



Siemens Gamesa Renewable Energy, S.A.U.

Independent Assurance Report on the
Supplementary Statement of Non-Financial
Information.

September 30, 2025



KPMG Auditores, S.L.
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Independent Assurance Report on the Supplementary Non-Financial Information Statement of Siemens Gamesa Renewable Energy, S.A.U., for the year ended 30 September 2025

(Translation from the original in Spanish. In case of discrepancy, the Spanish language version prevails.)

To the sole shareholder of Siemens Gamesa Renewable Energy, S.A.U.:

Pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the accompanying Supplementary Non-Financial Information Statement (hereinafter NFIS) of Siemens Gamesa Renewable, S.A.U., (hereinafter the Company) for the year ended 30 September 2025, which forms part of the Directors' Report for the year ended 30 September 2025.

As indicated in Note "A.1.2 Information framework", the Company has availed itself of the exemption provided for in Article 262.5 of the Consolidated Text of the Spanish Corporate Enterprises Act by including part of its non-financial information in the "Annual Report 2025" of the Siemens Energy Group based in Germany, to which it belongs. In order to comply with the mercantile obligations regarding the publication of non-financial information in force, the Company has prepared the attached supplementary NFIS, which includes, in accordance with the analysis performed by the Company described in section "E. Index of contents of Spanish Law 11/2018", the supplementary information required by Article 49.6 of the Commercial Code compared to that required by Articles 19. Bis 1 and 29. Bis1 of Directive 2013/34/EU.

Our work has been limited exclusively to the verification, based on the aforementioned analysis of the contents, of the attached supplementary NFIS, without having carried out any verification procedure on the information included in the "Annual Report 2025" of the Siemens Energy Group.

Directors' Responsibility

The formulation of the supplementary NFIS included in the Company's Management Report, as well as its content, is the responsibility of the Company's sole director. The supplementary NFIS has been prepared in accordance with the contents included in the prevailing mercantile regulations and following the contents of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI standards) selected in accordance with what is mentioned for each subject in table "E. Index of contents of Law 11/2018" of the aforementioned supplementary NFIS.



This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the Supplementary NFIS is free from material misstatement, whether due to fraud or error.

The sole director of the Company is also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the supplementary NFIS is obtained.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM1), which requires us to design, implement and maintain a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We conducted our review engagement in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently, the level of assurance provided is also lower.

Our work consisted of making inquiries of management, as well as of the different units and areas of the Parent that participated in the preparation of the Supplementary NFIS, reviewing the processes for compiling and validating the information presented in the Supplementary NFIS and applying certain analytical procedures and sample review tests, which are described below:

- Meetings with the Company's personnel to learn about the business model, the management policies and approaches applied, the main risks related to these matters and to obtain the necessary information for the external review.
- Analysis of the scope, relevance and completeness of the content of the Supplementary NFIS for the year ended September 30, 2025 based on the materiality analysis performed by the Company and described in section "A.1.4 Materiality analysis", considering the content required by current commercial legislation.



- Analysis of the preparation and validation processes of the data presented in the Supplementary NFIS for the year ended September 30, 2025.
- Review of the information relating to the risks, policies and management approaches applied in relation to the material aspects presented in the Supplementary NFIS for the year ended September 30, 2025.
- Corroboration, through sample testing, of the information related to the content of the Supplementary NFS for the year ended September 30, 2025 and whether it has been adequately compiled based on the data provided by the sources of information.
- Obtaining a representation letter from the Directors and management.

Basis for the Qualified Conclusion

The attached supplementary NFIS does not disclose the information required by Law 11/2018, of December 28, concerning non-financial and diversity information, specifically regarding the average remuneration of directors and executives, disaggregated by gender.

Conclusion

Based on the procedures performed in our audit and the evidence we have obtained, except for the effect of the issue described in paragraph “Basis for qualified conclusion,” nothing has come to our attention that causes us to believe that the contents of the supplementary NFIS of Siemens Gamesa Renewable Energy, S. A.U. for the year ended September 30, 2025, have not been prepared, in all material respects, in accordance with the requirements of the prevailing mercantile regulations and following the criteria of the GRI standards selected in accordance with the specifications for each subject in table “E. Index of contents of Spanish Law 11/2018” of the aforementioned supplementary NFIS.

