



Siemens Gamesa Renewable Energy, S.A.U. and its subsidiaries

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

September 30, 2024



KPMG Auditores, S.L.
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Independent Assurance Report on the Consolidated Supplementary Statement of Non-Financial Information of Siemens Gamesa Renewable Energy, S.A.U. and its subsidiaries, for the year ended 30 September 2024

(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.:

We have performed a limited assurance review of the accompanying Consolidated Supplementary Non-Financial Information Statement (hereinafter NFIS) of Siemens Gamesa Renewable Energy, S.A.U., (hereinafter the Parent company) and its subsidiaries (hereinafter the Group), for the year ended 30 September 2024, which forms part of the Directors' Report of the Parent Company for the year ended 30 September 2024.

As indicated in Note "A.1.2 Information framework", the Parent Company has availed itself of the exemption provided for in Article 49.6 of the Commercial Code by including part of its non-financial information in the "Sustainability Report 2024" and in the "Annual Report 2024" of the Siemens Energy Group based in Germany, to which it belongs. The Company has prepared the attached supplementary NFIS, which includes, in accordance with the analysis performed by the Company described in section "G. 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 "Sustainability Report 2024" and in the "Annual Report 2024" of the Siemens Energy Group.

Directors' Responsibility

The formulation of the supplementary NFIS included in the Parent's Company Management Report, as well as its content, is the responsibility of the Parent's Company 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 "G. 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 NFS is free from material misstatement, whether due to fraud or error.

The sole director of the Parent Company is also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the supplementary NFS 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 Group 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 Group'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, 2024 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, 2024.
- 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, 2024.
- Corroboration, through sample testing, of the information related to the content of the Supplementary NFS for the year ended September 30, 2024 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 consolidated supplementary NFIS of Siemens Gamesa Renewable Energy, S. A.U. and its subsidiaries for the year ended September 30, 2024, 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 "G. Index of contents of Spanish Law 11/2018" of the aforementioned consolidated supplementary NFIS. The content of consolidated 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 "Sustainability Report 2024" and in the "Annual Report 2024" 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.

Other matters

On November 28, 2023, other verifiers issued their independent assurance report on the Consolidated Statement of Non-Financial Information of Siemens Gamesa Renewable Energy, S.A.U. and subsidiaries for fiscal year 2023 with no qualifications.



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. and
subsidiaries composing the SIEMENS GAMESA Group**

Complementary Consolidated
Non-Financial
Statement 2024

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A. General Topics

A.1 Reporting framework

A.1.1 Perimeter

This Complementary Consolidated Non-Financial Statement (hereinafter, "CCNFS") presents the complementary non-financial information of Siemens Gamesa Renewable, S.A.U. (hereinafter, "SGRE", "Siemens Gamesa" or the "Company") and its subsidiaries (hereinafter, "Siemens Gamesa Group" or "the Group"). The list of the companies in the Siemens Gamesa Group is included in Section F of this report [[See Table 12 – List of companies in the Siemens Gamesa group- 09/30/2024](#)].

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 CCNFS has been prepared on a voluntary basis, taking into account the requirements of Spanish Law 11/2018, of 28 December, on Non-Financial Information and Diversity [[See the section G. 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 49.6 of the Commercial Code by including part of its non-financial information in the Sustainability Report and in the Annual Report of the Siemens Energy Group for the fiscal year 2024 (hereinafter "FY24"). Therefore, Siemens Gamesa has prepared this CCNFS, which provides the additional information required by Law 11/2018, compared to that included in the Siemens Energy Group's Annual Report and the Sustainability Report for FY24 and which are available on the Siemens Energy website. The Group presents all the voluntary information in this Annex II - Complementary Consolidated Non-Financial Statement, of the Management Report.

This CCNFS is prepared by Siemens Gamesa and is subject to external independent review by KPMG. The Independent Assurance Report on the CCNFS report as of FY24, issued by KPMG, is attached to this document.

A.1.3 Reporting period

The information contained in this CCNFS reflects the state of affairs in the period between October 1, 2023 and September 30, 2024 ("the reporting period", "fiscal year 2024" or "FY24"). The information for the fiscal year 2023 (hereinafter, "FY23") included in this report is for comparative purposes only.

A.1.4 Materiality analysis

The results of the materiality analysis are covered in Siemens Energy's publicly available Sustainability Report, which includes Siemens Gamesa in its scope [[See Siemens Energy Sustainability Report FY24](#)].

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

A.2 Business Model

A.2.1 Brief description of the Group's business model

Siemens Gamesa is a leading global supplier of wind power solutions, with a presence in more than 90 countries and an installed base of 143 gigawatts (GW). Our years of experience in pioneering the wind industry enable us to deliver cutting-edge technology that harnesses the power of wind and unlocks its future potential to tackle the greatest challenge of our generation: climate change. Our

turbines are representative of our commitment to building a better tomorrow. We bring engineering excellence to install and service thousands of turbines that are improving our planet's health and generating wind power all over the world.

We also deliver sustainable growth and significant value to local communities globally, building critical infrastructure, creating jobs, developing skills and much more.

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

A.2.2 Markets where the company operates

The core business portfolio of Siemens Gamesa comprises new units of wind turbines as well as a wide range of services for onshore and offshore wind power plants. This enables Siemens Gamesa to be present across the wind value chain, offering a wide variety of products and services for different project types and site conditions.

- **Wind turbines (new units):** Siemens Gamesa designs, manufactures and installs wind turbines which are suitable for a broad range of wind speeds (low, medium and high wind) and a full spectrum of weather conditions, and which can fulfill specific local requirements. To meet the specific needs of its customers, the company offers versatile solutions for onshore and offshore power plants.

Siemens Gamesa's onshore approach focuses on geared technology, in which it has extensive knowledge and expertise with an extensive track record in the market and offers high levels of reliability. Other advantages of its turbines are robustness, a modular, flexible design, and flexible power ratings for optimal adaptation and maximization of production at different kinds of sites and in all wind conditions.

Its offshore approach is focused on direct drive technology, which is particularly suitable for offshore conditions. Replacing the gearbox, main shaft and a conventional high-speed generator with a low-speed generator eliminates two-thirds of the conventional drive train arrangement. As a result, the number of rotating and wear-prone parts is substantially reduced, so that a direct drive wind turbine has 50% fewer moving parts than a comparable geared machine. The simple design reduces the likelihood of failures and also means that fewer spare parts are needed over the course of a wind power plant's lifetime.

- **Services:** Siemens Gamesa manages, monitors and maintains wind power plants. The Group services turbines worldwide, with 89 GW under maintenance at the end of FY24. It covers the entire lifetime of a turbine, from commissioning to assuring its successful performance over its life. Service not only ensures that turbines operate at their maximum capacity and generate their maximum potential energy to deliver clean energy globally; it also develops innovative technology using big data to provide enhanced performance for our customers.

A.2.3 Organizational objectives and strategies

In FY24, Siemens Gamesa Group became the Siemens Energy Business Area Wind Power. It has reviewed its mid- and long-term strategy to turn around its financial performance, aiming to break even in fiscal year 2026. The Group aims to lead the business toward sustainable and profitable growth.

A.2.4 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 1,021 GW globally in 2023. The Global Wind Energy Council (GWEC) expects that 791 GW of new wind capacity will be installed globally by 2028, of which 138 GW will be offshore. This equals more than 158 GW of new installations per year until 2028.

