



# **Assurance Statement**

## **Independent of LRQA**

### **Regarding the Inventory of Waste Diverted from Landfill for the calendar year 2024 prepared for WINDAR RENOVABLES S.A.**

#### **Terms of the Contract**

This Verification Statement has been prepared for WINDAR RENOVABLES S.A. in accordance with our contract.

LRQA was contracted by WINDAR RENOVABLES S.A. to provide independent verification of its Inventory of Waste Diverted from Landfill for its production sites located in Spain, corresponding to the period January to December 2024. In accordance with the provisions of our contract, the verification opinion expressed in this verification statement has been based on a limited level of assurance and a level of materiality under the professional judgment of the verifier, using LRQA's verification procedures in accordance with ISAE 3000 which uses structured and defined audit procedures for matters other than financial reporting.

Our insurance commitment covered WINDAR RENOVABLES S.A.'s waste from the production sites listed in Table 1. and specifically, the following requirements:

- Verification of the consideration of:
- UL 2799 Environmental Claim Validation Procedure for Zero Waste to Landfill Edition 4.0, dated July 9, 2024;
- Assess the accuracy and reliability of data and information only for the selected indicators listed below:
- Waste to landfill diversion rate.

LRQA is solely liable to WINDAR RENOVABLES S.A. LRQA declines any liability to third parties, as explained in the final note. WINDAR RENOVABLES S.A. is responsible for the collection, aggregation, analysis and presentation of all data and information included in the statement and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Declaration has been approved by, and remains the responsibility of, WINDAR RENOVABLES S.A.



### **LRQA's view**

Based on LRQA's approach, nothing has come to our knowledge that makes us think that WINDAR RENOVABLES S.A. has not, in all material aspects,

- Met the requirements of the criteria listed above;
- Disclosed accurate and reliable performance data and information; and
- Achieved a landfill diversion rate of 87%, including 2% thermal treatment with energy recovery, covering the manufacturing plants listed in Table 1.

The opinion expressed is based on a limited level of assurance and on the materiality of the verifier's professional judgment.

### **LRQA Approach**

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were carried out as part of the evidence collection process for this verification engagement:

- Interviews with those responsible for the preparation of the Inventory of Waste Diverted from Landfill and those directly responsible for waste management at each centre in order to obtain knowledge of the types of waste generated, the quantification methodology and obtain information on the final destinations given to each waste.
- Sample visit to the production plants to obtain information on the processes and check the types of waste generated
- Review of documentation for verification by means of review tests based on sample selections of the quantitative data of the generation of each waste, as well as documentary evidence of the destination.



## **LRQA Standards, Competence and Independence**

LRQA implements and maintains a comprehensive management system that meets the accreditation requirements of ISO/IEC 17021 *Conformity Assessment - Requirements for bodies providing auditing and certification of management systems* that are at least as high as the requirements of *International Quality Control Standard 1* and comply with the *Code of Ethics for Professional Accountants* issued by the *International Ethics Standards Council for Accountants*.

LRQA ensures that suitably qualified people are selected on the basis of their qualifications, training and experience. The outcome of all verification and certification assessments is reviewed internally by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is the certification body of WINDAR RENOVABLES S.A. for ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001. We also provide WINDAR RENOVABLES S.A. with a range of training services related to management systems. Verification and certification assessments, together with training, are the only work carried out by LRQA for WINDAR RENOVABLES S.A. and as such do not compromise our independence or impartiality.

Signed

September 30, 2025

A handwritten signature in black ink, appearing to read 'Jorge Landaluce Elvira', written over a horizontal line.

Jorge Landaluce Elvira

LRQA Lead Verifier

LRQA ref: SGI00002480



**Table 1. manufacturing plants included in WINDAR RENOVABLES S.A.'s Inventory of Waste Diverted from Landfill for calendar year 2024**

Site	Address	Activity
WINDAR RENOVABLES S.A.	Main Office Av. Siderurgia 28 Building A2 Right. Parque Empresarial Principado de Asturias (PEPA) 33490 Avilés (Asturias)	Design and manufacture of tubular structures for wind turbines and Onshore and Offshore foundations. Assembly of internal elements; transport, storage, conservation and dispatch of structures and equipment. Storage, distribution, cutting, forming, assembly and welding, shot blasting and painting of steel products
AEMSA SANTANA S.A.	Av. Primero de Mayo s/n 23100 Linares (Jaén)	Manufacture of tubular structures for wind turbines and Onshore and Offshore foundations.
WINDARWIND SERVICES S.A.	Area Industrial Arcelor s/n, 33697 El Fresno, Somonte Gijón (Asturias)	Manufacture of tubular structures for wind turbines and Onshore and Offshore foundations
TADARSA EOLICA S.L.U.	Parque Empresarial Principado de Asturias, Parcela P9 Calle de los Granaderos s/n 33417 Avilés (Asturias) TEOL 2	Manufacture of tubular structures for wind turbines and Onshore and Offshore foundations.
TADARSA EOLICA S.L.U.	Interior of ARCELOR MITTAL factory, rolling mills 33400 Avilés (Asturias) TEOL 3	Manufacture of tubular structures for wind turbines and Onshore and Offshore foundations.
WINDAR OFFSHORE S.L.U.	Interior of the ARCELOR MITTAL factory, pit furnaces, 33400 Avilés (Asturias) T4	Manufacture of tubular structures for wind turbines and Onshore and Offshore foundations.
INTEGRAL TREATMENT OF STEEL S.A. (DACERO)	Arcelor Industrial Area s/n 33697 El Fresno, Somonte Gijón (Asturias)	Storage, distribution, cutting, forming, assembly and welding, grana, bundling and painting of steel products
ADARSALOGISTICSS.L	Port of Avilés, Valiniello pier (Asturias)	Assembly of internal elements; transport, storage, conservation and dispatch of structures and equipment.
WINDAR TECHNOLOGY AND INNOVATION S.L.	Av. Siderurgia 28 Edificio A2 Dcha. Parque Empresarial Principado de Asturias (PEPA) 33490 Avilés (Asturias)	Calculation and Design of Structures for Wind Towers
WINDAR NEW STRUCTURES S.L	Calle SAN BALANDRAN, 2, Avilés. (Asturias)	Manufacture of tubular structures for wind turbines and Onshore and Offshore foundations