The content of the supplementary NFIS has been determined by Siemens Gamesa Renewable Energy, S.A.U. in accordance with the analysis carried out by comparison between the non-financial information required by Article 49.6 of the Commercial Code and that provided for in Articles 19. Bis1 and 29. Bis 1 of Directive 2014/95/EU. Siemens Gamesa Renewable Energy, S.A.U. has determined that this information will be included in the “Annual Report 2025” of the Siemens Energy Group based in Germany to which it belongs, so that the attached supplementary NFIS does not include all the content required by prevailing mercantile regulations.

Use and Distribution

This report has been prepared in response to the requirement established in prevailing mercantile legislation in Spain, and thus may not be suitable for other purposes and jurisdictions.

KPMG Auditores, S.L.

Siemens Gamesa Renewable Energy S.A.U.

Complementary Non-Financial
Statement 2025

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A. General Topics

A.1 Reporting framework

A.1.1 Scope

This Complementary Non-Financial Statement (hereinafter, "CNFS") presents the complementary non-financial information of Siemens Gamesa Renewable, S.A.U. (hereinafter, "SGRE", "Siemens Gamesa" or the "Company").

Siemens Gamesa is wholly owned by Siemens Energy AG (a company of the Siemens Energy Group based in Germany).

A.1.2 Reporting Framework

The CNFS has been prepared taking into account the requirements of Spanish Law 11/2018, of 28 December, on Non-Financial Information and Diversity [[See the section E. Spanish Law 11/2018 Content Index](#)]. The information contained in this statement has been prepared with reference to the selected Sustainability Reporting Standards of the Global Reporting Initiative (hereinafter, "GRI Standards"), an international reporting framework, as described in GRI 1: Fundamentals 2021. The Company has made use of the exemption provided for in Article 262.5 of the Consolidated Text of the Capital Companies Act by including part of its non-financial information in the Annual Report of the Siemens Energy Group for the fiscal year 2025 (hereinafter, "FY25"). Therefore, Siemens Gamesa has prepared this CNFS, which provides the additional information required by Law 11/2018, compared to that included in the Siemens Energy Group's Annual Report for FY25, which is available on the Siemens Energy website. The Company presents all the information required in the Annex I – Complementary Non-Financial Statement to the Management Report.

This CNFS is formulated by the Sole Director of Siemens Gamesa and is subject to external independent review by KPMG. The Independent Assurance Report on the CNFS report as of FY25, issued by KPMG, is attached to this document.

A.1.3 Reporting period

The information contained in this CNFS reflects the state of affairs in the period between October 1, 2024 and September 30, 2025 (hereinafter, "the reporting period", "fiscal year 2025" or "FY25"). The information for the fiscal year 2024 (hereinafter, "FY24") included in this report is for comparative purposes only.

A.1.4 Materiality analysis

The results of the double materiality analysis are covered in Siemens Energy Group's Sustainability Statement, which is publicly available and includes Siemens Gamesa in its scope [[See Siemens Energy Annual Report FY25](#)].

In addition to these material topics, Siemens Gamesa reports on supplementary aspects required by the Spanish Non-Financial Reporting Law [[See section E. Spanish Law 11/2018 Content Index](#)].

A.2 Business Model

A.2.1 Brief description of the Company's business model and markets where the company operates

The corporate purpose of the Company is to promote and foster companies, and to that end it may carry out the following operations:

- a. The subscription and purchase of shares or of securities that can be converted into these, or which grant preferential purchase rights, of companies whose securities are listed or not in national or foreign stock exchanges;
- b. The subscription and purchase of fixed-income securities or any other securities issued by the companies in which they hold a stake, as well as the granting of participatory loans or guarantees; and

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- c. To directly provide advisory services and technical assistance to the companies in which it holds a stake, as well as other similar services related to the management, financial structure, or production or marketing processes of those companies.

