



# Siemens Gamesa Renewable Energy, S.A.U.

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

September 30, 2024



KPMG Auditores, S.L.  
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## **Independent Assurance Report on the Supplementary Statement of Non-Financial Information of Siemens Gamesa Renewable Energy, S.A.U., 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.:

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 2024, which forms part of the Directors' Report for the year ended 30 September 2024.

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 "Sustainability Report 2024" and in the "Annual Report 2024" 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 "F. 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**

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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 "F. 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 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**

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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**

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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, 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**

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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**

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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, 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 "F. Index of contents of Spanish Law 11/2018" of the aforementioned supplementary NFS. The content of the supplementary NFS 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 NFS does not include all the content required by prevailing mercantile regulations.

### **Other matters**

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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**

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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 2024

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## A. General Topics

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### A.1 Reporting framework

#### A.1.1 Scope

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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

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The CNFS has been prepared taking into account the requirements of Spanish Law 11/2018, of 28 December, on Non-Financial Information and Diversity [\[See the section F. Spanish Law 11/2018 Content Index\]](#). 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 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 CNFS, 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 [\[See section F. Spanish Law 11/2018 Content Index\]](#). 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 FY24, issued by KPMG, is attached to this document.

#### A.1.3 Reporting period

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The information contained in this CNFS 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

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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 [\[See section F. Spanish Law 11/2018 Content Index\]](#).

### A.2 Business Model

#### A.2.1 Brief description of the Company's business model

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The corporate purpose of the Company is to promote and foster companies, and to do so 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;

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- 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
- 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.

Further information about Siemens Gamesa Group's business activities can be found at [www.siemensgamesa.com](http://www.siemensgamesa.com).

### **A.2.2 Markets where the company operates**

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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.

### **A.2.3 Organizational objectives and strategies**

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In FY24, Siemens Gamesa Group became the Siemens Energy Business Area Wind Power. The Group 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**

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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**

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The Group have a set of corporate policies that implement the principles reflected in our 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 align with our strategic plan, vision and values.

Policy	Description	Results
<b>Health, Safety and Environment policy</b>	<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><b>Occupational Health &amp; safety:</b> 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><b>Climate change action:</b> 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><b>Greenhouse gas emissions:</b> Siemens Energy's decarbonization activities cover its complete value chain.</p>
<b>Diversity and inclusion policy</b>	<p>Siemens Energy's Inclusion and Diversity Policy establishes the foundation of our I&amp;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>
<b>Respect for Human Rights and Environmental Protection policy</b>	<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><b>Human Rights:</b> 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>
<b>Business Conduct Guidelines</b>	<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><b>Ethics, Integrity, anti-corruption:</b> 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>
<b>Supplier Code of Conduct</b>	<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 environmental, compliance, and labor standards to be established across all countries of operations.</p>	<p><b>Responsible procurement:</b> 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 compliance. Work must also be done to identify suppliers' carbon footprint.</p>
<b>Tax Code of Conduct</b>	<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>

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## B. Environmental Matters

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### B.1 Environmental management

#### B.1.1 Amount of provisions and warranties for environmental risks

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The Company 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 Company remains potentially exposed to environmental risks that could affect Siemens Gamesa and all its subsidiaries. The company 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

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Siemens Gamesa does not consume raw materials in its activity as it is a holding company [\[see chapter A.2.1 Brief description of the Company's business model\]](#). Spanish Law 11/2018 Content Index.

## C. Social and Human Resources related matters

### C.1 Employment

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

As of September 30, 2024 and 2023, the total number of employees are 530 and 491, respectively (all of them in Spain).

The figures by professional category are as follows:

Table 1 - Employee breakdown by professional category

Professional category	09.30.2024	09.30.2023
Executive (*)	36	32
Management	225	221
Non-management	269	238
<b>Total</b>	<b>530</b>	<b>491</b>

(\*) 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 gender and age, are disclosed in the Siemens Energy Group's Sustainability Report [\[See section F. Spanish Law 11/2018 Content Index\]](#).

