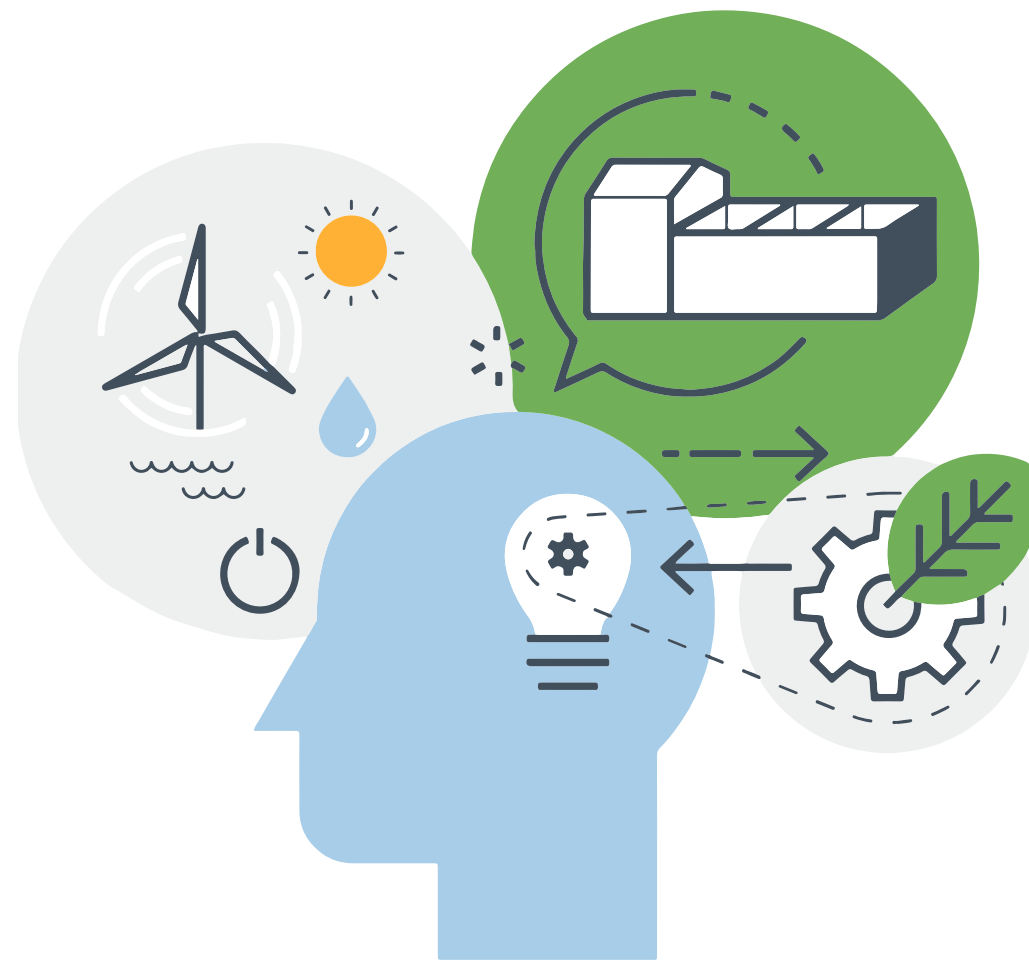


FINANCIAL INFORMATION STATEMENT 2023



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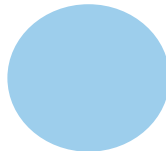
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WELCOME MESSAGE

A YEAR FOR HISTORY THAT WILL MARK OUR FUTURE

2023 has become, for many reasons, a historic year for Enresa. The events of the last 12 months have marked a turning point in the Company's trajectory, the beginning of a stage that will undoubtedly be a challenge that the Company faces with excellent preparation and the best possible team of people. Throughout this report, Enresa summarises not only the technical advances made last year but also the way in which it has carried them out, putting into practice the values that are now part of its identity.

The approval of the 7th General Radioactive Waste Plan (GRWP) was probably the most important milestone of the year. This roadmap sets out the Government's strategy for radioactive waste management, including spent fuel, and the decommissioning and closure of nuclear facilities. This is a crucial document for Enresa, as it sets out the strategic lines for fulfilling the essential public service it is commissioned with.

The approval of the new plan, which replaces the 6th GRWP, in force since 2006, has required a long process, which began in 2020. For the first time, a GRWP has been subject to a Strategic Environmental Assessment, including exposure to consultation and public information, and also to a report

from the Nuclear Safety Council (CSN) and the Autonomous Regions. These circumstances have lengthened the process, but this is undoubtedly the path to follow, listening to the interested parties and assessing their contributions.

" The approval of the 7th
General Radioactive Waste Plan
(GRWP) was probably the most
important milestone of the year. "

The 7th GRWP sets out a scenario that includes, in general terms, the cessation of nuclear power plant operation between 2027 and 2035; the continued operation of the El Cabril Disposal Centre (Cordoba) for low-, very-low and intermediate-level waste and the construction of new vaults; the expansion of the capacity of the Individualised Temporary Storage (ITS) facilities at nuclear power plants, which will eventually become Decentralised Temporary Storage (DTS) for spent fuel and high-level waste, until their transfer to final storage in a Deep Geological Repository (DGR). Unlike

the 6th GRWP, the new plan does not include the construction of a Centralised Temporary Storage (CTS) facility and consequently, the designation of Villar de Cañas (Cuenca) as the site for this facility is no longer in effect.

The actions set out in the plan represent an enormous challenge but also a great opportunity to continue demonstrating that Enresa is an essential company for our country and an international benchmark in the sector. This has continued to be our maxim over the last year and we have developed our activities in line with this commitment.

As regards the performance of technical activities during the year, the El Cabril Waste Disposal Centre has operated normally, receiving very low, low- and intermediate-level radioactive waste produced at facilities throughout the country, with the aim of managing it safely and with maximum efficiency. Furthermore, the appropriate steps are being taken to ensure the future operation of the facility: on the one hand, with the request for a new low and intermediate-level waste disposal platform and, on the other, the construction of a new vault for very low-level waste, among those that are already authorised.

The El Cabril operation takes on greater relevance if we take into account another of the important milestones for 2023. In July, Enresa received the transfer of ownership of the Santa María de Garoña Nuclear Power Plant (Burgos), initiating its decommissioning, which is expected to last a decade. In phase 1 of the process, activities will focus on the extraction of spent fuel from the plant's pool to the Individualised Temporary Storage (ITS) facility and the adaptation of the turbine building as an Auxiliary Dismantling Building.

Due to its impact, Garoña has been the focus of activity, although Enresa has continued to carry out the rest of its undertakings. At the José Cabrera Nuclear Power Plant (Guadalajara), the Restoration Plan continues to be implemented as a preliminary step to requesting the Declaration of Decommissioning, with a view to returning the site to its owner. Meanwhile, at Vandellós I (Tarragona), monitoring and control work has continued at the site during the latency period, thus guaranteeing the safety of the installation. Mention should also be made of the steps taken and progress made at different Spanish nuclear power plants to have temporary storage facilities with capacity for all their spent fuel.

Aside from technical activities, Enresa has made significant progress in the Company's sustainable management field. The first of these has been the approval and implementation of the Sustainability



Master Plan for the period 2023-2026, a strategic guide structured around four main pillars: governance, environment, local development and people. For each pillar, objectives have been defined and actions have been planned to achieve them. In fact, significant objectives have already been achieved in all areas in 2023.

In the area of good governance, Enresa has reinforced its commitment to ethics, transparency, corporate responsibility, and regulatory compliance by approving policies in such important areas as Human Rights, Risk Management, Training, Internal Reporting System, Equality and Non-Discrimination, and Diversity and Inclusion. On environmental matters, the Company already has a single Environmental Policy for the entire organisation, a preliminary step towards implementing a common Environmental Management System for all our work centres. The

Circular Economy Plan 2023-2026 has also been launched, with the aim of promoting responsible consumption, optimising the use of resources and promoting waste management within the organisation.

2023 also saw the investment of significant resources in local development in the municipalities in our areas of influence. Actions have been structured through the co-financing of municipal initiative projects that contribute to the generation of alternative economies other than those related to nuclear facilities, a programme to which we have allocated nearly 11.3 million euros since 2016.

In this context, in March, the Ministry for Ecological Transition and the Demographic Challenge (MITECO) approved the modification of the ministerial order regulating the allocations received by municipalities in the vicinity of Spanish nuclear facilities. These allocations have been received by these municipalities since 1989 and charged to the Fund for the Financing of the activities of the General Radioactive Waste Plan, which Enresa manages. The changes make it easier for municipalities to access and develop these initiatives to promote the development of these areas. It also commissions Enresa with the processing and management of the project assessment procedure, a task previously carried out by MITECO.

To further reinforce our social contribution, plans have been renewed, such as the Communication and R&D plans, in which Enresa continues to collaborate with universities and national and international institutions to stand at the forefront in both radioactive waste management and innovations for the decommissioning of nuclear power plants. The Volunteer Plan was also launched in 2023 to facilitate and structure new ways of enabling the people who work at Enresa to attend to other realities, which, although they do not form part of its direct activity, complement it from a more human point of view. These initiatives are

just a few examples of how Enresa works to be a better company every day and to contribute with its activity to developing a sustainable future.

I cannot end without stressing once more that none of this would be possible without the people who make up the Enresa team. The balance of the 2023 financial year is very positive, for which I would like to express my sincere thanks to all our people. I also encourage everyone to maintain the same level of commitment and dedication, as 2024 will be another year full of challenges.

José Luis Navarro Ribera
Chairman of Enresa

"None of this would be possible without the people who make up the Enresa team. The balance of the 2023 financial year is very positive, for which I would like to express my sincere thanks to all our peoples"



1. ENRESA, THE VALUE OF SUSTAINABLE MANAGEMENT



- 1.1. An essential public service
- 1.2. Mission, vision and values
- 1.3. Legal framework and institutional oversight
- 1.4. Structure and governing bodies
- 1.5. Good governance
- 1.6. Economic and financial aspects
- 1.7. Risks and potential impact of activity
- 1.8. Sustainability as a goal
- 1.9. Contribution to the 2030 Agenda



1.1. AN ESSENTIAL PUBLIC SERVICE

Empresa Nacional de Radioactive Waste, S.A, S.M.E., Enresa, is a public enterprise as provided for in Article 166.2 of the Public Administration Assets Act 33/2003, of 3 November. 80% of its share capital belongs to the autonomous body, the Energy, Environment and Technology Research Centre (CIEMAT) and 20% to the State Industrial Holdings Company (SEPI).

With regard to its legal regime, Enresa is subject to the provisions of Law 33/2003 and Law 40/2015, of 1 October, on the Legal Regime of the Public Sector.

The Company was set up in 1984 and legally commissioned with radioactive waste management, including spent nuclear fuel, and the decommissioning and closure of nuclear power plants. It was designed as an essential public service, for which the State is responsible.

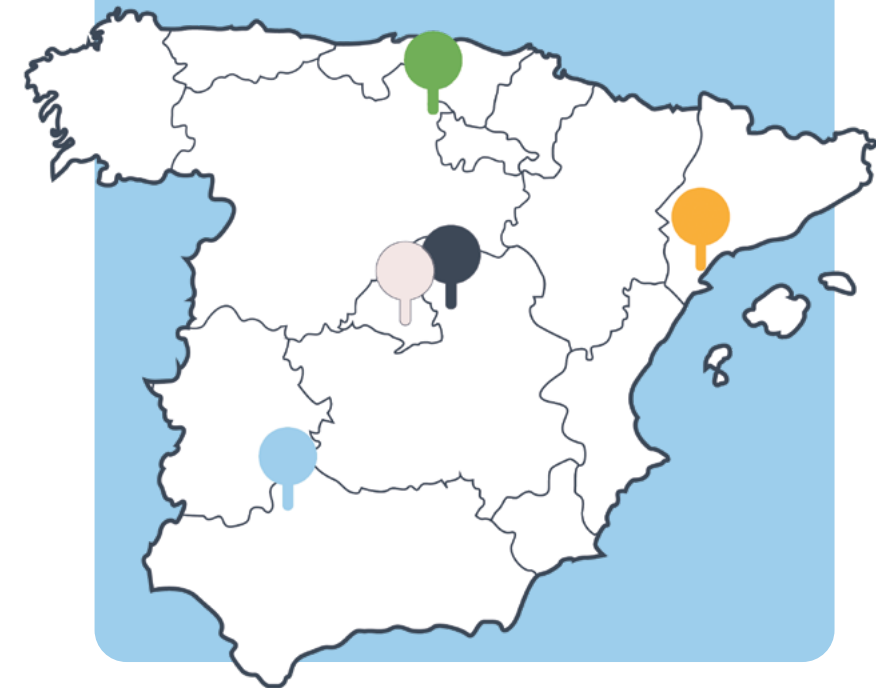
The strategies that govern this public service are established by the Government through the approval of the corresponding General Radioactive Waste Plan (GRWP). Currently, the 7th GRWP, approved on 27 December 2023, established as the framework of reference for the actions of Enresa. Furthermore, supervision of the enterprise is

entrusted to the Ministry for Ecological Transition and Demographic Challenge (MITECO), through the State Secretariat for Energy, along with its strategic management and the monitoring and supersession of its technical and economic actions and plans.

As regards its organisation, the enterprise's headquarters are located in Madrid, although it currently has the following work centres:

- El Cabil Disposal Centre (Cordoba)
- Vandellós I Nuclear Power Plant (Tarragona)
- José Cabrera Nuclear Power Plant, being decommissioned (Guadalajara)
- Santa María de Garoña Nuclear Power Plant (Burgos)

Work centres of Enresa





1.2. MISSION, VISION AND VALUES

MISSION

The Spanish State has commissioned Enresa with the performance of the essential public service of radioactive waste management, including spent nuclear fuel, and with the decommissioning and definitive closure of nuclear power plants (Article 38 bis of the Nuclear Energy Act 25/1964, of 29 April).

VISION

Enresa aspires to be an organisation with the latest technological capacities and to maintain an absolute commitment to nuclear safety, and to radioactive and environmental protection.



VALUES

Enresa is **committed** to:

- Ethical conduct
- Sustainable development
- Social responsibility
- Transparency
- Work/life balance
- Respect for diversity and equality

All of Enresa's actions must **adhere to**:

- A safety and quality culture
- Innovation in technology and management systems

Enresa **fosters**:

- Professionalism
- Teamwork
- Creativity and responsibility
- Personal commitments





1.3. LEGAL FRAMEWORK AND INSTITUTIONAL SUPERVISION

Radioactive waste management, including spent nuclear fuel, and the decommissioning and definitive closure of nuclear power plants constitute an essential public service. The State is responsible for this Service, as provided for in Article 128.2 of the Spanish Constitution and in Article 38 bis of the Nuclear Energy Act 25/1964, of 29 April.

Enresa is commissioned to manage this service in accordance with the General Radioactive Waste Plan (GRWP), which contains the aims, strategies, and activities to be carried out in Spain in relation to the management of these materials and the decommissioning of nuclear power plants. The 7th GRWP is currently in force, approved by the Council of Ministers on 27 December 2023, and is available for viewing on the [Enresa website](#).

Since it is a public enterprise, ENRESA's performance of the functions entrusted to it is subject to the control of the General State Administration. Accordingly, outside of the supervision exercised by such other bodies as the Ministry of the Treasury, the Comptroller General's Office and the Court of Auditors, Enresa's supervision is entrusted by law to MITECO, whose State Secretariat for Energy is commissioned with strategic management and the monitoring and oversight of its technical and economic actions and plans. Economic control has been delegated to its shareholder – the State Industrial Holdings Company (SEPI).

MITECO, through the State Secretariat for the Environment, also processes and resolves the strategic environmental assessment procedure

of the GRWP and the environmental impact assessment procedure of Enresa projects that require this.

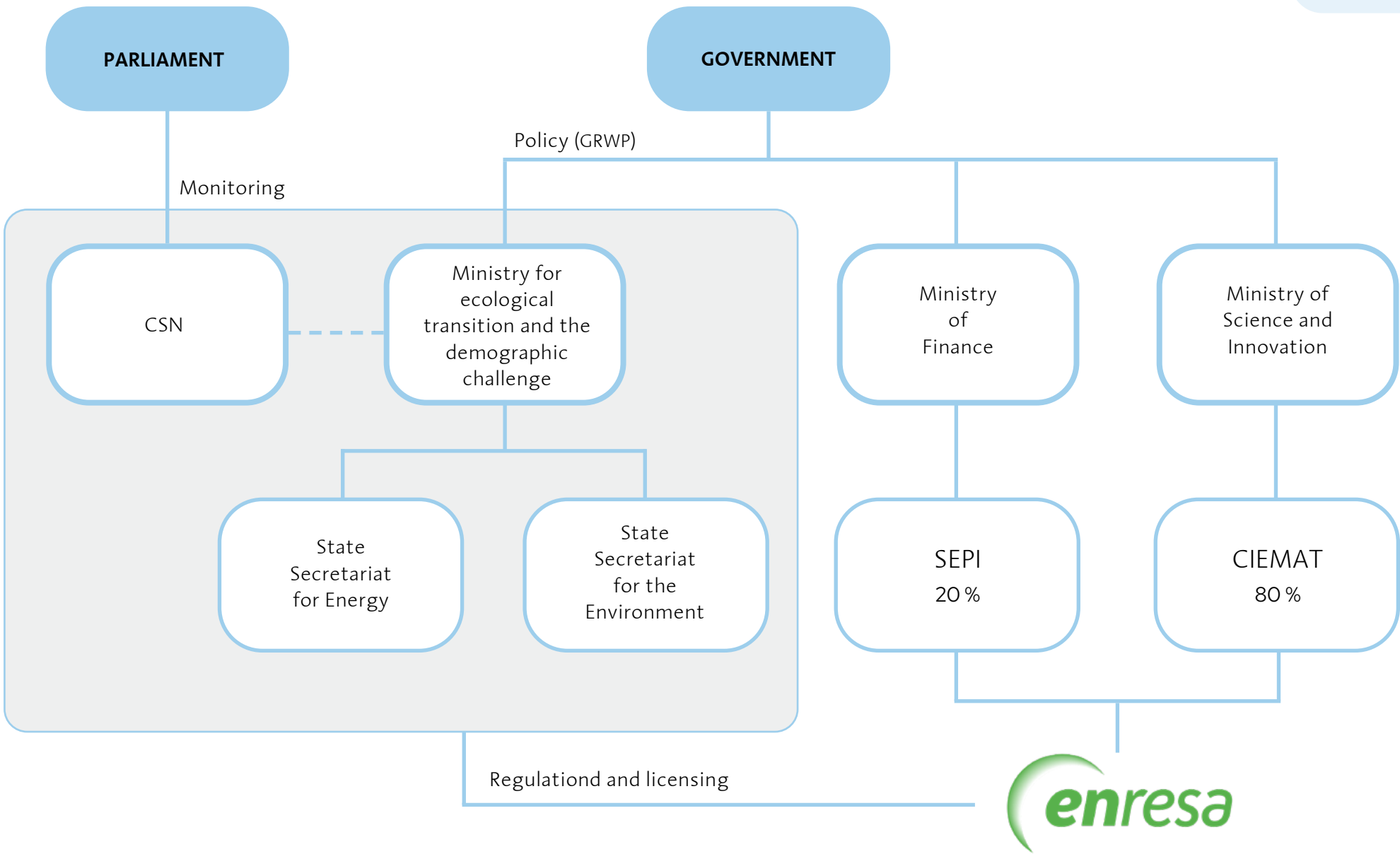
The Company's activities are also supervised and overseen by the Nuclear Safety Council (CSN) – the only public body with jurisdiction over nuclear safety and radiological protection. Its mission is to protect workers, the population and the environment from the harmful effects of ionising radiation, fostering the safe operation of nuclear and radioactive power plants and establishing the preventive and corrective measures necessary to tackle radiological emergencies.

Enresa periodically reports data on its activities and projects to all these bodies.





INSTITUTIONAL OVERSIGHT CHART OF ENRESA



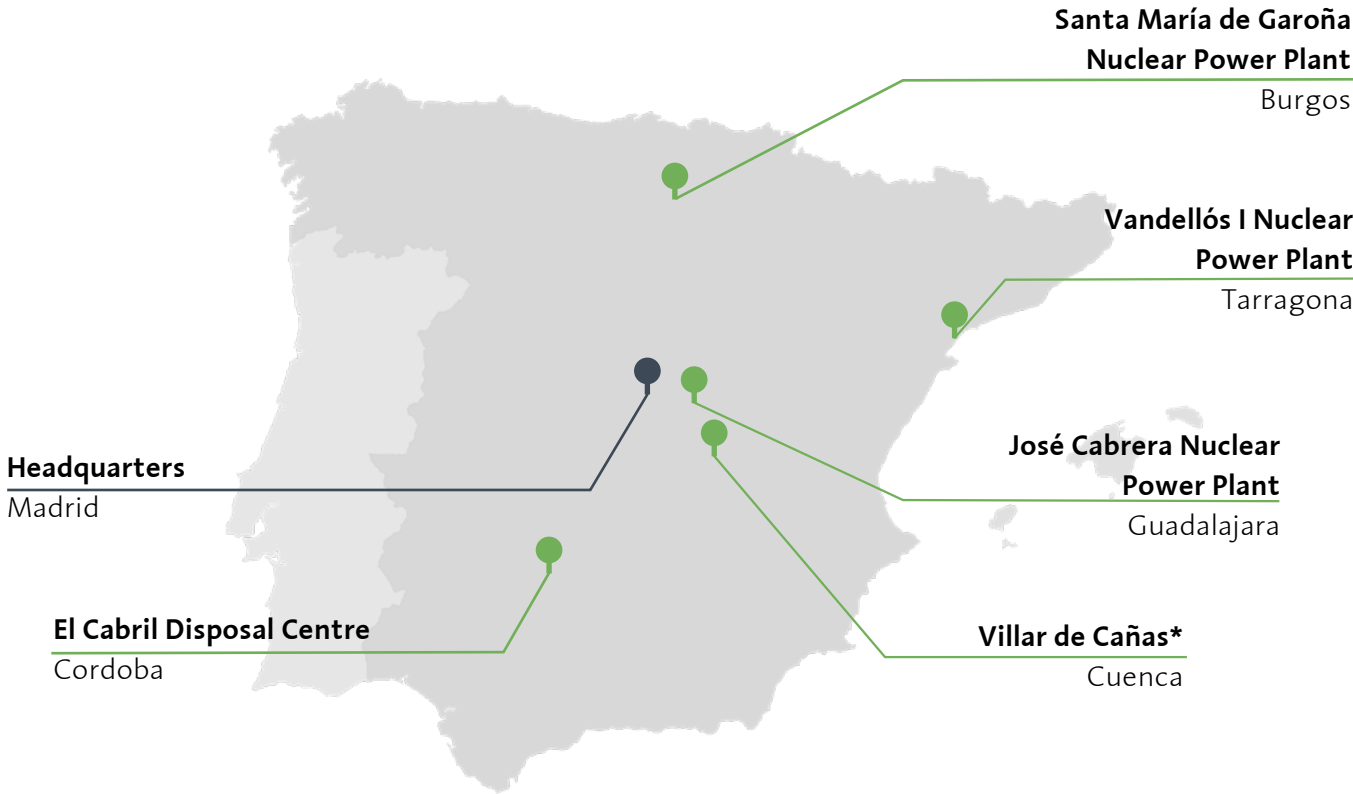
1.4. STRUCTURE AND GOVERNING BODIES

NATIONAL PRESENCE

Enresa has five work centres distributed throughout the Spanish territory. A total of 361 professionals worked at these centres at year-end.

CENTRE	LOCATION	Nº OF EMPLOYEES		
		2021	2022	2023
Headquarters	Madrid	198	204	202
El Cabril Disposal Centre	Cordoba	117	116	111
José Cabrera Nuclear Power Plant	Guadalajara	15	16	7
Vandellós I Nuclear Power Plant	Tarragona	7	8	10
Santa María de Garoña Nuclear Power Plant	Burgos	-	9	31
Villar de Cañas*	Cuenca	2	-	-
TOTAL		339	353	361

*This ceased to be a work centre on 1 January 2022.



TOTAL NUMBER OF EMPLOYEES IN 2023

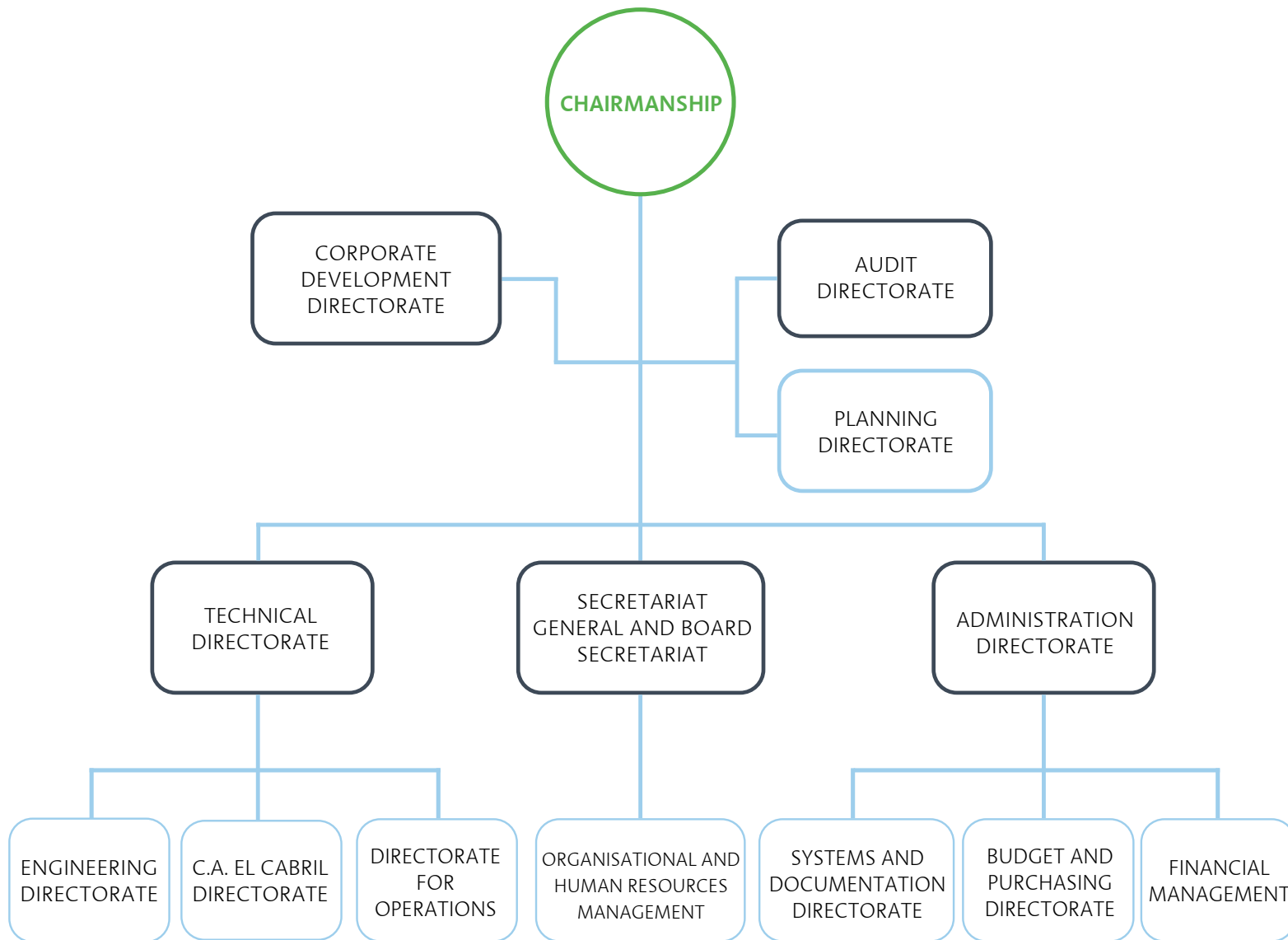
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ORGANISATION

The Chairman's Office of Enresa is commissioned with running its activity. Five main directorates are dependent on this office which are structured, in turn, in other specific directorates.



ENRESA ORGANISATIONAL CHART



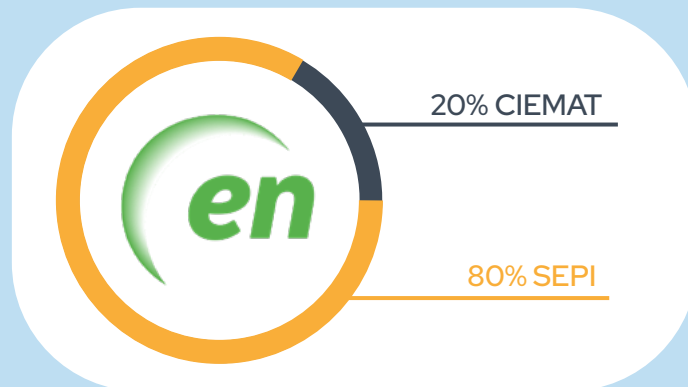


GOVERNING AND ADMINISTRATION BODIES

The General Shareholders' Meeting and the Board of Directors are the bodies tasked with the governing and administration of Enresa.

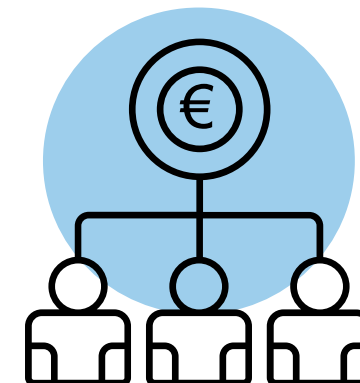
GENERAL SHAREHOLDERS' MEETING

- Maximum governing body of Enresa.
- Meetings are held at least once a year.
- Composition (31/12/2023): CIEMAT (Energy, Environment and Technology Research Centre): 48,000 shares (80% of the share capital); and SEPI (State Industrial Holdings Company): 12,000 shares (20% of the share capital).



Main responsibilities:

- Approval of the annual accounts, distribution of the profit and approval of social management.
- Appointment and removal of directors, receivers and, as the case may be, of the accounts auditors, along with the exercise of any corporate liability against any of them.
- Modification of the Articles of Association.
- Share capital increase and reduction.
- Dissolution of the Company.
- Approval of the final liquidation balance sheet and any other matters determined by law or in the Articles of Association.



The **Audit Committee** is set up as a delegated Board committee. Its main function is to report to the Board on the resolutions to be adopted at the General Meeting in relation to the approval of the accounts and the evaluation of the management of the Company during the financial year, along with corporate actions on internal oversight.

MEMBERS OF THE AUDIT COMMITTEE (AT 31 DECEMBER 2023)

Chair	SEPI, represented by Mercedes Real Rodríguez
Member	Cristina Morales Puerta
Member	José Manuel Pérez Morales
Secretary	Isabel María Torres Fernández (Company Secretary and Secretary of the Board of Enresa)



MANAGEMENT COMMITTEE

- Comprised of the Chairman of Enresa and such department directors as determined by the Chairman's Office.
- This is the coordination, communication and deliberation of matters body, with the aim of supporting the Chairman's Office in decision-making and in forming the policies of the Company.
- It meets periodically.
- Comprised of six members: 50% women and 50% men.

