



Non-Financial
Information
Statement_

2023

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1 Regarding this report

The information contained herein refers to Law 11/2018 of 28 December, 2018 and Royal Decree-Law 18/2017 on the transposition of the Non-Financial Reporting Directive and forms part of the Director's Report accompanying the Consolidated Annual Financial Statements of Global DOMINION Access, S.A. (hereinafter DOMINION) for financial year 2023.

In compliance with the aforementioned Law 11/2018, this report is the single, consolidated financial statement at both a group level and also at the level of those subsidiaries that, individually, in accordance with Law, meet the requirements that oblige them to report. To this end, for the purposes of this document, the "company" makes reference to the DOMINION group.

To prepare this Non-Financial Information Statement, the Sustainability Reporting Guidelines of the Global Reporting Initiative (GRI), an internationally recognised standard, were followed as the reporting guidelines, following the principles and content set out in the most up to date version, GRI Standards.

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Identification details

Name:	Global DOMINION Access S.A.
Address:	Plaza Pío Baroja 3, 1ª Planta, 48001 Bilbao (Spain)
Telephone :	(+34)944 793 787
Website:	www.dominion-global.com
Share capital:	18.892.503 euros
Number of shares:	151.140.021
Face value:	0,125 euros
Activity:	Global company of Sustainable Services and 360º Projects with more than 1,000 clients in the Industry, Technology and Telecommunications, and Energy sectors. DOMINION combines knowledge, technology and innovation to provide comprehensive solutions, maximising process efficiency, whereby helping customers become more efficient and sustainable.
Listed on:	The Spanish Continuous Market (BME:DOM) since 2016
Revenue and workforce:	In 2023, the comparable turnover was EUR 1,193 million, 3% down on 2022. Details of the number of employees working for DOMINION are provided in section 5 hereof.

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2.1 Leading the industry and the society's transformation towards sustainability

DOMINION's mission is to help its clients streamline their business processes and make them more sustainable, as both of these aspects are now fundamental for the development and survival of any business activity in a competitive environment, so much so that it can be argued that sustainability equates to efficiency in the long term.

In 2023 DOMINION presented a new Strategic Plan (2023-2026). It analyses the main predominant mega-trends in this time horizon and, based on these, reaches a new approach to the company based on three fundamental transitions that are taking place in our situation.



The observed mega-trends are as follows:

- **Technological:** An inevitably digital future dominated by hyperconnectivity, Blockchain and Web 3.0, the reshaping of relationship and business models, the ever increasing use of artificial intelligence and robotics, increasingly autonomous and sustainable mobility, and talent which is increasingly more connected and better trained.
- **Geopolitics:** a world that remains global, but with certain limits. Safety, as well as efficiency, is an important issue in the world for business, energy is used as a political tool, supply chains for raw materials and components are more vulnerable, anti-globalisation populism is on the rise, and the geopolitical centre of gravity continues to shift from the Atlantic to the Indo-Pacific.
- **Sustainability:** An ecological transition that brings about a business transformation and the integration of sustainability into the DNA of organisations, and where due diligence regarding human rights is gaining relevance.

In line with these mega-trends, DOMINION believes that there are three main transitions that affect its environment and that the company must redefine itself based around these:

- **The energy transition:** resulting in increasing electrification and progress towards the renewable generation.
- **The industrial transition:** focused on two core aspects: process automation and the increasing inclusion of sustainability criteria therein.
- **The digital transition:** focused on connectivity and decision-making based on an ever-increasing amount of data.

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DOMINION believes that these three transitions are merging into one major transition towards a more efficient and sustainable world and that it is in a privileged position to facilitate these transformations for its clients, through its range of services and projects specifically developed to this end. As a result, DOMINION is reshaped based on the following factors:

- DOMINION facilitates the urgent transitions our planet is now addressing: the energy transition, the digital transition and the industrial transition.
- DOMINION is a multi-location company committed to making its customers' processes and infrastructures more efficient and sustainable. It covers the entire value chain: design, construction, operation and maintenance.
- It does so by means of Sustainable Services (comprehensive management of "essential" processes) and 360 Projects (infrastructure creation).
- DOMINION participates in company or industry processes, providing engineering, construction, maintenance, operation and digital transformation solutions and services to improve their efficiency and sustainability, thereby reducing their footprint on the environment.

In pursuing this goal, DOMINION also strives to be a key player in bringing about change and well-being in society. To this end, DOMINION implements a Sustainability Strategy, as part of its Strategic Plan that seeks to combine achieving its goal with optimising its positive effect on the people and communities it interacts with whilst minimising its impact on the environment.

To achieve these goals, DOMINION operates with an extremely high level of technological vitality, i.e. the knowledge and technical capacity to control all types of technology and apply the most appropriate technology at all times, to create more streamlined and sustainable production processes, either by assuming all the management responsibilities for the process or by applying customised engineering solutions. Notable examples of the various facilitating technologies DOMINION uses are those related to sustainability and digitalisation. The first ones that are noteworthy are: systems for optimising consumption, routes and networks, eco-efficient design, sustainable construction, impact assessment, predictive and preventive maintenance and waste management and transformation. Other lesser used technologies include: different sensor and algorithm-based technologies, which serve as the basis for the aforementioned technologies. All of the above results in more efficient processes, with sustainability forming a critical aspect of this improvement



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2.2 DOMINION activities: optimising the positive impact

DOMINION has the capacity to create a beneficial and differential impact through its range of activities, designed to provide efficiency and sustainability through the global supply of multi-technical services, the execution of projects involving the use of specialist engineering.

DOMINION's different areas work together to design and offer its customers a range of services and solutions that, in addition to helping them with the transformations described above, maximise and significantly enhance the achievement of the Sustainable Development Goals.

DOMINION performs its operations by means of **two major groups of activities, Services and 360 Projects, together with a third segment, Holdings in Infrastructures**, which includes DOMINION's temporary holdings in some of the infrastructures developed.



Sustainable Services



360 Projects



Holdings in Infrastructures

Sustainable Services:

It provides an extremely wide range of services, which are constantly evolving. As a general rule, they are characterised for being focused on providing added value by means of comprehensive management of the customer's specific business processes, which include long-term agreements and relevant improvement commitments. DOMINION distinguishes them as three categories:

- **Industrial sustainability services**, focused on providing a comprehensive response to requirements at their customers' industrial plants with a 360 vision of the various requirements, and a clear focus on improving both efficiency and sustainability. By way of example, it is worth noting the environmental services designed to manage waste in different industries, energy efficiency services and emission prevention and control services, carrying out sustainable design and maintenance activities for buildings and facilities, as well as improving production process sustainability. Other examples are the optimisation services of the internal logistics chain of industries, or renewable energy services, operating and maintaining power generation plants predictively, preventively and correctively.
- **Intelligent infrastructure services**, the purpose of which is to support customers in deploying and maintaining extended infrastructures, whether telecommunications, electricity or other types of infrastructure, and one of the key factors contributing to efficiency and sustainability is the appropriate management of the data generated in the different processes. Examples include electrification services (actions that allow for more efficient transmission and distribution networks, enabling the electrification process and the arrival of renewable energy, including deployment services, loss control, network design, maintenance, electric chargers, smart meters, etc.), a wide range of services designed to guarantee society with better access to mobile and fibre communications, as well as companies' access to cutting-edge communication systems that help avoid unnecessary travel, and the provision of cutting-edge solutions for local and national education systems.

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- **B2B2C Commercial Services**, focused on helping customers to become more efficient and sustainable with their business processes, providing assistance in their logistics, wholesale and retail chain management processes. This service offer includes the Phone House retail chain, which offers end customers a one-stop-shop philosophy (omni-channel, multi-brand and multi-service) aimed towards building a long-term relationship based on trust. DOMINION also contributes to developing renewable energies, combating climate change and reusing resources in a circular economy by offering self-consumption solutions, renewable energy contracts, trading used mobile phones and repairing them and managing waste.

360 Projects

“One-off” projects are designed and implemented in this segment which provide solutions to the specific requirements of customers and communities where sustainability is a pivotal factor, both with regards the purpose of the project and the considerations taken into account during the design and implementation of the project in question. The projects implemented vary based on the specific requirements identified at each specific moment, but the goal of achieving a beneficial sustainability effect is a factor that they all share in common:

- **Projects to develop energy transition infrastructures**, such as photovoltaic, wind, biomass or electricity transmission plants, which are used to develop a country’s renewable energy generation capacity and transport this energy to consumption centres to enable low-emission electrification.
- **Technological equipment projects for hospitals**, focused on providing public health systems with state-of-the-art medical technology and efficient systems and facilities that provide the local community access to quality healthcare.
- **Sustainable agriculture projects**, focused on efficient and sustainable water management such that the economic development of an agricultural community can be made compatible with existing ecosystems and biodiversity.

- **Climate change adaptation projects** for communities in areas that are prone to flooding caused by rainfall or potentially affected by tsunamis, with the development of meteorological prevention systems and early warning solutions for the community.

These projects can be conducted in a wide range of sectors and geographical areas, the key and differentiating factor being the capacity to manage a complete project, from beginning to end, which the company calls 360 vision. DOMINION manages these projects in a comprehensive manner, analysing the social and environmental implications, technological design, engineering, due diligence process with the supply chain, the procurement of equipment, the implementation, securing financing, subsequent maintenance, etc.

Holdings in Infrastructures:

This includes those activities involving creating energy in renewable infrastructures (energy creation) and the profitability of investments consisting of concessions in infrastructure projects. The main features of these activities are a need for investment in fixed assets, typically financed with “Project finance” and with the intention of rotating these assets on the balance sheet.

Brand Policy:

For most of the activities mentioned above, DOMINION uses its main brand “DOMINION”, duly registered in the main markets where the company operates, although, in specific cases, different brands are used, exclusively for commercial reasons and typically in the B2B2C Commercial Services field.

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2.3 Geographical markets in which is operates

DOMINION operates in many countries, which not only represents a major strategic advantage for its customers, but also provides broad diversification that substantially limits the risks that could arise as a result of high concentration and increases its capacity to have a beneficial impact on society.

The key factors behind DOMINION's sustained international expansion are the quality of the work it has carried out over its more than 20 years of history, which has led to many clients requesting DOMINION's assistance in their own expansion process, as well as the ongoing pursuit of new opportunities in terms of profitable projects and infrastructures which have a beneficial effect, and DOMINION's highly skilled teams, equipped to satisfactorily implement these projects in a wide range of different countries.

DOMINION's success in assisting its customers to expand on an international scope has meant that DOMINION has been able to expand its high sustainability standards to new countries, exporting its criteria with regards to safety at the workplace, respect for human rights, diligence in the supply chain, etc. when executing services in these fields.

In a similar fashion, but with regards to projects, the wide array of customers has resulted in the creation of a stringent in-house diligence process with regards to assessing and executing projects. This is generally based on internationally recognised standards, such as the IFC Performance Standards, of the World Bank.



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The way in which it maintains its presence is different in each country and changes over time. DOMINION has no manufacturing facilities which are replicated in each country, but rather, in each case, offers a different range of services and solutions, based on the customer's requirements and opportunities to create a positive sustainable effect.

Regarding Industrial Sustainability Services focused on their customers' plants, the activities are mainly carried out at the customer's facilities, while the various services are sometimes provided with the support of a warehouse for spare parts or required materials. Geographically, these services are mainly provided in Europe, Latin America, the United States, the Persian Gulf and Australia.

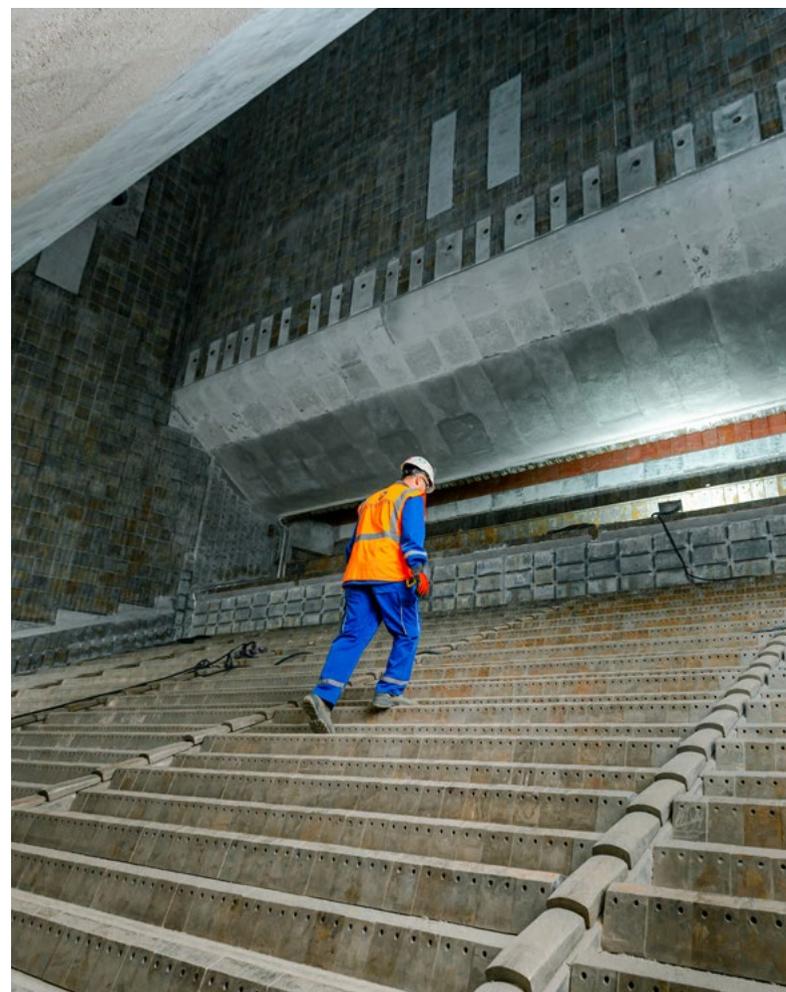
In the case of Intelligent Infrastructures Services for the telecommunications, electricity and other sectors, this activity is conducted in the company's own offices and in third party facilities, which can be private homes (installations or management of malfunctions), outdoors or at customer's premises, with the support of a warehouse for the replacement of parts, using materials that are the customer's property in many cases. Geographically, this activity is currently mainly conducted in Spain, Germany, and various Latin American countries.

In the case of B2B2C Commercial Services, which cover a multi-channel concept, activities are provided in own the company's own offices and warehouses, and in cases involving retail shops, these can be own properties or franchised stores. This activity is currently only performed in Spain.

In terms of energy transformation 360 projects, these can arise in practically any country around the world, according to the various opportunities identified in terms of being able to execute a profitable project, which has a beneficial effect in terms of sustainability and that is responsible, i.e. there are guarantees that DOMINION's stringent standards are met in the entire value chain for these projects to be approved and executed. In these cases, DOMINION has the required structure to execute the project at the destination, which essentially consists of offices and a team of highly qualified professionals,

who work on the project during the design and implementation stages, as well as any applicable operation and maintenance stages. Permanent offices are established in those countries with significant repeatability or coincidence of services, as is the case of Europe, USA and some Latin American countries.

Section 5 lists the countries where DOMINION had staff at the end of 2023.



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2.4 Financial evolution in 2023 and factors and trends that could affect future progress

DOMINION started out in 1999 in the telecommunications sector, an area characterised by deflation in sale prices, high efficiency requirements (greater speed, greater quantity, cheaper) and considerable pressure on operating costs. With a track record of more than 20 years and a stable and committed team, the Company has been able to overcome a number of crises and to develop extensive specific knowledge in a number of sectors. Its strategic focus on technology and sustainability sets it in optimal stance to take advantage of the opportunities that these trends will bring and, in doing so, to bring about a beneficial effect on society.

DOMINION has identified a series of technological, geopolitical and sustainability-related mega-trends, described in point 2.1, on the basis of which DOMINION proposes three fundamental transitions that affect its environment and on the basis of which the company must reshape itself:

- **The energy transition:** resulting in increasing electrification and progress towards the renewable generation.
- **The industrial transition:** focused on two core aspects: process automation and the increasing inclusion of sustainability criteria therein.
- **The digital transition:** focused on connectivity and decision-making based on an ever-increasing amount of data.

As explained in section 2.1, DOMINION believes that these three transitions are merging into one major transition towards a more efficient and sustainable world and that it is in a privileged position to facilitate these transformations for its clients, through its range of services and projects specifically developed to this end.

In terms of financial year 2023, and despite the war unrest in Ukraine and Gaza and the substantial and irreparable human losses, the economic-financial situation has been relatively strong. The anticipated economic downturn proved to be less than expected, with positive GDP growth rates, and inflationary pressures eased, with energy prices falling. However, interest rates did not fall, although their growth has eased off. For DOMINION, performance has been positive in both Services and Projects, as explained in the Management Report, which forms part of the 2023 Annual Financial Statements.

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2.5 Sustainability DOMINION's Strategy and Culture

DOMINION's mission is to help its customers introduce more efficient and sustainable business process. DOMINION strives to position itself as a leader that can facilitate the process that is called for to move industry and society towards sustainability-based models. Companies, institutions and communities require help with this transformation process and DOMINION will be present, providing services, implementing projects and operating energy transition infrastructures that will ensure that its customers become increasingly competitive and sustainable.

To execute its mission and vision, DOMINION prepares multi-annual Strategy Plans which provides all its stakeholders with the details of the goals and tools that will be involved in achieving the targets set out. Economic and financial factors are certainly key issues addressed in these plans, but equal importance is given to addressing other strategic issues such as diversification, commitment to technological vitality, decisions as to which sectors to operate in and the role they must play in each sector, and the framework for relations with everyone who forms a part of DOMINION and also with other stakeholders, with a view towards achieving the company's goals.



Sustainability's Role in DOMINION's Strategy

Sustainability has always played an important role in DOMINION's different Strategy Plans, but it gained more relevance when the 2019-2023 Plan was published, in which it formed an inherent part of the Company's mission with the following rewording: DOMINION helps its customers to be more efficient and sustainable. DOMINION achieves its business goals by implementing a strategy that combines organic and inorganic growth and the search for profitability; all in the context of its activities being firmly focused on sustainability, with the goal of positioning itself as the leading player in bringing about the necessary transformation of companies and society to achieve a more sustainable world.

Besides setting new financial targets, the new 2023-2026 Strategic Plan has further emphasised the importance of sustainability as a key factor in defining the range of services and solutions that DOMINION offers to its clients, underlining DOMINION's commitment to focus on activities with a significant beneficial impact.

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DOMINION's Culture:

The foundation of any Strategy Plan;
The primary driving force towards Sustainability

Culture defines an organisation's identity and influences its decisions. This is the foundation on which DOMINION bases its Strategic Plans and constitutes the backbone that holds it all in place when navigating the seas of uncertainty.

Both the 2019-2023 Plan and the new 2023-2026 Plan address how to strengthen this Culture. In particular, they address how to make sure that different important sustainability-related issues are not just one-off goals, but rather become deeply rooted in the organisation's values: emphasis must be placed on activities that yield efficiency and sustainability, maximising beneficial effects on the environment, respect for people and Human Rights, safety at the workplace and respect for ethical standards in business.

DOMINION's culture is currently based on a set of firm foundations that have become ingrained amongst everyone making up the company:

1. Continuous improvement of in-house processes and those of their customers in order help achieve management that is gradually more digitalised and efficient, being a benchmark with regards to quality, technology, innovation, design and service.
2. Respecting the environment, taking actions to minimise any impact and having a positive footprint, whilst promoting the circular economy.
3. Being transparent with all of its actions, committed to management and governance excellence and adhering to the most stringent standards.
4. Encouraging the responsibility and integrity of individuals in their commitment to work well done.
5. Encouraging participation, involvement and teamwork in a pleasant and safe environment.
6. Being respectful to people, encouraging their capacity for initiative, creativity and innovation, and being committed to equality and combating all types of discrimination.
7. Entrepreneurship and driving autonomy, flexibility and decentralisation.
8. Being committed to sustainability and creating value for those who form a part of DOMINION, as well as customers.

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2.6 Sustainability strategy

As explained in the previous sections, DOMINION's Strategic Plan identifies sustainability as a key factor of the company's future, which is why it has a specific Sustainability Strategy that aims to address the challenge of minimising environmental impact while maximising personnel development and the beneficial effect on the environment and the communities in which it operates. This Sustainability Strategy consists of two main pillars:

DOING

This is most closely related to DOMINION's mission to help its customers to become more efficient and sustainable, assisting companies and communities in their transformation to Sustainability, with it being clear that all DOMINION's activities work towards this goal, having beneficial effects on the environment and society in general.

BEING

Maintaining and strengthening DOMINION's sustainable character, ensuring that it maximises its beneficial effect on relationships with stakeholders and that it reduces or eradicates any negative effect or risk, with special emphasis on respect for Human Rights, occupational safety, diversity, risks arising from Climate Change, respect for business ethics, the incorporation of sustainability in Governance and reducing DOMINION's footprint, ensuring that the net positive effect is maintained, with appropriate progress made towards achieving decarbonisation. This is all in line with the Sustainable Development Goals (SDGs) framework.

Both pillars are united by a commitment to transparently disclose to the company all of the efforts made by DOMINION in this area, with a rigorous, certifiable and verified Non-Financial Information, disclosed both through the legally established channels and others recognised by the Company (CDP, S&P, Ecovadis, etc.). DOMINION is also committed to actively taking part in various initiatives which seek to raise sustainability awareness, such as the Global Compact, which the company is party to, the EU Diversity Charter, which three new DOMINION companies and countries have joined, and Operation Clean Sweep (a global initiative by the plastics industry to prevent plastic particle pollution).

This Sustainability Strategy consists of 8 basic pillars that sometimes combine aspects of “Doing- and “Being” and others only “Being” and which, in turn, are related to different specific actions. The principles are as follows:

- **Emissions reduction:** Reducing climate change by helping customers to adopt more efficient processes and thereby reduce their emissions while acquiring and developing internal footprint reduction commitments, such as external footprint certification and setting science-based targets (SBTi). Related to [SDG 7, 9, 11 and 13](#).
- **Renewable energy:** to be a major player in the development of renewable energy generation infrastructures while moving towards 100% use of renewable energy at their own facilities. Related to [SDG 7 and 13](#).
- **Circular economy:** to provide global and innovative solutions for waste assessment and management, also helping to extend the useful life of customers’ facilities, while internally encouraging recycling at all our own facilities, limiting the use of raw materials and the water footprint. Related to [SDG 6 and 12](#).

- **Promoting human rights:** to be a reliable and proactive partner for clients in respecting human rights and complying with the principles of the Global Compact in all our projects, and to focus on activities that have a significant beneficial effect. Related to [SDG 3, 4, 5, 8, 16 and 17](#).
- **Equality, diversity and talent:** to be a reliable and proactive partner with regards to equality, diversity and respect for a reasonable wage, understanding talent and diversity as key factors in the future of corporate sustainability, carrying out internal awareness campaigns and other related actions. Related to [SDG 4, 5 and 8](#).
- **Workplace safety:** to be a reliable and proactive partner with regards to workplace safety, performing internal awareness-raising and training campaigns and developing specific workplace well-being policies and programmes. Related to [SDG 3](#).
- **Ethical and governance framework:** Ethical culture is a key factor in DOMINION’s service and project offer, committed to zero tolerance of corruption that extends across the entire organisation and supply chain.
- **Supply chain:** to be a partner with a reliable and responsible supply chain, which applies sustainability criteria in its supplier certification and audits. Related to [SDG 8, 12 y 13](#).

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Maximising the amount of sustainable activities

As explained previously, DOMINION's purpose is to help its customers become gradually more efficient and sustainable whilst also striving for their services and projects to have a beneficial effect on society.

Although it is difficult to objectively determine in which cases activities can be considered sustainable, DOMINION seeks to increase the proportion of its activities that fall within the scope of "Doing Sustainability". In this respect, the EU Taxonomy is one of the benchmarks that DOMINION monitors, particularly with regard to revenues (the Taxonomy data are described in section 4.3.).

Sustainable Financing

In financial year 2022, DOMINION renewed a syndicated loan, associating it to sustainable criteria, whereby the cost of the loan is linked to achieving various of the company's sustainability goals.

Communication Actions

In 2023, significant communication efforts were made to disclose the Sustainability Strategy:

- **Website:** the content on the corporate website and subpages in Spanish and English was updated, with a total of **11.773 visits** received over the course of the year.

- **Intranet (The Hub):** disclosure of relevant information on the **Sustainability Strategy** and the various related company policies, on the ethical framework governing DOMINION's actions and on the IT security measures that all employees must be aware of and apply.
- **Social networks:** continuous disclosure on Twitter and LinkedIn reaching more than **170,000 organic impressions** with the 42 sustainability-related content items.
- **Media:** taking part in the round table organised by **Investment Strategies:** "Spanish companies and Sustainable Development Goals."
- **DOMINION University:** development of training initiatives designed to raise awareness of **DOMINION's policies in sustainability.**
- **Climate Week:** in-house and external campaign coinciding with the Day Against Climate Change. The creation of an **internal site**, which received **more than 1,000 visits** from employees, containing our sustainability strategy and 17 videos with testimonials from the team about our sustainability-related Being and Doing initiatives.
- **Health and Safety:** the creation of new content for the **internal Zero Accidents site**, which received **2,641 visits**. A survey was sent to employees with almost **2,300 responses** received with **97% of employees** stating that they identified with the prevention culture and gave it a 4.5/5 rating. A video was shared externally for the International Health and Safety at Work Day, which received more than **5,000 views**.
- **Diversity:** updating of the **internal site** which received **3,682 visits** by the end of 2023. The creation of **4 in-house and external campaigns** to coincide with Women's Day, Pride Month and European Diversity Month. Currently "diversity" is one of the 4 concepts that most employees select to define DOMINION.

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Commitment to sustainable development / SDG

DOMINION pursues a Sustainability Strategy focused on Doing and Being. The main goal of this strategy is to support its customers to be more efficient and sustainable whilst also achieving the most beneficial impact possible, playing a key role in the development and progress of the Company. As a member of the UN Global Compact, DOMINION understands that one of the best ways to compare and communicate this beneficial impact is to correlate its in-house and external activities with the SDGs, having identified 10 priority SDGs that it has a particular impact on:

SDG 3 Good health and well-being:

- Business activities: the creation of state-of-the-art hospital infrastructures that bring health care closer to communities.
- Zero Accident Commitment for employees and subcontractors
- Internal awareness campaigns, training and development of specific policies
- WellDOM welfare programme
- Investment in specific technologies to reduce risks
- Digital control of subcontractors

SDG 4 Quality education:

- Business Activities: technological equipment projects for educational systems
- Collaboration with universities and vocational training colleges.
- Social projects: Education is the backbone of the philanthropic projects that DOMINION supports
- Social projects aimed towards promoting and providing education on wildlife coexistence and the need for community development
- BQUO Project for open innovation and talent development in the Community

SDG 5 Gender equality:

- Equality Plan
- Participated in the Diversity Charter in different countries (Spain, Poland, Italy, Germany, Slovakia, Portugal and France).
- Joined REDI (Business Network for Diversity and LGBTI Inclusion).
- Joined the 'STEAM Alliance for female talent. Girls on a Scientific Footing.'
- In-house campaigns for multiculturalism, integration and zero tolerance to discrimination.
- Social projects geared towards reducing the reasons why girls and adolescents drop out of school

SDG 6 Clean water and sanitation:

- Business activities: recovery of contaminated water using own technology
- Office and warehouse manual to rationalise water use

SDG 7 Affordable and clean energy:

- Business activities: deployment of renewable energy generation infrastructures with comprehensive coverage of the entire development cycle
- Business activities: self-consumption solutions
- Commitment to using renewable energy at their own facilities and replacing lighting fixtures and other savings initiatives.
- Increase in employee participation in renewable energy projects

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SDG 9 Industry, innovation and infrastructure:

- Business activities: improved industrial process efficiency
- Business activities: digital transformation of companies and institutions
- BQUO initiative to speed up sustainability-related technological projects
- Active participation in R&D&I projects for the development of technologies and products

SDG 12 Responsible consumption and production:

- Business activities: recovery of petrochemical waste with recycling rates in excess of 98%.
- Business activities: recovery of contaminated water using own technology
- Business activities: mobile phone recycling and preparation for reuse
- In-house manual on responsible management of offices and facilities



SDG 13 Climate action:

- Business activities: development, maintenance and repair of customer facilities to render them more sustainable and reduce emissions
- Business activities: deployment of electric vehicle charging facilities
- Business activities: demolition of obsolete tall structures and the design and construction of more sustainable solutions
- Progress towards an electrified fleet and in-house campaigns to reduce journeys and in itinere footprint.
- Measurable emission reduction targets: Science Based Targets
- Climatic strategy under the TCFD (Task Force on Climate-related Financial Disclosures) standard
- Joining the Operation Clean Sweep (OCS) project of ANAIP (Spanish Association of Plastic Converters)
- In-house campaign “Week Against Climate Change” to promote good practices among employees

SDG 16 Peace, justice and strong institutions:

- Zero tolerance to corruption
- Constantly updated Criminal Defence System
- ISO 37001 anti-bribery
- ISO 27001 on information security
- Corporate monitoring of sanctioned countries

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2.7 Sustainability Strategy Compliance and Progress Balance

The progress made in 2023 has been important for all the issues set out in the Sustainability Strategy, and a number of major initiatives have been put in place that will see even more progress made in 2024.

The most important progress is detailed below. It must be noted that these initiatives are explained in greater detail in different parts of this document:

DOING | Further elaborating on the types of sustainable activities

- Taxonomy results: (eligibility) 61.4% of total revenue and 62.4% of the CapEx, (alignment) 18.6% and 17.2%.
- The level of internal awareness in searching for alternatives by which to improve the beneficial effect.

BEING | People at the forefront: putting them at the forefront when taking decisions and ensuring respect for Human Rights, both for those people who make up DOMINION and those who form part of the communities it interacts with, as well as people connected to the supply chain.

- Progress with diversity KPIs, creating actions and raising awareness among all DOMINION personnel.
- Analytical management of data accompanying the business in strategic decisions.
- Caring for people by means of welfare schemes (WellDOM).
- Social Action projects which have an extremely beneficial effect and which are related to SDGs.
- Using ESIA's to adequately monitor respect for human rights and the environment in 360° projects.