#### 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 FY24, 96% of the employees had permanent contracts (95.5% at the end of FY23) so, this percentage was stable year-on-year. Another 0.4% had fixed-term contracts (0.2% at the end of FY23) and the remaining 3.6% were working part-time (4.3% at the end of FY23).

Table 2 - 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
<b>By sex</b>								
Male	277	-	3	280	248	1	4	253
Female	232	2	16	250	221	-	17	238
<b>Total</b>	<b>509</b>	<b>2</b>	<b>19</b>	<b>530</b>	<b>469</b>	<b>1</b>	<b>21</b>	<b>491</b>
<b>By age structure</b>								
<35	108	2	1	111	100	-	3	103
35-44	183	-	7	190	169	1	9	179
45-54	193	-	11	204	179	-	9	188
55-60	21	-	-	21	17	-	-	17
>60	4	-	-	4	4	-	-	4
<b>Total</b>	<b>509</b>	<b>2</b>	<b>19</b>	<b>530</b>	<b>469</b>	<b>1</b>	<b>21</b>	<b>491</b>
<b>By professional category</b>								
Executive (*)	36	-	-	36	32	-	-	32
Management	221	-	4	225	211	-	10	221
Non-management	252	2	15	269	226	1	11	238
<b>Total</b>	<b>509</b>	<b>2</b>	<b>19</b>	<b>530</b>	<b>469</b>	<b>1</b>	<b>21</b>	<b>491</b>

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

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

On average, 96.1% of contracts were permanent during the fiscal year (95.6% in 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 0.2% (0.2% in FY23) while the remaining 3.7% includes part-time contracts (4.2% in FY23).

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

	FY24			FY23				
	Permanent	Temporary	Part-time	Total	Permanent	Temporary	Part-time	Total
<b>By sex</b>								
Male	264	-	3	267	260	1	4	265
Female	225	1	16	242	239	-	18	257
<b>Total</b>	<b>489</b>	<b>1</b>	<b>19</b>	<b>509</b>	<b>499</b>	<b>1</b>	<b>22</b>	<b>522</b>
<b>By age structure</b>								
<35	104	1	1	106	107	-	2	109
35-44	174	-	8	182	192	1	12	205
45-54	191	-	10	201	176	-	8	184
55-60	16	-	-	16	21	-	-	21
>60	4	-	-	4	3	-	-	3
<b>Total</b>	<b>489</b>	<b>1</b>	<b>19</b>	<b>509</b>	<b>499</b>	<b>1</b>	<b>22</b>	<b>522</b>
<b>By professional category</b>								
Executive	35	-	-	35	39	-	-	39
Management	213	-	6	219	208	-	10	218
Non-management	241	1	13	255	252	1	12	265
<b>Total</b>	<b>489</b>	<b>1</b>	<b>19</b>	<b>509</b>	<b>499</b>	<b>1</b>	<b>22</b>	<b>522</b>

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

A total of 38 employees left the Company in FY24 (70 employees in FY23), 50% of them voluntarily (57% in FY23) and the other 50% not voluntarily (43% 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 4 - Employee exits

	FY24			FY23		
	Voluntary	Non-voluntary	Total	Voluntary	Non-voluntary	Total
<b>By sex</b>						
Male	5	10	15	25	16	41
Female	14	9	23	15	14	29
<b>Total</b>	<b>19</b>	<b>19</b>	<b>38</b>	<b>40</b>	<b>30</b>	<b>70</b>
<b>By age structure</b>						
<35	8	2	10	16	5	21
35-44	6	3	9	14	10	24
45-54	4	7	11	9	8	17
55-60	1	6	7	1	5	6
>60	-	1	1	-	2	2
<b>Total</b>	<b>19</b>	<b>19</b>	<b>38</b>	<b>40</b>	<b>30</b>	<b>70</b>
<b>By professional category</b>						
Executive	6	1	7	5	8	13
Management	5	8	13	10	10	20
Non-management	8	10	18	25	12	37
<b>Total</b>	<b>19</b>	<b>19</b>	<b>38</b>	<b>40</b>	<b>30</b>	<b>70</b>

The number of hires in the reporting period amounted to 49 employees (25 employees in FY23). Men accounted the 57% of hires in the fiscal year and women 43% (60% and 40% in FY23, 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 [\[See section F. Spanish Law 11/2018 Content Index\]](#).