All the activities comprising the aforementioned corporate purpose can be undertaken both in Spain and abroad and can be carried out completely or partially, in an indirect manner, through the ownership of shares or stocks in companies with the same or similar purpose.

The Company will not undertake any activity for which the laws require specific conditions or limitations, so long as these conditions or limitations are not exactly fulfilled.

Further information about Siemens Gamesa Group's business activities can be found at www.siemensgamesa.com.

A.2.2 Organizational objectives and strategies

Siemens Energy's business model is designed to support the global energy transition by contributing to a reliable, affordable and sustainable energy system. Our strategy is designed to enhance resilience, improve accessibility and energy efficiency, and transform energy infrastructure. To implement this strategy, we have defined five strategic levers that guide product development, investment decisions, and our relationships with customers and suppliers [See Siemens Energy Annual Report FY25].

One of these levers is directly linked to Siemens Gamesa: Accelerate renewable power. Wind power is an important component of the global energy transition and decarbonization agenda. Through our Wind Power business Siemens Gamesa, the focus is on stabilizing operations and enhancing the performance of our onshore and offshore wind turbine portfolio.

A.2.3 Key factors and trends that could affect the future outlook

The long-term prospects for wind demand continue to strengthen year after year. The twin challenges of ensuring secure and affordable energy supplies and meeting climate targets have propelled wind power development into a new phase of faster growth.

Total installed wind power capacity connected to power grids reached 1,136 GW globally in 2024. The Global Wind Energy Council (GWEC) expects that 981 GW of new wind capacity will be installed globally by 2030, of which 156 GW will be offshore. This equals more than 164 GW of new installations per year until 2030.

Onshore wind expected average annual installations are 138 GW, with a total of 827 GW likely to be built in 2024-2028. Europe and China will be the backbone of global onshore wind development, altogether representing more than 73% of total additional capacity to build during 2025-2030.

The global offshore wind market is expected to grow from 8 GW in 2024 to 34 GW in 2030, bringing its share of total new global installations from today's 7% to 18% by the end of the decade. In total, 156 GW of offshore wind is expected to be added worldwide in 2025-2030, with expected average annual installations of nearly 26 GW.

Due to the impressive growth of wind energy and the immense potential that lies ahead, the wind industry stands ready to triple its growth to meet the ambitious COP28 goal of tripling renewable energy capacity by 2030.

This outlook is based in the Global Wind Report 2025 published by GWEC on April 23, 2025. Therefore, it does not include any subsequent changes in connection with legal and regulatory matters.

B. Social and Human Resources related matters

B.1 Employment

B.1.1 Total number of employees and distribution by country, sex, age, and occupational classification

As of September 30, 2025 and 2024, the total number of employees are 517 and 530, respectively (all of them in Spain).

The figures by sex, age and professional category are as follows:

Table 1 - Employee breakdown by sex, age and professional category

	09.30.2025	09.30.2024
By sex		
Male	274	280
Female	243	250
Total	517	530
By age structure		
<35	102	111
35-44	174	190
45-54	215	204
>55	26	25
Total	517	530
By professional category		
Executive (*)	32	36
Management	224	225
Non-management	261	269
Total	517	530

(*) The professional category "Executive" includes senior management positions. This applies to all tables hereinafter in which reference to this category is made.

B.1.2 Total number of permanent, temporary and part-time contracts by sex, age and professional category

Permanent employment contracts are the norm in Siemens Gamesa. At the end of FY25, 96.1% of the employees had permanent contracts (96% at the end of FY24) so this percentage was stable year-on-year. Another 0.2% had fixed-term contracts (0.4% at the end of FY24) and the remaining 3.7% were working part-time (3.6% at the end of FY24).