MEMBERS OF THE MANAGEMENT COMMITTEE (AT 31 DECEMBER 2023)

José Luis Navarro Ribera	Chairman
María Pérez Fernández	Sustainability and Communication Director
Mariano Navarro Santos	Technical Director
Isabel María Torres Fernández	Company Secretary and Secretary of the Board
Carlos Tamarit de Castro	Audit Director
Aurora Saeta del Castillo	Administration Director

1.5. GOOD GOVERNANCE

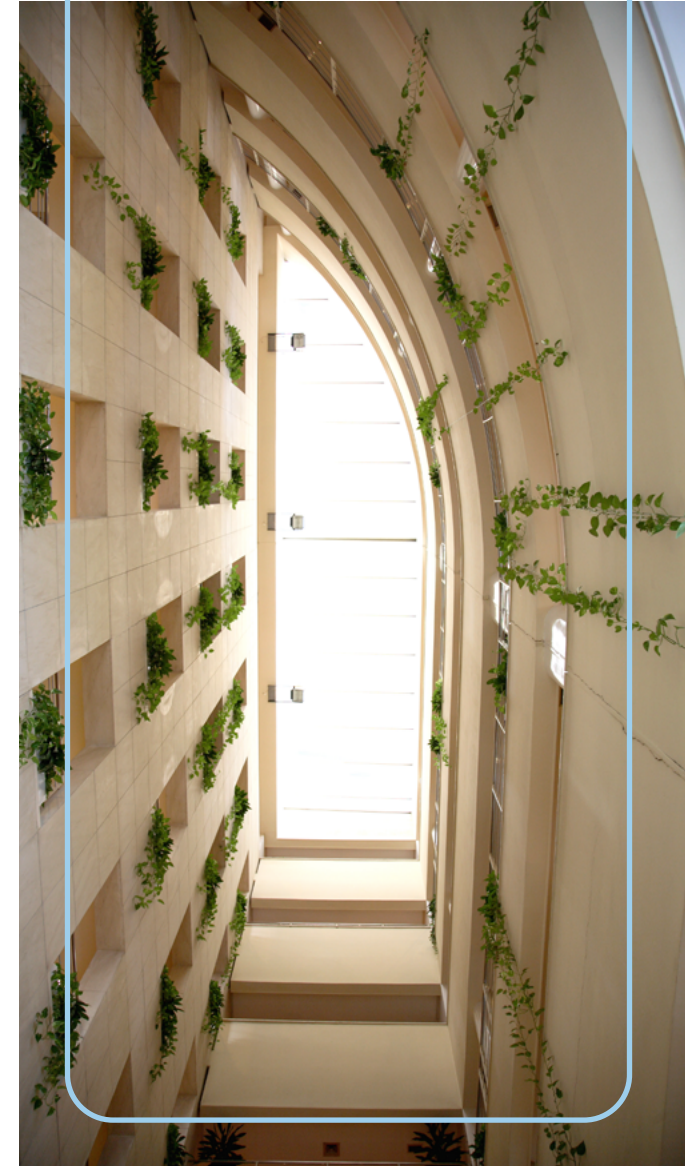
CORPORATE POLICIES

Enresa has different policies that guide the Company to develop all its activities in an honest, ethical and transparent manner, always complying with prevailing legislation and in a sustainable fashion. These policies are available to all the Company's professionals and the monitoring of the results and compliance are performed using different indicators. The main indicators are:

- [Corporate Social Responsibility Policy](#)
- [Quality Policy](#)
- [El Cabril Environmental Policy](#)
- [Vandellós I Nuclear Power Plant Environmental Policy](#)
- [Occupational Risk Prevention Policy](#)

In order to ensure responsible management in all its activities, Enresa has approved the following policies in 2023:

- [Environmental Policy](#)
- [Human Rights Policy](#)
- [Electronic Signature Policy](#)
- [Training Policy](#)
- [Risk Management Policy](#)
- [Equality and Non-Discrimination, Diversity and Inclusion Policy](#)
- [Information Security Policy](#)
- [Internal Reporting System Policy](#)





SYSTEM FOR COMPLIANCE AND PREVENTION OF CRIMINAL RISKS

The Company uses this management instrument to prevent the commission of criminal offences and the violation of human rights of those criminal offences that could affect the legal entity, and to mitigate, manage and redress potential abuses. The implementation, functioning, maintenance and continuous improvement of this system is the responsibility of the **Compliance and Criminal Prevention Committee (CCPP)**, attached to the Audit Committee of the Board of Directors, whose mission is to introduce a genuine culture of compliance.

This system is based on three pillars: people, based on the Code of Ethics and the Disciplinary Regime; systems, that target the process map and the different management systems implemented; and the Company's own structure.

Over the course of the year, Enresa has carried out training and communication actions on prevention and criminal risks, particularly a training session for all employees entitled "CCPP and criminal risk assessment at Enresa", with the aim of continuing to improve its performance in this field.

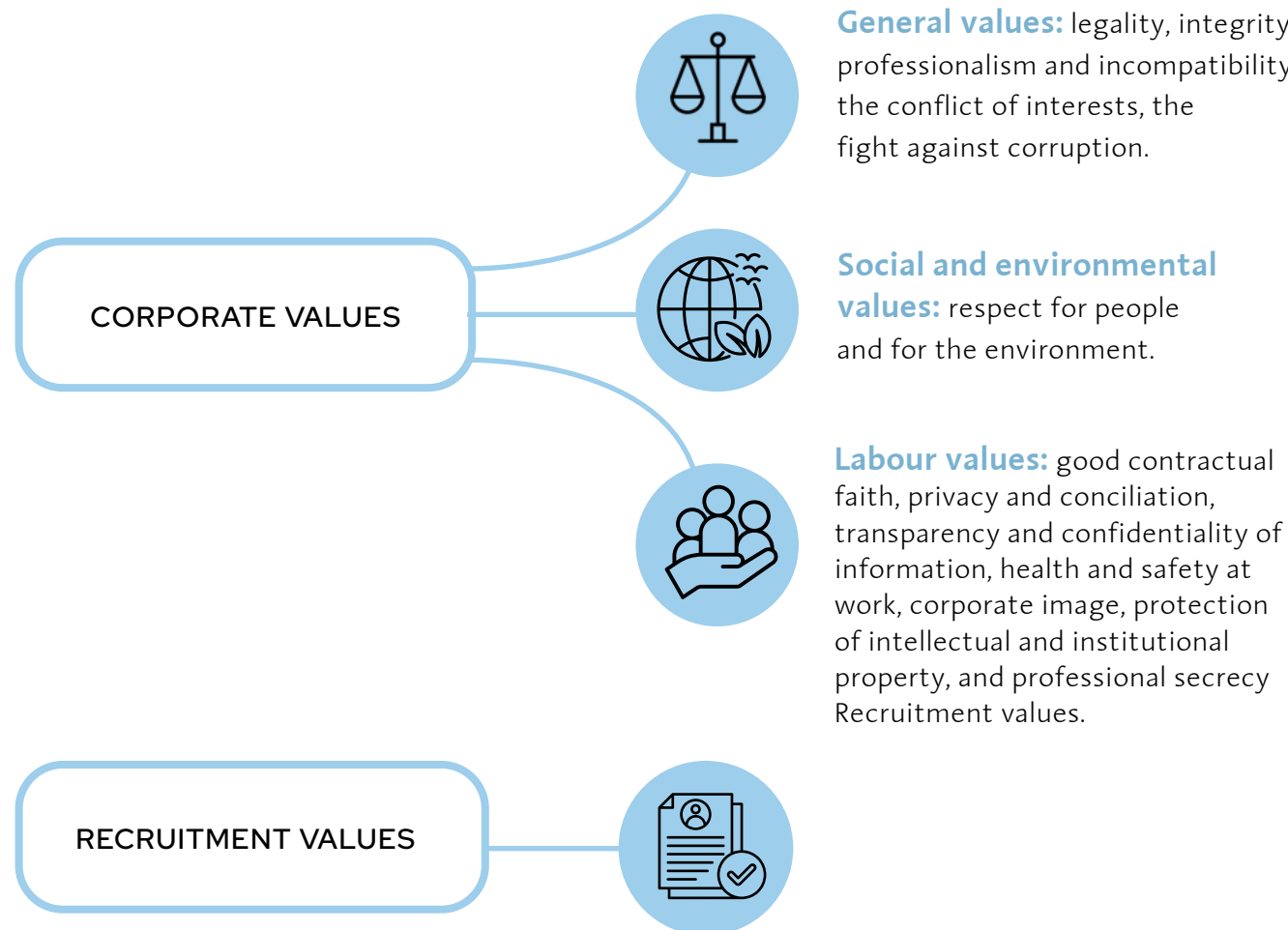
Pursuant to the provisions of Law 2/2023 of 20 February, Enresa has an [internal reporting channel](#) in place to prevent and detect possible unlawful conduct, as well as to ensure the protection of the whistleblower. Likewise, in accordance with the aforementioned Law, the company has an Internal Reporting System Policy.

In 2023, the Compliance and Criminal Prevention Committee has received two complaints via email. The facts set out in both cases were investigated and the Committee considered that there was no evidence of a criminal offence in either case, and the two cases were therefore closed.



CODE OF ETHICS

To encourage the alignment and commitment of all Enresa professionals with ethical and responsible conduct, the Company has introduced a Code of Ethics, which is established as an ethical guide that must govern conduct in the performance of activities and relations with third parties. This document is designed in accordance with:



The bodies responsible for the management, monitoring and proposals for actions relating to compliance with the Code of Ethics are the **Ethics Manager and the Ethics Committee**. Both act with full autonomy and answer functionally to the Board of Directors.

The Company has continued to promote various training initiatives in 2023 to foster understanding of the Code of Ethics among the entire workforce, as in the case of the conference 'Code of Ethics and the Incompatibilities Regime', the distribution of factsheets to the whole workforce, the dissemination of specific messages on the communication screens at the work centres and the publication of news related to this matter in the newsletter.

Enresa has set up the email address: gestoretico@enresa.es to report any breach of the Code of Ethics. In 2023, no complaints were received in this regard, including human rights violations.



INTERNAL AUDITS

Continuous improvement is an inherent characteristic of Enresa. The search for excellence leads the Company to revise its processes to incorporate best practices and optimise processes within the organisation, carrying out periodic audits to guarantee the correct performance of its activity.

The internal audit function at the Company provides support to the Board of Directors, to the Chairman’s Office and to the rest of management through the analysis, evaluation and supervision of regulatory compliance and the efficacy of

internal oversight and risk management systems that are relevant to the Company. Accordingly, it guarantees that these oversight systems are adequate and sufficient in the terms provided for in the Audit Management Statute of Enresa, which regulates this function, approved by the Board of Directors.

To this end, the Board annually approves an Annual Audit Plan proposed by the Audit Management. The 2023 Plan, approved in December 2022, was 100% implemented, with the audit actions categorised as follows:

TYPE OF OVERSIGHT	2021	2022	2023
Compliance audit	3	7	5
Management audit	4	3	5
Specific audit	2	0	0
Evaluation of internal oversight	2	1	0
Monitoring of recommendations	2	2	3
Total	13	13	13



SAFETY CULTURE

On 8 November 2008, the Nuclear Safety Council (CSN) published Safety Instruction IS-19 in the Official State Gazette (BOE), of 22 October 2008, defining the requirements of the management system for nuclear power plants. This Instruction introduced the concept of 'Safety Culture', understood as the set of characteristics and attitudes of those entities and people who ensure, as a top priority, that protection and safety matters receive the attention required due to their importance.

To comply with the Safety Culture aspects of this Instruction, Enresa has set up Integrated Management Committees at its installations at the El Cabril Disposal Centre and at José Cabrera NPP, and a Safety Culture team at its headquarters, with representatives from these facilities.

In 2023, Enresa revised the 'Safety Culture Improvement Plan' for the years 2021-2024 to include Santa María de Garoña Nuclear Power Plant, after receiving authorisation in July for the transfer of ownership to Enresa.

In addition, work has continued on the actions included in the plan, both at its headquarters and at the El Cabril and José Cabrera work centres. Among the main initiatives, information campaigns have been carried out for workers regarding the Safety Culture and leadership for their safety continuously throughout the year, including a training course for directors and middle management. In addition, several news items have been published internally on Safety Culture actions and an article in the magazine Estratos.



Safety Culture principles at Enresa

- 1 All Enresa workers and collaborators are personally responsible for safety
- 2 Leaders must clearly display their commitment to safety.
- 3 An open climate of trust is established and maintained throughout the organisation.
- 4 Decision-making shall reflect the primacy of safety.
- 5 The specific nature of Enresa's activities is acknowledged.
- 6 A constructive and critical attitude is fostered at all levels on matters related to safety.
- 7 Learning and continuous improvement are present throughout the organisation.
- 8 Safety requires constant monitoring.

HUMAN RIGHTS

Enresa maintains a strong commitment to respect and comply with human rights, as recognised in its Code of Ethics. This document clearly highlights the fight against discrimination on grounds of race, nationality, social origin, age, sex, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its professionals. The Company also follows the guidelines established by the European Union in this regard, always guaranteeing the rights inherent to all human beings, with no distinction whatsoever. Enresa also rejects forced labour, compulsory labour and child labour, respects the freedom of association and the right to collective bargaining, in line with best governance practices and international recommendations.

In 2023, Enresa developed and approved a Human Rights Policy committed to aligning its actions with legislation and social values. This policy specifically includes those significant aspects on human rights matters and complements other policies and specific documents on equality and other employment issues. By means of this policy, Enresa rejects any form of abuse of violation

of human rights, undertaking to comply with such principles as non-discrimination, human rights due diligence, supervision and control, and enable report mechanisms.

Enresa is also committed to the rights contained in the Conventions of the International Labor Organisation, such as the freedom of opinion, trade union membership, data privacy, safe work environments, dignified labour conditions and the prevention of harassment.

MONEY LAUNDERING

Due to the type of activity it engages in, Enresa does not expressly provide for the commission of the criminal offence of money laundering. Even so, the due diligence policies and procedures contained in this report cover aspects related to this issue.

FIGHT AGAINST CORRUPTION

As part of its commitment to good governance, Enresa fosters a compliance culture among all the members of the organisation, including conduct that prevents corrupt actions. The Enresa Code of Ethics defines the principles that must govern the conduct of its staff on this matter, stressing compliance with legality, integrity and professionalism, avoiding conflicts of interest and containing a specific section on the fight against corruption.

The Company provides for the following actions as potential risks of non-compliance on matters of corruption and/or bribery within the Compliance and Criminal Prevention System:

- Accepting any gift or benefit personally with view to favouring one party over another in any type of contractual relationship.
- Providing any gift or benefit to third parties to receive a benefit or benefit a third party.
- Not publishing a public tender on the Public Sector Contracts Platform with a view to not announcing it or to benefitting a third party, along with dividing up a contract with the same aim.
- Establishing requirements in the terms and conditions of public tenders that favour a third party or provide the data contained in the terms and conditions before they are published.
- Publishing a public tender that includes requirements beyond those necessary so that only one company can submit a bid.
- Granting additional rectification procedures to manipulate a public tender to the benefit of a third party.
- Approving or granting modifications to the contract without the necessary justification to promote the company commissioned with the work. .

1.6. ECONOMIC AND FINANCIAL ASPECTS

The economic resources allocated to finance radioactive waste management and the decommissioning of nuclear power plants in Spain are obtained under a specific finance system, independent from the General State Budget.

Following approval of the amendment of the Sixth Additional Provision of the Electricity Sector Act 54/1997, through the enactment of Act 11/2009, of 26 October, regulating Listed Property Company Investment Companies, four untaxable public financial contributions (**PPCPNT**) are established, as contained on the [Enresa website](#).

This model leads to a significant time lag between obtaining financial resources and their definitive application. Accordingly, the *Fund for the financing of activities under the General Radioactive Waste Plan is established*.

This Fund, is also financed from the financial returns obtained from the management of temporary financial investments fundamentally materialised by said Fund. Pursuant to the provisions of Royal Decree 102/2014, of 21 February, on the responsible and safe management of spent nuclear fuel and radioactive waste, the management of financial assets that could be materialised by the Fund must ensure absolute security, a sufficient return and sufficient availability.

COMMITTEE FOR THE MONITORING AND CONTROL OF THE FUND TO FINANCE THE GRWP

Attached to the Ministry for Ecological Transition and Demographic Challenge (MITECO), through the State Secretariat for Energy, which chairs the Committee.

Comprised of:

- The State Comptroller General's Office.
- The Assistant State Secretary for Science, Innovation and Universities.
- The Secretary-General of the Treasury and International Finance.
- The Director-General for Energy Policy and Mines.
- The Assistant Director-General for Nuclear Energy (Secretary).

Main functions:

- Development of criteria on composition of the Fund's assets.
- Monitoring of financial investments.
- Half-yearly reports on the situation of the Fund and investments corresponding to its financial management. This is presented to the Ministers for Ecological Transition and Demographic Challenge, for Science and Innovation and for the Treasury and Civil Service.



**ECONOMIC-FINANCIAL FIGURES** (thousands of euros)

MAIN FIGURES	2021	2022	2023
Net turnover	454,288	470,489	461,293
Net financial results for managing Fund portfolio	250,464	(99,789)	457,821
Operating income	301,711	230,719	275,724
Investments	63,304	48,471	53,405
Fund for financing GRWP	7,147,862	7,272,768	8,004,625
Accumulated return	4.01%	5.93%	5.37%

REVENUE FROM FINANCIAL CONTRIBUTIONS ACCORDING TO TYPE OF ACTIVITY

(thousands of euros)

LINE OF ACTIVITY	2021	2022	2023	% GROWTH
Electricity companies (tolls)	117	103	96	(6.80%)
Electricity companies. Nuclear power plants (nuclear kWh)	453,564	469,775	455,900	(2.95%)
Production of nuclear fuel	464	409	391	(4.40)
Radioactive plants	143	202	240	18.81%
Billing for spent fuel management	-	-	4,574	-
Billing for decommissioning services	-	-	92	-
TOTAL	454,288	470,489	461,293	(1.95%)

FISCAL INFORMATION (thousands of euros)

INFORMATION	2021	2022	2023
Profit	145	214	193 (obtained entirely in Spain)
Tax paid on profit	0*	0*	8,277
Public subsidies received	0	0	0

*No Corporate Income Tax was paid in the financial years 2021 and 2022, since the result declared for the financial years 2020 and 2021 amount to a refund for Enresa in the sum of €2,139.41 and €339,059.57, respectively





1.7. RISKS AND POTENTIAL IMPACT ON ACTIVITY

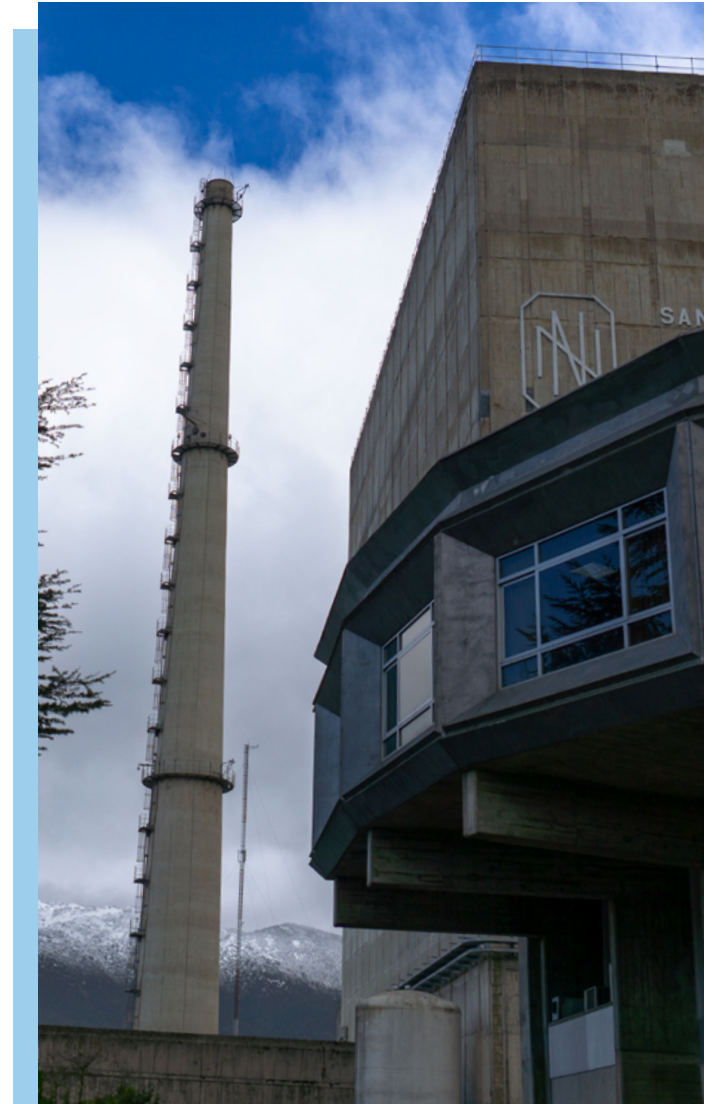
RISK MANAGEMENT

Enresa has a corporate Risk Management Policy that establishes the basic principles and action guidelines to ensure that risks of any nature that could prejudice achieving the objectives and functions Enresa is commissioned with as an essential public service to society and its workers are systematically identified, analysed, evaluated, managed and controlled with uniform criteria, and within the thresholds or levels of tolerance established, and which lead to compliance with these objectives and functions.

With a view to guaranteeing its performance, within the principles defined by the policy, Enresa has a **Risk Management System** in place, developed under the best practices of the COSO (*Committee of Sponsoring Organisations of the Treadway Commission*) methodologies and UNE-ISO 31010 standard. The Company's different preventive management systems, management committees and departmental heads, both at a corporate level and specific for the different facilities

and projects were involved and participated in its rollout: Integrated Management, Quality Management, Quality Assurance, Environmental Management, Ethics, Social Responsibility and Sustainability, Physical Safety Management, Radiological Protection and ALARA, Occupational Risk Prevention, Security of Information, Personal Data Protection, Nuclear Safety and its culture, Financial, Compliance and Criminal Prevention.

The body tasked with risk management incorporated in the risk map, approved by the Chairman, which contains the identification, analysis and evaluation of the risks, and the controls and actions to mitigate and eliminate criticalities, is the **Risk Management Committee (RMC)**. This body, attached to the Chairman's Office of Enresa, is made up of a total of 12 members that represent the Company's different departments, which must report to the Chairman, the Management Committee, the Audit Committee and the Board of Directors.



RISK MAP

The risk map is comprised of those risks that, once identified by the RMC, or sent by the different committees, departmental heads, risk management systems, or even by any worker, are assessed by the RMC and have been considered, due to their impact at a corporate level, to be included in the map, aside from any other procedure carried out at a preventive level.

For each risk identified and described in the risk map, both an inherent and residual evaluation is made, taking into account the controls established. The risk map is obtained after crossing the residual risk values with the risk criteria. As stated in the

Risk Policy, as a general criterion, it is considered that all risks that threaten the achievement of Enresa's strategies and objectives must have a low residual criticality value of less than 9, calculated as the product of their established probability and impact levels.

Risks that do not have this value and, therefore, have a residual risk higher than 9 must be subject to actions to bring them closer to this level, to the extent that the risk is manageable and the cost of the mitigation measures is justified by the effect that the materialisation of the risk may have for Enresa. For risks with a criticality lower than this

value, the RMC can decide whether it is appropriate to design an action plan to mitigate them.

The most significant risks with a criticality of more than 9 are related to the management of its activity and, therefore, have their corresponding action plan. These include socio-political changes that could lead to a significant modification of waste management strategies; insufficiency of the Enresa Fund to finance the activities derived from the GRWP; delays in administrative concessions that could affect the execution timeline of its activities; absence of a shared knowledge strategy; and the total interruption of



activities, or any work centre, due to any type of internal or external catastrophe.

In the field of **governance**, risks related to the inability to establish and maintain an environment of internal control that is in line with the expectations of stakeholders and with the law, along with the objectives of the Company, are considered on the map. The controls that exist for the mitigation of the criticality inherent to these risks include the implementation of the Annual Audit Plan.

Among the risks identified in the Compliance and Criminal Prevention System relating to **good management and governance**, Enresa includes on the risk map those related to fraud, business corruption, illegal financing of political parties, offences against the Public Treasury, Social Security and forgery, bribery, influence peddling, misappropriation of public funds, obstruction of inspection authorities and prevarication.

As regards the risks related to **social aspects**, those related to the inability to adequately respond to socio-political factors that may pose a threat to the attainment of corporate purposes **are included**. Accordingly, Enresa has identified social rejection as a risk, along with the halting of projects by public authorities, among others.

This also includes those related to a lack of performance and unsuitable management of activities considered to be included under social responsibility and sustainability, along with the inadequate management of communications with stakeholders, which could affect the company's reputation. The preparation of the Annual Corporate Social Responsibility Plan and the development of communication plans respond to Enresa's intention to prevent and mitigate the criticality of these risks.

As regards **environmental aspects**, Enresa considers those risks that could impact the environment and those arising from the transition associated

"With a view to mitigating these risks, and in line with its commitment to responsible performance, the Company develops specific plans for the care and protection of the environment from disasters and the definition of measures to oversee the integrity of people"

with climate change, including those related to accidental situations or natural disasters due to a lack of necessary protective measures that may result in harm to individuals and the environment. This includes establishing the Company's response capacity in the event of an interruption to its activity due to natural events. With a view to mitigating these risks, and in line with its commitment to responsible performance, the Company develops specific plans for the care and protection of the environment from disasters and the definition of measures to oversee the integrity of people.



FACTORS AND TRENDS WITH AN IMPACT ON THE COMPANY

There are several factors and/or trends that may affect the Company in the short and medium term:

1

No increase in the fixed unitary tariff for untaxable public financial contributions relating to nuclear power plants in operation

The approval of the 7th GRWP by the Council of Ministers on 27 December 2023 has led to an increase in Enresa’s future costs. Therefore, it is necessary to increase the fixed unitary tariff for untaxable public financial contributions paid by the nuclear power plants in operation for the management of their radioactive waste and their decommissioning. This increase in the tariff guarantees the financing of ENRESA’s activities and, as a result, compliance with the GRWP.

The Ministry for Ecological Transition and the Demographic Challenge (MITECO) initiated the procedure for the modification of the tariff on 15 January 2024 by submitting the corresponding Royal Decree to a review.

Although MITECO is clearly willing to increase the tariff, circumstances may prevent this. If this were to happen, the financing of Enresa’s activities could be compromised in the long term. In the short and medium term, financing is assured by the current value of the fund managed by Enresa.

2

Delays in the construction of the south-east platform at El Cabril

In 2022, Enresa began the process to obtain authorisation for the construction of new vaults for low- and intermediate-level waste at El Cabril (the so-called ‘south-east platform’ project), with the aim of having the first 12 new vaults operational by 2028.

Although the licensing process is running smoothly and there is currently no evidence to jeopardise the objective, there may be circumstances in the future that could delay the commissioning of the new vaults. If this were the case, the delay would have negative consequences on the development of the decommissioning processes of current and future nuclear power plants, as well as on the disposal and management of radioactive waste from all over the country.

3

Further revisions of the National Integrated Energy and Climate Plan (PNIEC 2021-2030)

Future updates to this plan, which define the targets for greenhouse gas emission reductions, renewable energy penetration and energy efficiency, could impact Enresa’s short- and medium-term activity. In particular, the scenario envisaged in the 7th GRWP for the orderly closure of nuclear power plants could be modified to prolong their activity. If this were to occur, Enresa would have to adapt its planning and the consequences would be an increase in future costs and also an increase in future revenue, with the impact on revenue being greater than on costs..

1.8. SUSTAINABILITY AS A GOAL

Enresa, as a company that serves society, understands that its performance goes beyond mere compliance with its legal obligations. Accordingly, over recent years, it has made a great effort to integrate a corporate social responsibility (CSR) strategy into its business management, such that ethics and sustainability are driving factors in all its activities and areas of action.

The **Enresa Corporate Social Responsibility Policy** structures the commitments made in social and environmental areas and to good governance.

- The application of corporate social responsibility as a cross-cutting philosophy of the Company.
- Management under values of integrity and a vocation for public service, and under the principles of compliance with legality, respect for people and the environment, quality and efficient management.
- The creation of a shared sustainable value.
- Compliance with Enresa's strategic goals.
- The maximisation of the positive impacts of the Company in its social, environmental and economic settings, along with the minimisation of negative impacts.
- The establishment of stable and equitable long-term relations with stakeholders.
- The transmission of the social values of the Company in all those settings where its facilities are located.

Enresa has established certain **principles of action** to comply with the commitments of this policy

- Compliance with prevailing legislation.
- Ethical conduct based on the Code of Ethics of the Company.
- Respect for human rights.
- Dialogue and communication with stakeholders.
- Commitment to transparency.
- Environmental protection.
- Promotion of corporate social responsibility.



SUSTAINABILITY MASTER PLAN

In 2023, the Board of Directors approved Enresa's Sustainability Master Plan 2023-2026, a strategic guide to improve corporate management in the environmental, social and governance spheres. This plan, applicable to all work centres and collaborators, sets out the general strategy and planned actions to be developed from 2023 to 2026.

The new plan is linked to and consistent with the previous Corporate Social Responsibility Master Plan 2020-2022 and is an update based on the company's evolution in terms of sustainability. It also takes into account the external context, analysing and assessing the main trends related to the environment and climate change, people and social contribution. It also responds to current and future legal requirements in the areas of governance, circular economy, biodiversity, human rights and corporate reporting, among others.



OBJECTIVES AND STRUCTURE

The main objectives of the Sustainability Master Plan 2023-2026 include:

- Consolidate the cross-cutting management of all sustainability initiatives, always with the involvement of management.
- Design, establish and implement an action plan to coordinate and monitor all sustainability actions.
- Define organisational responsibilities for sustainability actions and systematise their measurement and reporting.
- To give value and visibility to Enresa's sustainability actions.

To achieve these goals, the document is structured around four fundamental pillars (governance, environment, social contribution and people) and another cross-cutting pillar (sustainability performance). Around these pillars, 18 action areas are established, with 36 specific lines of work and 102 actions to be carried out (annual or multi-annual).

PILLARS AND LINES OF ACTION OF THE SUSTAINABILITY MASTER PLAN 2023 - 2026

GOVERNANCE	• Good governance, ethics, compliance and risk management. • Communication and transparency. • Innovation and technological capability. • National and international collaboration with public and private bodies. • Information security and digitalisation. • Quality management and assurance.	SUSTAINABILITY	CONTRIBUTION TO THE 2023 AGENDA
ENVIRONMENT AND CLIMATE CHANGE	• Energy and climate change. • Circular economy. • Biodiversity. • Environmental and radiation protection.		
SOCIAL CONTRIBUTION	• Community and local development. • Commitment to society.		
PEOPLE	• Safety culture • Health and wellbeing • Diversity, equity and inclusion • Training and talent management		
		COMMUNICATION AND REPORTING	

ENRESA'S SUSTAINABILITY MILESTONES



ASSESSMENT OF THE 2020-2022 CSR MASTER PLAN

Enresa has achieved all the strategic objectives included in the CSR Master Plan 2020-2022, focused on the cross-cutting management of corporate social responsibility activities, the promotion of the 2030 Agenda and the SDGs, the implementation of an internal monitoring and accountability mechanism, and the effective communication of actions related to sustainability, the 2030 Agenda and the SDGs.



SOCIAL RESPONSIBILITY AND SUSTAINABILITY COMMITTEE

Enresa has set up a Social Responsibility and Sustainability Committee designed to coordinate and monitor the actions developed in this field, which, in turn, is tasked with boosting the social responsibility culture at Enresa

- It is comprised of 15 members from different organisational units.