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 90,189/year (EUR 88,664/year in 2023).

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Table 5 - 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)
<b>By age (**)</b>						
<35	54,790	64,144	60,160	51,907	62,978	58,086
35-44	77,037	96,346	85,972	72,986	98,929	84,327
45-54	74,687	105,488	91,948	70,914	104,055	88,772
> 55	73,447	366,807	231,410	77,582	261,898	192,779
<b>Total</b>	<b>71,916</b>	<b>106,563</b>	<b>90,189</b>	<b>69,042</b>	<b>107,273</b>	<b>88,664</b>
<b>By professional category</b>						
Executive	234,786	350,678	320,877	241,496	318,956	302,012
Management	88,773	104,680	98,403	84,674	98,811	93,128
Non-management	52,639	54,929	53,636	49,130	53,319	50,874
<b>Total</b>	<b>71,916</b>	<b>106,563</b>	<b>90,189</b>	<b>69,042</b>	<b>107,273</b>	<b>88,664</b>

(\*) TTC = Total Target Cash.

(\*\*) For confidentiality reasons it is not possible to disclose the age group ranges as in the previous tables.

### 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

As of September 30, 2024 and 2023, the Company has one employee with a disability equal to or greater than 33%.

## C.2 Work organization

### C.2.1 Working hours organization

Siemens Gamesa organizes the working hours following the offices calendar agreed for each year and provides work-life balance measures where this is possible. These include flexible working hours and adapting working hours to specific family circumstances.

### C.2.2 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 FY24 and FY23 as there were no accidents during those years [See section C.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.

## C.3 Health & Safety

### C.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/F. Spanish Law 11/2018 Content Index] does not involve activities that generate significant occupational risks in terms of workers' physical health. During fiscal years 2024 and 2023, no cases of occupational accidents or corresponding occupational diseases have been recorded.

## C.4 Labor relations

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

At Spain level, the IV Siemens Gamesa Corporate Offices Agreement applies to all employees of Siemens Gamesa Renewable Energy, S.A.U.

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

In 2024 Siemens Gamesa signed the IV Corporate Offices Agreement which regulates various labor aspects and protects different workers' rights. Chapter IX covers the health and safety of workers, making special mention of the Occupational Risk Prevention Boards for regular and periodic consultation on occupational risk prevention. This agreement also covers issues such as equality, diversity, conciliation and training, among others.

## 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 company logged 3,202 training hours in FY24 (3,505 hours in FY23).

Table 6 - Employee training hours by professional category

(hours)	FY24	FY23
Employee – Executive	55	137
Employee - Management	1,117	1,162
Employee - Non-management	1,887	1,884
Employee – Others (*)	111	300
On behalf of (*)	32	22
<b>Total</b>	<b>3,202</b>	<b>3,505</b>

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

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## C.6 Equality

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

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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

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### D.1 Complaints about human rights violations

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Siemens Gamesa 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 Compliance department received two human rights-related complaints from Siemens Gamesa Renewable Energy, S.A.U., all of which two were not considered to be plausible human rights complaints. 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, there was no complaint received related to this entity.

## E. Information about society

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### E.1 Commitment to sustainable development

#### E.1.1 Contributions to non-profit organizations

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All contributions of social content, donations and fund allocations are screened for potential compliance risks. In FY24, Siemens Gamesa's total donations and charitable contributions amounted to EUR 0.1 million (EUR 0.05 million in FY23). 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 Siemens Gamesa, as due to the integration to Siemens Energy these investments are made at Siemens Energy Group level. In FY23 Siemens Gamesa's social investments amounted to EUR 0.31 million.

