

Madrid, April 2025
www.diggia.com



Non-financial information statement.

Sustainability Report

Financial year 2024

Message from the president



“Beyond Zero is our way of transforming the world through sustainable innovation.”

At Diggia Group, we believe that progress is not only measured in figures, but through the impact we create on people’s lives and the environment we share.

In this Non-Financial Statement, we reaffirm our commitment to a profound transformation that goes beyond economic growth and embraces a more ambitious vision: **Beyond Zero**.

We help people and businesses turn the #BeyondZero ambition into reality through sustainable innovation. This is not just a slogan — it is the compass that guides every decision we make, every project we drive and every technology we develop.

Over the past year, Diggia has consolidated its role as a key player in the energy transition, thanks to our business verticals, all working towards a shared goal: accelerating a low-carbon economy, delivering transformative solutions and building a more resilient future. From expanding our electric vehicle charging network, to implementing floating photovoltaic projects, or developing software for intelligent energy management — every step we take brings us closer to a net positive impact.

We understand that reaching **net zero** is not enough. That's why **Beyond Zero** represents a new standard for us: one where we not only mitigate, but regenerate; where we don't just reduce, but amplify shared value, where people are at the heart of every solution. This year, we've launched new initiatives to promote diversity, enhance the wellbeing of our teams and strengthen our connection with the communities we operate in. Sustainability is not only measured in tonnes of CO₂ avoided – but also in decent jobs, responsible innovation, and commitment to future generations.

At Diggia, we believe true leadership means anticipating, collaborating and acting. That's why we will continue to work alongside our clients, partners and institutions to ensure that the collective ambition of #BeyondZero is not just a vision, but a reality built on tangible, measurable actions.

Thank you to everyone who is part of this journey: our team, our collaborators, and all the people and businesses who trust us to move

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About Diggia

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1. About Diggia: Beyond Zero

Milestones in 2024

1.1. Purpose and values

“We can contribute to the planet’s sustainability by dedicating our careers to a business model with real impact.”

We have always believed in **Sustainable Innovation** as a driver of growth — for society as a whole and for our company.

For us, innovation must translate into practical, useful solutions that improve the lives of people, businesses and public institutions. It must be grounded, real, and at the service of the common good.

But what is the purpose of this innovation and this organisational model? It’s to support the future of our planet. In the 21st century, our aim is to build a human-centred organisation that actively contributes to sustainability. We bring together talented individuals from diverse backgrounds — technical, financial, and operational — to collaborate toward a shared goal: creating a more sustainable world.

It may sound like a dream, and in many ways, it is. But it’s also a challenge, a bold one, full of opportunities for those who want to leave their mark.

We want to remain active participants in this transformation. That’s why we invest both human and financial resources into building solutions that bring us closer to a fairer, cleaner and more sustainable future.

The time is now. Our commitment is to the planet.

To fulfil this vital purpose, we are guided by a set of values that define everything we do. These are the principles that move us forward with clarity and purpose:

- **Always global impact.** We always think big. Our vision is global: to combine talent, technology and values to generate real, practical and scalable impact. With one shared goal in everything we do, to reduce CO₂ emissions with every step we take.
- **Always on.** We stay connected, alert and focused on how to improve. Building a more sustainable planet starts with building a better company. That’s why we look for people

with a humble, committed attitude, who want to be part of an excellent team. Everyone, in every role, plays a key part in achieving our purpose.

- **Always Inspiring.** We believe in constant learning. In sharing knowledge, growing together, and supporting our clients on their path to sustainability. We keep our eyes on the technologies, services and solutions society and the planet need, and we're actively involved in making them a reality.
- **Always Innovation.** Innovation is at the heart of everything we do. If we don't innovate, we don't move forward, and if we don't move forward, we can't make the world a better place. Our mission is clear: to create real value for citizens, businesses and institutions through solutions that transform the way we live, work and move.
- **Always Focus On You.** We work for people and the planet. And we understand that one person can play many roles, investor, supplier, customer, team member... In every case, our focus is on *you*. We aim to safeguard your investment, bring you into our value chain, offer you sustainable solutions and help you take an active part in this shared mission. Because without you, there can be no transformation.

1.2. Presence and areas of activity

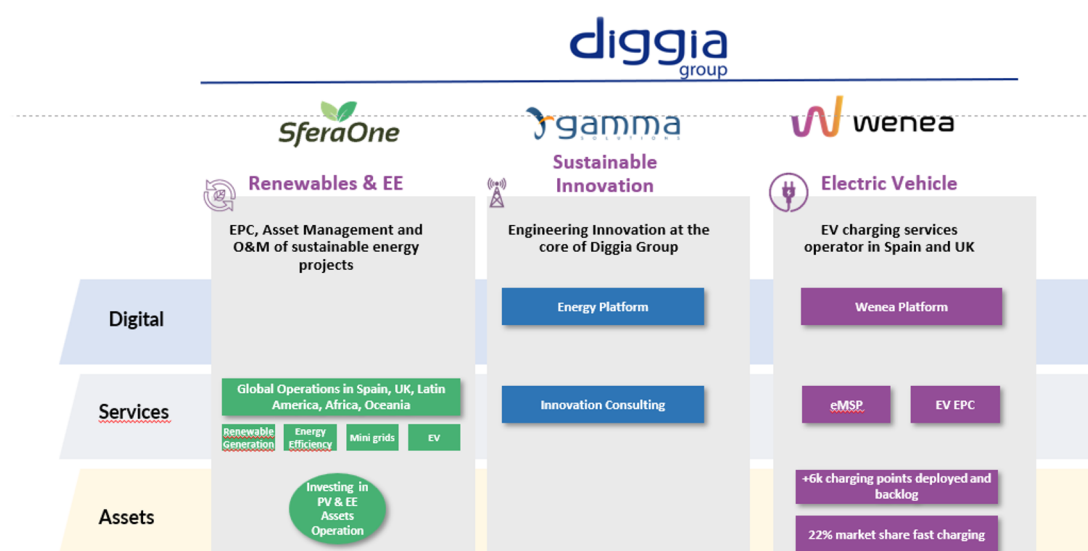
Since our beginnings, 23 years ago, we have taken our activity to five continents, always with a firm commitment: to contribute to the social and economic development of every place where we operate.



Our global vocation is not only driven by a vision of growth but also by a sense of responsibility: to leave a positive footprint wherever we are present.

- **Europe:** Our activity began in Spain 22 years ago, and we haven't stopped growing since. Today, we are present in countries such as the United Kingdom and Portugal, and we continue to expand our footprint in other European markets. Our presence is consolidated through the implementation of innovative solutions for large corporations, public bodies and citizens. We have local teams in Spain and the UK, and we provide support to the rest of the continent from our base in Spain.
- **Latin America:** In this region, we work with a clear purpose: to improve industrial energy efficiency. We have developed high-impact projects in countries such as Mexico, the Dominican Republic, Argentina and Colombia, particularly in key sectors such as large Caribbean hotel chains and photovoltaic generation.
- **Asia and Oceania:** We take our sustainable innovation solutions to strategic territories such as Azerbaijan and Kyrgyzstan, where we have deployed some of the world's first floating photovoltaic plants. A clear example of how technology and sustainability can go hand in hand, even in complex environments.

Our Areas of Activity:



EV Grids

We deploy electric vehicle charging networks along the main roads and transport corridors in Spain and the UK. Through our network and smart management platform, we ensure an accessible, fast and reliable charging experience, making EV adoption easier and more convenient.

Renewable Generation

We participate across the entire value chain of clean energy projects: engineering, legalisation, construction and commissioning. We specialise in solar PV and also have experience in wind and biomass energy projects.

Energy Efficiency

We design tailored solutions for the needs of any urban area or industrial sector, combining in-house product development, remote management systems and strategic consultancy.

We support public and private organisations in defining actionable, intelligent roadmaps to enable their energy transition. We help them identify the best options, implement effective measures and measure the real impact of their decarbonisation efforts.

Mini Grids

We develop turnkey Mini Grid projects worldwide, in collaboration with multilateral institutions and governments. These self-sufficient energy solutions bring clean electricity to remote areas, contributing to the sustainable development of isolated communities.

O&M

We operate our own control centre from which we manage monitoring and O&M services through internally developed systems. This allows us to guarantee a level of quality and availability above market standards, ensuring the optimal performance of each installation.

Rapid EV Charging Network

We offer smart charging and energy management solutions via our platform and rapid charging network — enabling and encouraging electric vehicle adoption and fulfilling our promise to keep drivers always charged.

Our mission is to lead the transition towards sustainable mobility with a clear goal: Zero Emissions. That's why we are deploying the country's largest rapid and ultra-rapid charging network, fully accessible via our app.

We develop solutions for businesses, individuals and public institutions with the aim of democratising EV charging.

5G-6G

We develop telecommunications and 5G infrastructure solutions for a more sustainable world. We are involved in the design, construction and operation of every layer that makes up a 5G

network. This technology allows us to build communication networks with capabilities ten times greater in bandwidth, capacity and device density, reliably and securely.

We believe 5G will help drive digitalisation across society, and we work to ensure its use delivers real value to both businesses and individuals. We achieved the second highest score in the UNICO 6G R&D call, for research into interoperability and the integration of AI into advanced 5G networks.

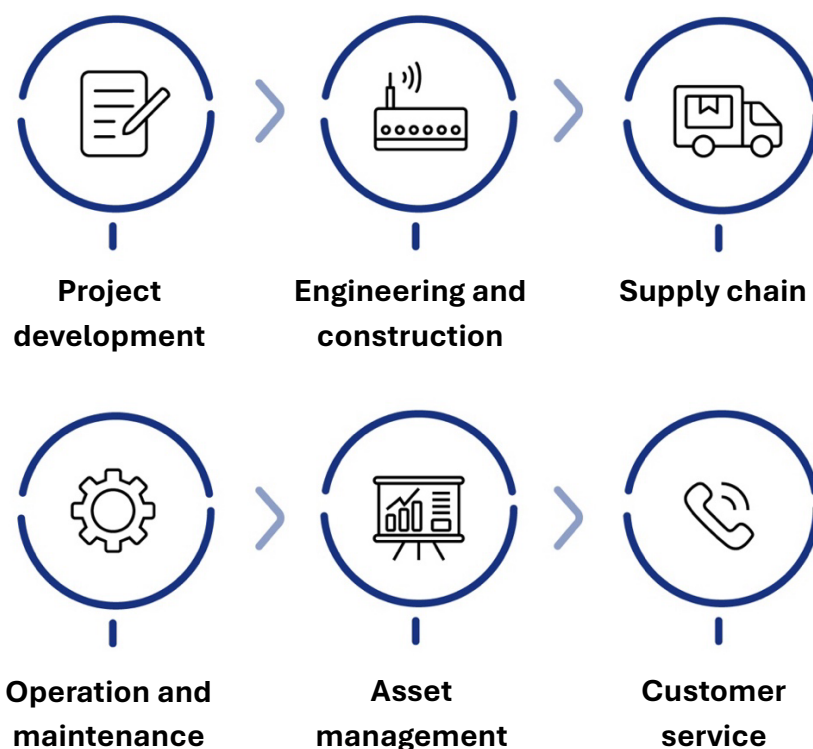
Private Enterprise Networks

Private enterprise networks allow companies to create innovation ecosystems and boost productivity. With their high capacity for secure data transmission, they enable new operational paradigms and drive business through tailored use cases adapted to each client's specific needs.

Software Development

We aim to add value across every project we undertake. Digitalisation affects all sectors, and therefore any product or service looking to reach the market. At Gamma, we develop custom applications to support the digital transformation of companies in specific sectors, always through the implementation of innovative features, currently focused on integrating predictive models, computer vision systems and machine learning and Big Data techniques.

1.3. Business Model



1.4. Strategy

We have developed a strategic plan for each of our business units, outlining the roadmap to achieve our expansion goals and become a global leader in reducing CO₂ emissions through innovation.

In 2024, the Diggia Group reaffirmed its commitment to innovation on a global scale by redesigning the structure of recent years and establishing it as one of the Group's core verticals.

The Innovation vertical has integrated the Group's Telecommunications division, which is focused on applying 5G technology and developing new private networks.

The innovation strategy is being developed in parallel with its commercial and investment growth plan. It is built around three key objectives:

- **Product:** to research and implement cutting-edge solutions that improve both internal and external processes related to EV charging and its management. We also aim to co-develop new products in collaboration with key technology partners in the sector.

- **Services:** to design and develop new services that streamline the charging process for our users, whether through digitalising activities, improving internal procedure efficiency, or enhancing ancillary services linked to EV charging.
- **Software development:** to enhance our current platforms for core services, as well as to develop other tools focused on data analytics, system monitoring, and the control of our infrastructure.

This strategy is underpinned by several milestones, detailed below:

- 500% growth in team size.
- New team structure, alongside the implementation of new management procedures, enabling us to achieve certification under the UNE 166.002 standard for R&D project management.
- Acquisition of funding through grants for innovative projects.
- Expansion through participation in both consortium and individual projects in the UK.
- Establishment of a new Innovation Centre, where key equipment and laboratories are being installed, with the aim of becoming a national and European benchmark hub.

From a technical standpoint, the following achievements are noteworthy across our core sectors:

- **Energy:** Through participation in the CDTI 2022 'Misiones' programme, we developed a tool capable of forecasting energy demand at our high-power EV charging stations up to one week in advance, with a margin of error of just 5%.
- **Telecommunications – 5G:** We successfully completed the Cáceres 5G Pilot Project. A standout result from this project was the autonomous vehicle use case, which played a key role in our inclusion in one of the ten projects selected by Innovate UK, currently underway as part of the Cambridge Connector initiative. We also achieved the second-highest rating in the UNICO 6G R&D call for proposals, focusing on interoperability and the integration of AI into advanced 5G networks.
- **E-mobility:** We developed the company's first autonomous charger prototype and published our first joint scientific article in collaboration with the University of Extremadura.

Key Drivers and Trends Influencing Our Business

Several key drivers and trends will shape the future of our business.

First, the advancement and adoption of 5G and private networks will be crucial, as their integration will boost the development of innovative solutions in telecommunications and autonomous mobility, areas where Diggia has already made significant progress.

Additionally, the ongoing growth of electric mobility will require continuous innovation in EV charging infrastructure and related services. Diggia is already investing heavily in these areas. Our collaboration with technology partners and the creation of a new Innovation Centre are also critical enablers, strengthening our R&D capabilities and supporting the development of next-generation products and services.

Moreover, our ability to attract funding and participate in international projects will be essential to our growth and positioning as a sector leader. Finally, the introduction of new management procedures and the expansion of our team demonstrate a solid organisational foundation, which will allow Diggia to face future challenges with a robust and efficient structure.