Its main functions are:

- To propose actions to develop the Sustainability Plan.
- To present monitoring and measurement indicators of actions taken.
- To supervise the development of the Plan and related actions, reporting the results to the Corporate Development Department.
- To design and propose actions to disseminate, inform and raise internal and external awareness about CSR.



1.9. CONTRIBUTION TO THE 2030 AGENDA

Through the Sustainability Master Plan, Enresa continues to work to become an increasingly more responsible organisation, both within its scope of action and in its relations with the environment, continuing with its firm intention of developing a sustainable future. This purpose is closely aligned with the vision, principles and goals established by the United Nations 2030 Agenda. Consequently, Enresa contributes to achieving the Sustainable Development Goals (SDGs) with its activities and initiatives.

In 2021, Enresa began measuring its contribution to the SDGs. The results show that the goals on which the Company had the greatest impact were those related to environmental care and those that boost people's development. This is fundamentally due to the nature of its activities, which are focused on the safe management of radioactive waste and the decommissioning of nuclear power plants.

Based on the **materiality study** carried out by the Company in 2022, the most important areas for stakeholders were identified, and the SDGs related to these issues were also analysed. This confirmed the trend to contribute to the SDGs associated with the environment, people and alliances with other companies and agents that were identified in 2021. As part of its commitment to the 2030

Agenda, in developing the new Sustainability Master Plan, approved in 2023, these SDGs have been integrated into the different strategic lines.

Consequently, Enresa will continue to work along this line and focus its efforts on its **contribution to the following SDG:**

- **SDG 11, 12 and 13** - to enhance the impact on environmental care
- **SDG 3, 4 and 8** - particularly the latter, since its employees are one of the main pillars of the activity of Enresa
- **SDG 16 and 17** - to enhance good governance in the business management of Enresa and the company's collaborative culture.

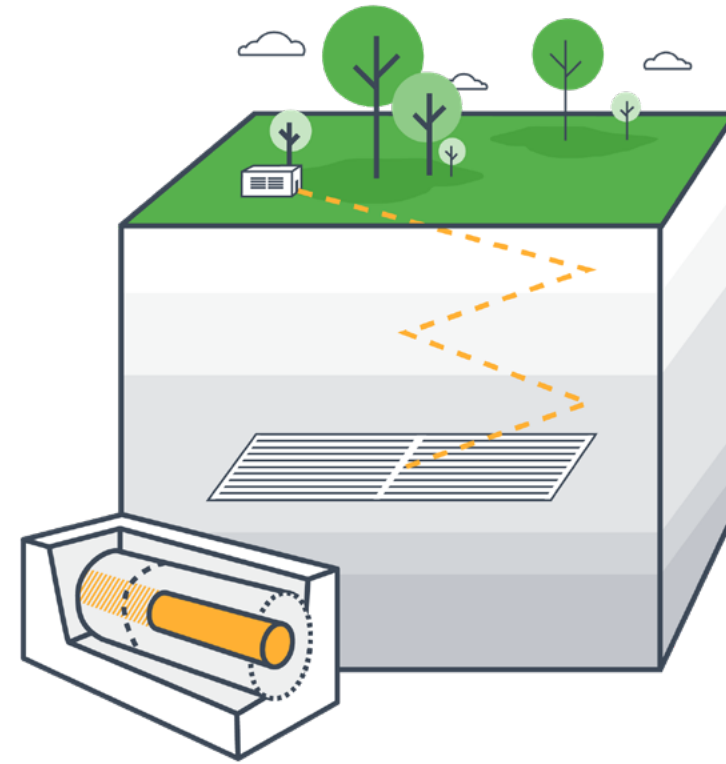
Through its social responsibility and sustainability actions, Enresa helps drive a more prosperous, just, and safe future for society as a whole.



2. EFFECTIVE MANAGEMENT OF RADIOACTIVE WASTE



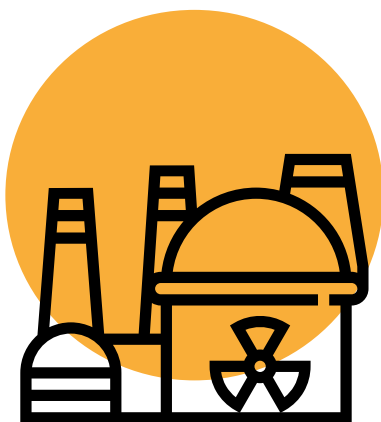
- 2.1. Enresa - sector benchmark
- 2.2. Lines of action and main activities in 2022
- 2.3. Managing quality
- 2.4. Innovation to continue improving
- 2.5. International cooperation
- 2.6. Safety



2.1. ENRESA – SECTOR BENCHMARK

Enresa's ultimate goal is to protect people and the environment to guarantee society's present and future well-being. To achieve this, it carries out all its operations under the strictest standards of quality, innovation, and safety, concepts on which its strategy is based and that define the organisation's direction. This is all undertaken with quality as the common framework.

Acquiring knowledge is also essential to continuing to grow as an organisation. Accordingly, Enresa undertakes important international participation and cooperation work, benefitting from the exchange of experience and close contact with international benchmark bodies in the sector, such as the International Atomic Energy Agency (IAEA) and the OECD Nuclear Energy Agency (NEA).



2.2. LINES OF ACTION AND MAIN ACTIVITIES IN 2023

Enresa's activity and strategy are defined in the General Radioactive Waste Plan (GRWP), which includes, among other aspects, radioactive waste management and the decommissioning of nuclear power plants. This document is approved by the Council of Ministers and revised and updated periodically.

Since December 2023, the 7th GRWP has been in force, the main objectives of which are:

- Reduction of radioactive waste generation to the reasonably practicable minimum through design measures, operating practices, proper decommissioning, recycling and reuse.
- Consideration of interdependence at all stages of generating and managing spent fuel and radioactive waste.
- Gradual application of safe management measures proportional to the risks and characteristics of the facility.
- Evidence-based decision-making at all stages of management.
- Preference for passive safety systems in management, based on intrinsically safe design.
- Management costs borne by those generating the materials, with funding through the 'Fund for the financing of GRWP activities' under the Electricity Sector Act.

VERY LOW-LEVEL AND LOW- AND INTERMEDIATE- LEVEL WASTE MANAGEMENT (VLLW, LILW)

Most radioactive waste generated in Spain is very low-level or low- and intermediate-level waste, primarily from nuclear power plants, hospitals, research centres and industry.

Managing all this waste involves a set of actions ranging from collection to definitive storage, with intermediate steps such as transport, treatment, conditioning, characterisation and temporary storage.

EL CABRIL DISPOSAL CENTRE

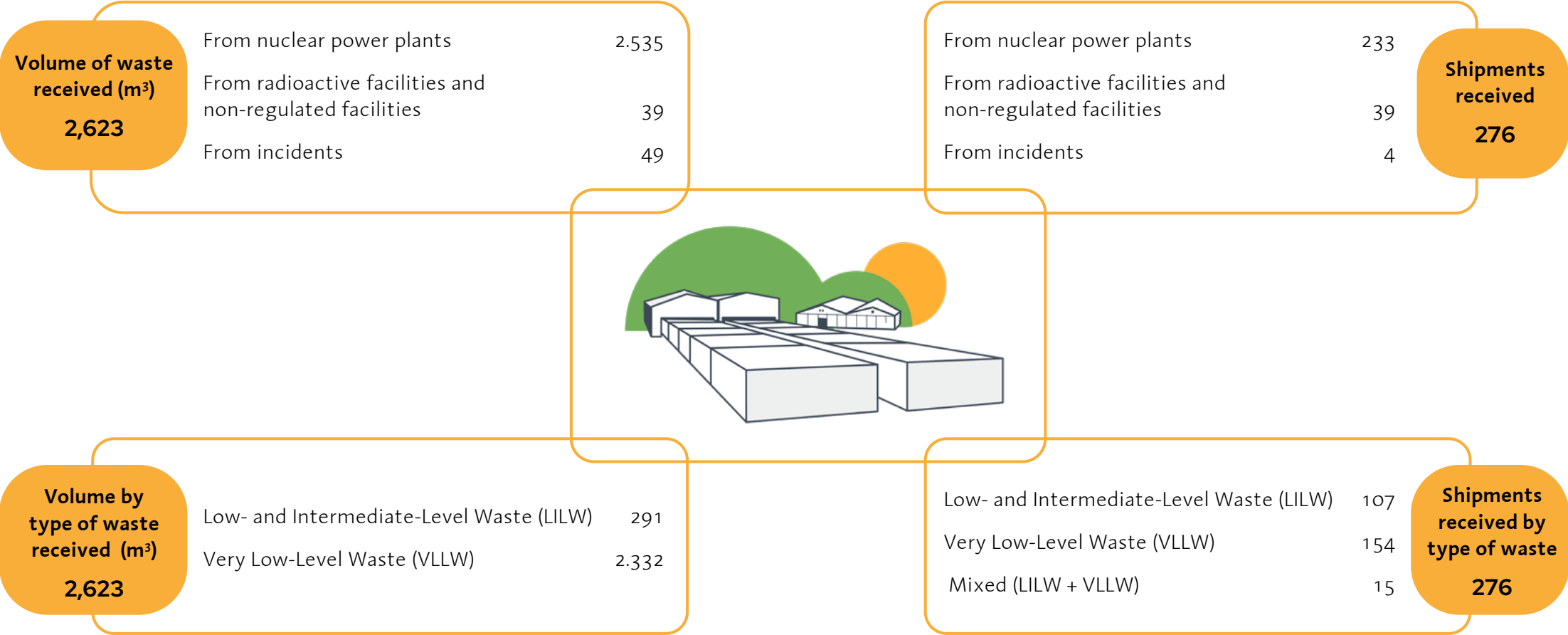
Very low-level and low- and intermediate-level radioactive waste generated in our country is definitively stored at El Cbril – a centre built and operated by Enresa. Located in the municipality of Hornachuelos (Cordoba), the plant has been operational since 1992 and has become an international benchmark.

The main activities at El Cbril Disposal Centre in 2023 were:

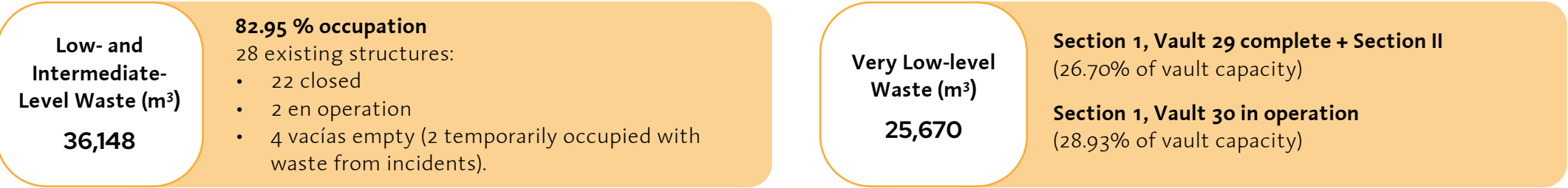
- Implement the actions provided for in the complementary technical instruction relating to the resumption of operation of Vault 29 (VLLW), submitted by the Nuclear Safety Council (CSN)
- Submission of additional information requested by the Nuclear Safety Council (CSN) for evaluation by that body of the request for authorisation for the execution and assembly of the project for a new low- and intermediate-level radioactive waste disposal platform.
- Submission to the Directorate-General of Energy Policy and Mines (substantive body) of the response reports associated with the aforementioned project’s public information process of the Environmental Impact Assessment (EIA).
- Replacement of the fume cupboards in the active laboratory and the laboratory in the Auxiliary Dismantling Building.
- Resubmission of additional information requested by the Nuclear Safety Council (CSN) for evaluation by this body of the construction plan of Storage Vault 31, the third storage structure for very low-level waste.



EL CABRIL IN FIGURES AT 31 DECEMBER 2023



OCCUPATION OF EL CABRIL AT 31 DECEMBER 2023



MANAGEMENT OF SPENT FUEL (CG) AND HIGH-LEVEL WASTE (RAA)

High-level waste mainly corresponds to spent nuclear fuel from nuclear power plants and vitrified waste produced in the reprocessing of small amounts of spent fuel.

In 2023, Enresa continued working and providing solutions capable of optimising and improving the temporary management of spent fuel, according to the forecasts under the GRWP.

In this way, the efforts initiated in previous years have continued, with special mention being made of the manufacturing of casks and storage and transport systems to allow regular operation of the nuclear power plants, providing

additional dry storage capacity for spent fuel to those nuclear power plants whose pools are at high risk of saturation, as well as providing the systems required to allow their pools to be emptied prior to reactor dismantling operations.

It should be pointed out that in 2023 the Licensees of Ascó, Almaraz, Cofrentes and Vandellós II Nuclear Power Plants have requested authorisation from the Directorate-General of Energy Policy and Mines for the execution and assembly of the ITSs that will allow for the continued operation of their facilities, as well as the environmental assessment of the projects.

Other significant actions in 2023 were as follows:

- Signing of the contract and commencement of work for the engineering service to support the activities associated with the José Cabrera Individualised Temporary Storage (ITS) facility. This tender will determine the activities associated with changing the status of the ITS to an independent facility as a Decentralised Temporary Storage (DTS), the design modifications to be made associated with the change, the periodic safety review (PSR) of the ITS, and the activities relating to the recoverability and lifetime management of the ITS, including support during the licensing process for all these activities.
- Request for authorisation from the Directorate-General of Energy Policy and Mines to modify the design of the Individualised Temporary Storage (ITS) facility at Santa María de Garoña for storage of all spent fuel and special waste.
- Continuation of the preliminary engineering work for the construction at Vandellós I NPP of a temporary storage facility for the waste resulting from the reprocessing of its spent fuel, currently located in France.
- Continued supply of casks to the nuclear power plants for the storage of spent fuel at the ITSs.



FIGURES ON CASK MANAGEMENT AT 31 DECEMBER 2023

Action	Number/type
Total number of casks loaded with spent fuel and high-level waste at the ITSs of the nuclear power plants	109
Trillo Nuclear Power Plant	40 (32 DPT + 8 ENUN32P)
José Cabrera Nuclear Power Plant	16 (12 HI-STORM 100Z + 4 HI-SAFE)
Ascó Nuclear Power Plant	31 HI-STORM 100
Almaraz Nuclear Power Plant	12 ENUN32P
Cofrentes Nuclear Power Plant	9 HI-STAR 150
Santa María de Garoña Nuclear Power Plant	1 ENUN52B
Total number of casks under production and pending loading	149
Santa María de Garoña Nuclear Power Plant	48 ENUN52B
Trillo Nuclear Power Plant	6 ENUN32P
Ascó Nuclear Power Plant	27 (5 HI-STORM 100 + 22 HI-STORM FW)
Almaraz Nuclear Power Plant	32 (8 ENUN32P + 24 HI-STORM FW)
Cofrentes Nuclear Power Plant	22 (6 HI-STAR 150 + 16 HI-STORM FW)
Vandellós II Nuclear power plant	14 HI-STORM FW





DECOMMISSIONING AND CLOSURE OF NUCLEAR POWER PLANTS

When a nuclear power plant in Spain reaches the end of its lifecycle, Enresa is responsible for its decommissioning. A set of technical and administrative actions and processes then begin, with the aim of Enresa obtaining

the transfer of ownership of the site to proceed to its decommissioning and closure. Once the decommissioning is completed and the site is cleaned from a radiological standpoint, it is returned to its owner.

Main operational data on the **decommissioning of José Cabrera Nuclear Power Plant in 2023**

The buildings' decommissioning and demolition were completed in 2023, and site remediation activities have been initiated. The most important work implemented was related to declassification activities and material management, the conventional demolition of buried structures, and remediation activities consisting of the excavation of contaminated land, radiological characterisation, and backfilling of excavated areas. The shipments of convention materials have also continued to authorise managers and radioactive waste to El Cabril Disposal Centre.



Main operational data on **Vandellós I Nuclear Power Plant in 2023**

The decommissioning of Vandellós I Nuclear Power Plant, currently in a latent period, has involved monitoring activities and maintenance to guarantee that the reactor core is in a good state of conservation and that the monitoring measures established for the different plant systems are adequate to detect any deviation from their function prematurely.

Characterisation work has been carried out on the land on which the temporary storage facility will be located to house the special waste from the future decommissioning of the installation and the high-level and special waste currently stored in France.



Main operational data on the decommissioning project of **Santa María de Garoña Nuclear Power Plant in 2023**

As already mentioned, in July, Enresa received the transfer of ownership, initiating the decommissioning, which is expected to last a decade. In phase 1, activities will focus on extracting spent fuel from the plant pool to the ITS and adapting the turbine building as an Auxiliary Dismantling Building.

The actions carried out have focused on the preparatory activities scheduled for its decommissioning, both those relating to the auxiliary installations and those necessary for loading the spent fuel into the casks.

The main engineering activities have been related to the administrative and technical progress made in processing

the authorisation for decommissioning and transfer of ownership, which took place in July, as well as the engineering activities involved in phase 1 of decommissioning and the preparation of the documentation required for phase 2.

Among the engineering activities of phase 1, mention should be made of the design activities for the modifications to the auxiliary systems and the construction of the new large parts storage facility. As regards licensing activities, all the official documentation required by the CSN through the Technical Instructions complementary to the decommissioning authorisation has been reviewed.



OTHER ACTIONS

Enresa has continued developing its monitoring and maintenance activities of the Uranium Mill Plant (FUA) and cooperation with ENUSA at the following from uranium mining activities, which are in the compliance or monitoring phase:

- Elefante Plant in Saelices el Chico (Salamanca).
- Restored mining sites in Saelices el Chico (Salamanca).
- Casillas de Flores and Valdemascaño Mine (Salamanca).
- Restored mining sites of La Haba and Lobo-G Plant, under long-term monitoring following their declaration of closure (Badajoz).

The Company also carried out other more specific and one-off technical actions in 2023:

- Management of radioactive lighting conductors: 8 lightning rods were removed and 12 new requests received.
- Activities associated with the Action Protocol in the event of the detection of inadvertent movement or the unlawful trafficking of radioactive material at ports of general interest (Megaport) and under RD 451/2020 on the oversight and recovery of orphan radioactive sources.
- Operational support for the competent authorities (Civil Protection and CSN) for response in the event of a radiological emergency.
- Implementation of corrective measures at Cabra Baja (Badajoz) restored mine.
- Participation in various simulations of emergency plans inside Enresa's facilities.

2.3. QUALITY MANAGEMENT

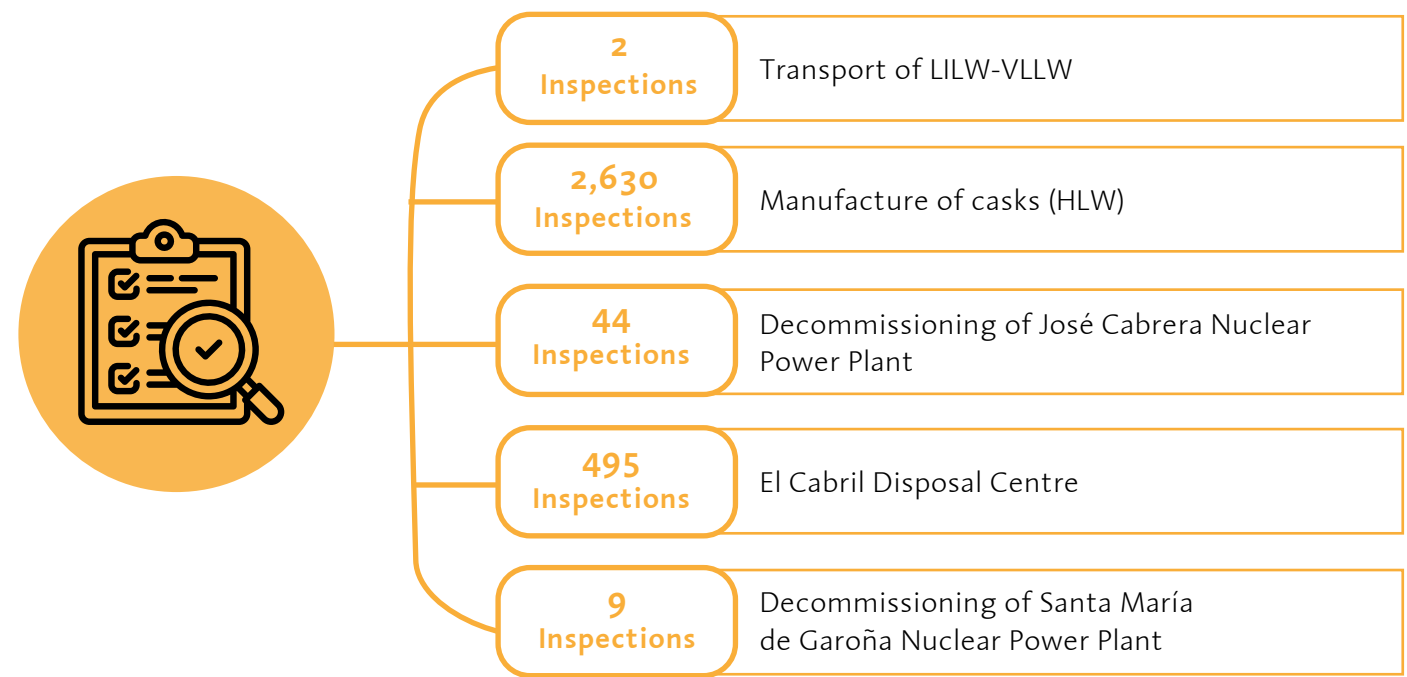
Quality is a strategic factor for Enresa that is comprehensively applied in the management of each and every activity of the Company, even exceeding the expectations of stakeholders and providing an effective and safe service to that end for society and the environment. To achieve this goal, Enresa has established the commitments necessary in the [Quality Policy](#) of the organisation, which is available for consultation for interested parties on its [corporate website](#).

The quality system deployed throughout the Company complies with the requirements of standard UNE 73.401 and with the requirements of UNE-EN standard ISO 9001:2015, whereby the Quality Committee is the body tasked with performing the necessary revisions to ensure the effective maintenance of the quality system to guarantee the conformity of the service provided by Enresa, carrying out both the obligatory external requirements (legislation, regulatory, etc.) and internal requirements (procedures, manuals, etc.) and goals of excellence.

MECHANISMS TO ENSURE QUALITY

The quality system implemented at the Company is contained in the corporate *Quality Manual*, through 12 programmes to guarantee quality that specifically define the requirements applicable to the projects and activities and through more than 2,500 procedures, including those validated from the transfer of Santa María de Garoña Nuclear Power Plant developed in both the aforesaid Quality Manual and the different programmes to guarantee quality.

Inspections are one of the oversight and supervision tools to guarantee quality. They are carried out at Enresa facilities to ensure compliance with the requirements and at suppliers' facilities to guarantee the quality requirements specified in the contractual documentation. The following table quantifies the number of inspections per project and facility:





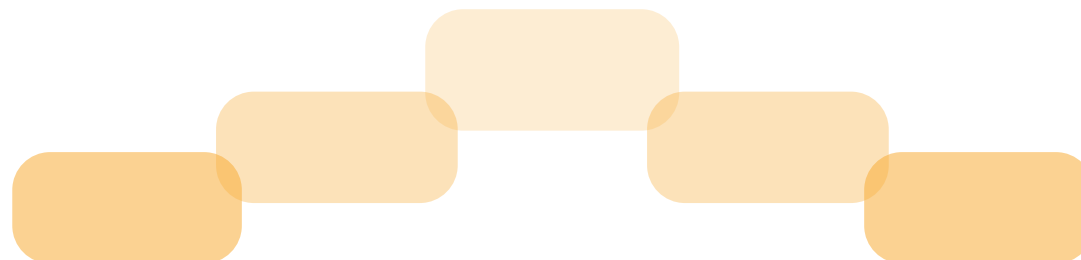
In addition, independent quality guarantee audits have been performed to test the correct compliance with the requirements of Enresa's different projects and activities. Over the course of 2023, 22 internal quality and environment audits were performed:

- 2 focused on environmental management systems.
- 5 corresponded to different corporate processes.
- 1 to processes related to high-level waste.
- 5 to processes related to low- and intermediate-level waste.
- 9 to processes related to activities for the decommissioning and closure of facilities (5 at José Cabrera, 3 at Vandellós I and 1 at Santa María de Garoña).

Since 2010, Enresa has had its own IT tool, which supports the *Comprehensive Improvement System (SIM)* - accessible to all staff and geared towards the identification, management and closure of both non-conformities and proposed improvements.

In 2023, this application has identified 182 non-conformities. The corresponding actions have been defined for these non-conformities for their resolution. Furthermore, 110 corrective actions have been defined aimed at eliminating the causes that led to the most significant non-conformities to prevent their reoccurrence. Company staff also reported 120 proposed improvements to the system applicable to different activities and processes.

Compliance with environmental requirements is carried out as contract monitoring by the facilities.



2.4. INNOVATION TO CONTINUE IMPROVING

Innovation and Enresa have gone hand in hand since the Company was established and are another pillar on which its activity is based. This philosophy has allowed the organisation to improve and continuously optimise its processes and achieve significant progress on technological matters, positioning Spain as a global benchmark in radioactive waste management and the decommissioning of nuclear facilities.

In terms of Research and Development (R&D), Enresa focuses its efforts on those areas where industrial solutions are not fully implemented and on others where the possibility for improvement and optimisation are possible.

This R&D function is organised through five-year plans. The latest and currently in force is the 9th R&D Plan, approved at the end of 2023, which covers the period 2024-2028, and is designed to support Enresa's technological challenges and needs over the next five years in accordance with the recently approved 7th General Radioactive Waste Plan. The 9th R&D Plan, like the previous one, is structured in five main areas:

TECHNICAL AREAS

1. Precise knowledge of radioactive waste, both its intrinsic properties and its evolution over time.
2. Treatment and conditioning of waste and its relationship with the techniques for the operation and decommissioning of radioactive and nuclear plants.
3. Study of the materials used for their confinement and their interrelations with radioactive waste.
4. Impact of waste on the environment, considering present and future scenarios, and studies related to radiological protection for the environment and human beings.

CROSS-CUTTING AREAS

5. Management and the spread of knowledge and scientific-technological assets generated, along with coordination between the different sectors.

All R&D activities at Enresa are carried out in collaboration with public and private entities (universities, research centres, companies, etc.) that have been contributing their knowledge and experience to the management of radioactive waste and the decommissioning of nuclear facilities in Spain for decades.

R&D incorporates the development of technological monitoring and competitive intelligence processes, which are fundamentally addressed through participation in different forums where information and experience are exchanged. It also includes the collaborative preparation and development of R&D activities.

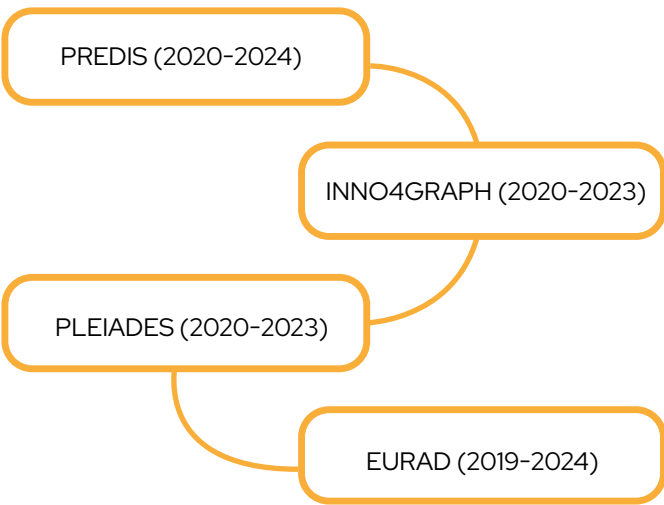
Enresa is a member of three R&D platforms, two of which are national: CEIDEN, the nuclear fission energy platform, and PEPRI, the radiological protection platform; and the European IGD-TP platform on R&D in the final management of radioactive waste in deep geological repositories, where it is a member, along with 12 other international agencies, in the platform's Executive Group, the platform's decision-making body.

PARTICIPATION IN INTERNATIONAL INITIATIVES

Enresa’s innovation model also fosters collaboration between the Company and the main international sector bodies and entities. It is involved with many working groups and knowledge platforms – an activity that gives the Company access to first-class knowledge to continue enhancing its technological development and better radioactive waste management.

Enresa participates in several projects under the framework programmes Euratom Horizon 2020 and Horizon Europe, the largest research and innovation programme in the European Union. The company is also involved in working groups and partnership projects with the OECD-NEA and the OECD-NEA and the IAEA.

Horizon 2020 projects and Horizon Europe, in which Enresa participated in 2023, included:



Other leading international R&D initiatives that Enresa was involved in during 2023 include the HotBent projects of the Grimsel underground laboratory and the GD, HE-E, SW-A and WT experiments of the Mont Terri underground laboratory.

Its involvement in all these projects, working groups and platforms allows Enresa, on the one hand, to access front-line knowledge at a reduced cost and, on the other hand, to convert it into an active part of the development of the technologies and knowledge necessary for radioactive waste management and the decommissioning of nuclear facilities.

2.5. INTERNATIONAL COOPERATION

In 2023, Enresa continued its international activities, maintaining contact with international bodies and other foreign institutions and companies. The aims of this work area were to achieve the transfer of knowledge, maintain an effective influence on new technical and strategic developments, and support its parent ministerial department and other Spanish institutions.

The most important activities were the following:

European Union

Enresa took part in various EU groups and committees. It represented the Ministry for Ecological Transition and Demographic Challenge (MITECO) on ENSREG (European high-level nuclear safety and waste management group) to offer support to the European Commission in the interpretation and application of Waste Directive 2011/70/ Euratom. It also supported MITECO on two expert groups: the first on financial aspects of the end of the nuclear cycle (NuBaFa), which seeks to exchange information and experiences on mechanisms to finance radioactive waste management, and the second, the Nuclear Decommissioning Assistance Programmes (NDAP) committee, on European financing of programmes for the decommissioning of nuclear power plants in three countries that are EU Member States (Bulgaria, Slovakia and Lithuania).

In addition, meetings of the working group under Article 37 of the Euratom Treaty on cross-border impact were held.

International Atomic Energy Agency (IAEA)

In 2023, Enresa continued to participate in the Working Party on the Nuclear Fuel Cycle Options and Spent Fuel (TWGFCO).

The Company also participates in the regular activities of two collaboration networks: DISPONET, which deals with aspects related to the storage of LILW, and IDN, which deals with aspects related to decommissioning.

On occasion, it takes part in other one-off activities of the Agency, where participation should relate to the two international conferences, the first on Decommissioning and the second on Safety in Radioactive Waste Management, Decommissioning, Protection and Environmental Restoration; the expert mission on the roadmap towards a disposal facility for low- and intermediate-level waste to Poland; and the hosting of a one-day training mission at El Cabril Disposal Centre of an Argentinean expert.



OECD Nuclear Energy Agency (NEA)

Enresa took part in the radioactive waste management committee (RWMC) and the committee on decommissioning of nuclear installations and legacy management (CDLM). The groups and projects that depend on them include the integration group for safety at the deep geological repository (IGSC), the group of experts on constructive dialogue between operators and regulators on the development of radioactive waste repositories (RIDD) and the forum on stakeholder confidence (FSC) on public participation and acceptance, in the field of waste, and the Coordinated Decommissioning Project (CPD) and its Technical Advisory Group (TaG), the Working Party on Technical, Environmental and Security Aspects (WPTES) of decommissioning and the Working Party on the Management and Organisational Aspects (WPMO) of decommissioning. It has also participated in working groups of the Nuclear Law Committee (NLC): the Working Party Nuclear Liability and Radioactive Waste Disposal Facilities (WPLDF) (the former Working Party on Deep Geological Repositories and Nuclear Liability, WPDGR). A new international Joint Project on Socio-Economic Assessment of Radioactive Waste Management (JPoSEA) has been formalised with the participation of Andra (France), Ondraf/Niras (Belgium) and NDA (UK). Enresa holds the Chair of two of the groups: the WPMO and FSC, the latter shared with NIRAS/ONDRAF (Be).