BEING | A positive footprint: moving towards decarbonisation

- Certificate 14064 obtained relating to scopes 1 and 2.
- Extension of the number of scope 3 categories reported.
- Entered into an SBT (Science Based Targets) commitment. The targets are currently being established.
- Renewable energy procurement increase; an initiative that will be put in place throughout DOMINION from 2024.
- Training and awareness-raising in sustainability.

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BEING | Sustainable governance

- The use of sustainability factors and risks in the variable remuneration of DOMINION's directors
- New progress with the project for the prevention of criminal offences.
- Certificate ISO37001(anti-bribery) obtained for 360 activity.
- Certificate ISO 27001(IT security) obtained and reinforcement of cybersecurity.
- Development of tools to review ESG risks in major projects.
- Training in the prevention of various crimes (corruption, competition, money-laundering, etc.).
- Training in data protection.

BEING | Prioritising health at the workplace: making progress towards "zero accidents."

- Improvement of the strategic health and safety plan to protect people, with specific H&S campaigns developed.
- Expansion of the H&S Hub.
- Implementation of H&S-specific schemes: "Stop Work", "Buddy Partner", "Zero Tolerance (alcohol and drugs)" and "Line of Fire".

BEING | Extending the "DOMINION footprint" to the supply chain

- Progress in certification processes, Go/No Go criteria, definition of critical suppliers and audits.
- Training for the creation of a sustainable supply chain.

BEING | A comprehensive perspective of Climate Change

- Third-party verified assessment of the climate risk relating to DOMINION activities aligned to the EU Taxonomy.

- Progress made in adopting the recommendations made by the Task Force on Climate-Related Financial Disclosures (TCFD).
- During 2023, DOMINION's efforts have been increasingly acknowledged in DOMINION's main sustainability ratings.

Evolution of the Main KPIs

As part of its Sustainability Strategy, Dominion has established a series of key indicators or KPIs, whose evolution is closely monitored:

MAIN KPIs		2020	2021	2022	2023	Objetivo 2025
THE ENVIRONMENT	A reduction in the intensity of the carbon footprint (scopes 1 and 2)*	11,8	8,15	8,69	9,4	-30%/2020
THE ENVIRONMENT	Positive vs. carbon footprint (scopes 1 and 2)	>100%	>100%	>100%	>100%	100%
DIVERSITY AND TALENT	Pay equity in DOMINION as a whole**	1,06	1,03	1,05	1,06	≈1
DIVERSITY AND TALENT	A higher ratio of women /total management to women/total headcount**	≈0%	42%	42%	59%	Higher than 45%
DIVERSITY AND TALENT	Projects relating to diversity awareness ***	1	5	12	12	>10 per annum
OCCUPATIONAL HEALTH & SAFETY	Reduction of the Frequency Rate	12,9	11,2	10,53	9,74	<7
SUPPLY CHAIN	% of major suppliers approved under sustainability criteria	20%	30%	35%	50%	100%
GOVERNANCE AND ETHICAL MANAGEMENT	% of women on the Board	17%	20%	27%	27%	40%
GOVERNANCE AND ETHICAL MANAGEMENT	% of Management Team members (directors and managers) trained in sustainability and in corruption risk prevention	40%	50%	60%	80%	100%
GOVERNANCE AND ETHICAL MANAGEMENT	% Management Committee with sustainability/ risk-related goals ****	0%	0%	100%	100%	100%
GOVERNANCE AND ETHICAL MANAGEMENT	% of independent members	33%	50%	45%	55%	50%

* ver apartado 4.2.1. Intensidad como TnCO2/M€ facturación

** ver apartado 5.1. y 5.4.

*** proyectos internos de diversidad

**** Hace referencia al Comité de ADDRESS operacional, no al Comité de ADDRESS Corporativo

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3.1 Sustainability Governance

Sustainability at DOMINION is governed by two committees that report directly to the Board of.

On the one hand, the **Sustainability Committee** is responsible for:

- Leading DOMINION’s strategy in this field, identifying and providing guidance on the policies, regulations and commitments that must be taken into account for the entire group, overseeing that the company’s environmental and social procedures are in line with the established strategy and policies.
- Ensuring that the Sustainability Strategy is in line with DOMINION’s strategy and with the best practices in the sector, as well as ensuring they are reported in the proper manner to the different stakeholders.

Also, the **Audit and Compliance Committee** is responsible for:

- Regularly reviewing the efficiency of in-house control systems and non-financial risk management.
- Supervising and assessing the preparation process, the integrity and the reporting to the market of regulated non-financial information, reviewing compliance with the regulatory requirements, proper delimitation of the scope of consolidation and correct application of accounting policies, as well as submitting its reports to the Board of Directors.
- Providing assistance to the Board in appropriately identifying and supervising related risks and in-house rules of conduct established to prevent or mitigate risks, while ensuring that corporate culture is in line with and evolves in accordance with the established strategy.
- Supervising internal and audit services.



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Both Committees meet as required. The Audit and Compliance Committee performed this at least once every quarter and the Sustainability Committee at least once every year.

The main factors addressed with the Committees in 2023 were the monitoring of the Sustainability Strategy, the approval of the Non-Financial Information Statement and analysis of the information received from the various Stakeholders.

The Non-Financial Information Statement (NFS) is the basic Sustainability reporting document, also serving as the Sustainability Report. It is subject to third-party verification and must be reviewed and passed by the General Shareholders' Meeting, as required by Law 11/2018. Shareholders are entitled to express their opinion regarding the initiatives and performance set out in the document. On 26 April 2023, the General Shareholders' Meeting passed the report for 2022 with 100% of the attending capital voting in favour.

The NFS adheres to Law 11/2018 and the CNMV guide. Both the Sustainability Committee and the Audit and Control Committee are already working on adapting to the new Corporate Sustainability Reporting Directive (CSRD) and the new reporting standards that arise from it (ESRS). In addition to this, the Audit and Compliance Committee verifies that the reported information is consistent with other legally required documents submitted together with the Consolidated Annual Financial Statements, such as the Annual Corporate Governance Report (ACGR) and the Director's Report.

Corporate Risk, Compliance and Sustainability Management is the department that carries out all the organisation and promotion of compliance with the initiatives and commitments set out in the Sustainability Strategy. Its goal in this area is to maximise the beneficial effect of DOMINION's activities, within the framework of the established strategy, whilst also making sure that sustainability-related risks are included in DOMINION's comprehensive risk management strategy and that these are managed accordingly. This Management reports directly to the two aforementioned Committees, to DOMINION's Chief Executive Officer and to the General Manager and is part of the Corporate Management Committee.

Each business Division has their own dedicated sustainability teams which implement and monitor the specific initiatives set out in the Sustainability Strategy. The Sustainability officials for the businesses and Corporate Management Risks, Compliance and Sustainability meet on a regular basis, coordinating the strategy to be pursued and the projects that are underway.



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3.2 Stakeholders

DOMINION maintains constant, open contact with its stakeholders, with these considered as those people and organisations who are either directly or indirectly affected by the company's activities: employees, customers, local communities, suppliers and subcontractors, public administration and regulatory bodies, financiers, investors and analysts.

In their dealings with all of the above, DOMINION employs various communication channels, each adapted to each specific case, which the company makes use of in order to ascertain their requirements and expectations. The Sustainability Committee is responsible for overseeing identification and responding to these demands, so as to facilitate creating shared value and long-term relationships.

STAKEHOLDER	MEANS OF COMMUNICATION
Employees	<ul style="list-style-type: none"> • DOMINION The Hub: intranet • Corporate emails • DOMINION stories: webinars • Corporate Website • Employee Website • Social Networks • Awareness campaigns and projects • Signage • CEO Talks: annual CEO talk • Ethics and anti-harassment channel • Onboarding Programme • Various types of questionnaires
Customers	<ul style="list-style-type: none"> • Non-Financial Information Statement • Regular communications • Corporate Website • Social Networks • Consolidated annual and half-yearly financial statements • Trade fairs • Email • Ethics and anti-harassment channel

STAKEHOLDER	MEANS OF COMMUNICATION
Local communities / social environment	<ul style="list-style-type: none"> • Social projects • Non-Financial Information Statement • Corporate Website • Social Networks • ESIA (Environmental and Social Impact Assessments)
Suppliers and Subcontractors	<ul style="list-style-type: none"> • Supplier code of conduct and questionnaire • Audits • Email • Sector congresses and trade fairs • Corporate Website • Social Networks • Ethics and anti-harassment channel
Public administrations and regulators	<ul style="list-style-type: none"> • Official communications • EINF, Director's Report, Annual Financial Statements, etc. • Corporate Website • Social Networks
Investors and Analysts	<ul style="list-style-type: none"> • General Shareholders' Meeting • EINF, Director's Report, Annual Financial Statements, etc. • Corporate Website • Social Networks • Regular meetings and contacts
Financiers	<ul style="list-style-type: none"> • EINF, Director's Report, Annual Financial Statements, etc. • Corporate Website • Social Networks • Regular meetings and contacts
Partners	<ul style="list-style-type: none"> • EINF, Director's Report, Annual Financial Statements, etc. • Corporate Website • Social Networks • Sector trade fairs and conferences
Trade unions	<ul style="list-style-type: none"> • EINF, Director's Report, Annual Financial Statements, etc. • Corporate Website • Social Networks • Official communications • Regular communications

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3.3 Materiality Analysis

Materiality Analysis

Identifying the material factors related to sustainability is a process that is driven by the Board of Directors, through the Sustainability Committee, which allows DOMINION to identify the most relevant sustainability-related aspects, both for the different stakeholders and for the company's management team.

DOMINION regularly updates this analysis and, to this end, on this occasion, has entrusted an external expert who has developed a method which combines personal interviews with surveys, comparisons with peers and sectoral analysis following SASBI recommendations and taking account of the specificities of the company and its business model, the various services and solutions it provides and the different sectors it operates in, analysing the social, environmental and governance impact.

The result of material issues, prioritised by relevance, is as follows:

RELEVANT FACTORS	
1	Service quality and customer focus.
2	Personnel health and safety
3	Ethics and compliance
4	Employee Rights
5	Talent Management
6	Climate change mitigation and adaptation
7	Human rights and social welfare
8	Supply-chain Management
9	Data security (data protection and cybersecurity)
10	Good Governance
11	Sustainable energy management
12	Circular economy
13	Equality, diversity and inclusion
14	Sustainable Financing
15	Innovation and digital transformation
16	Regulatory context
17	Waste Management
18	Biodiversity
19	Pollution prevention and control
20	Water and waste water management

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The main material issues and their relationship to the SDGs are explained in more detail below:

	SUBJECT	RELATED SDGS
1	Service quality and customer focus.	9. Industry, innovation and infrastructure; 11. Sustainable cities and communities
2	Personnel health and safety	3. Good health and well-being; 8. Decent work and economic growth
3	Ethics and compliance	16. Peace, justice and strong institutions
4	Employee Rights	5. Gender equality; 8. Decent work and economic growth
5	Talent Management	4. Quality education; 8. Decent work and economic growth
6	Climate change mitigation and adaptation	13. Climate Action
7	Human rights and social welfare	5. Gender equality; 10. Reduction of inequality
8	Supply-chain Management	8. Decent work and economic growth; 17. Alliances to Achieve Goals
9	Data security (data protection and cybersecurity)	9. Industry, innovation and infrastructure; 16. Peace, justice and strong institutions

Integrating material issues into the risk management system

DOMINION includes the materiality analysis result in its corporate risk management, where it forms part of the risk identification process along with other sources, as explained in section 3.4 below.

Double Materiality Analysis

To be ready for the new applicable regulations under the new CSRD (Corporate Sustainability Reporting Directive) and the new ESRS (European Sustainability Reporting Standards), DOMINION is currently concluding a dual materiality analysis to supplement the existing one in 2024.

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3.4 Corporate Governance

Dominion is a global company formed by a group of subsidiaries coming under the parent company, Global Dominion Access, S.A., the latter being listed on the Spanish securities market. The Annual Consolidated Financial Statements appropriately identify the different subsidiaries and the relationship between them.

DOMINION has a corporate governance system based on applicable law and international standards, designed to ensure that the company is managed in the best interest of its shareholders, including minority shareholders, and other relevant stakeholders, by means of an appropriate system of balance sheets and audits that allows the Board of Directors to exercise effective control.

Transparency and efficiency are the hallmarks of a system that inspires confidence, a system that is directed at striking a balance between the demands and needs of the different stakeholders. The Company considers it a priority to implement the principles of corporate governance, not only to boost the confidence of investors and other stakeholders, as has been explained, but also to improve financial profitability and to maintain sustained value growth over time.

Specifically, and as indicated in the Annual Corporate Governance Report (A.C.G.R) and the Annual Directors' Remuneration Report (D.R.R), which the company publishes together with its Consolidated Annual Financial Statements, DOMINION constantly seeks to adapt its governance and adopt all the recommendations set out in the Code of Good Governance for Listed Companies, published by the CNMV, as well as the best national and international practices in this area.

Governing bodies

The Company's principal governing bodies are the General Meeting of Shareholders, the Board of Directors and the Corporate Management Committee.

General Shareholders' Meeting and the right to vote at the meeting

Point A of the ACGR, a public document that forms part of the Consolidated Annual Financial Statements, provides details of the ownership structure, comprising a wide range of shareholders, with no shareholder controlling the Company and with an estimated floating capital of 52%.

DOMINION shares are single shares, in the sense that each share carries only one vote. There are no restrictions or limits in the Articles of Association with regard to any voting rights that shareholders may exercise. Nor do they contain any legal or statutory restrictions on share purchases or transfers.

DOMINION holds an Annual General Shareholders' Meeting, based on the requirements contemplated in the Corporate Enterprise Act (CEA). To guarantee and support shareholders' participation and information at General Shareholders' Meetings, especially with regards to minority shareholders, DOMINION has implemented a number of initiatives, such as the possibility of attending meetings online, as well as the creation of an online shareholders' forum.

13 issues were addressed at the 2022 General Shareholders' Meeting, with 11 of these passed with more than 90% of attending shareholders with voting rights in favour, and the remaining two resolutions passed with more than 81% of the votes cast in favour.

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Ownership Structure

The company regularly makes information public regarding shareholders with stakes of more than 3%.

At the time this report was drawn up, the shareholder structure is as follows:

- 15% ACEK Desarrollo y Gestión Industrial
- 6% D. Mikel Barandiaran Landin
- 6% D. Antonio María Pradera Jauregui
- 6% Indumenta Pueri
- 6% Corporación Financiera Alba
- 6% Elidoza Promoción de Empresas
- 4% Mahindra & Mahindra

The Board of Directors and its composition

The Board of Directors is the highest governing and representative body of the company, after the Shareholders' Meeting, and brings value to the company by operating following a policy of integrity and transparency. In order to do so, it is made up of a group of professionals with different backgrounds, experience and genders. In their selection, particularly in the case of independent members, they are selected on the basis of their knowledge, skills and experience DOMINION's area of activity, accounting and taxation, risk management, compliance with regulations and sustainability. DOMINION's curriculum vitae is available on DOMINION's website.

As specified in the Annual Corporate Governance Report (ACGR), DOMINION is managed by a 11-member Board of Directors. One of the members is an executive director, six are independent directors, three are proprietary directors and one is categorised as "other external" directors. The chairman is non-executive.

The directors shall hold their positions for a period of four years, and can be re-elected once or more times for the same period of time.

The appointment of directors shall terminate once the term has expired and the next Annual General Shareholders' Meeting, hereinafter AGM, is held or the legal term for the AGM where the approval of the previous year accounts shall take place has also expired.

Directors appointed by co-option shall fulfil their position until the first AGM is held after their appointment.

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Diversity on the Board of Directors

Consistent with its commitment to diversity and its gender representation goals, DOMINION has set itself the target of 40% female representation on the Board of Directors. This percentage was 27% at the end of 2023.

DOMINION's diversity policy seeks to instigate respect for the Law, equality and inclusion for our employees, and we have also implemented diversity considerations that apply specifically how the Company's Board of Directors is made up and how its members are appointed.

The Appointment and Remuneration Committee also seeks to ensure that candidates possess the qualifications and skills required for their positions, and also to ensure that the candidates selected will contribute to creating a diverse and balanced Board of Directors. In this respect, the Nomination and Remuneration Committee ensures that persons of both genders serve as members on the Board of Directors, thereby endeavouring to ensure that the percentage of women's participation does not decrease.

In 2022, Article 17 of the Board of Directors' Rules was amended and the basic function of setting a representation target for the least represented gender on the Board of Directors, and preparing guidelines on how to achieve this target, was expressly attributed to the company's Nomination and Remuneration Committee. The Appointment and Remuneration Committee has reached the conclusion that whenever vacancies occur, respective parties will be encouraged to promote the selection of female directors until the goal set out by the regulator is achieved.

Functioning of the Board of Directors and Performance Assessment

In line with good governance recommendations, the Board meets at appropriate intervals (six times), limits the number of members' mandates and places strong emphasis on achieving high attendance levels amongst its members by making online resources available to them.

To guarantee the quality and efficiency of its management, each year the Board of Directors assessed its performance internally and, at times, does so with the assistance of a third-party expert.

Remuneration of the Board of Directors

The company regularly, and publicly, discloses information relating to the remuneration of its Directors and CEO (in the Annual Directors' Remuneration Report (DRR), a public document that forms an integral part of the Consolidated Annual Financial Statements and is available on the company's website) as well as their stake in the company's share capital.

Thus, Directors' remuneration for their role as such should be sufficient to compensate their dedication, qualifications and responsibility, without compromising their independence.

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Directors' remuneration in exchange for their executive duties is based on the following principles:

- (i) Rewards with a comprehensive offer of monetary items that recognise and respect the diversity of their needs and expectations related to the professional environment, while at the same time serving as a communication tool for organisational goals and business goals.
- (ii) Recognising professional ability to create value in terms of their impact on the Group's results, as well as their skills and personal profile.
- (iii) Fostering a culture of commitment to the Group's goals, where both personal and team contribution is essential.
- (iv) Systematically assessing, on the basis of standard criteria, their professional development, performance results and degree of adaptation to the competences required from time to time.

Committees which answer to the Board of Directors

In exercising its duties, the Board of Directors is supported by three committees: Audit and Compliance Committee, Appointments and Remuneration Committee and Sustainability Committee. Its duties and structure are fully described in the ACGR and follow the recommendations of good governance with regard to its structure, chaired and with a majority of independent members.

The Corporate Management Committee. Remuneration

The Corporate Management Committee, which is made up to two members of DOMINION's senior management, is responsible for ensuring that the strategy established by the Board of Directors is transferred to DOMINION's daily activity and that this strategy plays a key part in DOMINION's decentralised management model.

At 31 December, 2023 the Corporate Management Committee consisted of the CEO, three business managers (one of whom also serves as General Manager) and six managers representing the corporate areas. On the above-mentioned date, the Corporate Management Committee team comprised 40% women.

Reporting to the business directors are different business units, all are managed with business philosophy, that is, with autonomy and accountability for their income statement. DOMINION's remuneration policy aims to guarantee that its performance is completely consistent with the company's strategy and, specifically, with the corporate governance, transparency and sustainability principles. To this end, since 2022, 10% of the variable remuneration is related to compliance with corporate risk and sustainability goals.

Relationship with the Auditor

The Note on Other Information on the Consolidated Annual Financial Statements contains information on fees for auditing services and other services rendered by the auditor of the Group's consolidated financial statements, PricewaterhouseCoopers, S.L., and by companies in the PwC network, as well as fees for work invoiced by the auditors of the annual financial statements of the companies included in the consolidation and by any organisations associated with them through control, common ownership or management.

The Audit and Compliance Committee's report on the independence of the external auditor is prepared on an annual basis. In this report, the Auditing Committee, which reports to the Board of Directors, issues its opinion regarding the independence of the external auditor for each financial year in relation to DOMINION, pursuant to the applicable legislation governing auditor independence.

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3.5 Risk Management

Risk Management en DOMINION

DOMINION is exposed to various risk factors arising from the sectors it operates in, the countries it operates in and events affecting the economy and society. Accordingly, the company manages these risks in an ongoing, systematic and preventive manner so as to reduce the likelihood of their occurrence and their potential impact in terms of business volume, profitability and reputation to acceptable levels.

The Board of Directors bears the ultimate responsibility for identifying and monitoring the risk management system and is assisted by the Audit and Compliance Committee for this task. The Chief Executive Officer and the management team are in charge of the day-to-day running and effective management of DOMINION's business and activities, who, in the ordinary execution of these duties, and via the various business units and organisational structures, identify and manage the different risks that affect the performance of DOMINION's activities.

Identification of risks

The identification process takes account of the risks that are detected in the different processes conducted in the company, such as the strategic analysis carried out by the main management boards of the company, when preparing the Strategic Plans, assessing a wide range of risks, both present and developing, related to business and resources, with a specific emphasis on Sustainability, the Criminal Defence system, in an ongoing adaptation process with the assistance of external experts, the materiality analysis described in Section 3.3, the analysis of the climate's effect on DOMINION's activities under current regulations and the project for the implementation of the European Taxonomy and the interviews the company regularly conducts with company managers

Risk Management and Prioritisation

In line with its risk policy, each risk event is classified (strategic, operational, compliance, reporting, etc.) and assessed on the basis of probability and impact criteria in order to prioritise them. Based on this, the Corporate Risk, Compliance and Sustainability Department draws up and proposes a list of risks that it updates on an ongoing basis, and to which end it establishes tolerance levels and mitigation and elimination targets, assigns responsibilities and closely monitors them, regularly reporting to the Corporate Management Committee, the Audit and Compliance Committee and the Board of Directors.

All the factors described in this section form a part of DOMINION's risk management system. Section E of the IAGC, a public document that forms a part of the Consolidated Annual Financial Statements and which can be consulted on DOMINION's website, expands on the information regarding DOMINION's risk management system.

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Explanation of the main corporate risks that affect DOMINION

RISK	PURPOSE
Risk of inadequate management of service contracts	Projects adequately managed, both in terms of customer satisfaction and control
Risk of mismanagement of 360 projects in the economic and sustainability field	Projects supported by suitable social and environmental diligence and executed efficiently.
Risk of bribery, corruption and anti-competitive practices	An organisation that is both appropriately trained and aware of a constantly updated Ethical Framework.
Risk related to data protection, consumer and regulatory risk	Respectful management of data and customer relations and appropriate monitoring of the regulations applicable to each activity.
ESG risk in the supply chain (Human Rights and Environmental)	An efficient supply chain in line with DOMINION's environmental and human rights requirements.
Insufficient ESG / climate change opportunity risk	Suitable management of climate change opportunities with regards to helping out customers mitigate and adapt to climate change.
Occupational safety-related risk (ORP)	An organisation that is made aware of and trained in occupational accident prevention
Risk of not managing talent: attracting and retaining human capital	A company capable of attracting and retaining suitable talent, with the skills and attitudes required to meet their goals.
Cybersecurity risk	An organisation that has the necessary IT security resources and is aware of and trained to prevent cyber attacks.
Risk of inflexibility in direct and structural costs	A company with the required flexibility to appropriately manage its expenses
Interest rate risk	A broad and diversified financing scheme, together with appropriate cash flow management

3.6 Ethical Framework

DOMINION is fully aware that in order to implement its strategy and make progress towards its goal of being recognized as a leading company in sustainability, it requires a strong ethical framework that meets the expectations called for by its different stakeholders, consisting of a strong corporate culture and values, as described above, and strong ethical management and compliance systems. The company has the necessary tools to ensure compliance with current legislation and a responsible relationship with its stakeholders.

This Ethical Framework has been in place at DOMINION since its incorporation and is deeply rooted in its values and culture, applying to all subsidiaries and the company expects all of its business partners to act in line with these principles and values. It is also fully consistent with its commitments to the Global Compact, the OECD Guidelines for Multinational Enterprises and the best practices disclosed by regulators and requested by specialist sustainability certifiers.

Being committed to ethics and doing the right thing at DOMINION is not an option. No business situation can ever warrant acting outside the law or in a manner that goes against ethical values and standards. The Company has a “zero tolerance” policy with regards to integrity and ethical misconduct and all DOMINION employees must uphold and advocate the values and principles set out therein.

Model for the Prevention of Criminal Offences

To prevent and appropriately address any compliance-related risks, DOMINION has a criminal offence prevention model in place, which is designed and implemented as part of DOMINION's Ethical Framework according to the best practices regarding this matter. The system is constantly reviewed, with the assistance of external experts, such that it remains relevant and able to prevent misconduct.

The main aspects of the model are set out below, which include different internal monitoring KPIs:

- **STRENGTHENING LEADERSHIP AND COMMITMENT.**
- **RISK ASSESSMENT.**
- **REVISING PROCEDURES AND CHECKS.**
- **TRAINING AND AWARENESS.**
- **MONITORING OF THE WHISTLEBLOWING CHANNEL.**
- **GOVERNANCE.**
- **PERFORMANCE ASSESSMENT.**

The Corporate Director of Risks, Compliance and Sustainability is responsible for the ongoing improvement and proper functioning of the system and reports to the Audit and Compliance Committee, which is responsible for overseeing the system. It submits a plan on an annual basis which includes the improvements and revisions to be applied, as well as envisaged reporting and training actions, providing regular progress reports, and, at the end of the year, providing the results of all of the actions taken.

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Risk Assessment

As part of the initial criminal risk assessment process, DOMINION conducts a comprehensive analysis, cross-referencing the types of offences that employees or related parties could commit, and which would potentially render DOMINION criminally liable, in relation to the various activities of the company. By means of this analysis, the criticality of the different risks can be established, thereby facilitating the design of suitable procedures and controls, as well as the effective allocation of resources. The main risks identified, which are included in the overall risk analysis framework of the company, are bribery, influence peddling, corruption, fraud, anti-competitive practices and infringements of workers' rights, consumers rights and privacy. To keep this analysis both relevant and effective, DOMINION regularly updates its risk assessment with the support of external experts.

Components of DOMINION's Ethical Framework

DOMINION's Ethical Framework constitutes the main representation of the controls the company has designed to prevent any identified violations. The Compliance Policy and the Code of Conduct are two key aspects that take pride of place above the various policies and procedures that make up DOMINION's Ethical Framework.

The Compliance policy establishes the following DOMINION's commitments with regard to compliance:

- Promoting a culture of integrity and respect for ethical standards and regulations that allows swift actions to be taken in the event of risks of non-compliance of these standards and regulations, and that takes account not only Dominion's interests but also the requirements and expectations of its stakeholders.
- Upholding conduct that complies with both ethical standards and regulations.
- Creating a joint compliance model and ensure that it is effectively implemented

- Establishing a zero-tolerance philosophy and avoiding any actions that go against the provisions of this Compliance Policy and the established in-house policies and procedures, applying disciplinary, corrective or penalty actions under current labour legislation, as necessary.
- Promoting the training and reporting of the Compliance model to company employees, including its directors - as well as third parties associated with the company, as applicable - so that they are familiar with and understand all the compliance regulations and commitments required to carry out their activities.
- Promoting internal reporting of any Compliance-related complaints.
- Continuously reviewing and updating the Compliance Programme to ensure it is in line with the best practices.

The Code of Conduct is a repository of ethical principles and rules of conduct that must govern the conduct of everyone associated with DOMINION and is, therefore, the core aspect of the Ethical Framework. All employees must be familiar with this document and reading it constitutes part of DOMINION's induction process. Knowledge of and abiding by the Code of Conduct and the other internal regulations is also instrumental for the prevention of risks that may arise as a result of potential legal or ethical breaches. As explained above, DOMINION has zero tolerance for ethical and integrity misconduct.

Apart from the Code of Conduct and the Compliance policy, DOMINION is governed by a set of in-house policies and procedures, which, in addition to respecting the law, must be consistent with the two main pillars. These policies have been approved by the Board of Directors, and govern the interactions with the different stakeholders and constitute the performance guidelines for all members of the company. These can be consulted by the general public on the company's website and intranet, conveying transparency and commitment to good practices. These policies include: Quality and Environmental Policy, Corporate Tax Policy, Policy on Human Rights and Prevention of Forced and Child Labour, Social Action and Philanthropy Policy, Sustainability Policy, Policy on Money-Laundering and Terrorist Financing and International Sanctions, Insider Trading Policy, Occupational Risk Prevention Policy, Corporate Governance Policy, Investor Communication Policy, Privacy and Personal Data Protection Policy, Protocol for Employee Personnel Regarding the Use of Corporate Information, Supplier and Supply Chain Management Policy,

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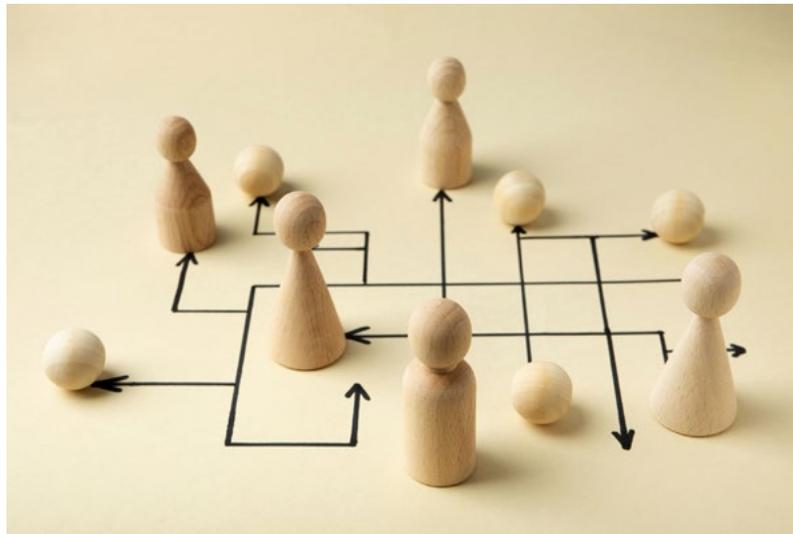
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Conflict of Interest Policy, Expenses Policy, Gifts and Hospitality Policy, Anti-Competitive Practices Policy, Anti-Corruption Policy, Human Resources Policy, Diversity, Equality and Inclusion Policy, Recruitment and Selection Policy, Risk Management and Control Policy, Anti-Bribery Policy and Supplier Code of Conduct. There is an in-house Media Policy, Social Media Policy and Consultants and Assessors Policy, which govern conduct and practices in the organisation, guaranteeing coherent action in line with DOMINION's values and principles.