Table 2 - Contract type by sex, professional category, and age structure

	09.30.2025				09.30.2024			
	Permanent	Temporary	Part-time	Total	Permanent	Temporary	Part-time	Total
By sex								
Male	271	1	2	274	277	-	3	280
Female	226	-	17	243	232	2	16	250
Total	497	1	19	517	509	2	19	530
By age structure								
<35	100	1	1	102	108	2	1	111
35-44	165	-	9	174	183	-	7	190
45-54	206	-	9	215	193	-	11	204
>55	26	-	-	26	25	-	-	25
Total	497	1	19	517	509	2	19	530
By professional category								
Executive	32	-	-	32	36	-	-	36
Management	217	-	7	224	221	-	4	225
Non-management	248	1	12	261	252	2	15	269
Total	497	1	19	517	509	2	19	530

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B.1.3 Annual average no. of permanent, temporary and part-time contracts by sex, age and professional category

On average, 96.7% of contracts were permanent during FY25 (96.1% in FY24). This situation suggests that both parties wish to maintain a fully committed long-term employer/employee relationship. No temporary contracts were registered on average in FY25 (0.2% in FY24) while the remaining 3.3% include part-time contracts (3.7% in FY24).

Table 3 - Annual average contracts by category level, contract type, sex and age structure

	FY25				FY24			
	Permanent	Temporary	Part-time	Total	Permanent	Temporary	Part-time	Total
By sex								
Male	277	-	1	278	264	-	3	267
Female	225	-	16	241	225	1	16	242
Total	502	-	17	519	489	1	19	509
By age structure								
<35	103	-	1	104	104	1	1	106
35-44	176	-	7	183	174	-	8	182
45-54	200	-	9	209	191	-	10	201
>55	23	-	-	23	20	-	-	20
Total	502	-	17	519	489	1	19	509
By professional category								
Executive	33	-	-	33	35	-	-	35
Management	222	-	5	227	213	-	6	219
Non-management	247	-	12	259	241	1	13	255
Total	502	-	17	519	489	1	19	509

B.1.4 Number of exits by sex, age and professional category

A total of 28 employees left the Company in FY25 (38 employees in FY24), 61% of them voluntarily (50% in FY24) and the other 39% not voluntarily (50% in FY24). Headcount only includes active employees (not dormant employees). Therefore, the headcount variation between periods may differ from a simple balance of hires and exits.

Table 4 - Employee exits

	FY25			FY24		
	Voluntary	Non-voluntary	Total	Voluntary	Non-voluntary	Total
By sex						
Male	5	6	11	5	10	15
Female	12	5	17	14	9	23
Total	17	11	28	19	19	38
By age structure						
<35	5	1	6	8	2	10
35-44	4	2	6	6	3	9
45-54	8	1	9	4	7	11
>55	-	7	7	1	7	8
Total	17	11	28	19	19	38
By professional category						
Executive	1	6	7	6	1	7
Management	6	1	7	5	8	13
Non-management	10	4	14	8	10	18
Total	17	11	28	19	19	38

The number of hires in the reporting period amounted to 13 employees (49 employees in FY24). Men accounted for 31% of hires in the fiscal year and women for 69% (57% and 43% in FY24, respectively).

B.1.5 Average remuneration by sex, age and professional category

The Siemens Energy Group is committed to the application of equal pay principle through pay transparency and improved enforcement mechanisms. It conducts regular pay equity reviews on the gender pay gap. Promotions are based on merit, and particular attention is given to ensuring that the salaries of women and under-represented groups are commensurate with their responsibilities, qualifications, and levels of performance and that these salaries are equitably comparable to the salaries of other similarly qualified employees with comparable positions in their organizational units.

At the end of the reporting period, the average remuneration amounted to EUR 86,709/year (EUR 90,189/year in 2024).