Enresa has taken part in the following workshops organised by the NEA, with various roles, including chairing and coordinating meetings and participating as a panellist, speaker, or attendee.

- **Workshop** on Advancing Development of Disposal Solutions in Radioactive Waste Management: Adaptation to New Technologies, Stakeholder Engagement and the Safety Case.
- NEA 3rd Stakeholder Involvement **Workshop** - Optimisation in Decision Making.
- NEA Expert Group on Archiving for RWM Activities (EGAR), workshop on “The Medium and the Message: Challenges and Solutions in Selecting and Preserving Records of Radioactive Waste”.
- FSC United States National **Workshop** on Stakeholder Engagement in Decommissioning, Radioactive Waste and Legacy Management.
- **Workshop** on Nuclear Risk Communication Training Course (RCTC).
- **Workshop** on Extended Storage and Transportation of Spent Fuel & Radioactive Waste from Current and Future Reactor Technologies.



2.6. SAFETY

As part of its mission, Enresa maintains an absolute commitment to safety in the development of all its operations with a view to protecting people and the environment, both now and in the future.

The Company carries out activities that involve the manipulation of radioactive materials. Accordingly, it works with the firm purpose of ensuring the protection of all those people who perform tasks that may entail radiological risks. Hence, it has organisational resources and means available at El Cabril Disposal Centre and for the decommissioning of the José Cabrera Nuclear Power Plant, known as ‘Radiological Protection Services’, the main mission of which is to oversee the care and protection of all staff who carry out work entailing a radiological risk.

In 2023, after obtaining the transfer of ownership of Santa María de Garoña Nuclear Power Plant, these services increased. This plant had its respective ‘Radiological Protection Service’ authorised at the same time as phase 1 of the decommissioning was approved, which will mainly consist of emptying the pool.

ENRESA TECHNICAL RADIOLOGICAL PROTECTION UNIT

In addition to the Radiological Protection Services at its installations, Enresa has a Technical Radiological Protection Unit (UTPR) available that has revised more than 6,000 radioactive sources since its creation in 1990.

The UTPR, authorised by the Nuclear Safety Council to carry out its functions, is commissioned with analysing and classifying radioactive materials and sources throughout the country; with controlling, from a technical standpoint, the removal and transport of waste; with advising Enresa work centres on radiological protection matters; on providing training for prevention

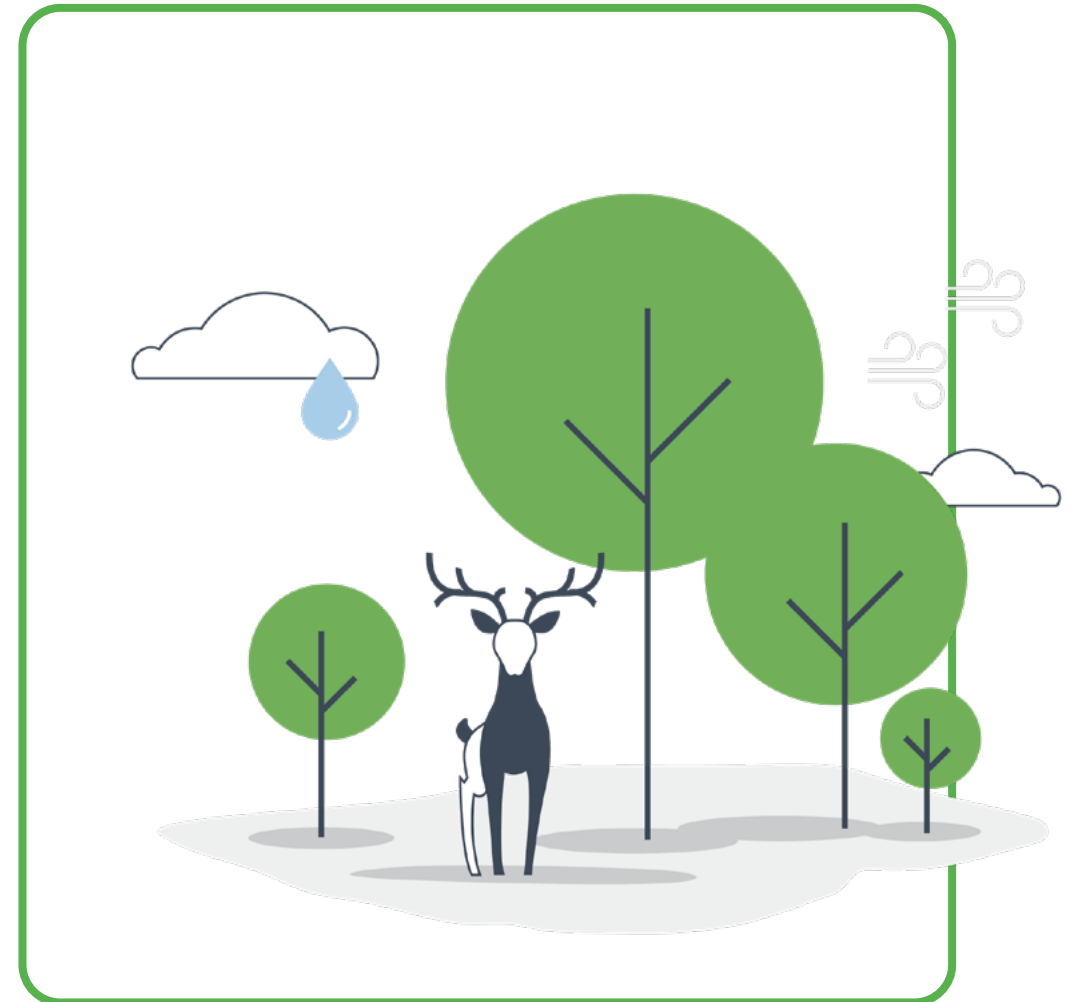
and on how to act in the event of a radiological emergency, and supporting the authorities and the State law enforcement agencies when faced with radiological emergencies and incidents that occur in non-nuclear industries.

In 2023, the UTPR carried out 215 actions with normality and no radiological incident. These actions were related to individual clients (7), actions for Enresa (104), steelworks and foundries (28), medical centres (9), industries (27), research (17), official bodies (3), market suppliers (0) and the authorisation of transfers of radioactive material to Enresa (19) and an Enresa intervention order (1).



3. FOCUS ON THE ENVIRONMENT

- 3.1. Environmental protection as a commitment
- 3.2. Environmental monitoring
- 3.3. Protection of biodiversity
- 3.4. Preventing pollution
- 3.5. Circular economy
- 3.6. Ecological footprint



3.1. ENVIRONMENTAL PROTECTION AS A COMMITMENT

Enresa’s strategic goals include environmental protection and care for the environment. In the course of its duties and as part of the public service it provides, the Company complies with specific prevailing legislation on environmental matters for its projects and installations. To achieve that, it has environmental systems in place to ensure it always applies the best practices available while complying with prevailing legislation.

However, aware of its responsibility, Enresa goes beyond the regulatory framework in which it operates and has taken on a series of commitments that seek to improve environmental management in all its activities, thus minimising its impact on the environment. It achieves this through actions that foster such important aspects as saving resources, reducing consumption, preventing contamination, protecting biodiversity and fighting climate change..



ENVIRONMENTAL MANAGEMENT SYSTEM

At all its facilities, Enresa has controls that apply to the activities that may produce significant environmental impacts. In addition, the El Cabril Disposal Centre and Vandellós I NPP have introduced environmental management systems and ISO 14001 certifications. Each year, Enresa is subject to revisions by the independent certification entity AENOR, with a view to ensuring the correct environmental management at the work centres and ensuring recertification of the ISO 14001 standard every three years.

The environmental management systems certified by standard ISO 14001 at these two centres identify the significant environmental aspect stemming from the activities carried on at these centres, taking on commitments in both cases with a view to improving environmental management, saving resources, preventing contamination and environmental protection, along with personal safety. This is all undertaken while complying with prevailing legislation, fostering informative transparency, boosting training, applying continuous improvement policies and facilitating a stable framework for defining environmental and safety targets.





ENVIRONMENTAL MANAGEMENT COMMITTEE

With a view to the continuous improvement of its management model, Enresa set up the Company's Environmental Management Committee at the end of 2022, the body that defined the [corporate Environmental Policy](#) and which, in May 2023, was approved by Enresa's Board of Directors with the aim of continuing to move towards more responsible performance, especially in terms of environmental protection, the sustainable use of resources and the fight against climate change.

The Environmental Management Committee is also responsible for monitoring this policy, which is consistent with and aligned with the Sustainability Master Plan 2023-2026, to ensure compliance.

In 2023, the Committee continued to work on the future implementation of a single Environmental Management System for Enresa, another milestone that reinforces the Company's commitment to continuous improvement and the efficiency of its activities.

The Committee comprises 12 members: its Chair, which corresponds to the Head of the Sustainability and Communication Directorate, and 11 members, one of which takes on the role of Secretary.

Its main functions are:

- Revision of the definition of the Environmental Policy and of the documents that apply to the whole Company on environmental management matters and oversee compliance therewith.
- Monitoring of the environmental targets established and proposed improvements.
- Definition of the strategy to follow at each facility in relation to the environmental management system with a view to maintaining and improving the conditions of its surrounding environment.
- Proposal of environmental strategies in relation to waste management, energy efficiency and green procurement.
- Boosting internal coordination and communication to strengthen environmental management.
- Promoting training actions and raising awareness of environmental matters.
- Overseeing informative transparency on environmental matters.



ENVIRONMENTAL COMMITMENTS

Enresa has taken on the following commitments in its efforts to protect the environment:



To develop environmental solutions in the field of radioactive waste.



Optimise actions for the oversight and monitoring of potential impacts, ensuring that the pertinent environmental protection measures are adopted.



Involve suppliers and contractors in compliance with Enresa's environmental commitment, including environmental aspects in the work of engineering professionals.



Rationally use resources to contribute to sustainable development.



Maintain a preventive approach that benefits the environment.



Encourage the development and dissemination of technologies that respect the environment.



To integrate environmental management into its corporate policy, taking environmental criteria into account in its processes, projects and activities, and decision-making, while also introducing management systems that facilitate continuous improvement mechanisms, considering environmental aspects as an additional quality parameter.



Promote environmental training, education and raising of awareness among employees and habitual collaborators on this matter.



Disseminate the objectives and actions stemming from the environmental policy with full transparency.



Provide the resources and facilitate the path towards environmental excellence.



Promote initiatives that enhance best practices and, thus, greater environmental responsibility.



Enresa's environmental commitment is a responsibility taken on and shared by all its workers. Through its **Code of Ethics**, it urges its human team to be aware of how the development of its activities affects the environment and work on the search for solutions that help minimise the environmental impact. Accordingly, they should:



Perform their activities with the utmost respect for the environment.



Efficiently manage waste and seek to minimise it.



Conserve natural resources and minimise their consumption.



Protect biodiversity.



Introduce energy efficiency measures and fight climate change to minimise the carbon footprint.



Use the most advanced and respectful technology and materials.

3.2. ENVIRONMENTAL MONITORING

Enresa undertakes Environmental Monitoring Programmes (EMP) with the aim of verifying that the impact of its activities on the environment falls within the limits established by law, along with Environmental Radiological Monitoring Programmes (ERMP), through which it verifies that Enresa’s activities do not alter the level of natural radiation of the sites.

The results of these programmes are periodically submitted to the Nuclear Safety Council (CSN) and the Ministry for Ecological Transition and Demographic Challenge (MITECO).

Environmental monitoring activities

Environmental monitoring (EMP)	2021		2022		2023	
Work centre	Number of samples	Number of analyses	Number of samples	Number of analyses	Number of samples	Number of analyses
El Cabril Disposal Centre	100	1,539	98	1,480	108	1,505
José Cabrera Nuclear Power Plant	161	341	180	264	180	268
Andújar Uranium Mill Plant (FUA)	110	2,444	116	2,516	116	2,516

All results have been in **accordance** with the reference values

Environmental Radiological Monitoring Plan (ERMP)	2021		2022		2023	
Work centre	Number of samples	Number of analyses	Number of samples	Number of analyses	Number of samples	Number of analyses
El Cabril Disposal Centre	1,058	1,480	1,063	1,532	1,077	1,492
Vandellós I NPP	382	1,044	382	1,044	382	1,044
José Cabrera Nuclear Power Plant	1,050	2,483	1,049	2,482	1,058	2,515
Andújar Uranium Mill Plant (FUA)	133	1,463	265	1,425	132	1,304
Garoña NPP	-	-	-	-	559	1,582

All results have been in **accordance** with the reference values.

In 2023, the Company allocated 5,675.60 thousand euros to the management and protection of environmental risks and security. The concepts included in the item are: Environmental Monitoring Programmes, Environmental Radiological Monitoring Programmes, Environmental Impact Assessments, environmental restoration, fire prevention, the conservation and improvement of forest spaces and species, ISO 14001 certifications, conventional waste management and measures to minimise the environmental footprint.

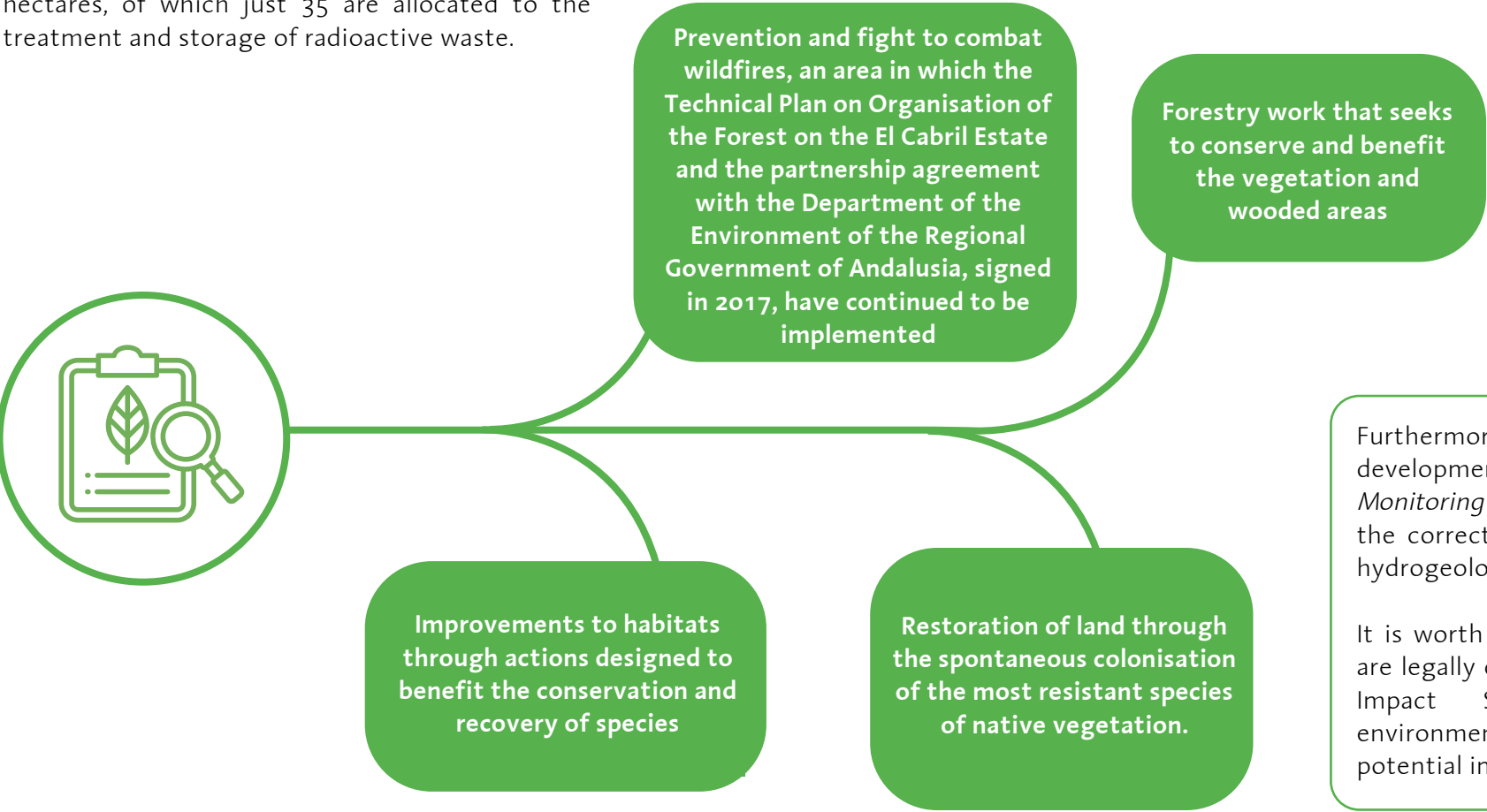
Enresa has insurance policies to cover nuclear civil liability stemming from its activities at El Cabril, Vandellós I, the Andújar Uranium Mill Plant (FUA) and José Cabrera facilities and, in addition, Santa María de Garoña NPP as of 19 July 2023, along with the transportation of radioactive waste. These policies have coverage in excess of 1,099 million euros, at a cost of nearly 1.2 million euros.

It should be underlined that no environmental emergency situation arose in 2021. In compliance with the Environmental Responsibility Act 26/2007, Enresa has not established any additional provisions or guarantees to the aforesaid civil liability policies.

3.3. PROTECTION OF BIODIVERSITY

The protection of biodiversity refers to caring for ecosystems and their living components, as well as the ecological processes that maintain them and the services they offer. Enresa’s activities in this field are concentrated at the El Cabril Disposal Centre, specifically in the Sierra Albarrana (Cordoba). This centre has a surface area of 1,126 hectares, of which just 35 are allocated to the treatment and storage of radioactive waste.

Since the start of its operations at this centre, Enresa has maintained prevention, conservation, restoration and improvement commitments to the natural environment of the facility. Under this commitment, in 2023, Enresa carried out actions focused on four areas:



Furthermore, 2023 saw the continued development of the *El Cabril Hydrogeological Monitoring Programme*, which seeks to verify the correct functioning of the facility from a hydrogeological standpoint.

It is worth noting that all of Enresa’s projects are legally obliged to include an Environmental Impact Study, which, among other environmental variables, includes the study of potential impacts on biodiversity.



3.4. PREVENTING POLLUTION

Each year, Enresa allocates significant resources to prevent and reduce pollution that the development of its activities may entail. Its strategy in this field is built on two main pillars. The first is strict compliance with operating licences for its facilities, along with all their permits and authorisations. The second is based on the implementation of voluntary measures that exceed the demands of prevailing legislation and thus benefit optimum environmental management by the Company.

Furthermore, as previously mentioned, all of Enresa’s projects are submitted to an Environmental Impact Assessment (EIA) and hence include the mandatory Environmental and Social Impact Assessments that analyse the potential impacts on all the environmental variables. Enresa strictly complies with the conditions of positive Environmental Impact Statements (EIS).

In the case of decommissioning, all works execution contracts include an Environmental Prevention Plan annexed thereto.

AIR

Due to the nature of its activities, no significant air pollution is caused by Enresa. However, with the aim of improving and guaranteeing the correct performance in this field, the Company has implemented measures and mechanisms to control and reduce emissions stemming from its activity through the systemisation and control of processes, the undertaking of best environmental practices and the efficient use of resources. This seeks to guarantee that natural resources are not subject to pollution, thus reducing adverse environmental impacts through their preventive control.

SOIL

The environmental management systems implemented by Enresa at El Cabril Disposal Centre and Vandellós I Nuclear Power Plant, certified under standard ISO 14001, are applied to all its activities that may have a significant environmental impact, including the prevention of soil pollution through waste or the generation of waste, among others. Decommissioning procedures exist that describe specific actions to avoid soil pollution. By systematising these processes, the Company undertake preventive oversight of this, with a view to ensuring that soil is protected at its work centres.

LIGHT

The Company considers the environmental impact from light pollution generated by the outside lighting at its installations insignificant. Accordingly, no measures were established in 2022 to prevent, reduce, or repair light emissions.

NOISE

Despite the fact that, by definition, the activities carried on do not produce noise pollution, Enresa carries out controls to measure its noise emissions and to verify that these do not negatively affect the environment. Accordingly, noise level controls are carried out annually at Vandellós I Nuclear Power Plant and José Cabrera Nuclear Power Plant to verify compliance with the established limits. With respect to El Cabril Disposal Centre, no measurements were taken in 2023, as there were no changes in activity entailing an increase in noise levels.

WASTEWATER

Enresa applies a systematic self-control schedule to guarantee the quality of wastewater discharged from El Cabril Disposal Centre, José Cabrera Nuclear Power Plant, Vandellós I Nuclear Power Plant, and Santa María de Garoña Nuclear Power Plant. This ensures the smooth operation of the systems to purify and treat wastewater at these plants.

All of them periodically send information on analytical statements to the Hydrographic Confederation of Guadalquivir (El Cabril), the Hydrographic Confederation of Tagus (José Cabrera), the Catalan Water Agency (Vandellós I) and the Hydrographic Confederation of the Ebro (Garoña). The El Cabril and José Cabrera facilities also report the annual discharge volume.

In 2023, the systematically carried out analytical tests of outgoing wastewater at Vandellós I NPP obtained a nitrogen value slightly above the authorised limit. Consequently, the necessary actions were taken to implement the corresponding measures and correct the deviation.

At the Enresa sites as a whole, the discharge of wastewater from 2022 to 2023 experienced an enormous increase when the data recorded at the Santa María de Garoña plant, which requires a large amount of water for the cooling of its installations, were taken into account. Excluding this record, the volume of discharges has been reduced by 46% in the accumulated volume at the head office, Naves de Alcalá and Villar de Cañas, thanks to lower consumption achieved through optimisation and improvement works carried out during 2022 in the wet areas of the Madrid building. The figure obtained in nuclear facilities excluding Garoña amounts to 2,470 m³, a reduction of 7% on the previous year.

Wastewater discharge (m³)

	El Cabril, José Cabrera, Vandellós I and Garoña	Head Office, Naves de Alcalá and Villar de Cañas
2021*	4,118	-
2022*	2,664	2,609
2023	3,313,116	1,391

*The figures for 2021 and 2022 do not include Santa María de Garoña Nuclear Power Plant.





3.5. CIRCULAR ECONOMY

Enresa approved its Circular Economy Plan in 2023, covering the period 2023-2026, a strategy that focuses on the responsible management of resources to reinforce its commitment to good corporate practices and, above all, to caring for the planet.

The aim of the plan, which is aligned with the Spanish Circular Economy Strategy ‘Circular Spain 2030’, is to encourage responsible consumption, optimise the use of resources and promote waste management at the Company. To this end, it has been structured around six work areas, each with specific goals and actions to achieve them. It also includes various indicators that allow the degree of progress and compliance with the plan to be measured at least annually. This is aimed at all Enresa staff and facilities, and their involvement and collaboration will, therefore, be fundamental to achieving the objectives defined.

In addition, throughout the year, Enresa has continued to work on its waste management strategy, both hazardous and non-hazardous, with the aim of reducing waste generation and improving reuse and recycling. In this respect, the company has containers at all its work centres for waste segregation, which are subsequently managed according to their type.

The strategy initiated in 2022 of not purchasing single-use plastic products has also been continued, with the goal of replacing them with others whose manufacture and management are more environmentally friendly.

Enresa has also defined measures to combat food waste, although this is not a significant aspect for the company, as it does not have catering services at its facilities, with the exception of El Cabril Waste Disposal Centre, where the food supply is adapted to the demand of the staff who work at the facility every day.

NEW LIFE FOR HUNDREDS OF ITEMS

In line with the Circular Economy Plan, in May 2023, Enresa organised a raffle of ‘amortised equipment’ from the company’s different work centres. This initiative, aimed at employees, gave a second life to hundreds of items of IT equipment and furniture, among others, which, although they had outlived their usefulness in the Company, could still be of use to their new owners.

CIRCULAR ECONOMY PLAN 2023 - 2026

Lines of work and objectives

- 1. Radioactive waste**
Identify and condition radioactive waste for possible **recovery** and **reuse**
- 2. Decommissioning**
Contribute to the **reuse and extension of the useful life** of products.
- 3. Management of solid urban and similar waste**
Increase the separation of waste at source to **encourage recycling and give it a second life.**
Eliminate single-use plastics and replacing with less polluting products.

- 4. Atmosphere (energy and transporte)**
Contribute to the reduction of CO₂ emissions into the atmosphere
- 5. Water, reduction of impact**
Avoid negative effects on water resources, both quantitatively and qualitatively.
- 6. Sustainable procurement**
Promotion of **responsible public procurement.**

IMPACT ON SDGs



PRODUCTION OF NON-HAZARDOUS WASTE AT ENRESA (KG)

Type of waste	2021	2022	2023
Municipal Solid Waste (MSW)	-	5,840	162,465
Organic material	177,530	204,052	121,050
Inert waste (RCD)	4,837,530	22,142,000	8,178,240
Scrap	200,378	829,680	185,487
Paper and cardboard	14,463	8,100	14,803
Containers*	21,940	11,230	2,740
Glass	170	0	48
Toner	104	50	154
Bulky waste	0	2,660	1,920
Non-hazardous absorbents	7	8	0

*The figures for the head office are not included as exact figures are unavailable.

The hierarchy of waste management provided for in Article 8 of Act 7/2022, of 8 April, on waste and contaminated soil for a circular economy, has been followed by the Company, which establishes the following order of priority to achieve the best environmental result:

- 1. PREVENTION
- 2. PREPARATION FOR REUSE
- 3. RECYCLING
- 4. OTHER TYPES OF RECOVERY
- 5. ELIMINATION

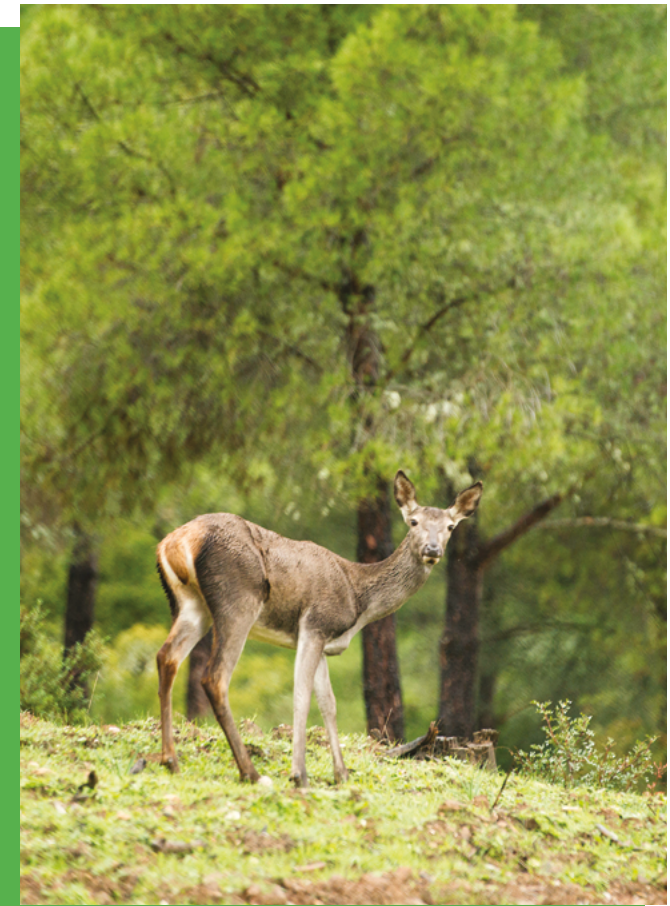
PRODUCTION OF HAZARDOUS WASTE AT ENRESA (KG)

Type of waste	2021	2022	2023
Oil filters	40	89	40
Aerosols	291	471	132
Expired medication	2	9	2
Material contaminated with hydrocarbons or chemical products	528	462	308
Concrete additives	0	1,536	220
Expired adhesives	0	11	0
Obsolete electrical material	1,916	3,092	3,271
Fluorescents	186	282	268
Contaminated plastic and metal containers	309	306	294
Alkaline and saline batteries	110	145	92
Lead batteries	272	156	525
Ni-Cd batteries	113	24	0
Asbestos	1,081	2,960	0
Used oils and hazardous liquids	202	754	1,804
Paint cans	131	27	753
Paint stripping	0	165	131
Bio-sanitary	1	3	2
Laboratory reagents	0	97	0

	2022	% of total	2023	% of total
Volume of recycled waste (kg)	22,888,054	98.4%	8,507,197	98.07%
Volume of eliminated waste (kg)	157,179	0.7%	21,128	0.24%
Volume of waste under municipal management (kg)	201,593	0.9%	146,993	1.69%
Total (kg)	23,246,850	100%	8,675,318	100%

3.6. ECOLOGICAL FOOTPRINT

Enresa endeavours to leave its mark on society but not on the environment. Accordingly, and as part of its environmental management strategy, it implements initiatives and action plans to minimise the impact of its activities on the sites where it operates, benefiting society as a whole.



CLIMATE CHANGE

In 2021, the first calculation of Enresa’s carbon footprint was made, in accordance with UNE-EN standard ISO 14064-1:2019, as a measure to know the Company’s emissions volume and be able to implement initiatives to reduce it. This effort has been rewarded at the end of 2023 by obtaining the ‘Calculation’ carbon footprint seal awarded by MITECO, demonstrating the Company’s commitment to the fight against climate change.



The carbon footprint consists of an inventory of the full range of greenhouse gas emissions (GHGs), in other words, spanning direct and indirect emissions generated by activities controlled by the Company. This is an informative aspect that helps manage Enresa’s risks and opportunities in relation to GHGs in a global and integrated manner, allowing it to incorporate the ‘carbon component’ in decision-making.

In addition, the quantification of the emissions and their verification with regard to standard ISO 14064-1 provides consistency, integrity and transparency vis-à-vis interested parties in relation to quantification, reporting and monitoring processes of GHGs by the Company.

Enresa has calculated its carbon footprint in consideration of the following references:

- Specifications of UNE-EN standard ISO 14064-1:2019.
- GHG Protocol.
- EMEP/EEA methodology and IPCC *Guidelines for National Greenhouse Gas Inventories*.
- Support documents prepared for the carbon footprint, compensation and absorption projects registry, set up under Royal Decree 163/2014, of 14 March, creating the carbon footprint, compensation and carbon dioxide absorption projects registry.

The carbon footprint spans radioactive waste management and the decommissioning and definitive closure of nuclear power plant activities undertaken by Enresa at the following installations and through the following processes:

- Company headquarters (Madrid).
- Warehouses in Alcalá de Henares (Madrid).
- Transport of very low-level, low- and intermediate-level radioactive waste from nuclear power plants.
- El Cabril Disposal Centre.
- Decommissioning and restoration and monitoring of José Cabrera, Vandellós I and Santa María de Garoña Nuclear Power Plants.