These policies apply to all employees, managers and directors of all the companies that make up DOMINION. Also, all third parties who have dealings with the company will also be indirect addressees and must be familiar with its principles and inspiring values.

The Standards Compliance department and the Human Resources department are responsible for implementing and updating these internal policies and procedures, always based on the Regulatory Framework.



Compliance Training and Reporting

To further enhance dissemination and awareness of the Ethical Framework, both the CEO and the Audit and Compliance Committee have written letters and added entries on the corporate intranet to emphasise the importance of ensuring that all DOMINION employees, and other associates, are familiar with DOMINION's Ethical Framework and act accordingly.

Also, as part of its Compliance System, DOMINION has implemented a Training Plan whereby the company as a whole becomes more familiar with the various aspects making up the Ethical Framework. An important aspect is the DOMINION University, a tool that can be accessed via the corporate intranet which provides online access to various training initiatives proposed by DOMINION. As part of the 2023 Training Plan, the following courses were provided, primarily to directors, managers and employees in responsible positions: 130 courses on enforcing the code of conduct, 96 on human rights and the prevention of forced and child labour, 96 on the prevention of money-laundering, terrorism and international sanctions, 113 on anti-corruption, 96 on anti-competitive practices, 97 on the use of corporate information, 96 on cost management and 23 on sustainable procurement.

Various training courses were also provided to 96 executives covering sustainability-related risks and opportunities.

Ethics Channel and Moral and Sexual Harassment Channel

DOMINION has an Ethics Channel which employees and stakeholders can use to report any questions regarding the interpretation of the Ethical Framework, as well as to report in good faith any improper conduct or conduct that breaches the provisions set out in the Ethical Framework. This Channel allows for anonymous reporting and provides various means of access, the main one being the website. All of Dominion's employees have the duty to immediately report any irregular conduct, unlawful or unethical act that may come to their knowledge or that they are witness to, and the Channel is open to any third party who wishes to report irregular conduct. Reports are handled according to the procedures established for this purpose, which expressly state that no reprisals will be taken in response to the whistleblower.

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In the context of seeking to promote equality and the fight against discrimination in the workplace, DOMINION has chosen to separate the Ethical Channel into two areas, creating a Moral and Sexual Harassment Channel to increase visibility with regards to being able to report these types of misconduct and to improve how reported cases are dealt with.

The Audit and Compliance Committee is responsible for both channels which, in turn, delegates responsibility to the Advisory Group of the Criminal Defence Body, formed by four members. The Company has established some rules of procedure for analysing any complaints received and reporting these to the Audit and Compliance Committee.

The 14 complaints received in 2023 across both channels were primarily related to labour-related issues, with 14 complaints also received in 2023. None of these complaints are related to corruption or the violation of human rights, specifically relating to respect for freedom of association, the right to collective bargaining, the eradication of forced or compulsory labour or the effective abolition of child labour.

Recognition

In 2023, DOMINION was part of the Ibex Gender Equality Index of the Spanish Stock Exchange, which encourages companies to increase the number of women in executive positions and positions of responsibility, recognising the work of listed companies that are on track to having equal numbers of male and female members on boards of directors and in senior management positions, even if they have not yet fully achieved this goal.

In 2023, DOMINION was selected to join the IBEX ESG, which seeks to measure listed company compliance with environmental, social and governance regulations.

In November, Standard Ethics published the SE Mid Spanish Index comprising 20 mid-cap Spanish listed companies, including DOMINION, which were chosen on the strength of their progress towards sustainability over the past year.

Contributions to associations working to promote sustainability and trade associations

DOMINION makes contributions to a number of associations working to promote sustainability (e.g. the Global Compact or the Diversity Charter) and to promote the business sectors it operates in. In line with its Ethical Framework, DOMINION does not make any illegal contributions or contributions with the intention of obtaining favourable treatment (lobbying). Similarly, DOMINION does not make donations to any political parties or political candidates or foundations whose support could be construed as a political contribution.

In 2023, contributions to associations working to promote sustainability and trade associations totalled EUR 147,372 compared to EUR 219,124 in 2022.

With regards to philanthropic or sponsorship actions, these are performed following a meticulous preliminary process of due diligence and monitoring in order to avoid any risk situations, as explained in section 7.7. Philanthropy / Social Care. No contributions can give rise to the slightest doubt as to their appropriateness and, of course, must never constitute a violation of any applicable laws.

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3.7 Combating corruption, bribery, money-laundering, sanctions and anti-competitive practices

The Ethical Framework is the key tool used to combat corruption, bribery and money-laundering. In line with its mission, vision and values, DOMINION is firmly committed to strict compliance with anti-bribery and anti-corruption regulations, with one of its priorities being to develop a strong corporate culture of compliance that is integrated in the decision-making process by its directors, managers and employees, as well as other individuals and legal entities acting on its behalf, thereby ensuring that, within the scope of their respective functions and responsibilities, they will be able to detect and prevent any practices that could be considered criminal offences.

Under no circumstances shall DOMINION employees partake in unethical practices that could be construed as inciting a lack of impartiality, transparency and correctness in the decisions made by any third party that there have dealings with, whether privately or publicly.

For this reason, corruption and bribery prevention are an integral part of DOMINION's Ethical Framework, in particular in the Code of Conduct, but also in other policies such as those relating to gifts and hospitality. Even so, DOMINION has sought to raise awareness of these crimes, creating a specific policy with the aim of raising appropriate awareness among all its employees and also all third parties who deal with DOMINION, that this policy is also intended for. Therein:

- Directly or indirectly offering, promising, authorising or paying any kind of monetary incentive, commission, gift or remuneration to any employee, manager or administrator of other companies or private organisation, or to authorities, public officials, employees or managers of companies and public bodies, so that, in breach of their responsibilities and, as applicable, current legislation, they perform actions or refrain from performing certain actions to create advantages for a specific business or to obtain unfair business advantages, is strictly forbidden. These deliveries, promises, authorisations or offers are prohibited regardless of whether they are made directly or indirectly through collaborators, partners, associates, agents, intermediaries or any other concerned party.
- All Obligated Parties must reject any request made by a third party for any payments, commissions, gifts or remuneration of the kind mentioned in this section and immediately notify the Compliance Body. The Ethics Reporting Channel will be used for this purpose.
- Obligated Parties with dealings with Public Administrations must always schedule and document them.
- Payments to facilitate or expedite procedures which involve directly or indirectly offering, promising, authorising or delivering financial incentives, commissions, remuneration or anything of value to public officials and civil servants or to employees and managers of private organisations with a view towards expediting judicial or administrative procedures, or any other types of procedures, are strictly forbidden.

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Special mention must be made of the comprehensive management procedure for large projects, which is designed to improve the systematic review of risks related to projects carried out within the scope of 360⁹ Solutions. In particular, this involves risks relating to compliance (corruption, competition and money-laundering), human rights, environmental sustainability and the supply chain, amongst others, being reviewed with a questionnaire. It should be noted that in 2023, the ISO37001 certification on anti-bribery management systems was obtained for the 360 Division's project activity.

With regards to expense management, to strengthen the existing specific policy in this area, the number of expense justification tool users in Spain and France increased in 2023. This control capacity, together with the prohibition of cash payments already in force, the aforementioned reporting and training actions and the integrated management procedure for major projects, has resulted in significant improvements in how this risk is managed, something that will persist in 2024.

Money-laundering and sanctions

With regard to money-laundering, and although no DOMINION company is bound under the terms of the regulations on prevention of money-laundering and financing of terrorism, all DOMINION employees are obliged to pay special attention to cases where there is evidence of a breach of integrity on the part of individuals or organisations they have business dealings with. Cash payments are not permitted and the company has an appropriate control system in place regarding payment and due diligence processes for suppliers and other business partners. The compliance training programme includes a specific training course on this, as explained in section 3.6.

The Policy for the Prevention of Money-Laundering and Terrorist Financing and International Sanctions is, together with the Code of Conduct, the determining factor in managing this risk. The Policy sets out principles of action and expected conduct that apply to all DOMINION employees and related third parties. The scope of this Policy also covers Terrorism Financing, which is understood as the supply, the deposit, the distribution or collection of funds or property, by whatever means, directly or indirectly, with the intention of using them or with the knowledge that they will be used, fully or in part, for the commission of any terrorist crime.

With regard to international sanctions, defined as tools of a political, diplomatic or economic nature used by countries, international or supranational bodies to establish restrictive measures against breaches of international law, human rights or civil liberties, DOMINION's Policy provides for the establishment of a procedure, already in place in 2023, to verify that DOMINION's business operations are not subject to international sanctions. The implementation of this mechanism demonstrates the company's commitment to complying with global standards, strengthening its corporate responsibility and its compliance with international ethical and legal principles.

Anti-competitive Practices

With its anti-competitive practices policy, DOMINION seeks to explain how companies should behave with respect to competitors, with a view towards maintaining a balanced market, combining freedom of enterprise, free competition, consumer collective interest and public interest. The company provides training programmes geared towards DOMINION's senior executives to explain forbidden practices and conduct with regard to competitors.

Complaints

No complaints related to corruption, money-laundering, sanctions or anti-competitive practices were reported in 2023.

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3.8 Tax information

DOMINION's activity contributes to the economic dynamism of the communities where it is present via the payment of taxes, employment and the hiring of suppliers. Transparency and fiscal responsibility are key to ensuring the effectiveness of this contribution.

Tax Policy

DOMINION's Code of Conduct and Tax Policy, approved by the Board of Directors and publicly available on the website, sets out DOMINION's policy on tax matters, as well as its consistency with the overall strategy and sustainability. This Policy applies to all DOMINION investees, and all employees must be familiar with it. Some of the principles set out in the Policy are as follows:

- The explicit prohibition of the avoidance of payments or obtaining undue profit at the cost of the Public Finance authorities or Social Security.
- It is committed to refrain from transferring generated value to low tax jurisdictions, from making use of tax havens to avoid tax obligations, from using tax structures with no established commercial base and from using the arm's length principle for transfer pricing.

DOMINION bases its tax strategy on the following good tax practices:

- **Compliance with tax laws and regulations** in the different countries and territories that the Group operates in, paying all taxes payable in accordance with applicable laws and regulations.
- **Adopting tax decisions** on the basis of a reasonable interpretation of applicable legislation and closely linked to the Group's activity, while avoiding aggressive tax strategies.
- **Preventing and reducing significant tax risks**, ensuring that the taxes are suitably related to the structure and location of the activities, the human and material resources and the business risks of the Group.
- Fostering a **relationship with authorities** in relation to taxes, based on observance of the Law, loyalty, trust, professionalism, collaboration, reciprocity and good faith, notwithstanding any legitimate disputes that could arise with these authorities in relation to how applicable regulations are interpreted, whilst complying with the aforementioned principles and protecting corporate interest
- **Reporting to the Board of Directors** on the main tax implications of the transactions or issues submitted for its approval, when they represent a determining factor in the Board's decision.
- The **conception of taxes** that the companies making up the Group are subject to in the countries and territories they operate in as the main contribution to the support of public charges and, therefore, one of their contributions to society.

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Governance and Control of Tax Policy

The Board of Directors is the ultimately responsible for establishing the corporate tax strategy and for ensuring its is fulfilled by using an appropriate control and monitoring system.

The Audit and Compliance Committee is responsible for overseeing the efficiency of the tax risk control and management systems, which are included in DOMINION's Risk Map, reviewing corporate principles, the tax strategy and how these guidelines are applied.

The Corporate Finance and Tax Director regularly prepares reports to submit to the Audit and Compliance Committee in relation to the most relevant tax aspects for the year, tax risk management and in relation to investments or transactions which have a significant tax impact. To carry out this role, it has a highly qualified team, which is assisted by external advisers, who cover all of the different activities and geographical locations where DOMINION operates, and which provides both assistance and training to the management and to operation and financial monitoring teams on current regulations and internal rules and principles.

Transfer Prices

DOMINION's criterion applied with for the assessment and quantification of the different activities it performs is the arm's length principle, as defined in the OECD guidelines.

Fees for management support services provided by DOMINION to its investees and related companies are calculated on the basis of the direct and indirect costs incurred by the entity providing the support services, with the application of a market margin, consistent with those that would apply to an independent organisation providing services of a similar and comparable nature.

Tax Transparency. Disputes. Litigation

To fully comply with tax obligations and tax transparency, the company submits the country by country report to the Tax Agency every year. It also submits tax transparency reports to Australian and Argentinian authorities.

Pursuant to Order HFP/115/2023 on detrimental tax regimes of the Spanish Ministry of Finance, DOMINION has no headquarters in any country classified as a tax haven.

The Ethics Channel enables confidential reporting of misconduct related to any alleged breach against the Code of Conduct.



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The profit before tax obtained by DOMINION throughout 2023 and 2022 is as follows:

	2023	2022
Country	PROFIT/(LOSS) BEFORE CORPORATE TAX (thousands of EUR)	PROFIT/(LOSS) BEFORE CORPORATE TAX (thousands of EUR)
Germany	3.531	9.149
Saudi Arabia	3.944	1.271
Argentina	-9.354	-281
Australia	2.198	1.557
Bahrain	215	272
Canada	1.246	1.200
Chile	3.859	-4.292
Colombia	-3.791	3.039
Denmark	720	-83
Ecuador	-1.979	117
Arab Emirates	-1.077	1.253
Slovakia	-3.068	-54
Spain	15.782	19.988
France	-2.478	3.533
Guatemala	40	-49
India	3.636	1.168
Israel	116	0
Italy	18.217	684
Mexico	8.636	5.874
Qatar	0	0
Oman	-82	-41
Panama	252	1.945
Peru	4.552	4.145
Poland	905	2.697
South Africa	0	-4
United Kingdom	-1.283	241
The Dominican Republic	836	0
USA	-955	-203
Total	44.618	48.505

With regard to the amounts paid in 2023, the detail of the information is featured in the following table:

	2023	2023
Country	CORPORATE TAX PAID (CASH SETTLEMENT SYSTEM) (THOUSAND OF EUR)*	CORPORATE TAX PAID (CASH SETTLEMENT SYSTEM) (THOUSAND OF EUR)*
Germany	530	112
Saudi Arabia	99	494
Argentina	2	55
Australia	153	236
Chile	330	314
Spain	2.046	3.354
France	0	83
India	0	0
Mexico	5.419	152
Peru	1.344	317
Poland	0	0
(**) Others	414	384
Total	10.337	5.501

*This includes the payment of taxes accrued in the year in question and previous years.
 **Others includes the following countries: Angola, Colombia, Ecuador, Gibraltar, Guatemala, Italy, Israel and Portugal.

In relation with both tables, it is worth highlighting that the non-existence of a direct relationship between them responds to the lack of time correlation between both and the existence of a negative tax base corresponding to previous financial years which many have been offset.

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Adaptation to the Pillar II standard

This new tax standard is analysed in Note 2.3.2 of the Consolidated Notes to the Consolidated Annual Financial Statements, as well as the explanation of the analysis of the impact on DOMINION performed to date.

Public Subsidies Received

Within this context, DOMINION is active in the presentation of its R&D&I projects for financing programmes supported by public bodies. During financial year 2023 the amount received in this respect amounted to EUR 386,486 compared to EUR 508,950 in the previous year. The above was received exclusively in Spain.

In addition to this, other subsidies were received for different bonuses received from the Social Security in Spain, for EUR 251,806 (2022: EUR 229,165).



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4.1 DOMINION and the Environment

As explained in section 2.1 of this document, DOMINION aspires to become a leader in facilitating the transformation of both industry and society towards sustainability, providing services and implementing projects that ensure that its customers become increasingly competitive and sustainable.

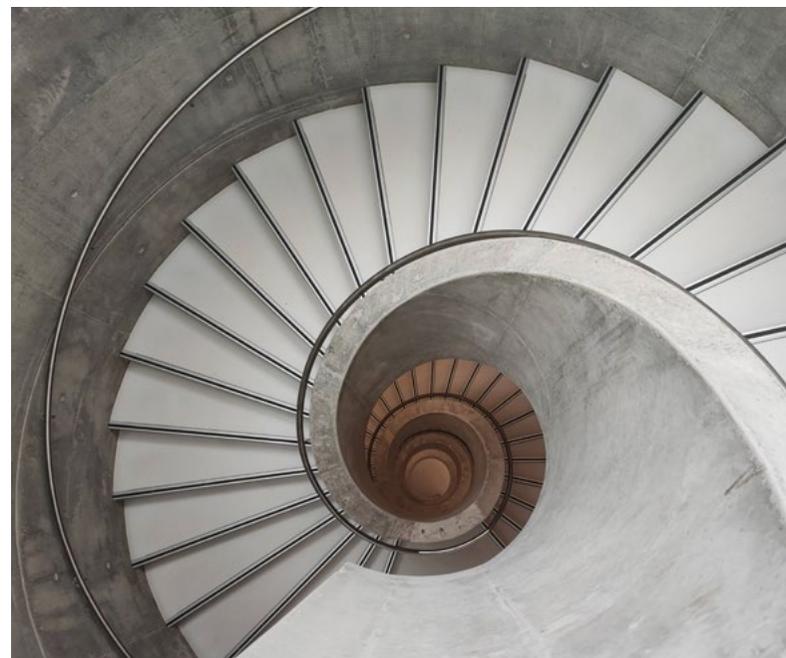
To achieve this, DOMINION is developing a Sustainability Strategy based on two main principles, “ Being ” and “ Doing ”, which are implemented in the 8 pillars described in section 2.6.

Three of these eight pillars are directly related to environmental management:

- **Emissions reduction:** Reducing climate change by helping customers to adopt more efficient processes and thereby reduce their emissions while acquiring and developing internal footprint reduction commitments, such as external footprint certification and setting science-based targets (SBTi). Related to Sustainable Development Goals (SDG) 7, 9, 11 and 13.
- **Renewable energy:** to be a major player in the development of renewable energy generation infrastructures while moving towards 100% use of renewable energy at their own facilities. Related to SDG 7 and 13.
- **Circular economy:** to provide global and innovative solutions for waste assessment and management, also helping to extend the useful life of customers’ facilities, while internally encouraging recycling at all our own facilities, limiting the use of raw materials and the water footprint. Related to SDG 6 and 12.

The environmental impact of DOMINION’s activities is described in detail in this section:

- Section 4.2 deals with “Being”, i.e. the measurement and management of the environmental effects of DOMINION’s activities and the steps the company is taking to reduce and eradicate them.
- In section 4.3: “Beneficial effect” deals with “Doing”, i.e. the materialisation of the effects of the activities on the sustainability of customers and society.
- Section 4.4 analyses the effect climate change has on DOMINION, the method used to measure this and the actions taken in relation to this. The opportunities this brings for DOMINION are also analysed.



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4.2 Environmental impact of DOMINION

DOMINION's Sustainability Policy lays down the general principles and structures the foundations that must govern Dominion's sustainability strategy to ensure that all its corporate activities and businesses are carried out, promoting the values of sustainability, integration and dynamism, favouring the achievement of the SDGs, associated with the Global Compact, and rejecting actions that contravene or hinder them.

The Sustainability Strategy is based on two commitments: being a company with ever increasing respect for sustainable development and focusing its growth on activities that contribute to helping its customers become increasingly more sustainable. This section explains DOMINION's commitment as a more environmentally friendly company.

Type of Environmental Impacts

DOMINION's activities are categorised below according to the type of effects they involve:



At their own facilities, the most significant impact is located in the Company's offices and warehouses, due to the use of electricity for lighting running water for sanitary use and the generation of waste (paper, batteries and toners, basically).

Employees also have a significant impact on the environment when travelling by car to perform their duties, both in company vehicles for private use and in vehicles used to carry out the projects DOMINION is involved in, as well as business trips by plane, train or hire car, which all represent another impact that must be taken into account.

To monitor and attempt to minimise these impacts, an updated manual of office and warehouse best practices was distributed among employees via the Intranet in 2023, which sets the basis for minimising energy consumption, reducing Greenhouse Gas Emissions (GHG) and reducing the use of office materials and water, as well as establishing other good practices regarding coexistence and information security. A version of this manual will be distributed in the first quarter of 2024, intended exclusively for office managers, to help them monitor and measure these impacts and establish reduction targets.



The services and solutions rendered at a customer's facilities are subject to the management parameters that are determined and managed by that customer. Therefore, any impacts must be included in the customer's measurements. Whenever waste is treated, it is handled as instructed by the customer and on the customer's behalf. On the rare occasions when the customer requests that DOMINION manage the waste, an authorised waste manager is contracted and these quantities are reported in section 4.2.2

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360 PROJECTS

Given their size, complexity and multi-year nature, the major projects Dominion undertakes involve their own environmental and social impact assessment (ESIA: Environmental and Social Impact Assessment), normally carried out under the standards of the International Finance Corporation (IFC), an organisation that reports to the World Bank, and in line with Ecuador's Principles. These also included monitoring reports regarding the implementation of the approved measures (ESMP: Environmental Social Management Plan). Their effects are also analysed in the rest of this section, but also in sections 5.7 and 7.2, given their social implications.



360 PROJECTS: TALL STRUCTURES

DOMINION executes projects for different types of tall structures, usually located at the customer's manufacturing facilities. The environmental effects of these projects are usually included in the environmental effect analysis carried out by the customer itself, normally large global corporations, as DOMINION's work usually forms part of larger customer projects. For these projects, DOMINION is responsible for purchasing concrete, steel and metalwork from local suppliers, who then buy back any surplus. This consumption is also indicated in section 4.2 of this report. Any waste resulting from the work is typically managed by the customer.

Precautionary principle

As a member of the UN Global Compact Membership signatory, DOMINION is fully committed to Principle 7 "Businesses should take a precautionary approach to environmental challenges" and applies it to the management of all its solutions and services, pursuant to the management approach described in the previous point.

Sustainability Certificates

DOMINION certifies its environmental management systems in those activities that so require. Currently, 64% of DOMINION's workforce works on activities supported by environmental management systems certified under the ISO 14001 standard. DOMINION also certifies its scope 1 and 2 carbon footprint calculation system, with the ISO 14064 standard. Finally, it has the ISO50001 certificate (energy management) in Barcelona, one of its main facilities.

Subsidies and disputes. Provisions and guarantees. Expenditure Incurred.

Just like in 2022, in 2023, there were no claims or lawsuits to mention, neither has the Company obtained subsidies or tax deductions for environmental reasons. Neither are there any provisions or guarantees for environmental risks. However, in 2023, DOMINION earmarked a total of EUR 173,523 for environmental management in Spain alone, compared to the EUR 306,170 invested in 2022, broken down as follows:

Activity	2022 investment (euros)	2023 investment (euros)
Actions devoted to energy improvements at company facilities	291.170	139.919
Cost of certificates ISO 14001, ISO 14064 and ISO 50001	10.000	11.387
Environmental assessment and consultancy	5.000	22.217
Total	306.170	173.523

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4.2.1 Greenhouse Gas Emissions (GHG) Carbon footprint

By means of its Sustainability Strategy, DOMINION is committed to meeting its stakeholders' environmental expectations. Controlling and reducing greenhouse gases is without a doubt one of the key aspects.

DOMINION calculates the carbon footprint associated with its activities, striving to gradually reduce it. Proof of this is DOMINION joining the Science Based Targets initiative (SBTi) in 2023, whereby committing to develop a carbon footprint reduction strategy over the next two years with reduction targets consistent with the Paris Agreement. In this regard, the first step has been to certify scopes 1 and 2 of the carbon footprint calculated for 2022 based on ISO14064-1, a certificate that will also cover the figures for 2023.

Finally, it is important to point out the significant amount of emissions prevented, or the positive footprint, resulting from electricity generation.

Calculation of the carbon footprint CO2 and its certification

DOMINION calculates its carbon footprint by compiling the impacts and consumption of its different activities, using an external tool that adheres to the principles set out in ISO 14064 and GHG Protocol which facilitates the collection process and makes it possible to calculate the footprint for scopes 1, 2 and 3.

This tool has also served to facilitate the certification of scopes 1 and 2 of the 2022 carbon footprint, based on ISO 14064-1 and the GHG Protocol, by an external certification agency.

In the audit, the scope of the emissions coverage for both scopes was extended to almost 100% of the impacts and the source of the scope 2 emission factors was changed to one that is more appropriate to our activity by country, which resulted in differences with respect to the figures calculated and published in February 2023, with respect to 2022, as will be explained in the following sections of this report.

As regards Scope 3 indirect emissions, DOMINION is constantly striving to improve its performance, which has enabled it to expand the number of categories covered in 2023 to include emissions from in-itinere travel, those from activities related to purchased fuel and energy and electricity consumption of DOMINION's franchises in its B2B2C Commercial Services unit, as well as business travel, use of single-customer cars (rental to a single customer) and a portion of logistics, which were already being recorded in 2022. Significant steps will be taken in 2024 to extend the scope 3 calculation with regard to material aspects.

Scope 1: Direct Emissions

Given DOMINION's limited manufacturing activity, which focuses on providing solutions and services aimed towards improving the efficiency and sustainability of its customers, there are few direct emission sources associated with production processes. Accordingly, DOMINION's emphasis in calculating scope 1 emissions has been on the impact of its own fleet vehicles, the vehicles used occasionally for projects and the diesel fuel used in power generators it sometimes uses for some of its own projects.

The equivalent volume of CO2 tonnes (tnCO2eq) in 2023 amounted to 10,317 tnCO2eq, compared to 9,950 tnCO2eq generated in 2022. This slight increase is mainly attributable to the activity growth in some intensive business areas related to vehicle fleets and diesel fuel in fixed installations, as well as to improved information collection methods.

It should be noted that almost 15% of these scope 1 tonnes in 2023, specifically 1,414 tnCO2eq, are biogenic in origin, generated from the burning of biomass for energy production at the Santa Rosa Biomass Plant, which has fallen compared to the 1,520 tonnes emitted in 2022 as a result of less dry biomass being burned. These emissions are separated from the rest on account of their biogenic nature.

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SCOPE 1	2023	2022***	2021
EQUIVALENT TONNES OF CO ₂ *	8.903	8.430	5.437
BIOGENIC EMISSIONS TNC ₂ EQ*	1.414	1.520	**
SCOPE 1 TOTAL (TNC₂EQ)	10.317	9.950	5.437

* DEFRA emission factors have been used.
 ** These emissions were not calculated in 2021, because the biomass plant started operations that same year so data for the entire year were not available.
 ***Figures recalculated with respect to what was published in the 2022 Non-Financial Information Statement, as explained in the text.

The scope 1 emissions of 2022 were updated based on the restatement made in the scope of the ISO 14064 and GHG Protocol audit conducted over the course of 2023 for scopes 1 and 2. The differences identified with respect to the figure published in the 2022 Non-Financial Information Statement tally with the thorough and detailed analysis conducted.

Version 1.1 of the 2023 DEFRA (Department for Environment Food & Rural Affairs UK) emission factors were used to calculate these scope 1 emissions.

Scope 2: Imported Energy Indirect Emissions

Indirect emissions relate to electricity consumption in each of the countries and locations where we operate, which consists of DOMINION's consumption of this energy in its own offices, stores, warehouses and workshops.

ELECTRICAL CONSUMPTION	2023	2022*	2021
ANNUAL KWH CONSUMPTION	9.072.086	8.898.323	7.683.840

*Figures restated with respect to what was published in the 2022 Non-Financial Information Statement, as explained in the text.

As explained above, the 2022 annual consumption figure was restated in November 2023 within the scope of the ISO 14064 and GHG Protocol audit that was conducted, entailing thorough and extensive analysis. Accordingly, it is slightly higher than the amount recorded in the previous NFIA.

Electricity consumption is converted into equivalent tonnes of CO₂ by applying the respective factor of the International Financial Institutions Technical Working Group on Greenhouse Gas Accounting (IFI TWG) version 3.1. to each country's electricity consumption, thereby applying a location-based approach. The results of these emitted volumes are as follows:

SCOPE 2	2023	2022	2021
EQUIVALENT TONNES OF CO₂	2.328*	2.241*	2.994

*. IFI TWG (International Financial Institutions Technical Working Group on Greenhouse Gas Accounting) emission factors have been used.
 **Figures restated with respect to what was published in the 2022 Non-Financial Information Statement, as explained in the text.

The updating of the 2022 data mentioned above concerning electricity consumption is directly applicable to the 2022 Scope 2 emissions, although besides the explanations given above, the emission factors applied were modified so as to use a single source for all countries, thereby limiting the criteria differences in the information received from different sources. The new emission factors were the IFI TWG, as stated above, and the same source will be used in 2023.

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Scope 3: Other indirect emissions

In terms of other indirect emissions, DOMINION is gradually increasing the scope of its coverage, monitoring air, rail and car rental business trips made, hotel accommodation, the effect of the logistics of major projects carried out by DOMINION and the effect of the operations vehicles that DOMINION uses to carry out process outsourcing services for a customer, at their request. Emissions generated by in-itinere travel, emissions from activities related to fuel and energy purchased and electricity consumption by DOMINION's franchises in its Commercial B2B2C Services unit were included for the first time in 2023.

The volume of Scope 3 equivalent tonnes of CO2 emissions recorded in 2023 amounts to 32,023 tnCO2eq. compared to 13,473 tn. in 2022. However, these two figures cannot be compared because of the larger scope of Scope 3 reporting carried out this year.

TOTAL CARBON FOOTPRINT CALCULATION	2023	2022	2021
SCOPE 1 AND 2 (CO2 Tonnes)	11.231	10.671	8.431
SCOPE 3 (CO2 Tonnes)	32.023*	13.473	5.627

* DEFRA emission factors have been used.

Compensation:

In 2022, DOMINION began implementing offsetting measures, albeit still only at an early stage. Following this approach, in 2023, DOMINION has, in partnership with Lufthansa airline, offset 2.4 tonnes of CO2 relating to journeys made by DOMINION employees, by using SAF (Sustainable Aviation Fuel), compared to 0.7 tonnes offset in 2022. DOMINION is also considering the possibility of using I-REC certificates with regards to its own renewable generation.