Public Funding Received

We have received public funding for R&D+i initiatives, as well as for the deployment of electric vehicle charging infrastructure, in order to meet our strategic objectives.

The WoW iFlex project has secured funding through IDAE's *MOVES Singulares* programme, enabling the development of the first production series of a portable charging system with high capacity and power.

We have also begun work on the SMART GRIDS project, part of the Ecomovili23 strategic initiative led by Faurecia, within the PERTE VEC I framework.

1.5. Excellence

Achieving business excellence is no easy task in a highly competitive environment. In this context, Diggia Group has implemented an Integrated Management System (IMS), which sets out our corporate policies and the framework for delivering international standards across our projects and services. This approach sets us apart, reinforcing our commitment to continuous improvement and sustainability.

Our IMS is based on the following ISO/UNE standards:

- **ISO 9001 – Quality:** ensuring customer satisfaction and the continuous improvement of processes across the organisation.

- **ISO 14001 – Environment:** through the monitoring and reduction of environmental impacts and carbon footprint emissions.
- **ISO 45001 – Occupational Health and Safety:** by adopting a preventive approach across all activities and hierarchical levels, identifying, assessing and managing potential risks.
- **ISO 50001 – Energy Management:** improving energy efficiency by tracking and monitoring energy performance indicators and baselines, in order to optimise resources and contribute to the reduction of our carbon footprint.
- **ISO 27001 – Information Security:** ensuring the confidentiality, integrity and availability of information by applying appropriate security controls to protect sensitive data belonging to our organisation and stakeholders.
- **UNE 166002 – R&D&I:** with innovation being one of the company's core pillars, we maximise the value of our most cutting-edge projects.

1.6. Diggia in figures

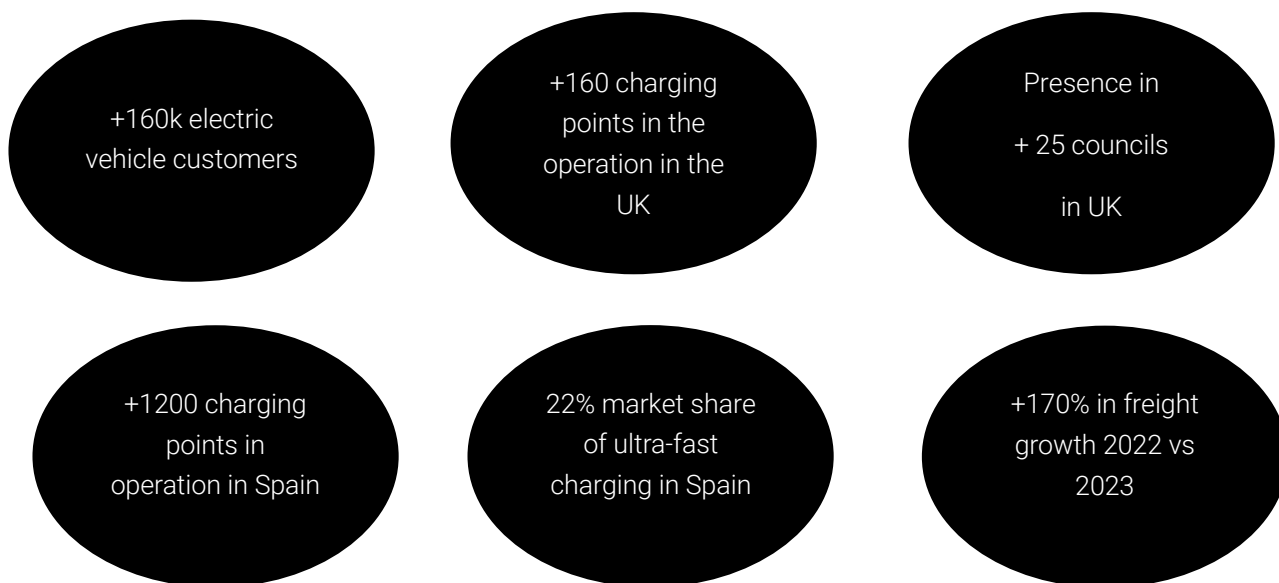
Diggia Group – Financial Overview

The total operating income reflects the solid growth in the company's commercial operations.

MI (thousands of €)	2024	2023
Total operating income	69.795	120.118

The financial and operational results for the 2024 financial year confirm the strength of the Group's strategy. Although 2023 was marked by an extraordinary transaction, excluding this one-off effect, Diggia recorded a **60% increase in third-party revenue** and a **40% growth in normalised EBITDA**. In addition, more than **€40 million** was invested during the year, primarily in electric vehicle charging infrastructure across Spain and the United Kingdom.





Wenea is the result of Diggia Group's innovative vision. Since 2016, the Group has been a pioneer in investment in the electric mobility sector and is now the **leading independent EV charging service operator**.

With a strong customer-centric approach and a commitment to excellence in the deployment, management, operation and maintenance of charging points, **Wenea now serves over 160,000 customers**.

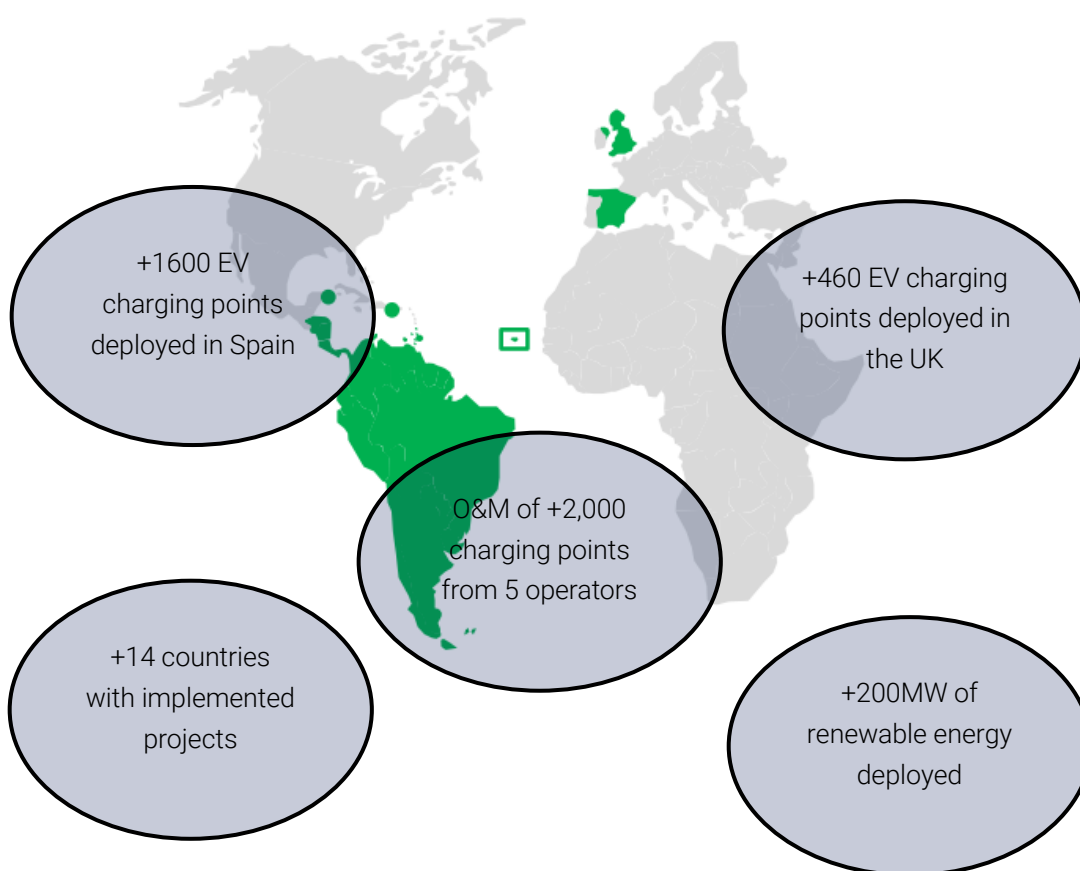
As a result of these efforts, Wenea has reached a **22% market share** in its core segment of **ultra-fast charging** in Spain.

This type of charging is the most in-demand, as EV users seek to maximise time efficiency when using our services and infrastructure.

In the **United Kingdom**, Wenea has established strong partnerships with local **Councils**, becoming the **leading provider of exclusive public charging agreements** in the areas where it operates, with **over 25 public contracts**. These partnerships provide strong brand visibility and open up new opportunities in the private sector, leveraging our proven experience in delivering high-volume public projects with a positive regional impact.

Wenea currently operates **over 1,200 charging points in Spain** and **more than 160 in the UK**. This gives us a **unique position in terms of operational capacity and infrastructure rollout**, enabling us to expand market share both in terms of location coverage and energy delivered.

In fact, Wenea recorded a **year-on-year increase of over 170% in charging sessions** at our stations in 2023 compared to 2022. This reflects both the sector's rapid growth and the success of our past and future investments.



SferaOne, part of Diggia Group, is a leader in the design and construction of energy efficiency projects, renewable energy infrastructure and EV charging points.

With **over 20 years of experience**, SferaOne has delivered **more than 1,600 EV charging points in Spain** and **460 in the UK**. The company also **operates and maintains more than 2,000 charging points** for five different operators and has installed **over 200 MW of solar PV capacity**, with projects delivered in **more than 14 countries**, consolidating its position in the global market.



Gamma Solutions is Diggia Group's innovation vertical, focused on researching and developing cutting-edge solutions, services and software in the sectors where the Group operates.

Among its key KPIs, Gamma Solutions plans to **invest €15 million in R&D between 2025 and 2028**, with a team of **over 30 professionals** fully dedicated to innovation and development. Its core areas of focus include **Energy, Electric Mobility**, and **5G**, placing the business at the forefront of technological innovation in these fields.

Profit and Taxation

The Group's profits and related taxes are as follows (in thousands of euros):

MI (thousands of €)	2024	2023
Total income tax	217	(3.688)
Total Net Profit	1.644	43.213

The Group reported a **net profit of €1.644 million**, reflecting strong performance in a highly competitive market.

1.7. Sustainability and ESG commitment

We are firmly committed to sustainability and ESG principles, contributing to climate change mitigation, social development, and the promotion of sound corporate governance across all the communities in which we operate, through projects focused on renewable energy.

We have a multidisciplinary team specialised in **Quality and Environmental Management**, responsible for maintaining and ensuring compliance with our **Integrated Management Systems**, as well as overseeing the proper execution of the projects we develop.

Environment: Maximising positive impact through:

- Efficient management of natural resources and energy.
- Proper waste management.
- Our mission, vision and values focused on fighting climate change and reducing CO₂ emissions.
- Reforestation projects.
- Circular economy practices.

Social: Promoting a socially responsible working environment through:

- Responsibility, equal opportunities, and inclusion.
- Commitment to the development of emerging economies.
- Health and safety of all stakeholders.
- Full respect for human rights.
- Promotion of R&D and innovation.

Governance: Ensuring ethics and accountability through decision-making and compliance based on:

- Trust among stakeholders.
- Risk management.
- Regulatory compliance.
- Information security and cybersecurity.

1.8. SDGs and Agenda 2030

In 2015, the United Nations established a set of principles aimed at ending poverty, protecting the planet, and promoting peace and prosperity worldwide. These principles gave rise to **17 Sustainable Development Goals (SDGs)** that seek to address and ultimately eliminate the major global challenges faced by humanity. At Diggia, these SDGs are fully aligned with our corporate values and are embedded across all stakeholder relationships.

We contribute directly or indirectly to the following SDGs:

SDG 1 & SDG 10 – No Poverty / Reduced Inequalities

- Implementation of projects in emerging countries.

SDG 7, SDG 11 & SDG 13 – Affordable and Clean Energy / Sustainable Cities and Communities / Climate Action

- Business models focused on renewable energy.
- Increased use of renewable energy in our operations.
- Carbon footprint plan and “Calculate and Offset” seals.
- Electric vehicle fleet.
- Energy consumption backed by renewable origin guarantees.
- Compliance with ISO 9001, ISO 14001 and ISO 50001.

SDG 5 – Gender Equality

- Equality Plan.
- Sexual harassment and gender-based harassment protocol.

SDG 3 – Good Health and Well-being

- Awareness-raising and flexible work policies.
- Proactive health and safety management for all employees.
- Support for healthcare infrastructure.
- Zero workplace accidents as a core objective.
- Compliance with ISO 45001.

SDG 4 – Quality Education

- Promotion of R&D in clean and sustainable energy.
- Support for the development of new infrastructures (Diggia Innovation Centre).
- Investment in R&D&I.
- Innovation through new products and services that promote clean energy use.
- Compliance with UNE 166002.

SDG 9 & SDG 16 – Industry, Innovation and Infrastructure / Peace, Justice and Strong Institutions

- Young talent programme.
- Partnership with UNEX University.
- Ethical business conduct, responsibility, and inclusion.

1.9. UN Global Compact

In 2024, **Diggia Group** joined the **United Nations Global Compact**, the world's largest corporate sustainability initiative. This commitment reflects our determination to operate in line with fundamental responsibilities in the areas of **human rights, labour standards, the environment, and anti-corruption**, laying the foundations for long-term success and sustainability.

We fully support the **Universal Declaration of Human Rights** and actively uphold the **10 Principles of the UN Global Compact** across all areas of our organisation, embedding them in both our culture and daily operations.

The Ten Principles of the UN Global Compact

- **Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights.
- **Principle 2:** Businesses should make sure they are not complicit in human rights abuses.
- **Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- **Principle 4:** Businesses should support the elimination of all forms of forced and compulsory labour.
- **Principle 5:** Businesses should support the effective abolition of child labour.
- **Principle 6:** Businesses should support the elimination of discrimination in respect of employment and occupation.
- **Principle 7:** Businesses should support a precautionary approach to environmental challenges.
- **Principle 8:** Businesses should undertake initiatives to promote greater environmental responsibility.
- **Principle 9:** Businesses should encourage the development and diffusion of environmentally friendly technologies.
- **Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.

02

We care about the planet

2.1. Environmental and energy management

2.2. Efficient use of resources

2.3. Carbon footprint and reduction of emissions

2.4. Protection of the environment and biodiversity

2.5. Circular economy. Waste management and end-of-life

2. We care about the planet

2.1. Environmental and energy management

The conservation and care of the planet is one of **Diggia Group's key priorities**. In a constantly evolving world, contributing to a more sustainable future is essential in order to mitigate climate change and create a **positive impact on society**.

To achieve this, we have implemented an **Integrated Quality, Environmental and Energy Management System**, supported by corporate policies that promote **prevention, environmental protection and sustainability** across all operations, activities, and workplaces within the Group.