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Table 5 - Average remuneration by sex, age groups and professional category

	FY25						FY24
	Average TTC (*) (euro) Female	Average TTC (*) (euro) Male	Average TTC (*) (euro)	Average TTC (*) (euro) Female	Average TTC (*) (euro) Male	Average TTC (*) (euro)	
By age structure							
<35	58,060	61,536	59,968	54,790	64,144	60,160	
35-44	75,781	99,043	86,883	77,037	96,346	85,972	
45-54	78,383	111,177	96,636	74,687	105,488	91,948	
> 55	83,884	128,280	109,497	73,447	366,807	231,410	
Total	73,800	98,200	86,709	71,916	106,563	90,189	
By professional category							
Executive	228,546	261,134	251,673	234,786	350,678	320,877	
Management	90,381	106,955	100,444	88,773	104,680	98,403	
Non-management	54,266	56,678	55,329	52,639	54,929	53,636	
Total	73,800	98,200	86,709	71,916	106,563	90,189	

(*) TTC = Total Target Cash.

B.1.6 Gender pay gap, the remuneration of equal or average jobs in society

We use a gender-neutral pay approach and regularly monitor. Any large differences are influenced by the different distribution of men and women in the professional categories and by the missing of operational personnel. We are committed to fair pay and improving gender balance, which will help further reduce the gender pay gap.

Table 6 - Gender pay gap by professional category

	FY25	FY24
Executive	12.5%	33.0%
Management	15.5%	15.2%
Non-management	4.3%	4.2%
Total	24.8%	32.5%

Notes: Gender Pay Gap is calculated as the difference between average gross TTC earnings of male and female employees as a percentage of average gross TTC earnings of male employees. A positive percentage figure reveals that women have lower pay than men. A negative percentage figure reveals that women have higher pay than men.

B.1.7 Implementation of policies to allow employees to disconnect from work

The new way of working at the Siemens Gamesa Group – Smart Working – allows employees to work at home or in a satellite location for an average of two days a week when both the employee and the job are suited to such an arrangement.

While there are benefits to be gained from this flexible approach to work, there is a risk of blurring the boundaries between work time and private time. Therefore, the Group encourages workers to disconnect following the Siemens Gamesa Group Right to Disconnect Global Guidelines. The right to disconnect refers to the right of employees to disconnect from their work and feel that they do not have to answer any work-related emails, calls or messages outside normal working hours. These guidelines set out some best practices in four areas, namely: effective email management, disconnecting intentionally and regularly, being inclusive, and being respectful of other people's time.

B.1.8 Number of employees with disabilities

As of September 30, 2025 and 2024, the Company has one employee with a disability equal to or greater than 33%.

B.2 Work organization

B.2.1 Number of hours of absenteeism

Absenteeism figures reflect only the number of days lost due to accidents. There were no days lost due to accidents during FY25 and FY24 as there were no accidents during those years [See section B.3 Health & Safety]. Siemens Gamesa strives to bring the number of occupational injuries down to zero and is committed to working with all relevant stakeholders to create a safe and healthy working environment for employees and contractors.

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B.3 Health & Safety

B.3.1 Number of work accidents and occupational diseases by sex; frequency and severity rate by sex

The company's main activity [See chapter A.2.1 Brief description of the Company's business model and markets where the company operates] does not involve activities that generate significant occupational risks in terms of workers' physical health. During FY25 and FY24, no cases of occupational accidents or corresponding occupational diseases have been recorded.

B.4 Training

B.4.1 Number of hours of training by professional category

The company logged 4,780 training hours in FY25 (3,202 hours in FY24).

Table 7 - Employee training hours by professional category

(hours)	FY25	FY24
Employee – Executive	337	55
Employee - Management	2,038	1,117
Employee - Non-management	2,289	1,887
Employee – Others (*)	110	111
External (*)	3	-
On behalf of (*)	3	32
Total	4,780	3,202

(*) Employee - Others: Employees of the SGRE Group that cannot be classified by professional category; Externals: External employees; On behalf of: Suppliers, partners and third parties.

C. Disclosures on the fight against corruption and bribery

C.1 Corruption and bribery

C.1.1 Contributions to non-profit organizations

All contributions of social content, donations and fund allocations are screened for potential compliance risks. In FY25, Siemens Gamesa hasn't registered any donations and charitable contributions (EUR 0.1 million in FY24).