The sources of GHG emissions considered in Enresa’s carbon footprint, in accordance with their classification by scope, are:

SCOPES

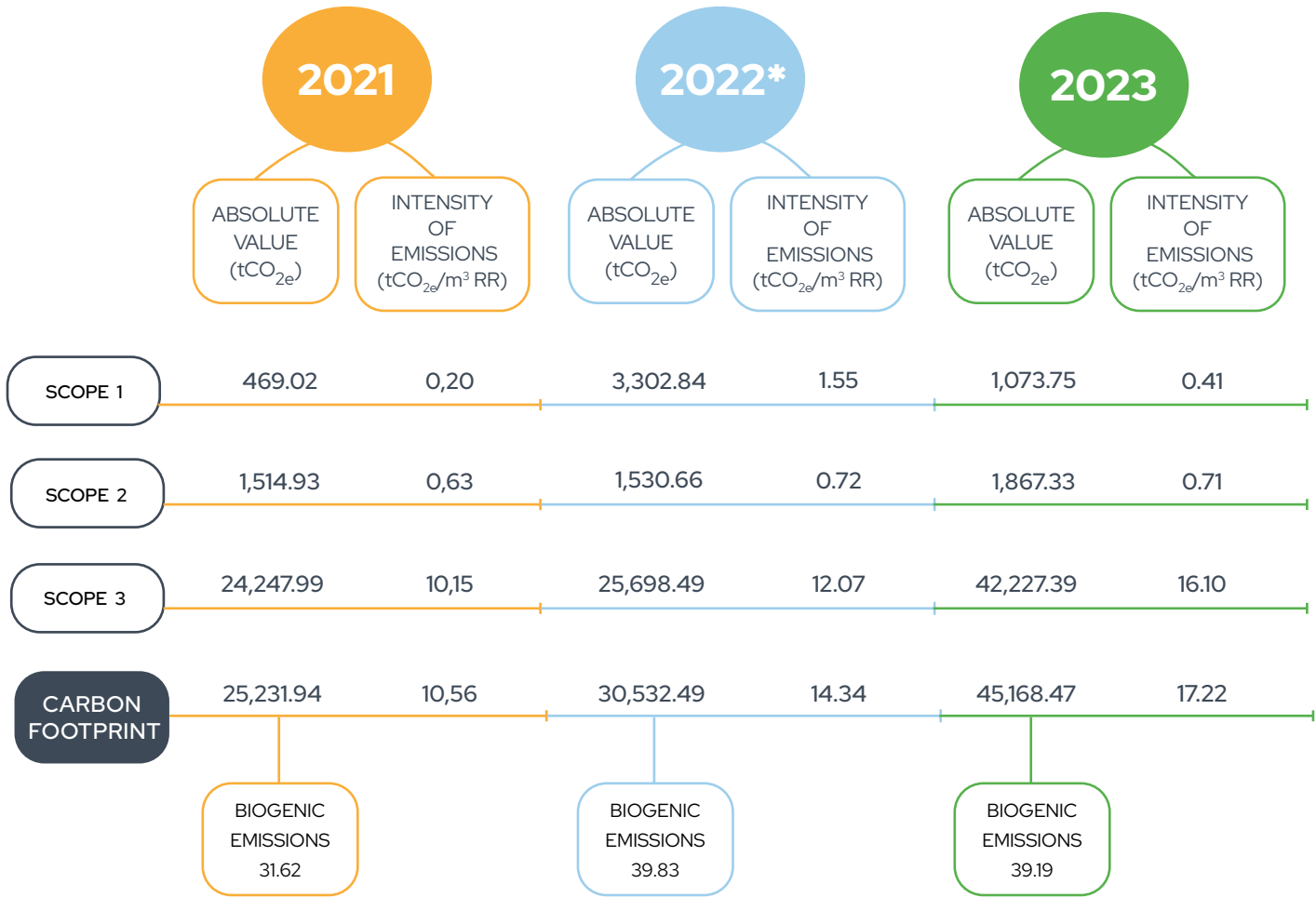
- 1 Direct emissions from GHG sources that belong to or are controlled by Enresa.
- 2 Indirect emissions of GHGs from electricity generation were acquired by Enresa but were not self-generated. This includes electricity acquired and consumed by equipment/facilities at Enresa work centres.
- 3 Other indirect emissions of GHGs, which include those that, while not generated through sources controlled by Enresa, stem from its activities.

To facilitate and improve the carbon footprint calculation, Enresa modified its Travel Policy at the end of 2022, including the obligation to report on the distance travelled when using a private vehicle for a business trip. Therefore, the calculations that were made to determine the carbon footprint in 2023 have been reduced in uncertainty, as will be the case for those to be made in subsequent years.





GHG EMISSIONS BY SCOPE AND TYPE OF SOURCE



*The figures corresponding to 2022 have been updated in accordance with the information reported to the Spanish Climate Change Office of the Ministry for the Ecological Transition and Demographic Change.

As can be viewed in the table, the emissions value of Scope 1 has significantly decreased with respect to the previous year since it was not necessary in 2023 to perform the re-stamping of the cylinders that provide support to the fire protection system at the Enresa headquarters, which are loaded with gas with a high calorific value (Fe-13).

In the case of Scopes 2 and 3, the figures are higher than in the previous year due to the start-up of activities at the Garoña work centre.

Furthermore, the installations designed by Enresa are subject to evaluation by the Nuclear Safety Council, along with inspections by this body, to verify compliance with its requirements during their construction and operating life. This includes the potential effects of climate change; the measures are framed so that these installations adapt to its effects, such as periods of persistent drought, torrential rainfall, extreme temperatures, etc.

In this context, the Company includes its risk map of *Material and Human Damage/Losses caused by Natural Disasters*, which establishes both the definition and the structure of the Company's response capacity in the event of an interruption in activity due to natural events, including those stemming from climate change.

ENERGY EFFICIENCY

As part of its environmental commitment and the sustainable use of its resources, Enresa continued to undertake initiatives in 2023 designed to foster its energy efficiency and improve and optimise processes to reduce energy consumption.

In addition to the measures already implemented at the head office, such as remote working and the installation of presence sensors in the wet rooms, the actions carried out include the development of a new project for the installation of photovoltaic panels, which is expected to be put out to tender in 2024.

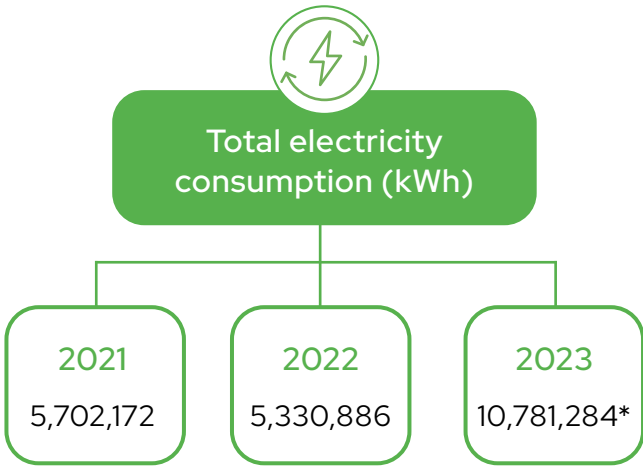
At El Cabril Disposal Centre, work continued on the implementation of LED technology to replace the old lighting systems, with 164 new lights being installed in 2023. In addition, progress has continued with the project for the installation of a photovoltaic solar energy plant for self-consumption.

For its part, José Cabrera Nuclear Power Plant has achieved a more than 12% reduction in electricity consumption compared to 2022 due to the elimination of systems that were the subject of the decommissioning activity itself and the progressive replacement of lights with LED systems with lower consumption.

The optimisation and improvement of lighting

have also played a leading role at Vandellós I, where 48 lights have been replaced along the security perimeter, in addition to the installation of 15 LED projectors to reinforce the areas which, due to their orography, make it impossible to install lights. The new technology allows for better lighting results, as well as more energy-efficient lighting.

Overall, Enresa’s energy consumption, excluding the figures associated with the Garoña plant, stood at 4,889,252 kWh in 2023, which represents a decrease of over 8% from the values for 2022.



*The figure for 2023 has been calculated using estimated consumption for November and December at the José Cabrera, Santa María de Garoña, and Alcalá facilities, as the utility company’s final invoice is not available.

WATER CONSUMPTION

The Company consumes water from the general water supply network and the public water domain. In both cases, this consumption is duly authorised, and it always complies with the limits established for each authorisation.

The Company’s total water consumption in 2023 stood at 3,304,567 m3, representing a significant increase on the previous year due to the inclusion of the Garoña Nuclear Power Plant, which requires a huge volume of water for cooling purposes. The water used by this plant comes from the River Ebro and from a well, all with a permit from the Hydrographic Confederation of the Ebro.

If the water consumption at the Garoña plant is not taken into account, its water supply will decrease by 11.5%, from 33,467 m3 in 2022 to 29,611 m3 in 2023. This improvement reflects Enresa’s commitment to a more responsible use of natural resources.

TOTAL WATER CONSUMPTION

	2020	2021	2022
Own supply	41,399	33,467	3,300,475
Mains supply	4,690	4,968	4,092
TOTAL (m³)	46,088	38,435	3,304,567

RAW MATERIALS

Enresa's main consumption of raw materials takes place at El Cabril Disposal Centre, where the Company has an installation to manufacture its own casks to store low- and intermediate-level radioactive waste. This ensures that the concrete used is of the quality required by the regulatory body. The

consumption of these raw materials is directly associated with the safety requirements established by the competent body and with the storage needs. Accordingly, no additional measures have been established beyond the habitual operational control measures.

CONSUMPTION OF RAW MATERIALS (El Cabril cask manufacturing plant)

	Unit	2021	2022	2023
Sand 0-2	Tn	418.37	102.74	170.10
Sand 0-4	Tn	524.35	233.8	285.25
Aggregate 4-16	Tn	892.26	379.11	473.81
Cement	Tn	378.44	145.51	199.824
Water	m ³	149.57	58.82	47.69
Additive	Kg	6,309.48	2,564.85	2,094.23
Mortar	Kg	64,347.82	42,250	36,611.00
Release agent	L	592	509	507
Plating	No.	94	72	72

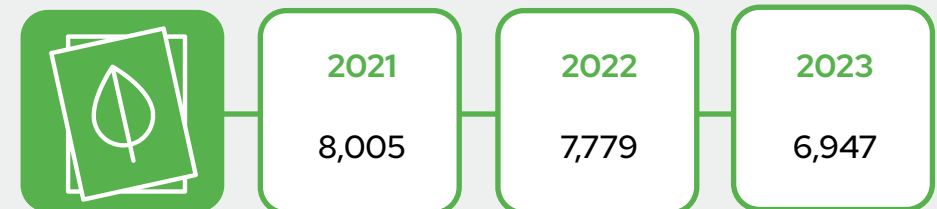
USE OF OFFICE PAPER

Enresa has established measures to streamline and reduce the use of office paper – a saving strategy that, moreover, contributes to reducing its environmental footprint. The Company has established a digitalisation policy that pursues a cultural change to replace paper documents with digital formats, along with reducing printing and photocopies thanks to an electronic documentary management system. In this context, all office staff have been provided with an electronic signature to avoid printing documents.

In 2023, a total of 6,947 kilograms of paper were consumed, a 13% reduction on the figure for the previous year. This reduction shows the Company's clear commitment to reducing the consumption of raw materials and the efficient use of resources, particularly bearing in mind that the calculation of the consumption at the Garoña plant has been included.

In addition, the use of paper has been optimised for corporate publications, prioritising the dissemination of these publications in a digital format. However, when it is necessary to publish printed material, this is always undertaken using the FSC or PEFC certificate.

TOTAL PAPER CONSUMPTION (KG)



SUSTAINABLE MOBILITY

EEnresa is promoting sustainable mobility with the aim of preventing, reducing and/or offsetting carbon and other greenhouse gas emissions that contribute to climate change.

In recent years, the Company has updated the fleet of vehicles at its head office with more efficient and less polluting models. These fleet vehicles have been used for employee travel since, as reflected in the Travel Policy, Enresa promotes the use of this transport, as well as public transport.

In addition, the use of charging points for electric vehicles at its sites has been reinforced. In addition to the eight installed at the Madrid and El Cabil sites (four at each), another seven will be added in 2024, three at Garoña and four more at Vandellós.

The Company has also continued its commitment to public transport to reduce emissions, providing employees at El Cabil and Garoña with a corporate bus to travel to these work centres.

The following table shows a breakdown of Enresa’s consumption of the different fuels in 2023. The increase in total fuel consumption in 2023 compared with previous years is mainly due to including data from the Santa María de Garoña plant in the annual calculation.

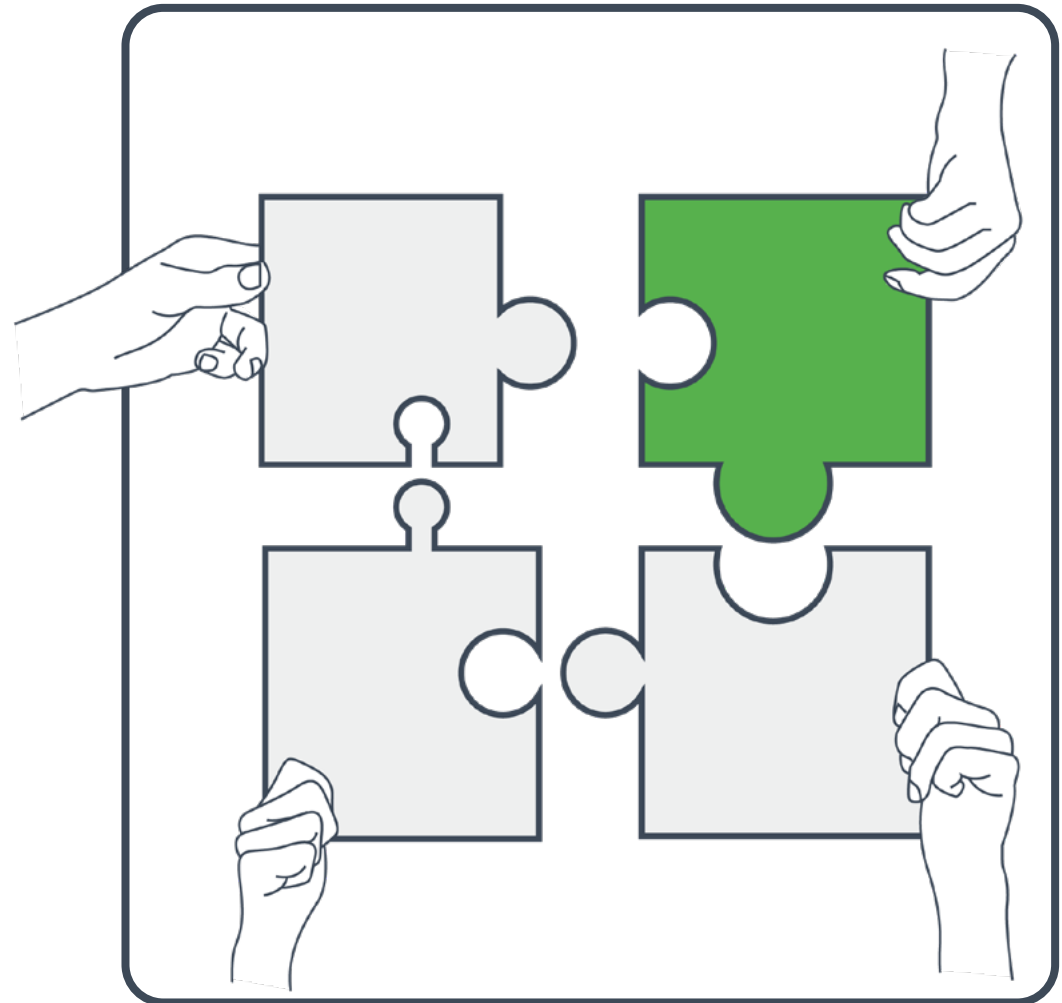
TOTAL FUEL CONSUMPTION (l)		2021	2022	2023
 Vehicles	Diesel	13,489	12,820.88	19,410.01
	Petrol		72.91	613.21
 Equipment and machinery	Diesel - A, B and C	95,083	85,516.62	306,146.02
	Petrol	1,522	47.02	2,063.42
	Propane	26,043	21,495	20,439
TOTAL CONSUMPTION		136,137	119,952.43	348,671.66



4. SERVING SOCIETY



- 4.1. Part of the community
- 4.2. Cadena de valor sostenible
- 4.3. Contribution to social development
- 4.4. Collaboration with institutions and associations
- 4.5. Communication to be closer to society





4.1. PART OF THE COMMUNITY

Enresa, as well as its commission to operate as an essential public service, carries on its activities with the whole of society in mind, particularly its surrounding areas and its different stakeholders.

This responsibility begins with its own value chain, where it applies and demands the same principles of responsibility from the suppliers it works with. To ensure this, it continuously supervises all of them, verifying that they are aligned with Enresa's policies. Accordingly, it promotes a responsible purchasing policy to enhance the quality of their activities.

Similarly, in line with its strategic policy, Enresa includes special conditions in its projects and initiatives to benefit society and its environment, thus driving local development through employment, improvements to infrastructures and equipment, education, training and environmental conservation and care. In this regard, the partnership agreements it maintains with both sector organisations and associations in the nuclear sector, business organisations and those in other areas are worthy of mention. Through these, Enresa strengthens its relations with the

community and makes resources, experience and knowledge available to them to develop together.

This is all undertaken in a clear and transparent fashion, given that it applies a communication policy that allows it to be in ongoing contact with all its stakeholders and satisfy their information needs. In this regard, the Company has a number of bidirectional communication channels that foster fluid and close relations between the parties.



4.2. SUSTAINABLE VALUE CHAIN

Enresa is a public enterprise with the status, for the purposes of the Public Sector Contracts Act (LCSP) 9/2017, of 8 November, of a non-public authority contracting power, and hence the preparation and award of public tenders is subject to general rules on the preparation of contracts as provided for in Chapter I of Title I of Book II of this Act.

Hence, the rules on capacity and solvency applicable to bidders, along with the grounds that lead to a prohibition on contracting and its consequences, are those established in the LCSP, and neither Enresa nor other contracting authorities may introduce modifications thereto.

Enresa, as a result of a resolution adopted by its Board of Directors in 2022, organises its contracting policy and procedures through two bodies – one collegiate and another single-member body. Accordingly, the Purchasing Committee holds jurisdiction over procurement, except those matters relating to the approval of the dossier and expense, and providing for the opening of the award procedure, as provided for in Article 117 of the Public Sector Contracts Act (LCSP) for contracts with an estimated value equal to or more than 1 million euros, which correspond to the Board of Directors.

In turn, the second body, of a single-member nature, falls on the Chairman of the Board of Directors, which holds the jurisdiction over contracts with an estimated value of less than 1 million euros. The Board of Directors also agreed to set up a Technical Assistance Committee to exercise the functions established in Article 326 of the LCSP as the body that provides technical assistance to the contracting bodies.

In 2023, Enresa awarded a total of 558 contracts worth 67.6 million euros (VAT not included).



CONTRACTS FORMALISED

Type	Number 2021	Number 2022	Number 2023
Minor contract	315	394	421
Contracts processed as urgent	3	0	0
SARA and NON-SARA contracts formalised	131*	102**	137***
TOTAL contracts formalised	449	496	558
Contracts under framework agreements	14	0	0
TOTAL	463	496	558

*Includes contracts with a tender dossier initiated in 2020, with the formalisation of the contract in 2021.
 **Includes contracts with a tender dossier initiated in 2021, with the formalisation of the contract in 2022.
 ***Includes contracts with a tender dossier initiated in 2022, with the formalisation of the contract in 2023.



In accordance with its responsibility strategy and in compliance with Act 9/2017, which incorporated the European Union's commitment to **socially responsible public procurement** into Spanish legislation, Enresa has at least introduced into its contracts a special environmental, social (including gender equality) or innovation-related clause. Given that these conditions must be related to the purpose of the contracts and those that respond to compliance with prevailing rules are not admitted, Enresa preferably opts to establish conditions that strengthen the training of professionals at contractor companies and on issues related to the controlled management of waste generated under sub-contracted work.

In 2023, almost 36% of the contracts formalised included social conditions, while more than 71% of the contracts included environmental conditions. The sum exceeds 107%, as 7.3% of all contracts concluded in 2023 contain special conditions of both types.

Enresa has not implemented a specific Code of Ethics for suppliers since the capacity and solvency conditions of companies and the grounds that prohibit contracting with the public sector are provided for in the LCSP. However, the Code of Ethics of the Company alludes to suppliers establishing different obligations on employees of the Company in three areas: the rejection of gifts and other courtesies, the protection of



information accessed and health and safety at work. Furthermore, this Code of Ethics contains in Section Three (Values in Contracting) the principles that must be applied by Enresa staff that are involved in contracting procedures: legality, efficiency in public spending, equal treatment and non-discrimination, mutual recognition, transparency and integrity.

Enresa's standard tender specifications, approved by the Board of Directors on 28 November 2022, include a reference to the fact that Enresa has implemented a Criminal Risk Prevention System to prevent the commission of criminal offences and prevent unethical conduct. The specifications state that there is a whistle-blowing channel for reporting conduct or actions that may be contrary to the law. Finally, they indicate that the Code of Ethics and the whistleblowing, complaints and queries channel are accessible on the company's website (www.enresa.es).

In addition, the administrative terms and conditions of public tenders establish that the submission of bids includes a commitment from the bidder to be familiar with, observe and respect the provisions of Enresa's Code of Ethics and its policies on the prevention of criminal offences, and collaborate to prevent the breach thereof.

As regards contracts subject to Act 9/2017, Enresa is subject to oversight from the Court of Auditors, to which it periodically sends information.

SUPERVISION OF THE SUPPLY CHAIN

Quality is a principle integrated into all of Enresa’s operations. This commitment is also determined by the quality provided by suppliers of goods, works and services of those contracts subject to quality assurance. With this focus in mind, the Company performs periodic controls that guarantee that the quality of collaborator companies falls within the standards determined by the Company and by Spanish law.

Enresa also evaluates collaborator companies to verify that they comply with the necessary requirements for the scope of the project contracted and that they offer the necessary quality to perform this.

In 2023, 119 evaluations were made of products and services by Enresa suppliers, in compliance with the requirements of UNE standard 73.401 on Quality Assurance at Nuclear Facilities and Safety Guide 10.8 of the Nuclear Safety Council (CSN), of which 21 were based on quality assurance audits performed by Enresa audit teams.

SUPERVISION OF ENRESA SUPPLIERS IN 2021, 2022 AND 2023

	2021	2022	2023
Satisfactory evaluations	93	93	108
Evaluations based on audits of their quality systems	9	12	21

Over the year, 17 Quality Assurance audits (external audits) have been performed to verify the activities carried out by suppliers. Of these, 12 were performed on suppliers specific to Enresa and five on suppliers shared with the Spanish nuclear power plants’ Supplier Evaluation Group (GES) in the application of the procedures established by this working group.

As a result of this process, a total of 72 Non-Conformities were detected: 46 in audits of Enresa suppliers (11 of these have required corrective actions to be defined and implemented) and 26 in GES audits (in all cases it has been necessary for the supplier to define and implement corrective actions). None of the non-conformities led to the termination of the contract with any of the suppliers.

COMPLAINTS AND CLAIMS SYSTEMS

Enresa, like other public enterprises, is not included within the scope of application of the rules regulating the citizen complaints and suggestions system (Royal Decree 951/2005, of 29 July, establishing the general framework to improve the quality of the General State Administration), given that this is confined to the General State Administration, its autonomous bodies and to management entities and common services of the Social Security system.

In any event, no complaint was received in 2023 through the communication channels connecting it with bidders, contractors, the different public stakeholders it operates with, or society in general.

Along the same line, due to the activity undertaken by Enresa, the requirements for the application of Royal Legislative Decree 1/2007 of 16 November, approving the recast text of the General Consumer and User Defence Act and other complementary laws are neither relevant nor significant, and hence no policies have been established in this regard.

4.3. CONTRIBUTION TO SOCIAL DEVELOPMENT

ENRESA promotes the advancement of Spanish society by co-financing local development projects that contribute to the generation of alternative economies to those related to nuclear facilities and the generation of employment.

Enresa co-finances these municipal initiative projects with towns in the vicinity of nuclear power plants and radioactive waste facilities (El Cabril) under the provisions of Ministerial Order IET/458/2015, of 11 March 2015, regulating allocations to municipalities surrounding nuclear power plants charged to the Fund for the financing of the activities of the *General Radioactive Waste Plan*.

This Order was modified in 2023 by Order TED/295/2023 of 23 March. Among the most significant changes in the new order are the increase in the minimum guaranteed amount and the possibility of financing new agreements that promote socio-economic development in the event that works are carried out on them. The new Order also commissions Enresa with the processing and management of the assessment process for projects for which co-funding is requested, as well as adjusting the deadlines for the process, for which a new online tool for processing projects has been implemented. The Company organised a telematic session to inform and train the heads of the municipalities involved in the new procedure.

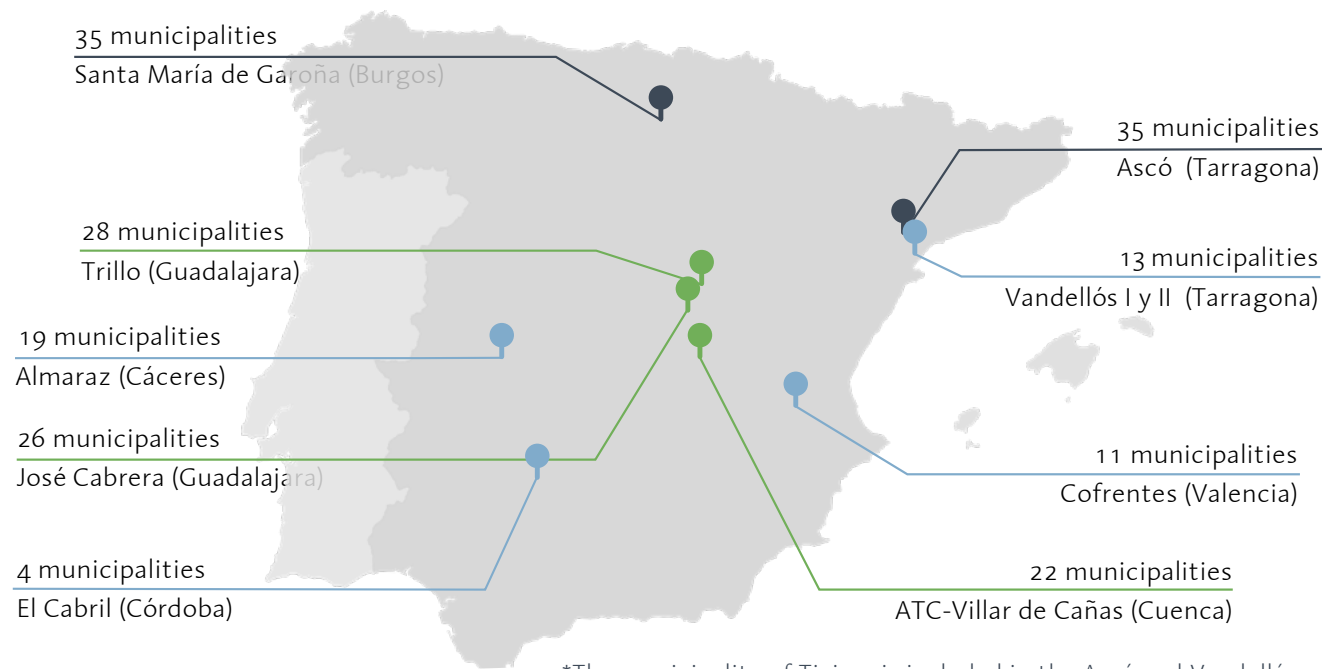
The number of municipalities that can benefit from Enresa's contribution to the co-financing of local development projects now stands at 170*:

Under the aforementioned Order's action framework, the Monitoring Committee for co-financed projects was created. This committee is a space for dialogue between Enresa representatives and the local councils of each participating municipality.

In 2023, Enresa managed 57 local development and municipal initiative projects for 43 local councils,

with a maximum investment of 2,812,546.40 euros. This had a positive impact on more than 64,000 inhabitants of these municipalities.

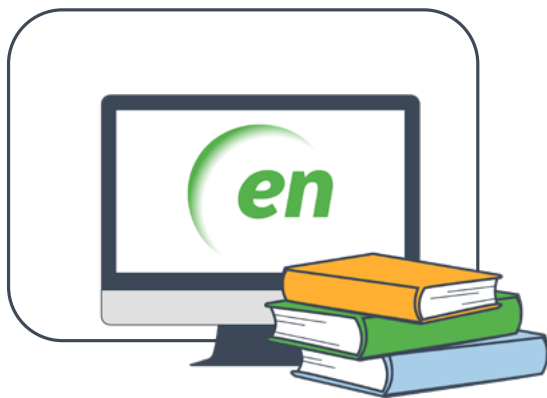
Furthermore, and under the aforementioned Order, Enresa signed nine agreements with the same number of local councils in the Villar de Cañas area (Cuenca) in 2023, fostering the development of socio-economic and environmental projects, for a total of 277,770 euros. These initiatives have had a positive impact on nearly 3,750 inhabitants of this area.



*The municipality of Tivissa is included in the Ascó and Vandellós areas

4.4. COLLABORATION WITH INSTITUTIONS AND ASSOCIATIONS

In its efforts to foster the spread and transfer of knowledge acquired in radioactive waste management and its implications in the field of sustainability, Enresa collaborates with different universities and training entities. In 2023, through specific agreements, the company has participated with:



Enresa has allocated a total of 124,200 euros in 2023 for the development of these initiatives through partnership agreements.

- Spanish Association of Energy Women (AEMENER)**, for the exchange of information and scientific and technological knowledge in the field of energy.
- Association of Municipalities of Nuclear Power Plant Areas (AMAC)**, in the organisation of informative and training events, as well as conferences to exchange experiences in the field of radioactive waste management.
- The University of Cordoba, with which it promotes the Enresa-UCO Environment Chair**, whose main initiatives are the organisation of the 'Expert in Radioactive Waste Management and Treatment' course, the implementation of a research contract for the development of a doctoral thesis and the execution of a complete programme of activities to promote knowledge related to waste management.
- University-Society Foundation of the University of Extremadura**, developing the Enresa-UEX Chair, whose objective is to promote knowledge regarding radioactive waste management and its implications for sustainability.
- Centre for Energy-Related Environmental and Technological Research (CIEMAT)** and the Technical University of Madrid (UPM), for the organisation of the 32nd edition of the 'Radioactive Waste Management Course'.
- Official College of Physicists (COFIS)** is in the organisation of a new edition of the course 'Ionising radiation: applications and safety'.
- Autonomous University of Madrid Foundation (FUAM)**, with which it organises the 'Master's Degree in Waste and Waste Water Management and Treatment for the Recovery of Resources'.
- Spanish Nuclear Society (SNE)**, in the holding of STEM (Science, Technology, Engineering and Mathematics) workshops as part of the activities prior to the 48th Annual Meeting of the Spanish Nuclear Society (SNE) and participation in the technical sessions of this meeting, held in Toledo.
- Spanish Society for Radiological Protection (SEPR)**, participating in the implementation of its Scientific Activities Plan.