This system serves as a fundamental management tool, enabling us to improve our processes and services, with a strong focus on **reducing CO₂ emissions and environmental impact**.

The core principles of our policies are:

- **Commitment and leadership from senior management.**
- **Ongoing, effective, and transparent communication with stakeholders.**
- **Compliance with all applicable laws, regulations, and legal requirements**, alongside a firm commitment to uphold the company's ethical values.
- **Continuous improvement of the Management System**, adapting to new needs and taking into account suggestions and emerging challenges.
- **People, technology and financial resources** as key drivers in achieving business excellence.
- **Promotion of a culture of environmental awareness and energy efficiency.**
- **Establishment of a reference framework** to define environmental and energy-related objectives, encourage proactive improvements, and achieve energy efficiency through the responsible use of resources.
- **Provision of the necessary structure and resources** for environmental and energy management, aligned with the nature and scale of the organisation's energy use and consumption.
- **Integration of energy efficiency criteria** in the procurement of products, services, and materials, as well as in process design and service delivery.
- **Fostering long-term commercial relationships** through the satisfaction of current and potential clients.

- **Identification and control of environmental and energy-related aspects** within the organisation, with a focus on prevention.
- **Monitoring and analysis of CO₂ emissions**, with a commitment to reduction through optimising consumption and resource use to preserve the natural environment.
- **Preservation of the natural surroundings and protection of the environment.**

2.2. Efficient use of resources

At **Diggia Group**, we are committed to renewable energy and the efficient use of natural resources. We manage the energy consumption of our corporate offices in accordance with the **ISO 50001** standard, reflecting our capacity to enhance environmental performance, drive continuous improvement, boost energy efficiency and ensure the responsible use of energy.

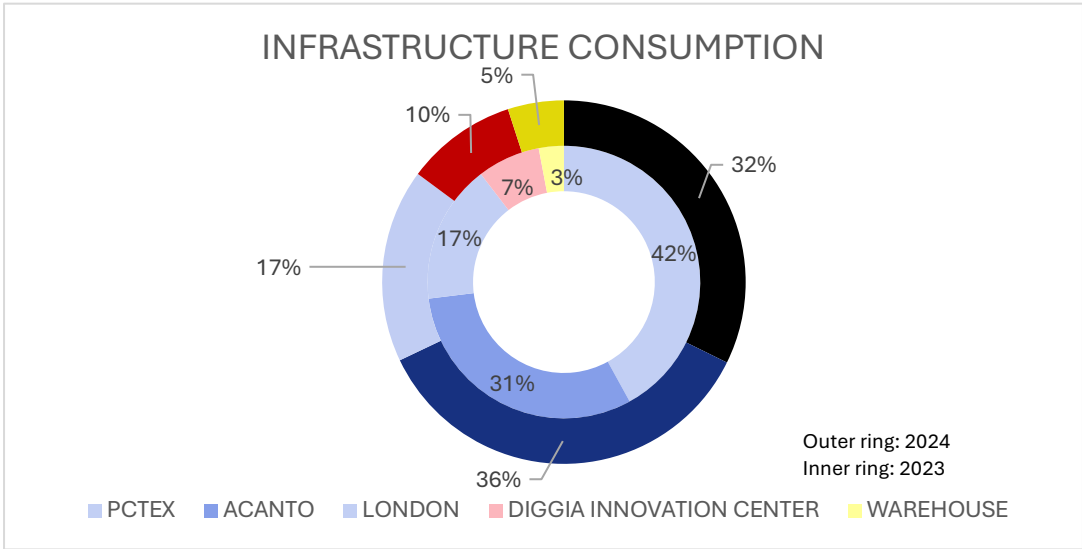
To this end, we have developed our **Energy Management System** through the following pillars:

- **Energy Review:** We analyse energy use sources, assessing past, present and future consumption. We also identify energy usage across our facilities, equipment, systems and processes, including the staff whose activities may influence energy consumption.
- **Energy Baselines:** We define targets and measure energy performance using key indicators. This enables us to gather data on our consumption, based on both static and variable factors.
- **Energy Audit:** We carry out theoretical monitoring of energy consumption to determine where savings are being made and where they are not. This allows us to analyse the causes of consumption and to develop strategies to improve energy efficiency.
- **Energy Performance Indicators:** We assess energy consumption in relation to various factors, enabling us to verify effective savings and continuously optimise our energy management.

The group's expansion, the growth of our supplier portfolio and the increase in staff have led to a rise in the energy consumption of our facilities.

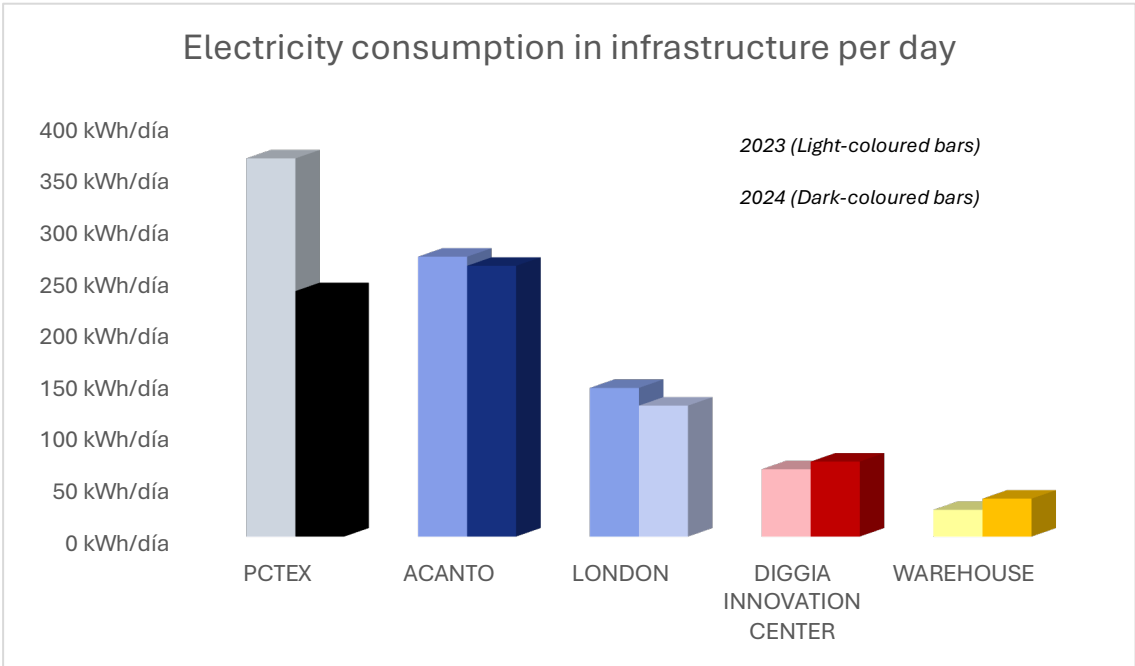
However, in line with our philosophy of reducing consumption and improving energy efficiency, we have implemented several measures to optimise energy usage across our sites.

As a result, the **evolution of energy consumption** within the group has been as follows:



As shown across nearly all of the organisation's infrastructures, energy consumption has increased.

However, the following chart (kWh/day) provides a more realistic overview of the actions taken throughout the year:



A slight increase in energy consumption was recorded between 2023 and 2024, due to team growth and the increase in required resources.

Nonetheless, to mitigate this impact and further enhance energy efficiency, we have implemented the following initiatives:

✅ **Lighting Optimisation:**

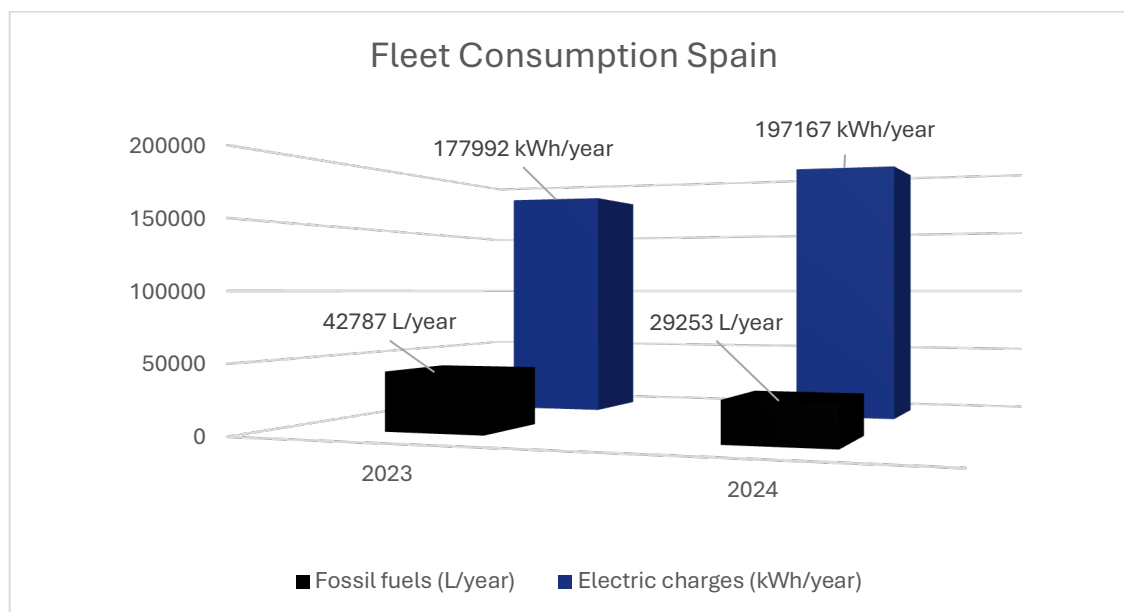
- Replacement of luminaires with lower-consumption models across multiple offices.
- Reduction of lumen output by up to 30% at the PCTEx office, leveraging natural daylight.
- Adjustment of timers and astronomical clocks to reduce unnecessary lighting.

✅ **Awareness and Best Practices:**

- Internal communications to encourage responsible use of climate control systems.
- Reminders to switch off equipment at the end of the working day.

In addition, and in line with our commitment to sustainability, **Diggia Group** promotes the use of **cleaner energy sources**, establishing clear objectives such as:

- Use of electricity certified with **100% Renewable Guarantee of Origin**.
- Progressive replacement of combustion vehicles with electric models. We have currently achieved:
 - o 75% electric
 - o 12% hybrid
 - o 13% combustion
- These actions reflect our strategic approach to **energy efficiency**, reducing our environmental impact while sustaining the group's growth.



We have not only reduced our use of fossil fuels and increased the adoption of electric vehicles powered by 100% renewable energy but have also achieved a **significant reduction in our carbon footprint**.

In terms of energy efficiency, the reduction of **15,534 litres/year** translates into an annual saving of **127,353 kWh**, excluding combustion engine efficiency.

Water Consumption


Diggia Group operates across several locations:

- 🏢 Madrid – Acanto 22, floors 12–14
- 🏢 Cáceres – PCTEX and Diggia Innovation Center
- 🏢 London – International House
- 🏢 Leganés – Warehouse/Storage Unit

As these are shared-use buildings, we do not have exact water consumption measurements. However, we encourage the responsible use of water, estimating an average daily usage of **10 litres per person** in the organisation.

Waste Management

In line with our commitment to sustainability, **Diggia Group** is dedicated to efficient waste management.

 We are members of **Ecoembes** and work with **Terracycle** to promote recycling at our workspaces in Spain and the United Kingdom.

Attached is a table detailing the **waste volumes managed** in 2023 and 2024, reflecting our ongoing efforts to reduce environmental impact and progress towards a more sustainable model.

* Data in kg/person		2023				2024			
Waste		Cáceres	Acanto	London	TOTAL	Cáceres	Acanto	London	TOTAL
RECYCLING	Packaging	0,96	1,96	9,42	12,33	2,95	1,96	5,77	10,67
	Paper and cardboard	1,95	1,74	1,89	5,58	2,42	1,71	0,24	4,37
	Glass	--	0,11	---	0,11	--	0,12	---	0,12
	Batteries and HLW	0,09	2,06	---	2,15	0,61	0,15	---	0,76
	Toner	0,07	0,08	---	0,14	0,06	0,04	---	0,11
NO RECYCLING	Rest	4,09	5,30	25,77	35,16	7,76	5,24	9,66	22,65

YEAR	CÁCERES	ACANTO	LONDON
2023	107,62	104,53	26
2024	95	130,02	36,17

Sustainable Office Practices

- **Reusable mugs and bottles:** Provided to new joiners to reduce single-use plastic consumption.
- **Terracycle recycling programme (pens and writing materials):** These items are collected in dedicated boxes to be processed appropriately.
- **Office recycling stations:** Clean points have been set up in each office to encourage proper waste sorting and recycling habits.
- **Sustainability Onboarding Actions:** Our environmental principles are clearly communicated during new starter onboarding to ensure alignment from day one.

2.3. Carbon footprint and emission reductions

We are **committed to the transition towards a low-carbon economy**, and this commitment is reflected across all areas of our operations.

Through our **Carbon Footprint Report**, we have calculated and determined the greenhouse gas (GHG) emissions generated by our activities. Given our business model, the main sources of emissions are related to **energy consumption in our facilities** (electricity and HVAC systems) and **GHG emissions linked to our supply chain, business travel, and employee commuting**.

To carry out this process, we have followed the standard methodology known as the "GHG Protocol". This methodology is a global initiative developed by the **World Resources Institute (WRI)** and the **World Business Council for Sustainable Development (WBCSD)**, whose protocol sets standards and guidelines for measuring, managing, and reporting greenhouse gas (GHG) emissions from human activities.

Furthermore, it defines and classifies GHG emission sources into three "**scopes**":

SCOPE 1

Scope 1 includes all Direct Emissions from an organisation's activities or under its control. This includes fuel use in vehicle fleets, the operation of gas boilers, and air conditioning leaks.

Scope 1 emissions are divided into three categories:

- Stationary Combustion Sources
- Mobile Combustion Sources
- Fugitive Emissions (such as refrigerant leaks)

SCOPE 2

Scope 2 emissions are indirect greenhouse gas emissions associated with the purchase of electricity, steam, heat, or cooling. These are considered an indirect source of emissions because they are a consequence of the reporting organisation's activities but occur at sources not owned or controlled by the company, but by an external entity.