Onshore wind expected average annual installations are 130 GW, with a total of 653 GW likely to be built in 2024-2028, at a compound annual growth rate (CAGR) of 12%. Europe, China and the United States will be the backbone of global onshore wind development in the next four years, altogether representing more than 80% of total additional capacity in the period.

The global offshore wind market is expected to grow from 10.8 GW in 2023 to 37.1 GW in 2028, bringing its share of total new global installations from today's 9% to 20% by 2028. In total, 138 GW of offshore wind is expected to be added worldwide in 2024-2028, with expected average annual installations of nearly 27.6 GW.

Even if the milestone of a second TW is likely to be passed by the end of 2029, this growth is not rapid enough to enable the world to achieve its Paris Agreement targets and will leave a sizeable gap in the wind energy capacity required by 2030 to stay on track for the IEA's Net Zero by 2050 pathway. So, global wind growth must rapidly accelerate to meet 2030 targets. This will require annual wind installations to increase more than three times from current levels of 117 GW to at least 320 GW over the course of the decade.

This outlook is based in the Global Wind Report 2024 published by GWEC on April 16, 2024. Therefore, it does not include any subsequent changes in connection with legal and regulatory matters.

A.3 Management approach

A.3.1 Description of applied policies and their results

The Group have a set of corporate policies that implement the principles reflected in the corporate governance system and contain the guidelines which govern the company's actions and those of its subsidiaries, along with the actions of its directors, executives, and employees. These policies are aligned with the Group's strategic plan, vision and values.

Policy	Description	Results
Health, Safety and Environment policy	<p>Siemens Energy embraces our societal responsibilities for Environmental Protection and the Health and Safety of our employees, business partners and other stakeholders who may be affected by our business activities.</p> <p>As a responsible employer, we are committed to providing a safe place to work and to keeping people healthy. We see this as a precondition for a productive workforce and key to the resilience of our company. We systematically identify risks, work toward avoiding incidents, and promote employee well-being.</p>	<p>Occupational Health & Safety: The Group has a process of awareness-raising and training in place to manage the safety, health and well-being of workers, along with risk identification and mitigation measures.</p> <p>Climate change action: We have implemented measures that contribute to climate change mitigation such as investments in renewable energy, promote energy efficiency and reduce greenhouse gas emissions. We also prepare to adapt projects or assets to extreme weather events and manage risks and opportunities from climate change.</p> <p>Greenhouse gas emissions: Siemens Energy's decarbonization activities cover its complete value chain.</p>
Diversity and inclusion policy	<p>Siemens Energy's Inclusion and Diversity Policy establishes the foundation of our I&D strategy and represents our commitment to responsible business.</p>	<p>We want everyone to bring their whole self to work and reach their full potential. Our workplace environment is open to everybody regardless of their ethnic origin, religion, world view, age, disability, skin color, gender, sexual orientation, gender identity, or gender expression. We strive to offer our employees equal treatment in a non-discriminatory work setting.</p>
Respect for Human Rights and Environmental Protection policy	<p>This policy solidifies Siemens Energy's commitment to human rights and environmental protection for our own business towards our employees and our supply chain. Our actions go beyond compliance with applicable laws and regulations and includes commitment to for e.g., International Bill of Human Rights, ILO (International Labour Organization) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, ILO Declaration on Fundamental Principles and Rights at Work and fundamental freedoms, United Nations Guiding Principles on Business and Human Rights (UNGPs) or the OECD Guidelines for Multinational Enterprises.</p>	<p>Human Rights: Respect for human rights and the environment are core values at Siemens Energy. We take these responsibilities seriously and we expect the same of our business partners and suppliers. In our operations, risk analysis is central to our strategy of identifying and evaluating human rights and environmental risks in our company and in our supply chain. If necessary, measures to prevent, minimize, and avoid risks are implemented and, where warranted, remedial action is undertaken. To this end, Siemens Energy offers internal and external stakeholders convenient and protected reporting channels to raise concerns, including human rights and environmental concerns.</p>
Business Conduct Guidelines	<p>For Siemens Gamesa, compliance means more than adhering to laws and the internal regulations detailed in our Siemens Gamesa Business Conduct Guidelines (BCGs). BCGs are binding for all executives and employees worldwide. Compliance is the foundation for our decisions and activities. Our motto is: 100% Energy, 100% Compliance. Consequently, compliance is a top management priority. To enforce the commitment to the BCGs, employees of Siemens Gamesa are trained in their respective requirements of the BCGs and are requested to acknowledge them as part of their conditions for employment.</p> <p>Siemens Gamesa is fully integrated into the compliance system of Siemens Energy. Siemens Gamesa's BCGs comply with the standards of Siemens Energy. Since June 2024, the Siemens Energy Compliance Handbook has superseded that of Siemens Gamesa. The Siemens Energy Compliance System therefore also applies to Siemens Gamesa, with a few minor exceptions.</p>	<p>Ethics, Integrity, anti-corruption: We enforce an anti-corruption policy guideline for ethical conduct, and promote compliance and integrity in tenders and bids, which is the basis for conducting business with integrity. A high degree of transparency, efficiency and accuracy in the functioning of the governing bodies is critical to building trust and long-term commitment with stakeholders.</p>
Supplier Code of Conduct	<p>All suppliers and third-party intermediaries of Siemens Energy must sign the Code of Conduct (CoC) of Suppliers and Third-Party Intermediaries. The CoC is based on the Business Conduct Guidelines (BCG) and Principles of the UN Global Compact (UNGC). The CoC requires specific</p>	<p>Responsible procurement: Environmental, social and ethical criteria must also be applied to supplier management. This includes the establishment of supplier policies and codes of conduct, as well as the implementation of due diligence mechanisms to ensure</p>

	<p>environmental, compliance, and labor standards to be established across all countries of operations.</p>	<p>compliance. Work must also be done to identify suppliers' carbon footprint.</p>
<p>Tax Code of Conduct</p>	<p>We act according our core values in all tax affairs. Our core values are being caring, agile, respectful and accountable.</p>	<p>The Group reports and disclose its tax positions in accordance with applicable regulations and requirements.</p>

B. Environmental Matters

B.1 Environmental management

B.1.1 Amount of provisions and warranties for environmental risks

The Group has not received any significant fines or sanctions resulting from non-compliance with applicable environmental laws or regulations and does not have any environmental liabilities, expenses, assets, provisions, or contingencies that might be material with respect to its equity, financial position and results. Nevertheless, the Group remains potentially exposed to environmental risks that could affect Siemens Gamesa and all its subsidiaries. The Group covers this exposure through insurance policies, obtaining the best available cover on commercially reasonable terms.

B.2 Sustainable use of resources

B.2.1 Consumption of raw materials and measures to improve usage efficiency

The company used 996 thousand tons of raw materials in FY24 (1,302 thousand tons in FY23). The raw materials are mostly steel – low alloyed, glass fibre and cast iron. Other significant materials include epoxy resin, structural concrete and carbon fibre. The decrease in the total consumption of raw materials, compared to the previous year, is due to the lower production of onshore components. On the other hand, the increase in the consumption of glass fibre, epoxy resin and carbon fibre, is due to the increase in the delivery of higher offshore MW turbines.

