategy is structured around four main areas: talent selection, training, personnel administration, and performance appraisal and professional development. Through these lines of work, we seek to attract and bring in profiles suited to the needs of the business, support their development and encourage appropriate levels of motivation and commitment as the basis for achieving the organisation's goals.

During 2025, we continued to drive a human capital strategy focused on attracting and retaining talent, equal opportunities, ongoing training and improving our workforce's wellbeing and work-life balance. In this context, we consolidated policies and programmes aimed at ensuring an inclusive and motivating working environment that supports both the professional and personal development of the people in the organisation.

2025 milestone | Moving to our new head office

In recent years, we at **Grupotec** have been through a period of very intense growth. Increased activity and new people joining the team have been changing the way we work and also our needs as an organisation. In this context, **in 2025 we took an important step by moving our head office in Valencia to the new IKON offices.**

The move reflects **our commitment to a working environment designed for people**, in line with where the company is today and with the team's day-to-day work. Having larger, more functional facilities allows us to work more comfortably, makes collaboration between areas easier and supports the growth of our workforce in a space better suited to our activity.

We have approached this change with a long-term view, aware that **spaces influence how we organise ourselves, how we collaborate and how we look after the people who are part of Grupotec.** The new building is therefore one more piece in the company's consolidation process, which continues to introduce changes gradually and in line with the way we understand work, growth and the value of people.

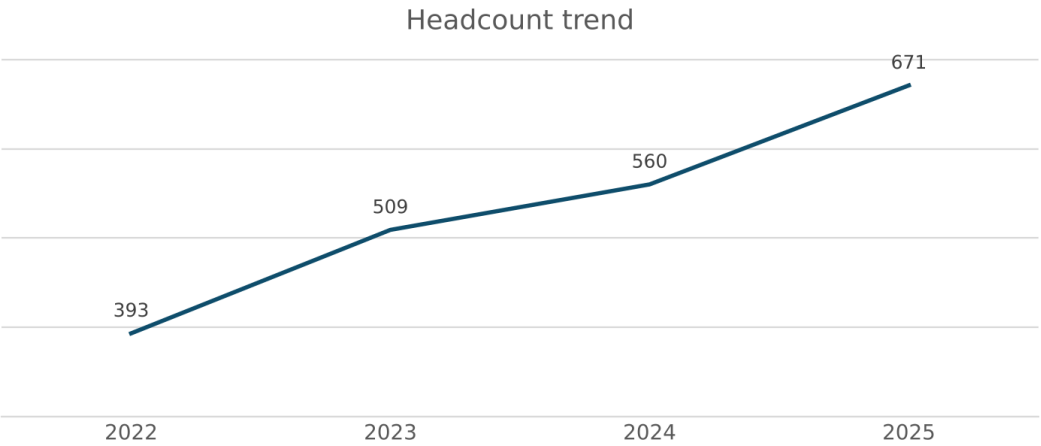
At the same time, we have continued to strengthen and systematise our human capital management processes, rolling out training and skills-updating programmes that respond to the new needs of the business and the challenges of digital transformation. These actions reflect a strategic, long-term approach in which people hold a central position as an essential element in creating sustainable value.

In the coming years, we face challenges such as process automation, harmonising policies across the group's different companies and adapting to more flexible working models.

The following sections set out the policies implemented, their results and the main performance indicators for employment, work organisation, health and safety, labour relations, training and equality.

3.1 What our workforce looks like

At the end of 2025, we had a workforce of **671 employees**, after sustained growth in recent years, with a **total increase of 71% since 2022**, in line with the growth of our activity and the gradual launch of new projects.

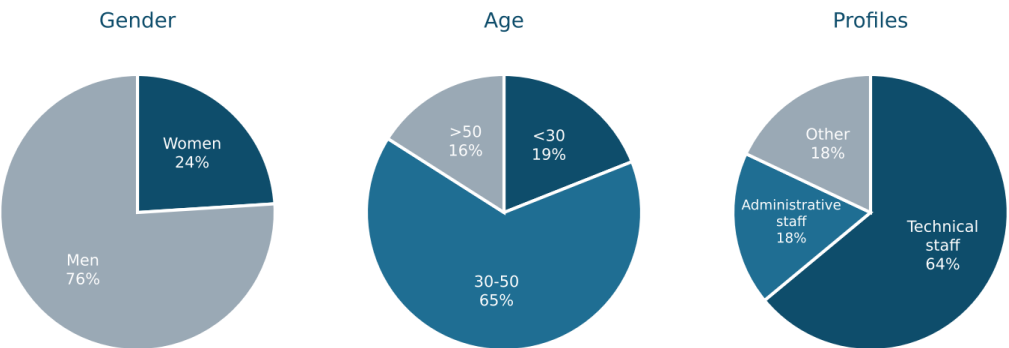


Our workforce is characterised by the **diversity of profiles, ages and career paths** that make our activity possible. The team’s composition shows a **demographically balanced structure**, with significant weight in the middle age groups. This allows us to combine experience, stability and adaptability with the arrival of young talent and the contribution of people with longer careers.

From an organisational perspective, the workforce has a **clear orientation towards technical and professional profiles**, consistent with the nature of our activity and with our commitment to specialisation, qualifications and knowledge as key levers for creating sustainable value.

With regard to the social dimension, the gender distribution reflects the context of the sector in which we operate, traditionally associated with technical and operational profiles. Within this context, we continue to make progress in **promoting equal opportunities**, encouraging the recruitment and development of female talent in the organisation.

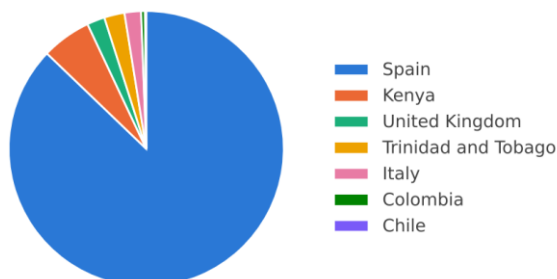
Composition of our workforce in 2025²



²The quantitative detail of these breakdowns and their evolution over time can be found in Annex I of this report.

Most of our workforce is based in Spain (87%), where the bulk of our activity takes place, complemented by an international presence in different countries that reflects the geographical reach of our projects and our ability to operate in diverse environments.

Location of our workforce in 2025



The growth of our team in 2025 required active management of new joiners and leavers, which we have handled in a planned way, in line with the Group's operational needs.

During the year there were **143 new joiners**, mainly to strengthen our technical and professional teams and to meet the needs of projects under way and newly awarded projects. **This decision is part of our commitment to supporting the growth of our activity sustainably**, redistributing workloads and prioritising the wellbeing of our teams and the quality of our projects.

In the same period, there were **116 leavers**, mostly due to voluntary decisions, the end of contracts linked to specific projects and other usual personnel management reasons typical of a project-intensive activity with a presence in different markets.

Of these leavers, 20 were contract terminations due to dismissal. These were one-off, exceptional cases and were always carried out in accordance with current employment legislation and our internal procedures. Details of dismissals, broken down by age, gender and job classification, are provided in Annex I of this report.

The **average number of people employed over the twelve months was 611.17**, which shows a stable employment base throughout the year, beyond the joiners and leavers recorded. On this basis, our **turnover rate was 17.54%**, reflecting turnover in line with the size of the workforce and the usual dynamics of an organisation with project-intensive activity and a presence in different markets.

Remuneration Policy

Our remuneration policy is based on objective criteria and does not introduce differences on grounds of gender, age or other personal characteristics unrelated to professional career. Pay is determined solely on the basis of each person's level of responsibility, the duties performed and their professional career.

Our remuneration model is structured around two main components:

- **Fixed remuneration**, established in accordance with the applicable collective bargaining agreement and defined according to the level of responsibility of the post, the duties performed and professional experience, incorporating criteria of

internal equity and job value. This component is the basis of total compensation and is assigned according to objective, predefined parameters.