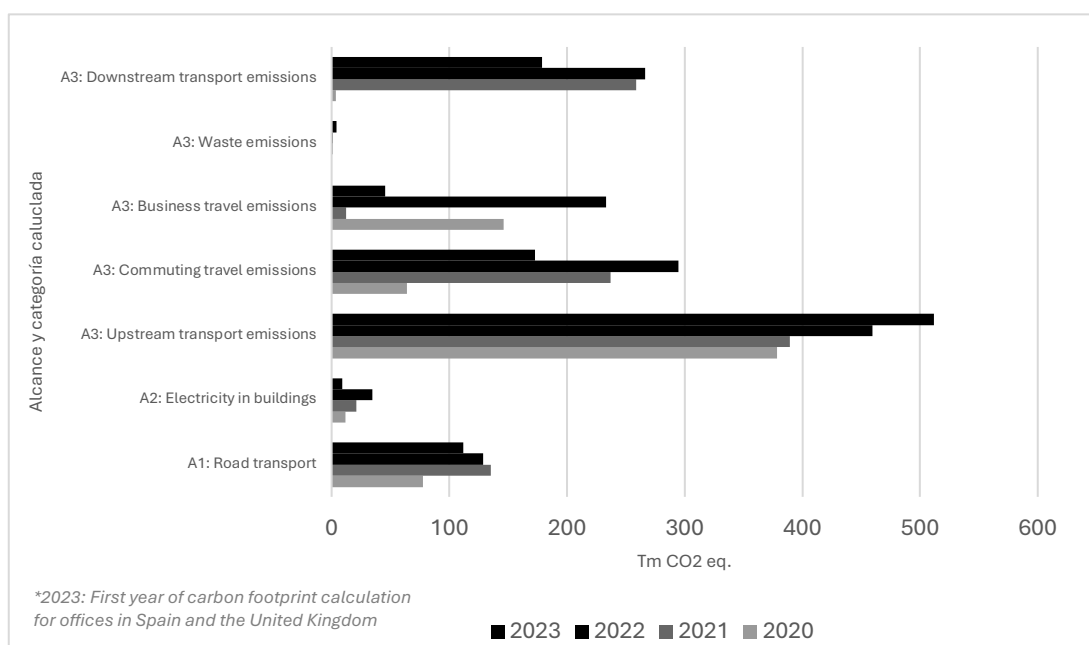
SCOPE 3

Scope 3 includes all other indirect emissions (except those included in Scope 2) that occur in the reporting company's value chain, including both upstream and downstream emissions.

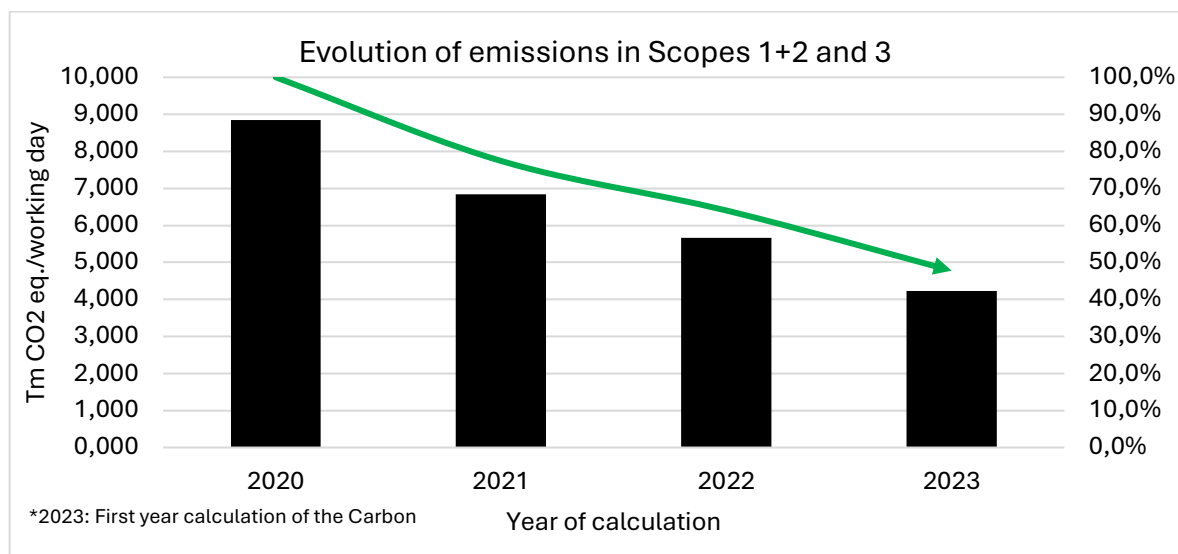
There are 15 different categories within this scope, as stipulated in the GHG Protocol standard. For the facilities analysed in this Group study, the following categories will be considered:

- Upstream transport and distribution
- Waste generated in operations
- Business travel
- Employee commuting
- Downstream transport and distribution

The following table shows the evolution of CO2 emissions in absolute values resulting from the calculation of GHG emissions since the base year calculation in 2020, and with the incorporation of the UK companies into the footprint calculation in 2023. Data is given in TmCO2eq:



As you can see from the table, since 2020 there has been a **decrease in Scope 1+2+3 emissions per working day**, which represents a **saving of 53.2% per working day**.



Additionally, and as previously mentioned, **2023 saw the inclusion of the carbon footprint calculation for Gamma Energy Ltd and Wenea Services UK**, companies operating within the United Kingdom. This provides a more comprehensive overview of the emissions generated by the company and allows us to focus on reduction through joint actions.

Action Plan for Decarbonisation

We have developed an **action plan** that outlines a set of energy efficiency improvements designed to achieve energy and cost savings, whilst simultaneously reducing our environmental impact and enhancing decarbonisation efforts. Some of the most significant points for implementation within the Diggia Group are:

Reducing Scope 1 Emissions

Moving towards a 100% Electric Fleet We are setting a 2024-2025 target of having 90% electric vehicles to reduce emissions.

Reducing Scope 2 Emissions

Renewable Energy We are contracting renewable energy for new infrastructures where we have a presence, ensuring that, from 2024 onwards, 100% of their energy is sourced from renewables.

Energy Improvement Plan We are aiming to increase the participation of the entire organisation in the development of its Energy Improvement Plan. We are beginning to engage with management to achieve the following objectives in 2024:

- Allocate more material, financial, and human resources towards this plan.

- Designate a responsible person for the Energy Improvement Plan within the office.
- Create an Energy Management Team to improve and reduce the consumption of our infrastructure.
- Clearly communicate these measures and involve the organisation in the commitment adopted by the company through informative sessions.
- Conduct a round of consultations and surveys on employee consumption habits and then use that data to drive behavioural change.

Reducing Scope 3 Emissions

Inbound Logistics Emissions Diggia is planning to formalise a **sustainable logistics partnership policy** that prioritises selecting logistics partners who engage in the following:

- Operating an electric vehicle fleet powered by renewable energy and/or being in the process of transitioning their fleet.
- Prioritising the use of maritime logistics over air logistics.
- Establishing a supplier search radius around the implementation area.
- Utilising optimised load planning.
- Employing technology that optimises eco-friendly routes.

We also plan to reduce inbound logistics emissions by **procuring in larger volumes whenever possible** (rather than ad-hoc). This category is extremely important because the majority of our emissions stem from the inbound and outbound transport of our products.

Business Travel

Work is underway to formalise a '**Sustainable Business Policy**' that includes prioritising train travel and electric vehicles, discouraging and reducing flights within the UK for company travel wherever possible. This will be clearly communicated to all staff. The use of **electric vehicles** (hired or personal) will be prioritised to reduce the consumption of combustion vehicles. The sustainable use of vehicles will also be encouraged by **car-sharing among colleagues** when travelling to nearby destinations.

Commuting

We plan to use the results of our **employee commuting survey** to help inform potential emission reductions that can be achieved with their involvement.

Waste

We will **work with waste management companies** to achieve the following objectives in waste reduction. Once a strategy has been agreed upon and implemented, our goal will be to:

- Achieve **100% recycling of paper, cardboard, glass, and cans**.
- Reach a **75% recycling rate for plastics**.
- Achieve a **75% recycling rate for food waste (composted)**.

Part of achieving this objective involves better resources for waste separation in the office, as well as staff participation.

The following table shows a summary of the estimated reduction based on the measures established by Diggia Group in the short to medium term:

Low Impact	High Impact	Year Target	Feasibility
Scope 1: Replace the remaining fleet of internal combustion vehicles with a fleet of electric vehicles (EV).			
Emissions from the activity in 2023: 103.01 T CO2eq.			
70%	100%	2025	High
72,17 T CO2eq.	103,01 T CO2eq.		
Scope 2: Renewable energy supply in new infrastructure.			
Emissions from the activity in 2023: 0.00 T CO2eq.			
100%		2025	High
0,00 T CO2eq.			
Scope 3: Domestic business travel by public transport or shared electric vehicles powered by renewable energy.			
Emissions from the activity in 2023: 25.02 T CO2eq			
60%	85%	2026	Media

15,01 T CO2eq.	21,25 T CO2eq.		
Scope 3: Procure only equipment whose value chain is within the European Community. Emissions from the activity in 2023: 511.79 T CO2eq			
60%	80%	2027	Media
307,07 T CO2eq.	409,43 T CO2eq.		

2.3.1. MITECO stamps

To solidify our commitment to the environment, we registered with the MITECO (the Spanish Ministry for Ecological Transition and the Demographic Challenge), obtaining the "**Sello Calculo**" (Calculate Seal) for Scope 1+2 emissions in 2020, 2021, and 2022.

We also offset our emissions by participating in **reforestation projects**, earning the "**Sello Compenso**" (Offset Seal) for 2020 and 2021. We are committed to continuing our involvement in offsetting future years' emissions and to further reducing our carbon footprint.



2.3.2. CO2 offset projects

Once the carbon footprint has been calculated, the next step is to offset these emissions. While several alternatives are available, **we've opted to participate in offsetting projects through a CO2 absorption transfer agreement**, following the methodology of MITECO's carbon footprint registry.

In 2023, the Diggia Group took part in the **planting of the Diggia&Wenea Forest** on barren land in Santa Cruz de Mudela (Ciudad Real). **1,100 native trees** (Pinus pinea and Ulmus minor) were planted, with a permanence period of 50 years, which **absorbed 649,000 kg of CO₂**.



In 2024, the **Diggia Forest** expanded to Torrejón de Velasco (Madrid), where, in mid-March, we collaborated on planting **700 native trees** (elms, black poplars, hackberries, and ash trees).

This new forest is projected to **absorb 881 tonnes of CO₂ over 30 years**, which will allow the Diggia Group to **offset 100% of its 2022 Scope 1 and 2 emissions**.



Illustration 1: 2nd Diggia Group Forest. Diggia Forest.

Christmas Activity: Beyond Zero by Diggia Group Forest

In late 2024, as part of our annual Christmas activity, the Diggia Group established the new **Beyond Zero by Diggia Group forest**. Over 180 company employees participated, planting more than 500 trees composed of **Pinus Pinea**, **Quercus suber**, and **Quercus Ilex**, more commonly known as pines, cork oaks, and holm oaks.

This activity is estimated to result in a total absorption of **112 tonnes of CO2 over 50 years**. This not only offsets a portion of our 2023 carbon footprint but also serves as an important team building and awareness activity for all staff in a natural environment. Furthermore, this initiative helped to restore the land where the old municipal landfill was located.



Illustration 2: Annual Christmas Activity – Beyond Zero Forest Planting by Diggia Group

These projects allow us to contribute to **improving soil and environmental conditions**, **increasing trophic resources for wildlife**, **providing protection against erosion and desertification**, **enhancing hydrological regimes**, **creating a public space for local recreation**, and **facilitating the natural dispersion of native tree species** within an agricultural landscape. Furthermore, we contribute to **SDG 6 "Clean Water and Sanitation"**, **SDG 13 "Climate Action"**, and **SDG 15 "Life on Land."**



Illustration 3: 3rd Diggia Group Forest. Diggia Beyond Zero.

2.4. Protection of the environment and biodiversity

Our commitment is founded on the **well-being of people and the planet**, achieved through a sustainable model that aims to **reduce CO2 emissions and promote conservation, protection, and biodiversity** across all our activities.

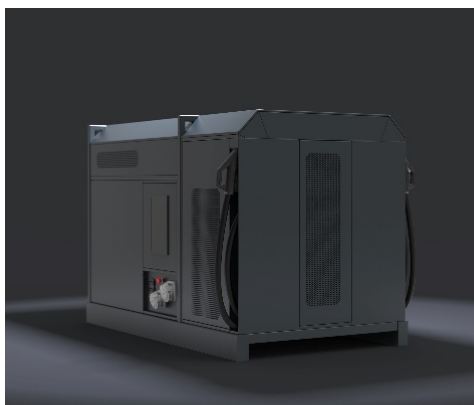
We're also exploring other avenues, such as the installation of **photovoltaic canopies, pergolas, or curtains**, effectively utilising the structure of existing buildings and avoiding extensive excavation or new constructions.

Wenea Stations:

Wenea Stations are large-scale charging hubs designed to provide customers with the ability to charge up to 20 vehicles simultaneously. These stations will supply energy from both photovoltaic carports and the grid, through renewable energy certified sources. There will be a total of 12 such stations located along Spain's main routes.



Illustration 4: Wenea Station under construction



Wow Iflex

The **Wow Iflex** (the 3rd version of the original Wenea on Wheels) is a **portable mini-charging station**. It will provide support to Wenea's existing stations and supply power to customers through its installed outlets. As mentioned, this unit can be transported on wheels by a standard vehicle. The first 20 units are scheduled for manufacture by mid-2025.

Illustration 5: Wow IFlex prototype

Floating Photovoltaic Plant in Azerbaijan

Furthermore, the first floating photovoltaic plant in Azerbaijan was completed in the middle of last year. This plant, installed on a lake project in Vau i Dejes, demonstrates the company's commitment to sustainable development and represents another step towards a greener energy future, which could inspire other regions to adopt similar technologies. Through initiatives like this, SferaOne is promoting a more efficient and less dependent economy on polluting energy sources in Europe, one that is committed to the energy transition.



Illustration 6: Photovoltaic plant at Lake Boyuksor.

For this reason, these types of projects are not limited to Albania; SferaOne continues to expand its presence in other countries with the aim of promoting large-scale renewable energy.

Indeed, the Ministry of Energy of Azerbaijan inaugurated a new floating photovoltaic plant on Boyuksor Lake in Baku last August, also developed by the Spanish company.

With a capacity of 100 kWp, this plant is yet another example of the positive impact that floating solar energy technologies can have on the environment, particularly when installed in aquatic ecosystems. The plant not only produces clean energy but also optimises energy performance due to



Illustration 7: Appearance of the Azerbaijan Photovoltaic Plant on TVE.

the cooling effect that the water provides to the solar panels, keeping them at a lower temperature. This increases their efficiency and extends their lifespan.