In 2024 the company continues to pursue further development and exploration of these and other offset options.

Emission of other gases:

Emissions of NOx, SOx and other gases that can affect the ozone layer are almost non-existent, taking account of the fact that DOMINION does not perform any manufacturing activities.

Prevented Emissions:

Through its 360 Projects division, DOMINION develops renewable energy facilities that generate renewable energy and prevent greenhouse gas emissions. Accordingly, DOMINION generated 236,209 kWh over the course of 2023, which is equivalent to preventing the emission of 64,485 tn. of CO2 into the atmosphere (applying a mix factor of suppliers without Guarantees of Origin of the Ministry for Ecological Transition in 2022). In 2022 production totalled 176,644 MWh with the equivalent of 47,750.9 tn. of CO2 avoided. This increase in the volume of emissions prevented compared to 2022 is primarily attributable to new photovoltaic plants coming on stream.

Accordingly, the emissions that DOMINION was able to avoid in 2023 amounted to almost 5 times the total of Scope 1 and Scope 2 emissions and 1.5 times the total carbon footprint for all three scopes.

Mitigation Through Energy Efficiency Measures

In line with its commitment to be a more environmentally friendly company, DOMINION implemented various initiatives in 2023, some of the highlights being:

- On the one hand, 12,136 MWh of renewable energy was used, virtually all of which was consumed at the Santa Rosa Biomass Plant by consuming its own production, with the rest of the renewable energy consumed being consumed by small initiatives with solar panels at various facilities in Spain.

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- DOMINION has reached an agreement with the owner of its building in Las Rozas (Madrid) to install photovoltaic panels, with DOMINION assuming responsibility for their maintenance.
- In terms of the efficiency of its premises, DOMINION conducts energy audits on its buildings through third-party auditors and implements measures geared towards reducing energy consumption. In 2023, actions were taken to improve air conditioning systems and install LED light fittings, which will contribute to a significant drop in energy consumption and emissions from air conditioning. 139,919 euros have been invested in these actions.
- DOMINION has an agreement with Endesa for the use of electric and hybrid cars in the projects they work together on. As this initiative to replace fossil fuel powered cars with electric or hybrid cars extends, it will have an extremely significant effect on DOMINION's emissions. DOMINION currently has 41 non-plug-in hybrid vans, all of which have obtained the DGT's ECO environmental label.
- DOMINION invested heavily in collaborative tools throughout the entire DOMINION organisation. This resulted in a significant reduction in the number of trips, both for its own staff and for third parties. Accordingly, DOMINION has provided its teams with 9,940 collaboration licences and an extensive video conferencing network in all its offices in 2023, as well as cloud servers for all critical applications. All of this has made remote working and interaction between teams and with customers and suppliers much easier. There were 8,831 licenses in 2022.
- For the appropriate management of the impacts that occur there and to try and extend a culture of environmental responsibility to all people making up DOMINION in the activities they perform, DOMINION has an office guide which contains the recommendations and obligations for the Company's offices and warehouses. This guide also provided parameters directed at facilitating the way in which the quantification of these impacts must be reported, so that this information may be aggregated for monitoring purposes, as well as information on how to pass on this information to employees.

Emission reduction targets and SBTi commitment

In 2020, DOMINION set itself the goal of reducing the intensity of its scope 1 and 2 carbon footprint, which it monitors and reports annually with the other KPIs for monitoring its sustainability strategy, as explained in section 2.7 of this document.

	2020	2021	2022	2023	2025
THE ENVIRONMENT	A reduction in the intensity of the carbon footprint (scopes 1 and 2)*				
	11,8	8,15	8,7	9,4	-30% acc. to/2020

* Intensity as tncO2eq/M€ turnover (1192.56 in 2023). Biogenic emissions are not included for comparability

The intensity of emissions in 2023, only taking account of scope 1 and 2 emissions, amounted to 9.4, which is a 9% increase compared to 8.69 that was recorded in 2022. To perform this calculations, the equivalent kilos of scope 1 and 2 CO2 were divided by the millions of aggregate turnover. The increased emissions intensity is explained by the different combination of activities that DOMINION pursued this year compared to the previous year, with this year's activities being proportionally more intensive in terms of its footprint.

DOMINION joined the Science Based Targets initiative (SBTi) in 2023, whereby committing to implement, in the planned timeframe, a carbon footprint reduction strategy with reduction targets consistent with the Paris Agreement.

Other types of pollution: noise and light

DOMINION's activity does not directly affect noise and light pollution levels.

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4.2.2 Circular economy and waste management

Circular economy

DOMINION is committed to increasing its presence in the Circular Economy, helping its customers reduce non-recycled waste. This will occur, notwithstanding other initiatives, in the following three main activities:

- Within the framework of industrial services, where Dominion's main goal is to provide a 360° offer to customers to manage or maintain all "non-core" processes at their facilities, intermediate management of waste, via which it can be recycled and recovered, is a logical addition to the process and one that is gaining increasing importance.
- DOMINION's presence in the mobile device market promotes the reincorporation of used electronic devices in good condition back onto the market, thereby avoiding the need to purchase new devices and preventing the environmental footprint buying a new device entails. Accordingly, in 2023, DOMINION returned 40,744 electronic devices to the market with a monetary value in excess of EUR 905,000, 90% of which were mobile terminals and tablets, with the remaining 10% comprising other products (laptops, smartwatches, etc.). In 2022, a total of 67,156 electronic devices were returned to the market.
- As mentioned, DOMINION has developed a biomass plant in a logging area in northern Argentina. This plant serves to recover waste wood from forestry activities in the area where the plant is located by using it to generate electricity. The plant completed its third year of operation in 2023, reusing 192,588 tonnes of waste wood, compared to 202,956 tonnes in its second year and producing 107,750 MWh of renewable energy compared to the 129,525 MWh produced the previous year.

Waste: Measures for prevention, recycling, reuse and other forms of waste recovery and disposal.

DOMINION manages the waste it produces in its own production activities, and these are treated by authorised managers, pursuant to current legislation. How production-related waste is processed and how office and warehouse waste is dealt with is distinguished below:



DOMINION often purchases finished products for processes related to its activities, and mainly does so from world leading companies in its different areas of activity. As a result, these products do not undergo any waste-generating transformation processes. On other occasions, the equipment or products used are provided by the customer or it is the customer who is responsible for the waste that is generated. Taking these factors into account, it can be said that overall, DOMINION generates relatively little waste that requires management. However, there are certain activities that generate waste and DOMINION, consistent with its commitments to this regard, performs appropriate waste management and measures the quantities of waste in order to identify improvement options and to manage the waste appropriately.

Particularly in the case of major 360 projects that DOMINION undertakes, Environmental and Social Impact Assessments are conducted in order to establish the appropriate framework by which to manage the different types of waste produced in the projects.

It should also be pointed out that, as explained in section 4.1, DOMINION obtains environmental certificates for most of its regular activities, which certify the destination and proper management of waste. Whenever the waste must be dumped, this procedure must always be managed by authorised waste disposal companies.

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OFFICE OR WAREHOUSE WASTE

DOMINION has an office and warehouse good practices manual that establishes the guidelines to be followed regarding waste management in offices, as well as instructions on how to quantify them so that this information may be controlled and aggregated for monitoring purposes. This guide contains instructions as to which types of materials must be recycled (paper, batteries, toners, etc.) and the appropriate destination for all other waste.

Food waste is not an issue for DOMINION, and therefore no actions are foreseen in this area.

Measurements

The main non-hazardous waste DOMINION produces as a result of its activities is as follows:



Ash: this is mainly produced at the Santa Rosa Biomass plant, where approximately 5% of the total biomass consumed is ash waste. 2,898 tonnes of ash were produced in 2023 compared to 3,347 tonnes last year. Improvements in ash collection processes have led to improved ash volatilisation minimisation.



Paper and cardboard: 394,471 kg compared to 274,915 kg in 2022. This increase is due to the wider scope and more extensive details of the information reported.



Plastics: 98,839 kg compared to 223,628 kg in 2022, which reflects the efforts made to limit the use of plastics in procedures and packaging.

The total non-hazardous waste managed in 2023 amounted to 4,714,583 kg, compared to 3,829,124 kg in 2022. Improved data collection has made it possible to be more exhaustive

which is the reason for this increase. With regard to hazardous waste, the recorded volume amounted to 159,445 kg compared to 1,106 kg in 2022. This increase is a result of both the proportion of different activities carried out from one year to the next, and DOMINION's efforts to implement an increasingly comprehensive tool for collecting this type of data across its various activities.

4.2.3 Sustainable use of resources

Water consumption

DOMINION is committed to the proper use of all resources, especially scarce resources like water. However, it does not consider its water footprint to be a critical issue, as water is not used in most of its processes. Having said this, the company's Sustainability Strategy includes measuring the use of water in any activities where it is used, with the appropriate measures taken to reduce this use.

The main uses are as follows:

- Only normal running tap water is used in offices and warehouses. In many cases, its consumption is managed in conjunction with the lessor whereby DOMINION is assigned its proportional share. Dominion always makes every effort to promote the efficient use of water using the actions set out in the office and warehouse manual.
- In the tall structures division, water is consumed for tank cleaning and other routine tasks in the workshops in which structures are designed and built.
- For services involving a large fleet of vehicles and significant employee displacement, such as electrical and telecommunications network deployment services, water is used to clean vehicles and for employee showers and changing rooms.
- Finally, the biomass project in Argentina calls for the most water as it is needed to produce steam, which is subsequently turbed. The volume used in 2023 amounted to 321,061 m³, compared to 423,789 m³ in 2022, with almost all of this coming from nearby wells. This lower water consumption is the result of technical improvements applied to the steam generation process.

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The total water volume recorded in 2023, combining the above figures, amounted to 369,712 m³ compared to 467,732 m³ recorded in 2022. Of this total consumption, 192.3 m³ were used in water stress zones in UAE and Saudi Arabia (71.8 in 2022 only in UAE).

Finally, the return of water to liquid effluents from the activity of the biomass plant amounted to 68,132 litres (77,531 litres in 2022). The quality of these effluents is monitored by means of half-yearly measurements conducted by an external laboratory.

Raw material consumption

As explained above, DOMINION's raw material consumption is very small, limited to very specific activities, in which case this consumption is strictly controlled. Special attention is always devoted to waste material and waste disposal, which is normally handled by the customer or supplier themselves.

The raw materials are essentially used in two activities:



Where concrete, rebar, steel and brick are used. In 2023, the scope of the information was broadened to include all projects and countries that perform these activities, thereby increasing the recorded quantities:

CONCRETE	STEEL FRAMEWORK	STEEL	BRICKS
80,494 m ³ (8,372 m ³ in 2022)	16,320 tonnes (5,471 in 2022)	3,522 tonnes (67,6 in 2022)	4,820 tonnes (3,113 in 2022)



Where waste wood is used to generate electricity. 192,588 tonnes of biomass were consumed in 2023 compared to 202,956 tonnes in 2022. Part of this biomass was consumed from the stock stored at the plant, as in 2023 the new biomass from local sawmills was less than that consumed of 163,127 tonnes (152,489 tonnes in 2022), due to some problems experienced by suppliers.

Consumption of Energy and Fuel

DOMINION consumed 2,046,315 litres of diesel fuel and 468,213 litres of petrol in 2023 (2,179,384 litres of diesel and 155,826 litres of petrol in 2022). Fuel consumption for those countries and headquarters that reported their average mobile fleet consumption in kilometres has been calculated based on average consumption estimates.

213,384 m³ of natural gas was consumed in 2023, mainly used to generate heat. Regarding electricity consumption in 2023, the consumption amounted to 9,072,086 kWh, very similar to the amount consumed in the previous year.

ELECTRICAL CONSUMPTION	2023	2022	2021
ANNUAL KWH CONSUMPTION	9.072.086	9.249.434	7.683.840
ENERGY INTENSITY*	7,61	7,54	7,43

*Total MWh / M€ invoiced(1,192.56)

At the end of 2022, DOMINION introduced a process to replace its electricity consumption in Spain with energy certified as renewable energy. It can therefore be said that almost 50% of all annual grid consumption in 2023 was of renewable origin.

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It is envisaged that this commitment will be extended to more offices and other countries, constituting a firm commitment to clean energy with zero emissions. However, it should be pointed out that as a location-based approach was used to calculate emissions in 2023, this electricity has been considered as non-renewable.

Also, various actions were performed in 2023 with a view towards reducing electricity consumption and optimising energy efficiency:

- An energy efficiency audit was conducted at DOMINION's Barcelona head offices in 2023, as part of the ISO50001 Certification framework. Also, the proposed actions resulting from the 22 energy efficiency audits conducted at workplaces in Spain are being implemented over the course of 2023.
- Some of DOMINION's head offices possess energy certificates, either according to ISO (e.g. the Barcelona Sant Boi office), BREEAM (e.g. the Las Rozas building) or LEED Gold (e.g. the building on Avenida Parthenon in Madrid).
- In 2023, the Bilbao offices were also refurbished with an investment of EUR 54,653 in new, more efficient light fittings and EUR 43,498 in air-conditioning improvements and EUR 8,164 in communication solutions, all of which will improve energy consumption and reduce the offices' environmental footprint.

Energy at Data Centres

DOMINION contracts third-party data centres in the cloud to meet its processing and storage requirements. The criteria used to select which data centres to use include the PUE (Power Usage Effectiveness) or the percentage of renewable energy used out of the total consumed by the data centre. The mean PUE in 2023 was 1.20 compared to 1.17 in 2022, with 90% coverage of all ICTs, the variation being the result of a change of suppliers. In 2023, the contracted data centers consumed 60% of renewable energy compared to 54% the year before.

4.2.4 Biodiversity protection

For DOMINION, conserving biodiversity, protecting ecosystems and the responsible use of natural heritage is one of the key SDGs that was assumed on signing the Global Compact.

This commitment is embodied, in the case of DOMINION, in the implementation of 360^o Projects which may have an impact on the fauna and flora in the locations where it operates. For all other projects, DOMINION carries out its activities on sites that have already been developed, typically for industrial purposes, and, in most cases, on the customer's own premises. There have never been any operation centres owned, leased or managed that are located in or close to protected areas or areas with a high biodiversity value.

For 360 Projects, which cover a wide range of activities, thorough environmental and social impact analyses are conducted. These analyses are conducted pursuant to national laws and standards and international standards (IFC standards), to guarantee international funding. These analyses extensively assess the impact of projects on local ecosystems, with a particular focus on endangered ecosystems and high-value biosystems. As a result of these assessments, the project characteristics are adapted to minimise their impact on the environment, and prevention, mitigation and compensation measures are implemented, as applicable.

For 360 Projects in the scope of renewables, thorough analyses are performed regarding the physical and environmental impact in those places where there are plans to build renewable plants, primarily photovoltaic plants. These consist of analysing the main risks in said locations, with emphasis also places on the biodiversity of the surrounding environment. Based on the results of these analyses, a number of actions have been taken to reduce the environmental impact on biodiversity or even to achieve a beneficial effect on it.

Some examples of these actions in both cases are indicated below:

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- A sheep production pen has been built at the facility, following an agreement with a local farmer to keep sheep inside the solar plant area. As a result, the plant's pasture is cleared naturally, thereby helping reduce diesel consumption and avoiding the noise pollution that would be caused by machine clearing.
- In 2023, we continued to keep bee panels, obtaining our first jars of honey, which were distributed among employees to improve their eating habits and highlight the importance of bees in the ecosystem.
- Maintaining a good project relationship with the community and the different stakeholders involved in our projects is vital to coexistence and development in the area, and for this reason the following actions were carried out in 2023:

- Improvement of the educational quality of the Don Juan School by means of donations of educational materials such as reams of paper, construction paper..., donations of ceiling fans and drinking fountains for the centre, providing energy saving training with the collaboration of the National Energy Commission.
- Improving the health of the neighbouring community: two medical projects were carried out, one involving the donation of basic medicines, as well as meals, refreshments and hydration for the medical staff, while the other involved the donation of a refrigerator to store vaccines, as well as ceiling fans.
- Providing support to develop the community by running two entrepreneurship courses, one on making hair products and the other on Christmas decorations.

Spain

- Continued financial donations (EUR 27,500) to purchase 12 hectares of land in the area surrounding the Lagunas de Villafáfila Nature Reserve (Zamora, Spain) for the conservation of steppe birds and to improve the wetland.
- Construction of a "nesting tower" in Villalba de la Lampreana began. This is a modular structure of concrete panels, intended to help restore the Lesser Kestrel population. This is expected to be completed during 2024.

Argentina

- The scheme to support and improve the Santa Rosa biomass plant's supply chain continues, with plans to finance production equipment for sawmills, support to relocate sawmills in the Forestry Industrial Park and to access services.
- Donations of ashes and transport for agronomic research in local citrus production.
- Donations of ashes to strengthen and improve sawmill floor stability.
- Education and training for Santa Rosa Volunteer Firefighters
- A work group to provide assistance in planning how to manage urban and domestic pruning with a view to reducing burns and extending the coverage area.

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Angola

- The development and implementation of a specific training programme to educate project subcontractors on biodiversity issues, such as identifying important species of local fauna and flora, the dangers of local fauna and flora (snakes, wasps and bees), and good practices when removing plant life, respecting the limits established for the project and avoiding cutting any protected species that are not included in the license for the removal of protected plant life.
- Daily monitoring of local plant life clearing procedures to ensure that they do not exceed the 20m width established as the area of influence for the project and that protected plant life is not inappropriately removed. In addition to this, a record is kept of the clearing and cutting of the protected Baobab species.
- The planting of trees upon completion of the project, as an environmental offset requirement of the protected plant life removal license that was issued.

Italy

- Involvement in the "Adopt a beehive" project by buying 25 kilos of honey from local producers and making a small donation of 3,000 euros.
- Help and protection of wild birds in the area near the DOMINION offices. Two artificial nests for small birds were bought and hung in the trees in the garden surrounding the offices, as well as a special roofed feeder with two bags of food specifically for native wild birds. At the end of the year, both the feeder and the nests were being put in place, after establishing that the best direction was with the entrance hole facing north-west.



4.3 Beneficial effect of DOMINION. Taxonomy

DOMINION has the capacity to create a beneficial and differential impact on its clients, through its range of activities, designed to provide efficiency and sustainability, both in the case of its multi-technical services and through the execution of projects involving the use of specialist engineering, as well as making a significant contribution to the Company's development and to achieving the Sustainable Development Goals.

To this regard, the EU Taxonomy Regulation (2020/852) undoubtedly serves as a source of inspiration with regard to the activities to be considered sustainable, although DOMINION also includes other aspects in its analysis of beneficial effects, such as social aspects and the development of Human Rights.

DOMINION essentially carries out its operations via two major groups of activities which are described in detail in section 2.2: Sustainable Services and 360 Projects.

On one hand, **Sustainable Services** are themselves classified into three types:

- **Industrial sustainability services:** focused on providing a comprehensive response to requirements at their customers' industrial plants with a 360 vision of the various requirements, and a clear focus on improving both efficiency and sustainability. By way of example, it is worth noting the environmental services designed to manage waste in different industries, energy efficiency services and emission prevention and control services, carrying out sustainable design and maintenance activities for buildings and facilities, as well as improving production process sustainability, services for optimising industries' internal logistics chain, or services in the field of renewable energy, operating and maintaining power generation plants predictively, preventively and correctively.

- **Intelligent infrastructure services:** the purpose of which is to support customers in deploying and maintaining extended infrastructures, whether telecommunications, electricity or other types of infrastructure, and one of the key factors contributing to efficiency and sustainability is the appropriate management of the data generated in the different processes. Examples include electrification services (actions that allow for more efficient transmission and distribution networks, enabling the electrification process and the arrival of renewable energy, including deployment services, loss control, network design, maintenance, electric chargers, smart meters, etc.), a wide range of services designed to guarantee society with better access to mobile and fibre communications, as well as companies' access to cutting-edge communication systems that help avoid unnecessary travel, and the provision of cutting-edge solutions for local and national education systems.
- **B2B2C Commercial Services:** focused on helping customers to become more efficient and sustainable with their business processes, providing assistance in their logistics, wholesale and retail chain management processes. This service offer includes the Phone House retail chain, which offers end customers a one-stop-shop philosophy (omni-channel, multi-brand and multi-service) aimed towards building a long-term relationship based on trust. The company also offers renewable energy contracts, used mobile phone buying and selling services, mobile phone repairs and waste management.

There are also the **360 Projects** in which "one-off" projects are designed and implemented in this segment which provide solutions to the specific requirements of customers and communities where sustainability is a pivotal factor, both with regards the purpose of the project and the considerations taken into account during the design and implementation of the project in question. Among others, highlights include energy transformation infrastructure development projects, technological equipment projects in hospitals, sustainable agriculture projects, climate change adaptation projects for communities in areas that are prone to flooding caused by rainfall or potentially affected by tsunamis, with the development of meteorological prevention systems and early warning solutions for the community, as well as projects for the design, construction, maintenance and demolition of tall structures.

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4.3.1 EU TAXONOMY: reporting on KPIs for eligible activities

In 2023 DOMINION submitted, for the third consecutive year, the list of activities that are subject to EU Taxonomy Regulation 2020/852 (EU Taxonomy); a process that was once again verified by a third party (PwC).

On this occasion, DOMINION must report the percentage of activities that are in line with the first two taxonomy goals: reducing climate change and adapting to climate change. They must also report the eligible activities according to the four new goals published in 2023 (sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems).

In the case of the first two taxonomy goals, both its substantial contribution to the specific goal, in line with a series of technical goals, and the fact that they do not pose significant detriment to other goals must be guaranteed, whilst also ensuring that the company appropriately complies with different minimum safeguards in a series of sustainability-related areas and that the impact of climate change on the activity has been analysed appropriately. However, for the 4 new goals, it is sufficient for the project or business activity that is analysed to be related to or in line with the definitions of any of the taxonomic activities described in any of them.

Eligibility

Climate Change Mitigation Objective

The results from the analysis conducted established that DOMINION's activities are eligible (and, as applicable, aligned) in the following 11 types of activities of the Climate Change Mitigation objective:

- **4.1. Electricity generation using solar photovoltaic technology:** The construction or operation of electricity generation facilities using solar photovoltaic (PV) technology. This activity is directly related to projects carried out by the DOMINION unit specifically devoted to this activity.
- **4.2. Electricity generation using concentrated solar power (CSP) technology:** The construction or operation of electricity generation facilities using concentrated solar power technology. Related to minor operations carried out in the services business unit.
- **4.3. Electricity generation from wind energy:** Construction or operation of wind power electricity generation facilities. Activity related to different assemblies of electrical installations and other components, as well as other adaptation work carried out in the onshore wind power sector by a unit specifically focused on renewable installations.
- **4.8. Electricity generation from bioenergy:** The construction and operation of facilities for electricity generation using only biomass, biogas or bioliquids, excluding electricity generated by mixing fuels from renewable sources with biogas or bioliquids. This activity is directly related to O&M operation of the biomass plant in Corrientes, Argentina.
- **4.9. Transmission and distribution of electricity:** The construction and operation of transmission systems that transport electricity on the very high voltage and high voltage interconnected system. The construction and operation of distribution systems that transport electricity on medium and low voltage distribution systems. Important activity for DOMINION involving both the Intelligent Infrastructure Services and 360 Projects units.
- **5.5. Collection and transport of non-hazardous waste in source segregated fractions:** Separate collection and transport of non-hazardous waste in individual or mixed fractions so that they can be prepared for reuse or recycling. Relating to comprehensive industrial plant dismantling activities and the preparation of raw material for smelting and steelmaking. These activities are carried out at an Industrial Sustainability Services unit.

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- **7.1. Construction of new buildings:** The promotion of construction projects for residential and non-residential buildings by arranging the financial, technical and physical resources required to undertake these projects with the intention to subsequently sell them, and the construction of entire residential or non-residential buildings, either on their own account for sale or on a commission or contract basis. Activities aligned with the unit's projects for general electrical, air conditioning, plumbing, fire detection, etc. installations, carried out, in new buildings, within the scope of the Industrial Sustainability Services segment.
- **7.3. Installation, maintenance and repair of energy efficiency equipment:** Specific renovation measures consisting in the installation, maintenance or repair of energy-efficient equipment. Activities aligned with the unit's projects for electrical, air conditioning, plumbing, fire detection, etc. equipment general installations in existing buildings, carried out in the scope of the Industrial Sustainability Services segment.
- **7.4. Installation, maintenance and repair of electric vehicle charging stations in buildings (and in parking areas attached to the buildings):** Activity directly related to the installation of electric chargers performed by different units of the Intelligent Infrastructure Services.
- **8.2. Data-driven solutions to GHG emissions reductions:** The development or use of ICT solutions designed for data collection, data transmission and storage, data modelling and use, whenever the main purpose of these activities is to provide data and analysis by which to reduce GHG emissions. An eligible activity that is not aligned as it has not been certified or verified by an independent third party, and that is directly related to the automation of processes performed in Industrial Sustainability Services units.

Climate Change Adaptation Objective

With regard to the second of the approved objectives: Adaptation to Climate Change, no eligible activities were identified in 2023. Out of the range of activities performed by DOMINION, there are a number that can be deemed eligible, such as meteorological network projects or, early warning projects. However, no revenue was recorded for these in 2023.

Transition to a Circular Economy Objective

The results from the analysis conducted established that DOMINION's activities are eligible in the following 8 types of activities of the Transition towards a circular economy objective:

- **2.3. Collection and transport of hazardous and non-hazardous waste:** Separate collection and transport of hazardous and non-hazardous waste intended to be processed for reuse or recycling, particularly the construction, operation and upgrading of facilities devoted to collecting and transporting this type of waste, such as clean points and waste transfer stations, as a means of recovering materials. Activity related to mechanical cleaning and the collection of hazardous and non-hazardous waste performed by a unit in the Industrial Sustainability Services.
- **2.4. Treatment of hazardous waste:** Construction, upgrading and operation of facilities used to process hazardous waste for material valorisation procedures. Activity related to various contaminated water cleaning projects in tanks and centrifuges performed in a unit in Industrial Sustainability Services.
- **3.5. Use of concrete in civil engineering:** Use of concrete for new constructions, reconstructions or for the maintenance of civil engineering structures, except for concrete road surfaces on the following features: streets, highways, other roads for vehicles and pedestrians, bridges, tunnels and airfield runways, taxiways and aprons. This activity is extremely relevant in a business unit devoted to constructing concrete chimneys in the scope of the 360 Projects segment.

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- **4.1. Provision of IT/OT data-driven solutions:** The activity consists of manufacturing, developing, installing, deploying, maintaining, repairing or rendering professional services, including technical consultancy services to design or monitor computer software. This is related with some services that are offered in business units in the Industrial Sustainability Services.
- **5.1. Repair, refurbishment and remanufacturing:** Repairs, refurbishment and remanufacturing of goods that have previously been used for the purposes envisaged by the customer (natural or legal person). Economic activity does not include replacing consumables, such as printer ink, toner cartridges, lubricants for moving parts or batteries. This is the most important eligible activity for DOMINION as it includes all industrial maintenance and repairs in units both in the Industrial Sustainability Services and 360 Projects. For those activities and projects where DOMINION's service includes, besides maintenance or repairs, other actions intended to improve the efficiency of the industrial or production process - a "bundle" approach has been applied, i.e. the maintenance and repair activity has been considered predominant over the rest of the services provided.
- **5.3. Preparation for re-use of end-of-life products and product components:** Preparation for reuse of end-of-life products and components. Economic activity does not include repair activities that are performed during the usage phase of the product. This activity is carried out in some last mile maintenance services provided by Intelligent Infrastructure Services, which involve the replaced router or telecommunications device undergoing a refurbishment process so that it can be reused.
- **5.4. Sale of second-hand goods:** The sale of second-hand goods that have been previously used by a customer (natural or legal person) for the purpose they were intended for, possibly after repair, refurbishment or remanufacturing. This is considered to be included in the used mobile refurbishment services and subsequent sale that B2B2C Commercial Services performs.

- **5.5. Product-as-a-service and other circular use- and result-oriented service models:** Providing customers (natural or legal persons) with access to products through service models, which are either usage-oriented services, where the product is still central, but it is owned by the supplier and leased, shared, rented or bundled; or result-oriented, where payment is pre-established and the agreed result is provided (i.e. payment per unit of service). Activities related to some specific services performed in B2B2C Commercial Services and, to a lesser extent, in 360 Projects.

Contamination Control and Prevention Objective

The results from the analysis conducted established that DOMINION's activities are eligible in the following two types of activities of the Contamination Control and Prevention objective:

- **2.2. Treatment of hazardous waste:** Construction, adaptation, upgrading and operation of facilities used to treat hazardous waste, including incineration of non-recyclable hazardous waste (D 10 operations), biological treatment of hazardous waste (D 8 operations) and physico-chemical treatment (D 9 operations). This taxonomic activity is performed for some of the decontamination solutions carried out at the customer's site in Industrial Sustainability Services.
- **2.4. Remediation of contaminated land and areas:** This activity includes: a) decontamination or cleaning of soil and groundwater in contaminated areas, either on-site or off-site, especially using physical, chemical or biological methods; b) decontamination or cleaning of contaminated industrial plants or sites; c) decontamination or cleaning of surface waters and their shores following accidental contamination, for example by collecting contaminants or by physical, chemical or biological methods; d) clean-up of oil spills and other types of contaminants; the significant reduction of hazardous substances, hazardous mixtures or products, such as asbestos or lead-based paint; f) other specialised pollution control activities; g) clean-up following disasters associated with natural hazards, such as floods or earthquakes;

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h) clean-up of disused mining sites or their legacies not associated with extractive revenues; i) containment operations, hydraulic barriers and active and passive barriers designed to limit or prevent pollutant migration. Activity related to certain specific projects performed by 360 Projects in which the land must be cleared or cleaned up prior to the subsequent construction of infrastructures.

Water and Marine Resources Protection Objective

With regards to this goal, no eligible activities related to any of its taxonomic activities were identified in 2023.

