



LRQA Independent Assurance Statement

Relating to WINDAR's Report for the calendar year 2024

Terms of Engagement

This Assurance Statement has been prepared for WINDAR RENOVABLES.

LRQA ESPAÑA S.L.U. was commissioned by WINDAR RENOVABLES (hereafter referred to as WINDAR) to assure its Greenhouse Gas (GHG) Report for the calendar year 2024, (hereafter referred to as “the Report”).

The report relates to direct GHG emissions and indirect GHG emissions for the purchase of energy (electricity), associated with business trips, commuting trips, downstream transport, purchases, maintenance, leased assets, waste management and for activities related to the purchase of fuels.

The geographical boundary of WINDAR includes the operations of sites listed in Annex A. The main activities of the organization include the activities of It is the manufacture of steel towers for wind turbines (both onshore and offshore) and the production of foundation structures for the offshore (offshore) wind industry in the geographical boundaries described above. The GHG emissions have been consolidated using an operational control approach.

The following GHG emissions were excluded from the Report: GHG emissions from upstream transportation, use of the sold product, end of life of the product and water supply, due to the lack of reliable information and on the basis of their de minimis contribution to the total GHG emissions (<1%).

Management Responsibility

WINDAR's representative for the Management System was responsible for preparing the claim, report and conformity with ISO 14064-1:2018 and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with WINDAR.

Ultimately, the Report has been approved by, and remains the responsibility of WINDAR.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewed processes related to the management of GHG emissions data and records,
- remotely interviewed relevant staff of the organization responsible for managing GHG emissions data and records,
- remotely reviewed summarised source data, and
- verified historical aggregated data and information for calendar year 2024.



Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of 5%. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA’s Opinion

Based on LRQA’s approach nothing has come to our attention that would cause us to believe that direct GHG emissions and indirect GHG emissions disclosed in the Report as summarized in Table 1 below are not materially correct and that the Report has not been prepared in conformance with ISO 14064–1:2018.

LRQA’s Recommendations

Although the verification was carried out with satisfactory results, it is recommended to continue working to complete the emissions inventory with those GHG emissions from use of the sold product and the end of life of the product in order to obtain a global view of the impact of WINDAR activities.

Signed

Dated: 11th February 2026

A handwritten signature in blue ink, appearing to read 'Cristina Sanchez', with a horizontal line drawn underneath it.



Cristina Sanchez
LRQA Lead Verifier
En nombre de LRQA Limited
LRQA reference number: SGI00002787



Table 1. Summary of WINDAR's GHG Emissions Report calendar year 2024

Origin of the GHG Emissions	Tonnes CO₂e
Direct GHG emissions and removals (Category 1)	6 551
Indirect GHG emissions from imported energy (Category 2, Location based)	3 359
Indirect GHG emissions from imported energy (Category 2, Market based)	0
Indirect GHG emissions from transportation (Category 3)	3 360
Indirect GHG emissions of products and services used by the organisation (Category 4)	255 110
Location-based and Market-based are terminologies from Annex E of ISO 14064-1:2018.	



ANNEX A. WINDAR Entities & Facilities included in the calculation:

Entity	Location
WINDAR RENOVABLES, S.A.	Parque Empresarial Principado de Asturias, Avenida de la Siderurgia, 28, 33490 Avilés, Asturias, Spain
TRATAMIENTO INTEGRAL DEL ACERO S.A. (DACERO)	Area Industrial Arcelor s/n,, El Fresno- Somonte, 33697 Gijón, Asturias, Spain
TADARSA EÓLICA S.L.U.	TAE3: Interior Factoría Arcelor Mittal, Nave de Laminación, 33400 Avilés, Asturias, Spain TAE2 en Avenida de la siderurgia, 28, Avilés, 33490, Asturias, Spain
WINDAR OFFSHORE, S.L.U.	Interior factoría ARCELOR MITTAL, Hornos de fosa, 33400 Avilés, Asturias, Spain
TADARSA LOGISTICS S.L.	Puerto de Avilés. Muelle de Valliniello, 33402 Avilés, Asturias, Spain
WINDAR OFFSHORE S.L.U.	Astillero NAVANTIA (Antiguas naves IMENOSA), Avda. As Pias s/n, 15500 Fene, A Coruña, Spain
AEMSA SANTANA S.A.	Avda. Primero de Mayo, s/n, 23100 Linares, Jaen, Spain
WINDAR MP, S.L.	Astillero NAVANTIA (Antiguas naves de bloques planos), Avda. As Pias s/n, 15500 Fene, A Coruña, Spain
WINDAR WIND SERVICES S.A.	Area Industrial Arcelor s/n, El Fresno - Somonte, 33697 Gijón, Asturias, Spain
WINDAR TECHNOLOGY AND INNOVATION S.L.	Av. Siderurgia 28 Edificio A 2 Dcha, Parque Empresarial Principado de Asturias, 33490 Avilés, Asturias, Spain

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