### E.2 Consumer relations

#### E.2.1 Claims systems

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Due to the nature of the Siemens Gamesa Group's 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

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In the ordinary course of the Siemens Gamesa Group's 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

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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:

- 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;

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

	FY24		FY23	
	P/L bT (*)	Tax (**)	P/L bT (*)	Tax (**)
Spain	(3,356)	(18.92)	(5,768)	6.23
India	-	(2.39)	-	-
South Africa	-	(0.10)	-	(0.14)
South Korea	-	(0.29)	-	(0.12)
Rest of countries	-	(0.01)	-	(0.33)
<b>Total</b>	<b>(3,356)</b>	<b>(21.71)</b>	<b>(5,768)</b>	<b>5.64</b>

(\*) 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.

### 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, Siemens Gamesa voluntarily submitted the “Annual Tax Transparency Report” for FY23 (October 1, 2022 – September 30, 2023). In that report, the company discloses that Siemens Gamesa is certified by AENOR in accordance with the UNE 19602 Spanish standard on tax compliance.

AENOR certified Siemens Gamesa’s 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 Siemens Gamesa 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

In FY24 and FY23, Siemens Gamesa Renewable Energy, S.A.U. has not received any public funding.

## F. 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
<b>General topics</b>				
<b>Reporting framework</b>				
Reporting framework	Yes	GRI 1; GRI 3-1	1	
<b>Business Model</b>				
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	
<b>Management approach</b>				
Description of applied policies and their results	Yes	GRI 3-3; GRI 2-23; GRI 2-24	2	
Risks related to the aspects linked to the Group's activities	Yes	GRI 3-3		p. 35-45 of the Annual Report 2024
<b>Environmental matters</b>				
<b>Environmental management</b>				
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	4	
<b>Pollution</b>				
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 (*)			
<b>Circular economy and waste prevention and management</b>				
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.

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Section	Material	Reporting Criteria applied	Page in the Report	Page in the Siemens Energy Group Report
<b>Sustainable use of resources</b>				
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	4	
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
<b>Climate change</b>				
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 (**)
<b>Protection of biodiversity</b>				
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	5	p. 69 of the Sustainability Report 2024
Total number of work contracts, and breakdown by type	Yes	GRI 2-7	5	
Annual average no. of permanent, temporary and part-time contracts by sex, age and professional category	Yes	GRI 2-7; GRI 405-1	5	
Number of exits by sex, age and professional category	Yes	GRI 401-1	6	
Average remuneration by sex, age and professional category	Yes	GRI 405-2	6	
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	7	
Number of employees with disabilities	Yes	GRI 405-1	7	

### Work organization

Working hours organization	Yes	GRI 3-3	7	
Number of hours of absenteeism	Yes	GRI 403-2	7	
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
<b>Health &amp; Safety</b>				
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	8	
<b>Labor relations</b>				
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	8	
Results of collective agreements, especially in the field of health and safety	Yes	GRI 3-3	8	
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
<b>Training</b>				
Training policies implemented	Yes	GRI 3-3; GRI 404-2; GRI 403-5; GRI 404-3; GRI 412-2	8	
Number of hours of training by professional category	Yes	GRI 404-1	8	
<b>Accessibility</b>				
Universal accessibility for people with disabilities	Yes	GRI 3-3		p. 63 of the Sustainability Report 2024
<b>Equality</b>				
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	9	
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
<b>Information on respect for Human Rights</b>				
<b>Human Rights</b>				
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	10	
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	11	

## 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	11	
Complaints received and resolution	Yes	GRI 2-9, GRI 2-29; GRI 417-2, GRI 417-3, GRI 418-1	11	

### Tax information

Profits obtained per country	Yes	GRI 201-1, 203-1, GRI 207-1, GRI 207-2, GRI 207-3, GRI 207-4	11	
Taxes paid on profits	Yes	GRI 201-1, GRI 203-1, GRI 207-1, GRI 207-2, GRI 207-3, GRI 207-4	12	
Public subsidies received	Yes	GRI 201-4; GRI 207-1, GRI 207-2, GRI 207-4,	12	