Table 1 - Top key commodities and materials used by weight

Commodity	FY24		FY23	
	tons	% of total	tons	% of total
Steel – Low-alloyed	511,911	51.4%	637,150	48.9%
Glass fibre	159,295	16.0%	70,611	5.4%
Cast iron	89,424	9.0%	119,953	9.2%
Epoxy resin	75,916	7.6%	31,210	2.4%
Structural concrete	51,288	5.1%	319,494	24.5%
Carbon fibre	17,266	1.7%	5,069	0.4%
Electrical steel	16,596	1.7%	21,654	1.7%
Balsa wood	11,783	1.2%	4,385	0.3%
Copper	10,532	1.1%	11,822	0.9%
Chromium steel	10,336	1.0%	11,990	0.9%
Aluminium	5,838	0.6%	7,339	0.6%
Blinding concrete	2,914	0.3%	21,595	1.7%
Reinforcing steel	1,911	0.2%	16,155	1.2%
Paint	1,863	0.2%	2,391	0.2%
Others (*)	29,385	2.9%	21,434	1.7%
Group total	996,258	100%	1,302,252	100%

Note: The table above expresses the use of key raw materials incorporated in the wind turbine generators produced in each fiscal year and is based on life-cycle assessments (hereinafter, "LCAs"). A production load factor is applied to each raw material used, according to the wind turbine LCAs.

(*) Others: include materials such as adhesives, polyethylene, polypropylene, polyurethane, silicone, rubber, magnets, etc. that are unrepresentative (each one represents less than 1% of the total).

During FY24, Siemens Gamesa has not implemented specific targets to reduce raw material consumption, but only monitored consumption through the LCAs.

C. Social and Human Resources related matters

C.1 Employment

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

The figures by country and by occupational classification of Siemens Gamesa are as follows:

Table 2 - Employee breakdown by country

Country	09.30.2024	09.30.2023
Denmark	5,992	5,727
Spain	5,111	4,990
Germany	3,462	3,267
United Kingdom	2,794	2,318
India	2,338	2,935
United States	1,872	1,897
Portugal	1,663	1,893
France	1,363	1,112
China	768	1,141
Brazil	592	641
Taiwan	522	343
Poland	380	283
Mexico	330	421
Netherlands	264	266
Turkey	228	220
Canada	209	178
Sweden	191	154
Italy	157	152
Hungary	125	126
Chile	99	109
Japan	99	90
Australia	85	92
Others (*)	958	912
Group total	29,602	29,267

(*) Others includes employees from 35 countries.

Table 3 - Employee breakdown by professional category

Professional category	09.30.2024	09.30.2023
Executive (*)	254	263
Management	4,751	4,796
Non-management	24,597	24,208
Group total	29,602	29,267

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

The information for the total number of employees and distribution by sex and age, are disclosed in the Siemens Energy Group's Sustainability Report [See section G. Spanish Law 11/2018 Content Index].

C.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 the fiscal year, 94% of the employees had permanent contracts (93% in FY23), so this percentage was stable year-on-year. Another 3% had fixed-term contracts (5% in FY23) and the remaining 3% were working part-time (2% in FY23).

Table 4 - Contract type by sex, professional category, and age structure

	09.30.2024				09.30.2023			
	Permanent	Temporary	Part-time	Total	Permanent	Temporary	Part-time	Total
By sex								
Male	22,503	749	460	23,712	22,125	1,086	232	23,443
Female	5,290	196	395	5,881	5,117	373	334	5,824
Prefer not to answer (*)	9	-	-	9	-	-	-	-
Group total	27,802	945	855	29,602	27,242	1,459	566	29,267
By age structure								
<35	8,781	509	197	9,487	8,785	805	68	9,658
35-44	10,264	314	340	10,918	10,220	462	277	10,959
45-54	6,272	97	173	6,542	5,953	152	123	6,228
55-60	1,594	16	53	1,663	1,516	32	32	1,580
>60	891	9	92	992	768	8	66	842
Group total	27,802	945	855	29,602	27,242	1,459	566	29,267
By professional category								
Executive	249	1	4	254	260	1	2	263
Management	4,570	52	129	4,751	4,621	65	110	4,796
Non-management	22,983	892	722	24,597	22,361	1,393	454	24,208
Group total	27,802	945	855	29,602	27,242	1,459	566	29,267

(*) Prefer not to answer: Hereinafter, "PNTA".

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

On average, 94% of contracts were permanent during the FY24 (93% during FY23). This situation suggests that both parties wish to maintain a fully committed long-term employer/employee relationship. The average number of temporary contracts in FY24 stands at 4% (5% in FY23) while the remaining 2% includes part-time contracts (also 2% in FY23).

Table 5 - Annual average contracts by category level, contract type, sex and age structure

	FY24				FY23			
	Permanent	Temporary	Part-time	Total	Permanent	Temporary	Part-time	Total
By sex								
Male	22,408	952	332	23,692	21,672	1,001	219	22,892
Female	5,229	295	366	5,890	4,943	388	331	5,662
PNTA	8	2	-	10	-	-	-	-
Group total	27,645	1,249	698	29,592	26,615	1,389	550	28,554
By age structure								
<35	8,818	667	127	9,612	8,729	758	65	9,552
35-44	10,307	422	303	11,032	10,066	442	279	10,787
45-54	6,134	127	148	6,409	5,675	148	117	5,940
55-60	1,555	23	42	1,620	1,447	29	30	1,506
>60	831	10	78	919	698	12	59	769
Group total	27,645	1,249	698	29,592	26,615	1,389	550	28,554
By professional category								
Executive	250	2	3	255	258	1	2	261
Management	4,595	59	120	4,774	4,519	65	110	4,694
Non-management	22,800	1,188	575	24,563	21,838	1,323	438	23,599
Group total	27,645	1,249	698	29,592	26,615	1,389	550	28,554

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

A total of 4,185 employees left the Group in FY24 (3,747 in FY23), 57% of them voluntarily and 43% not voluntarily in FY24 (61% and 39%, respectively, in FY23). 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 6 - Employee exits

	FY24			FY23		
	Voluntary	Non-voluntary	Total	Voluntary	Non-voluntary	Total
By sex						
Male	1,983	1,547	3,530	1,876	1,210	3,086
Female	395	258	653	427	234	661
PNTA	-	2	2	-	-	-
Group total	2,378	1,807	4,185	2,303	1,444	3,747
By age structure						
<35	1,082	785	1,867	1,090	670	1,760
35-44	818	582	1,400	781	468	1,249
45-54	314	266	580	305	212	517
55-60	77	126	203	55	65	120
>60	87	48	135	72	29	101
Group total	2,378	1,807	4,185	2,303	1,444	3,747
By professional category						
Executive	28	7	35	24	22	46
Management	339	116	455	335	117	452
Non-management	2,011	1,684	3,695	1,944	1,305	3,249
Group total	2,378	1,807	4,185	2,303	1,444	3,747

The number of hires in the reporting period amounted to 4,544 employees (5,353 employees in FY23). The bulk of hires in FY24 and FY23 were men (85% and 81%, respectively).

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

The Group Siemens Energy is committed to the application of the equal pay principle through pay transparency and improved enforcement mechanisms. It conducts regular pay equity reviews on the gender pay gap. The information for the gender pay gap is disclosed in the Siemens Energy Group's Sustainability Report for FY24 [See section G. Spanish Law 11/2018 Content Index].

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 56,178/year (EUR 53,667/year in 2023).