In FY25 and FY24, no social commitment investments (i.e., community investments through agreements and partnerships) have been made by Siemens Gamesa, as due to the integration to Siemens Energy these investments are made at Siemens Energy Group level.

D. Information about society

D.1 Commitment to sustainable development

D.1.1 Partnerships and sponsorship actions

Siemens Gamesa Renewable Energy, S.A.U. is member of various professional and industry associations based in Spain, mainly related to industrial collaborations. These membership fees do not represent significant amounts for the company, but they support the company's alignment with the best sectoral practices and collaborative initiatives.

In FY25, Siemens Gamesa Renewable Energy, S.A.U. has not registered any sponsorship actions.

D.2 Tax information

D.2.1 Profits obtained per country

As part of the Siemens Energy Group, Siemens Gamesa Group is aligned and follows the Tax Code of Conduct of the Siemens Energy Group, as well as the internal regulations governing the tax affairs within the Siemens Gamesa Group. This alignment ensures that the tax guiding principles are firmly embedded in the organization.

The tax guiding principles for the Siemens Energy Group are:

- As a contemporary tax department, we act according to our core values in all tax affairs. Our core values are being caring, agile, respectful and accountable;
- We fully comply with all tax laws and regulations. Our business decisions are driven by genuine economic considerations, and we aim to align tax consequences with appropriate business substance;
- We report and disclose our tax positions in accordance with applicable regulations and requirements;
- We monitor domestic and international tax law developments to fully understand changing tax laws, both anti-avoidance initiatives and environmental taxes;
- We adopt a professional and transparent approach with Tax Authorities.

Furthermore, with the aim of reinforcing the commitment to tax transparency, Siemens Gamesa submits an "Annual Tax Transparency Report for companies adhering to the Good Tax Practices Code" to the Spanish Tax Agency.

The potential presence of Siemens Gamesa in countries designated as "non-cooperative jurisdictions for tax purposes" would be, if such is the case, solely and exclusively due to ordinary business activities. In any case, in FY25 and FY24, in accordance with the list of countries and territories that have the status of "non-cooperative jurisdictions for tax purposes" under the Spanish regulations, which came into force in February 2023, Siemens Gamesa is not present in any country or territory that is considered a non-cooperative jurisdiction.

Table 8 - Breakdown by country of profit (loss) and taxes paid (million euro)

	FY25		FY24	
	P/L bT (*)	Tax (**)	P/L bT (*)	Tax (**)
Spain	(141)	(0.09)	(3,356)	(18.92)
Brazil		(1.51)	-	-
Germany		(0.83)	-	-
India		(2.65)	-	(2.39)
South Africa		(0.13)	-	(0.10)
Taiwan		(0.49)	-	(0.29)
Rest of countries		(0.13)	-	(0.01)
Total	(141)	(5.83)	(3,356)	(21.71)

(*) Profit / (loss) before tax.

(**) Taxes refunded / (taxes paid) in respect of income taxes. Taxes paid on income outside of Spain correspond to withholdings incurred by Siemens Gamesa in those countries.

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D.2.2 Taxes paid on profits

In compliance with the provisions of the Code of Good Tax Practices of the Spanish Tax Agency and of the Proposal for reinforcing good fiscal transparency practices among companies adhering to that Code, the Siemens Gamesa Group voluntarily submitted the “Annual Tax Transparency Report” for FY24 (October 1, 2023 – September 30, 2024). In that report, the Group discloses that the Siemens Gamesa Group is certified by AENOR in accordance with the UNE 19602 Spanish standard on tax compliance.

AENOR certified the Siemens Gamesa’s Group tax management system, policies and risk management framework in accordance with the requirements of the UNE 19602 standard. That standard is intended to help organizations implement policies and procedures that minimize the risk of tax non-compliance. In the event of a disagreement, it also serves as proof to the Spanish Tax Agency and the courts of the absence of intention to defraud. We were the first company in the renewable energy sector to obtain this certificate. The standard is an ideal mechanism for companies to comply with the tax management obligations contained in the tax regulations and the Code of Good Tax Practices.