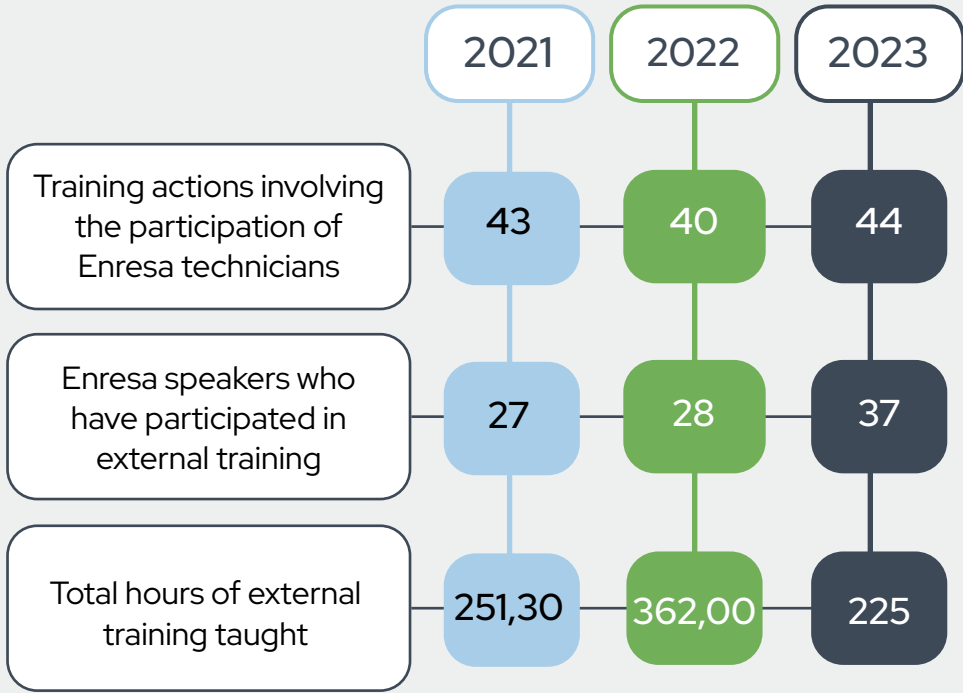
The Company is also committed to training and employment development, promoting internship scholarships at its facilities. In 2023, 25 work experience grants were awarded to students thanks to the 23 agreements signed with entities such as the Autonomous University, Complutense University, Carlos III University, Rey Juan Carlos University

and the Technical University, all of them in Madrid.

Furthermore, as part of these agreements, Enresa collaborates with these entities by providing professionals from the Company to take part in teaching courses and master's degrees related to radioactive waste management.



INSTITUTIONAL PARTNERSHIPS ON TRAINING, SCIENCE AND TECHNOLOGY



ASSOCIATIONS

TAs part of its commitment to society and beyond the scope of training, Enresa also collaborates closely with other sectors, business and social responsibility associations and initiatives, both public and private. This activity seeks to enhance cooperation, collaboration and shared value, to which a total of 56,064.18 euros was allocated in 2023.

Its participation as an active member of Forética is worthy of mention, along with its Sustainability and CSR Action Group in public companies to foster the exchange of knowledge on environmental, social and good governance matters, which seeks to raise the visibility of business case studies, transfer tools and relevant trends at an international level, and thus positively contribute to the leadership of public enterprises in this field.

Sector	Business	Social responsibility
- Spanish Energy Club. - SEDIC (Spanish Society of Scientific Documentation and Information). - NUCNET (Nuclear Forum - <i>The independent nuclear news agency</i>). - UNE (Spanish Standardisation Association).	- APD (Association for Progress in Management). - Institute of Internal Auditors. - New Economic Forum. - ASFACO (Manufacturers Association of Cordoba). - CECO (Confederation of Business Owners of Cordoba). - Cordoba Conference Centre. Member of the 'Ambassadors of Cordoba' programme.	- AEC (Spanish Association for Quality). - Forética. - ASCOM (Spanish Compliance Association).
		Enresa has no legal mechanisms for making financial donations, so it has not donated to foundations or non-profit entities.

NEW VOLUNTEER PLAN

Enresa has launched its Corporate Volunteer Plan, called ENREacción, a milestone within the framework of the Sustainability Master Plan 2023-2026. The aim is to structure and promote solidarity actions within the Company, focused on priority areas such as environmental care, fighting inequalities, and promoting education. Through this initiative, the Company promotes collaboration with entities that would otherwise be impossible (donation).

In 2023, three solidarity and altruistic initiatives were carried out in favour of various entities, such as the Ana Bella Foundation, the Red Cross, las Hermanitas de los Pobres, Rescatados de María, and the Madrid Cystic Fibrosis Association. These actions included the collection of toys and books, the collection of food, hygiene and cleaning products, and the organisation of a charity auction called 'Solidarity Tree'.



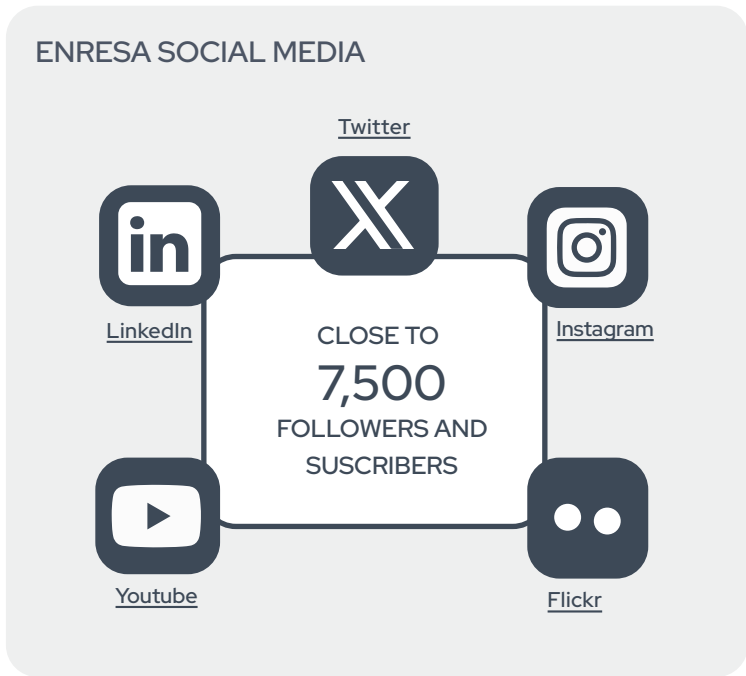
4.5. COMMUNICATION TO BE CLOSER TO SOCIETY

One of the principles governing Enresa's activity is transparency, which applies to both internal processes and relations with society. In addition to managing radioactive waste and decommissioning nuclear power plants, Enresa seeks to involve citizens in its technical solutions.

Enresa's communication actions are framed within the Company's External Communication Plan. In the year covered by this report, the 2020-2023 plan was in force, although on 1 December 2023, the Communication Plan 2024-2027 was approved, which sets out the Company's strategy in this area with the aim of sharing its main activities with society. One of its most outstanding aspects is that, for the first time, the plan includes actions aimed at both external and internal audiences in the same document.

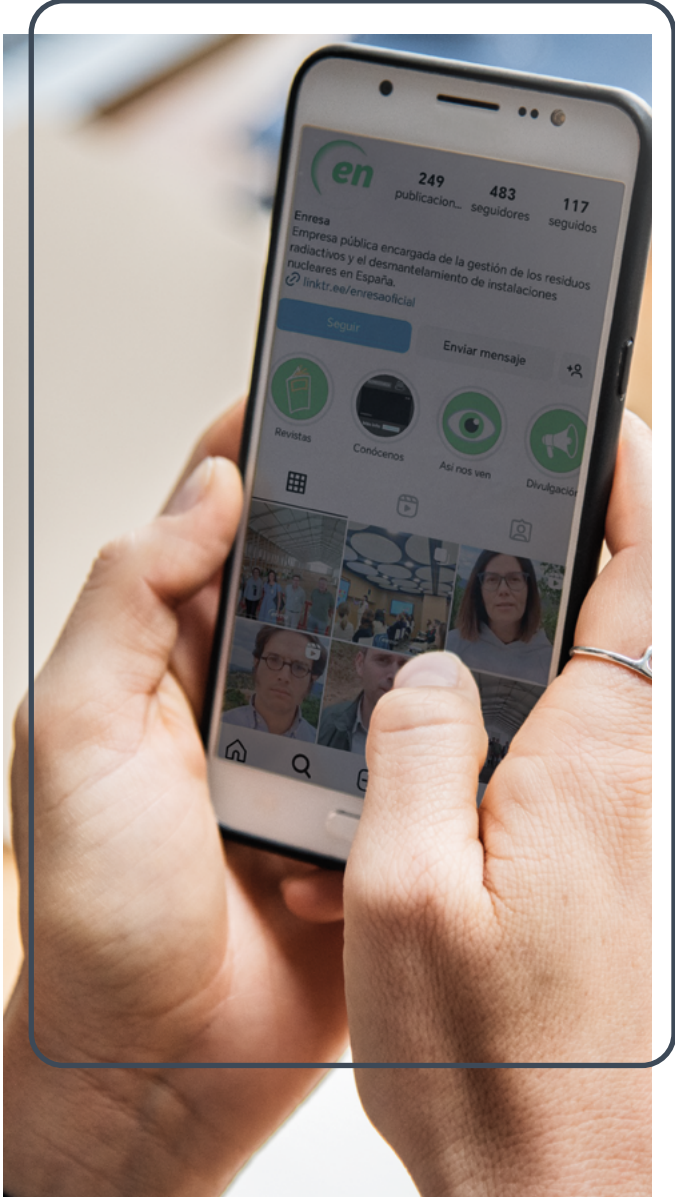
Enresa continued with its communication and dissemination efforts through different channels in 2023. On the one hand, there was interaction with the media, which during the year resulted in more than 90 informative responses, visits, or interviews with the media on different areas of the Company's activity

Its digital support is completed with the Enresa website – a channel via which 31 current affairs articles were published over the course of 2023, along with other new content throughout the



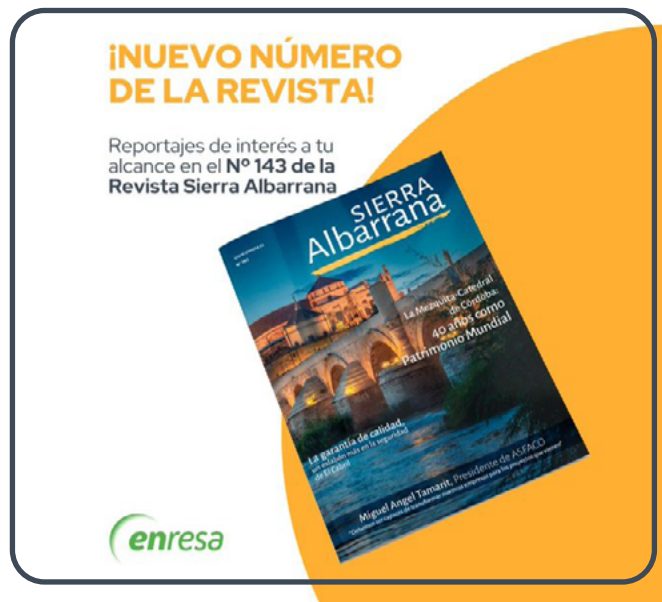
portal, which generated a total of 125,627 visits by 59,474 users (global figure on visualisations). The total number of pages visited on the whole Enresa website amounted to 261,552, a 3% increase from the previous year.

Enresa updated its website in September 2023 to improve the user experience. It focused on offering more dynamic and complete information on the Company's activities and adapting its appearance to the new corporate image.





The Company has also continued to use more traditional communication channels since they are highly prevalent in the environments in which Enresa develops its activity. In 2023, two issues of the corporate journal *Estratos* were edited, and another two issues of the journal *Sierra Albarrana* were distributed in municipalities and places of interest close to El Cabril Disposal Centre. In total, 10,475 copies were distributed, of which 76% were of the magazine *Estratos*.



Visits to the information centres, known as Enresa Espacios, at El Cabril, Vandellós I, Zorita, and, for the first time, Garoña continued in 2023, with a total of 5,712 visitors.

With regard to internal communication, Enresa strives year after year to improve the information it provides to its employees on the different projects and the company's current affairs. In this regard, a total of 414 news items were issued in 2023, of which 295 were through newsletters and 31 were published on the website. In addition, 88 audiovisual information items were published on the corporate screens at the different work centres, and a live broadcast was made using the format 'It's happening at Enresa'



“Visits to the information centres, known as Enresa Espacios, at El Cabril, Vandellós I, Zorita, and, for the first time, Garoña continued in 2023, with a total of 5,712 visitors”





2023, A YEAR OF INFORMATIVE MILESTONES

Over the course of the year, Enresa organised three new editions of the 'Chec' (El Cabril Chats) - informative talks at the El Cabril Disposal Centre - with the collaboration of the Cordoba media. These meetings were run by Pilar Fatás, Director of the Altamira Museum; Rubén Cañamaque, Chairman of the association La Maquinilla, from Peñarroya-Pueblonuevo; and Miguel Ángel Tamarit, Vice-Chairman of Pegasus Aero Group and Director of the Cordoba business association Asfaco. The aim of the initiative is to disseminate the vision of experts and professionals from areas such as science, economics, research and business, as well as to open up El Cabril for evaluation and analysis.



In July, the Company held a course on 'Challenges in radioactive waste management and the decommissioning of nuclear power plants' at the Menéndez Pelayo International University in Santander. More than 30 speakers and 60 participants attended the initiative, which,

over three days, provided more than a hundred attendees with a complete overview of Enresa's different challenges and activities.



In November, the **21st Conference on Radioactive Waste from Radioactive Facilities** was held in Cordoba, a meeting which brought together almost 50 technicians and those responsible for the management of this waste generated in the hospital, industrial and research fields from all over Spain. Enresa took advantage of this occasion to share data and information on 'small producers' with the media, as the thousand or so facilities that have a contract with the company to manage their waste are colloquially known.

The same month saw the inauguration at Vandellós I NPP of 'The Sixth Sense, an exhibition on radiological protection', organised by Enresa in collaboration with the Spanish Society for Radiological Protection (SEPR). The exhibition, created in 2007, was revamped to offer visitors a new informative experience that is also completed

with a virtual tour option and a travelling module available to other institutions.

Another of Enresa's major milestones in 2023 in the technical and communication fields was the **transfer of ownership of Santa María de Garoña Nuclear Power Plant** (Burgos). As a result, the Company organised numerous events with the different stakeholders to respond to their information needs, reinforcing Enresa's transparency and proximity. In this context, around 50 journalists from the media have since had the chance to get to know the facilities from the inside and in person, as have numerous mayors and councillors from the local councils in the immediate vicinity. Enresa also met with businessmen from Burgos to inform them of the activities and contracting forecasts for the decommissioning process.



COMMUNICATION CHANNELS

In addition, it should be pointed out that the model of dialogue with other social stakeholders and with society, in general, is undertaken through the channels provided for in Title I of Chapter III of the Transparency, Access to Public Information and Good Governance Act 19/2013 of 9 December, which allows citizens to exercise their right to access public information in those

fields that are not covered by active publicity contained on the **transparency portal** and via the email addresses: buzontransparencia@enresa.es, registro@enresa.es and prensa@enresa.es or the telephone number 91 566 81 00.

Enresa has also set up the email address gestoretico@enresa.es to report any breach of

its Code of Ethics and has an internal reporting channel to report any conduct that may be considered a serious, very serious or illegal breach.

Specifically, **Enresa’s communication channels with its stakeholders** are the following:

Stakeholder	Channels
Nuclear Safety Council	Liaison committees Inspections Work meetings Periodic report Attention to requests for information Whistleblowing channel
Ministry for Ecological Transition and Demographic Challenge	Periodic meetings Information committees on decommissioning Assessment committee of projects contained in MO IET 458/2015 Attention to and coordination of requests for information

Stakeholder	Channels
Upper and Lower Houses of Parliament	Institutional meetings Participation in the Panel commissioned on relations with the Nuclear Safety Council Appearance by the Chairman before other parliamentary committees
Regional and local governments in Enresa’s areas of influence	Work and informative meetings Monitoring committees for projects contained in MO IET 458/2015 Attention to enquiries and requests for information Corporate journals Information committees of the nuclear power plants
Shareholders	General Shareholders’ Meeting Board of Directors Annual Operating Plan (AOP) Periodic meetings

Stakeholder	Channels
Nuclear power plants	Work meetings Congresses and training meetings Information committees of the nuclear power plants
Radioactive installations and companies that recycle metallic materials	Work meetings Congresses and training meetings
Contractors and suppliers of goods and services in the nuclear sector	Public sector contracting platform Enresa electronic office Contact mailbox: dpto.comprasinversones@enresa.es Work meetings to manage contracts
Population of Enresa's areas of influence	Corporate website Social media Information centres Training days Informative videos Attention to requests for information Face-to-face meetings
Sector associations	Attendance at congresses and training days Informative meetings Attention to requests for information
Entities and bodies in the fields of science and training	Agreements to organise and collaborate in training activities Joint research projects Corporate journals Technical publications

Stakeholder	Channels
NGOs	Meetings Attention to requests for information Transparency mailbox
Media	Press releases Informative meetings Attention to requests for information and visits/ filming in our installations Corporate website Social media
Enresa employees	Works councils Informative email addresses Social media Intranet Internal newsletter Internal informative screens Notice boards Internal participative actions: training, meetings, competitions Meetings with the Chairman's Office and other Enresa executives What's happening at Enresa (live connections from major news events)

5. PEOPLE, ENRESA'S GREATEST ASSET



- 5.1. United to go further
- 5.2. Stable, quality jobs
- 5.3. Work/life balance, equality and inclusion
- 5.4. Training to continue growing
- 5.5. The challenge of digitalisation
- 5.6. Health and safety
- 5.7. Profile of workforce and remuneration





5.1. UNITED TO GO FURTHER

People are undoubtedly Enresa’s greatest asset. Through their commitment, professionalism and dedication, the 361 people who made up the Enresa team at the end of 2023 drive this common project, complying with the public service the Company is commissioned with.

As part of this commitment to responsible management, Enresa endeavours to offer people the best possible workplace. It does this through stable, quality employment, fostering a work/life balance, being committed to effective equality between men and women, and facilitating the inclusion of people with disabilities in the labour environment.

The Company also allocates significant resources each year to training its workforce, providing tools that boost the capabilities and skills of workers to benefit their personal and professional development. Enresa also benefits from this growth as it has the best talent available to develop its activities correctly.

Of course, all this is done with a focus on the safety and well-being of the workforce—one of the company’s strategic pillars. Each year, to continue developing this matter, Enresa revises its processes to minimise the risks associated with its activity, drive a prevention culture, and seek to eliminate any kind of incident.



BOOSTING RECOGNITION

In its efforts to strengthen its corporate culture, Enresa carried out an internal survey in 2022 related to the values of the Company (Barrett Values Test) with a view to seeing the perceptions of values desired in the company by the workforce. After analysing the results, employee recognition was highlighted as a value to be strengthened. Accordingly, in 2023 Enresa has dedicated significant resources to both disseminating and materialising actions in this area, such as directly linking the processes of distribution of remaining salary mass to recognition processes that involve a change in the subgroup or remuneration position, assignment of a bonus or assignment of a productivity module, which lead to improved performance.



5.2. STABLE, QUALITY JOBS

In line with its social responsibility strategy, the Company promotes the personal and professional growth of its human team through training, equal opportunities, inclusion, and health and safety at work.

As regards the regularisation of working conditions, the [Single Collective Agreement 2019-2023](#), published in the Official State Gazette (BOE) on 31 December 2019, is the single legal framework for staff at all Enresa work centres.

This agreement, which by 2023 covered 88% of the workforce, regulates the system of professional classification based on professional groups, structuring the positions and corresponding remuneration for each of these. It also regulates the staff selection processes to cover positions that, in their first phase, must be filled by internal promotions. In addition, it regulates work/life balance measures and provides for a broad system of social action.



An important aspect of industrial relations is the structure of employee representatives' participation. The representative bodies in the company include:

- Works Council Madrid (head office): 9 members
- El Cabil Works Council: 9 members.
- 3 staff delegates at Santa María de Garoña.
- 1 staff delegate at Vandellós I.

At Santa María de Garoña, as a new work centre, trade union elections were held and concluded in December 2023 for the election of its three personnel delegates. In November, trade union elections were held to elect the representatives of the Works Committee at the Madrid site.

The collective agreement created a labour relations structure with a Joint Committee for the development and monitoring of the agreement, made up of workers' representatives from the two Works Councils and a committee for each site, which coincides with the scope of each Works Council, which will now have to adapt to the existence of the new Santa María de Garoña site. This structure is completed by a site committee for each management area, the one hand, El Cabil and the other Madrid, Santa María de Garoña, Zorita and Vandellós. The agreement also created the Inter-centre Committee to deal with training issues and another Inter-centre Committee for occupational risk prevention issues common to the Company. The Monitoring Committee for Enresa's 2nd Equality Plan is also worth mentioning.

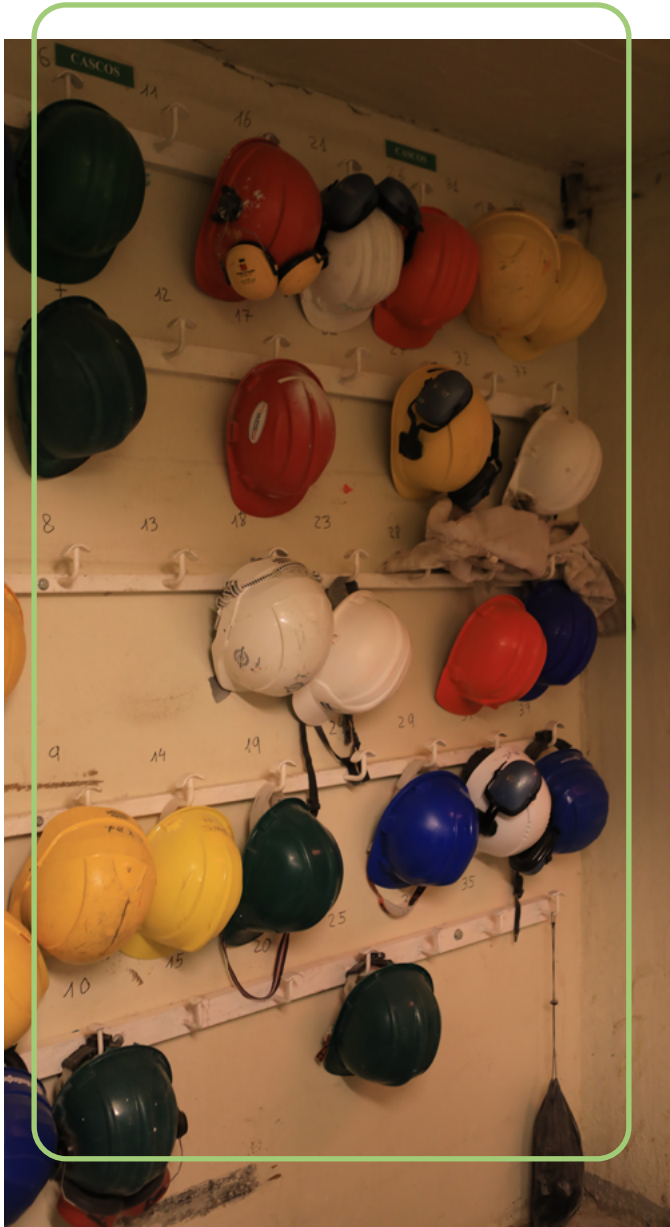


5.3. WORK/LIFE BALANCE, EQUALITY AND INCLUSION

Enresa considers the work/life balance to strengthen the well-being of its employees and make this compatible with the needs of the Company, regulating, in the collective agreement, effective measures that provide for a balance between the work and the personal life of its workforce. Accordingly, the work timetable has become more flexible to foster the work/life balance. Along this same line, the collective agreement also provides aspects to reduce the working day. It should also be highlighted that the work calendar at each centre is agreed upon on an annual basis after being negotiated with the respective representative body, the Works Council in Madrid and El Cabril, and the staff delegates at Santa María de Garoña.

On 18 October 2023, the Company signed a remote working agreement with the workers' representatives, which led to a change in the work methods and organisation, but also provided a formula that enhances the work/life balance. This agreement allows for the establishment of forms of remote work of a temporary, exceptional, and individual nature to resolve, by means of remote work, work/life balance needs to respond to caring for dependents, children, spouses or legal partners. It also provides measures for digital disconnection. In this regard, for example, a configuration has been developed in the electronic mail system that warns about the emails sent outside of the working day.

	Annual working time (hours)	Weekly working time (hours)	Flexitime	Others
Madrid	1,642	37.5 (average)	Yes	Intensive working day between 1/05 and 30/09
El Cabril	1,627.5	37.5	No	Continuous working day
José Cabrera Sta. María de Garoña	1,642	40 (average)	No	Continuous working day
Vandellós	1,642	37.5 (average)	Yes	Continuous working day





MORE EQUALITY, MORE RIGHTS

On 18 December 2023, Enresa's Board of Directors approved a Policy on Equality and Non-Discrimination, Diversity and Inclusion, through which it undertakes to ensure and promote equality, diversity and inclusion among its employees and in their relations with third parties. In line with this egalitarian approach, Enresa's policies and Code of Ethics specifically reject discrimination. Enresa believes in the equality of all people, fostering equal treatment and equal opportunities, regardless of gender, religion, race or any other aspect. Along the same lines, and on the same date, the Board of Directors also approved a Human Rights Policy, which states Enresa's position on this matter and establishes lines of action for protection and whistleblowing channels that redirect existing ones through the Ethics Manager.

However, this policy does not include the issue of equal treatment between men and women, which is included in the **2nd Enresa Equality Plan**, a document which in itself, in accordance with regulations, constitutes the Enresa Policy for Equal Treatment between men and women, because it includes the set of objectives, actions and means of monitoring which must be agreed with the workers' representatives. This principle of action is included in the company's 2nd Equality Plan, which was agreed upon by the company's management and the workers' legal representatives on 14 November 2022. The 2nd Equality Plan contains

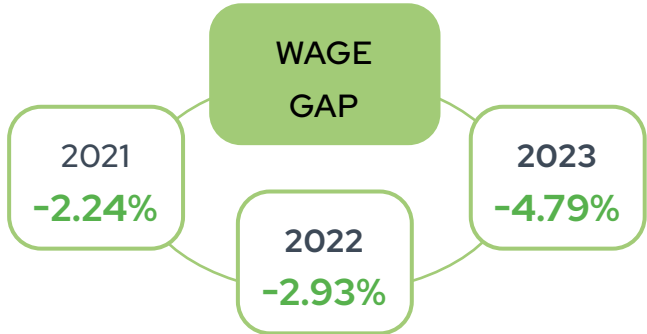
eight lines of action, a total of 35 measures and a timeline for their implementation that covers the four years that the Plan is in place. The plan is fully operational, although it has yet to be registered.

The Company also applies its equality policies to remuneration, with the aim of avoiding any wage gap between men and women. To achieve this, it rolled out a strategy in previous years based on a process for the normalisation of remuneration based on the wage tables contained in the collective agreement for staff that is not a party to this agreement in which remuneration is fully homogenised in all job positions regardless of the official job title. Accordingly, the wage gap has been corrected so that the current salary difference is weighted in favour of women.

All salary concepts are included in the calculation of the wage gap, including length of service. This remuneration concept has a greater weighting for male employees, due to their presence at the Company since its outset. This deviation is not attributable to gender questions, as concluded in the diagnosis of the Equality Plan, of which the remuneration policy and wage gap fall under one of its main chapters

The wage gap is determined by calculating the difference between the average remuneration of men and women based on the average remuneration of men. If the value is less than 0,

the gap is favourable for women. In contrast, if the value is higher than 0, the gap is favourable for men.



In 2023, the wage gap increased in favour of women by 1.86%, from -2.93% in 2022 to -4.79% in 2023. The main reason for this change is the increase of one woman and the decrease of one man in management. The existing wage gap is irrelevant as it falls in the range of +/-5%, well below the +/-25% established by the Spanish regulations on equality and the wage gap on which specific measures should be established.



INCLUSIVE WORK

In the same way, Enresa maintains a strong commitment to the inclusion of people with functional diversity, thus fostering inclusive employment. All the rounds of employment offer include a clause that fosters hiring people with a disability equal to or higher than 33%.

Enresa is currently in the period of the declaration of exceptional nature granted by the Directorate-General of the State Public Employment Service (SEPE) of the Ministry of Work, Migration and Social Security (currently the Ministry of Labour and Social Economy), in accordance with the provisions established in Royal Decree 364/2005, regulating alternative compliance of an exceptional nature with the reserved quota of jobs in favour of workers with disabilities. In accordance with the provisions of the last paragraph of Point 3 of Article 1 of the Royal Decree, the SEPE grants Enresa the Certificate of Exceptional Nature with the aim of complying with the provisions contained in the General Law on the Rights of Persons with Disabilities, for the years 2022-2023 and 2024.

Accordingly, the SEPE authorised Enresa to adopt alternative measures consisting of formalising a contract for the provision of certain general



services with a Special Employment Centre (CEE), SBC OUTSOURCING SL. The purpose of this contract is to train and recruit people with functional diversity. Seven people from this CEE provide these services.

In addition to fostering inclusion, Enresa works to benefit **real universal accessibility**, both in physical workspaces and in the Company's communication mediums. All the Enresa work centres have access to people with functional diversity. Two of the latest actions carried out in this context are the installation of an access ramp and a motorised stair lift at Garoña NPP.

Furthermore, the web portal www.enresa.es is completely accessible, complying with Royal Decree 1112/2018, of 7 September, on accessibility to websites and applications for mobile devices in the public sector, and includes a report from the company TOTHOMweb that grants it level AA of the W3C, thus accrediting compliance with the accessibility requirements for ICT products and services established in UNE standard 301549:2020 (WCAG 2.1).



PREVENTION OF WORKPLACE, SEXUAL AND GENDER-BASED HARASSMENT

In November 2022, Enresa approved, following an agreement with the workers' representatives, its Action Procedure to combat workplace and sexual harassment and harassment on grounds of gender at its work centres and in workplace activities and/or projects, which forms an integral part of the management of the 2nd Equality Plan. The aim is to ensure that Enresa staff enjoy a workplace environment where their moral integrity and dignity are respected and their health is unaffected. This document established a straightforward, quick and accessible procedure for confidential complaints, which allows victims of harassment to report their situation.



The following guiding principles govern the procedure:

- Prevention and raising awareness regarding the different types of harassment. Information and accessibility to procedures and measures.
- Confidentiality and respect for the privacy and dignity of the person(s) allegedly harassed.
- Respect for the presumption of innocence of the person(s) allegedly harassed.
- Prohibition on reprisals against the alleged victim or those that support reporting the harassment or report cases of harassment in its different forms.
- Speed, security, coordination and collaboration in the procedure.
- Guarantee of employment rights and the social protection of the victims.
- Exhaustive and confidential investigation of the facts, based on the adversarial principle and orality, which will be resolved after hearing out those people affected and guaranteeing the impartiality of any action.

As part of this procedure, Enresa adopts a zero-tolerance commitment to these forms of conduct, extending the responsibility to all its workers with a view to guaranteeing a labour environment free of harassment that respects the dignity of the human person.

The Company has set up the [Internal Reporting Channel](#) to communicate and report possible misconduct related to harassment.



5.4. TRAINING TO CONTINUE GROWING

The acquisition of new knowledge is fundamental for the personal and professional growth of the human team at Enresa and for developing staff performance with the highest guarantees of quality, innovation, and safety.