Table 7 - Average remuneration by sex, age groups and professional category

	FY24				FY23	
	Average TTC (*) (euro) Female	Average TTC (*) (euro) Male	Average TTC (*) (euro)	Average TTC (*) (euro) Female	Average TTC (*) (euro) Male	Average TTC (*) (euro)
By professional category						
Executive	229,689	240,364	238,373	223,578	238,093	235,908
Management	99,726	104,438	103,344	98,382	102,142	101,276
Professional (**)	52,430	48,039	49,102	51,014	46,241	47,380
Operational (**)	29,649	29,878	29,847	26,782	25,694	25,842
Other (**)	60,956	53,946	55,160	54,366	49,477	50,495
Group total	60,224	55,127	56,178	57,803	52,583	53,667
By age						
<35	45,640	38,030	39,479	43,462	34,358	36,113
35-44	63,734	55,073	56,868	61,867	53,491	55,238
45- 54	67,803	70,130	69,586	65,580	69,803	68,808
55-60	72,154	80,761	78,932	71,484	80,628	78,652
> 60	75,792	88,524	86,020	74,738	92,832	89,381
Group total	60,224	55,127	56,178	57,803	52,583	53,667

Notes on average remuneration table: headcount as of September 25, 2024 (end of fiscal year). For the calculation of average remunerations, part of the personnel is excluded. The universe used for the calculations amounts to 27,273 employees (26,813 employees in FY23). This exclusion aims to mitigate potential biases and distortions in average remunerations, which could be caused by employee segments with salary levels outside the representative range of the organization.

(*) TTC = Total Target Cash.

(**) Under "Non-Management" category.

C.1.6 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. The Group therefore 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.

C.1.7 Number of employees with disabilities

In many jurisdictions, the data protection regulations classify information about employees' physical or mental conditions as sensitive personal data and, consequently, employees are not obliged to report their condition to the employer. As a result, Siemens Gamesa Group cannot capture this data on a global basis. Only voluntary disclosure of this sensitive information can help us to complete the picture of our employees with disabilities. As of September 30, 2024, 168 employees with disabilities have been registered in Siemens Gamesa Group (133 employees as of September 30, 2023), only for the applicable jurisdictions.

C.2 Work organization

C.2.1 Working hours organization

Due to the very nature of its business, the Group's production plants need to operate round the clock, with the result that certain groups (generally those classified as direct and indirect labor) work in shifts. The Group provides work-life balance measures where this is possible. They include flexible hours, straight shifts, and adapting work schedules to certain family circumstances.

C.2.2 Number of hours of absenteeism

Absenteeism figures reflect only the number of days lost due to accidents; the figure for FY24 was 5,559 days lost (4,931 days lost in FY23) [See Note C.3.1 Number of work accidents and occupational diseases by sex; frequency and severity rate by]. Those days lost are equivalent to 44,472 working hours (39,448 working hours in FY23). The Siemens Gamesa Group 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.

C.3 Health & Safety

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

The company acts proactively to analyze the causes of accidents and has management indicators that track progress in this connection.

Table 8 - Key safety statistics for employees and contractors

	FY24				FY23			
	Male	Female	PNTA	Total	Male	Female	PNTA	Total
Recordable injuries (TRI)	265	19	24	308	295	32	35	362
Fatalities (FAT)	1	-	-	1	1	-	-	1
Lost-time cases (LTc)	150	16	10	176	174	19	14	207
Medical treatments (MTc)	84	2	13	99	63	5	14	82
Restricted work (RWc)	30	1	1	32	57	8	7	72
Occupational illness cases (OI)	2	1	1	4	3	-	-	3
Lost workdays due to accidents	4,769	569	221	5,559	4,024	455	452	4,931
Working hours (million)	67.4	16.7	-	84.1	72.8	18.1	-	90.9
Employees working hours (x10 ⁶) ⁽¹⁾	47.7	11.8	-	59.5	49.4	12.3	-	61.7
Contractor working hours (x10 ⁶) ⁽¹⁾	19.7	4.9	-	24.6	23.4	5.8	-	29.2
Lost time Incident rate (LTIR) ^{(1) (2)}	2.34	1.08	-	2.09	2.54	1.22	-	2.28
Total recordable injury rate (TRIR) ^{(1) (2)}	4.21	1.44	-	3.66	4.44	2.15	-	3.98
Occupational illness rate (OIR) ^{(1) (2)}	0.045	0.060	-	0.048	0.041	-	-	0.033
Severity rate ^{(1) (3)}	0.073	0.037	-	0.066	0.060	0.030	-	0.054

(1) Gender based ratio is estimated based on the gender distribution of the Siemens Gamesa Group at the end of fiscal year. PNTA allocated according to the proportion of men and women out of the total; (2) All rates per million hours worked; (3) Severity rate calculated as (Lost workdays * 1,000 / Total working hours).

The Group is also committed to promoting health and safety throughout the value chain and does so in partnership with suppliers, customers, contractors, and national and international associations.

C.4 Labor relations

C.4.1 Percentage of employees covered by collective agreements, by country

The social, labor and environmental rights contained in the Business Conduct Guidelines; makes health and safety at work, working conditions and equal opportunities key issues for company action and guarantees implementation and promotes the conditions for social dialogue at the international level. Siemens Gamesa is a member of the UN Global Compact (hereinafter, "GC"). The GC ten Principles are binding on the company; that means that 100% of Siemens Gamesa employees are actively covered by a legally binding, freely negotiated global frame.

At country level, the situation is not fully uniform due to the large number of countries and the differences in their laws and legal requirements.

A relevant part of the employees is covered by collective bargaining agreements at a local level. The picture therefore remains diverse and depends on each country's laws and legal practices. The company operates in countries with extensive union representation (Denmark, Spain, Germany, France, Italy, Brazil, Netherlands and the United Kingdom), but also in other countries where, even when there is no internal union representation, the Siemens Gamesa companies remain in contact with local and national unions to fulfill and abide by any local or national collective agreements.

C.4.2 Results of collective agreements, especially in the field of health and safety

Regarding collective agreements, there is a wide variety of situations: Collective agreements limited to a specific workplace, local agreements with provincial or regional scope, and country agreements. The following are examples of the above:

- In Spain, there is an extensive overall collective agreement signed with our internal unions covering all employees working at headquarters and many other specific local agreements signed by regional/national unions depending on where the sites are located.
- In Denmark, all our employees are covered by enterprise agreements with national unions, as we are a member of Confederation of Danish Industry.
- In China, employees at our Lingang plant and, since 2021, also our employees in Shanghai are covered by a collective agreement signed between the company and the local city government.

Siemens Gamesa needs to constantly adapt to the challenging wind industry market, which is characterized by stiff competition and significant pricing pressures.

All optimization measures follow procedures that require the involvement of employee representatives and related social partners with major efforts are made to keep the number of redundancies as low as possible, e.g., through internal transfers, voluntary redundancy and natural attrition, and help affected employees to move on in the best way possible.

The headcount adjustments are being gradually implemented according to the timeline once the status of negotiation with Workers' Councils allow us to do so.

C.5 Training

C.5.1 Training policies implemented

The training portfolio is designed to support the workforce with knowledge and learning that are important for the Group's performance and future:

- **Product Learning** embraces Siemens Gamesa Group specific professional skills learning on processes, tools, and products to ensure operational excellence.
Two types of learning are offered: Formal learning & Workflow learning. Specific formal learning for Siemens Gamesa Group underpins the qualification and legal requirements and is tracked via our Learning & Qualification Management system. Workflow Learning ensures access to learning at the point of need. With these specific learning and training options the Group supports the employees to upskill in areas relevant to Wind Power.
- The **standard learning** area has during FY24 been handed over to Siemens Energy Learning Platform (SELP). Standard learning imparts skills and capabilities that are important for performance in the targeted job role and relevant across Siemens Energy (e.g., Microsoft excel, language classes, conflict management, and personal skills).