- **Variable remuneration**, which is generally linked to the degree of achievement of previously established and quantified objectives, in accordance with internal appraisal systems.

The following tables show average remuneration broken down by gender and age group for each job category.

	2024		2025	
Job category	Women	Women	Women	Men
<i>Technical staff</i>	€37,331	€45,010	€40,048	€46,540
<i>Accounting, administrative and other employees</i>	€26,065	€26,467	€28,587	€27,985
<i>Other skilled staff</i>	€24,724	€25,721	€18,258	€20,238
Average	€31,852	€39,877	€34,329	€38,327

	2024			2025		
Job category	<30	30–50	>50	<30	30–50	>50
<i>Technical staff</i>	€31,216	€46,060	€53,655	€33,509	€46,818	€53,596
<i>Accounting, administrative and other employees</i>	€22,690	€26,719	€29,659	€22,506	€29,416	€31,559
<i>Other skilled staff</i>	€18,590	€26,789	€28,998	€13,762	€20,029	€29,073
Total	€28,256	€39,761	€44,308 €	€27,342	€38,936	€43,963

Given the Group's international nature, aggregate average remuneration includes differences arising from the economic and employment frameworks of the countries in which we operate. However, **87% of the workforce is based in Spain**, so the overall average salary mainly reflects the salary situation in this country.

The average remuneration of directors and senior management, including variable remuneration, attendance allowances, severance payments, payments to long-term savings schemes and any other remuneration, amounts to €298,398.68 (269,062.53 in 2024). As all members of this group are men, no breakdown by gender is presented.

3.2 How we work: hiring and working time arrangements

Our way of working is based on a stable employment model and on organising working time in a way that adapts to the different situations of our workforce. In 2025, **93.4% of contracts were permanent** and **98.7% were full-time**, reflecting our commitment to stable employment relationships, while adapting to reduced working hours where employees request them.

Annex I contains the breakdown by gender, age and job category of the average number of contracts for the last three years.

We organise working time in compliance with current employment legislation and promote measures that support flexibility and work–life balance. Although we do not have a formal digital disconnection policy, we respect our team’s working hours and rest periods.

The standard working day is full-time, with flexible start and finish times for office staff, allowing better adaptation to individual needs. In certain areas, and when the nature of the activity requires it, some teams work morning and afternoon shifts. For staff posted to sites, we adjust working hours to the specific requirements of each project.

We also offer our workforce a range of measures to help balance professional and personal life, such as condensed summer working hours, leave on request, reduced working hours and extended leave to care for children and family members. These measures are complemented by a flexible benefits scheme that includes childcare, meals, training and transport, as well as access to health insurance and corporate wellbeing programmes.

As for absenteeism, a total of **29,165.7 hours of absenteeism were recorded in 2025 (18,408 hours of absenteeism in 2024)**. We monitor and follow up absenteeism, which allows us to assess trends and take measures to reduce it as far as possible. The increase recorded in 2025 is mainly explained by the rise in maternity and paternity leave.

We respect and, as far as possible, facilitate the shared exercise of work–life balance rights by both parents. During 2025, **24 employees** (18 men and 6 women) took birth and childcare leave (15 employees in 2024) and returned to their jobs once the established period ended.

Any substantial change to working conditions is communicated with the notice period set out in current employment legislation, ensuring transparency and respect for employees’ rights.

3.3 We look after our team’s safety

We consider the people who make up our team to be our main asset, so occupational health and safety are priorities in the management of the company. Aware of the importance of guaranteeing safe working environments, we have developed a prevention model based on continuous improvement, early identification of risks and the implementation of measures that minimise any possible impact on employees’ health.

Our occupational health and safety management system follows the principles and methodologies of the **ISO 45001 standard**, which allows us to take a structured approach to identifying, assessing and controlling occupational risks in all Group companies, in line with recognised standards in this field.

Our prevention strategy is implemented through the **Occupational Risk Prevention Plan**, which defines the organisational structure and the roles and responsibilities in this area. To carry out prevention activities, in September 2024 we set up our **In-house Prevention Service (SPM)**, which covers the specialities of Occupational Safety, Industrial Hygiene, and Ergonomics and Applied Psychosociology. In addition, we have an external prevention service for the speciality of Occupational Medicine. In May 2025, the occupational risk prevention management system passed its statutory audit with no non-conformities.

In addition, we carry out **internal audits and inspections** covering facilities, processes and equipment, in order to identify possible hazards and assess their impact on the different jobs, thus reinforcing the preventive nature of the system.

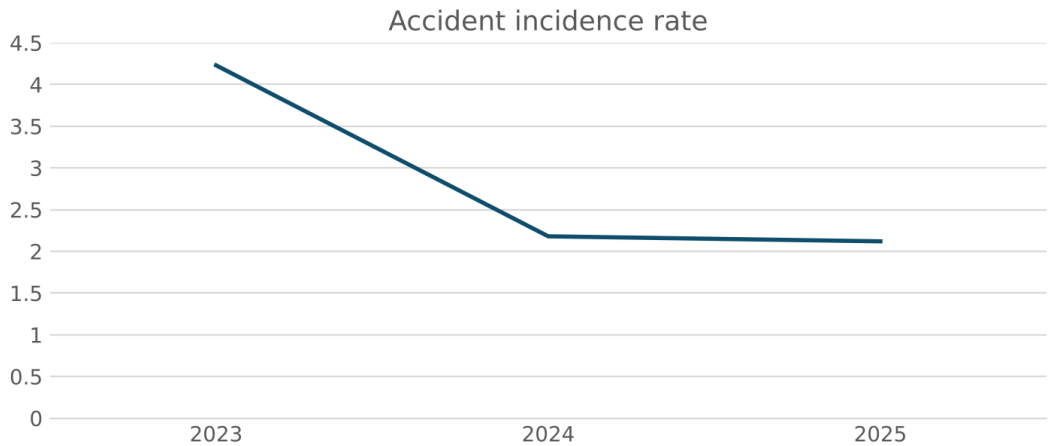
Although we do not have trade union representation, we encourage **communication and participation** by employees in health and safety matters. To this end, we hold regular meetings

at our workplaces and provide specific communication channels, such as the Yammer platform and the OHS mailbox on SharePoint, through which the team can raise questions, incidents or proposals.

We systematically monitor accidents at work with the aim of reducing their incidence and strengthening preventive measures, making continuous improvement a basic principle of our occupational health and safety management.

We systematically monitor **accidents at work**, with the aim of reducing their incidence and strengthening preventive measures. In 2025, **14 accidents at work** were recorded, of which **7 did not require sick leave** and **7 resulted in absence from work**.

The following chart shows the trend in accidents relative to the average number of employees:



The data confirm the continuation of the downward trend that began after 2023, consolidating a significant reduction in the accident rate compared with that year.

Details of workplace accidents in recent years, broken down by gender, type (lost-time and non-lost-time) and severity rate, are provided in Annex I of this report. In addition, no occupational diseases have been recorded in the organisation in recent years, which reinforces the suitability of the preventive approach applied.

In addition, no occupational diseases have been recorded in the organisation in recent years, which reflects the effectiveness of the preventive measures implemented in occupational health.

We promote health and wellbeing

In addition to our focus on occupational risk prevention, we promote our team's health and wellbeing through the **Grupotec Social y Saludable ('Grupotec Social and Healthy') programme**, an initiative aimed at encouraging physical, emotional and social wellbeing within the organisation.

In terms of **physical wellbeing**, we actively encourage sport and physical activity as part of our approach to looking after people. This commitment takes the form of different initiatives and resources:

- **Access to the Wellhub platform**, which we use to give the team flexible access to a wide network of gyms, sports activities and wellbeing resources, so that people can

build them into their daily lives on more affordable terms, adapted to different preferences and lifestyles.