From an ESG perspective, there is growing concern among certain stakeholders (customers, employees, suppliers, communities and shareholders) about tax contributions. This certification is important to prove to these stakeholders that the Siemens Gamesa Group continues to fulfill its tax obligations properly.

Additionally, the company met with Spanish Tax Agency representatives on November 21, 2024, to analyze the content of the “Annual Tax Transparency report” related to FY23.

D.2.3 Public subsidies received

In FY25 and FY24, Siemens Gamesa Renewable Energy, S.A.U. has not received any public funding.

E. Spanish Law 11/2018 Content Index

Index of contents required by Spanish Law 11/2018, of December 28, which modifies the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, on Auditing, regarding non-financial information and diversity.

Note: Page references in the last column refer to the German Annual Report (binding version) and may differ from the English version.

Section	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group's Annual Report 2025
General topics			
Reporting framework			
Reporting framework	GRI 1; GRI 3-1	1	
Business Model			
Brief description of the Group's business model and markets where the company operates	GRI 2-1; GRI 2-6	1	
Organizational objectives and strategies	GRI 2-22	2	
Key factors and trends that could affect the future outlook	GRI 2-22	2	
Management approach			
Description of applied policies and their results	GRI 3-3; GRI 2-23; GRI 2-24		72-73; 84-85; 115-118; 132-133; 137-138
Risks related to the aspects linked to the Group's activities	GRI 3-3		57-61; 69-70; 83-84; 114-115; 130-131; 137
Environmental matters			
Environmental management			
Current and foreseeable impact of the Company's activities on the environment	GRI 3-3		69-70; 83-84
Environmental assessment and certification procedures	GRI 3-3		69-70; 83-84
Resources devoted to environmental risk prevention	GRI 3-3		75-77
Implementation of the precautionary principle	GRI 2-23		72-73; 84-85
Amount of provisions and warranties for environmental risks	GRI 3-3		189
Pollution			
Measures to prevent, reduce or remedy carbon emissions			Non-material
Measures to prevent, reduce or remedy noise and light pollution			Non-material
Circular economy and waste prevention and management			
Measures related to prevention, recycling, reuse and other forms of waste recovery and disposal	GRI 306-1; GRI 306-2; GRI 306-3; GRI 306-4; GRI 306-5		85-86
Actions to avoid food waste			Non-material
Sustainable use of resources			
Water consumption and water supply in accordance with local limitations			Non-material
Consumption of raw materials and measures to improve efficiency in use	GRI 301-1; GRI 301-2; GRI 301-3		86-87
Consumption, direct and indirect, of energy; measures taken to improve energy efficiency and the use of renewable energies	GRI 3-3; GRI 201-2; GRI 302-1; GRI 302-3		78; 86
Use of renewable energies	GRI 302-1		78