C.5.2 Number of hours of training by professional category

The Group logged 876,673 training hours in FY24 (844,831 hours in FY23).

Table 9 - Employee training hours by professional category

(hours)	FY24	FY23
Employee – Executive	611	3,895
Employee - Management	44,326	56,478
Employee - Non-management	549,059	506,734
Employee – Others (*)	30,908	24,515
Externals (*)	238,537	216,128
On behalf of (*)	13,232	37,081
Group total	876,673	844,831

(*) 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.6 Equality

C.6.1 Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment

We want everyone to bring their whole self to work and reach their full potential. Our workplace environment is open to everybody regardless of their ethnic origin, religion, world view, age, disability, skin color, gender, sexual orientation, gender identity, or gender expression. We strive to offer our employees equal treatment in a non-discriminatory work setting.

The Siemens Energy Group's Instruction for preventing harassment and discrimination at work reinforces our commitment to a workplace where everyone feels safe, respected, and valued.

D. Information on respect for Human Rights

D.1 Complaints about human rights violations

The Siemens Gamesa Group responds to any alleged violation of external or internal rules in accordance with established company-wide processes. Once a compliance investigation has been completed and a compliance violation has been proven, we take appropriate disciplinary action. In such circumstances our internal processes provide guidance to ensure that proper actions are taken with those involved. Proportional consequences are evaluated and defined through established disciplinary processes. Moreover, the implementation of these consequences is systematically monitored.

During FY24, the Siemens Gamesa Group Compliance department received thirteen human rights-related complaints, thereof nine were not considered to be plausible human rights complaints, one was considered plausible and corrective actions were implemented and three remain under evaluation. No other complaints related to Human Rights were recorded in FY24 and there is no record of any sanctions or fines related to human rights infringements in the period.

During FY23, the Siemens Gamesa Group Compliance department received one human rights-related complaint, which was closed after applying corrective actions.

E. Information about society

E.1 Commitment to sustainable development

E.1.1 Contributions to non-profit organizations

All contributions of social content, donations and fund allocations are screened for potential compliance risks. In FY24, Siemens Gamesa Group's total donations and charitable contributions amounted to EUR 0.67 million (EUR 0.47 million in FY23). Most of these contributions were made in Spain.

The social commitment area directly manages social projects through service agreements and partnerships and, in addition, bundle all local activities managed by local managers.

In FY24, no social commitment investments (i.e., community investments through agreements and partnerships) have been made by the Siemens Gamesa Group, as due to the integration to Siemens Energy these investments are made at a Siemens Energy Group level. In FY23 Siemens Gamesa Group's social investments amounted to EUR 0.31 million.

E.2 Consumer relations

E.2.1 Claims systems

Due to the nature of our business, all commercial transactions with customers are carried out under specific contracts. Therefore, any customer complaints are related to such contracts and are addressed within that framework.

E.2.2 Complaints received and resolution

In the ordinary course of business, we are involved in out-of-court disputes, litigation and arbitration proceedings as well as administrative proceedings. Frequent situations include claims for alleged breaches of contract (particularly those brought by or against project partners and customers relating to delays poor performance or non-performance), labor disputes, antitrust issues, product liability and warranty claims, and intellectual property infringement or validity.

Most cases arise from the interpretation of agreements and are resolved through contractual agreements, guarantees and warranty extensions, etc.

The Group covers such risks by means of appropriate provisions and guarantees to minimize the likelihood that they will materialize.

E.3 Tax information

E.3.1 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 Energy 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:

- a) 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;

- b) 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;
- c) We report and disclose our tax positions in accordance with applicable regulations and requirements;
- d) We monitor domestic and international tax law developments to fully understand changing tax laws, both anti-avoidance initiatives and environmental taxes;
- e) 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 FY24 and FY23, 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 10 - Breakdown by country of profit (loss) and taxes paid (million euro)

Country	FY24		FY23		
	P/L bT (*)	Tax	P/L bT (*)	Tax	
Argentina	(2.7)	(0.4)	(1.2)	(0.5)	
Australia	10.5	2.0	(6.8)	(7.4)	
Austria	2.9	(0.5)	1.6	(0.0)	
Belgium	2.0	(0.5)	(0.0)	(0.3)	
Brazil	(169.5)	(0.3)	(367.8)	2.8	
Bulgaria	(0.1)	0.0	0.2	0.0	
Canada	(19.9)	(0.5)	(174.1)	2.1	
Chile	(10.9)	0.2	(31.1)	(1.3)	
China P.R.	(48.1)	(13.8)	(57.4)	(7.0)	
Colombia	(0.0)	0.0	(0.0)	0.0	
Costa Rica	(0.1)	0.0	(0.4)	0.1	
Croatia	2.3	0.0	1.1	(0.4)	
Cyprus	0.0	0.0	(0.0)	0.0	
Denmark	(883.8)	1.1	(1,899.0)	3.1	
Djibouti	(8.0)	(0.2)	(5.1)	(0.3)	
Dominican Republic	2.0	(0.1)	(5.3)	(0.1)	
Egypt	(0.7)	(0.1)	(7.1)	(1.3)	
Ethiopia	(3.1)	0.5	(0.8)	0.0	
Finland	(0.2)	0.0	(0.0)	0.0	
France	(5.2)	(0.4)	(122.0)	(2.4)	
Germany	(196.4)	(1.7)	(199.9)	(10.2)	
Greece	(0.3)	9.6	(2.0)	(25.7)	
Guatemala	0.3	(0.0)	(2.9)	0.0	
Honduras	(4.6)	(0.3)	(17.3)	(0.4)	
Hungary	3.8	(0.4)	(0.3)	(1.4)	
India	(20.3)	(16.2)	(204.0)	(4.3)	
Indonesia	0.7	(0.1)	(3.2)	(0.3)	
Iran	0.3	(0.2)	0.8	(0.0)	
Ireland	4.4	(0.8)	1.8	(0.9)	
Italy	(15.4)	3.4	5.5	(4.5)	
Jamaica	0.0	0.0	0.0	0.0	
Japan	48.0	(1.9)	7.5	2.2	
Group total					
		(2,251.9)	(70.2)	(4,729.3)	(72.7)

(*) Note: Profit/(loss) before tax

E.3.2 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 FY23 (October 1, 2022 – September 30, 2023). 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 December 12, 2023, to analyze the content of the “Annual Tax Transparency report” related to FY22 (filed in July 2023).

E.3.3 Public subsidies received

Siemens Gamesa Group was granted public aid for its R&D activity totaling EUR 39.9 million in FY24 (EUR 10.3 million in FY23). The company’s main R&D funding bodies in FY24 included: European Commission, IDAE (Spain), Region de Normandie (France), Innovation Fund Denmark and Danish Energy Agency (Denmark), BMWK and BMWI (Germany). Siemens Gamesa Group also received public aid for its industrial activity in FY24 totaling EUR 27.2 million (EUR 0 million in FY23) from NBank (Germany) and IAPMEI (Portugal).