- **Sports events** organised both by Grupotec and in collaboration with external initiatives. In 2025 we organised two **sports days**, designed as opportunities to meet and spend time together outside the usual work environment. They brought together **more than a hundred members of the team** in activities such as padel, football and basketball tournaments, as well as spinning, zumba and yoga sessions, encouraging participation, sport and stronger bonds between colleagues. In addition, **we sponsor participation in sports events** organised by other organisations, such as popular races or similar activities, in response to our employees' initiative and interest, and encouraging sport outside the corporate sphere too.
- **A gym of our own in the new offices**, added as part of the move to the new head office, expanding the options available for exercising within the workplace itself and making it easier to include physical activity in the daily routine.
- **A physiotherapy service in the offices through Fisioreact**, focused on preventing and treating musculoskeletal complaints. This service allows people to attend physiotherapy sessions at the workplace and during working hours, making it easier to use and promoting early and ongoing care.
- **Awareness-raising and health promotion workshops**, including smoking cessation workshops run in collaboration with the **Spanish Association Against Cancer (AECC)**, both in person and online, and workshops organised with **UMIVALE** on nutrition, hygiene and sleep health, approaching wellbeing from a preventive and comprehensive perspective.

Emotional wellbeing is another pillar of the programme. In this area, we ran two workshops of nine sessions each on **managing stress and emotions**, as well as two specific **emotional intelligence training** workshops for people who manage teams.

Finally, we promote **social wellbeing** by encouraging participation in volunteering and micro-volunteering initiatives within the company. In addition, to strengthen the sense of community and make it easier to balance work and family life, in December we held a Christmas afternoon party for team members' children at the head office, creating a space to meet and spend time together.

To support all these initiatives, we have created the Grupotec Social y Saludable **information portal**, a space **designed to make the health and wellbeing actions and resources available more visible, better organised and closer to the whole workforce**. Through this channel, we offer the team information, videos and practical content prepared by professionals from different disciplines, such as medicine, physiotherapy and nutrition, with a preventive focus aimed at adopting healthy lifestyle habits.

In this way, the programme provides a comprehensive approach to wellbeing that goes beyond occupational risk prevention and helps to consolidate a balanced, healthy working environment consistent with the way we understand looking after people.

3.4 Listening to and engaging with our team

We encourage the participation of the people who are part of the organisation, convinced that open communication and ongoing dialogue are key to the sustainability and smooth running of the company. To this end, we provide the workforce with different information, communication

and consultation mechanisms that make it easier to express concerns and take part in the life of the organisation.

The team has various internal communication tools, such as the suggestion box, regular meetings with management, the Teams platform with different channels and the corporate social network Viva Engage, which allow information to be shared and direct, smooth contact to be maintained. We have also set up a system of direct queries with the Human Capital Department, through which anyone can raise questions or requests for information on any employment matter.

One of the most valued tools in this area is the **annual workplace climate survey**, which gathers employees' views in a structured and anonymous way on aspects that influence the working environment, satisfaction and commitment. This analysis is complemented by a three-yearly assessment, which makes it possible to identify trends and track how results evolve over time.

The information obtained is shared with the workforce and used as the basis for designing action plans, encouraging employees to take part in defining improvements and solutions. This approach allows us to make better use of internal knowledge and move towards measures that better fit the reality of the organisation.

Although we do not have trade union representation, we maintain a policy of **direct communication** with the team. Queries or proposals relating to working conditions are channelled through the Human Capital Department, which acts as a link between the workforce and management. In the area of occupational health and safety, we also have a specific occupational risk prevention mailbox and encourage participation through internal communication channels.

In Spain, **100% of employees** are covered by **sector-wide collective bargaining agreements**, which apply according to the location of the workplaces and the nature of the activity carried out. This framework guarantees consistent working conditions aligned with the regulations in force in each territorial and sectoral area.

Our activity is governed by the following collective bargaining agreements:

- Offices and Firms of Valencia
- Offices and Firms of the Community of Madrid
- Engineering and Technical Offices
- Metal Industry of Valencia (Industry, Technology and Services of the Sector)
- Metal Industry of Córdoba (Industry)
- Metal Industry and Services of Albacete
- Metal Industry of Valladolid
- Iron, Steel and Metal Industry of Seville
- Iron, Steel and Metal Industry of Ciudad Real
- Iron, Steel and Metal Industry of Teruel
- Iron, Steel and Metal Industry of Badajoz
- Iron, Steel and Metal Industry of Jaén
- Iron, Steel and Metal Industry of Cádiz
- Iron, Steel and Metal Industry of Murcia
- Iron, Steel and Metal Industry of Zaragoza

- Iron, Steel and Metal Industry of Almería
- Iron, Steel and Metal Industry of Salamanca
- Iron, Steel and Metal Industry of Málaga
- Construction and Public Works of Valencia
- Construction and Public Works of Seville
- Construction and Public Works of Madrid

During 2025, the Metal Industry of Valladolid agreement was added, extending the collective coverage framework in line with the development of our activity and territorial presence.

3.5 Training and professional development

Training plays a central role in our strategy, both as a way of keeping the team constantly up to date and as a lever for strengthening the competitiveness of the business and the quality of the service we offer our clients. Every year we define a **training plan** aligned with our operational and strategic priorities, with the aim of driving the development and specialisation of the workforce.

We have a **training policy** that sets out the general criteria for managing learning. On the one hand, this policy aims to ensure that people have the capabilities they need to contribute to achieving corporate objectives and, on the other, to support their professional growth, thereby strengthening motivation and talent retention in the organisation. Within this framework, we place particular emphasis on **in-house training**, drawing on the knowledge and experience of our own professionals, who bring a technical and practical perspective suited to the reality of the business.

Training needs are identified systematically. The heads of each area analyse their teams' situation and pass on the needs identified to the Human Capital Department. The proposed actions are then reviewed and approved, taking into account their contribution to the business and the availability of time and resources.

To make content easier to access, we provide the workforce with a specific space on the corporate intranet, the **Training Site**, where the training offer is centralised. Through this platform, employees can browse and take in-house courses and, where appropriate, access external content previously agreed with providers.

Throughout 2025, training focused particularly on **occupational risk prevention, languages and technical updates related to our activity**, helping to strengthen the team's skills in a context of constant change.

In 2025, the total number of training hours delivered at Grupotec was 12,416 hours (16,822 hours in 2024). The decrease in 2025 is because 2024 was an exceptional year, with a higher volume of technical training delivered to the workforce, whereas in 2025 levels returned to usual values.

To assess trends in training per employee, we calculated the average number of training hours per job category over the last three years:

Job category	2022	2023	2024	2025
<i>Technical staff</i>	18.3	19.64	35.32	20.43

Job category	2022	2023	2024	2025
Accounting, administrative and other employees	6.24	15.55	26.01	12.08
Other skilled staff	15.49	20.5	7	5.67

3.6 Equality and diversity

We have a diverse and inclusive team, reflecting the range of profiles, career paths and abilities in our organisation. This diversity is shown in the workforce composition data included in this report, not only from a gender perspective but also in terms of age, nationality, abilities and other variables that enrich our working environment and strengthen our ability to adapt to diverse contexts and situations.

In this context, we promote a working environment based on fairness, respect and the absence of any form of discrimination, making equal treatment and opportunities a cross-cutting principle in people management and in all the processes and areas of our activity.

We have an **Equality Plan** that sets out the measures and commitments needed to guarantee equal treatment and opportunities in recruitment, promotion, training and pay. This plan is duly registered with REGCON (the Spanish register of collective agreements) and is the main reference tool for ensuring compliance with legal obligations in this area, as well as for developing and monitoring the actions implemented.

In addition, we have introduced work-life balance and return-to-work support measures for people coming back after long periods of maternity leave or extended leave to care for children or family members, with the aim of making the transition gradual and balanced.

In compliance with current pay equality regulations, since 2023 we have been carrying out pay registers and pay audits in our different companies, with the aim of analysing the pay structure and ensuring it is in line with the principles of equal pay and pay equity. To do this, jobs are grouped into 23 comparable categories, which allows a more precise analysis of pay.