On 18 December 2023, the Board of Directors of Enresa approved a Training Policy, which is applied through General Training Plans, which are drawn up with the aim of systematising the training of people at the Company and are agreed with trade union representatives and specific training plans for management staff. Both plans are developed through annual programmes that include the training offer for each year for the whole of the workforce and in each and every work area, which have been designed by means of mechanisms to detect the training needs provided for in the agreement and which not only structure the Company's needs for greater employee training but also for the personal training that employees pinpoint.

The main aims of the *General Training Plan* are:

- 1 To disseminate the culture and values of the Company.
- 2 To convey knowledge about the applicable Company regulations.
- 3 To convey knowledge about cross-cutting matters: safety culture, prevention of risks at work, corporate social responsibility and equality, among others.
- 4 To facilitate the adaptation to shifting technological environments. Disseminate Company principles, development and coordination.
- 5 To convey knowledge about effective management and quality management techniques.
- 6 To contribute to establish an optimal working environment for all employees.

Enresa employs a monitoring mechanism to comply with its training programme. This is undertaken by the **Inter-centre Training Committee** – a parity body made up of workers' and company representatives that meets at least once every six months in order to carry out adequate monitoring of the training undertaken and of other indicators on the cost and impact of training.

In 2023, 40,198 hours of training were given at Enresa, representing an increase of 39.61% on the previous year (28,792 hours). This significant increase is mainly due to the increase in training sessions related to contracts and document management for new hires, which aims to reinforce internal regulatory compliance, renew knowledge or acquire new professional skills for new staff at the Garoña and El Cabril centres, and reinforce individual professional development.



Training at Enresa in 2021

	Type of training*					No. of hours of training
	Attendance at congresses ¹	Crosscutting ²	Specific ³	Individual professional development ⁴	External ⁵	
Graduates**	608	4,265	7,918	1,616	227	14,634
Non-graduate technicians	0	306	473	0	24	804
Administrative staff	0	823	1,019	1	0	1,844
Professionals -trades	0	152	1,244	0	0	1,396
Total	608	5,547	10,655	1,618	251	18,678

Training at Enresa in 2022

	Type of training*					No. of hours of training
	Attendance at congresses ¹	Crosscutting ²	Specific ³	Individual professional development ⁴	External ⁵	
Graduates**	1,174	7,826	8,515	4,745	315	22,575
Non-graduate technicians	18	282	1,029	50	44	1,423
Administrative staff	18	1,410	673	447	0	2,548
Professionals -trades	0	498	1,703	42	3	2,246
Total	1,210	10,016	11,920	5,284	362	28,792

Training at Enresa in 2023

	Type of training*					No. of hours of training
	Attendance at congresses ¹	Crosscutting ²	Specific ³	Individual professional development ⁴	External ⁵	
Graduates**	1,226	11,109	13,956	5,680	181	32,152
Non-graduate technicians	0	236	564	0	0	800
Administrative staff	0	1,298	580	135	0	2,013
Professionals -trades	40	549	3,164	1,436	44	5,233
Total	1,266	13,192	18,264	7,251	225	40,198

*Type of training

¹Attendance by Enresa staff as speakers or attendees at national and international events whose organisation is external to Enresa and which are colloquially known as seminars.

congresses, annual meetings, symposiums, etc.

²Caters for training needs on cross-cutting, priority or essential matters for the Company, general regulations for the public sector, office skills, computer skills, languages, social responsibility, equality, risk prevention, etc.

³Caters for the needs of the different departments and services on matters related to the functions they develop and the specific regulations, techniques, applications and skills they need to develop. Its function is the adaptation and continuous updating of the worker in terms of general and specific knowledge of the units and job positions integrated therein.

⁴Facilitates the development of the skills required for each position and better performance of the functions required, along with professional promotion and change of job position.

⁵Training carried out proposed by third parties that request the participation of Enresa's technical staff to outline different activities of the Company on courses, at seminars, congresses, on master's degrees, etc.

** The professional category of 'Senior Management' is included under the category of 'Graduates'.

5.5. THE CHALLENGE OF DIGITALISATION

In line with its corporate policies and its future strategy, Enresa has taken on the challenge of modernising the Company with the aim of optimising the efficiency of all its processes and operations. Technology plays a crucial role in this undertaking, as does digitalisation – a concept that strengthens the management of companies.

Continuing with the efforts in this area, the 10th Information Systems and Technology Plan 2023-2027 has been developed. It defines strategic lines for eliminating obsolescence, with the aim of minimising application risks, digitalising and mobilising processes by incorporating technologies that enable task automation and guaranteeing security through better adaptation to the National Security Scheme.

In 2023, the first year the plan was implemented, the foundations were laid for the technological modernisation of the Waste Management System, a key element in the management of El Cabril Waste Disposal Centre, with the development of a new application that eliminates the obsolescence of the current one and which, to avoid service interruption, can be implemented in three phases, the first of which will be completed in mid-2024.

Extending the digitalisation process undertaken by Enresa, in 2023, the management of electronic documents increased instead of paper documents, with more than 30,000 documents being managed, of which only 850 came from the incoming registry were on paper.

Information security at Enresa cannot be conceived without the involvement of the workers, who are an important part of the processing chain and must, therefore, maintain a high level of awareness. In 2023, awareness-raising messages were regularly launched through internal communication channels aimed at staff both in relation to information security at work and in their private lives



5.6. HEALTH AND SAFETY

Protecting and caring for people is one of the pillars on which Enresa’s activity is based. Accordingly, the Company has designed a series of actions aimed at protecting the health of its employees with constant monitoring based on a **Preventive Policy**, accompanied by special campaigns that highlight and anticipate potential diseases.



GENERAL HEALTH AND SAFETY PLAN

The policy, objectives and goals that Enresa seeks to achieve on prevention, along with the human, technical, material and economic resources available to that end, are contained in the Enresa Prevention of Occupational Hazards Manual, which, together with the implementing procedures, constitute the Enresa Prevention of Occupational Hazards Plan. On a complementary basis, it annually approves the General Health and Safety Plan and, for each work centre, project and activity, a specific occupational risk prevention plan is applied along with preventive planning, which allows actions to be taken systematically, following the safety rules and guidelines geared to reducing the possibility of accidents at work and occupational diseases in all areas of activity and company departments. In 2023, a specific

prevention plan was implemented for the Santa María de Garoña Nuclear Power Plant.

In 2023, other activities were also carried out, such as updating and revising risk evaluations in line with the programme established and developing the personal health monitoring plan (368 medical examinations were performed and 189 specific preventive tests, such as the early detection of breast cancer (44), prostate cancer (82), and colon and rectal cancer (63).

In 2023, three work accidents that did not require sick leave, 0 in itinere accidents and four that did require sick leave were recorded. All of them were minor accidents. The breakdown of work accidents, the frequency rate and seriousness rate by gender is shown in the following table:

	Men			Women			Total		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Accidents not requiring sick leave	4	8 (5 blank)	3	0	2	0	4	10	3
Accidents re-quiring sick leave	2	2	3	0	1	1	2	3	4
In itinere acci-dents requiring sick leave	0	0	0	0	0	0	0	0	0
Frequency rate	5.97	6.08	9.29	0	4.73	4.77	3.68	5.55	7.51
Seriousness rate	0.39	0.07	0.78	0	0.25	0.14	0.24	0.14	0.53
Occupational diseases	0	0	0	0	0	0	0	0	0



As seen in the table, the total number of accidents has decreased from 13 accidents in 2022 to seven in 2023. However, the frequency and severity indices have increased, as only the number of accidents with sick leave and the number of working days lost due to these accidents are taken into account for their calculation. The table shows that the number of accidents with sick leave increased by 25%, as there were four accidents in 2023 and only three in the previous year.

Enresa staff absenteeism hours in 2023 totalled 39,180 (35,993 in 2022 and 18,428 in 2021). The increase in hours compared with the previous year is due, on the one hand, to the increase in the average workforce and, on the other, to delays by the INSS in assessing situations of permanent disability.



INTERNAL MANAGEMENT OF HEALTH AND SAFETY

The Occupational Risk Prevention Unit was created on 20 April 2022, reporting to the Organisation and Human Resources Department. Its main task is to coordinate the Occupational Risk Prevention Management System (ORP) and Enresa's **Own Prevention Service**, which covers the four preventive specialities: health monitoring, occupational safety, industrial hygiene and ergonomics and applied psychosociology. This system is audited every two years to assess and ensure its effectiveness and results.

In 2022, the Occupational Risk Prevention Unit carried out an assessment of psychosocial risks in the work centres and, in 2023, drew up an action plan in which preventive actions are identified and planned, which have been developed throughout the year, with the strategic lines of action being the development of preventive and/or training campaigns for all staff; training for managers and middle management: the review and dissemination or implementation of protocols, plans and specific procedures; health and accident monitoring; and the evaluation of work posts. In relation to this last point, during the year, thermohygrometric data (temperature, humidity, lighting, noise, etc.) were taken at the work stations at the Madrid head office and Vandellós I NPP to verify compliance with the recommended values and, if not, to apply the necessary corrective measures.

The preventive approach to these risks forms part of the general prevention management system, and their treatment is addressed in the same way as other types of occupational risks. This is also an indicator of the quality and efficacy of the organisational system and the maturity of occupational risk prevention management.

In turn, through the **Basic Health Unit** integrated within its Own Prevention Service, Enresa provides this service to all its employees. Also noteworthy are the two-level I care centres, equipped staffed to attend to possible irradiation and/or contamination incidents at the El Cabril work centres and, for the first time in 2023, at the Santa María de Garoña Nuclear Power Plant, as well as the presence of permanent medical transport at these same centres, as a voluntary improvement in the care and prevention of occupational accidents. The healthcare centre that Enresa had at José Zorita Nuclear Power Plant ceased to be operational in mid-2023 following notification to the Castilla-La Mancha Regional Department of Health.

Enresa also has two **Health and Safety Committees**, one at El Cabril and the other to cover the other work centres, made up of three workers' representatives and another three company representatives. Their main responsibilities include fostering social dialogue in relation to health and safety.

In addition, the preventive organisation includes **prevention management committees and integrated management committees** for installations, projects and specific operations. These are of a purely internal, and not trade union, nature.

In 2022, the company AUDELCO AUDITORÍA Y CERTIFICACIÓN, S.A. was commissioned to carry out the audit of Enresa's Prevention Service; a systematic, objective and independent evaluation regulated by Royal Decree 39/1997 of 17 January, approving the Prevention Services Regulations.

Also, in accordance with Article 30.4 of this RD 39/1997, "the audit must be repeated every four years, except when activities included in Annex I of this Royal Decree are carried out, in which case the period shall be two years". The next regulatory audit is scheduled for the first quarter of 2024. This includes visits to the facilities and covers all the preventive activities carried out by the Company.

MANAGEMENT OF WORK ACCIDENTS AT ENRESA

Enresa follows a series of procedures for the correct management of accidents at work that may occur at its work centres:

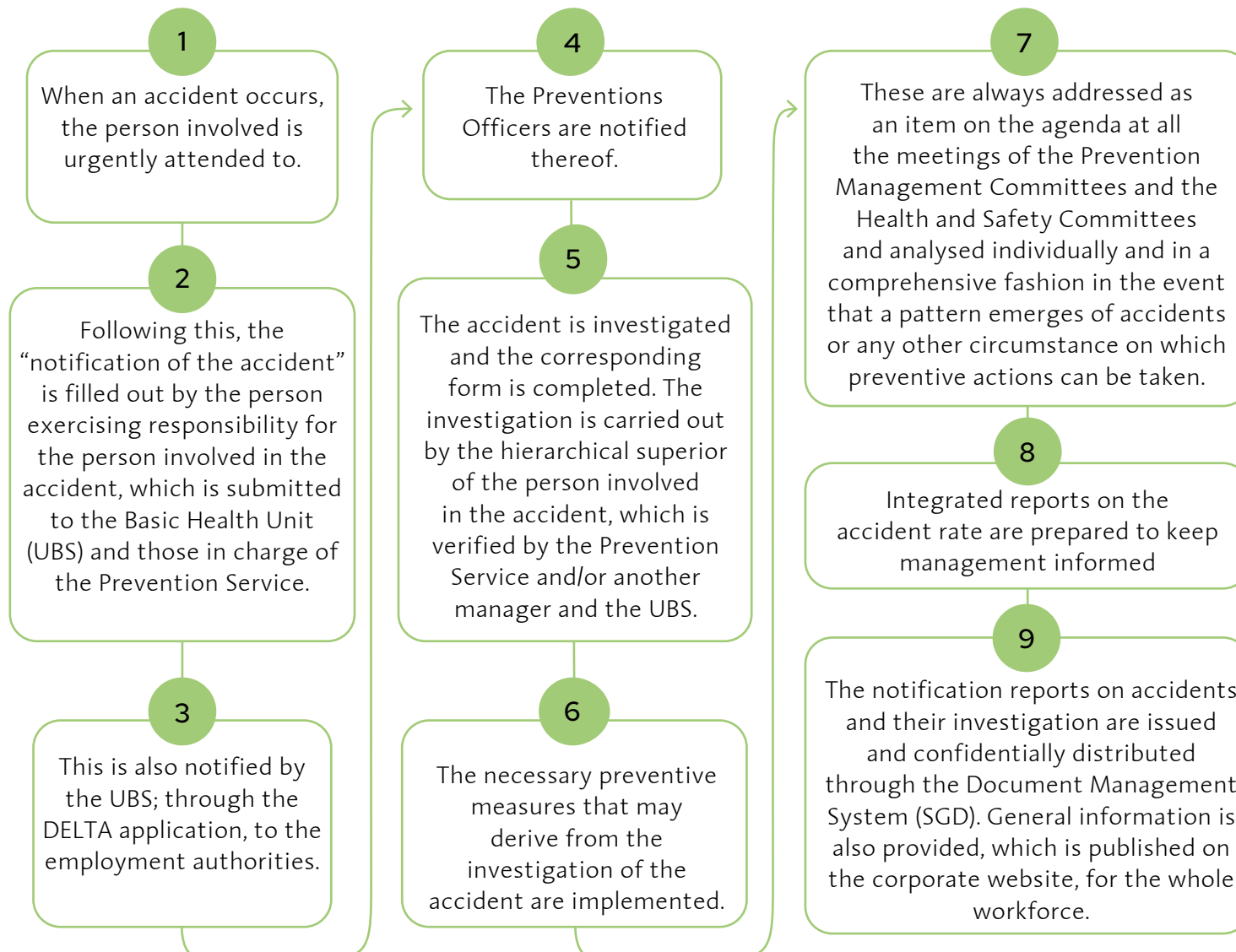
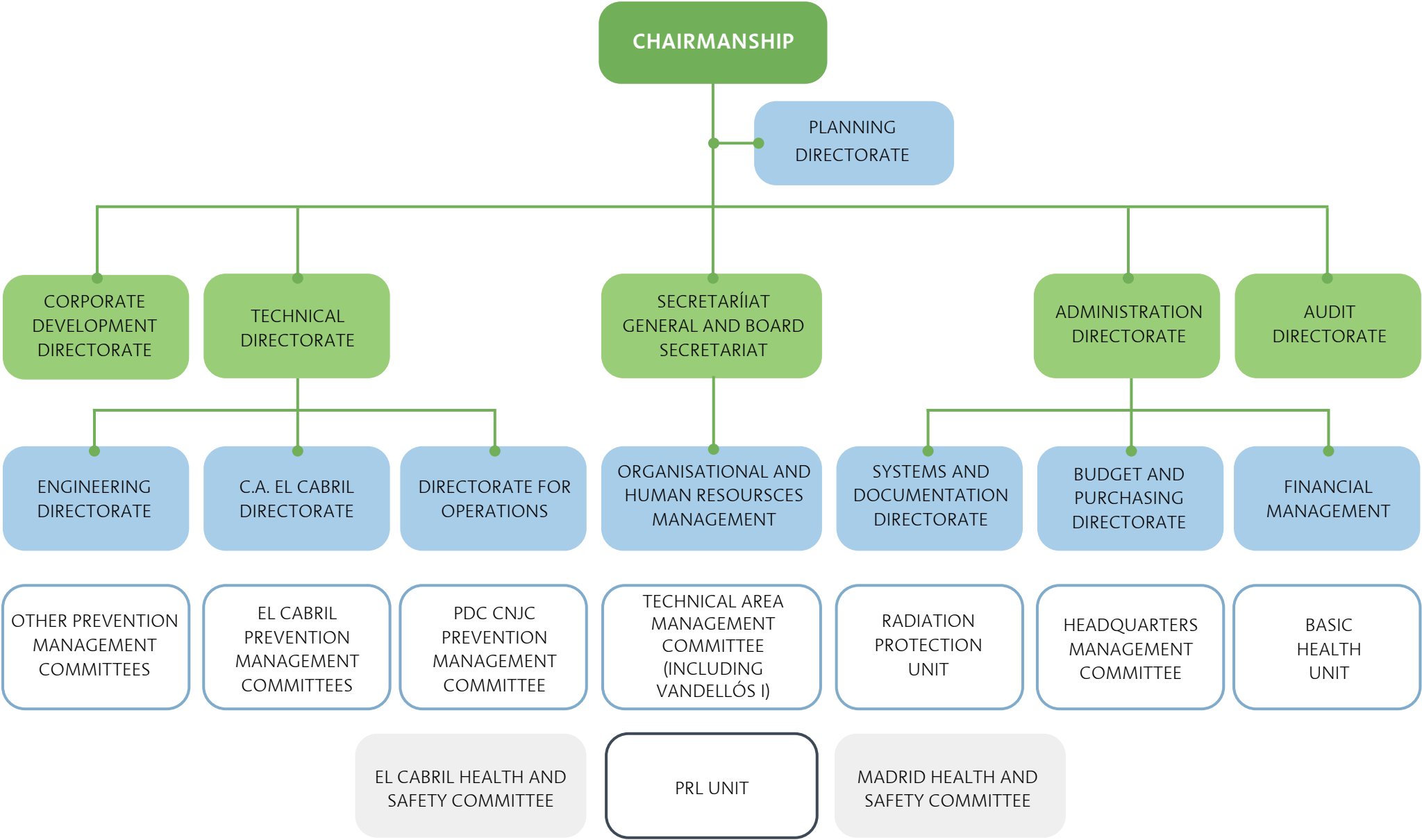




DIAGRAM OF PREVENTION MANAGEMENT COMMITTEE

ENRESA'S OWN PREVENTION SERVICE



5.7. PROFILE OF THE WORKFORCE AND REMUNERATION

After almost 40 years of activity, Enresa has a workforce with extensive experience that is in line with the Company's undertakings. The average profile of the Enresa employee is that of a graduate over the age of 50. The remuneration of the workforce and of management is determined according to the company's single collective agreement and prevailing legislation.

- As of 31 December 2023, Enresa's workforce comprised a total of 361 people, 2.26% more than at the same date of the previous year (353). Of these, 60% are men and 40% are women
- The largest professional category is Graduates, which accounts for 64% of the staff
- By age group, the largest group is "over 50s", which accounts for almost 60% of the workforce
- Enresa has three workers with a disability of 33% or more
- 100% of the workforce is of Spanish nationality and all workers are employed under permanent, full-time contracts (except in one case on a part-time basis)
- 88% of employees are covered by the Single Collective Bargaining Agreement
- In 2023, there was one dismissal for objective causes, corresponding to a woman, a graduate aged between 30 and 50, with a permanent full-time contract.

REMUNERATION OF EMPLOYEES AND DIRECTORS

The Enresa remuneration policy is contained in the *Single Collective Agreement 2019-2023* for all staff at the work centres and in successive General State Budget Acts. The Collective Agreement establishes the remuneration structure and the salary scales. In all cases, the remuneration received exceeds the minimum wage, and no remuneration inequalities have been detected on the grounds of gender, except for questions of the length of service and other concepts associated with the specific provisions of the job position that lack a gender bias.

The remuneration of senior management is established in accordance with Royal Decree 451/2012, of 5 March, regulating the remuneration regime of senior management and executives in the public enterprise and other entities sector. The Chairman receives the maximum remuneration of €186,762.61 until 31 December 2023. The members of

the Board of Directors receive a maximum amount of €9,425 per annum as remuneration for attending ordinary Board meetings, in accordance with the Order communicated by the Ministry of Finance and Civil Service of 8 January 2013, since Enresa is a company under Group 2. The amount corresponding to senior officials in 2023, for the Chairman and Vice-Chairman of the Company, is paid into the Public Treasury pursuant to the provisions of prevailing legislation.

The allowances of the Board members are governed by the Ministerial Order of the Ministry of the Treasury and Public Administrations of 8 January 2013, whereby the allowances provided for therein for Group 2 apply to Enresa. The members of the Audit Committee do not receive an allowance, nor Board members for attendance at extraordinary sessions of the Board of Directors.



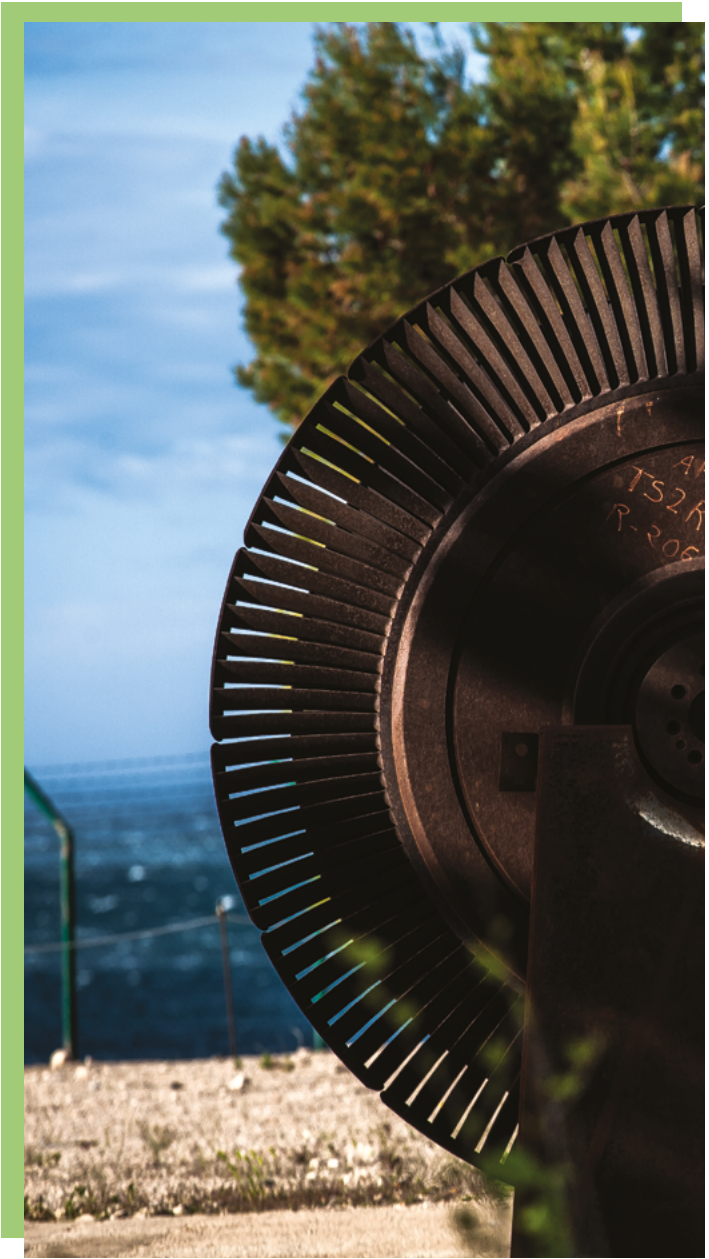


PEOPLE INDICATORS

The following tables provide detailed statistical information on staff, professional classification, contract types, functional diversity, remuneration and wage gap for 2021, 2022 and 2023.

TOTAL NUMBER OF EMPLOYEES BY SEX, AGE AND PROFESSIONAL CLASSIFICATION

Type	Men			Women			Total		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Senior Management	7	7	6	7	7	8	14	14	14
Under the age of 30	0	0	0	0	0	0	0	0	0
Between 30 and 50	2	2	1	1	1	1	3	3	2
Older than 50	5	5	5	6	6	7	11	11	12
Graduates	117	128	132	77	88	98	194	216	230
Under the age of 30	1	1	1	1	1	0	2	2	1
Between 30 and 50	53	60	66	41	49	59	94	109	125
Older than 50	63	67	65	35	38	39	98	105	104
Non-graduate Technicians	17	16	14	2	2	3	19	18	17
Under the age of 30	1	1	0	0	0	0	1	1	0
Between 30 and 50	2	2	2	0	0	0	2	2	2
Older than 50	14	13	12	2	2	3	16	15	15
Administrative Staff	10	9	11	43	40	33	53	49	44
Under the age of 30	0	0	0	0	0	0	0	0	0
Between 30 and 50	1	1	3	10	9	4	11	10	7
Older than 50	9	8	8	33	31	29	42	39	37
Professionals-Trades	58	55	55	1	1	1	59	56	56
Under the age of 30	0	0	1	0	0	0	0	0	1
Between 30 and 50	18	18	22	0	0	0	18	18	22
Older than 50	40	37	32	1	1	1	41	38	33
TOTAL	209	215	218	130	138	143	339	353	361



DISTRIBUTION OF EMPLOYEES BY SEX, AGE AND PROFESSIONAL CLASSIFICATION (ALL LOCATED IN SPAIN)

Type	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Senior Management	2.06%	2.06%	4.13%	1.98%	1.98%	3.97%	1.66%	2.22%	3.88%
Under the age of 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Between 30 and 50	0.59%	0.29%	0.88%	0.57%	0.28%	0.85%	0.28%	0.28%	0.55%
Older than 50	1.47%	1.77%	3.24%	1.42%	1.70%	3.12%	1.39%	1.94%	3.32%
Graduates	34.51%	22.71%	57.23%	36.26%	24.93%	61.19%	36.57%	27.15%	63.71%
Under the age of 30	0.29%	0.29%	0.59%	0.28%	0.28%	0.57%	0.28%	0.00%	0.28%
Between 30 and 50	15.63%	12.09%	27.73%	17.00%	13.88%	30.88%	18.28%	16.34%	34.63%
Older than 50	18.58%	10.32%	28.91%	18.98%	10.76%	29.75%	18.01%	10.80%	28.81%
Non-graduate Technicians	5.01%	0.59%	5.60%	4.53%	0.57%	5.10%	3.88%	0.83%	4.71%
Under the age of 30	0.29%	0.00%	0.29%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%
Between 30 and 50	0.59%	0.00%	0.59%	0.57%	0.00%	0.57%	0.55%	0.00%	0.55%
Older than 50	4.13%	0.59%	4.72%	3.68%	0.57%	4.25%	3.32%	0.83%	4.16%
Administrative Staff	2.95%	12.68%	15.63%	2.55%	11.33%	13.88%	3.05%	9.14%	12.19%
Under the age of 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Between 30 and 50	0.29%	2.95%	3.24%	0.28%	2.55%	2.83%	0.83%	1.11%	1.94%
Older than 50	2.65%	9.73%	12.39%	2.27%	8.78%	11.05%	2.22%	8.03%	10.25%
Professionals-Trades	17.11%	0.29%	17.40%	15.58%	0.28%	15.86%	15.24%	0.28%	15.51%
Under the age of 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%
Between 30 and 50	5.31%	0.00%	5.31%	5.10%	0.00%	5.10%	6.09%	0.00%	6.09%
Older than 50	11.80%	0.29%	12.09%	10.48%	0.28%	10.76%	8.86%	0.28%	9.14%
TOTAL	62%	38%	100%	61%	39%	100%	60.00%	40.00%	100%

TOTAL NUMBER OF TYPES OF EMPLOYMENT CONTRACTS IN 2021

Type	Senior Manage-ment			Graduates			Non-graduate Technicians			Administrative Staff			Professionals-Trades			TOTAL
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0	0	0	1	1	2	1	0	1	0	0	0	0	0	0	3
Permanent	0	0	0	1	1	2	1	0	1	0	0	0	0	0	0	3
Full time	0	0	0	1	1	2	1	0	1	0	0	0	0	0	0	3
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Between 30 and 50	2	1	3	53	41	94	2	0	2	1	10	11	18	0	18	128
Permanent	2	1	3	53	41	94	2	0	2	1	10	11	18	0	18	128
Full time	2	1	3	53	41	94	2	0	2	1	10	11	18	0	18	128
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Older than 50	5	6	11	63	35	98	14	2	16	9	33	42	40	1	41	208
Permanent	5	6	11	63	35	98	14	2	16	9	33	42	40	1	41	208
Full time	5	6	11	63	35	98	14	2	16	8	33	41	40	1	41	207
Part-time	0	0	0	0	0	0	0	0	0	1		1	0	0	0	1
TOTAL	7	7	14	117	77	194	17	2	19	10	43	53	58	1	59	339

TOTAL NUMBER OF TYPES OF EMPLOYMENT CONTRACTS IN 2022

Type	Senior Manage-ment			Graduates			Non-graduate Technicians			Administrative Staff			Professionals-Trades			TOTAL
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0	0	0	1	1	2	1	0	1	0	0	0	0	0	0	3
Permanent	0	0	0	1	1	2	1	0	1	0	0	0	0	0	0	3
Full time	0	0	0	1	1	2	1	0	1	0	0	0	0	0	0	3
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Between 30 and 50	2	1	3	60	49	109	2	0	2	1	9	10	18	0	18	142
Permanent	2	1	3	60	49	109	2	0	2	1	9	10	18	0	18	142
Full time	2	1	3	60	49	109	2	0	2	1	9	10	18	0	18	142
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Older than 50	5	6	11	67	38	105	13	2	15	8	31	39	37	1	38	208
Permanent	5	6	11	67	38	105	13	2	15	8	31	39	37	1	38	208
Full time	5	6	11	67	38	105	13	2	15	7	31	38	37	1	38	207
Part-time	0	0	0	0	0	0	0	0	0	1		1	0	0	0	1
TOTAL	7	7	14	128	88	216	16	2	18	9	40	49	55	1	56	353

TOTAL NUMBER OF TYPES OF EMPLOYMENT CONTRACTS IN 2023

Type	Senior Management			Graduates			Non-graduate Technicians			Administrative Staff			Professionals-Trades			TOTAL
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0	0	0	1	0	1	0	0	0	0	0	0	1	0	1	2
Permanent	0	0	0	1	0	1	0	0	0	0	0	0	1	0	1	2
Full time	0	0	0	1	0	1	0	0	0	0	0	0	1	0	1	2
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Between 30 and 50	1	1	2	66	59	125	2	0	2	3	4	7	22	0	22	158
Permanent	1	1	2	66	59	125	2	0	2	3	4	7	22	0	22	158
Full time	1	1	2	66	59	125	2	0	2	3	4	7	22	0	22	158
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Older than 50	5	7	12	65	39	104	12	3	15	8	29	37	32	1	33	201
Permanent	5	7	12	65	39	104	12	3	15	8	29	37	32	1	33	201
Full time	5	7	12	65	39	104	12	3	15	7	29	36	32	1	33	200
Part-time	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	1
TOTAL	6	8	14	132	98	230	14	3	17	11	33	44	55	1	56	361