Radical Solar Farm

In mid-2024, Gamma Energy Ltd signed a contract with Trina Solar for the installation of a photovoltaic plant on the outskirts of Cambridge. This installation will have a capacity of 14.35



Illustration 8: Photovoltaic plant – Gamma Energy installation in Cambridge.

MWp, adding another electricity generation facility to the company's EPC (Engineering, Procurement, and Construction) portfolio. The completion of this station is anticipated by the end of 2025.

2.5. Circular economy. Waste management and end-of-life

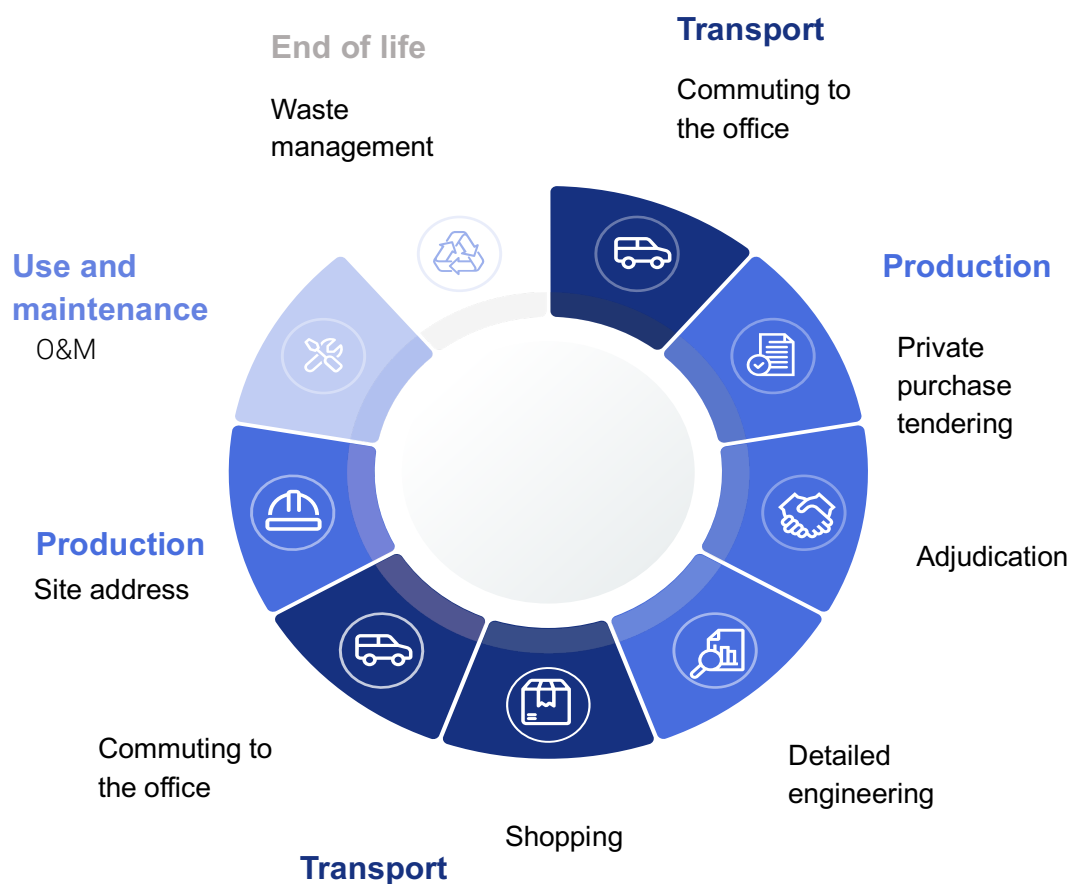
With the aim of complying with new European and international environmental regulations and optimising our resources, we're implementing a set of measures for the **sustainable design of our facilities**, such as electric vehicle charging stations. This involves **reducing waste across all our operations**, following a **circular economy strategy** through:

- **Performing maintenance and repairs** on assets, mostly remotely, by both our internal technicians and external companies, with the goal of optimising their useful life and reducing the need for new replacements.
- **Purchasing necessary equipment** for various projects by ensuring that both manufacturers and suppliers have **certifications and/or good practice policies** to guarantee efficient and environmentally sustainable acquisition, production, and subsequent distribution.
- The Group has **classified the waste generated** in each service where it operates for proper management and to reduce any environmental impact.

We maintain **operational control** to ensure correct maintenance throughout the entire lifespan of the equipment. The Diggia Group applies the **4R rule: Reuse, Recycle, Recover, and Reduce**:

- **Reuse:** Components in good condition from equipment that are no longer operational are used as spare parts for other equipment where those components might fail.
- **Recycle:** Unusable parts are removed by authorised waste managers.
- **Recover:** Waste that cannot be reused or recycled will be used for energy production (heat or electricity) through various chemical processes to reduce pollution during its transformation. Recovery will be managed by the same specialised company responsible for waste management.
- **Reduce:** All the above measures will be carried out to prevent uncontrolled consumption and contribute to the reduction of our carbon footprint and a more sustainable world.

All non-hazardous waste generated during activities in the Group's various offices is removed by the building's cleaning company or by specific companies contracted for this purpose.



2.5.1. Resources, provisions and guarantees for the prevention of environmental risks

The Group consistently **monitors environmental regulations** to assess their impact on our operations.

We have **not received any fines or penalties** from any governmental body related to environmental matters.

Furthermore, **no significant environmental incidents** have occurred that required activating our environmental incident procedure.

There has been **no damage to the surrounding environment**, no deterioration of water bodies, and no harm to biodiversity.

03

We care about society

3.1. Human rights

3.2. Community welfare

3.2. Supply chain

3.4. Customer satisfaction

3. We care about society

3.1. Human rights

We champion **respect for the integrity of individuals and human rights**, and we've put measures in place to ensure that the conduct of the Organisation's professionals, both with colleagues and third parties, is based on principles of **dignity and respect**, acknowledging that they represent the Organisation's public image.

Similarly, the Organisation conducts its operations and develops its activities with absolute respect for the **Universal Declaration of Human Rights**.

Alongside national compliance legislation, numerous **supranational provisions** impact our daily operations and demand robust, reliable, and effective adherence. These include, among others: the **United Nations Global Compact and its 10 Principles on Human Rights, Labour Rights, Environmental Protection, and Anti-Corruption**, and the **OECD Anti-Bribery Convention of 1997**.

Dignity and Respect

We are committed to **treating all individuals with dignity and respect**, regardless of their race, colour, gender, sexual orientation, religion, disability, or any other personal characteristic.

The conduct of the Organisation's professionals, both with colleagues and stakeholders, must be based on principles of dignity and respect, as they represent the Organisation's public image.

Likewise, the Organisation will carry out its actions and develop its activities with absolute respect for the Universal Declaration of Human Rights.

Equal Opportunities

We provide an **inclusive work environment** that promotes **equal opportunities** for all professionals, based on their skills, merits, and performance.

Non-Discrimination

We **do not tolerate discrimination in any form**. We prohibit discrimination in employment, promotion, task assignment, and any other work-related area.

Child Labour and Forced Labour

We **do not participate in or support child labour or forced labour** in any part of our operations or supply chain.

Freedom of Association

We **respect the right of workers to freedom of association and collective bargaining**, in accordance with local laws and regulations.

Furthermore, to comply with national legislation, and to ensure that the Organisation always acts in accordance with current laws and the application of principles and values in all internal and external relationships, we have implemented an **Internal Information System**. This system is designed to **prevent and detect irregular, unlawful, criminal behaviour, or actions that violate human rights**.

This commitment is reflected in our business model, ensuring compliance with all legal requirements.

3.2. Community wellbeing

When we conduct our activities in each location, we consider it crucial to assess their **impact on society at multiple levels**.

Firstly, we evaluate how our operations effect **our employees**, ensuring we provide safe and fair working conditions, as well as opportunities for professional and personal development.

Additionally, we consider the impact on **local development**, working closely with communities to foster sustainable economic growth and the creation of local employment.

Furthermore, we consider how our actions affect **local populations**, ensuring we minimise any negative impact on the environment and the quality of life for those residing in areas surrounding our projects.

In carrying out our activities, we are conscious and responsible for how they influence society in terms of employment, local development, and the well-being of local communities.

Social Investment

We participate in **non-profit organisations related to schools and universities through donations**. Some of the initiatives we have collaborated on are geared towards the **protection and education of children and young people** to promote their holistic development, with special attention given to the most vulnerable in impoverished countries. This also involves promoting the solidarity of individuals to make them active participants in our mission,

generating change to transform society, and **fostering university careers for talented students without economic resources through scholarships**, thus contributing to a better society.

3.3. Supply chain

We operate with a **procurement policy** that aims to establish long-term relationships with suppliers. These relationships are continuously evaluated to ensure the proper execution of work, as well as adherence to a series of concepts vital to our company.

We strive not only to guarantee the supply chain in terms of management times but, with a global vision encompassing environmental care, social commitment, and a focus on a sustainable future, the Group works to implement additional measures that exceed the minimum legal requirements.

As we execute projects internationally, the supply chain plays a particularly prominent role. Consequently, it has been at the epicentre of our internal regulations and action plans designed to add value, guaranteeing the viability of projects without compromising our environmental and social commitments.

We have an **internal procurement regulation** that is mandatory for any purchase executed internally. This policy covers various dimensions and action points concerning the supply chain.

Viability of Management Times

We evaluate the **management, delivery, or execution times** for all proposed purchases, providing notification of any anomalous market situations that could affect the initially planned timings.

Market Study for Each Purchase

We review the current market and potential suppliers for every purchase.

Transparency in Procurement Management

We select the final awardee through **internal approval workflows** that prevent the selection of technically unsuitable suppliers, ensuring the choice of the best offer, whether based on technical, economic, environmental, response time, or a combination of all the above options. This approach helps us avoid any actions that could be interpreted as dishonest and promotes equal opportunities.

Minimum Criteria for Sustainable and Socially Responsible Management

Supplier Validation and Compliance with Current Legislation

Suppliers must **demonstrate compliance with current legislation** during the execution of their activities in the country where the work is carried out. In certain cases, the Diggia Group may set standards that are higher than those stipulated by applicable local regulations, and these higher standards are mandatory for suppliers working with us.

Environmental Criteria

We request that suppliers provide **certificates for their current ISO standards**, with an emphasis on:

- **ISO 9001: Quality Management Systems**
- **ISO 14001: Environmental Management Systems**

Not possessing these certificates will not be an exclusionary factor unless it is a mandatory requirement for a specific purchase. We contractually oblige suppliers to meet the legal requirements in both these areas.

Furthermore, the procurement document mentions other requirements that will be positively valued, such as:

- **Raw materials:** Sourced from sustainably managed renewable resources.
- **Manufacturing processes:** Clean production, carried out with a focus on reducing environmental impacts (water and energy consumption, discharges, emissions, etc.).
- **Distribution:** Efficient transport. Delivery in bulk, reusable containers, etc., with recovery managed by the supplier.
- **Pollution:** Compliance with CO2 emission regulations, energy efficiency, and renewable energy, reducing energy consumption where applicable.
- **Product life cycle:** Recyclable, identified for correct segregation, easily separable.

Social Criteria

We request that suppliers provide **certificates for their current ISO standards**, with an emphasis on:

- **ISO 45001: Occupational Health and Safety Management Systems**

Not possessing these certificates will not be an exclusionary factor unless it is a mandatory requirement for a specific purchase. Likewise, we require suppliers to **fulfil all their labour obligations**, offering a safe environment free from child labour. This also includes strict compliance with the law regarding occupational risk prevention, as stipulated in our contracts.

Evaluation of Compliance with Criteria

We aim not only to guarantee the supply chain in terms of management times; we also trust those with a global vision for environmental care, social commitment, and a focus on a sustainable future. We continuously work to implement additional measures that exceed the minimum legal requirements.

We **evaluate supplier behaviour** after the necessary work has been completed in the supply chain.

The supplier is aware that this evaluation will be conducted, as stipulated in the procurement document. Furthermore, once completed, we notify them that the evaluation has been carried out and reviewed by the Quality and Procurement departments.

The evaluation allows us to review supplier behaviour in crucial areas such as:

- Behaviour regarding occupational risk prevention.
- The supplier's environmental behaviour.
- Quality of services/equipment offered.
- Compliance with management times.
- Response capability offered.
- Technical assistance provided.

Given the importance the Diggia Group places on environmental behaviour and occupational risk prevention, these aspects account for **40% of the total score** obtained in the evaluation of work performed. Should the overall score be unfavourable, internal measures will be considered.

Companies that can guarantee the supply chain and project viability and also meet the minimum criteria for sustainable and socially responsible management, will have a clear advantage in procurement awards made by the Diggia Group.

The Diggia Group seeks a **reliable and responsible supply chain** with sustainable environmental and social practices at every stage of the chain, not just in our own operations, but also by promoting that all our suppliers adhere to our internal environmental and social policies.

3.4. Customer satisfaction

We have a **customer satisfaction management process** in place to track and measure customer conformity, evaluating our performance against their needs and expectations as a key stakeholder. We gather information through questionnaires, interviews, and meetings, analysing points such as:

- Meeting deadlines
- Quality offered
- Behaviour in Occupational Risk Prevention (ORP) and Environment
- Responsiveness
- Technical resources
- Willingness to work with us again
- Notable aspects

Any **formal complaints or claims** communicated by customers to any area of the company are handled internally. We develop corresponding action plans and improvements to resolve issues and ensure customer satisfaction.

According to our satisfaction surveys for Wenea's individual customers, we've achieved an average rating of **4.75 out of 5**, indicating that, overall, our customers are highly satisfied with the service we provide.

- Wenea's survey results for Sfera: 2.49 (out of 3)
- Wenea's customer survey results: 4.75 (out of 5)

In our role as charging network operators, we have a team capable of responding to requests within **three minutes**, supported by remote monitoring and management tools that control and categorise incidents. We also handle incidents via email.

We have an **Internal Information Channel** that allows both our professionals and third parties to report suspected conduct that is contrary, irregular, unaligned, or that implies a violation, infringement, or non-compliance with current legislation, our Ethical Code, or the organisation's internal regulations. This channel allows for confidential communication and features extreme security measures to guarantee the complete confidentiality of all information and data provided through it.