At the time of publication of this report, the pay register and pay audit for 2025 are being prepared, so the final adjusted gender pay gap figure is not yet available. Once this process is complete, the result will be included as required by law.

For information purposes, the adjusted gender pay gap for 2025 was **18.27% (18.27% in 2024)**, calculated by an independent body in accordance with the legally applicable methodology. The analysis does not identify pay differences attributable to gender, but rather variations linked to objective factors such as length of service, responsibilities or professional career, in the context of a traditionally male-dominated sector.

With regard to the integration of people with disabilities, in 2025 Grupotec had 8 employees with disabilities on its workforce (the same number as in 2024). To ensure their proper integration and safety, the company assesses each case individually and, if medical restrictions are identified, carries out a specific assessment of the job to determine the necessary adaptation measures. These measures are communicated to the employee, their line manager and the Human Capital Department, ensuring an accessible and safe working environment.

4 How we manage our environmental impact

Our commitment to the environment is fundamental to our strategy. Through our main business lines, we contribute directly to sustainability by developing projects that drive the energy transition and better environmental management in industry. Our activity in the renewable energy sector (especially the design and construction of solar PV installations) makes it possible to generate clean electricity, reduce dependence on fossil fuels and minimise greenhouse gas emissions. In addition, our work on environmental solutions for industry supports more efficient use of resources and the reduction of environmental impacts in different sectors.

Respect for the environment is part of the way we work and is built into the organisation's decision-making processes. Beyond the positive impact of the projects we develop, we manage our own operations according to sustainability criteria, applying policies and measures aimed at minimising our environmental footprint and ensuring responsible performance in all areas of activity.

We have a structured environmental management system based on **ISO 14001** certification. This system allows us to identify, assess and control the environmental impacts of our operations, ensure compliance with applicable regulations and make continuous progress in resource efficiency, waste reduction and the optimisation of energy consumption.

Within this framework, we have an **Integrated Management Policy**, which sets out the basis for our approach to environmental protection. Our main commitments include:

- Compliance with environmental legislation and other applicable requirements.
- Pollution prevention, through proper waste management and the reduction of emissions.
- Optimising the consumption of natural and energy resources.
- Integrating environmental criteria into every phase of our projects and into supplier selection.
- Raising awareness and training our team in sustainable practices.

To ensure the effectiveness of our environmental strategy, we regularly monitor performance through key indicators such as energy consumption, carbon footprint, waste generation and the efficiency measures implemented. The following sections present the 2025 results in each of these areas, which reflect our continuous improvement approach and our commitment to managing our environmental impact rigorously and transparently.

4.1 Our environmental impacts and risks

Our environmental impacts are mainly linked to resource consumption, waste generation and the emissions associated with our activity. Based on an analysis of our operations, we have identified the following main environmental aspects:

- **Energy consumption**, from the use of electricity in offices and facilities and from the fuel used by generators on site and for transport.
- **Waste generation**, mainly non-hazardous waste (cardboard, wood and plastics) and electronic waste (WEEE), mainly solar PV modules on site.
- **Water consumption**, for human consumption on construction sites.

In addition to managing these current impacts, we apply a **preventive approach** aimed at minimising possible environmental risks. The main risks identified include:

- **Accidental spills and discharges**, associated with the use of fuels and oils in machinery.
- **Regulatory compliance risks**, arising from the need to adapt continuously to new environmental requirements.
- **Climate change risks**, which may result in temporary restrictions on water use (both for human consumption and for production processes), a higher risk of fires in the surrounding area and at our own facilities, and possible damage to land caused by increasingly frequent, intense and unpredictable weather events, such as run-off or erosion.

The **precautionary principle** is a central element of our environmental strategy. To apply it, we take a preventive approach based on **internal controls, regular reviews and the maintenance of our integrated environmental management system**. To reduce impacts and risks, we have implemented a range of measures, including:

- A **weather alert system**, which allows us to anticipate risk situations and provide guidelines for action.
- **Operational controls on sites and at facilities**, through regular occupational health and safety and environmental inspections.
- The **implementation of an indicator collection system** to monitor consumption and waste on sites and at plants.
- The **segregation and proper management of waste** through authorised waste managers, including the application of **Waste Management Plans (PGR)** on site.
- The **inspection and maintenance of machinery**, to minimise emissions and reduce fuel consumption.
- The use of **spill kits and drip trays** to prevent accidental discharges.
- The **ongoing review of environmental legislation**, to ensure regulatory compliance in all our activities.

Although environmental liability legislation does not apply to Grupotec and, therefore, we do not have specific insurance or mandatory environmental provisions, we voluntarily allocate resources to preventing environmental risks as part of our commitment to responsible management.

These actions are coordinated by a department specialising in the environment and occupational health and safety, made up of 12 professionals at head office and 9 people deployed on site, who oversee the correct application of environmental measures across all areas of the company.

4.2 Ready for a changing climate

We are aware of the effects of climate change and their potential impact on people's safety and on the continuity of our activities. That is why we have identified the main risks associated with extreme weather events and adopted measures to anticipate them and reduce their possible effects.

The most significant risks we manage include:

- **Extraordinary events** such as hurricanes, floods or earthquakes. In these cases, we have chosen to transfer the risk by taking out specific insurance, which allows us to limit the financial impact of exceptional situations.
- **High temperatures and the risk of heatstroke**, especially in construction projects and in operation and maintenance (O&M) activities. To reduce these risks, we apply preventive measures that include checking weather conditions in advance, adapting working hours and tasks, providing shaded areas and water, and applying first aid protocols when necessary.
- **Adverse weather events** such as storms, frost or strong winds. In these cases, we have weather monitoring procedures and apply preventive measures such as rescheduling work in extreme conditions and preparing installations to minimise possible personal injury or material damage.

This approach allows us to anticipate risk situations, protect our team and ensure the continuity of our operations, building climate change adaptation into the day-to-day management of our projects in a practical and responsible way.

4.3 We reduce and control pollution

At Grupotec, we continuously monitor our greenhouse gas emissions and work systematically to reduce them gradually, focusing our efforts on those associated with energy consumption and operational activity.

To this end, we have calculated our **Scope 1 and 2 carbon footprint**, following the guidelines established by the **Spanish Ministry for the Ecological Transition and the Demographic Challenge (MITERD)**. This calculation allows us to understand and assess both the **direct emissions** and the **indirect emissions associated with the energy consumption** of our activity.

The emissions considered in the period recorded (2023–2025) are structured as follows:

- **Scope 1 (direct emissions)**: from fuel consumption in our own machinery and vehicles, as well as fugitive emissions from air-conditioning and fire protection systems.
- **Scope 2 (indirect emissions)**: associated with the consumption of purchased electricity.

The breakdown of **carbon emissions (tCO₂e)** by scope and the **tCO₂e/employee ratio** are shown below:

	2023	2024	2025 ³
Scope 1	474.43	1,340.2	1,146.35
Scope 2	98.08	88.94	103.04
TOTAL	572.51	1,429.14	1,249.39

³At the time of publishing the report, the updated 2025 factors from electricity suppliers are not yet available, so the data may vary slightly. Any changes will be reflected when the Carbon Footprint is registered with the Spanish Ministry for the Ecological Transition and the Demographic Challenge (MITECO). The final figure will be updated in the following year's EINF.

	2023	2024	2025 ³
tCO ₂ e/employee	1.255	2.6782	2.2271

At the time of publishing the report, the data in the table above are pending verification; in addition, the updated 2025 factors from electricity suppliers are not yet available, so the data may vary slightly. The final figure will be updated in the following year's EINF report.

The **main sources of emissions** linked to our activity are, essentially, the use of fuel in vehicles and site machinery, and electricity consumption in our offices and facilities.

To reduce this impact, we have set an emissions reduction target using as a baseline the ratio of tonnes of CO₂ equivalent per employee in 2023, and we have set ourselves the goal of a 1.6% reduction (1.2355 tCO₂e/employee) by 2028.