Table 11 - Public financial subsidies granted by origin of funds

(EUR million)	FY24			FY23		
	Grants	Loans	Total	Grants	Loans	Total
European Commission	30.62	-	30.62	3.24	-	3.24
Spain	6.11	-	6.11	4.44	1.28	5.72
Germany	28.15	-	28.15	-	-	-
Denmark	1.21	-	1.21	1.37	-	1.37
Rest of countries	1	-	1	-	-	-
Group total	67.09	-	67.09	9.05	1.28	10.33

F. List of companies in the Siemens Gamesa Group

Table 12 – List of companies in the Siemens Gamesa group- 09/30/2024

#	Company	Location	Ownership	#	Company	Location	Ownership
1	Siemens Gamesa Renewable Energy, S.A.U. (parent company)	Spain	100%	60	SIEMENS GAMESA RENEWABLE ENERGY, S.A.	Honduras	100%
2	Gamesa Wind GmbH *	Germany	100%	61	Sistemas Energéticos Mansilla, S.L.	Spain	78%
3	Siemens Gamesa Renewable Energy Pty Ltd	Australia	100%	62	Adwen Offshore, S.L.	Spain	100%
4	Siemens Gamesa Renewable Energy d.o.o.	Croatia	100%	63	Parque Eólico Dos Picos, S.L.U.	Spain	100%
5	Siemens Gamesa Renewable Energy GmbH	Austria	100%	64	Siemens Gamesa Renewable Energy Egypt LLC	Egypt	100%
6	Siemens Gamesa Renewable Energy Deutschland GmbH *	Germany	100%	65	Siemens Gamesa Renewable Energy 9REN, S.L.	Spain	100%
7	Siemens Gamesa Renewable Energy Eolica, S.L.	Spain	100%	66	Sistemas Energéticos Cabezo Negro, S.A. Unipersonal	Spain	100%
8	Sistemas Energéticos Sierra de Valdefuentes, S.L.U.	Spain	100%	67	Siemens Gamesa Renewable Energy Invest, S.A.	Spain	100%
9	Siemens Gamesa Renewable Energy (Shanghai) Co., Ltd.	China	100%	68	Société d'Exploitation du Parc Eolien d'Omécourt SARL	France	100%
10	Siemens Gamesa Renewable Energy Limited	Thailand	100%	69	International Wind Farm Developments II, S.L.	Spain	100%
11	Sistemas Energéticos de Tarifa, S.L. Unipersonal	Spain	100%	70	Siemens Gesa Renewable Energy, S.A. de C.V.	Mexico	100%
12	Sistemas Energéticos La Cámara, S.L.	Spain	100%	71	Sistemas Energéticos Siroco, S.L.	Spain	100%
13	Siemens Gamesa Renewable Energy Offshore Wind Limited	Taiwan, Province of China	100%	72	Sistemas Energéticos Balazote, S.A. Unipersonal	Spain	100%
14	Siemens Gamesa Renewable Energy Sp. z o.o.	Poland	100%	73	Siemens Gamesa Renewable Energy EOOD	Bulgaria	100%
15	Estructuras Metalicas Singulares, S.A. Unipersonal	Spain	100%	74	Siemens Gamesa Megújuló Energia Hungary Kft	Hungary	100%
16	SIEMENS GAMESA RENEWABLE ENERGY (PTY) LTD	South Africa	70%	75	Siemens Gamesa Renewable Energy Djibouti SARL	Djibouti	100%
17	Siemens Gamesa Renewable Energy Limited	Korea, Republic of	100%	76	SGRE Real Estate GmbH & Co. KG *	Germany	100%
18	SIEMENS GAMESA RENEWABLE ENERJI ANONIM SIRKETI	Türkiye	100%	77	Sistemas Energéticos Venus, S.L.	Spain	100%
19	Siemens Gamesa Renewable Energy, Inc.	Philippines	100%	78	NIAT for Wind Energy	Egypt	100%
20	Siemens Gamesa Renewable Energy S.A.S.	France	100%	79	Siemens Gamesa Renewable Energy Limited Liability Company	Latvia	100%
21	Siemens Gamesa Renewable Energy NV	Belgium	100%	80	Siemens Gamesa Renewable Energy Romania S.R.L.	Romania	100%
22	Siemens Gamesa Renewable Energy B.V.	Netherlands	100%	81	Siemens Gamesa Renewable Power Private Limited	India	100%
23	Gamesa Energy Transmission, S.A. Unipersonal	Spain	100%	82	Société d'Exploitation du Parc Eolien de Saint-Lumier en Champagne SARL	France	100%
24	SIEMENS GAMESA RENEWABLE ENERGY S.A.S.	Colombia	100%	83	SIEMENS GAMESA RENEWABLE ENERGY, S.A.S	Dominican Republic	100%
25	Siemens Gamesa Renewable Energy S.A.C.	Peru	100%	84	Société d'Exploitation du Parc Eolien de Saint Amand SARL	France	100%
26	SIEMENS GAMESA RENEWABLE ENERGY INSTALLATION & MAINTENANCE COMPAÑIA LIMITADA	Guatemala	100%	85	Gesacisa Desarrolladora, S.A. de C.V.	Mexico	100%
27	Société d'Exploitation du Parc Eolien de Maindoie SARL	France	100%	86	Sistemas Energéticos Arinaga, S.A. Unipersonal	Spain	100%
28	Sistemas Energéticos La Plana, S.A.	Spain	90%	87	Société d'Exploitation du Parc Eolien de Mailly-le-Camp SARL	France	100%
29	Siemens Gamesa Renewable Energy Limited	United Kingdom	100%	88	Sistemas Energéticos Boyal, S.L.U.	Spain	60%
30	Gerr Grupo Energético XXI, S.A. Unipersonal	Spain	100%	89	Siemens Gamesa Renewable Energy Wind S.R.L.	Italy	100%
31	Siemens Gamesa Renewable Energy Kft.	Hungary	100%	90	Siemens Gamesa Energia Renovável Ltda.	Brazil	100%
32	Siemens Gamesa Renewable Energy Limited	Ireland	100%	91	SIEMENS GAMESA RENEWABLE ENERGY PROJECTS PRIVATE LIMITED	India	100%
33	Société d'Exploitation du Parc Eolien de Pouilly-sur-Vingeanne SARL	France	100%	92	Siemens Gamesa Renewable Energy, Sociedad Anónima	Nicaragua	100%
34	Sistemas Energéticos Monte Genaro, S.L.U.	Spain	60%	93	Siemens Gesa Renewable Energy México, S. de R.L. de C.V.	Mexico	100%
35	Siemens Gamesa Renewable Energy Europa S.L.	Spain	100%	94	Siemens Gamesa Renewable Energy Ltd	Israel	100%
36	Siemens Gamesa Renewable Energy LLC	Ukraine	100%	95	RSR Power Private Limited	India	100%
37	Société d'Exploitation du Parc Eolien de Messeix SARL	France	100%	96	Rajgarh Windpark Private Limited	India	100%
38	Gesa Oax I Sociedad Anonima de Capital Variable	Mexico	100%	97	Siemens Gamesa Renewable Energy France SAS	France	100%
39	Gesa Oax III Sociedad Anonima de Capital Variable	Mexico	100%	98	Gesan I S.A.P.I. de C.V.	Mexico	100%
40	Siemens Gamesa Energy Tajidpazir SSK	Iran, Islamic Republic of	100%	99	Jamkhandi Renewable Private Limited	India	100%
41	Sistemas Energéticos Cuerda Gitana, S.A. Unipersonal	Spain	100%	100	Siemens Gamesa Renewable Energy Morocco SARL	Morocco	100%
42	Gesa Oax II Sociedad de Responsabilidad Limitada de Capital Variable	Mexico	100%	101	Société d'Exploitation du Parc Photovoltaïque de Messeix SARL	France	100%
43	Société d'Exploitation du Parc Eolien de Champlong SARL	France	100%	102	SIEMENS GAMESA RENEWABLE ENERGY SWEDEN AB	Sweden	100%
44	Siemens Gamesa Renewable Energy SARL	Morocco	100%	103	Siemens Gamesa Renewable Energy Blades, S.A.	Portugal	100%
45	Sistemas Energéticos Sierra de Las Estancias, S.A. Unipersonal	Spain	100%	104	Siemens Gamesa Renewable Energy Limited	Kenya	100%
46	Siemens Gamesa Renewable Energy LLC	Viet Nam	100%	105	Société d'Exploitation du Parc Eolien de Bouclans SARL	France	100%
47	Sistemas Energéticos Cuntis, S.A. Unipersonal	Spain	100%	106	Siemens Gamesa Renewable Energy (Thailand) Co., Ltd.	Thailand	100%
48	Sistemas Energéticos Fonseca, S.A. Unipersonal	Spain	100%	107	Siemens Gamesa Renewable Energy Latam, S.L.	Spain	100%
49	Sistemas Energéticos Argañoso, S.L. Unipersonal	Spain	100%	108	Société d'Exploitation du Parc Eolien de la Gartempe SARL	France	100%
50	Siemens Gamesa Renewable Energy A/S	Denmark	100%	109	Siemens Gamesa Renewable Energy Oy	Finland	100%
51	Siemens Gamesa Renewable Energy Wind Farms, S.A.	Spain	100%	110	Gamesa Wind South Africa (Proprietary) Limited	South Africa	100%
52	Société d'Exploitation du Parc Eolien de Champsevraine, SARL	France	100%	111	Société d'Exploitation du Parc Eolien de Trépot SARL	France	100%
53	Siemens Gamesa Renewable Energy International Wind Services, S.A.	Spain	100%	112	Siemens Gamesa Renewable Energy Apac, S.L.	Spain	100%
54	International Wind Farm Developments IX, S.L.	Spain	100%	113	Siemens Gamesa Renewable Energy Technology (China) Co., Ltd.	China	100%
55	Siemens Gamesa Renewable Energy Innovation & Technology, S.L.	Spain	100%	114	Central Eólica de México S.A. de C.V.	Mexico	100%
56	Siemens Gamesa Renewable Energy Wind Limited	United Kingdom	100%	115	Siemens Gamesa Renewable Energy, S.A.	Portugal	100%
57	SIEMENS GAMESA RENEWABLE ENERGY, S.R.L.	Costa Rica	100%	116	Siemens Gamesa Renewable Energy (Beijing) Co., Ltd.	China	100%
58	Société d'Exploitation du Parc Eolien de Margny SARL	France	100%	117	SIEMENS GAMESA RENEWABLE ENERGY SARL	New Caledonia	100%
59	Siemens Gamesa Renewable Energy MAE	Greece	100%	118	Gamesa Electric, S.A. Unipersonal	Spain	100%