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Section	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group's Annual Report 2025
Climate change			
Important elements of greenhouse gas emissions generated as a result of the activities of the Company	GRI 305-1; GRI 305-2; GRI 305-3; GRI 305-4		79-82
Measures to adapt to climate change	GRI 3-3; GRI 201-2		75-77
Voluntary medium- and long-term targets set to reduce greenhouse gas emissions and the measures implemented to that end	GRI 3-3; GRI 305-5		74-75
Protection of biodiversity			
Measures to preserve or restore biodiversity			Non-material
Impacts caused by activities or operations in protected areas			Non-material
Social and Human Resources related matters			
Employment			
Total number of employees and distribution by country, sex, age and occupational classification	GRI 3-3; GRI 2-7; GRI 405-1	3	
Total number of work contracts, and breakdown by type	GRI 2-7	3	
Annual average no. of permanent, temporary and part-time contracts by sex, age and professional category	GRI 2-7; GRI 405-1	4	
Number of exits by sex, age and professional category	GRI 401-1	4	
Average remuneration by sex, age and professional category	GRI 405-2	4	
Gender pay gap, the remuneration of equal or average jobs in society	GRI 3-3; GRI 405-2	5	
Average remuneration of directors and top management by sex	GRI 405-2	Omission	
Implementation of policies to allow employees to disconnect from work	GRI 3-3	5	
Number of employees with disabilities	GRI 405-1	5	
Work organization			
Working hours organization			Non-material
Number of hours of absenteeism	GRI 403-2	5	
Measures to promote work-life balance and co-parenting responsibilities			Non-material
Health & Safety			
Health & safety conditions in the workplace	GRI 3-3; GRI 403-1 to GRI 403-8		116-117
Number of work accidents and occupational diseases by sex; frequency and severity rate by sex	GRI 403-9	6	
Labor relations			
Social dialogue organization	GRI 3-3; GRI 2-29; GRI 402-1; GRI 403-1		123
Percentage of employees covered by collective agreements, by country	GRI 2-30		123
Results of collective agreements, especially in the field of health and safety	GRI 3-3		119-120
Mechanisms and procedures available to the company to promote the involvement of workers in the management of the company, in terms of information, consultation and participation	GRI 3-3; GRI 2-29; GRI 402-1; GRI 403-1		120
Training			
Training policies implemented	GRI 3-3; GRI 404-2; GRI 403-5; GRI 404-3; GRI 412-2		118; 129
Number of hours of training by professional category	GRI 404-1	6	
Accessibility			
Universal accessibility for people with disabilities			Non-material

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Equality			
Measures taken to promote equal treatment and equal opportunities for women and men	GRI 3-3		118; 126-128
Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment	GRI 3-3; GRI 2-23		118; 126-128
Integration and universal accessibility for people with disabilities			Non-material
Policy against all types of discrimination and, where appropriate, management of diversity	GRI 3-3; GRI 2-23		118
Information on respect for Human Rights			
Human Rights			
Application of due diligence procedures in the field of human rights, preventing the risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses	GRI 2-23; GRI 2-26; GRI 410-1; GRI 412-1; GRI 412-2; GRI 412-3		60-61
Complaints about human rights violations	GRI 2-24; GRI 2-25; GRI 2-27		130
Promotion and enforcement of the provisions of fundamental ILO Conventions relating to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labor and the effective abolition of child labor	GRI 3-3; GRI 407-1; GRI 408-1; GRI 409-1		138
Disclosures on the fight against corruption and bribery			
Corruption and bribery			
Measures taken to prevent corruption and bribery	GRI 3-3; GRI 2-23; GRI 2-26; GRI 205-1; GRI 205-2; GRI 205-3		140
Measures to combat money laundering	GRI 3-3; GRI 2-23; GRI 2-26; GRI 205-1; GRI 205-2; GRI 205-3		140
Contributions to non-for-profit organizations	GRI 2-28	6	
Information about society			
Commitment to sustainable development			
Impact of the Company's activity on employment and local development			Non-material
Impact of the Company's activity on local populations and territories			Non-material
Company's relations with local communities' agents and dialogue channels			Non-material
Partnerships and sponsorship actions	GRI 3-3; GRI 201-1	7	
Sustainable supply chain			
Inclusion of social, gender equality and environmental matters in the Company's purchasing policy	GRI 3-3		132
Consideration of social and environmental responsibility in relations with suppliers and subcontractors	GRI 2-6; GRI 308-1; GRI 414-2		132
Monitoring and supervision systems and related results	GRI 3-3; GRI 2-6; GRI 2-24; GRI 308-1		135-136
Consumer relations			
Measures to protect consumers' health and safety			Non-material
Claims systems			Non-material
Complaints received and resolution			Non-material
Tax information			
Profits obtained per country	GRI 201-1; 203-1; GRI 207-1; GRI 207-2; GRI 207-3; GRI 207-4	7	
Taxes paid on profits	GRI 201-1; GRI 203-1; GRI 207-1; GRI 207-2; GRI 207-3; GRI 207-4	8	
Public subsidies received	GRI 201-4; GRI 207-1; GRI 207-2; GRI 207-4,	8	

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