To meet this commitment, we have designed and registered a **Decarbonisation Plan 2023–2028**, covering five years as required by the new regulations. As required by the new regulations. This plan sets out a series of specific actions aimed at gradually reducing our carbon footprint, including:

- **Improving the vehicle fleet**, by gradually replacing it with more efficient models, adding eco-efficient vehicles, installing electric charging points at our Valencia head office and stepping up maintenance supervision.
- **Developing a self-consumption pilot project**, by installing solar panels on construction sites.
- **Seeking more sustainable alternatives to conventional generators**, through innovation initiatives.
- **Moving our head office to more eco-efficient offices**, with better energy performance.
- **Raising awareness among our team**, encouraging sustainable mobility and more responsible use of electricity.

In line with the planned schedule, the plan is being implemented **satisfactorily**. During 2025, actions relating to the installation of electric charging points and improved control of fleet maintenance began, while vehicle renewal and staff awareness measures continued. These actions will remain active on an ongoing basis until the end of the plan. The self-consumption pilot project and the move to new offices have already been completed.

With regard to noise pollution, we carry out regular checks on the noise levels generated by our activity, mainly on site and from the use of vehicles. To this end, we carry out:

- Periodic vehicle inspections (ITV) to ensure compliance with vehicle noise limits.
- Noise measurements by the external prevention service (SPA) to assess and mitigate possible impacts.

With regard to **light pollution**, we have not identified any significant impacts associated with our activity, so this aspect does not apply to the organisation.

4.4 We minimise and manage our waste

At Grupotec, we apply circular economy principles to managing our waste, prioritising prevention, reduction at source and the proper management of the waste generated by our activities. All waste is managed through authorised waste managers, in compliance with current regulations, and measures are applied from the early design stages of our projects to minimise its generation and encourage reuse or recycling wherever possible.

In our EPC and construction projects, we generate different types of waste, mainly non-hazardous waste (such as wood, plastics, cardboard and municipal waste) and waste electrical and electronic equipment (WEEE), especially solar PV modules on site. In recent years, no significant hazardous waste has been generated by our activity.

In 2025, the total volume of non-hazardous waste generated was **1,530.63 tonnes** (1,974.21 tonnes in 2024), with a **ratio of 6.25 tonnes per site** (8.19 t/site in 2024). The decrease is mainly due to an improvement in the quality of the data reported, following the launch of digital reporting tools.

To manage it properly, we have segregation, recovery and documentary control procedures in place, which allow us to ensure the traceability of waste and continuously improve our performance. In this context, in 2025 we achieved a **segregation rate of 88%** (94% in 2024), reflecting the degree to which circular economy principles are built into our operations.

During 2025, we developed a number of **initiatives aimed at strengthening waste management in line with our values**, including:

- **Systematising the method for collecting information** on the waste generated on site.
- **Setting waste segregation targets** in projects.
- **Circulating the Environmental Good Practice Manual** and specific materials prepared in-house, focusing on minimising raw material consumption and reducing waste.
- Running an **awareness-raising campaign** through corporate communication channels.
- **Specialist waste training**, delivered by highly reputable organisations, to strengthen the skills of staff with responsibilities in this area.
- Delivering **specific training by business line** and developing **online training content** for people with project responsibilities.

In addition, we are **members of an Extended Producer Responsibility (EPR) collective scheme** for the management of waste electrical and electronic equipment, including solar PV modules, which ensures they are properly recycled at the end of their useful life or if they break. We also take part in the printing consumables collection and recycling scheme run by Fundación Ecofimática.

Due to the nature of our activities, we do not generate food waste, so this indicator does not apply to the organisation.

4.5 Water use

At Grupotec, water consumption is mainly linked to use in our offices, especially the Valencia head office, and to certain larger EPC projects, where water is used mainly for human consumption and sanitary purposes.

During 2025, **total water consumption was 7,122.87 m³**, compared with 12,822.97 m³ in 2024 (closed financial year). The **consumption ratio was 12.7 m³** per employee, compared with 24.01 m³ per employee in 2024.

This decrease is mainly explained by the type and stage of progress of the projects under way. In 2024, several solar PV plant projects began, and water consumption is more intensive in their early phases, especially to minimise the impact of civil works. In 2025, these projects were at later stages, in which water use was mainly limited to occasional watering of access tracks, thus reducing total consumption.

We do not abstract water directly, so we are not subject to local restrictions in this area. Nevertheless, we take a responsible approach to the use of water resources, promoting efficiency measures in our facilities. These measures include awareness-raising campaigns, regular inspections of facilities and the installation of water-saving and consumption-control devices, as part of our good internal management practices.

As we do not carry out water-intensive activities or depend on our own water abstraction, water consumption represents a low environmental impact within our operations as a whole. Even so, we continuously monitor this indicator to ensure efficient and responsible use of the resource.

4.6 Raw material consumption

At Grupotec, we do not carry out industrial activities involving significant consumption of raw materials. Our activity focuses on providing engineering services, developing projects and carrying out construction work, where the purchase and use of materials are, in most cases, the responsibility of our clients or subcontractors. For this reason, direct raw material consumption is not a significant aspect of our environmental performance and has not been included as a specific indicator in the assessment carried out.

4.7 Energy consumption and efficiency

At Grupotec, we monitor the energy consumption associated with our activity and work continuously to improve efficiency and reduce the environmental impact of our energy use. Throughout 2025, we continued to implement measures aimed at more responsible energy use, both in our offices and in our projects and construction work.

During 2025, **total electricity consumption reached 388,581.87 kWh**, compared with 353,320.49 kWh in 2024 (closed financial year). The **electricity consumption ratio was 862.94 kWh per employee**, compared with 941.43 kWh per employee in 2024, reflecting an improvement in energy efficiency resulting from both the technical improvements made in the offices and more responsible energy use by the team.

For its part, **total fuel consumption** amounted to **273 m³**, compared with 209.6 m³ in 2024. The **consumption ratio was 1.11 m³ per site**, compared with 0.87 m³ per site in 2024. This increase is due to a higher volume of projects in the execution phase, which require travel and the use of machinery at each site, resulting in higher average fuel consumption.

To improve our energy efficiency, we have developed a number of **initiatives aimed at reducing consumption and raising awareness among the team**, including:

- **Awareness-raising** campaigns through corporate communication channels.
- Circulating the **Environmental Good Practice Manual** and specific materials to encourage lower electricity consumption and efficient use of IT equipment and electrical appliances.
- Installing **low-consumption equipment and interactive screens** in meeting rooms, optimising energy use for corporate activities.
- Introducing **infrastructure that encourages sustainable mobility**, such as dedicated spaces for bicycles and scooters, helping to reduce indirect emissions from staff commuting.

As a significant action in 2025, we moved our head office in Valencia to new offices. This change has a direct impact on our energy consumption profile and should be interpreted in this context. On the one hand, the move has meant a structural and technical improvement in the building and, on the other, a change in usage patterns associated with a larger space with higher effective occupancy.

The new offices offer **better energy and environmental performance**, both in their design and in the technical solutions incorporated. Their main features include:

- A **location that makes it easier to use public transport**, close to several tram and metro stations, reducing dependence on private vehicles.
- A façade with **thermal and acoustic insulation**, which exceeds the standards of the Spanish Building Technical Code (CTE).
- Aluminium exterior window frames with a **thermal break** and **double glazing**.
- **Taps with aerators**, to reduce water consumption.
- An **air-conditioning system based on air-source heat pumps**, which uses energy from the air and allows more efficient management of thermal comfort.
- Electrical, lighting and telecommunications installations that exceed the minimum regulatory requirements.
- LED lighting in common areas with **presence detectors**, helping to reduce unnecessary consumption.

This change of head office is part of an operational and organisational decision, but it is also an opportunity to improve energy efficiency in the medium term, as we now have facilities better suited to applying responsible energy use criteria and continuing to reduce the impact of our activity.