#	Company	Location	Ownership	#	Company	Location	Ownership
119	Société d'Exploitation du Parc Eolien de Sceaux SARL	France	100%	131	SIEMENS GAMESA RENEWABLE ENERGY S.R.L.	Uruguay	100%
120	Siemens Gamesa Renewable Energy, Ltd	Mauritius	100%	132	Siemens Gamesa Renewable Energy Greece E.P.E.	Greece	100%
121	Société d'Exploitation du Parc Eolien de Guerfand SARL	France	100%	133	Siemens Gamesa Renewable Energy, SARL	Mauritania	100%
122	Société d'Exploitation du Parc Eolien de Vaudrey SARL	France	100%	134	Siemens Gamesa Renewable Energy K.K.	Japan	100%
123	Société d'Exploitation du Parc Eolien de Dampierre Prudemanche SAS	France	100%	135	Société d'Exploitation du Parc Eolien de Chepniers SARL	France	100%
124	Société d'Exploitation du Parc Eolien de Orge et Ornain SARL	France	100%	136	SANTALPUR RENEWABLE POWER PRIVATE LIMITED	India	99%
125	Gamesa Blade (Tianjin) Co., Ltd.	China	100%	137	Siemens Gamesa Renewable Energy Management GmbH *	Germany	100%
126	Siemens Gamesa Renewable Energy Lanka (Private) Limited	Sri Lanka	100%	138	PT Siemens Gamesa Renewable Energy	Indonesia	100%
127	Siemens Gamesa Renewable Energy Chile SpA	Chile	100%	139	Siemens Gamesa Renewable Energy Blades, SARL AU	Morocco	100%
128	Jilin Gamesa Wind Co., Ltd.	China	100%	140	Siemens Gamesa Renewable Energy GmbH & Co. KG *	Germany	100%
129	Inner Mongolia Gamesa Wind Co., Ltd.	China	100%	141	Energia Eólica de Mexico S.A. de C.V.	Mexico	50%
130	Société d'Exploitation du Parc Eolien de Bonboillon SARL	France	100%	142	Sistemas Electricos Esplugas, S.A.	Spain	50%

* Exemption pursuant to Section 264 (3) German Commercial Law

G. 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.

Section	Material	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group report
General topics				
Reporting framework				
Reporting framework	Yes	GRI 1; GRI 3-1	1	
Business Model				
Brief description of the Group's business model	Yes	GRI 2-1	1	
Markets where the company operates	Yes	GRI 2-6	2	
Organizational objectives and strategies	Yes	GRI 2-22	2	
Key factors and trends that could affect the future outlook	Yes	GRI 2-22	2	
Management approach				
Description of applied policies and their results	Yes	GRI 3-3; GRI 2-23; GRI 2-24	3	
Risks related to the aspects linked to the Group's activities	Yes	GRI 3-3		p. 35-45 of the Annual Report 2024
Environmental matters				
Environmental management				
Current and foreseeable impact of the Company's activities on the environment	Yes	GRI 3-3		p. 81-83 of the Sustainability Report 2024
Environmental assessment and certification procedures	Yes	GRI 3-3		p. 44 of the Sustainability Report 2024
Resources devoted to environmental risk prevention	Yes	GRI 3-3		p. 75-76 of the Sustainability Report 2024
Implementation of the precautionary principle	Yes	GRI 2-23		p. 44-45 of the Sustainability Report 2024
Amount of provisions and warranties for environmental risks	Yes	GRI 3-3	5	
Pollution				
Measures to prevent, reduce or remedy carbon emissions (includes noise and light pollution)	No (*)			
Measures to prevent, reduce or remedy noise and light pollution	No (*)			
Circular economy and waste prevention and management				
Measures related to prevention, recycling, reuse and other form of waste recovery and disposal	Yes	GRI 306-1; GRI 306-2; GRI 306-3; GRI 306-4; GRI 306-5		p. 45 and 49 of the Sustainability Report 2024
Actions to avoid food waste	No (*)			

(*) Due to the Siemens Gamesa Group's activity and business, these topics are considered as non-material.