04

We care about our people

4.1. Our team

4.2. Talent

4.3. Remuneration policy

4.4. Work organisation

4.5. Diversity and inclusion

4.6. Reconciliation

4.7. Fostering a culture of social dialogue for business success

4.8. Health and Well-being

4. We care about our people

Grupo Diggia employs over 300 people worldwide, with **human value as a fundamental pillar**. We are committed to developing the capabilities of individuals across the Group's various companies. The core tenets upon which the Group's value is built are as follows:

- **Human Capital:** This is understood as the collective skills, training, and knowledge of the Company's employees. We strive for excellence in the profiles that make up our team. From this perspective, Grupo Diggia advocates for **investing in young talent**, providing opportunities to junior, inexperienced profiles who need their first career break, without forgetting **senior talent**, who bring added value and experience to the Company.
- **Professional Development:** We have implemented a series of internal policies aimed at ensuring that employees have **equal opportunities for growth** within the Company's different areas and departments. We champion a system that considers only an individual's capabilities, addressing any bias of inequality or discrimination in this regard.
- **Trust:** This is based on the belief that all employees within the organisation act ethically, competently, and responsibly. This trust is materialised by the fact that any Group member can express their ideas in any area, fostering **effective collaboration** among team members.
- **Transparency in Decisions:** We are transparent about the organisation's decisions, policies, processes, and expectations. Relevant information is shared within the Group so that all decisions made within the different companies, as well as expected results and evaluation criteria, can be understood. Transparency fosters a **climate of trust**, allowing employees to understand how their own work contributes to the Group's success.
- **Teamwork:** A fundamental pillar of the Company is the **transversality of all profiles**, where every employee helps to achieve the Group's objectives.

The above contributes to the establishment of **stable, quality employment**, based on the flexibility of employment relationships within the Company, a **recruitment policy that prioritises permanent contracts** over the temporary nature seen in most companies in the sector, **equality and fairness in employee remuneration**, and the **care and protection of the employee**.

4.1. Our team

The company's corporate headquarters are primarily located in **Spain and the United Kingdom**, and the data refers to the financial year **from 1st January 2024 to 31st December 2024**.

Total Employees by Gender:

(as at 31 December 2024)	Men	Women
No. of employees	192	96

(as at 31 December 2023)	Men	Women
No. of employees	187	81

With a total of **two hundred and eighty-eight employees** and given the historically male-dominated nature of the engineering sector, it's crucial to highlight the progress we are making towards gender equality. Approximately **34% of our workforce is composed of women**, and we are committed to actively promoting diversity and inclusion in all our employment practices.

Total Employees by Age:

	(as at 31 December 2024)	(as at 31 December 2023)
	No. of employees	No. of employees
Under 35 years old	163	153
Between 35 and 50 years old	96	91
More than 50 years	29	24

Breaking down the composition of our workforce by age groups reveals an interesting trend. With a total of two hundred and eighty-eight employees, the company reflects a staffing structure that champions **youth employment**, with **163 individuals under 35 years old**, accounting for **56.6% of the total workforce**. This demographic distribution reflects the

company's strategy for attracting young talent, seeking professional growth and development opportunities.

On the other hand, the presence of **96 individuals between 35 and 50 years old**, making up **33.3% of the total workforce**, reflects a mature staff that contributes experience and knowledge.

Finally, it's important to highlight the **29 individuals over 50 years old** currently working for the Company, representing **10% of the workforce**. This constitutes a valuable source of experience within the company, facilitating long-term business continuity and the incorporation of different generational perspectives in strategic decision-making.

Below, we analyse the types of contracts held by employees, as well as the number of dismissals made in 2024, grouped by different age brackets.

Total Employees by Contract Type and Total Dismissals by Age

(as at 31 December 2024)	Under 35 years old	Between 35 and 50 years old	More than 50 years
Total no. of employment contracts	163	96	29
No. of permanent contracts	153	96	29
No. of temporary contracts	0	0	0
No. of part-time contracts	0	0	0
No. of redundancies	6	6	2
(as at 31 December 2023)	Under 35 years old	Between 35 and 50 years old	More than 50 years
Total no. of employment contracts	163	96	29
No. of permanent contracts	153	96	29
No. of temporary contracts	0	0	0
No. of part-time contracts	0	0	0
No. of redundancies	6	6	2

It is important to emphasise that **100% of our workforce during 2024 was employed under a permanent, full-time contract**. This demonstrates our commitment to job stability and the

well-being of our employees, as well as our ability to offer long-term professional development opportunities.

The data provided on contract types and the number of dismissals by age offer relevant information about our employment practices and our commitment to generational diversity:

Permanent contracts offer job security and long-term development opportunities, allowing our employees to fully commit to their work and contribute to the company's continuous growth and success. Therefore, we highlight that **all employees within the Group benefit from permanent, full-time contracts**, regardless of their age and gender, reflecting our commitment to staff stability and well-being.

We recognise the importance of providing **work flexibility and options that promote work-life balance** for our employees, thereby adapting to the diverse needs of our team. In this regard, whenever an employee requires it, we offer the possibility of converting a full-time contract to a part-time contract, allowing our staff members to manage their professional and personal responsibilities in a balanced way.

Total Employees by Contract Type and Total Dismissals by Professional Category:

(as at 31 December 2024)	Administrative Staff	Technical Staff	Managers
Total no. of employment contracts	48	228	12
No. of permanent contracts	48	228	12
No. of temporary contracts	0	0	0
No. of part-time contracts	0	0	0
No. of redundancies	1	14	0

(as at 31 December 2023)	Administrative Staff	Technical Staff	Managers
Total no. of employment contracts	53	208	7
No. of permanent contracts	53	199	7
No. of temporary contracts	0	1	0
No. of part-time contracts	0	8	0
No. of redundancies	3	6	3

4.2. Talent

Within the Group, we actively champion **young talent**. This is reinforced by our robust student internship programme, where **more than 70% of participants have been subsequently hired as permanent staff**. This clearly demonstrates our consistent commitment to emerging talent and to providing stable, quality employment for our employees.

Regarding the **over-fifty age group**, we recognise their importance and value in the labour market. Despite being considered a vulnerable group in some contexts, our company demonstrates a proactive approach. Data reveals that this demographic has an average tenure of **three years** within the company, indicating a strong commitment to senior talent and an appreciation for their experience and knowledge. In 2024, as observed, the number of individuals within the over-50 age group increased by **5 members**, rising from 24 in 2023 to 29 in 2024. This emphasises our dedication to creating stable, quality employment for a demographic often considered vulnerable and even excluded in many sectors of our society.

In summary, these data underscore our **comprehensive approach to talent management**, which focuses on offering equitable and stable opportunities for all ages, and on promoting inclusion and professional development at every stage of a career.

The Group offers a **defined career path**, where any individual within the organisation can achieve significant professional growth. Annually, through our "**management review**", employees' potential, competencies, and performance are assessed by their managers. This is done to incentivise professional promotions or salary adjustments, set objectives for the following year, and facilitate communication, managing expectations through feedback.

On occasion, and depending on the position, performance is incentivised through an **annual variable remuneration** linked to objectives predefined by each manager, who evaluates their achievement during the first quarter of the following year.

The training hours conducted in 2024 are shown in the following table:

Total training hours for the financial year 2024	Men	Women
Administrative staff	197	188
Technical Staff	1487	1026
Managers	232	118

Total training hours for the financial year 2023	Men	Women
Administrative staff	345	140
Technical Staff	1400	415
Managers	573	157

The preceding data reflects the significant effort the Group puts into **training**, covering aspects directly related to job roles, language skills, and any other training deemed necessary for both professional and even personal development.

As part of the organisation's steadfast commitment to training, an **annual training plan** is established. This plan incorporates all courses and training sessions to be offered and delivered to Group employees, following a prior assessment of training needs by their managers and the People team. In addition to the formal training plan, any other activities deemed necessary for staff development are also carried out throughout the year, even if not initially included in the plan.

4.3. Remuneration policy

Below, we detail the **average annual remuneration in euros for men and women** in 2022, 2023, and 2024, without considering educational background, geographical location, or years of experience for each employee.

In 2022, men had an average remuneration of **€34,219**, while women had an average remuneration of **€27,753**. In 2023, the average remuneration increased for men, reaching **€39,611 (+15.75%)**, and similarly for women, whose average remuneration was **€31,915 (+15.01%)**. However, in 2024, considering only employees active as of 31st December of that year, the average remuneration for both men and women decreased. For men, the average remuneration was **€39,416 (-0.49%)**, and for women, it was **€30,509 (-4.40%)**.

The above data shows the variations in the average fixed remunerations for employees in both Spain and the United Kingdom. Although these salaries slightly decreased in 2024 due to various circumstances, this reduction does not represent a significant variation. The primary reason for this change is fundamentally related to the calculation of average remunerations: in 2022 and 2023, variable pay was included, whereas in 2024, it was not, which naturally resulted in a decrease in these figures.

Despite this, the Group continues to demonstrate its effort to maintain salary competitiveness and support its workforce in a challenging context. In fact, in 2024, the foundations were laid to implement a professional and salary growth project for the workforce, which will commence in 2025.

During 2022, 2023, and 2024, the company experienced significant changes in employee salaries, particularly across different age and gender groups. In the **under-35 age group**, both men and women saw a gradual increase in their salaries in 2022 and 2023, with a reduction in 2024, though this reduction is almost imperceptible. In 2022, individuals under 35 had an average remuneration of **€26,868**. In 2023, it increased significantly to **€31,528**, and in 2024, the average remuneration slightly decreased to **€31,123**.

On the other hand, employees between **35 and 50 years old** saw significant salary increases in 2022 and 2023, decreasing in 2024. In 2022, the average salary for this age bracket was **€35,366**. In 2023, it rose to **€42,093**, and finally, in 2024, the average salary decreased to **€39,601**.

As for employees **over 50 years old**, a different trend is observed as their average remuneration has increased across all three years analysed. While in 2022 the salary was **€33,251**, in 2023

it rose to **€40,518**, and again in 2024, the average remuneration for this group increased to **€49,616**.

(as at 31 December 2024)	Under 35 years old	Between 35 and 50 years old	More than 50 years
Average remuneration € Year 2022	26,868€	35,366€	33,251€
Average remuneration € Year 2023	31,528€	42,093€	40,518€
Average remuneration € Year 2024	31,123€	39,601€	49,616€

*Fixed remuneration + variable. **In 2024, the average fixed remuneration was calculated for all individuals who provided services during the year, regardless of whether or not they were still employed at year-end.

Regarding the **average remuneration of employees** who provided services to the Group during 2024 (regardless of whether they were still employed at year-end), we observe that **administrative staff** experienced a slight decrease compared to 2023, with an average remuneration of **€21,952**. In contrast, **technical staff** saw an increase in their average remuneration, rising to **€35,335**.

Finally, for **managers**, there was a significant increase in average remuneration, from **€60,581** in 2023 to **€92,577** in 2024. This rise is due to two interrelated factors: firstly, the **number of managers increased considerably**, not just as of 31st December 2024, when there were 12 (up from 7 in 2023), but throughout the year, more professionals held this position. Secondly, and related to the above, one of the Group's key objectives is the **professionalisation of its management team**, involving the recruitment of top-tier profiles to drive the organisation forward

(as at 31 December)	Administrative staff	Technical staff	Managers
Average remuneration € Year 2022	20,414€	29,046€	48,212€
Average remuneration € Year 2023	23,179€	34,291€	60,581€
Average remuneration € Year 2024	21,952€	35,335€	92,577€

4.3.1. Wage inequality

To carry out our **equality situation diagnosis** within the Group, we meticulously collect and analyse information obtained through quantitative and qualitative indicators for each of the areas outlined in Article 46.2 of Organic Law 3/2007, of 22nd March. The goal is to detect any direct or indirect inequalities or discrimination based on sex that may exist within the Group, and generally, any obstacles that impede or hinder effective equality between women and men.

All data in the diagnostic report is **disaggregated by sex** and includes the entire workforce.

The objectives of this equality of opportunity diagnosis between women and men are:

- To obtain detailed information on the organisation's characteristics, the composition of its workforce, human resource management practices, and the opinions and needs of employees regarding equal opportunities within the organisation.
- To identify the impact of human resource management on the existence of potential inequalities, imbalances, or discrimination that hinder progress towards achieving equal opportunities within the company.
- To promote management changes that optimise human resources and overall functioning through the lens of equal opportunities between women and men.
- To serve as a basis for developing the Equality Plan.

As demonstrated in the remuneration tables provided in the previous "employment" section, disaggregated by sex, **there is no general pay gap**, as there is no inequality greater than or equal to 25% between women and men. Furthermore, it's important to highlight the success of the equality policies and plans implemented within the organisation, which show, among other things, that the pay gap between women and men in the Diggia Group's workforce is narrowing.

4.4. Organisation of work

4.4.1. Description of working time organisation

We believe that **working time is an invaluable resource** that must be managed efficiently and with respect for the individual needs of our employees. That's why we've designed our working time arrangements not only to meet the standards set by relevant collective agreements but to go beyond, providing a work environment that promotes **flexibility, work-life balance, and the overall well-being** of our team. We ensure transparent and equitable management of working time in all circumstances.

Our working day, governed by the corresponding national collective agreements, is based on a strong commitment to quality and efficiency in our work. However, we understand that each employee has unique needs and responsibilities outside of the workplace. Therefore, we've established policies that allow for **flexible start and finish times**, and we also implement **continuous working days during July and August**. This flexibility not only makes it easier to adapt working hours to each individual's needs but also fosters an organisational culture built on trust and mutual respect.

In connection with this, we understand that **digital disconnection is essential for the well-being and productivity of our employees**. As such, we promote a healthy balance between professional and personal life, encouraging periods of rest and disconnection outside of working hours. We believe that an environment that respects each person's personal time not only improves quality of life but also drives long-term motivation and performance. Our commitment to digital disconnection reflects our vision of a more humane, respectful, and sustainable approach to work.

We are proud to offer a work environment that not only cares about productivity and performance but also prioritises the **well-being and satisfaction of our staff**. We firmly believe that a working time arrangement promoting work-life balance not only benefits our employees but also contributes to our company's long-term success by fostering the motivation, loyalty, and commitment of our talented team.

4.4.2. Absenteeism rate

We closely monitor our **absenteeism rate** within the Group, as it reflects not only the health and well-being of our employees but also the operational efficiency of our company. Below, we present a detailed breakdown of the absenteeism rate for the 2024 financial year, for both men and women:

Financial year 2024	TOTAL, GROUP	
	M	W
Number of days only for temporary incapacity of all employees:	443	326
Total sick leave hours for temporary incapacity only for all employees:	3.544	2.608

Number of days of sick leave only due to an accident at work:	5
Total hours of sick leave only for medical leave due to an accident at work:	240

Financial year 2023	TOTAL, GROUP	
	M	W
Number of days only for temporary incapacity of all employees:	356	932
Total sick leave hours for temporary incapacity only for all employees:	2.848	7.456
Number of days of sick leave only due to an accident at work:	14	0
Total hours of sick leave only for medical leave due to an accident at work:	112	0

These figures offer a detailed insight into the incidence of temporary incapacity and sick leave due to workplace accidents within the Group, broken down by gender.