4.8 Respect for the natural environment

At Grupotec, we do not carry out our activity in protected areas or areas of high ecological sensitivity. When planning our projects, we prioritise locations that minimise possible effects on the natural environment, avoiding areas with environmental restrictions or significant ecological value.

However, during the development phase, all our projects are subject to the corresponding environmental impact assessments, in accordance with current regulations. These

assessments make it possible to identify possible effects on the natural environment and, where appropriate, to define mitigation and restoration measures aimed at ensuring environmental protection.

In this way, although our activity does not have significant impacts on biodiversity, we apply a preventive approach that allows us to meet all environmental requirements and apply good practice in project management, ensuring that projects are properly integrated into their surroundings.

5 Our contribution to local development

At Grupotec, we see our commitment to the community as an essential part of our sustainability strategy. Beyond our business activity, we work to generate a positive impact on the places where we operate, contributing to local development, promoting employability and supporting corporate social responsibility (CSR) initiatives aimed at vulnerable groups.

This commitment takes the form of tangible actions, such as creating job opportunities, working with educational and social organisations, supporting charitable projects and encouraging our team's involvement through volunteering initiatives. In this way, we seek to ensure that our presence in the places where we operate has a positive and lasting effect, in line with our values and with a responsible way of doing business.

5.1 Employment and community development

As a significant player in the engineering, renewable energy and construction sectors, Grupotec contributes actively to the economic and social development of the places where it operates, both by creating employment and by building relationships with local stakeholders to ensure that its activity is positively integrated.

Along these lines, the company encourages local hiring on its international projects and works with vocational training centres, universities and professional associations to attract and train talent. During 2025, it took part in employability events such as:

- Job fairs organised by universities and educational centres (EDEM, Universitat Politècnica de València, etc.).
- Training and guidance programmes in collaboration with business associations and professional associations.
- Contact with supported employment organisations and local development offices to promote labour market inclusion in unskilled jobs.

On large projects in developing countries, Grupotec promotes the hiring of local labour and, in some cases, drives community support programmes, providing training, equipment or infrastructure improvements for the community.

In addition, Grupotec maintains an ongoing dialogue with local stakeholders and public bodies to ensure that its projects generate economic and social benefits in the area and that any possible effects on nearby communities are minimised.

5.2 Social programmes driven by Grupotec

At Grupotec, we have promoted corporate social responsibility (CSR) initiatives since our early days as part of our commitment to the community. In recent years, with the creation of a dedicated CSR department, these actions have acquired a more defined structure, which has allowed us to give them greater continuity over time and gradually extend their reach.

A distinctive feature of our social approach is our commitment to developing our own projects, designed and driven from within the organisation to respond to specific needs in our surroundings. This approach allows us to get directly involved in the initiatives, adapt them to our reality and follow their progress closely.

These programmes not only strengthen the positive impact of our activity on the community, but also encourage the involvement of the people who are part of Grupotec, creating a direct link between the team and our social initiatives. We currently have two projects of our own focused on education, which are run on an ongoing basis and in line with our values.

Ampliando Horizontes: support for students at risk of exclusion

Since 2021, we at Grupotec have run the Ampliando Horizontes ('Broadening Horizons') programme, an initiative for Basic Vocational Training students from neighbourhoods close to our Valencia offices. Through this programme, we combine training, careers guidance and financial support with the aim of boosting the motivation of young people at risk of social exclusion and improving their employability.

The programme is built around a range of activities that bring students into direct contact with the business world, giving them a better understanding of the reality of work and of the possibilities for professional development. The main activities include:

- Mentoring sessions given by Grupotec staff whose roles are related to the participants' studies.
- Visits to industrial sites and clients, giving students first-hand experience of different working environments.
- Monthly grants to buy essential items.
- Employability training, including CV writing, interview preparation and mock recruitment processes, delivered with the support of Fundación Quiero Trabajo.
- The possibility of grants and work placements, both at Grupotec and at partner companies.

During the 2024–2025 school year, the programme involved **six secondary schools and 125 students**, with the support of **50 volunteers** from the company. In addition, **€10,480 was allocated to grants**, consolidating the programme as a key initiative in Grupotec's relationship with the educational community.

Vocational training grants in Cambodia (SAUCE NGO)

At Grupotec, we work with the NGO SAUCE through a vocational training grant programme for vulnerable young people in Cambodia. As part of this initiative, we fund 21 annual grants, which allow students from care homes to access technical training geared towards entering the labour market.

The programme aims to facilitate access to practical, high-quality education, offering young people real opportunities for professional development while contributing to the social and economic development of their communities.

Through this direct support, we seek to generate a positive and sustainable impact, giving beneficiaries tools that allow them to build a more stable future and improve their job prospects in a setting with limited resources.

Solar irrigation innovation for agriculture in Mozambique

We are part of an international consortium developing the project "*Alianzas Sur-Norte para una transición agroecológica en el derecho a la alimentación en Mozambique*" ('South-North Alliances for an agroecological transition in the right to food in Mozambique'), an initiative

aimed at improving food security and promoting more sustainable models of agricultural production in the country.

As part of this project, we contribute our technical expertise to developing and optimising a solar irrigation system, working on improvements related to water abstraction and to the efficiency, resilience and durability of the system. This work is carried out in close coordination with Fundación CESAL, with the participation of teams from the renewables technical office and the water and bioenergy areas. During 2025, progress was made in defining the technical specifications of the hydraulic and solar system and in finding suppliers.

In addition to our technical contribution, we take part in coordinating and supervising the project as members of both the Monitoring Committee (CS) and the Project Steering, Monitoring and Evaluation Committee (CDSEP). We also contribute to awareness-raising activities from Valencia, with the aim of strengthening the link between the local context and global challenges related to access to water, food and sustainability.

Taking our social action to the places where we operate

In 2025, we began a new stage in our approach to social action, working to ensure that our social projects also reach the places where we carry out large-scale projects and have a long-term presence.

With this vision, **we have begun to roll out our first social initiatives in Trinidad and Tobago**, coinciding with the development of a 122 MW solar PV project in the Brechin Castle area. We see this type of project as an opportunity to generate a positive impact that goes beyond the installation itself, contributing to the development of local communities.

We have promoted social actions for the community linked to the project, such as the **Easy Writing programme**, a writing competition in primary schools in neighbouring communities that promotes education and brings the solar project closer to the local area, and the **Solarponics** programme, focused on education in sustainable agriculture using alternative energy, implemented in five primary schools and one local NGO, which have been equipped and are responsible for maintaining the systems. With these initiatives, we are taking a first step towards integrating our social action more directly into the places where we operate and ensuring that our projects leave a positive and lasting mark on communities.

5.3 Partnerships to multiply our impact

In addition to our own programmes, at Grupotec we work with various NGOs and social organisations and take part in charity campaigns, encouraging our team to get involved in volunteering and fundraising. This approach allows us to join forces and support well-established initiatives, extending the reach of our social commitment.

During 2025, we carried out a number of collaborations, including the following:

Magic Line (San Juan de Dios)

We once again took part in the Magic Line charity walk, organised by San Juan de Dios, to raise funds for social projects that do not receive public funding and address issues such as:

- Tackling unwanted loneliness among older people, promoting activities for their cognitive and social development.
- Initial shelter housing for people at risk of exclusion, including young people in care and workers in precarious employment.

We formed charity teams and organised internal events, such as charity lunches and sports activities, to raise funds. In 2025, more than 100 employees took part, raising €2,809, an amount that Grupotec matched to maximise the impact of the donation.

‘1 km 1 vida’ charity race (Vicente Ferrer Foundation)

We worked with the Vicente Ferrer Foundation by sponsoring the race entries of Grupotec staff who took part in the ‘1 km 1 vida’ charity race, an initiative to support development projects in India.

Through this collaboration, we strengthen our commitment to international cooperation, making it easier for our team to take part in social impact initiatives beyond our immediate surroundings.