Recovery of Biodiversity and Ecosystems Objective

With regards to this goal, no eligible activities related to any of its taxonomic activities were identified in 2023.

Alignment

Technical criteria for selection: significant contribution and no significant harm (DNSH)

Once eligibility was confirmed, i.e. that the characteristics of DOMINION's activities coincide with the activities set out in Appendix I on Climate Change Mitigation of the Taxonomy, compliance with the technical criteria of each activity was analysed, firstly by checking the substantial contribution to the respective goal. With regards to this process, eligible projects related to the following activities have been ruled out as being aligned:

- **Activity 8.2:** as the Regulation calls for specific third-party certification of the reductions in GHG emissions brought about by the assessed tool or platform, a certificate that DOMINION still does not possess.

Also, extensive analysis was carried out to determine that the projects identified as being potentially aligned do no significant harm (DNSH) to any of the other 5 EU Taxonomy objectives, compiling the relevant documentation required to guarantee compliance with the DNSH criteria. This process has included analysis of the physical climate risks listed in Appendix A of Annex I of the EU Taxonomy, related to Adaptation to Climate Change, as explained above. This analysis is expanded on in section 4.4 of this document.

With regard to the hypotheses considered when assessing the substantial contribution and DNSH criteria, construction activities for low and medium voltage lines relating to activity 4.9 of Annex I of Delegated Regulation 2021/2139 were deemed to be aligned. This activity is performed in five countries: Spain, Chile, Peru, Angola y Colombia. In the first three countries, the literature reviewed provides evidence that their electricity grids comply with substantial contribution criterion 1.b, which states that more than 67% of the newly installed generation capacity on the system must be less than the generation threshold value of 100 g CO₂e/kWh, measured on a life-cycle basis according to the electricity generation criteria, over five successive years.

Angola's activity has also been considered to meet this criterion by connecting the Lauca hydroelectric power plant, with a capacity of 2.1 GW, to the country's capital and after verifying that the grammes of CO₂ eq. emitted per kWh in the reservoir are significantly less than 100g CO₂e/kWh.

Finally, in the case of Colombia, it has been impossible to verify that 67% of the newly installed generation capacity is less than the established threshold because, despite extremely significant commitment to hydroelectric power, it has been seen how in reservoirs located in tropical areas, the threshold is exceeded as a result of an excess accumulation of organic matter in their water. Consequently, with regard to this country, the approach taken to prove compliance with the substantial contribution criteria for activity 4.9. has been to analyse the country's electrification plans over the last five years and for the coming years and to check that there is a strong commitment to distributed energy, electrification and new photovoltaic and wind power facilities that will contribute to a renewable electricity system in the short-medium term.

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In relation to activities 7.1. And 7.3. of Annex I of Delegated Regulation 2021/2139, the fact that DOMINION's actions, as a company that primarily provides engineering services and solutions to other companies (B2B) and that focuses on the installation of electrical and electronic, air-conditioning and sanitation systems in new buildings has been taken into account. As a result, DOMINION's economic actions in relation to this Taxonomy activity are in no way related to the substantial contribution criteria that DOMINION is not responsible for, which are performed by the developer and/or builder of the property, which include: points 2 and 3 on substantial contribution, as well as the DNSH criteria: "Transition to a circular economy", "Pollution prevention and control" (except for the use of equipment and its compliance with Appendix C of Annex I) and "Protecting and restoring biodiversity and ecosystems". Accordingly, and pursuant to the FAQs published by the European Commission in this respect, DOMINION has not assessed this type of criteria. Also, in relation to the activity of Annex I of Delegated Regulation 2021/2139, the fact that DOMINION's actions carried out in relation to building air conditioning are mainly carried out using "industrial" type equipment, which does not require energy certificates in accordance with Regulation (EU) 2017/1369, has been taken into account. Accordingly, ad hoc criteria have been established to verify the high efficiency levels of the installed equipment (e.g. obtaining maximum rating levels in the certification: "Eurovent").

With regard to activity 5.5, in the case of the integral dismantling of industrial plants and the preparation of raw materials for smelting and manufacturing steel, it has been confirmed that the waste that is collected separately is not mixed in waste storage and transfer facilities with other waste or materials with different properties.

With regards to activities 4.1, 4.2, 4.3 and 4.8, all of which are related to the construction and operation of renewable facilities, the focus has been on the durability and recyclability of the components used. In the case of 4.3, it should be noted that this refers to onshore wind power, so the specificities envisaged for offshore wind power do not apply. With regard to the DNSH Biodiversity criterion, what was referred to for activities 7.1 and 7.3 has been taken into account in cases where DOMINION is not responsible for managing these impacts on the facilities.

Regarding 4.8, it has been determined that the country, Argentina, has standards that are similar to those of the European Union in terms of forest harvesting and that the corresponding facility possesses administrative authorisation to burn forest biomass.

Compliance with minimum social safeguards

In terms of compliance with minimum social safeguards. DOMINION respects and contributes to the protection of human rights pursuant to the International Bill of Human Rights and principles relating to rights set out in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and its core conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Companies; the UN Convention on Children's Rights; the UN Global Compact; the Seoul Declaration on Occupational Health and Safety; and the UN Guiding Principles on Business and Human Rights.

- **Human Rights:** DOMINION has its own policy on Human Rights and Prevention of Forced and Child Labour which has been approved by the Board of Directors and is fully consistent with the Code of Conduct. It also conducts regular analyses to identify and assess the real or potential impacts of its activities on human rights. Also, for certain projects, it also performs a comprehensive analysis of environmental and social impacts, analysing the risks of breaches against human rights in local communities, indigenous groups, migrants, children, etc. Ultimately, no complaints were lodged in 2023 in relation to breaches of human rights. See section 5.7 for further details. Human Rights.

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- Corruption and bribery:** Corruption and bribery are an integral part of DOMINION's Ethical Framework, in particular in the Code of Conduct, but also in other policies such as gifts and hospitality. Even so, DOMINION has sought to raise awareness of these crimes, creating a specific policy with the aim of raising appropriate awareness among all its employees and also all third parties who deal with DOMINION, that this policy is also intended for. Obtaining ISO 37001 in the 360 activity runs in this same line. With regard to money-laundering, and although no DOMINION company is bound by this regulation, all DOMINION employees are obliged to pay special attention to cases where there is evidence of a breach of integrity on the part of individuals or organisations they have business dealings with. The Policy for the Prevention of Money-Laundering and Terrorist Financing and International Sanctions is, together with the Code of Conduct, the determining factor in managing this risk. See section 3.6 for further details. Combating corruption, bribery and money-laundering.
- Tax:** DOMINION's Code of Conduct and Tax Policy, approved by the Board of Directors and publicly available on the website, sets out DOMINION's policy on tax matters, as well as its consistency with the overall strategy and sustainability. This Policy applies to all DOMINION investees, and all employees must be familiar with it. See section 3.7 for further details. Tax information.
- Fair Competition:** With its anti-competitive practices policy, DOMINION seeks to explain how companies should behave with respect to competitors, with a view towards maintaining a balanced market, combining freedom of enterprise, free competition, consumer collective interest and public interest. The company provides training programmes geared towards DOMINION's senior executives to explain forbidden practices and conduct with regard to competitors. See section 3.6 for further details. Combating corruption, bribery and money-laundering.

Determining Revenue, Capex and Opex KPIs



The basis for calculating the denominator of the revenue KPI was the 2023 revenue, taken from the consolidated annual financial statements (note 5 of segmentation of the Consolidated Annual Financial Statements where the implications thereof are explained).

For the numerator, a previous comparison was made between the information contained in the annual financial statements and the management information. Once the validity of this information was confirmed, the activities included in the various management accounting centres were analysed and compared with the Taxonomy Regulation in order to determine their eligibility.

In those cases where the activities of the management centres were identical and eligible, the total amount for the management centre was considered; in the case of different activities, previous separation was performed. Calculating revenue based on analysing the management accounting centres has meant that any double entries were avoided in the calculation, as each management accounting centre has its own associated revenue, which is unique from the others.

On carrying out this process, the KPIs for revenue relating to eligibility and alignment were obtained, amounting to 61.4% for eligibility and 18.6% for alignment. In 2022 the eligible KPI stood at 31.8%, having doubled in 2023 as a result of the inclusion of the four new environmental targets and subsequently considering other business activities as being eligible. Alignment stood at 31.6% in 2022. The decrease in aligned revenues identified this year is mainly due to a decrease in revenues from activities related to the construction of renewable energy facilities.

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To calculate the denominator, we first used the total amount of new assets recognised during the financial year, both tangible fixed assets (see the table in note 6: “Tangible fixed assets”, the “additions” column of the Consolidated Annual Financial Statements, which also includes recognition of assets associated with finance leases, accounted for in accordance with IFRS 16), and intangible assets (see the table in note 7): “Goodwill and intangible fixed assets”, “additions” columns). We also added recognitions of these types of assets (property, plant and equipment and intangible assets) associated with business combinations to this amount (see the details relating to net assets acquired in note 32 of the Consolidated Annual Financial Statements).

As regards the numerator, both the nature of the assets and the specific activity they are intended for were checked against the Taxonomy Regulation, based on the work carried out for the revenue chapter. In those cases where the asset was eligible and related to an activity or company for which the management accounting centre is only partially eligible, the level of eligibility was adjusted on the basis of its percentage of eligible income, with the taxonomy being apportioned by activity using the same criterion. Similar actions were taken in relation to alignment.

Just as with the process used to calculate the revenue numerator, in calculating the CapEx KPI numerator, special attention was given to avoid any duplicate counts, although, having previously performed a thorough analysis by taxonomical activity based on the figures reported by each unit, the likelihood of any duplicate counting was extremely low.

On carrying out this process, the KPIs for CapEx relating to eligibility and alignment amounted to 62.4% for eligibility and 17.3% for alignment (2022: 78.5% for eligibility and 78.0% for alignment).

Last year’s eligible and aligned figure was increased by the inclusion of a subgroup in the renewable facilities area, with the CapEx in 2023 being significantly lower as a result of the expanded scope. However, the publication of the new taxonomic goals meant that the CapEx of other business activities could be included this year, which resulted in a higher percentage of eligible CapEx.

OPERATING EXPENSES (OPEX) DEFINED ACCORDING TO THE TAXONOMY REGULATION

Considering DOMINION’s characteristics, a company dedicated to providing services and solutions to its customers to help them achieve greater efficiency and sustainability, where there are no relevant manufacturing facilities, it has been estimated that the type of expenses seen by Delegated Regulation 2021/2078 of 6 July, in Appendix I, section 1.1.3. (maintenance and repairs, short-term leases, building refurbishment and R&D) is not significant as regards DOMINION’s total expenditure, so the decision has been made not to report the percentage of eligible and aligned operational expenditure, pursuant to the provisions of Delegated Regulation 2021/2078 of 6 July, Appendix I, section 1.1.3.2.

Specifically, the denominator for the KPI of these types of operating expenses (designated as “OpEx” according to the aforementioned Delegated Regulation) is calculated from the sum of the following items taken from the Consolidated Annual Financial Statements (included in note 25 of the Annual Financial Statements regarding other operating expenses): repairs, operating leases and R&D expenses (R&D expenses were virtually non-existent in 2023). The figure obtained for 2023 stands at €13,790 thousand, which is compared with the figure for total operating expenses amounting to €1,118,564 thousand. This indicates that the “OpEx” KPI denominator only accounts for 1.2% of total expenses; exactly the same percentage as in 2022. Accordingly, operating expenses, as established under aforementioned Delegated Regulation 2021/2078 are deemed non-material and DOMINION discloses the numerator of the OpEx KPI as being equal to zero.

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4.4 Climate change

Climate Change as a Risk or an Opportunity

DOMINION's mission is to help its customers introduce more efficient and sustainable business process. DOMINION strives to position itself as a leader that can facilitate the process that is called for to move industry and society towards sustainability-based models. Companies, institutions and communities need support with this transformation process, and climate change is without doubt one of the major reasons why mitigation and adaptation are so important.

DOMINION sees this challenge as a perfect opportunity to render services and implement projects that will ensure that its customers become increasingly competitive and sustainable. Having said this, it is also aware of that fact that it must suitably notify the stakeholders as to how their activities could be affected by the climate change, and, to this end, it has incorporated climate change as a risk in its risk management system.

In line with DOMINION's commitment to the fight against climate change and joining the United Nations' Act Now campaign, DOMINION held Climate Week in the last week of October, coinciding with World Climate Change Day, an in-house campaign to raise awareness of the importance of taking small actions and making small changes to help minimise the effects of climate change. Various awareness-raising activities were carried out that week, with the creation of an internal website where videos and content created by area managers and some employees were shared, explaining some key aspects related to climate change and the environment and raising awareness of DOMINION's and individual good practice initiatives. Also, all employees in Spain and other countries were given a packet of seeds and an ecological dry shampoo, and food alternatives were encouraged with local and km 0 products. The campaign was followed by more than 1,000 people on the internal site and the content shared on social media generated more than 50,000 views.

The climate change risk in the risk management framework. Governance

By being included in DOMINION's risk system, the risks and opportunities arising from climate change are subject to the same governance scope as the rest of the company's strategic risks, as explained in section 3.5 of this document. In other words, it is supervised by the Audit and Compliance Committee, in coordination with the Sustainability Committee, and managed by the Risk, Compliance and Sustainability Department. This monitoring work is integrated with that of the company's Sustainability Strategy as a whole.

DOMINION's management team, in particular the Corporate Management Committee, is actively involved in identifying risks and opportunities, as well as in monitoring them.

Procedure Followed

Although it is part of the general risk system, climate risk has a specific corporate procedure that identifies, prioritises and reports the related risks, with a short, medium and long term outlook with regards to DOMINION's different activities and locations. This procedure is based on the recommendations made by the Task Force on Climate-related Financial Disclosures (TCFD).

In the analysis performed, two climate scenarios established in the latest IPCC report: optimistic scenario RCP 2.6. and pessimistic scenario RCP 8.5. were assessed for DOMINION's different areas of activity. A short-term (1-5 years), medium-term (5-10 years) and long-term (10-20 years) time scale has been analysed.

Forecasts published in different indicators have been used for the analysis:

- Climate Change Knowledge Portal del World Bank [Ir a la web](#) →
- Climate Impact Explorer de Climate Analytics [Ir a la web](#) →
- Aqeduct of the World Resources Institute (display for water stress issues): [Ir a la web](#) →
- ThinkHazard of the World Bank (for short-term) [Ir a la web](#) →

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In 2023, DOMINION, with the support of an external expert, made progress in analysing the impact of climate change and improving existing procedures in order to bring this information into line with the applicable regulations in 2024.

Significant Risks, Impacts and Mitigation

With regards to the services provided by DOMINION, it is important to note that it does not require any significant facilities of its own that could require large amounts of energy or generate significant amounts of greenhouse gas emissions. In general, their services are performed on the customer's own premises or networks, which limits exposure to any significant physical risks.

The projects carried out by DOMINION are generally for its customers or are sold to other customers in a short period of time, and there is no intention to maintain these assets in the medium and long term. Accordingly, the impact of potential chronic or acute events affects the construction stage more than later stages.

Also, DOMINION's exposure to the Oil & Gas sector is extremely limited, consisting of the supply of environmental services that enable the recovery of waste, which is then reintegrated into the production process.

The analysis carried out lead to the conclusion that there is no critical risk that could seriously affect DOMINION's activity. However, there are moderate climate risks that affect certain activities and in some of the countries it operates in.



- **Forest fire:** mitigation and prevention measures are being taken during the construction work to prevent forest fires, taking account of distances to particularly vulnerable areas, removing vegetation and weeds in the vicinity of the transmission line or choosing appropriate materials and protections,
- **Storms (including snow, dust or sand) and floods:** the construction project has been planned to make sure the most delicate activities do not coincide with these periods.



- **Thermal stress and temperature fluctuations:** this is analysed in the project stage on a case-by-case basis and the number of panels that need to be fitted is adapted in the design stage so as to prevent production from falling below the expected level.
- **Cyclones, hurricanes, typhoons:** there is a cyclone monitoring committee in the affected areas, which constantly updates the forecast and implements the planned measures, also training plant personnel to know how to act appropriately. The structures are also reinforced in the design stage.
- **Forest fire:** in those projects where forest fires may pose a risk, particularly at the Biomass Plant, there is a specific procedure which includes training of local firefighters, adaptation of surrounding grassland areas and the construction of

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SUSTAINABLE SERVICES (Chile, Mexico, Colombia, Peru and Spain)

- **Heat waves:** in the possible event of a heat wave, workers wear suitable equipment and take specific measures (reducing working hours, adapting working hours, increasing the amount of water drunk, to name a few).
- **Forest fires:** more stringent fire safety measures are applied when working in these areas.
- **Floods (coastal, fluvial, pluvial, underground):** more stringent safety measures are applied when working in these areas.
- **Landslides:** more stringent safety measures are applied when working in these areas.

DOMINION had already identified all of these risks and already has appropriate mitigation measures in place for them. Its impact, still only measured in qualitative terms, is estimated to be low.

Opportunities

As mentioned above, DOMINION climate change presents many opportunities for DOMINION. Following this reflection process, DOMINION set up a business unit exclusively focused on renewable energy projects and services, a unit that currently has a relevant number of references and a significant weight in the company. With this same idea, it also created an environmental services activity, with the specific goal of providing customers with support during the climate change adaptation process. Also, DOMINION has conducted a permanent review of its solutions and services range with a view to improving its contribution to addressing the climate change problem, as explained in section 2.

Risk Management and Mitigation

As described in section 3, DOMINION performs comprehensive management of different risks (strategic, criminal, climate, etc.) which makes it possible to reasonably guarantee that climate risks are monitored on an ongoing basis. In the description of each climate risk provided a few lines above, measures have been identified to reduce these risks to levels that the company deems tolerable. The implementation of these measures, as well as taking advantage of the opportunities identified, is the responsibility of the various business lines, but always under the supervision of the corporate sustainability manager and corporate risk manager, who is also the person responsible for reporting on their progress to both the Corporate Management Committee and the two aforementioned Board Committees.

Metrics and Goals

In this report, DOMINION includes relevant indicators for reporting on climate-related aspects and the strategy designed to combat climate change. These include the following:

- Measuring greenhouse gas emissions, certified with ISO 14064 and compared with the goals set out in section 2.7 of this document.
- The commitment made by DOMINION in 2023 for its decarbonisation targets to become SBTi, as explained in section 4.2.
- Participating in the CDP (Carbon Disclosure Project) initiative by submitting a voluntary report on climate change.

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5.1 Diversity and inclusion

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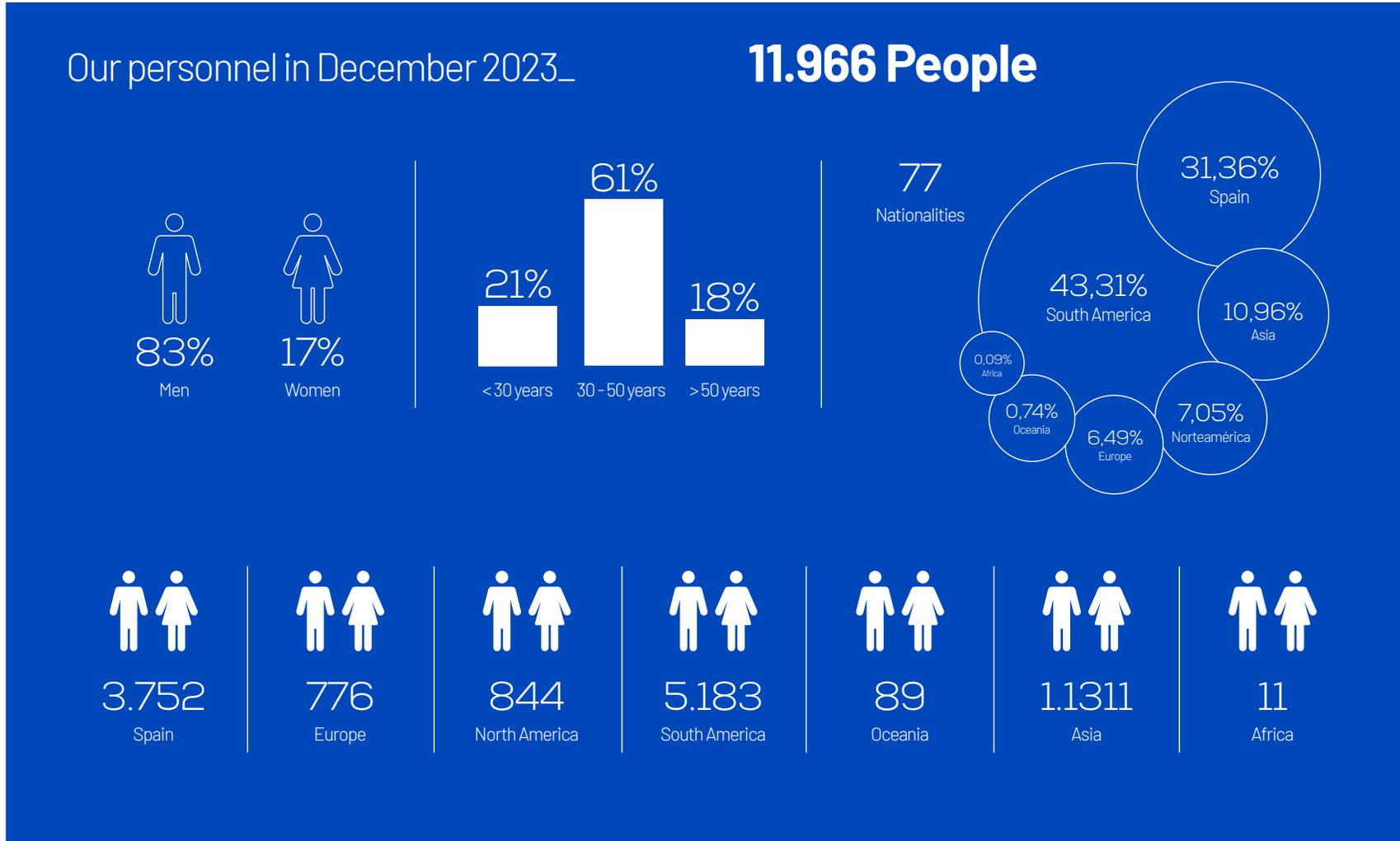
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Note: Mexico included in North America

DOMINION is committed to a solid strategy centred on nurturing and evolving its culture, creating long-term sustainable value. The Board of Directors reviews and updates the **Diversity and Inclusion Policy** on an annual basis which, together with the goals set out in the **2023-2026 Strategic Plan**, is firmly committed to principles of respect, acceptance and equality.

WE ARE *diversity*

WE ARE DOMINION

#WeAreDOMINION

The WE ARE Diversity, WE ARE DOMINION programme is the core of all the actions taken to create a truly diverse and inclusive corporate culture.

There is a diversity site on the Corporate Intranet, where, in 2023, awareness-raising measures were implemented (contests, inclusive language guides, etc.) intended to disseminate and integrate cultural values, facilitating interaction between employees.

In line with DOMINION's innovation and disruption values, the young talent pool has had a positive impact with respect to 2022. Generation Z has seen a 10% increase and the number of international scholarships almost doubled in the last year.

To create a working environment that guarantees mutual respect and protection of the fundamental rights of each employee, DOMINION has stepped up its commitment to zero tolerance of harassment in the workplace by adopting a **Protocol for the Prevention of and Action in Cases of Sexual and/or Gender-based Harassment** in 2023.

In 2023, a **KPI Diversity Diagnosis** was conducted on DOMINION's workforce, using People Analytics, the analysis of which revealed key characteristics such as: **Global Projection, Sector Diversification and Generational Diversity**. This process has resulted in real-time visibility that has made it possible to implement specific measures in some markets. By 2024, it plans to expand the scope of the diagnostic, thereby stepping up its commitment to global talent management and an inclusive and diverse organisational culture.

Characteristics of our Workforce



DOMINION's inclusive organisational culture calls for its global leaders to be capable of leading **multicultural teams that promote innovation and excellence**, leveraging diversity as a key driver of its success. Also, the **Diversity and Inclusion Policy** ensures that diversity is respected across all levels of the organisation and adapted to the local idiosyncrasies of each geographic region. At year-end December 2023, DOMINION is made up of a workforce of 11,966 people, working in 29 countries, with a multicultural team of 77 different nationalities (12,496 people, 27 countries and 78 nationalities in 2022).

Based on the predominant sectors DOMINION operates in, human capital increases among officers. Accordingly, 69.14% of the workforce is made up of the group dedicated to executing Operational Services with 11.66% made up of women.

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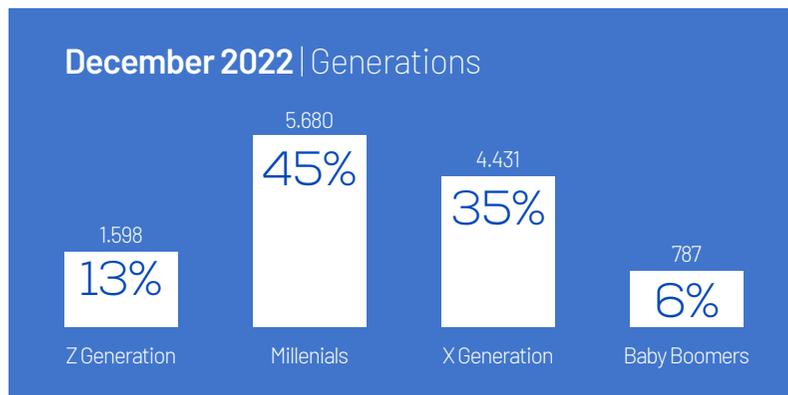
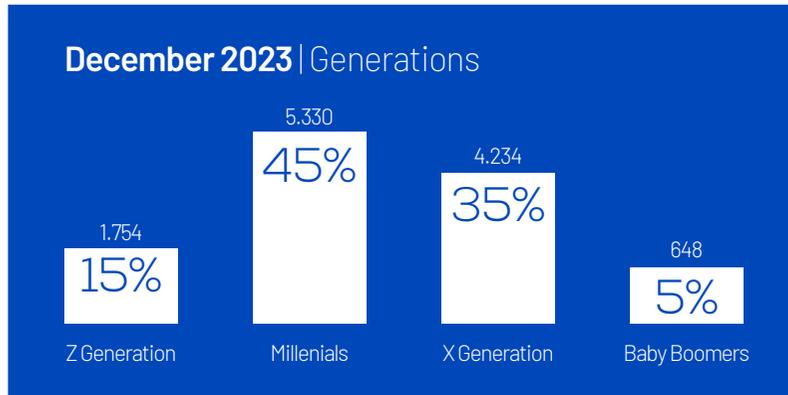
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Finally, DOMINION's workforce is characterised by its generational diversity, with a variety of perspectives and approaches creating adaptability and resilience through the exchange of knowledge and collaboration between multicultural teams.

The most predominant age group at DOMINION is between 30 and 50 years old, with an average age of 39.39 years in 2023 (38.91 years in 2022). The number of professionals from the youngest generation (Generation Z) increased by 9.76% in 2023 (1,754 people in 2023 and 1,598 in 2022).



Note: Generation Z: born between 1996 and 2010, Millennials: born between 1982 and 1995, Generation X: born between 1965 and 1981, Baby Boomers: born between 1944 and 1964.

DOMINION is governed by the following Lines of Action

1. Ensuring non-discrimination

DOMINION ensures its commitment to **zero tolerance of all forms of discrimination** through policies and procedures such as the Code of Conduct, the Human Resources Policy, the Human Rights Policy, the Ethics Channel and the Protocol for Harassment at Work and/or gender-based harassment. In line with this, all Top100 members have received training on the Code of Conduct in 2023.

2. Promoting equal opportunities

16,61% Women in the company	149 Women in leadership positions	69% Women with permanent contracts
58,57% Ratio of women in managerial positions to ratio of women in the company	27 Women promoted to managers	16,85% Women in training

Promoting equal opportunities is a priority for DOMINION, and for this reason two new **Equality Plans** were registered in Spain in 2023, which include 88 approved measures. One of the key objectives is to maintain wage parity and increase women's presence in leadership and managerial positions.

To this end, work has continued on the Recruitment KPIs, which, since 2022, measures the amount of women taking part in the processes* (1,572 women in 2023), as well as reinforcing and notifying the **Recruitment Policy** with the local teams on a regular basis.

*Note: Official recruitment processes are not covered.

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3. Encouraging people to collaborate with each other

Cross-sectoral, cross-cultural and cross-generational communication is an essential pillar in addressing corporate challenges. In 2023, actions such as sporting events, Meet-ups, DOMINION Stories webinars, etc. were carried out. The permitted the effective integration of voices and talents with perspectives and skills across teams located in different geographic locations.

4. Promoting profile diversity across all levels

In 2023, DOMINION remained committed to global diversity by adding one more country to the Diversity Charter; Germany joined the previously existing member countries of Spain, Poland, Italy, Slovakia, Portugal and France. At the same time, DOMINION continues to show its active support for LGBTBI diversity by joining the Business Network for Diversity and Inclusion (REDI).

From the first days of joining the company, diversity is integrated into the Onboarding process, supported by a strong feedback culture. It also promotes dialogue and participation by means of specific spaces and climate surveys.

Diversity is also promoted through training at DOMINION. In 2023, all DOMINION directors and managers took part in specific diversity training programmes, reinforcing diversity awareness and knowledge.

Universal accessibility is provided at all DOMINION workplaces, adapting to the requirements of people with disabilities. In 2023, DOMINION invested EUR 1,131,266 (EUR 1,109,036 in 2022) in purchasing goods and services from Special Centres. DOMINION's workforce includes 66 people with disabilities (0.55%), which represents an increase of 37.50% compared to 2022 (48 in 2022).