It's important to highlight the significant decrease in the number of sick leave days due to temporary incapacity among our female staff. Specifically, in 2023, sick days due to common illness were 932, whereas in 2024, this figure dropped to 326, which is a direct result of the measures implemented by the company.

Similarly, it's beneficial to analyse the Group's data against the average for companies in our sector:

- Firstly, our **incidence rate**—the number of common contingency processes with sick leave per 1000 workers exposed to risk—is **86.74**, compared to the sector average of 344.19.
- Secondly, the **average duration of processes** for us is **24.80 days**, whereas the sector average stands at 29.37.

- Thirdly, regarding the **general absenteeism rate**—the ratio between days not worked due to temporary incapacity for common contingency and the average number of employees—our Group's result is **3.33**, while the sector average would be 13.85.
- Finally, concerning the **absenteeism rate**—the percentage of lost working days due to temporary incapacity against those planned for the period—the Group's percentage is **0.91%**, while the average for companies in the sector is 3.78%.

All of this evidence demonstrates that the measures and policies implemented within the Group, related to our commitment to promoting the health and well-being of our employees, are fostering a healthy working environment. Therefore, we will continue to evaluate and enhance our policies and practices to further reduce the incidence of temporary incapacity and ensure a safe and productive workplace for all members of our team.

4.5. Diversity and inclusion

We are committed to **effective equality between women and men**, as well as **non-discrimination based on gender**. To this end, SferaOne has implemented an **Equality Plan**. Following a diagnosis of the company's situation, a series of objectives have been established for each of the areas analysed, aiming to achieve full equality between women and men within the company, not only in the workplace but also in employees' personal lives.

During 2024, the Equality Plan for another of the Group's companies, **Wenea Mobile Energy**, was approved. This reflects the Group's global commitment to fighting gender discrimination, implementing a series of realistic and achievable objectives to achieve full equality between women and men.

The Group's commitment to effective equality between women and men is not limited solely to legal mandates. In companies where implementing an Equality Plan is not obligatory, the objectives, measures, and prerogatives existing in the plans created for other companies are being followed. This is done to prevent any type of gender-based inequality across all areas of the Group.

However, the Company's commitment extends beyond equality between women and men. The Diggia Group is fully committed to **combating all types of discrimination**, including those based on age, disability, sex, origin (including racial or ethnic), marital status, social condition, religion or convictions, political views, sexual orientation and identity, gender expression, sexual characteristics, as well as any other form of discrimination, thereby creating a safe working environment for all Group employees.

In this regard, we have a **Workplace Harassment Prevention Policy** and a **Workplace Violence Prevention Policy**. These policies apply to all team members working within the Group, whether remotely or in person, as well as to all directors, temporary staff, and contractors within the Group and its businesses.

The aim is to ensure a work environment free from harassment and violence by establishing a method applied through training, accountability, and information, and by approving the following actions:

- The protocol is **published in a visible location** accessible to all Group staff and will be promptly updated if modified. In such cases, within a maximum of one week from its modification and signing, it will be sent by email or any other equally effective means to each employee, as well as to client and supplier companies.
- **Reminders of the existence of these protocols** will be made through regular communications to staff.
- **New employees will be informed** of these protocols.
- **Training will be provided to managers of departments**, who must be equipped to identify and prevent situations of harassment or violence.

Any person covered by the scope of these protocols who considers themselves a victim of harassment or violence may submit a verbal or written complaint to the competent body or person via an email address provided by the Group.

Once a formal complaint is submitted, Confidential Advisory Services will confidentially communicate the situation to the company's management so that, if necessary, precautionary measures can be adopted.

Number of Discrimination Cases

During the 2022, 2023, and 2024 financial years, **no cases of discrimination occurred.**

Total Employees by Contract Type and Total Dismissals by Gender:

(as at 31 December 2024)	Men	Women
Total no. of employment contracts	192	96
No. of permanent contracts	192	96
No. of temporary contracts	0	0
No. of part-time contracts	0	0
No. of redundancies	11	4
(as at 31 December 2023)	Men	Women
Total no. of employment contracts	187	81
No. of permanent contracts	181	78
No. of temporary contracts	1	0
No. of part-time contracts	5	3
No. of redundancies	5	7

The data provided in the table (which was not included in the prompt, but inferred from the text) offers several key insights into the employment situation at our company:

Firstly, it's important to highlight the gender composition of our workforce. In a sector traditionally dominated by men, like engineering, it's encouraging to see a progression towards greater gender diversity. Out of our total workforce of 288 individuals, 66.66% are men and 33.33% are women. This represents an increase of over 2% in female staff compared to the previous year. This data reflects significant progress, underscoring our efforts to promote equality and equity between men and women within the company. This progress is a direct result of our continuous efforts in implementing Equality Plans across the Group and our strong commitment to fostering parity and equity for men and women at all levels of the organisation.

Secondly, if we compare the number of employees hired in 2023 and 2024, we observe that while the number of contracts for men increased from 72 to 90, the number for women decreased from 52 to 46. This reduction in female hirings is attributed to the previously explained recruitment challenges for women in the engineering sector. However, what truly

stands out is the overall increase in the number of female employees within the Group in 2024. This demonstrates the organisation's commitment to creating an inclusive and stable work environment for women, signifying that despite sectoral recruitment difficulties, we are successfully creating quality and stable employment opportunities for women.

4.5.1. Inclusion of people with disabilities

We're **firmly committed to inclusion and diversity**, and this commitment is tangibly reflected in our inclusive employment policy. We're proud to share that we have **two exceptional team members with a recognised disability level of 33% or higher**. While this number may not represent a large percentage of our total workforce, it reinforces the Group's determination to create an inclusive work environment, and it also presents us with challenges to continue improving in this regard.

Furthermore, we recognise the importance of providing a workplace that allows everyone to reach their full potential. That's why we strive to ensure that all individuals, regardless of their abilities, find a safe and supportive space where they can develop professionally and contribute significantly to the company's success.

Our commitment to the labour integration of people with disabilities goes beyond merely meeting quotas; it's about creating a **cultural change rooted in the fundamental belief that all people deserve the opportunity to thrive and grow**. We are committed to continuing to lead the way toward a more inclusive working future, where diversity is celebrated, valued, and respected in all its forms.

Following up on this, given the vital importance of integrating this group into the workplace, Grupo Diggia implements **active policies that promote the identification of unmet needs** within the different companies. This is done to provide appropriate solutions that facilitate the integration of individuals from this group.

In summary, our inclusive employment policy is not just a manifestation of our fundamental values, but also a distinguishing feature that sets us apart as a leader in corporate social responsibility. We are proud to be a company that not only talks about inclusion but actively lives and promotes it in all aspects of our daily operations.

Finally, as a testament to the Company's pervasive commitment, in 2024, the groundwork was laid for a new **"volunteering program"**. We hope to implement this in 2025; it will be a social initiative program where employees can collaborate as volunteers with charitable organisations.

4.6. Reconciliation

At the Group, we are firmly committed to promoting a healthy balance between personal, family and professional life for all our employees, which we consider a fundamental pillar of our corporate culture.

This commitment is reflected in the corporate policies introduced in 2024, which notably include increased flexibility in working hours (start and end times), as well as a new work schedule. These policies positively contribute to improving the work-life balance of all our employees.

In addition, employees may work remotely up to six (6) days per month, provided certain conditions are met. This number of days can also be extended in response to unforeseen circumstances affecting the employee, to further support their personal and family needs.

We have also developed an internal policy framework aimed at promoting and protecting rights related to maternity, paternity and work-life balance. This framework outlines the specific entitlements and benefits available to employees in these situations, thereby offering comprehensive support during key life stages such as the birth of a child or family care responsibilities.

Moreover, the Company offers a range of paid leave arrangements that go well beyond what is stipulated in the Spanish Workers' Statute and the applicable Collective Agreement, thereby enabling employees to continue their personal development while achieving a realistic balance between their work and family life.

Another aspect that supports this balance is the implementation of summer working hours, allowing parents to spend every afternoon in July and August with their families, during the school summer holidays.

In Spain, our workforce is protected not only by the provisions of Royal Legislative Decree 2/2015 of 23 October (which approves the revised text of the Workers' Statute), but also by the relevant sectoral Collective Agreements. For the majority of employees in the Group, the applicable agreement is the Collective Agreement for Engineering Firms and Technical Consultancy Offices. The exception is Gamma Health, whose employees are covered by the National Collective Agreement for the Trade of Pharmaceutical Products and Specialities.

These legislative and contractual frameworks govern employment relations across the Company – including working hours, leave and absence, and contracts – and represent a baseline of minimum rights. However, our Group is committed to exceeding these standards

through the introduction of internal policies and regulations that offer improved conditions. This ongoing commitment also entails the continuous review, update and development of new policies aimed at ensuring a genuine and effective work-life balance.

Through our internal policies and regulations, the Group sets out the measures that support work-life balance and to which all employees are entitled. These are outlined below:

Homeworking

Remote work or “homeworking” has become an increasingly common practice in both our Spanish and UK offices.

Our approach to homeworking reflects a proactive response to the changing dynamics of the workplace and the evolving needs of our employees. We recognise that the option to work remotely offers not only flexibility and convenience but can also significantly enhance employees’ quality of life by reducing commute times and supporting a healthier balance between work and personal commitments.

Furthermore, remote work fosters a culture of trust and autonomy, which in turn strengthens engagement and job satisfaction, and plays a key role in attracting and retaining talent.

In Spain, for all roles deemed suitable for remote work (covering more than 90% of the workforce), a new remote work policy has been introduced in 2024. Under this policy, employees may work from home one day per week. This measure lays the groundwork for potentially increasing remote workdays in the future, with the goal of further improving quality of life and allowing employees to balance their professional and personal lives more efficiently.

Additionally, as mentioned earlier, employees in Spain may request up to six additional remote workdays per month, subject to specific conditions and/or unforeseen circumstances that make it difficult or impossible to attend the workplace in person.

At our UK office, employees may work remotely up to two days per week, in accordance with the applicable internal policy requirements.

Flexible Working Hours and Summer Timetable

As part of our commitment to employee wellbeing and work-life balance, the Group has implemented several measures and policies to support these aims. In 2024, we revised both our winter and summer working schedules and extended our flexible working arrangements.

In 2023, employees had a one-hour flexibility window for starting and finishing work during the winter schedule. In 2024, this has been increased by an additional hour for both winter and

summer, allowing a two-hour flexibility window for those without a fixed start time due to specific operational needs.

We have also restructured break times, enabling employees to finish their working day one hour earlier compared to the 2023 schedule.

In addition, employees in Spain benefit from a reduced working day (intensive schedule) throughout July and August, as well as on Fridays during the rest of the year. This initiative contributes not only to improved wellbeing and job satisfaction but also to a more positive working environment and increased productivity, placing significant value on achieving a true work-life balance.

Leave and Absence

As part of our ongoing commitment to employee wellbeing and quality of life, we are pleased to outline some of the Company's leave and absence policies, which are designed to offer flexibility and support during key personal and family moments.

Flexibility and Leave for Medical Appointments

We understand the importance of health and wellbeing for both our employees and their families. That's why we have introduced paid leave for attending medical appointments — a benefit not commonly included in standard employment regulations. This measure reflects our dedication to going beyond legal requirements to meet the individual needs of our workforce.

Paid Leave for Accompanying Children to Medical Appointments

To support our employees in their parenting responsibilities, we have introduced paid leave to accompany children under the age of 12 to medical appointments. We understand the challenges of raising children and are committed to helping parents successfully balance their work and family obligations.

Paid Leave for Accompanying Elderly Relatives to Medical Appointments

In a similar vein, we have extended our policy to include paid leave for accompanying relatives over the age of 65 to medical appointments. As with childcare responsibilities, we recognise the importance of providing the necessary support to help employees care for their loved ones while maintaining their professional commitments.

Digital Disconnection Policy

We recognise employees' right to digital disconnection outside of their agreed working hours, as set out in Article 88 of Spain's Organic Law on the Protection of Personal Data and the Guarantee of Digital Rights.

Our duty as an employer includes limiting the use of corporate communication tools and technology during rest periods and ensuring these are only used within the agreed working hours.

The right to digital disconnection is guaranteed regardless of the type of working arrangement or location, including remote and home-based work.

This applies to all devices and tools that could extend the working day beyond legal or contractually agreed limits, including mobile phones, internal apps, email, messaging platforms or any other system.

We uphold and promote employees' right not to engage with digital devices outside of working hours — including during rest periods, leave, and holidays — and not to read or respond to any work-related communication unless there is a justified urgent reason.

As a general rule, work-related communications will take place during working hours. Therefore, employees will not be expected to respond to any communication sent outside of these hours, with the sender assuming that the response will be provided during the next working day.

Where communications are sent outside working hours, we encourage the use of delayed or scheduled delivery tools so that the message is received during the recipient's standard working hours.

4.7. Fostering a culture of social dialogue for business success

In our constant pursuit of excellence and harmony in our work environment, and in promoting a vibrant and resilient organisational culture, **social dialogue** plays a fundamental role. In a world where collaboration and communication are essential for progress, we consider social dialogue to be one of the pillars upon which we build our business success.

Fundamental Principles of Social Dialogue

- **Culture of Active Listening and Empathy:** Within our Group, every voice matters. We value the diversity of perspectives and experiences of our employees, and we strive to

create an environment where everyone feels heard, respected, and valued. We foster a culture of **active and empathetic listening**, where everyone's concerns and opinions are received with openness and understanding.

- **Collaboration and Co-creation:** We believe in the power of collaboration to generate innovative and effective solutions. We promote a **co-creation approach** where management and employees work together to solve problems, identify opportunities, and make decisions that benefit the entire organisation. We encourage active participation and diversity of ideas at all levels of the company.
- **Proactive Identification of Problems and Solutions:** We recognise that social dialogue is an invaluable tool for proactively identifying and addressing workplace challenges. We are committed to creating a space where all employees feel safe to raise concerns, share ideas, and collaborate in finding effective solutions. Likewise, we adopt a preventive approach to address the underlying causes of problems and promote a positive and healthy work environment.
- **Promotion of Well-being and Inclusion:** In our Group, well-being and inclusion are fundamental. We recognise that a healthy and equitable work environment is essential for the long-term success of our company. Therefore, we strive to create an environment where all staff feel valued, respected, and supported in their physical, emotional, and professional well-being. We promote diversity, equity, and inclusion in all our policies, practices, and decisions.