Run Cáncer race

We work with the **Valencian Community branch of the Spanish Association Against Cancer (AECC)** through our participation in the **Run Cáncer race**, a charity initiative to support cancer research. In this edition, we took part as a **sponsor company**, making a financial contribution for charitable purposes and also encouraging **our team’s active participation** in the race. In this way, we combine financial support with the direct involvement of the people who are part of the organisation.

Nutrition project – Lamu Island, Kenya (One Day Yes NGO)

Through our collaboration with the **NGO One Day Yes**, we support a **nutrition project on the island of Lamu (Kenya)**, focused on improving the diet and healthy development of **children at the Twashukuru Eco School**, from 0 to 6 years old and during their subsequent primary education at the state school.

Thanks to our contribution, it has been possible to **build a new Nutrition Centre**, a key space for ensuring proper nutritional care. Our support has also made it possible to **strengthen the school’s organic garden** by installing irrigation systems and buying water pumps. These improvements guarantee supply to both school areas and also benefit **families and neighbours in the community**, who come to the school to collect water for their homes.

5.4 Resources allocated to social action

As a result of these and other initiatives carried out during the year, at Grupotec we have consolidated our commitment to social responsibility not only by promoting our own projects and working with external organisations, but also by allocating financial and material resources and volunteering time.

Below is an **approximate summary of the contributions made during 2025**:

- **€38,889 in financial donations** to third-sector organisations.
- **216 hours of corporate volunteering**, carried out by Grupotec staff and facilitated during working hours.

- **One member of staff** dedicated to managing and coordinating corporate social responsibility initiatives.

In 2024, donations amounted to €184,476 and 1,374 volunteering hours were recorded. This significantly higher volume was due to the company's extraordinary response to the emergency caused by the DANA that hit the Valencian Community. In that context, Grupotec mobilised resources and people on an exceptional basis to support both its team and the affected community, demonstrating its capacity to respond and its commitment in emergency situations.

These resources allow us to **ensure continuity and consistency** in the actions we carry out, ensure they are properly planned and monitored, and strengthen the positive impact of our initiatives on our surroundings.

On this basis, **we will continue to drive our social responsibility actions**, with the aim of consolidating the projects under way and exploring new initiatives that respond to the real needs of the communities we work with. We see CSR as a long-term commitment and as a responsible way of contributing, from our own field of activity, to social wellbeing.

6 About this report

Grupotec presents its Non-Financial Information Statement (EINF) for the 2025 financial year, with the aim of providing transparent, rigorous and comparable information on its environmental, social and governance (ESG) performance. This report reflects the group's commitment to sustainability and corporate responsibility, addressing the main impacts of its activity, as well as the policies, risks, opportunities and initiatives developed in these areas.

This report has been prepared in accordance with Spanish Law 11/2018 of 28 December on non-financial information and diversity, which transposes Directive 2014/95/EU of the European Parliament and of the Council into Spanish law.

This Non-Financial Information Statement covers the period from 1 January to 31 December 2025. The report includes the non-financial information of Grupotec Servicios Avanzados, S.A. (parent company) and of the companies over which the Group exercises control and whose activity is significant for the purposes of this report, in accordance with the criteria established in Law 11/2018.

The scope of consolidation used to prepare this Non-Financial Information Statement includes both Spanish and international companies. To ensure transparency and make the scope of the report easier to trace, Annex I provides a detailed list of the Group's companies, distinguishing between those included in the scope of the report and those excluded.

The companies excluded from the scope of this report do not provide relevant information for the non-financial indicators reported, either because of their limited activity, their instrumental nature or their small size, and their exclusion does not affect the true and fair view of the Group's performance, results and impact.

The information contained in this report has been compiled and structured in accordance with current commercial legislation and international reporting standards. To ensure its quality, the following principles have been applied:

- **Comparability:** comparative data with previous years are presented wherever possible.
- **Reliability:** verified internal sources are used and control procedures are applied when collecting information.
- **Materiality:** the most relevant topics are selected according to Grupotec's impact and its stakeholders.
- **Relevance:** key information is included to understand the Group's development, results and situation in environmental, social and governance matters.

During the 2025 financial year, Grupotec carried out a **double materiality analysis**, in line with the requirements of Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD), with the aim of anticipating future regulatory requirements and strengthening its strategic approach to sustainability.

Although, as a result of the Omnibus simplification package, the CSRD will not apply to Grupotec in the coming years, the Group has seen this process as an opportunity to gain a deeper understanding of its impacts on the environment and society, as well as the risks and opportunities that sustainability may create for the business.

The double materiality exercise has allowed Grupotec to:

- Identify the main environmental and social impacts of its activity in a more structured way.
- Analyse sustainability-related risks and opportunities from a financial and strategic perspective.
- Gradually strengthen the definition of its sustainability strategy.
- Improve the quality, consistency and usefulness of its sustainability reporting.

This analysis is therefore conceived as an evolving process that will serve as the basis for continuous improvement in ESG management and reporting.

As a result of the analysis carried out in 2025, the Group's material topics have been structured into the following areas:

- **Environmental:** energy, climate change and waste.
- **Social:** pay, job stability, work-life balance, working time, training and development, health and safety, employee rights and participation, community relations.
- **Governance:** business culture, supplier relations and supply chain.

This Non-Financial Information Statement addresses these topics in a cross-cutting and structured way, providing a clear view of Grupotec's performance and its management approach to environmental, social and governance matters.

This report forms part of the **Consolidated Management Report** accompanying the **Consolidated Annual Accounts for 2025** and will be verified by an independent verification services provider to ensure its rigour, reliability and alignment with applicable regulations.

Once approved, the EINF will be filed with the **Commercial Register** and will be available on Grupotec's corporate website for a minimum of **five years**, ensuring that it is accessible to all stakeholders.

Annex I: Additional quantitative information

Tax information

Results by country for 2024

Country	Profit before tax	Accrued income tax	Profit after tax
Bahamas	-12,859		-12,859
Chile	-180,934	49,350	-131,584
Spain	11,405,073	-1,730,968.00	9,674,105
Italy	685,299		685,299
Jamaica	-192,499		-192,499
NL	-87,012		-87,012
Portugal	-10,228		-10,228
Saint Lucy	115,881		115,881
Trinidad and Tobago	65,364		65,364
UK	-3,316,918	-126,240.00	-3,443,158
USA	-35,342		-35,342
Total	8,435,827	-1,807,858	6,627,969

Results by country, 2025

Country	Profit before tax	Accrued income tax	Profit after tax
Bahamas	-11,979.00		-11,979
Chile	-113,043.00		-113,043
Spain	9,786,675.00	1,609,893.00	11,396,568
Italy	549,594.00	-223,983.00	325,611
Jamaica	-84,864.00		-84,864
NL	63,196.00		63,196
Portugal	-376,031.00		-376,031
Saint Lucy	124,496.00		124,496
Colombia	512,039.00		512,039
Trinidad and Tobago	-264,109.00		-264,109
UK	8,899,909.00	-1,332,947.00	7,566,962
USA	-189,175.00		-189,175
Total	18,896,708.00	52,963.00	18,949,671.00

Workforce composition

Workforce composition by gender at year end

	2023	2024	2025
Women	137	155	163
Men	372	405	508
Total	509	560	671

Workforce composition by age at year end

	2023	2024	2025
<30	114	119	127
30–50	335	367	436
>50	60	74	108
Total	509	560	671

Workforce composition by job category at year end

	2023	2024	2025
Technical staff	396	379	429
Administrative staff	49	114	120
Other	64	67	122
Total	509	560	671

Location of the workforce in 2025 at year end

Country	Employees	%
Spain	584	87.0%
Kenya	39	5.8%
United Kingdom	14	2.1%
Trinidad and Tobago	16	2.4%
Italy	13	1.9%
Colombia	3	0.4%
Chile	1	0.1%
United States	1	0.1%
Total	671	

Contracts

Workforce by type of contract at year end

	2023	2024	2025
Permanent	478	527	622
Temporary	32	33	49
Total	510	560	671

Annual average number of contracts by gender and type of contract

	2023		2024		2025	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Women	122.42	3	146.92	4	159.92	2.17
Men	324	23.42	377.83	22.42	457.50	41.58
Total average	446.42	26.42	524.75	26.42	617.42	43.75