Section	Material	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group Report
Sustainable use of resources				
Water consumption and water supply in accordance with local limitations	Yes	GRI 303-1; GRI 303-2; GRI 303-3; GRI 303-5		p. 46 of the Sustainability Report 2024
Consumption of raw materials and measures to improve efficiency in use	Yes	GRI 301-1; GRI 301-2; GRI 301-3	5	
Consumption, direct and indirect, of energy; measures taken to improve energy efficiency and the use of renewable energies	Yes	GRI 3-3; GRI 201-2; GRI 302-1; GRI 302-3		p. 31-32 of the Sustainability Report 2024
Use of renewable energies	Yes	GRI 302-1		p. 33 of the Sustainability Report 2024
Climate change				
Important elements of greenhouse gas emissions generated as a result of the activities of the Company	Yes	GRI 305-1; GRI 305-2; GRI 305-3; GRI 305-4		p. 3, 32 and 85 of the Sustainability Report 2024
Measures to adapt to climate change	Yes	GRI 3-3; GRI 201-2		p. 31-32, 34 and 77 of the Sustainability Report 2024
Voluntary medium- and long-term targets set to reduce greenhouse gas emissions and the measures implemented to that end	Yes	GRI 3-3; GRI 305-5		p. 21 and 28 of the Sustainability Report 2024 (**)
Protection of biodiversity				
Measures to preserve or restore biodiversity	Yes	GRI 3-3; GRI 304-3		p. 47 of the Sustainability Report 2024
Impacts caused by activities or operations in protected areas	Yes	GRI 3-3; GRI 304-1; GRI 304-2		p. 47 of the Sustainability Report 2024 (***)

Social and Human Resources related matters

Employment

Total number of employees and distribution by country, gender, age and occupational classification	Yes	GRI 3-3; GRI 2-7; GRI 405-1	6	p. 69 of the Sustainability Report 2024
Total number of work contracts, and breakdown by type	Yes	GRI 2-7	6	
Annual average no. of permanent, temporary and part-time contracts by sex, age and professional category	Yes	GRI 2-7; GRI 405-1	7	
Number of exits by sex, age and professional category	Yes	GRI 401-1	7	
Average remuneration by sex, age and professional category	Yes	GRI 405-2	8	
Gender pay gap, the remuneration of equal or average jobs in society	Yes	GRI 3-3; GRI 405-2		p. 64 of the Sustainability Report 2024
Average remuneration of directors and top management by sex	Yes	GRI 405-2	Omission	
Implementation of policies to allow employees to disconnect from work	Yes	GRI 3-3	8	
Number of employees with disabilities	Yes	GRI 405-1	9	

Work organization

Working hours organization	Yes	GRI 3-3	9	
Number of hours of absenteeism	Yes	GRI 403-2	9	
Measures to promote work-life balance and co-parenting responsibilities	Yes	GRI 3-3; GRI 401-3		p. 67 of the Sustainability Report 2024

(**) Siemens Gamesa Group is in the process of integrating the targets of Siemens Energy Group. The information for these targets are disclosed in the Siemens Energy Group's Sustainability Report in the Decarbonization chapter.

(***) There are no significant impacts in protected areas due to Siemens Gamesa Group's activities or operations.

Section	Material	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group Report
Health & Safety				
Health & safety conditions in the workplace	Yes	GRI 3-3; GRI 403-1 to GRI 403-8		p. 38-41 of the Sustainability Report 2024
Number of work accidents and occupational diseases by gender; frequency and severity rate by gender	Yes	GRI 403-9	9	
Labor relations				
Social dialogue organization	Yes	GRI 3-3; GRI 2-29; GRI 402-1; GRI 403-1		p. 68 of the Sustainability Report 2024
Percentage of employees covered by collective agreements, by country	Yes	GRI 2-30	10	
Results of collective agreements, especially in the field of health and safety	Yes	GRI 3-3	10	
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	Yes	GRI 3-3; GRI 2-29; GRI 402-1; GRI 403-1		p. 64 of the Sustainability Report 2024
Training				
Training policies implemented	Yes	GRI 3-3; GRI 404-2; GRI 403-5; GRI 404-3; GRI 412-2	10	
Number of hours of training by professional category	Yes	GRI 404-1	11	
Accessibility				
Universal accessibility for people with disabilities	Yes	GRI 3-3		p. 63 of the Sustainability Report 2024
Equality				
Measures taken to promote equal treatment and equal opportunities for women and men	Yes	GRI 3-3		p. 63-64 of the Sustainability Report 2024
Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment	Yes	GRI 3-3; GRI 2-23	11	
Integration and universal accessibility for people with disabilities	Yes	GRI 3-3		p. 63 of the Sustainability Report 2024
Policy against all types of discrimination and, where appropriate, management of diversity	Yes	GRI 3-3; GRI 2-23		p. 62-63 of the Sustainability Report 2024
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	Yes	GRI 2-23; GRI 2-26; GRI 410-1; GRI 412-1; GRI 412-2; GRI 412-3		p. 53, 57 and 79 of the Sustainability Report 2024
Complaints about human rights violations	Yes	GRI 2-24; GRI 2-25; GRI 2-27	12	
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	Yes	GRI 3-3; GRI 407-1; GRI 408-1; GRI 409-1		p. 56 of the Sustainability Report 2024

Section	Material	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group Report
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Disclosures on the fight against corruption and bribery

Corruption and bribery

Measures taken to prevent corruption and bribery	Yes	GRI 3-3; GRI 2-23; GRI 2-26; GRI 205-1; GRI 205-2; GRI 205-3		p. 53 and 58 of the Sustainability Report 2024
Measures to combat money laundering	Yes	GRI 3-3; GRI 2-23; GRI 2-26; GRI 205-1; GRI 205-2; GRI 205-3		p. 53 and 58 of the Sustainability Report 2024
Contributions to not-for-profit organizations	Yes	GRI 2-28	13	

Information about society

Commitment to sustainable development

Impact of the Company's activity on employment and local development	Yes	GRI 3-2; GRI 203-2; GRI 204-1		p. 18 of the Sustainability Report 2024
Impact of the Company's activity on local populations and territories	Yes	GRI 3-3; GRI 413-1; GRI 413-2; GRI 411-1		p. 18 of the Sustainability Report 2024
Company's relations with local communities' agents and dialogue channels	Yes	GRI 2-29; GRI 413-1		p. 18 of the Sustainability Report 2024
Partnerships and sponsorship actions	Yes	GRI 3-3; GRI 201-1		p. 17-18 of the Sustainability Report 2024

Sustainable supply chain

Inclusion of social, gender equality and environmental matters in the Company's purchasing policy	Yes	GRI 3-3		p. 53 of the Sustainability Report 2024
Consideration of social and environmental responsibility in relations with suppliers and subcontractors	Yes	GRI 2-6; GRI 308-1; GRI 414-2		p. 54 of the Sustainability Report 2024
Monitoring and supervision systems and related results	Yes	GRI 3-3; GRI 2-6; GRI 2-24; GRI 308-1		p. 54-55 of the Sustainability Report 2024

Consumer relations

Measures to protect consumers' health and safety	Yes	GRI 3-3; GRI 416-1; GRI 417-1; GRI 417-2		p. 50-51 of the Sustainability Report 2024
Claims systems	Yes	GRI 2-9, GRI 2-29; GRI 417-2, 417-3, GRI 418-1	13	
Complaints received and resolution	Yes	GRI 2-9, GRI 2-29; GRI 417-2, GRI 417-3, GRI 418-1	13	

Tax information

Profits obtained per country	Yes	GRI 201-1, 203-1, GRI 207-1, GRI 207-2, GRI 207-3, GRI 207-4	13	
Taxes paid on profits	Yes	GRI 201-1, GRI 203-1, GRI 207-1, GRI 207-2, GRI 207-3, GRI 207-4	14	
Public subsidies received	Yes	GRI 201-4; GRI 207-1, GRI 207-2, GRI 207-4,	15	