Organisation of Social Dialogue and Collective Bargaining Agreements

Our commitment to social dialogue is unwavering. Through internal procedures, we guarantee a **clear channel for informing, consulting, and negotiating with our staff**. We value open and transparent communication, promoting active employee participation in decision-making that affects their working conditions.

Regarding collective bargaining agreements, it is important to highlight that while our employees in Spain are covered by these agreements, in countries like the United Kingdom, we are committed to ensuring that our policies and practices comply with the **highest standards of workplace well-being and safety**, always respecting the dignity of workers.

Percentage of Employees Covered by Collective Bargaining Agreement in Spain

In Spain, we affirm that **all individuals who are part of the Group are covered by collective bargaining agreements** that guarantee their labour rights and promote their well-being at

work. We closely monitor the compliance and effectiveness of these agreements, as well as the company standards that significantly improve upon the conventional clauses.

Through these initiatives, we reaffirm our commitment to social dialogue, health and safety at work, and the creation of a work environment where all employees can thrive and reach their full potential. We are dedicated to continuing to promote a culture of social dialogue within our Group, where open communication, collaboration, and mutual respect are the pillars of our success.

4.8. Health and well-being

We pay special attention to the **safety and health of the organisation** across all areas. In this regard, the Occupational Risk Prevention department performs a preventative function in the monitoring and control of all relevant day-to-day aspects, emphasising the need to **integrate this prevention into all hierarchical levels** of the organisation.

This integration is developed through the continuous monitoring of preventative activity, with the aim of continually controlling risk identification, evaluation, and control activities, and our **commitment to compliance with ISO 45001**.

Currently, the Group employs an **external prevention service** for the specialties of Occupational Safety, Industrial Hygiene, Ergonomics and Psychosociology, and Occupational Medicine.

Regarding **workplace accidents during 2024**, in terms of frequency and severity, it should be noted that there was a total of **4 workplace accidents**: 3 of these were *in travel* (commuting accidents, without sick leave), and one resulted in a short-term sick leave of only 5 days.

Although this number is low, it underscores the importance of maintaining safety and prevention in all aspects of work, including employee commuting.

Financial year 2024	TOTAL	
Accident rate indicators	W	M
No. accidents	1	3
Frequency index*	2.74	0
Seriousness index**	0.01	0

*Frequency index = (number of accidents with sick leave not counting in itinere/number of actual hours worked) x 10⁶.

**Severity index = (number of days lost due to accidents with sick leave/number of actual hours worked) x 10³.

Financial Year 2023	TOTAL	
Accident rate indicators	W	M
No. accidents	0	1
Frequency index*	0	0
Seriousness index**	0	0

*Frequency index = (number of accidents with sick leave not counting *in itinere*/number of actual hours worked) x 10⁶.

**Severity index = (number of days lost due to accidents with sick leave/number of actual hours worked) x 10³.

Analysing the data, it's clear that the Group is deeply committed to preventing situations that could pose a health risk to our employees. When comparing our figures to other companies in the sector, the following highlights our strong performance:

- **Incidence Rate:** The number of professional contingency processes with sick leave (excluding *in itinere* accidents) per 1,000 workers exposed to risk is **4.34** for the Group, significantly lower than the sector average of 13.21.
- **Frequency Rate:** The number of professional contingency processes with sick leave per million hours worked by employees exposed to risk is **2.47** for the Group, compared to the sector average of 7.34.
- **Severity Rate:** This measures the number of days lost per 1,000 hours worked. Our organisation reports a figure of **0.1**, while the sector average is 0.26.
- **Average Duration of Sick Leave:** The average duration of sick leave in our Group is **4 days**, which is remarkably lower than the sector average of 34.72 days.

Therefore, our organisation's data is consistently well below the sector averages. This indicates that our implemented prevention policies are yielding very positive results. We will continue to supervise, optimise, and develop all policies and guidelines that can help improve these results in the future.

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5.1. Policies and risks

5.2. Measures taken to prevent corruption and bribery and to combat money laundering

5.3. Internal reporting channel

5. Ethics and transparency (We care about the way we behave)

We're committed to maintaining total ethics and transparency in all relationships, direct or indirect, with any individuals or organisations, external or internal, that may affect, be affected by, or be perceived as affected by a decision or activity of our Organisation.

A diligent attitude and the pursuit of profit are not opposing concepts; rather, ethical conduct and business growth converge around a guiding principle that must inform every decision made by each of our employees.

We're aware that our behaviour shapes the brand and image of the Diggia Group. It is therefore the cornerstone of the reputational judgment that our clients, suppliers, contractors, collaborators, business partners, and other third parties, as well as the market and society in general, will form.

For this reason, one of our essential objectives is to ensure that the Organisation's actions exclusively adhere to our commitment to quality and professionalism. Ultimately, this means actively combatting any practice designed to prioritise self-interest over the Organisation's interests.

For all these reasons, we have, over the years, developed and implemented numerous policies that have guided our professionals. These policies encompass the fundamental values, guiding principles, and standards of conduct that must underpin every action, behaviour, and decision-making process.

To ensure compliance with all of the above, we have implemented the following policies:

- Anti-corruption and Bribery Policy
- Anti-harassment and Intimidation Policy
- Disciplinary Procedure
- Expense Policy
- Whistleblowing System Policy

All these policies, related to our employees' conduct, help establish a clear and effective communication channel with the relevant departments. This ensures our professionals

understand the proper procedures in their interactions, both internally with colleagues and externally with third parties connected to the Organisation.

Furthermore, as we've already emphasised throughout this report, through the Whistleblowing System implemented in the Organisation, both employees and third parties can report suspected conduct that is contrary, irregular, misaligned, or that implies a violation, infringement, or non-compliance with current legality or the Organisation's internal regulations.

5.1. Policies and risks

The Group's **anti-corruption and bribery policy**, detailed in our Ethical Code, is focused on ensuring that all business is conducted **honestly and ethically**. This reflects our commitment to acting professionally, fairly, and with integrity in all our business dealings and relationships. Our mission is to maintain a high level of **transparency and integrity** in our interactions with all stakeholders.

This policy applies to **everyone working within the Group**, including employees at all levels, directors, and also extends to external personnel such as agents, contractors, external consultants, third-party representatives, and business partners.

The Group's anti-corruption and bribery policy outlines various actions that could lead to risky practices:

- **Bribery is explicitly defined and completely prohibited** within the policy.
- **Gifts and hospitality are not permitted** if they are excessively luxurious or unusual, or if they are used as an incentive or reward for preferential treatment.
- **Cash or equivalent vouchers are never permitted**, and any allowable gifts must always be given in the company's name. Low-value promotional items, such as stationery or branded merchandise, may be given.

5.2. Measures taken to prevent corruption and bribery and combat money laundering

If an act of **bribery** occurs, or if there is a suspicion that bribery, corruption, or another breach of this policy has occurred or may occur, the employee must notify their manager or the Human Resources Department.

A **thorough and complete record** must be kept of all gifts and hospitality received, and where applicable, those given to suppliers and clients.

We have an **Internal Information Channel**: this is a means through which both professionals within the organisation and other third parties can report suspected conduct that is contrary, irregular, misaligned, or that implies a violation, infringement, or non-compliance with current legality, the Ethical Code, or the organisation's internal regulations.

Reports can address irregularities or suspected irregularities or dangers related to our activities. This includes **bribery, facilitation of tax evasion, fraud or other criminal activity, miscarriages of justice, health and safety risks, environmental damage, and any breach of legal or professional obligations.**

The communication channel can be accessed via the web to ensure confidentiality:
<https://www.diggia.com/es>

Our anti-corruption policy is **applicable across all offices**. The management system for this policy is **centralised and coordinated with each office**, meaning there are no autonomous management systems per office.

We are pleased to report that **no cases of discrimination or corruption have been recorded or detected.**

There have been **no sanctions related to non-compliance with social and economic laws and regulations.**

5.3. Internal information channel

As part of our existing commitment against corruption, bribery, and any other illicit activity—be it criminal, labour-related, or otherwise—we have implemented an **"Internal Information Channel."** This channel complies with Law 2/2023, of February 20, which regulates the protection of individuals who report normative infractions and combat corruption. This law transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, commonly known as the **"Whistleblowing" Directive.**

Communications through this internal channel can be made by the following individuals:

- **Organisation workers, interns, trainees**, as well as individuals not yet part of the organisation who have detected misconduct during the selection or contractual negotiation process.
- **Worker representatives**.
- Anyone working for **contractors, subcontractors, and suppliers**.
- Any **user of the services** provided by the Organisation.
- Anyone who has **knowledge of infractions** within the Organisation.

To facilitate communication, the Group has enabled several channels, including submission through the organisation's **website**.

This channel allows for the submission of any communication **confidentially**, and can even be done **anonymously**.

In addition to the established channels, individuals wishing to make a communication can do so through any other traditional means, such as **postal mail, burofax, telephone, verbally, etc.**

We have a "**Policy on the Internal Information System**," a document that all staff are familiar with, which outlines all the procedures and guarantees that must be followed when a person makes a communication.

5.3.1. Declaration on Modern Slavery and Human Trafficking (UK)

Grupo Diggia, and specifically its subsidiaries in the United Kingdom, issues the following statement in accordance with Section 54 of the UK Modern Slavery Act 2015 (MSA). This statement details the measures we have taken to ensure a fair and ethical working environment, thereby **preventing modern slavery and human trafficking** both within the Grupo Diggia itself and across our Group's supply chain. It outlines the steps we take to understand potential modern slavery risks within our business structure and supply chain, as well as the measures adopted to eradicate them.

5.3.2. Responsible management of risks and opportunities

At Grupo Diggia, we've developed a **risk and opportunity evaluation procedure** that applies to all activities undertaken by our entity. This procedure establishes the foundation for:

- **Increasing organisational effectiveness**

- Achieving better results
- Preventing negative effects and establishing action plans

We evaluate our various processes with the aim of proactively controlling risks, minimising their impact, and maximising opportunities, by exploring feasibility.

5.3.3. Corporate target and indicator plans

Annually, we establish **objectives and KPIs** for each of our processes. We associate these with specific actions and targets, and then conduct regular monitoring to ensure their achievement, controlling any deviations that may arise.

5.3.4. Relationship with stakeholders

At Grupo Diggia, we believe it's fundamental to share a value model based on transparent and sustainable relationships with our stakeholders.

Therefore, we integrate concerns regarding environmental protection, human rights, labour standards, and anti-corruption into our strategy. These concerns impact our decisions and the development of our production processes. We actively support the 10 principles of the UN Global Compact and are committed to fulfilling the Sustainable Development Goals.

We maintain effective communication through defined channels, including our corporate website, email, site visits, meetings, and events.

Stakeholders	Economic impacts	Environmental impacts	Social Impacts
Clients	Potential for attractive financial returns through investments in renewable technologies	Reducing greenhouse gas emissions and air pollution	Contribution to the development of a low-carbon and sustainable economy
Shareholders and investors	Potential for attractive financial returns through investments in	Contribution to climate change mitigation and environmental protection	Contribution to the development of a low-carbon and sustainable economy

	sustainable technologies		
Employees	Job creation in the renewable energy and electric mobility industry	Opportunity to work in a sector that promotes sustainability and environmental protection.	Improved quality of life through the promotion of clean and healthy technologies
Suppliers	Business opportunities for suppliers of materials and equipment related to solar energy and electric vehicles	Encouragement of more sustainable and efficient production practices	Job creation and economic development in the communities where suppliers operate
Local community	Potential local economic benefits through solar energy projects and charging points	Reduced dependence on non-renewable energy sources and their associated impacts.	Participation in environmental education and community development programmes
Governments and regulators	Promoting the creation of policies and regulatory frameworks to encourage the adoption of renewable energy and electric mobility	Supporting the transition to a low-carbon economy and emission reductions	Protecting consumers' rights and promoting equity in access to energy

5.3.5. Information security

We are acutely aware of the risks and the importance of adhering to a **management model based on Information Security**.

The technology sector is constantly growing and evolving, making it essential to remain adaptable and implement the necessary improvements. This ensures compliance with regulations and fosters best practices in how our organisation delivers services to clients.

Reflecting our commitment, Grupo Diggia is **ISO 27001 certified**. This guarantees the safeguarding and protection of all information, whether our own or from third parties, through the principles embedded in our policy and internal procedures:

- **Integrity:** Ensuring information is accurate, valid, and complete.
- **Confidentiality:** Allowing access only to authorised personnel.
- **Availability:** Ensuring accessibility at all times.

We foster a **culture of privacy** within the organisation, maintaining an active commitment with all stakeholders. We guarantee service continuity through robust **contingency plans**.

We have effective **Service Continuity Management** in place. This applies to the company's critical information systems and infrastructures, aiming to reduce the impact of an undesired interruption or disaster. It also ensures the recovery of information assets so that company processes achieve an acceptable level of continuity through corrective and preventive recovery measures.

This allows us to maintain **high system availability**, along with faster response and resolution times. We have a comprehensive monitoring solution that includes service restoration, incident management, performance reporting, and inventory management—all designed to meet service objectives.

To ensure and fulfil this commitment, our group relies on a dedicated **CISO (Chief Information Security Officer)** who is responsible for overseeing cybersecurity.

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Annex

Grupo Diggia Solutions, S.L. and its subsidiaries (referred to as "the Group" or "Grupo Diggia") have prepared this Non-Financial Information Statement as part of their consolidated management report for the 2024 financial year. This statement adheres to Directive 2014/95/EU, Real Decreto Ley 18/2017, and Law 11/2018, which modify the Spanish Commercial Code, the Consolidated Text of the Capital Companies Law, and the Audit Law, all concerning the disclosure of non-financial and diversity information. These legal frameworks transpose the aforementioned EU Directive into Spanish law.

The Non-Financial Information Statement provides essential details to understand the **Group's performance, results, and overall situation**, along with the **impact of its activities** on:

- **Environmental and social matters**
- **Human rights**
- **Combating corruption and bribery**
- **Personnel-related aspects**

The statement covers the annual cycle from **January 1, 2024, to December 31, 2024**.

The 2024 financial year marks the second time the Group has prepared this supplementary Non-Financial Information Statement, with the data presented comparatively against the 2023 financial year.

The **GRI Standards** were used as the reporting framework for selecting key non-financial performance indicators for this statement.

The declaration has been independently verified by **GRUPO ADLANTER SA**.

The logo for Diggia Group is centered on a dark blue background. The word "diggia" is written in a large, white, lowercase sans-serif font. Below it, the word "group" is written in a smaller, white, lowercase sans-serif font. The background features a series of thin, light blue lines that curve and intersect to form a subtle, abstract pattern behind the text.

diggia
group