Annual average number of contracts by age and type of contract

	2023		2024		2025	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
<30 years	92.92	5.33	104	11	113.75	5.33
30–50 years	302.92	16.08	350	11.83	405.92	29.17
>50 years	50.58	5	70.75	11.83	97.75	9.25
Average	446.42	26.42	524.75	26.42	617.42	43.75

Annual average number of contracts by job category and type of contract

	2023		2024		2025	
Job category	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Technical staff	356.08	18	365.92	15.5	395.42	23.33
Accounting, administrative and other employees	40.92	2.25	107.83	2.25	116.17	1.42
Other skilled staff	49.42	6.17	51	8.67	105.83	19.00
Average	446.42	26.42	524.75	26.42	617.42	43.75

Annual average number of contracts by gender and working time

	2023		2024		2025	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Women	114.5	10.92	143.92	7	155.50	6.58
Men	344.17	2.24	396.75	3.5	497.25	1.83
Total average	458.67	13.16	540.67	10.5	652.75	8.42

Annual average number of contracts by age and working time

	2023		2024		2025	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<30 years	91	7.25	110	5	116.67	2.42
30–50 years	313.92	5.08	356.33	5.5	429.67	5.42
>50 years	54.75	0.83	74.33	0	106.42	0.58
Average	459.67	13.16	540.66	10.5	652.75	8.42

Annual average number of contracts by job category and working time

	2023		2024		2025	
Job category	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Technical staff	366.42	7.67	375.92	5.5	412.92	5.83
Accounting, administrative and other employees	42.17	1	105.08	5	115.00	2.58
Other skilled staff	51.08	4.5	59.67	0	124.83	0.00
Average	459.67	13.17	540.67	10.5	652.75	8.42

Workplace accidents

Trend in workplace accidents by severity and gender

	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Non-lost-time accidents	4	10	14	1	8	9	2	5	7
Lost-time accidents	3	3	6	1	2	3	1	6	7
Severity rate	0.52	0.09	0.21		0.02	0.02		0.25	0.18
Total	7	13	20	2	10	12	3	11	14

Dismissals

Number of dismissals by gender during the year

	2023	2024	2025
Women	4	0	4
Men	7	11	16
Total	11	11	20

Number of dismissals by age during the year

	2023	2024	2025
>30	2	3	2

	2023	2024	2025
30–50	5	7	15
>50	4	1	3
Total	11	11	20

Number of dismissals by job category during the year

	2023	2024	2025
Technical staff, scientific and intellectual professionals and support staff	9	9	8
Accounting, administrative and other employees	2	0	2
Other	0	2	10
Total	11	11	20

Annex II: List of companies that make up the group and scope of the data

Company	Location	EINF scope
Grupotec Servicios Avanzados, S.A.	Valencia	Included
Grupotec Servicios de Ingeniería, S.L.	Valencia	Included
Grupotec Arquitectura y RE Management S.L.	Valencia	Included
Grupotec SPV 2	Valencia	Excluded
Grupotec SPV4, S.L.	Valencia	Excluded
GRUPOTEC SPV 5, S.L.	Valencia	Excluded
GRUPOTEC SPV 6, S.L.	Valencia	Excluded
GRUPOTEC SPV 7, S.L.	Valencia	Excluded
GRUPOTEC SPV 8, S.L.	Valencia	Excluded
GRUPOTEC SPV 10 S.L.	Valencia	Excluded
GRUPOTEC SPV 11 S.L.	Valencia	Excluded
GRUPOTEC SPV 13 S.L.	Valencia	Excluded
GRUPOTEC SPV 15 S.L.	Valencia	Excluded
GRUPOTEC SPV 18 S.L.	Valencia	Excluded
GRUPOTEC DESARROLLO, S.L.	Valencia	Excluded
IDE Planta 1, S.L.	Valencia	Excluded
IDE Planta 6, S.L.	Valencia	Excluded
DUNAS	Valencia	Excluded
Grupotec Renewables	London	Included
Grupotec USA INC	USA	Excluded
GRUPOTEC DESIGN & BUILD	London	Excluded
GRUPOTEC COLOMBIA S.A.S.	BOGOTA D.C.	Excluded
Grupotec Saint Lucia	Saint Lucia	Excluded
Grupotec Chile	Chile	Excluded
Grupotec Bahamas	Bahamas	Excluded
GRUPOTEC NL B.V.	The Netherlands	Excluded
GRUPOTEC SOLAR ITALIA 01	Milan	Included
GRUPOTEC SOLAR ITALIA 02	Milan	Included
GRUPOTEC SOLAR ITALIA 03	Milan	Included
GRUPOTEC SOLAR ITALIA 04	Milan	Included
GRUPOTEC SOLAR ITALIA 05	Milan	Included
GRUPOTEC SOLAR PORTUGAL 1	PORTUGAL	Included
GRUPOTEC SOLAR ITALIA 06	Milan	Included
GRUPOTEC SOLAR ITALIA 07	Milan	Included

Company	Location	EINF scope
GRUPOTEC SOLAR ITALIA 09	Milan	Included
GRUPOTEC SOLAR ITALIA 14	Milan	Included
GRUPOTEC SOLAR ITALIA 15	Milan	Included
GRUPOTEC SOLAR ITALIA 16	Milan	Included
GRUPOTEC SOLAR ITALIA 11	Milan	Included
GRUPOTEC SOLAR UK 1 LTD	UK	Excluded
GRUPOTEC SOLAR UK 2 LTD	UK	Excluded
GRUPOTEC RINNOVABILI SRL	Milan	Included
Grupotec EP Jamaica	Jamaica	Included
GRUPOTEC SOLAR UK 3 LTD	UK	Excluded
GRUPOTEC SOLAR UK 4 LTD	UK	Excluded
GRUPOTEC TRINIDAD Y TOBAGO	TRINIDAD AND TOBAGO	Included
GRUPOTEC SOLAR UK 5 LTD	UK	Excluded
GRUPOTEC SOLAR UK 6 LTD	UK	Excluded
GRUPOTEC SOLAR UK 7 LTD	UK	Excluded
GRUPOTEC SOLAR UK 8 LTD	UK	Excluded
GRUPOTEC SOLAR UK 9 LTD	UK	Excluded
GRUPOTEC SOLAR UK 11 LTD	UK	Excluded
GRUPOTEC SOLAR UK 12 LTD	UK	Excluded
GRUPOTEC D&B SL	Valencia	Included
Grupotec GEI IT 1	ITALY	Excluded
BURRIAC	Valencia	Excluded

Annex III: Law 11/2018 content index

Reporting topics	Section / Subsection	GRI Standards code (indicative)
Business model		
Business model	1.1	2-28
Business environment	1.2	2-28
Organisation and structure	2.3 6	2-9
Markets	1.2	2-6
Objectives and strategies	1.5	--
Trends	1.5	
Policies	2.2 2.4 3 4	2-23
Results	Throughout the report	--
Key indicators		--
Related risks	4.1 4.2	--
Environmental matters		
Current and foreseeable effects	4.1	--
Environmental certification	4	--
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Carbon emissions	4.3	305-1 305-2
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Health and safety	3.3	403-6 403-9 403-10
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Authorisation for issue of the consolidated Non-Financial Information Statement for 2025

In accordance with current legislation, on 31 March 2026 the Board of Directors of Grupotec Servicios Avanzados S.A. authorised for issue the consolidated Non-Financial Information Statement for the financial year ended 31 December 2025, which forms part of the consolidated Management Report for that year.

PILOT IMPACT, S.L.U.

Represented by Mr Olallo Villoldo Bellón

Chairman

Cealmo Setenta, S.L.

Represented by Mr César Alejandro Moreyra Martínez

Director

Covimusa Ingeniería, S.L.

Represented by Mr Vicente Remolí Forment

Director