2023

2022

DISTRIBUTION BY GENDER	WORKFORCE	%	WORKFORCE	%
MAN	9.978	83,39%	10.286	82,31%
WOMAN	1.988	16,61%	2.210	17,69%
Total	11.966	100,00%	12.496	100,00%

DISTRIBUTION BY AGE RANGE	WORKFORCE	%	WORKFORCE	%
<30	2.497	20,87%	2.789	22,32%
30-50	7.303	61,03%	7.585	60,70%
>50	2.166	18,10%	2.122	16,98%
Total	11.966	100,00%	12.496	100,00%

DISTRIBUTION BY CLASSIFICATION	WORKFORCE	%	WORKFORCE	%
ADDRESS	100	0,84%	100	0,80%
MANAGER/OFFICER IN CHARGE	508	4,25%	504	4,03%
TECHNICIAN	2.215	18,51%	2.491	19,93%
ADMINISTRATIVE WORKER	870	7,27%	792	6,34%
SKILLED WORKER	8.273	69,14%	8.609	68,89%
Total	11.966	100,00%	12.496	100,00%

DISTRIBUTION BY GEOGRAPHICAL LOCATION	WORKFORCE	%	WORKFORCE	%
South America	5.828	48,70%	6.294	50,37%
Spain	3.752	31,36%	3.882	31,07%
ASIA	1.311	10,96%	1.171	9,37%
Europe	776	6,49%	863	6,91%
North America	199	1,66%	170	1,36%
Oceania	89	0,74%	116	0,93%
AFRICA	11	0,09%		
Total	11.966	100,00%	12.496	100,00%

Nota: En 2022, México estaba incluido en South America. En 2023 México se encuentra incluido en North America.

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Distribution by company

	2023	2022
Europe	WORKFORCE	WORKFORCE
GERMANY	334	364
FRANCE	118	137
PORTUGAL	118	116
SLOVAKIA	75	89
POLAND	66	71
ITALY	43	42
DENMARK	0	38
UNITED KINGDOM	10	5
REUNION ISLAND**	11	0
AUSTRIA	1	1
TOTAL	776	863
Spain	WORKFORCE	WORKFORCE
Spain	3752	3882
TOTAL	3.752	3.882
North America	WORKFORCE	WORKFORCE
UNITED STATES OF AMERICA	176	149
CANADA	23	21
MEXICO	645	794
TOTAL	844	964

	2023	2022
South America	WORKFORCE	WORKFORCE
COLOMBIA	1.874	2.053
PERU	1.731	1.846
CHILE	1.274	1.333
ARGENTINA	221	242
THE DOMINICAN REPUBLIC	32	23
URUGUAY	47	
PANAMA	4	3
TOTAL	5.183	5.500
ASIA	WORKFORCE	WORKFORCE
SAUDI ARABIA	558	551
INDIA	350	343
UNITED ARAB EMIRATES	150	182
BAHREIN	207	61
INDONESIA	16	21
VIETNAM	10	8
OMAN	4	5
ISRAEL	16	
TOTAL	1.311	1.171
Oceania	WORKFORCE	WORKFORCE
AUSTRALIA	89	116
TOTAL	89	116

Note: In 2022, Mexico was included in South America.

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Workforce by generation

	2023	2022
Europe	WORKFORCE	WORKFORCE
Z Generation	1754	1598
Millenials	5.330	5.680
X Generation	4234	4431
Baby Boomers	648	787
TOTAL	11.966	12.496

Note: Generation Z: born between 1996 and 2010, Millennials: born between 1982 and 1995, Generation X: born between 1965 and 1981, Baby Boomers: born between 1944 and 1964.

Women by category

	2023		2022	
	WORKFORCE	%	WORKFORCE	%
ADDRESS	15	15,00%	18	18,00%
MANAGER / OFFICER IN CHARGE	134	26,38%	129	25,60%
TECHNICIAN	390	17,61%	369	14,81%
ADMINISTRATIVE WORKER	484	55,63%	464	58,59%
SKILLED WORKER	965	11,66%	1.230	14,29%
TOTAL	1.988	16,61%	2.210	17,69%

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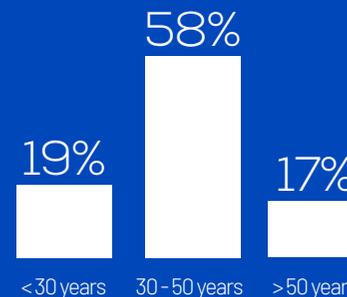
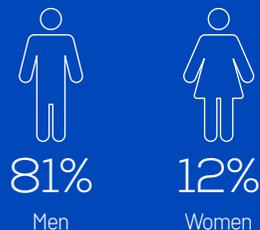
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Total contract type	2023		2022	
	WORKFORCE	%	WORKFORCE	%
INDEFINITE	6,781	56.67%	6,496	51.98%
TEMPORARY	5,185	43.33%	6,000	48.02%
TOTAL	11966	100.00%	12496	100.00%

Total working day type	2023		2022	
	WORKING DAY	%	WORKFORCE	%
FULL-TIME	11,245	93.97%	11,590	92.75%
PART-TIME	721	6.03%	906	7.25%
TOTAL	11.966	100,00%	12.496	100,00%

Employment in December 2023



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DOMINION is committed to providing decent and secure employment to all its employees, valuing their diversity and offering opportunities for training and professional development. In 2023, the Zero Accident culture was reinforced to guarantee safe working conditions. This commitment is in line with the Code of Conduct, Human Resources Policy and Principles, and also complies with the legislation in force according to the collective bargaining agreement corresponding to each country where it operates. To strengthen this, all of DOMINION's leaders received specific training on DOMINION's Code of Conduct and Culture to pass it on to all teams.

DOMINION promotes cultural change by means of its "5 Ds": **decentralisation**, **diversification** and internal transformation of the company by placing employees at the core of all the initiatives. It also promotes new ways of working based on collaboration, mainstreaming, leadership, **digitisation**, the implementation of new management methods and **financial discipline and sustainable development**, which are common factors behind its success.



Digitalisation

"...as a tool to achieve efficiency"



Diversification

"...as a value proposition to be the client's global partner"



Decentralisation

"...as a key for a management style close to each market and client"



Financial discipline

"...to ensure financial strenght and solvency"



Sustainable Development

"...as a way of being in the world and as part of our activity"

Talent Attraction

For DOMINION, being able to have the **best team** and successfully achieve its strategic objectives is of paramount importance. In-house and external measures have been implemented accordingly such as **employee experience** and **employer branding** to retain and attract this talent.

To this end, in 2023 DOMINION participated in talent fairs, performed analysis and monitoring in the main social media and also has agreements with educational institutions (59 worldwide). It has also implemented in-house measures to identify talent and analyse KPI's throughout employees' careers (onboarding feedback, climate questionnaires, departure questionnaires, psychosocial questionnaires, suggestion channels, etc.).

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Recruitment and Selection



*In 2023, selection process monitoring was extended to the categories of Director, Officer in Charge/Manager, Technician and Administrative worker. This data does not include information relating to official processes.

DOMINION's personnel recruitment and selection process is crucial to successful performance. Its main goal is to guarantee that the applicants' interests are in line with those of the company to work together with a common goal for the professional project in question. The **Recruitment and Selection Policy, linked with the Diversity Policy**, is committed to establishing which criteria is applicable in each stage of the selection process and to respect diversity in each of them, from the moment the job offer is made until the candidate joins the company.

The **recruitment moment** is a critical moment in an employee's life cycle. This is the **first contact with the organisation**. Accordingly, careful attention must be paid to every moment so as to give an accurate impression of DOMINION. For this reason, the **Onboarding Programme** introduces the organisation and its values, as well as the awareness, training and education needed to carry out the main duties in their new working environment. In 2023, a specific programme was created at DOMINION University to standardise onboarding processes.

This way, everyone who is recruited at DOMINION, is subject to **compulsory training** which covers **the Corporate Culture, Policies and Code of Conduct**. In addition to this, cross-cutting content is also included relevant to **Health and Safety, Sustainability and Diversity and Inclusion and ESG**.

For recruitment and selection, People Analytics has been used to assess channels, select candidates and manage talent supply/demand strategically. Proactive talent management also includes retention plans and the identification of key talent drain risks. Finally, labour market analysis has been implemented to understand internal and external dynamics to improve DOMINION's positioning.

Subsequently, the immediate manager takes responsibility for the training and knowledge required for the job, as well as for monitoring that employees are properly **integrated and adapted**. A degree of assessment and feedback has also been incorporated from the employee's earliest stages in order to facilitate this process. Each of these business areas provides specific training in line with the activity it performs in each country.

Professional Development

DOMINION's approach to professional development is **based on three pillars**:

1. The **current role**, new duties and participation in cross-cutting projects. Specific training is applied to optimise knowledge and skills (upskilling).
2. **Continuous feedback**, networking and team work (feedback).
3. **Ongoing training** accompanied by mentoring and coaching. In 2023, leadership development training has been improved through **in-house programmes and initiatives** (reskilling).

DOMINION adapts according to changing requirements, strategically assigning resources and optimising operating efficiency. The information compiled through People Analytics has contributed to informed decision making, identifying opportunities for development and growth in the organisation.

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DOMINION has two career models to provide **in-house promotion** opportunities and **mobility** for its teams. On the one hand, a **management career**, with vertical promotion possibilities to positions with more responsibility which involve team management. And on the other, a **technical career**, geared towards creating and identifying experts in critical knowledge areas for DOMINION. There were 1,397 promotions worldwide in 2023. (650 in 2022).

Reclutamiento y Selección



As part of the “Young Disruptors” programme, which comprises measures geared towards DOMINION’s young talent, 308 internships were awarded in 2023 (159 in 2022) in 8 countries (5 in 2022). Of these, 115 are women, representing a 48% increase of women working in internships compared to the previous year (115 in 2023 and 75 in 2022). In terms of STEAM internships, there has been a 240% increase in STEAM internships compared to the previous year (163 in 2023 and 48 in 2022). Fifty percent of the interns went on to become staff.

In 2023, DOMINION reached a significant milestone by implementing its innovative “BQUO” programme, designed to identify and nurture outstanding international talent, focusing on sustainability and technology. The first edition of this programme had a total of 65 applications with three projects and three members of talent remaining after the selection process. Participants from Colombia, Mexico, Morocco and Malaga (Spain), mentored by a member of DOMINION’s management team and in an academic programme, address challenges such as the desalination of sea water in an efficient process using solar energy, sensor technology for the collection and

management of real-time data in industrial plants, housing solutions for socially vulnerable people, technology to promote local and sustainable consumption, the use of AI to improve business efficiency and the implementation of virtual reality systems to help people with ADHD (attention deficit hyperactivity disorder).

With regard to implemented strategies and actions, benchmarking has been carried out using People Analytics to understand talent requirements. External communication has also been encouraged in advertisements and social networks, positioning the employer brand. Internal communication has been further improved through Meet-ups between DOMINION’s young talent and more veteran staff.

As part of the initiatives to be developed, the focus on sustainable employability and early identification of talent, as well as the exploration of international mobility opportunities stand out.

Corporate Communication

DOMINION’s communication strategy is based on **transparent and efficient** interaction with employees. To this end, the corporate intranet is used as one of the pillars for dissemination.

To this regard, the “Talent” site is the central channel that provides detailed information on new recruits, values, benefits and active job offers. There is also a newsletter that reinforces and disseminates relevant news. This approach informs and encourages employee participation in organisational life. The option to provide feedback on actions and collect suggestions ensures employees’ opinions are considered in the company’s strategic decision-making.

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Average contract type by gender

	2023		
	INDEFINITE	TEMPORARY	TOTAL
MAN	5.248,0	5.149,8	10.397,8
WOMAN	1.388,0	643,8	2.032,8
TOTAL	6.636,0	5.793,6	12.429,6

	2022		
	INDEFINITE	TEMPORARY	TOTAL
MAN	4.846,7	4.662,0	9.508,7
WOMAN	1.371,0	744,6	2.115,6
TOTAL	6.217,7	5.406,6	11.624,3

Average contract type by age

	2023		
	INDEFINITE	TEMPORARY	TOTAL
<30	909,0	1.509,4	2.418,4
30-50	1.564,9	735,3	2.300,2
>50	4.162,1	3.548,9	7.711,0
TOTAL	6.636,0	5.793,6	12.429,6

	2022		
	INDEFINITE	TEMPORARY	TOTAL
<30	890,9	1.583,3	2.474,3
30-50	1.379,6	685,6	2.065,2
>50	3.947,2	3.137,7	7.084,8
TOTAL	6.217,7	952,6	11.624,3

Average contract type by classification clasificación

	2023		
	INDEFINITE	TEMPORARY	TOTAL
ADDRESS	95,9	3,4	99,3
MANAGER / OFFICER IN CHARGE	419,7	255,4	675,1
TECHNICIAN	1.483,4	834,5	2.317,9
ADMINISTRATIVE WORKER	581,3	413,0	994,3
SKILLED WORKER	4.055,7	4.287,3	8.342,9
TOTAL	6.636,0	5.793,6	12.429,6

	2022		
	INDEFINITE	TEMPORARY	TOTAL
ADDRESS	97,9	1,2	99,1
MANAGER / OFFICER IN CHARGE	396,7	65,8	462,4
TECHNICIAN	1.377,5	798,9	2.176,4
ADMINISTRATIVE WORKER	532,8	261,2	794,0
SKILLED WORKER	3.812,8	4.279,6	8.092,3
TOTAL	6.217,7	5.406,6	11.624,3

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Average type of working day by gendergénero

	2023		
	FULL-TIME	PART-TIME	TOTAL
MAN	10.118,7	279,2	10.397,8
WOMAN	1.494,3	537,5	2.032,8
TOTAL	11.612,9	816,7	12.429,6

	2022		
	FULL-TIME	PART-TIME	TOTAL
MAN	9.173,5	335,2	9.508,7
WOMAN	1.498,2	617,4	2.115,6
TOTAL	10.671,7	952,6	11.624,3

Average type of working day by age

	2023		
	FULL-TIME	PART-TIME	TOTAL
<30	2.194,1	224,3	2.418,4
30-50	2.186,6	113,6	2.300,2
>50	7.232,3	478,8	7.711,0
TOTAL	11.612,9	816,7	12.429,6

	2022		
	FULL-TIME	PART-TIME	TOTAL
<30	2.218,1	256,2	2.474,3
30-50	1.964,5	100,7	2.065,2
>50	6.489,1	595,8	7.084,9
TOTAL	10.671,7	852,6	11.624,3

Average type of working day by classification

	2023		
	FULL-TIME	PART-TIME	TOTAL
ADDRESS	97,3	2,1	99,3
MANAGER / OFFICER IN CHARGE	649,6	25,5	675,1
TECHNICIAN	2.263,4	54,5	2.317,9
ADMINISTRATIVE WORKER	936,8	57,6	994,3
SKILLED WORKER	7.665,9	677,0	8.342,9
TOTAL	11.612,9	816,7	12.429,6

	2022		
	FULL-TIME	PART-TIME	TOTAL
ADDRESS	97,9	1,2	99,1
MANAGER / OFFICER IN CHARGE	438,1	24,3	462,4
TECHNICIAN	2.113,3	63,2	2.176,4
ADMINISTRATIVE WORKER	738,3	55,8	794,0
SKILLED WORKER	7.284,2	808,2	8.092,3
TOTAL	10.671,7	952,6	11.624,3

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Dismissals by gender

	2023		2022	
	WORKFORCE	%	WORKFORCE	%
MAN	371	63,86%	491	76,96%
WOMAN	210	36,14%	147	23,04%
TOTAL	581	100,00%	638	100,00%

Dismissals by age

	2023		2022	
	WORKFORCE	%	WORKFORCE	%
<30	102	17,56%	621	97,34%
30-50	395	67,99%	17	2,66%
>50	84	14,46%	0	0,00%
TOTAL	581	100,00%	638	100,00%

Dismissals by classification

	2023		2022	
	WORKFORCE	%	WORKFORCE	%
ADDRESS	2	0,34%	10	1,57%
MANAGER / OFFICER IN CHARGE	33	5,68%	32	5,02%
TECHNICIAN	129	22,20%	117	18,34%
ADMINISTRATIVE WORKER	34	5,85%	36	5,64%
SKILLED WORKER	383	65,92%	443	69,44%
TOTAL	581	100,00%	638	100,00%

Rotation at DOMINION in 2023 was 66% (62% for women and 67% for men). Rotation by category was 77% for officials, 48% for administrative staff, 49% for technicians, 33% for managers and 15% for management.

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5.3 Training

277.730 HOURS 160.146 TRAINING ACTIONS 10.727 PARTICIPANTS

DOMINION's generational diversity results in an environment where training and continuous learning are valued, promoting an ongoing cycle of improvement and adaptation.

Training at DOMINION is one of the leverage points for professional development and is adapted both to the **individual needs** of all professionals and to the **requirements of each area, business and country**.

Based on the **Training Policy** and the **Development Policy**, which are regularly reviewed and updated, each employee's **Training Plan** is implemented in their first stage at the company and is updated annually after performance appraisal.

Training is provided in different areas, covering **technical knowledge, skills and mandatory requirements** to comply with current regulations for each specific activity. There was a 6.58% increase in training hours in 2023 compared to the previous year (277,730 hours in 2023 compared to 260,592 hours in 2022).

611.888 €

Training Investment

57€

/professional*

*Note: Calculation of investment in training in relation to the people who have taken part in training actions.

Given the type of business we work in, **technical training, on the job learning and mentoring** are extremely important, particularly in official and store segments. One of the key objectives of DOMINION training is still the implementation of virtual rather than face-to-face training.

To facilitate cross-business knowledge and promote innovation, in 2023 DOMINION held webinars, masterclasses, forums, workshops, kick-offs and virtual reality experiences, obtaining synergies between senior employee and young talent knowledge.

The Onboarding process marks the beginning of the acquisition of fundamental knowledge regarding **DOMINION's Culture**. In 2023, **DOMINION University** established the essential building blocks in this process for the different professional categories: **Culture** (values, diversity, sustainability), **Policies** (Code of Conduct, ESG, Ethical Framework, etc.), **Business** (divisions, figures, strategic plan) and **Talent** (soft skills such as team management and emotional intelligence).

To intensify DOMINION's commitment to diversity, DOMINION University invited all global directors and managers in this field. As at 31 December, 100% of the TOP100 have received training in: Diversity, Code of Ethics, Data Protection, ESG and Human Rights among others.

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Total investment and per employee, by classification

	2023		2022	
	TOTAL INVESTMENT	EMPLOYEE INVESTMENT	TOTAL INVESTMENT	EMPLOYEE INVESTMENT
ADDRESS	8.378	93,09 €	9.221	144,08 €
MANAGER / OFFICER IN CHARGE	39.397	88,33 €	34.635	135,29 €
TECHNICIAN	109.328	57,09 €	109.832	60,55 €
ADMINISTRATIVE WORKER	38.563	52,04 €	23.699	63,88 €
SKILLED WORKER	416.222	55,24 €	355.193	68,16 €
TOTAL	611.888	57,04 €	532.581	69,02 €

Training hours by type

	2023		2022	
	HOURS	%	HOURS	%
PROFESSIONAL TRAINING	21.643	7,79%	17.780	6,82%
LANGUAGES	4.472	1,61%	3.388	1,30%
HEALTH AND SAFETY	251.615	90,60%	239.424	91,88%
TOTAL	277.730	100,00%	260.592	100,00%

Training hours and staff by gender

	2023				2022			
	HOURS	%	WORKFORCE	%	HOURS	%	WORKFORCE	%
MAN	248.476	89,47%	8.920	83,15%	235.030	90,19%	6.217	80,57%
WOMAN	29.254	10,53%	1.807	16,85%	25.562	9,81%	1.499	19,43%
TOTAL	277.730	100,00%	10.727	100,00%	260.592	100,00%	7.716	100,00%

Training hours and staff by age

	2023			
	HOURS	%	WORKFORCE	%
<30	64.206	23,12%	2.863	26,69%
30-50	184.754	66,52%	6.501	60,60%
>50	28.770	10,36%	1.363	12,71%
TOTAL	277.730	100,00%	10.727	100,00%

Training hours and staff by classification

	2023				2022			
	HOURS	%	WORKFORCE	%	HOURS	%	WORKFORCE	%
ADDRESS	809	0,29%	90	0,84%	1.122	0,43%	64	0,83%
MANAGER / OFFICER IN CHARGE	6.310	2,27%	446	4,16%	5.258	2,02%	256	3,32%
TECHNICIAN	70.432	25,36%	1.915	17,85%	73.876	28,35%	1.814	23,51%
ADMINISTRATIVE WORKER	14.232	5,12%	741	6,91%	13.049	5,01%	371	4,81%
SKILLED WORKER	185.946	66,95%	7.535	70,24%	167.286	64,19%	5.211	67,53%
TOTAL	277.730	100,00%	10.727	100,00%	260.592	100,00%	7.716	100,00%

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5.4 Sustainable Remuneration

Global Sustainable Remuneration (GSR) at DOMINION is governed by the **Remuneration Policy** and the strategic objectives of the Company, guaranteeing working conditions with a living wage while respecting the cultural and legal diversity of each country.

As stated in the **People & Culture Fundamental Principles**, DOMINION is committed to its workforce to evaluate each employee objectively, so that remuneration policies and practices do not discriminate based on age, race, ethnicity, colour, national extraction, gender, sexual orientation, gender identity, marital status, family responsibilities, disability, sensitive medical conditions, social origin, religion, political opinion, employment choices, or any other status. Equal opportunities and equal pay are also promoted.

DOMINION's remuneration model guarantees job stability characterised by transparency, flexibility and long-term sustainability, thereby promoting internal fairness and external competitiveness. The model is composed of: a respectable wage, variable remuneration (short and long term) and flexible remuneration in kind, ensuring job stability.

DOMINION is committed to ensuring that all of its employees' wages are respectable and above the so-called "living wage". This practice not only ensures that basic needs are met, but also promotes an adequate quality of life in all the regions where DOMINION operates.

The Variable Remuneration Plan, based on previous objectives, is applicable to all international divisions. 80% of DOMINION's management category has access to the Plan. Also, a total of **3,618** people (30% of the total workforce) were paid variable and production bonuses in 2023. In the officers and technicians category, more than 31% received variable remuneration.

A goal in 2024 is to continue working towards associating variable remuneration with the Sustainability and Safety Plan.

DOMINION's employees benefit from a range of in-kind or flexible benefits such as insurance, cars, transport or childcare benefits, training, etc.

To continue with the **flexible working hours and family reconciliation** DOMINION offers, in 2023 the following types of actions have continued to be promoted: flexible working hours, intensive working hours during the summer and every Friday of the year, holiday splitting, reduced working hours, an annual medical check-up, subsidised family health insurance costs and a Welfare Plan, among other types of benefits.

The average remuneration data according to gender reveals a salary difference of 1.06 overall (1.05 in 2022).

The Board of Directors and General Managers reporting to the CEO and forming part of the Management Committee, receive a remuneration that is commensurate with their contribution to the company. This contribution is in line with their market positioning in comparison with other companies of a similar size or activity and in accordance with the provisions of the Rules of the Board of Directors.

The Appointment and Remunerations Committee proposes to the Board of Directors the **Remuneration Policy**. The information relating to this matter is set out in the Annual Corporate Governance Report and in the Annual Report on Directors' Remuneration, that are part of the Consolidated Annual Financial Statements.

Salary increases are established for groups on a regular annual basis, and can be approved either by the company's management or by collective bargaining or local legislation in each country.

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Mean wages (fixed + variable salary) aggregate by age

	2023		2022	
	MAN	WOMAN	MAN	WOMAN
<30	10.618,33	12.738,05	9451,86	10756,19
30-50	16.550,02	19.812,74	15075,1	18016,04
>50	28.978,30	31.898,36	25653,81	28398,54
TOTAL	17.882,62 €	18.949,31€	15.923,45€	16.730,67€

Note: New data reported in 2023. No comparison with 2022.

Mean wages (fixed + variable salary) aggregate by classification and gender

	2023		2022	
	MAN	WOMAN	MAN	WOMAN
DIRECTOR	158.568,17	129.205,44	106452,13	101856,1
MANAGER / OFFICER IN CHARGE	45.235,40	44.518,09	44271,17	42713,46
TÉCNICO	21.447,94	22.932,24	18910,57	21204,92
ADMINISTRATIVE WORKER	10.903,64	16.553,80	10494,14	15059,4
SKILLED WORKER	14.326,29	13.274,46	12858,49	12035,34
TOTAL	17.882,62€	18.949,31€	15.923,45€	16.730,67€

Note: The 2022 figure has improved in 2023 with the addition of variable remuneration to the base salary.

Salary Gap 2023 and 2022



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5.5 Health and safety

DOMINION is committed to developing safe, efficient and sustainable working environments that guarantee the well-being of its professionals. The health management system, certified by ISO 45001, is integrated into each business and covers most of its activities, covering 100% of the workforce in countries such as: Australia, Argentina, Chile, Colombia, France, Italy, Peru, Poland and Portugal. With regard to Spain, this certification has been implemented in 53% of its sites and covers more than 60% of the workforce. DOMINION has an Occupational Health and Safety Policy, reviewed and updated on an annual basis, with a 0 Accident goal. In 2023, the number of on-site actions and communications, both on internal and external channels was reinforced.

DOMINION has 5 other health and safety policies adapted to the activities, risks and geographical areas. In order to implement this, countries such as Spain, Peru, Chile and Colombia have been carrying out campaigns to disseminate, monitor and assess how effective it is. These policies are as follows:

The 5 Golden Rules policy whose application is of particular significance in the countries where DOMINION operates with power lines (Spain, Peru, Chile, Colombia). Here, special emphasis is also placed on the **Buddy Partner Policy**, which is based on collaboration between co-workers, achieving a 231% increase in Peru for this profile, as a result of 51 people being trained as safety allies.

Stop Work Policy, created with the aim of preventing work-related risks in all types of activities. For example, in Peru, this application was applied 232 times in 2023.

To ensure personnel health and safety at the workplace, the **Alcohol and Drugs Zero Tolerance Policy** is developed on a yearly basis

Finally, in 2023, the **Fireline Policy** is added to this block to cover the prevention requirements in high-risk working environments.



DOMINION uses a centralised preventive management tool: **6 Connect**. This allows for the management of health and safety processes and procedures, from training, field audits, chemical product controls and medical examinations. The scope of its use extends primarily to Spain and France, with the intention of extending it to new countries in 2024.

In 2023, DOMINION provided 251,615 hours of specific health and safety training, up 5.09% compared to 2022. (239,424 hours in 2022)

In 2023, a total of 91,864 on site visits were recorded, of which 660 related to Management inspections.

With regards to personnel health and safety, DOMINION uses the "WellIDOM" welfare programme. In 2023, it focused on improving emotional well-being and the psychosocial environment in the workplace to alleviate emotional and mental stress. Besides this, various monthly actions focused on preventing diseases such as cancer, obesity and cardiovascular diseases. These initiatives included workshops on healthy eating, food label awareness, and a Wellat step contest.

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To measure some factors of DOMINION's employees' well-being, psychosocial surveys were conducted in 2023 in Spain, Colombia, Peru and Mexico. From a sample of 2,504 people, the average participation rate was 83.8%.

Increasing DOMINION's commitment to well-being, the Digital Disconnection Protocol is announced annually on a worldwide scale, ensuring a healthy balance between work and personal life.

In 2023, there were a total of 262 accidents which resulted in sick leave, 50 of which involved people on the way to and from work (20% of all accidents which resulted in sick leave). Once of these was a fatal accident involving a DOMINION employee whilst on their way to their work centre. In 2023, 5 minor occupational illnesses were reported, all involving men.

In 2023, overall operating absenteeism at DOMINION fell by 5.30% compared to 2022 (3.80% | 1,077,725.88 hours in 2023 and 4.08% | 1,020,567.28 hours in 2022). In Spain, this improvement has been possible through the absenteeism management programme which has been in place since 2022.

Global safety and health indices in 2023	Men	%	Women	%	TOTAL
ACCIDENTS	244	93%	18	7%	262
IN ITINERE ACCIDENTS	43	86%	7	14%	50
OCCUPATIONAL ILLNESSES	5	100%	0	0%	5
FREQUENCY RATE*	11,03		3,09		9,74
SEVERITY RATE	0,57		0,09		0,49
ACCIDENT INCIDENT RATE DURING THE WORKING DAY	1.933,10		541,41		1.705,61
NON IN ITINERE ACCIDENTS	201	95%	11	5%	212

Índices de seguridad y salud global en 2022

Spain + SOUTH AMERICA	2022		TOTAL
	Men	Women	
ACCIDENTS	209	24	233
IN ITINERE ACCIDENTS	23	17	40
OCCUPATIONAL ILLNESSES	6	0	6
FREQUENCY RATE	13,73	1,91	11,21
SEVERITY RATE	0,36	0,05	0,29
ACCIDENT INCIDENT RATE DURING THE WORKING DAY	2.404,97	335,09	1.964,78
NON IN ITINERE ACCIDENTS	7	193	12,71%

Note: In 2022, the reported information related to Spain and South America (including Mexico). In 2023, the information was improved by including global information.

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5.6 Social relationships

DOMINION's Code of Conduct and Responsible Practices includes, as part of its in-house regulations, the content of the different national and international laws and agreements and conventions that apply in the areas that the company operates in, and undertakes to abide by them.

With regard to work organisation, the Code specifically regulates respecting the limits set out in the legislation of each country, regarding matters such as weekly working hours and overtime.

In practice, legislation and collective bargaining agreements that apply to DOMINION establish maximum annual working hours for employees, on the basis of which working schedules are then established. DOMINION has working hours control mechanisms in place, pursuant to the applicable regulations in each market.

Organisation of social dialogue, including procedures to inform and consult personnel and negotiate with them.

As a UN Global Compact Membership signatory, DOMINION is fully committed to principle 3 "Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining ". This is a commitment made by DOMINION and set out in the Code of Conduct and in the Fundamental Human Rights Principles and Policy.

DOMINION, as a member of the United National Global Company, considers that freedom of association refers to the right of businessmen and worker(s) to form associations and unions, based on their needs. It therefore upholds that it should not interfere in an employee's decision on his/her right to join a trade union and neither should the employee be discriminated against for doing so.

The management of labour relations at DOMINION is conducted according to the legislation governing each geographical area, within a framework of ongoing, constructive dialogue, through regular and extraordinary meetings with the Works Councils and Health and Safety Committees.

Annual and weekly working hours, start and finish times, as well as holiday periods are adjusted in line with the relevant work calendars, schedules and culture at each company so as to give all employees as much flexibility as possible and always respecting the annual working hours established in the different collective bargaining agreements.

Percentage of employees covered by collective bargaining agreements by country.

DOMINION adheres to the collective agreements that are applicable according to the labour legislation in force in each country where it is present.

COUNTRY	% WORKFORCE SUBJECT TO BARGAINING AGREEMENT 2023	COUNTRY	% WORKFORCE SUBJECT TO BARGAINING AGREEMENT 2023
GERMANY	80%	INDIA	100%
ANGOLA	100%	REUNION ISLAND	100%
ARGENTINA	60%	ITALY	98%
AUSTRALIA	54%	MEXICO	100%
AUSTRIA	100%	POLAND	100%
CANADA	87%	PORTUGAL	100%
COLOMBIA	2%	UNITED KINGDOM	50%
SPAIN	100%	THE DOMINICAN REPUBLIC	100%
UNITED STATES OF AMERICA	65%	URUGUAY	100%
FRANCE	97%	TOTAL DOMINION	49%

Note: The total relates to the total number of staff subject to the agreement.

An assessment of collective agreements, particularly in the area of occupational health and safety

DOMINION has Health and Safety Committees with an equal number of Company directors and employees, which can be either locally-based at the workplace or national, depending on the applicable legislation in each country.

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5.7 Human Rights

Commitment

DOMINION's commitment to Human Rights is not confined simply to obligatory compliance with current legislation in each territory where it operates, and extends far beyond this: DOMINION supports, respects and contributes to protecting internationally recognised fundamental Human Rights to ensure that it is never involved in any form of abuse or breach of these rights amongst employees, suppliers, contractors, collaborators, partners, competitors, customers, local communities and society in general.

Accordingly, it is committed to upholding compliance with and monitoring these rights in all the activities it carries out and in all the geographical areas where it operates, as well as to promoting the adoption of these principles and values in the companies it participates with, even when it does not have control over them, and also amongst its suppliers, contractors and collaborators. When deemed necessary, third-party advice is sought regarding the implementation of business conduct policies and practices, and to address concerns regarding the organisation's business conduct.

DOMINION respects and contributes to the protection of human rights pursuant to the International Bill of Human Rights and principles relating to rights set out in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and its core conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Companies; the UN Convention on Children's Rights; the UN Global Compact; the Seoul Declaration on Occupational Health and Safety; and the UN Guiding Principles on Business and Human Rights.

Also, as a significant part of this commitment, DOMINION is part of the United Nations Global Compact and is committed to its 10 Principles, set out in the different declarations made by the United Nations in the areas of human rights, labour, the environment and anti-corruption, which enjoy universal consensus, such as the commitment to promote Sustainable Development Goals (SDG).

DOMINION raises awareness of these international agreements by referring to them on its website, intranet, etc. by incorporating knowledge of these policies in the onboarding process for executives and business managers.

Human Rights and Prevention of Forced and Child Labour Policy

None of this commitment would have any meaning if it were not implemented internally, and for this reason DOMINION has its own policy on Human Rights and Prevention of Forced and Child Labour which has been approved by the Board of Directors and is fully consistent with the Code of Conduct. This policy is publicly available on the website, it applies to all DOMINION companies and employees and can be disseminated to all stakeholders so that these commitments can be shared and requested in the relations established with them.

The main principles contained therein are as follows:

- **Avoid discriminatory practices:** DOMINION undertakes to ensure a selection process and working environment free from discrimination due to gender, race, age, sexual orientation, nationality, sexual orientation, marital status or socio-economic status, and to ensure respect for ethnic minorities and indigenous communities.
- **Reject the use of forced and child labour:** DOMINION undertakes to ensure that no cases of forced or child labour occur in any of its activities. Moreover, it undertakes to comply with the labour legislation in the countries in which it operates and to take corrective measures where appropriate.
- **Offer decent employment:** DOMINION undertakes to pay its employees a fair salary, in keeping with their skills and knowledge. Likewise, DOMINION undertakes to comply with the labour legislation in all those places in which it operates and, insofar as is possible, to establish measures directed at flexitime.

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- **Protect human health:** DOMINION undertakes to offer its employees a safe and healthy workplace environment, strictly complying with any applicable legal requirements.
- **Facilitate collective bargaining and freedom of association:** DOMINION respects the rights of its employees to freedom of trade union association and collective bargaining. As far as possible, the Company will facilitate employee meetings to freely discuss relevant matters relating to their jobs.
- **Foster a culture of respect for human rights** and the awareness of DOMINION's employees on this matter. In particular, those places in which compliance with these rights is at greater risk.
- **Encourage commitment to Human Rights throughout the value chain:** DOMINION undertakes to disseminate this policy to suppliers, contractors, partner companies and customers, promoting and motivating the various components of the value chain to develop their own policy in this regard.

This policy is publicly available on the DOMINION website at the [following address](#).

Due Diligence Process.

DOMINION conducts a regular identification and appraisal review of the real and potential adverse effects of its activities on human rights.

The Corporate Risk Management and Officers in charge of each of the different business units take part in executing this review. This review process is not limited to identification and appraisal, but also serves to incorporate the results in its internal processes and in the Risks Map, as well as to create generate prevention, training, mitigation and corrective mechanisms, as well as an appropriate report covering all of the foregoing.

As part of its Sustainability Strategy, DOMINION plans to strengthen the internal control system with for social safeguards in 2024.

Diligence regarding service activities and projects at the customer's headquarters.

In the case of projects which focus on customer facilities or actions performed in urban centres or on roads, where, as per the analysis conducted, potential adverse impacts on the environment and on communities are non-existent or very low, emphasis is placed on issues concerning compliance with the key conventions of the International Labour Organisation, with particular emphasis on health and safety, applying a "zero accident" policy, and on working and recruitment conditions, as well as the fundamental rights and principles of workers, when these activities are performed in countries which call for increased control, such as India and Saudi Arabia.

Diligence in 360º Projects. Human Rights in Local Communities

For these type of projects, DOMINION usually conducts a full analysis of the environmental and social impact (ESIA: Environmental and Social Impact Assessment), typically in compliance with local laws and regulations and the Performance Standards of the International Finance Corporation (IFC), under the World Bank, in which risks relating to the violation of human rights are analysed, particularly in local communities, indigenous groups, migrants, children, etc., as well as other environmental risks, and preventive, mitigating or compensatory measures are proposed, which are subsequently verified by external parties.

The ESIA is a critical factor both with regards to the project implementation decision stage, as well as in the implementation stage itself. As a result of the project and the type of financing, an Action Plan is developed first, which is drawn up as a roadmap called the Environmental and Social Action Plan (ESAP), and this is updated throughout the project, taking environmental and social issues, as well as health and safety issues, into account, establishing milestones, requirements, responsible parties and delivery dates.

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Based on the requirements set out in the Action Plan, different Environmental and Social Management Plans are prepared, known as the Construction Environmental & Social Management Program (CESMP), which can include the following: CESMP: Traffic & Transportation Management Plan; Spill Contingency Plan; Construction Management Plan; Waste Management Plan; Chemicals Management Plan; Emergency Preparedness and Response Plan; Chance Find Procedure; Stakeholder Engagement Plan (SEP); Employment and Workforce Management Plan; Occupational Health and Safety Plan; Community Health, Safety and Security Plan; Resettlement and Livelihood Restoration Plans (LRPs); Local Content and Procurement Plan Biodiversity Management Plan.

In addition to these Plans, RCAPs (Resettlement and compensation action plans) are drawn up for projects that require them, focusing on the fulfilment of KPIs related to compensation and resettlement processes, and which follow the guidelines set out under Performance Standard 5 of the International Finance Corporation (IFC PS5), which advises companies to avoid resettlement whenever possible and to minimise the impact of relocated persons with fair compensation and improvements in their living conditions.

To ensure proper compliance with all aspects addressed in the CESMP and RCAP, daily training actions are provided and different KPIs are monitored and compiled in half-yearly reports, which are reviewed by third-party auditors.

With regard to compensation and resettlement processes implemented in projects, the different types of measures are very wide-ranging but they include compensation payments to parties affected by the projects, the construction of housing for those affected by resettlement, financial support to highly vulnerable groups, community support initiatives, contracting the services of local companies, training plans and disclosure activities.

Supply Chain Diligence

As explained in section 6 later. Supply Chain: DOMINION has mechanisms in place to help prevent breaches of Human Rights across the entire supply chain: the Supplier and Supply Chain Management Policy, the Supplier Code of Conduct, the Supplier Sustainability Questionnaires, general contracting conditions, certification procedures, critical suppliers, audits, No Go situations, etc.

Over the course of 2024, DOMINION will further develop these processes and take steps towards supplier verification, in line with the best practices in this area.

Business Relations Diligence

When the operations which result in the establishment of new business relationships (acquisitions, joint ventures, etc.) are analysed, and to ensure appropriate commitment to Human Rights by all parties, compliance with DOMINION's standards, or any standards with similar characteristics, is required, and the reputational history of potential partners is reviewed.

Formal complaints for cases of breaches of human rights

As an important part of the prevention and detection of possible breaches, DOMINION has made a whistleblowing channel available on its website to all those forming part of the organisation and to third parties. This can be used for queries, to report illegal conduct or breaches of the Code of Conduct and, specifically, violations of Human Rights. The Company constantly guarantees the confidentiality of the whistleblower.

DOMINION's ethics channel is publicly available on the company's website at the [following address](#). No reports related to Human Rights violations were received in 2023

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6 Supply chain

(GRI 3-3, GRI 2-6, GRI 308-1, GRI 414-1)

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DOMINION is committed to developing a supply chain that, besides ensuring economic competitiveness and technical operability, appropriately meets the high standards that the company has set for itself and that society and other stakeholders demand, both in terms of social and environmental safeguards. .

To achieve this, DOMINION seeks to establish strategic relationships with its supply chain that will allow it to make simultaneous progress in the development of due diligence measures in approval and selection processes, conducting a preliminary discrimination process of its supplier base based on risk criteria.

DOMINION's diligence measures include the extension of similar principles to those required by DOMINION to its own supply chain, as well as the management and reporting of its carbon footprint, to help DOMINION manage and report its own.

Characteristics of DOMINION's Supply Chain

DOMINION's supply chain comprises a set of different procurement units, each catering for their respective business segments. Each of these units is adapted to the specific risks and the type of suppliers and relationships required for the activity in question. However, a coordinated action is also carried out, supervised by the corporate risk department, to guarantee a sustainable management strategy and a single control and ongoing improvement system, sharing standards and technological and organisational resources.

In general terms, the characteristics of each business segment are as follows:



In the case of Industrial Sustainability Services and Intelligent Infrastructure Services, there is a wide range of suppliers - most of them local - with whom long-term relationships are established. Typically, these suppliers must have been approved beforehand by DOMINION's own customers in the country in question, thus providing twice as much control.

There are specific areas in which, given the characteristics of the business, companies are hired which provide labour for DOMINION's processes. In these cases, in addition to the diligence required at the supplier company level, it is ensured that the social and labor compliance, safety, qualification for the task, etc., verification processes are the same for the company's own employees and those of a subcontractor.

In the case of Commercial B2B2C Services, most suppliers are, in turn, partners, manufacturers of top-tier technology products or telecommunications operators, with whom distribution agreements are made such that they are more than just suppliers.



The type of suppliers complies with the characteristics of each project. Typically, there is a combination of international technology and equipment suppliers and local suppliers. DOMINION also has a management system for major projects which places particular emphasis on the supply chain.

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Responsible Management of the Supply Chain

To accomplish a leading purchasing role in the development of a supply chain at the forefront of technology and respect for the environment, all of DOMINION's purchasing areas share a common denominator. This common denominator is based on its Code of Conduct, but its central pillar is the Supplier and Supply Chain Management Policy, which sets out the conduct expected both of individuals who make up the purchasing units and suppliers, as well as prohibited conduct. The Supplier Code of Conduct (public document), the Anti-Corruption and Fraud Policy and the Supplier Sustainability Questionnaire also form part of this Policy. The senior management are all committed to these policies and procedures, which are cornerstones to ensuring that the company has a sound base with regards to how it selects suppliers.

DOMINION also has a set of standardised general purchasing conditions for all purchasing units, which guarantee that similar sustainability commitments are included in all of them, tailored to the specific features of each business. Under these purchase conditions, the supplier is asked to adhere to the Supplier Code of Conduct, to comply with the environmental and quality requirements set out in DOMINION's Quality and Environmental Policy, to act in accordance with the current environmental legislation in the relevant location, to be committed to performing its activities paying respect to human rights (combating child or forced labour, labour discrimination and abusive practices), to pay the utmost attention to occupational health and safety and to conduct its activities in an ethical manner. These principles are also included in contracts on the few occasions when they are not included in the general purchasing conditions.

Each purchasing unit conducts its own assessment of operational, compliance, sustainability, environmental and social risks and, in collaboration with corporate managers, validates whether its supplier management system adequately addresses these risks and adapts it accordingly. This system consists of various stages, including approval, selection and reassessment.

Qualification Approval of Suppliers

For supplier approval and qualification, the first fundamental criterion is the supplier's ability to prove its technical capacity to carry out the activity it is being contracted to perform. Other legal, economic-financial and sustainability criteria are also assessed in parallel. The latter include the obligation to comply with the Supplier Code of Conduct, which is the first Go/No Go criterion, to which other requirements are added depending on the degree to which the supplier is critical or strategic.

In 2023, 13,137 suppliers were approved in Industrial Sustainability Services and 360⁹ Projects, 1,967 of which were active during the year. 1,310 new approvals were processed over the course of the year.

Management of Critical Suppliers

Suppliers classified as strategic are given priority attention by the purchasing unit, with more stringent requirements and audits being carried out on them.

A supplier is defined as being strategic according to different criteria in each area of activity. There are different types of criteria: on the one hand, those resulting from the risk analysis of the supply chain carried out by each unit, where aspects such as the country of origin or the type of goods are analysed. Other factors include the total purchase volume, the duration of the agreement or prior approval by the end customer.

Suppliers classified as strategic suppliers must complete a specific questionnaire on matters related to sustainability with a series of points where a positive response is a minimum requirement (respect for human rights, labour rights, diversity and clear commitment against corruption) and others that depend on the type of activity and the supplier's criticality level. Each purchasing unit carries out its approval process, with a proprietary procedure that is shared with the other units, which establishes the Go/No Go criteria, with the corporate area responsible for its review.

Service suppliers (subcontractors) fall into this category and are given special attention and are subject to the same quality and safety requirements as any other DOMINION employee. This is all managed using various IT platforms where the information requested, which depends on the activity performed, on the existing regulations, on the requirements made by the end

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customer and on the requirements made by DOMINION vis-à-vis its suppliers, is continuously updated. In the event of any incident detected with the tools used (E Gestiona or 6 Conecta), the subcontractor is contacted immediately to rectify it promptly or to uncertify it.

DOMINION currently has 198 suppliers considered to be strategic, compared to the 196 reported in 2022. In financial year 2023, DOMINION modified its supplier procedure, taking account of an increasing number of sustainability requirements therein. In 2023, 46 audits were conducted and incidents were identified in 5% of cases, which were resolved after working with the suppliers on their weaknesses.

Reassessment. Performance assessment:

DOMINION reassesses its suppliers on a regular basis, depending on the type of supplier. Key aspects of this re-evaluation process include monitoring of supplier complaints, audit results and improvement plans prepared based on these results, as well as in-house questionnaires regarding suppliers.

Sustainability in the Selection Process: local suppliers and promoting diversity

In keeping with its commitments, DOMINION's Sustainability Strategy envisages extending the use of sustainability criteria when purchasing decisions are made (involving previously approved suppliers). The following applied in these cases in 2023:

- Purchases from local suppliers, which accounted for 81% of total purchases in Spain for activities in the country.
- Purchases from Special Employment Centres, which promote the employment of disabled people, amounting to 1,131,266 euros (1,109,036 euros in 2022). These purchases were made when contracting different services such as office cleaning and telephone operators or the purchase of office material, business trips, work clothes, drinking water or printing ribbons.

- Fleet of ecoefficient vehicles: (corporate and operations fleet). Currently it has one corporate electric car and 41 plug-in hybrid vans in collaboration with Endesa. All of these vehicles possess the DGT ECO label.
- Purchases from paper and wood suppliers committed to the PEFC Forest Product Chain of Custody Management Certificate.
- Implementing the proximity criterion at the destination location, in order to reduce transportation requirements and guarantee a better service.

The Carbon Footprint in the Procurement Process

DOMINION strives to establish a supply chain that is aware of the need for more efficient and sustainable processes. Over the course of 2023, DOMINION initiated discussions with some of its main suppliers to raise awareness of the need for them to calculate and report their carbon footprint; a process that will continue in 2024. Similarly, DOMINION, collaborating with an external expert, is conducting a Scope 3 assessment process based on purchases, which will cover 2022 and 2023 and will be completed in 2024.

Training and education

In line with its commitment to continuous improvement, DOMINION has continued to provide training to the people in the purchasing department to provide them with knowledge in sustainable purchasing and to make sure that they understand the integration of social and environmental issues for every possible purchase. Accordingly, 23 people with procurement responsibilities received training in 2023, compared to 8 people in 2022.

DOMINION also continues to work with its suppliers towards building a continuous improvement culture, whereby they will be increasingly more capable of adapting to the demands of the market and DOMINION. In this regard, we keep in constant contact with them and work on any areas for improvement identified in the questionnaires or audits. Over the course of 2024, DOMINION plans to use the DOMINION University platform as a tool to facilitate the supplier training and approval process.

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7.1 Mission

As mentioned in section 2.2, DOMINION has the ability to make a significant, beneficial effect with its range of services and projects. All of DOMINION's different areas work collaboratively to design and offer its customers a range of services and solutions that, besides providing responses to their requirements and their need to be more efficient and sustainable, maximise and significantly enhance achieving the Sustainable Development Goals, with particular emphasis on those that are closely related to social issues.

7.2 Community Service Projects

The activities DOMINION carries out in different parts of the world have a direct impact on employment, progress and social welfare, serving as a driving force for development in the locations where it operates. Accordingly, this drives sustainable development and generates value, having a direct and beneficial effect on the living conditions of the population and the environment.

Examples of projects that have a clear beneficial local effect include the following:

Technological integration at the Antofagasta Regional Hospital (Chile): the comprehensive turnkey design and implementation of technology for the new Antofagasta hospital, holding "end-to-end" responsibility for the incorporation of equipment, clinical systems and IT systems, as well as their technological operation and maintenance for a term of 15 years.

This project was a success, building and providing state-of-the-art medical equipment and IT solutions to one of the largest regional hospitals in Chile, in a country where a shortage of hospital beds makes providing quality healthcare extremely difficult. This project provides the technology required to significantly reduce waiting lists in a city with a population of almost 400,000 people.

End-to-end installation of a transmission line in Angola: DOMINION is handling the construction of a 253 km power transmission line in Angola from end-to-end, from the finance structuring stage through to the installation of the infrastructure. This is one of the most substantial power transmission projects underway in sub-Saharan Africa and forms a part of an ongoing energy development plan that was launched by the Angolan government more than a decade ago to strengthen the country's power generation, transmission and distribution infrastructure.

The Lauca hydroelectric plant, with a capacity of 2.1 GW, is one of the results of this initiative, but it could not be connected to Luanda, the country's capital city, as a result of insufficient financing. DOMINION's actions will make it possible to supply renewable electricity to the capital's 2.5 million inhabitants.

Turnkey development of a biomass plant in Argentina: Under a turnkey project, DOMINION has developed an 18 MW biomass plant in Santa Rosa, Argentina, covering the design through to the commissioning of the infrastructure, as well as the subsequent operation and maintenance services

This biomass plant has been in operation since October 2020 and now plays a fundamental role in the transformation of the Corrientes region, boosting its economy, alleviating the energy deficit affecting the region and contributing to the transition towards a more sustainable energy model. In 2023 it produced a total of 107,705 MWh of renewable energy.

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7.3 Sustainable Innovation. Public Subsidies Received

Innovation is an aspect of the technological vitality that DOMINION is known for. This makes it possible for DOMINION to continuously anticipate market trends and disruptions.

DOMINION's various units continuously review this innovation process with a view towards providing solutions or services that best suit the customer's needs at any given time.

Innovation Governance

Although the different business units bear the brunt of innovation and are responsible for sustaining their levels of technological vitality and creating new business opportunities, DOMINION has a corporate innovation unit (R&D&I) which coordinates the initiatives pursued by the different business units, coordinates relationships with technology centres and other institutions working in the field of innovation, verifies full compliance with the strict regulations governing innovation support programmes and develops open innovation schemes.

Innovation Typology: Product and Process

The innovations implemented in DOMINION in 2023 are both process and product innovations. DOMINION has various digital transformation units - one in each Division - which constantly strive to improve processes and related tools so as to achieve operational efficiency, cultural change and competitiveness. These units launch a number of transformational initiatives over the course of the year, which call for the involvement of key individuals in these processes, with whom they design and implement the improvement processes, and with whom they design the reporting and training actions for subsequent implementation.

As a result of the R&D&I projects and the creation of solutions for clients based on tools initially used to optimise DOMINION's own processes, the company now offers a range of sustainability-focused products, either through energy or process efficiency, or directly because of their direct impact on the communities where they are implemented.

Examples of products include solutions for smart artificial intelligence-based management of railway level crossings, tsunami warning systems and various energy efficiency tools used in industrial plants and buildings, as well as the optimisation of industrial processes, infrastructure deployment, logistics and people management.

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Open Innovation. Innovation Programmes. Strategic innovation lines

DOMINION is aware of how important it is to open its innovation activities to other companies, technology centres and entrepreneurs so as to achieve better results and a greater impact on society.

For this reason, DOMINION I+D is a member of the Basque Science and Technology Network, as well as of the Basque Innovation Agency and the Aclima Cluster, focused on Eco-industry and environmental services and products, and it also liaises with numerous Technology Centres and specialist companies it works with on various innovation programmes, which include the following projects:

- An advanced artificial intelligence-based train detection platform
- Smart, robust, secure and ethical industrial systems for Industry 5.0. Advanced specification, design, assessment and monitoring paradigms.
- Investigation into advanced positioning technologies to improve productivity, security and logistic in industry
- Digital technologies for a new generation of Photovoltaic plants and Electrical Micronetworks
- Machine Learning-based B2B services Smart Digitalisation Platform
- AI-based robotic platform for cleaning urban waste collectors
- A smart tool to digitalise and improve the efficiency of processes in the industry.
- Intelligent energy management in industrial energy communities

The key pillars for innovation at DOMINION are sustainability and improved efficiency. These pillars form the basis of a series of strategic approaches which are related to DOMINION's activities, described in section 2 of this document, which include: renewable generation, waste product value chains, the integral cycle of water, air and climate change, ecosystems and efficient manufacturing and eco-design, eco-efficient buildings and facilities, energy storage and hybridisation systems, electricity transmission and distribution systems, and telecommunication installation.

Although the actual figure is much higher, as much of this initiative is included in the profit (loss) account of DOMINION's units, the innovation investment figure published in 2023 amounted to 6,934,000 euros. In turn, the figure relating to grants received amounted to 386,486 euros, compared to 508,950 euros the previous year. The above was received exclusively in Spain.

As part of its commitment to Open Innovation, in 2023 DOMINION launched the BQUO initiative, a talent and project accelerator, via which a select group of young entrepreneurs from different parts of the world receive DOMINION's support to develop their projects as well as their skills and knowledge, interacting with the company's professionals, with individual mentors and receiving training and support according to their requirements.

DOMINION also contributes to one of the first funds created in Spain dedicated to technology and innovative companies and Energy Transition (A&G Energy Transition Tech Fund). It does not merely contribute as a passive investor, but also seeks to stimulate investee companies based on its experience in the sector. Also, between 2018 and 2023, DOMINION took part in a StartUps incubation project in collaboration with the Mondragon University.

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7.4 Customers. Quality and satisfaction

Different customers, different requirements.

DOMINION's clients are as diverse as its businesses, mainly large organisations - Business to Business(B2B), operating in both the public and private sectors. However, as explained in section 2.2, in the case of B2B2C Services there are instances in which a direct relationship is maintained with customers or users of the rendered services. This is essentially the case with Phone House. Using an omni-channel approach, this company sells products and services to hundreds of thousands of end customers. In its virtually 260 stores, platforms and its websites, Phone House sells telephone terminals, telecommunication and electricity services and other services for the home and people, placing the customer at the centre of its strategy. Currently, of the total B2C sales, in B2B2C Commercial Services, approximately 4% are processed online, i.e. 0.5% of DOMINION's total turnover.

Communication and Relation with the Customer

The company's customer communication channels seek to facilitate accessibility and agility. Given the diversity of the customer portfolio for each of its businesses, a wide range of communication channels are used, ranging from face-to-face customer service to online spaces for each one.

Customer Satisfaction. Loyalty and recommendation

Measuring customer satisfaction can help to plan actions to designed to improve customers' relationships with the company. Considering the variety of products and services DOMINION provides, the factors taken into account when measuring customer satisfaction vary a great deal.

For example, at the Antofagasta Hospital, DOMINION receives a monthly assessment of the level of execution of the maintenance it provides. Similarly, with regard to intelligent

infrastructure services, DOMINION receives a monthly performance assessment from its customers. In contrast, with regard to 360 project implementation, the customer's satisfactory receipt of the project milestones is a measure of quality.

Systems for claims, complaints received and their resolution

As part of its commitment to customers, DOMINION has specific units, people in charge, channels and procedures to deal with customers needs. DOMINION's B2B2C Commercial Services companies, and in particular Phone House, are subject to a strict complaints management system. Accordingly, in 2023 2,340 complaints were received and managed for these services (2,387 in 2022).

Customer Health and Safety

In terms of health and safety, the type of products DOMINION sells to general consumers via Phone House (telephone terminals and related accessories) does not involve relevant risks. On the other hand, with regard to activities more related to the B2B sector, customer health and safety is not regarded as a material issue, as they are large organisations that purchase services, not products, from DOMINION.

In the design of its Phone House stores, special care is taken in ensuring that they comply with all the accessibility and safety requirements in the facilities for both customers and employees.

Certificate Management Systems

The activities of most significance at DOMINION will have certified management systems pursuant to the most recognised international benchmarks regarding quality, the environment and occupational safety. In 2023, 64% of DOMINION's workforce worked on activities supported by environmental management systems certified under the ISO 9001 standard.

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7.5 Privacy protection

As part of its commitment to Sustainability, as an additional risk that is considered in the company’s corporate risk management system, DOMINION attaches the utmost importance to the proper processing of personal data it has access whilst carrying out its activities.

With regards to most of the B2B operations – typically strongly focused on industrial activities – third party data is generally not used or of little relevance, and limited only to existing employment relationships, which DOMINION pays particular attention to. By contrast, in the case of B2B2C Commercial Services operations, depending on the case in question, personal data processing becomes more relevant, not so much because of the type of data, but because of the number of people business relations are maintained with, carrying out an adequate management and protection of personal data pursuant to legal requirements.

The key factors that DOMINION applies for adequate privacy protection are as follows:

- Privacy and Personal Data Protection Policy
- Corporate Information Use Protocol
- Permanent verification process, supported by independent third-party experts
- Enhancing the IT security system
- Attention to customers’ rights in this area

Privacy and Personal Data Protection Policy

DOMINION has a privacy policy that is fully in line with its Code of Conduct, which demonstrates DOMINION’s commitment to the different stakeholders affected by this issue and to strict compliance with all data protection legislation in each jurisdiction that may apply according to the personal data processing involved. This policy must be observed by all DOMINION employees and companies, as well as by its supply chain whenever personal data is recorded or processed.

Specifically, the Policy guarantees data protection rights for all physical people who deal with DOMINION, guaranteeing respect for the right to honour and privacy when different types of personal data are processed, from different sources and for different purposes, depending on the business activities performed by the company. It also guarantees that the following principles will be observed: legitimacy, lawfulness, fairness, minimisation, accuracy, restriction of the storage period, integrity, confidentiality, proactive responsibility, transparency and information.

Corporate Information Use Protocol

The Corporate Information Use Protocol is yet another step in DOMINION’s faithful and firm commitment to legality, ethics and professionalism that govern how it carries out its activity and its corporate culture and supplements the in-house privacy policy, highlighting, among other aspects, the diligence obligations incumbent on all DOMINION employees in relation to the confidential and personal data to they have access to in relation to the activities they perform. These obligations are consistent with those also stipulated in the Code of Conduct, which all DOMINION employees adhere to.

This way, it establishes the guidelines for processing confidential information, the discretion and confidentiality obligations, the mechanisms established to guarantee confidentiality and the mechanisms used to safeguard personal data. It also establishes the security measures that all employees must guarantee will be used when making use of information technology, hardware and software, e-mail, the Internet and other resources such as mobile phones.

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We are committed to zero tolerance for any irregularities that could compromise the security of information or the use of IT assets, and non-compliance is penalised in accordance with the provisions on labour breaches set out in the Workers' Statute or in the specific provisions of the applicable labour agreements. All employees and third parties have a whistleblowing channel to report any conduct that may involve the committee committing any irregularity in this area.

Permanent adaptation process, supported by third-party experts. Data protection governance.

DOMINION undertakes on ongoing process of adaptation to the regulations that are in place in the different countries where it operates, assessing all new activities and monitoring the conclusions and measures taken in relation to the activities underway.

This process is led by the Corporate DPO (Data Protection Officer), who has their own team and is assisted by external experts to monitor and audit the processes underway, as well as to assess new activities. The Corporate DPO reports to the Audit and Compliance Committee and there are officers in charge in each unit to help them carry out their duties. The results of the auditing and monitoring processes are usually expressed as procedural changes and improvements made to DOMINION's systems security measures.

With regard to the Policy on the use of corporate information, and in particular with regard to data protection, DOMINION's employees receive various classroom and online training courses and other awareness-raising activities.

DOMINION is also aware of the importance of the fact that its supply chain also assumes personal data protection commitments. For this reason, it includes points relating to its security systems, its commitment in this area and the level of training of its teams in the supplier's approval questionnaire.

Enhancing the IT security system

Another aspect of DOMINION's ongoing efforts to strengthen information security and data protection is the ISO27001 certification of its corporate information security management system in 2023.

Attention to customers' rights in this area

By means of the information on its websites, in contracts and other media, DOMINION appropriately notifies its customers of the nature of the information collected, how it is used, the time this information is kept in its corporate archives, how it is protected and the disclosure to third parties (public entities) policy. The customer can also decide how and where information is used, kept and processed, as their explicit consent is required before the company can process their personal data. A form is available for customers on the website which provides all the details of their personal data held by the company and this is where customers can request for this data to be amended or deleted.

Claims Received

4 incidents were received from the Spanish Data Protection Agency (regulatory body) in 2023 with 5 incidents in 2022. All of them have been appropriately processed by DOMINION, with 3 of them having been put on file and one is still open and being processed at the end of the financial year.

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7.6 IT Security

DOMINION relies heavily on digitisation as a means to improve the efficiency of its customers' activities, as well as its own, and for this reason appropriate management of digitisation-related risks is vital.

The World Economic Forum's Global Risks Report 2024 ranks cybercrime and cybersecurity breaches as one of the most serious risks over the next decade. Malicious cyberspace activities are on the increase, with attacks becoming increasingly more aggressive and sophisticated, taking advantage of increasingly widespread exposure.

In view of this threat, DOMINION considers cybersecurity to play a very important role both for the company and its stakeholders. To reduce this threat, DOMINION has an in-house IT security policy, which defines the minimum requirements to be met at all DOMINION facilities, notwithstanding any necessary local adaptations. In addition to this is the Policy of Confidentiality and the Use of IT and Assigned Goods, already explained in the previous section, geared towards each employee and plays a key role in preventing incidents.

DOMINION has a Corporate Information and Communications Technology Department which is responsible for implementing and managing the applicable strategy relating to this area, and for establishing the measures by which to guarantee the company's protection, as well as any necessary business continuity policies and procedures. To carry out its duties, it has officers in each business unit.

Part of its prevention strategy includes training initiatives for all employees by using the intranet and the DOMINION University, as well as various types of ethical hacking tests (pentesting) over the course of the year.

In 2023, DOMINION has significantly stepped up its prevention measures and contingency plans for these types of events, obtaining, as part of this process, ISO 27001 certification for its corporate information security management system.

In 2023, DOMINION did not incur any noteworthy cybersecurity breaches.

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7.7 Philanthropy / Social Care

DOMINION has a Social Action and Philanthropy Policy, in which it sets forth its commitment to the community to maximise its social impact in line with the activity carried out, continually striving to contribute towards improving the communities where it operates, whilst encouraging employee commitment and satisfaction. There is also a clear commitment towards developing due diligence processes in each specific case to safeguard the company's reputation.

DOMINION's social actions are based on the following principles:

- **Collaboration:** working with employees, private organisations, public institutions and NGOs to increase the effectiveness of social action.
- **Rigour and transparency:** maintaining high levels of enforceability and rigour in action selection process and in the implementation and assessment stages, always reporting on all of this in a transparent fashion.
- **Contributing added value:** social action contributes to the community in addition to the beneficial effect DOMINION's activities have, and is not a substitute for them.
- **Long-term commitment:** the initiatives undertaken by DOMINION are intended or the long-term and to last for long periods of time. In addition, DOMINION strives for these actions to include mechanisms by which to ensure that their effects are sustainable over time.
- **Joint company-employee commitment:** efforts to involve employees in social actions.
- **Focus on disadvantaged locations:** investment in social action will target communities with the most significant socio-economic needs.
- **No contribution to political parties or lobbies:** DOMINION does not make any financial contributions or collaborate with political campaigns, political parties or lobbies

The activities covered by DOMINION's Social Action and Philanthropy policy fall into the following categories:

- **Donations:** specific financial support for non-governmental organisations or similar organisations to perform specific activities.
- **Sponsorship and patronage:** corporate activity sponsorship or patronage, always in line with the principles set out in the Policy.
- **Investment in communities:** long-term investments in those communities where DOMINION operates to improve the situation of the communities in question.

The policy established in 2018 continued to be pursued in 2023, although, following the approval of the Sustainability Committee, this was modified to focus on three priorities:

- Preferably philanthropy projects will be centred on **education**, with particular emphasis on the technology sector. DOMINION strongly advocates education convinced that it plays a crucial role in improving the quality of work, commitment and is the most efficient way to promote sustainable growth in our society. This priority is directly related with the SDGs: 4. Quality education; 8. Decent work and economic growth.
- The second priority is to defend and promote **diversity and to prevent discrimination**. DOMINION supports projects such as the Xaley Foundation project, an initiation designed to remove hurdles that can impede women's access to education, thereby helping them overcome discriminatory circumstances. This priority is directly related with the SDGs: 4. Quality education; 5. Gender equality; 10. Reduced inequalities
- Finally, the third priority consists of projects geared towards **improving local development** and the quality of life in communities where DOMINION executes its projects. This priority is directly related with the SDGs: 1. No poverty; 3. Good health and well-being; 4. Quality education; 5. Gender equality; 10. Reduced inequalities; 11. Sustainable cities and communities

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The total contribution made in the Social Care area amounted to EUR 564,847 in 2023 compared to EUR 547,681 in 2022. Of all contributions, 28% were donations and patronage, mainly from foundations and NGOs, while 72% can be regarded as project-related contributions to the communities.

The main actions and initiatives in 2023 were as follows:

Xaley Foundation: The Xaley Foundation is a non-profit social foundation primarily dedicated to ensuring inclusive and egalitarian quality education for everyone. DOMINION has been collaborating with this foundation for three years now, working towards breaking down the barriers that prevent women from accessing secondary and university education in Senegal. This collaboration has consisted of various actions are performed: promoting women's registration in the census, providing sexual and reproduction education to prevent young pregnancies and defuse taboos surrounding menstruation, and raising awareness about abuse, abandonment, exploitation, gender violence and the repercussions of child marriage.



Lego League: DOMINION is collaborating, for the fourth consecutive year, with this STEAM activity organised by the University of Mondragón, which seeks to encourage scientific and technical careers from an early age and to develop 21st century skills for students' personal and professional development. To this end, a sporting event format was proposed, offering a fun and exciting experience in which participants complete themed challenges in teams. This places emphasis on values such as companionship, friendship, learning and contributing to society.



TEDxU Deusto: This is an event that was organised by students of the University of Deusto with TED-format lectures given by people with extensive experience in fields ranging from science, art and design, education, culture, business and technology. This is simultaneously a valuable opportunity to raise awareness among the educational community and the general public and a major organisational endeavour for the young people involved who organised the project.

Foundawtion: Foundawtion is a non-profit organisation whose corporate purpose is to work in the framework of development aid and social action, providing support in issues concerning building, urban planning and architecture in projects mainly related to the education sector. DOMINION collaborated with it for the "Bajankusoor" project by promoting the construction of a meeting point where training workshops can be held which cover different technical and technological fields related to the land, water, food and new requirements that have arisen in the area. This central communal area, where the workshops are held, in the south of Senegal, is a multidisciplinary space which has been designed in harmony with the area, built using typical materials, which are completely environmentally friendly and which is self-sufficient using renewable energy.

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Save the Lion: the “Education for Conservation” project managed by the Save the Lion Trust Foundation seeks to organise educational and awareness-raising programmes in the Maasai community and, specifically, at schools in the vicinity of the Manyatta Reserve, focusing on the importance humans’ coexistence with lions, with a view towards conserving this ecosystem of high ecological value. The schools are provided with the necessary resources so that students are educated in the best conditions, and educational and informative publications are also provided, so that participants can learn about and appreciate their environment and learn ways in which they can coexist with the wildlife around them.

We have also continued to provide financial contributions to various cultural foundations with significant cultural importance, such as the Guggenheim Museum in Bilbao and the Bilbao Fine Arts Museum.

Finally, it should also be pointed out that both financial contributions and other aid initiatives were provided to vulnerable local communities that cannot be quantified quantitatively, in locations where DOMINION operates, such as the Dominican Republic, Argentina, Angola, Indonesia, India and Mexico:

- **The Dominican Republic:** minor activities and financial contributions have been made, such as the donation of educational materials, cleaning supplies, ceiling fans and drinking fountains to educational centres, or the donation of a dust and liquid fumigation pump to the emergency response brigade of the Municipality of Consuelo. Other donations include the donation of batteries for the funeral inverter in Consuelo, as well as tables, chairs and solar lamps for the El Experimental batey (sugar company town).

- **Argentina:** activities have continued to be carried out in the vicinity of the Santa Rosa Biomass Plant (Corrientes, Argentina), such as providing GPS equipment to biomass transporters, financing sawmill production equipment, donating motor pumps and PPE to local fire-fighters and providing materials and transport to conduct agronomic studies on local production.
- **Angola:** various social actions have been carried out within the scope of the Lauca-Bita Project, including donations of office materials and wood and iron waste, as well as baskets of basic products and drinking water to local communities located along the high-voltage line. As well as this, small reservoirs have been built to retain water, helping to support family farming, and seeds and agricultural tools have been donated to improve local farming practices. It has also actively promoted the recruitment and training of local employment, with a focus on farming communities. As part of social responsibility initiatives, sewing machines have been purchased for vulnerable families and financial and material support has been provided for traditional events in local villages. Finally, outreach and awareness-raising courses on health, education and environmental issues have been provided to local communities.
- **Indonesia:** during the implementation of one of our projects in Sumbagsel, the decision was made to collaborate with a local association that offers support to the local population in difficulty, providing financial support in the construction of a secretariat for the association.
- **India:** Monetary donations were made to local associations in Delhi such as the Senior Paradise Foundation, which provides care for the elderly, or the Vishal Memorial Foundation.
- **Mexico:** donations were made to the Red Cross to support the rehabilitation and support work for local communities affected by Hurricane Otis in October 2023.

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7.8 Relations with Public Administrations

DOMINION has a close and constructive relationship with Public Administrations, consistent with its commitment to having a beneficial effect on society.

DOMINION seeks to ensure that these relationships are always conducted within the framework of the strictest legality, transparency and collaboration, both when referring to obtaining any type of permits and in the event of bidding for public projects or any other situation. In line with its Ethical Framework, DOMINION does not make any financial contributions to receive favourable treatment (lobbying) nor does it make donations to any political parties or political candidates or foundations whose support could be construed as a political contribution.

Control measures in the Ethical Framework include the Code of Conduct, the Anti-Corruption Policy and the Gifts and Hospitality Policy, among others, as well as the training activities these and related policies include, as explained in section 3 of this document. The Risk and Compliance Manager is responsible for monitoring that these policies are complied with.

7.9 Associations, participation in public life

DOMINION, directly or via one of its subsidiary companies, collaborates with different sectorial associations in order to continue driving the business sectors it operates in, thereby gaining access to training opportunities, discussion forums, business opportunities, R+D+I, news dissemination, etc. DOMINION does not play a lobbying role in these associations, and under no circumstances does it make financial contributions in violation of the law or with a view towards obtaining preferential treatment. Some of the associations it participates in Spain are listed below:

- Confederación Española de Organizaciones Empresariales (CEOE)
- Confederación Empresarial de Bizkaia (CEBEK)
- Innobasque, Agencia Vasca de la Innovación
- Asociación para el Progreso de la ADDRESS (APD)
- Asociación Nacional de Empresas de Trabajos Verticales (ANETVA)
- Clúster Clima Country Vasco

The amount spent on membership in associations amounted to EUR 147,372 in 2023, of which EUR 47,029 corresponded to Spain (EUR 226,480 and EUR 130,458 respectively in 2022).

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Income

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BUSINESS ACTIVITIES	Codes	Turnover (Mill. €)	Share of turnover, year 2023	Substantial contribution criteria						Criteria for no significant detriment ("No significant detriment").						Minimum guarantees	Proportion of turnover in line with taxonomy (A.1) or eligible under taxonomy (A.2), year 2022	Facilitating activity category	Transition activity category
				Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity				
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
A.1. Environmentally sustainable activities (that are in line with taxonomy)																			
Electricity generation using solar photovoltaic technology	CCM 4.1.	84.1	7.1%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	20.0%		
Electricity generation using concentrated solar power (CSP) technology	CCM 4.2.	0.1	0.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.0%		
Electricity generation from wind energy	CCM 4.3.	4.3	0.4%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.2%		
Electricity generation from bioenergy	CCM 4.8.	13.4	1.1%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.5%		
Transmission and distribution of electricity	CCM 4.9.	89.6	7.5%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	8.2%	F	
Collection and transport of non-hazardous waste in source-segregated fractions	CCM 5.5.	0.6	0.1%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.2%		
Construction of new buildings	CCM 7.1.*	16.2	1.4%	S	N/EL	N/EL	N/EL	N	N/EL	S	S	S	S	S	S	S	1.5%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	11.5	1.0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0.8%	F	

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Installation, maintenance and repair of electric vehicle charging stations in buildings (and in parking areas attached to the buildings)	CCM 7.4.	2,4	0,2%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	S	0,1%	F	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	0,0	0,0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	S	0,1%		
Turnover from environmentally sustainable activities (that are in line with taxonomy) (A.1)		222,2	18,6%	18,6%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	S	31,6%		
Of which: facilitators		103,5	8,7%	8,7%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	S	9,1%	F	
Of which: transition		0,0	0,0%	0,0%						S	S	S	S	S	S	S	S	0,0%		T

A.2. Eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy)

Data-driven solutions for GHG emissions reductions	CCM 8.2	0,2	0,0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0,2%		
Collection and transport of hazardous and non-hazardous waste	CE 2.3.	12,5	1,0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Treatment of hazardous waste	CE 2.4.	22,1	1,9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Demolition and wrecking of buildings and other structures	CE 3.3.	20,0	1,7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Use of concrete in civil engineering	CE 3.5.	48,7	4,1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Provision of IT/OT data-driven solutions		4,7	0,4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Repair, refurbishment and remanufacturing	CE 5.1.	362,9	30,4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		

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Preparation for re-use of end-of-life products and product components	CE 5.3	23,0	1,9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Sale of second-hand goods	CE 5.4	0,9	0,1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	10,1	0,8%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Treatment of hazardous waste	PPC 2.2	4,5	0,4%	N/EL	N/EL	N/EL	EL	N/EL	N/EL									N/A		
Remediation of contaminated land and areas	PPC 2.4	0,4	0,0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL									N/A		
Turnover from eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy) (A.2)		510,0	42,8%	0,0%	0,0%	0,0%	0,4%	42,3%	0,0%									0,2%		
A. Turnover from eligible activities according to the taxonomy (A.1+A.2)		732,2	61,4%	18,6%	0,0%	0,0%	0,4%	42,3%	0,0%									31,8%		

* The description is the same as for EC activity 3.1, but no reference is included as alignment has not been assessed.

	Share of Total Turnover	
	That conforms to the Taxonomy as per objective	Eligible according to taxonomy as per objective
Climate change mitigation	18,6%	18,6%
Climate Change Adaptation	0,0%	0,0%
Water and sea resources prevention	0,0%	0,0%
Transition towards a circular economy	0,0%	42,3%
Pollution prevention and control	0,0%	0,4%
Protection of and recovery of biodiversity and ecosystems	0,0%	0,0%

For circular economy and pollution prevention and control objectives, an alignment KPI of zero is reported because, according to the Taxonomy regulation, in this financial year assessing the alignment with respect to these objectives is not applicable.

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BUSINESS ACTIVITIES	Codes	Turnover (Mill. €)	Share of turnover year 2023	Substantial contribution criteria						Criteria for no significant detriment ("No significant detriment").						Minimum guarantees	Proportion of turnover in line with taxonomy (A.1) or eligible under taxonomy (A.2) year 2022	Facilitating activity category	Transition activity category
				Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity				

A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY

A.1. Environmentally sustainable activities (that are in line with taxonomy)

Electricity generation using solar photovoltaic technology	CCM 4.1.	12,6	12,5%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	73,7%		
Transmission and distribution of electricity	CCM 4.9.	4,8	4,8%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	4,3%	F	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0,0	0,0%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,0%	F	
CapEx of environmentally sustainable activities (that are in line with taxonomy) (A.1)		17,4	17,3%	17,3%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	78,0%		
Of which: facilitators		4,8	4,8%	4,8%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	4,3%	F	
Of which: transition		0,0	0,0%	0,0%						S	S	S	S	S	S	S	0,0%		T

A.2. Eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy)

Data-driven solutions for GHG emissions reductions	CCM 8.2.	0,9	0,9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,5%		
Collection and transport of hazardous and non-hazardous waste	CE 2.3.	1,3	1,3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								N/A		
Treatment of hazardous waste	CE 2.4.	20,0	19,9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								N/A		

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Use of concrete in civil engineering	CE 2.4.	22,1	1,9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Provision of IT/OT data-driven solution	CE 3.3.	20,0	1,7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Repair, refurbishment and remanufacturing	CE 2.4.	22,1	1,9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Preparation for re-use of end-of-life products and product components	CE 3.3.	20,0	1,7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Product-as-a-service and other circular use- and result-oriented service models	CE 2.4.	22,1	1,9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
Treatment of hazardous waste	CE 3.3.	20,0	1,7%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									N/A		
CapEx from eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy) (A.2)		45,5	45,2%	0,9%	0,0%	0,0%	0,4%	43,9%	0,0%									0,5%		
A. CapEx from eligible activities according to the taxonomy (A.1+A.2)		62,9	62,4%	18,2%	0,0%	0,0%	0,4%	43,9%	0,0%									78,5%		

B. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY			
CapEx from non-eligible activities according to the taxonomy (B)		37,8	37,6%
TOTAL		100,7	100%

	Proportion of the total CapEx/CapEx	
	That conforms to the Taxonomy as per objective	Eligible according to taxonomy as per objective
Climate change mitigation	17,3%	18,2%
Climate Change Adaptation	0,0%	0,0%
Water and sea resources prevention	0,0%	0,0%
Transition towards a circular economy	0,0%	43,9%
Pollution prevention and control	0,0%	0,4%
Protection of and recovery of biodiversity and ecosystems	0,0%	0,0%

For circular economy and pollution prevention and control objectives, an alignment KPI of zero is reported because, according to the Taxonomy regulation, in this financial year assessing the alignment with respect to these objectives is not applicable.

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				Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate Change Adaptation	Water	Pollution	Circular economy	Biodiversity				
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
A.1. Environmentally sustainable activities (that are in line with taxonomy)																			
OpEx environmentally sustainable activities (that are in line with taxonomy) (A.1)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A		
Of which: facilitators		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A	F	
Of which: transition		N/A	N/A	N/A						-	-	-	-	-	-	-	N/A		T
A.2. Eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy)																			
OpEx from eligible activities according to the taxonomy but which are not environmentally sustainable (activities that are not in line with taxonomy) (A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
A. OpEx from eligible activities according to the taxonomy (A.1+A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
B. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
OpEx from non-eligible activities according to the taxonomy (B)		13,8	100,0%																
TOTAL		13,8	100%																

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	Proportion of the total OpEx	
	Tthat conforms to the Taxonomy as per objec-tive	Eligible according to taxonomy as per objec-tive
Climate change mitigation	N/A	N/A
Climate Change Adaptation	N/A	N/A
Water and sea resources prevention	N/A	N/A
Transition towards a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A
Protection of and recovery of biodiversity and ecosystems	N/A	N/A

Nuclear energy and fossil gas activities

Nuclear energy activities		
1.	The company conducts, finances or is exposed to research, development, demonstrations and deployment of innovative power generation facilities that produce energy from nuclear processes while generating minimal fuel cycle waste.	NO
2.	The company conducts, finances or is exposed to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production, as well as their safety upgrades, using the best technology available.	NO
3.	The company conducts, finances or is exposed to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas activities		
4.	The company conducts, finances or is exposed to the construction or operation of electricity generation facilities that produce electricity from gaseous fossil fuels.	NO
5.	The company conducts, finances or is exposed to the construction, renovation and operation of combined heat/cold and power generation facilities using gaseous fossil fuels.	NO
6.	The company conducts, finances or is exposed to the construction, renovation and operation of heat generation facilities that produce heat/cold from gaseous fossil fuels.	NO

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General Points			
Business model	Brief description of the group's business model (business environment and organisation)	5-9	GRI 2-6
	Markets of Operations	10-11	GRI 2-1, GRI 2-6
	Goals and strategies of the organisation	13-21	GRI 2-6, GRI 2-22
	The key factors and trends that could affect its future growth	12	GRI 2-6
General	Reporting framework used	3	GRI 1
Management approach	Description of the applicable policies and the results of these policies	23-43	GRI 3-3
	Main risks related to these issues	32-33	GRI 3-3
	Principle of Materiality	26-27	GRI 3
Environmental issues			
Environmental Management	Current and foreseeable effects of the company activities	45-47	GRI 3-3, GRI 2-23, GRI 308-2
	Environmental certification or assessment procedures	47	GRI 3-3
	Resources dedicated to preventing environmental risks	47	GRI 3-3
	Application of the precaution principle	47	GRI 3-3
	Amount of provisions and guarantees for environmental risks	47	GRI 3-3
Pollution	Measures to prevent, reduce or repair carbon emissions (including noise and light pollution)	50-51	GRI 305-5
Circular economy and the prevention and management of waste	Measures for prevention, recycling, reuse and other forms of waste recovery and disposal.	52-53	GRI 3-3, GRI 306-2
	Actions to prevent food waste	55	No material

INFORMATION REQUIRED BY LAW 11/2018		Page / Ref	Reporting Framework
Environmental issues			
Sustainable use of resources	Water consumption and water supply in accordance with local limitations	53-54	GRI 303-1
	Consumption of raw materials and the measures adopted for a more efficient use of the same.	54	GRI 301-1
	Direct and indirect energy consumption	54	GRI 302-1, GRI 302-3
	Measures taken to improve energy efficiency	50, 55	GRI 302-4
	Use of renewable energies	54-55	GRI 302-1
Climate change	Important elements of greenhouse gas emissions generated	48-51	GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5
	Measures adopted to adapt to the consequences of the climate change	48-51, 66-68	GRI 3-3, GRI 201-2
	Voluntary set reduction targets	51	GRI 305-5
Biodiversity protection	Measures taken to preserve or restore biodiversity	55-57	GRI 3-3, GRI 304-1, GRI 304-2
	Impacts caused by activities or operations in protected areas	55-57	GRI 304-2
Matters relating to society and to personnel			
Employment	Rotation by gender and category and number of dismissals by gender, age and professional category	82	GRI 401-1
	DOMINION's employees benefit from a range of in-kind or flexible benefits	85	GRI 401-2
	With regard to work flexibility and family reconciliation measures, DOMINION adapts to and respects the legislation in each country where it operates.	85	GRI 401-3
	Total number and distribution of employees according to country, gender, age and professional category	73-75	GRI 2-7, GRI 405-1
	Total number and distribution of types of employment contract	76	GRI 2-7, GRI 405-1

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Matters relating to society and to personnel			
Employment	Annual average by type of contract (permanent, temporary and part-time), by gender, age and professional classification.	80-81	GRI 2-7
	Mean remuneration and its trend according to gender, age and professional qualifications or equivalent value	86	GRI 3-3 GRI 2-21
	Mean retribution of directors and executives by gender	30	GRI 3-3 GRI 2-19
	Gender pay gap, remuneration for the same job or the average in the com-pany.	86	GRI 405-2
	Implementation of labour disconnection policies	88	GRI 3-3
Work Organisation	Working hours organisation	89	GRI 3-3
	Number of hours of absenteeism	88	GRI 3-3
Health and safety	Occupational health and safety conditions	87-88	GRI 3-3
	Work-related accidents, particularly their frequency and seriousness, occupational illnesses, by gender.	88	GRI 403-2
Social relationships	Organisation of social dialogue, including procedures to inform and consult personnel and negotiate with them.	89	GRI 3-3
	Mechanisms and procedures in place in the company to encourage worker involvement in terms of integration, consultation and participation	71-75	GRI 3-3
	Percentage of employees covered by collective bargaining agreements by country	89	GRI 2-30
	The result of collective bargaining agreements, particularly in the occupa-tional health and safety area	89	GRI 403-4
Training	Total amount of training hours by professional categories.	84	GRI 404-1
	Schemes to train employees and transition assistance schemes	83	GRI 404-2
	Training policies implemented	83	GRI 3-3

INFORMATION REQUIRED BY LAW 11/2018		Page / Ref	Reporting Framework
Matters relating to society and to personnel			
Accessibility	Universal accessibility for people with disabilities	73	GRI 3-3
Equality	Measures taken to promote equal treatment and opportunities between women and men	71-73	GRI 3-3
	Equality plans, measures adopted to promote employment, protocols against sexual harassment and based on gender	71	GRI 3-3
	Policy against all types of discrimination and, where appropriate, manage-ment of diversity	71-73	GRI 3-3 GRI 406-1
Respect for Human Rights			
Human Rights	The implementation of human rights due diligence procedures, the preven-tion of risks of abuse against human rights and, where appropriate, measures to mitigate, manage and correct possible abuses committed.	90-92	GRI 3-3 GRI 412-1
	Formal complaints for cases of breaches of human rights	92	GR 406-1
	Promotion and compliance with the provisions of the fundamental conven-tions of the International Labour Organisation related to respect for free-dom of association and the right to collective bargaining, eradicating labour and occupation discrimination, doing away with forced or compulsory labour, and effectively abolishing child labour.	90-92	GRI 3-3 GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1
Information relating to combating corruption and bribery			
Corruption and bribery	Measures adopted to prevent corruption and bribery	38-39	GRI 3-3 GRI 205-2 GRI 205-3
	Measures in the Fight Against Money-Laundering	39	GRI 3-3 GRI 205-2
	Contributions to non-profit entities and foundations	106	GRI 413-1

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INFORMATION REQUIRED BY LAW 11/2018		Page / Ref	Reporting Framework
Information on the company			
Commitment to sustainable development	The impact of the company's activity on local employment and development	106-107	GRI 3-3 GRI 413-1
	The impact of the company's activity on local populations and on the territory	98	GRI 411-1 GRI 413-1 GRI 413-2
	The relations maintained with the actors in local communities and the arrangements for dialogue with them	25, 98, 105	GRI 2-29 GRI 413-1
	Partnership or sponsorship actions	108	GRI 2-28
Subcontractors and suppliers	The inclusion in the purchasing policy of social issues, gender equality and the environment	94-96	GRI 3-3 GRI 2-6
	In relations with suppliers and subcontractors taking into account their social and environmental responsibility	96	GRI 308-1 GRI 414-1
	Supervision systems and audits and their results	96	GRI 3-3
Consumers	Measures for the health and safety of consumers	101	GRI 416-1 GRI 416-2
	Systems for claims, complaints received and their resolution	101	GRI 3-3 GRI 418-1
Tax information	Profit obtained, country by country	42	GRI 207-1 GRI 207-2
	Tax on profits paid	42	GRI 207-1 GRI 207-2
	Public Subsidies Received	43	GRI 201-4
Taxonomy Regulation requirement		59-65, 110-116	Regulation EU 2020/852

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This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent verification report

To the shareholders of Global Dominion Access, S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2023 of Global Dominion Access, S.A. (Parent company) and subsidiaries (hereinafter "Dominion" or the Group) which forms part of the Dominion's consolidated management report.

Responsibility of the directors of the Parent company

The preparation of the SNFI included in Dominion's consolidated management report and the content thereof, are the responsibility of the directors of Global Dominion Access, S.A. The SNFI has been drawn up in accordance with the provisions of current mercantile legislation and following the criteria of the *Sustainability Reporting Standards of the Global Reporting Initiative* ("GRI Standards") selected as per the details provided for each matter in the appendix II "Traceability between Law and GRI" of the aforementioned Statement.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the SNFI to be free of material misstatement due to fraud or error.

The directors of Global Dominion Access, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the SNFI is obtained.

Our independence and quality management

We have complied with the independence requirements and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics) 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 (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

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Inscrita en el R.O.A.C. con el número 92242 - NIF: B-79031296



Global Dominion Access, S.A. and its subsidiaries

Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, 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 in the Guidelines for verification engagements of the Statement of Non-Financial Information issued by the Spanish Institute of Auditors ("Instituto de Censores Jurados de Cuentas de España").

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of Dominion that were involved in the preparation of the SNFI, of the review of the processes for compiling and validating the information presented in the SNFI, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with the Global Dominion Access, S.A. personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2023, based on the materiality analysis carried out by Dominion and described in section "Risk management", taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2023.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2023.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2023 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.



Global Dominion Access, S.A. and its subsidiaries

Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the SNFI of Global Dominion Access, S.A. and its subsidiaries, for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of GRI selected as per the details provided for each matter in the appendix II "Traceability between Law and GRI" of the aforementioned Statement.

Emphasis of matter

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 relating to the establishment of a framework to facilitate sustainable investments, as well as the Delegated Acts promulgated in accordance with the provisions of the aforementioned Regulation, establish the obligation to disclose information on the manner and extent to which the company's activities are associated with eligible economic activities in relation to the environmental objectives of sustainable use and protection of water and marine resources, transition to a circular economy, prevention and control of pollution and protection and restoration of biodiversity and ecosystems (the rest of the environmental objectives), and with respect to certain new activities included in the objectives of mitigation and adaptation to climate change, for the first time for the 2023 financial year, in addition to the information referring to eligible and aligned activities already required in the 2022 financial year in relation to the objectives of climate change mitigation and climate change adaptation. Consequently, comparative information on eligibility in relation to the rest of the environmental objectives indicated above or on new activities included in the objectives of climate change mitigation and climate change adaptation, has not been included in the accompanying SNFI. Furthermore, to the extent that the information relating to the 2022 financial year was not required with the same level of detail as in the 2023 financial year, the information disclosed in the accompanying SNFI is not strictly comparable either. In addition, it should be noted that Global Dominion Access, S.A.'s directors have incorporated information on the criteria that, in their opinion, allow for improved compliance with the aforementioned obligations and which have been defined in note "EU TAXONOMY: reporting on KPIs for eligible activities" of the accompanying SNFI. Our conclusion has not been modified in relation to this matter.

Use and distribution

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

Original in Spanish signed by Tamer Davut

27th February 2023