DISTRIBUTION OF TYPES OF EMPLOYMENT CONTRACTS IN 2021

Type	Senior Man-agement			Graduates			Non-graduate Technicians			Administrative Staff			Professionals-Trades			TOTAL
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0.00%	0.00%	0.00%	0.29%	0.29%	0.59%	0.29%	0.00%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%
Permanent	0.00%	0.00%	0.00%	0.29%	0.29%	0.59%	0.29%	0.00%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%
Full time	0.00%	0.00%	0.00%	0.29%	0.29%	0.59%	0.29%	0.00%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Between 30 and 50	0.59%	0.29%	0.88%	15.63%	12.09%	27.73%	0.59%	0.00%	0.59%	0.29%	2.95%	3.24%	5.31%	0.00%	5.31%	37.76%
Permanent	0.59%	0.29%	0.88%	15.63%	12.09%	27.73%	0.59%	0.00%	0.59%	0.29%	2.95%	3.24%	5.31%	0.00%	5.31%	37.76%
Full time	0.59%	0.29%	0.88%	15.63%	12.09%	27.73%	0.59%	0.00%	0.59%	0.29%	2.95%	3.24%	5.31%	0.00%	5.31%	37.76%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Older than 50	1.47%	1.77%	3.24%	18.58%	10.32%	28.91%	4.13%	0.59%	4.72%	2.65%	9.73%	12.39%	11.80%	0.29%	12.09%	61.36%
Permanent	1.47%	1.77%	3.24%	18.58%	10.32%	28.91%	4.13%	0.59%	4.72%	2.65%	9.73%	12.39%	11.80%	0.29%	12.09%	61.36%
Full time	1.47%	1.77%	3.24%	18.58%	10.32%	28.91%	4.13%	0.59%	4.72%	2.36%	9.73%	12.09%	11.80%	0.29%	12.09%	61.06%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.00%	0.29%	0.00%	0.00%	0.00%	0.29%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL	2.06%	2.06%	4.13%	34.51%	22.71%	57.23%	5.01%	0.59%	5.60%	2.95%	12.68%	15.63%	17.11%	0.29%	17.40%	100.00%

DISTRIBUTION OF TYPES OF EMPLOYMENT CONTRACTS IN 2022

Type	Senior Man-agement			Graduates			Non-graduate Technicians			Administrative Staff			Professionals-Trades			TOTAL
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0.00%	0.00%	0.00%	0.28%	0.28%	0.57%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.85%
Permanent	0.00%	0.00%	0.00%	0.28%	0.28%	0.57%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.85%
Full time	0.00%	0.00%	0.00%	0.28%	0.28%	0.57%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.85%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Between 30 and 50	0.57%	0.28%	0.85%	17.00%	13.88%	30.88%	0.57%	0.00%	0.57%	0.28%	2.55%	2.83%	5.10%	0.00%	5.10%	40.23%
Permanent	0.57%	0.28%	0.85%	17.00%	13.88%	30.88%	0.57%	0.00%	0.57%	0.28%	2.55%	2.83%	5.10%	0.00%	5.10%	40.23%
Full time	0.57%	0.28%	0.85%	17.00%	13.88%	30.88%	0.57%	0.00%	0.57%	0.28%	2.55%	2.83%	5.10%	0.00%	5.10%	40.23%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Older than 50	1.42%	1.70%	3.12%	18.98%	10.76%	29.75%	3.68%	0.57%	4.25%	2.27%	8.78%	11.05%	10.48%	0.28%	10.76%	58.92%
Permanent	1.42%	1.70%	3.12%	18.98%	10.76%	29.75%	3.68%	0.57%	4.25%	2.27%	8.78%	11.05%	10.48%	0.28%	10.76%	58.92%
Full time	1.42%	1.70%	3.12%	18.98%	10.76%	29.75%	3.68%	0.57%	4.25%	1.98%	8.78%	10.76%	10.48%	0.28%	10.76%	58.64%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.28%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL	1.98%	1.98%	3.97%	36.26%	24.93%	61.19%	4.53%	0.57%	5.10%	2.55%	11.33%	13.88%	15.58%	0.28%	15.86%	100.00%

DISTRIBUTION OF TYPES OF EMPLOYMENT CONTRACTS IN 2023

Type	Senior Man-agement			Graduates			Non-graduate Technicians			Administrative Staff			Professionals-Trades			TOTAL
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.55%
Permanent	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.55%
Full time	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.55%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Between 30 and 50	0.28%	0.28%	0.55%	18.28%	16.34%	34.63%	0.55%	0.00%	0.55%	0.83%	1.11%	1.94%	6.09%	0.00%	6.09%	43.77%
Permanent	0.28%	0.28%	0.55%	18.28%	16.34%	34.63%	0.55%	0.00%	0.55%	0.83%	1.11%	1.94%	6.09%	0.00%	6.09%	43.77%
Full time	0.28%	0.28%	0.55%	18.28%	16.34%	34.63%	0.55%	0.00%	0.55%	0.83%	1.11%	1.94%	6.09%	0.00%	6.09%	43.77%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Older than 50	1.39%	1.94%	3.32%	18.01%	10.80%	28.81%	3.32%	0.83%	4.16%	2.22%	8.03%	10.25%	8.86%	0.28%	9.14%	55.68%
Permanent	1.39%	1.94%	3.32%	18.01%	10.80%	28.81%	3.32%	0.83%	4.16%	2.22%	8.03%	10.25%	8.86%	0.28%	9.14%	55.68%
Full time	1.39%	1.94%	3.32%	18.01%	10.80%	28.81%	3.32%	0.83%	4.16%	1.94%	8.03%	9.97%	8.86%	0.28%	9.14%	55.40%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.28%	0.00%	0.00%	0.00%	0.28%
Temporary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Full time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL	1.66%	2.22%	3.88%	36.57%	27.15%	63.71%	3.88%	0.83%	4.71%	3.05%	9.14%	12.19%	15.24%	0.28%	15.51%	100.00%

ANNUAL AVERAGE OF EMPLOYEES BY SEX, AGE AND PROFESSIONAL CLASSIFICATION IN 2021

Type	Senior Manage-ment			Graduates			Non-graduate technicians			Administrative Staff			Professionals-Trades			Total
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0.00	0.00	0.00	1.00	1.00	2.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Permanent	0.00	0.00	0.00	1.00	1.00	2.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Full time	0.00	0.00	0.00	1.00	1.00	2.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Between 30 and 50	2.00	1.00	3.00	47.69	40.00	87.69	2.00	0.00	2.00	1.00	9.04	10.04	16.82	0.00	16.82	119.55
Permanent	2.00	1.00	3.00	47.69	40.00	87.69	2.00	0.00	2.00	1.00	9.04	10.04	16.82	0.00	16.82	119.55
Full time	2.00	1.00	3.00	47.69	40.00	87.69	2.00	0.00	2.00	1.00	9.04	10.04	16.82	0.00	16.82	119.55
Part-time	2.00	1.00	9.04	10.04	16.82	0.00	16.82	119.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Older than 50	5.00	6.00	11.00	64.89	34.60	99.50	14.75	2.00	16.75	9.00	33.00	42.00	39.70	1.00	40.70	209.94
Permanent	5.00	6.00	11.00	64.89	34.60	99.50	14.75	2.00	16.75	9.00	33.00	42.00	39.70	1.00	40.70	209.94
Full time	5.00	6.00	11.00	64.89	34.60	99.50	14.75	2.00	16.75	8.00	33.00	41.00	39.70	1.00	40.70	208.94
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	1.00
Total	7.00	7.00	14.00	113.58	75.60	189.18	17.75	2.00	19.75	10.00	42.04	52.04	56.52	1.00	57.52	332.50

ANNUAL AVERAGE OF EMPLOYEES BY SEX, AGE AND PROFESSIONAL CLASSIFICATION IN 2022

Type	Senior Manage-ment			Graduates			Non-graduate technicians			Administrative Staff			Professionals-Trades			Total
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0.00	0.00	0.00	0.08	1.00	1.08	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	2.08
Permanent	0.00	0.00	0.00	0.08	1.00	1.08	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	2.08
Full time	0.00	0.00	0.00	0.08	1.00	1.08	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	2.08
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Between 30 and 50	2.00	1.00	3.00	57.13	46.91	104.04	2.00	0.00	2.00	1.00	9.00	10.00	16.79	0.00	16.79	135.83
Permanent	2.00	1.00	3.00	57.13	46.91	104.04	2.00	0.00	2.00	1.00	9.00	10.00	16.79	0.00	16.79	135.83
Full time	2.00	1.00	3.00	57.13	46.91	104.04	2.00	0.00	2.00	1.00	9.00	10.00	16.79	0.00	16.79	135.83
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Older than 50	5.00	6.00	11.00	66.76	37.12	103.88	14.58	2.00	16.58	8.87	33.19	42.06	38.47	1.00	39.47	212.99
Permanent	5.00	6.00	11.00	66.76	37.12	103.88	14.58	2.00	16.58	8.87	33.19	42.06	38.47	1.00	39.47	212.99
Full time	5.00	6.00	11.00	66.76	37.12	103.88	14.58	2.00	16.58	7.87	33.19	41.06	38.47	1.00	39.47	211.99
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	1.00
Total	7.00	7.00	14.00	123.98	85.03	209.01	17.58	2.00	19.58	9.87	42.19	52.06	55.26	1.00	56.26	350.91



ANNUAL AVERAGE OF EMPLOYEES BY SEX, AGE AND PROFESSIONAL CLASSIFICATION IN 2023

Type	Senior Management			Graduates			Non-graduate technicians			Administrative Staff			Professionals-Trades			Total
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Under the age of 30	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.82	0.00	0.82	1.82
Permanent	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.82	0.00	0.82	1.82
Full time	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.82	0.00	0.82	1.82
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Between 30 and 50	1.00	1.00	2.00	61.04	56.32	117.35	2.00	0.00	2.00	2.50	3.32	5.82	21.00	0.00	21.00	148.17
Permanent	1.00	1.00	2.00	61.04	56.32	117.35	2.00	0.00	2.00	2.50	3.32	5.82	21.00	0.00	21.00	148.17
Full time	1.00	1.00	2.00	61.04	56.32	117.35	2.00	0.00	2.00	2.50	3.32	5.82	21.00	0.00	21.00	148.17
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Older than 50	5.55	7.00	12.55	67.46	40.10	107.56	13.64	3.00	16.64	8.00	29.77	37.77	33.80	1.00	34.80	209.32
Permanent	5.55	7.00	12.55	67.46	40.10	107.56	13.64	3.00	16.64	8.00	29.77	37.77	33.80	1.00	34.80	209.32
Full time	5.55	7.00	12.55	67.46	40.10	107.56	13.64	3.00	16.64	7.00	29.77	36.77	33.80	1.00	34.80	208.32
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	1.00
Total	6.55	8.00	14.55	129.50	96.42	225.92	15.64	3.00	18.64	10.50	33.09	43.58	55.62	1.00	56.62	359.31





AVERAGE REMUNERATION AND ITS EVOLUTION BROKEN DOWN BY SEX,
AGE AND PROFESSIONAL CLASSIFICATION OR EQUAL VALUE* (IN €)

Type	Average Remuneration 2021		Average Remuneration 2022		Average Remuneration 2023				
	Men	Women	Men	Women	Men	Women	Men	Wom-en	Total
Senior Management**	146,832	139,768	146,832	139,768	146,832	139,768	158,932	148,406	152,917
Under the age of 30	0	0	0	0	0	0	0	0	0
Between 30 and 50	138,016	130,387	138,016	130,387	138,016	130,387	155,701	139,806	147,754
Older than 50	150,358	141,332	150,358	141,332	150,358	141,332	159,578	149,634	153,777
Graduates	68,149	66,858	68,149	66,858	68,149	66,858	69,483	67,354	68,576
Under the age of 30	64,856	47,672	64,856	47,672	64,856	47,672	44,856		44,856
Between 30 and 50	55,489	58,419	55,489	58,419	55,489	58,419	60,510	61,088	60,783
Older than 50	78,132	77,291	78,132	77,291	78,132	77,291	78,972	76,833	78,170
Non-graduate Technicians	54,831	47,921	54,831	47,921	54,831	47,921	59,634	53,979	58,636
Under the age of 30	44,291	0	44,291	0	44,291	0	0	0	0
Between 30 and 50	48,868	0	48,868	0	48,868	0	53,618	0	53,618
Older than 50	56,436	47,921	56,436	47,921	56,436	47,921	60,637	53,979	59,306
Administrative Staff	45,400	46,948	45,400	46,948	45,400	46,948	45,454	50,644	49,347
Under the age of 30	0	0	0	0	0	0	0	0	0
Between 30 and 50	0	39,150	0	39,150	0	39,150	37,902	39,510	38,821
Older than 50	45,400 €	49,012	45,400 €	49,012	45,400 €	49,012	48,286	52,180	51,338
Professionals - Trades	45,639 €	49,761	45,639 €	49,761	45,639 €	49,761	47,336	54,478	47,464
Under the age of 30	0	0	0	0	0	0	37,346	0	37,346
Between 30 and 50	40,718 €	0	40,718 €	0	40,718 €	0	43,292	0	43,292
Older than 50	47,679 €	49,761	47,679 €	49,761	47,679 €	49,761	50,429	54,478	50,552
TOTAL	62,366 €	63,775	62,366 €	63,775	62,366 €	63,775	64,512	67,662	65,760

*The average remuneration corresponds to the base salary, length of service, fixed supplements and maximum provision of variable remuneration for the employees at year-end. All the average values are weighted according to the number of staff with which the calculation was made.

** The Senior Management remuneration contained in the table is their total contractual remuneration.

EMPLOYEES WITH FUNCTIONAL DIVERSITY

Disability	No. of Employees		
	2021	2022	2023
< 33%	0	0	0
Between 33% and 65%	3	2	3
> 65%	0	0	0
Total	3	2	3

AVERAGE REMUNERATION OF BOARD MEMBERS

Board members	Average Remuneration 2021		Average Remuneration 2022		Average Remuneration 2023	
	Men	Women	Men	Women	Men	Women
Of any age and regardless of sex	9,425€	9,425€	9,425€	9,425€	9,425€	9,425€
Total	9,425€	9,425€	9,425€	9,425€	9,425€	9,425€

WAGE GAP BY PROFESSIONAL CATEGORY

	2021	2022	2023
Senior Management	4.93%	4.79%	6.88%
Graduates	1.91%	0.83%	3.10%
Non-graduate Technicians	12.77%	13.57%	9.64%
Administrative Staff	-3.32%	-6.36%	-10.52%
Professionals-Trades	-9.02%	-8.88%	-15.05%
TOTAL	-2.26%	-2.93%	-4.79%

The wage gap is determined by calculating the difference between the average remuneration of men less the average remuneration of women, divided by the average remuneration of men. If the value is less than 1, the gap is favourable to women. If the value is more than 0, the gap is favourable to men.

ABOUT THIS REPORT



ABOUT THIS REPORT

Company	Enresa
Registered address	Calle de Emilio Vargas, 7 28043, Madrid
Country	Spain
Period covered	2023
Frequency	Annual
More information	prensa@enresa.es sostenibilidad@enresa.es 915 66 81 00 www.enresa.es

This report contains non-financial information and data on EMPRESA NACIONAL DE RADIOACTIVE WASTE, S.A., S.M.E. (Enresa) in Spain. Its preparation is the result of collaboration from all Enresa management departments.

This document shares Enresa’s performance over 2023, focused on corporate, economic, social, and environmental areas, with all its stakeholders and society as a whole. This is an exercise in accountability whereby the Company clearly shows its commitment to value creation, transparency, and fluid communication.

In compliance with Law 11/2018, of 28 December, on non-financial information and diversity, EMPRESA NACIONAL DE RADIOACTIVE WASTE, S.A., S.M.E. (Enresa) includes its Non-financial Information Statement (EINF) in the Directors’ Report corresponding to the financial year running from 1 January to 31 December 2023.

This EINF has been drawn up using certain standards selected from the Global Reporting Initiative (GRI) as references. The non-financial indicators selected by Enresa comply with the principles of comparability, materiality, relevance, and reliability, and the information is accurate, comparable and verified by an independent verification service provider.

The independent assurance report, which includes the process’s goals and scope, revision procedures used, and conclusions, is attached to this report as an annex.



PRINCIPLES THAT GOVERN THIS REPORT

1. Principles to guarantee the quality of the report

These principles are related to the quality of the information, including their correct presentation:

- Accuracy: the information that Enresa provides in this report is set out in an accurate and detailed manner.
- Balance: the report shows both the positive and negative aspects of the performance of Enresa’s activity in 2023.
- Clarity: an easily understandable style is used; it is drafted in such a way that it does not hinder the comprehension of the information provided. The structure of the document facilitates the location of the information. A table of contents and tables are included.
- Comparability: the information is presented in a way that facilitates the analysis of the development of Enresa’s performance over time and in comparison with other companies.
- Reliability: the information included in this report is backed by internal and external controls, including the verification by an independent verification service provider.

2. Principles for the definition of the content:

Relevant issues and stakeholder participation

As part of its corporate social responsibility strategy, Enresa conducted a study in 2022 to identify the most relevant issues in its performance in relation to economic, governance, social and environmental dimensions. This work, known as a **materiality analysis**, allows the expectations of its stakeholders to be analysed from the perspective of social

responsibility and sustainability, defining the most important aspects for the Company’s internal and external stakeholders.

This study is developed in accordance with the following **methodology**:



The most important issues for Enresa are grouped into three thematic areas, each of which develops more specific aspects:





SUSTAINABLE
MANAGEMENT

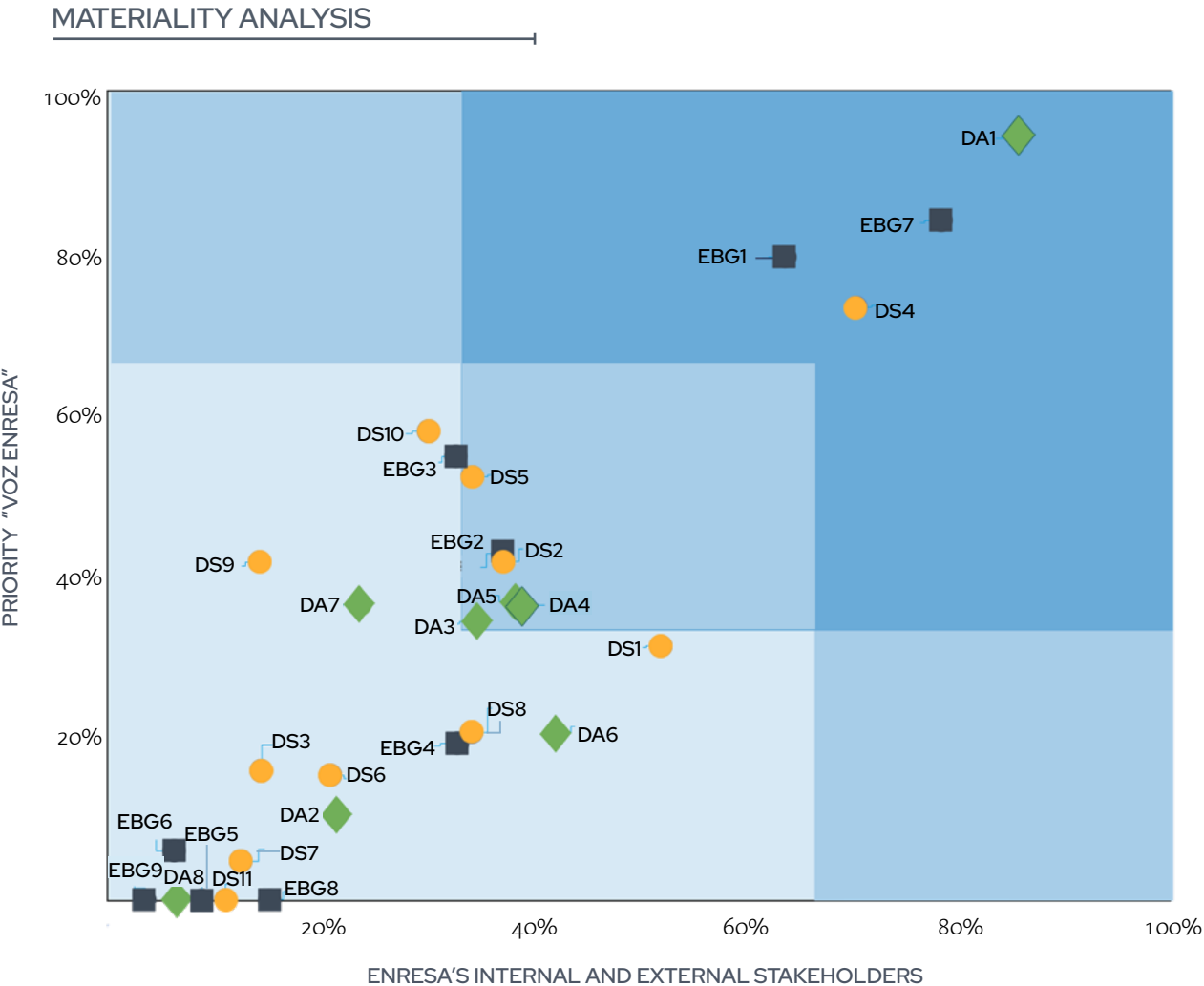
EFFECTIVE
MANAGEMENT

THE ENVIRONMENT

SERVING SOCIETY

PEOPLE

The matrix allows the relevance of the issues for Enresa’s internal and external stakeholders to be visualised, weighted according to the critical nature of these groups and the maturity of the issues.



ETHICS AND GOOD GOVERNANCE

- Regulatory compliance
- Transparency
- Code of ethics
- Efficiency in the financial management
- Protection of Human Rights
- Protection of data and security
- Safe management of radioactive waste
- Responsible procurement
- Other ethical and good governance issues

ENVIRONMENTAL PERFORMANCE

- Environmental monitoring and oversight
- Contribution to SDG
- Climate change
- Energy management
- Circular economy
- Environmental awareness
- Protection of biodiversity
- Other environmental issues

SOCIAL PERFORMANCE

- DS1 Quality jobs
- DS2 Technical and human assistance
- DS3 Support to vulnerable collectives
- DS4 Local development
- DS5 Collaboration with educational institutions
- DS6 Transparency in procurement processes
- DS7 Supervision of the supply chain
- DS8 Direct allocations
- DS9 International cooperation
- DA10 Efficient management of resources
- DA11 Other social issues

Enresa’s stakeholders that took part in the analysis of the relevant issues are as follows:

Stakeholder	Number sent	Number of responses	Percentage of participation
Management Committee	14	11	79%
Board of Directors	10	8	80%
Workforce	42	32	76%
Upper and Lower Houses of Parliament	18	0	0%
Regional and local governments	81	9	11%
Entities and bodies in the fields of science and training	5	3	60%
Contractors and suppliers	11	14	127%
NGOs	2	2	100%
Nuclear sector (power plants and facilities)	35	8	23%
Media	10	4	40%
Sector associations	9	4	44%
Shareholders	2	1	50%
Ministry for Ecological Transition and Demographic Chal-lenge	3	1	33%
Nuclear Safety Council	9	2	22%
Society	690	49	7%



CONTEXT OF SUSTAINABILITY

This report analyses the results obtained by the only company included in its scope, its relationship with the commission received, and its sustainability strategy described in the *Master Sustainability Plan*



EXHAUSTIVITY

This report’s information allows for an assessment of Enresa’s conduct in those aspects considered key in 2023.

The following modifications took place in 2022 that affected the scope of the information contained in this report:

- In July 2023, Enresa assumed 100% ownership of the Santa María de Garoña Nuclear Power Plant. In this regard, the information reported on consumption and waste from this plant only corresponds to the second half of 2023, once the Company had the capacity to manage and operate the plant.

In addition, Enresa owns the following facilities:

- Offices in Cordoba: these operate under a rental regime to a third party. The Company has no staff or operating control over these offices.
- Warehouse in Alcalá: facility to store material. There are no permanent staff. The information is managed from the Company headquarters.

This report’s different sections cover the relevant issues, offering concrete responses. A table referencing the requirements of Law 11/2018 is also included.

TABLE REFERENCED TO THE REQUIREMENTS OF LAW 11/2018



TABLE REFERENCED TO THE REQUIREMENTS OF LAW 11/2018

LIST OF CONTENTS ACCORDING TO THE REQUIREMENTS OF LAW 11/2018 ON NON-FINANCIAL INFORMATION AND DIVERSITY MATTERS

INFORMATION REQUESTED BY LAW 11/2018	MATERIALITY	PAGE OR SECTION OF THE REPORT WHERE A RESPONSE IS GIVEN	GRI CONTENT ¹	RE-MARKS/ REASON FOR OMISSION
1. GENERAL INFORMATION				
Description of the business model, including its business environment, organisation and structure.	Material	1.1. An essential public service 1.2. Mission, vision and values 1.3. Legal framework and institutional control 1.4. Structure and Governing Bodies 2.1. Enresa, a reference for the sector 2.2. Lines of action and most important activities in 2023.	GRI 2-1 GRI 2-2 GRI 2-6 GRI 2-9 GRI 2-11	Not applicable
Markets in which it operates	Material	1.1. An essential public service 1.2. Mission, vision and values 1.3. Legal framework and institutional control 1.4. Structure and Governing Bodies	GRI 2-1 GRI 2-6	Not applicable
Objectives and strategies of the organisation	Material	1.1. An essential public service 1.2. Mission, vision and values 1.8. Sustainability as an objective	GRI 3-3 GRI 2-6	Not applicable
Main factors and trends likely to affect its future development	Material	1.7. Risks and potential impacts on the activity	GRI 3-3 GRI 2-6	Not applicable
Reporting framework used	Material	About this report	GRI 1. 2021 Fundamentals	Not applicable
Principle of materiality	Material	About this report	GRI 3-1 GRI 3-2	Not applicable

¹ GRI – Global Reporting Initiative. All of them in the latest available version.

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INFORMATION REQUESTED BY LAW 11/2018	MATERIALITY	PAGE OR SECTION OF THE REPORT WHERE A RESPONSE IS GIVEN	GRI CONTENT¹	RE-MARKS/ REASON FOR OMISSION
Climate change				
Significant elements of greenhouse gas emissions generated as a result of the Company's activities, including the use of the goods and services that it produces	Material	3.6. Ecological footprint	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4	Not applicable
Measures taken to adapt to the consequences of climate change	Material	3.6. Ecological footprint	GRI 3-3 GRI 201-2	Not applicable
Voluntary reduction targets are established in the medium and long term to reduce greenhouse gas emissions and the means implemented to this end	Material	3.6. Ecological footprint	GRI 305-5	Not applicable
Biodiversity				
Biodiversity protection: Measures taken to preserve or restore biodiversity	Material	3.3. Biodiversity protection	GRI 304-3	Not applicable
Biodiversity protection: Impacts caused by activities or operations in protected areas	Material	3.3. Biodiversity protection	GRI 304-1 GRI 304-2	Not applicable

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INFORMATION REQUESTED BY LAW 11/2018	MATERIALITY	PAGE OR SECTION OF THE REPORT WHERE A RESPONSE IS GIVEN	GRI CONTENT¹	RE-MARKS/ REASON FOR OMISSION
Implementation of work disconnection policies	Material	5.3. Reconciliation, equality and inclusion	GRI 3-3	Not applicable
Employees with disabilities	Material	5.7. Staffing profile and remuneration (average remuneration of board members)	GRI 405-1	Not applicable
Work organisation				
Organisation of working time	Material	5.3. Reconciliation, equality and inclusion	GRI 3-3	Not applicable
Number of hours of absenteeism	Material	5.6. Health and safety	GRI 403-9 (GRI Version 2018) GRI 403-10	Not applicable
Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.	Material	5.3. Reconciliation, equality and inclusion	GRI 3-3 GRI 401-3	Not applicable
Health and safety				
Occupational health and safety conditions	Material	5.6. Health and safety	GRI 3-3 GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-7 (GRI Version 2018)	Not applicable

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INFORMATION REQUESTED BY LAW 11/2018	MATERIALITY	PAGE OR SECTION OF THE REPORT WHERE A RESPONSE IS GIVEN	GRI CONTENT¹	RE-MARKS/ REASON FOR OMISSION
Universal accessibility				
Universal accessibility for people with disabilities	Material	5.3. Reconciliation, equality and inclusion	GRI 3-3 GRI 405-1	Not applicable
Equality				
Measures taken to promote equal treatment and opportunities for women and men	Material	5.3. Reconciliation, equality and inclusion	GRI 3-3	Not applicable
Equality plans (Chapter III of Organic Law 3/2007, of March 22, 2007, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities.	Material	5.3. Reconciliation, equality and inclusion	GRI 3-3	Not applicable
The policy against all types of discrimination and, where applicable, diversity management	Material	1.5. Good governance 5.3. Reconciliation, equality and inclusion	GRI 3-3	Not applicable

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INFORMATION REQUESTED BY LAW 11/2018	MATERIALITY	PAGE OR SECTION OF THE REPORT WHERE A RESPONSE IS GIVEN	GRI CONTENT¹	RE-MARKS/ REASON FOR OMISSION
5. CORRUPTION AND BRIBERY				
Management approach: Policies and risks	Material	1.5. Good governance	GRI 2-23 GRI 3-3	Not applicable
Measures taken to prevent corruption and bribery	Material	1.5. Good governance	GRI 3-3 GRI 2-23 e. GRI 2-26 GRI 205-2 GRI 205-3	Not applicable
Measures to combat money laundering	Material	1.5. Good governance	GRI 3-3 GRI 2-23 GRI 2-26 GRI 205-2 GRI 205-3	Not applicable
Contributions to foundations and non-profit organisations	Material	4.4. Collaboration with institutions and associations	GRI 2-28 GRI 201-1 GRI 413-1 GRI 415-1	Not applicable
6. SOCIETY				
Company commitment to sustainable development				
Management approach: Policies and risks	Material	1.5. Good governance 1.7. Risks and potential impacts on the activity	GRI 2-23 GRI 3-3	Not applicable
The impact of the Company's activities on employment and local development	Material	4.1. Part of the community 4.3. Contribution to social development	GRI 3-3 GRI 203-1 GRI 203-2 GRI 204-1	Not applicable

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INFORMATION REQUESTED BY LAW 11/2018	MATERIALITY	PAGE OR SECTION OF THE REPORT WHERE A RESPONSE IS GIVEN	GRI CONTENT¹	RE-MARKS/ REASON FOR OMISSION
Tax information				
The benefits obtained on a country-by-country basis	Material	1.6. Economic and financial aspects	GRI 3-3 GRI 207-4 (2019 Version)	Not applicable
Taxes on profits paid	Material	1.6. Economic and financial aspects	GRI 3-3 GRI 207-4 (2019 Version)	Not applicable
Public subsidies received	Material	1.6. Economic and financial aspects	GRI 201-4	Not applicable



INDEPENDENT VERIFICATION REPORT





Declaración de Verificación Independiente del Estado de Información No Financiera de Empresa Nacional de Residuos Radiactivos, S.A, S.M.E.) del ejercicio 2023

A los Socios/órgano de administración de **Empresa Nacional de Residuos Radiactivos, S.A, S.M.E.**

De acuerdo con el artículo 49 del Código de Comercio, hemos realizado la verificación, con alcance de seguridad limitada del Estado de Información No Financiera (en adelante EINF) correspondientes al ejercicio anual finalizado el **31 de diciembre de 2023**, de **Empresa Nacional de Residuos Radiactivos, S.A, S.M.E.** (en adelante "la organización") que forma parte de su Informe de Gestión del mismo ejercicio.

El contenido del Informe de Gestión incluye información adicional a la requerida por la normativa mercantil vigente en materia de información no financiera que no ha sido objeto de nuestro trabajo de verificación. En este sentido, nuestro trabajo se ha limitado exclusivamente a la verificación de la información identificada en el apartado "Tabla de referencia a los requisitos de la Ley 11/2018" recogido en la página 96 de informe verificado incluida en el citado Estado de Información no Financiera.

Responsabilidad de la Dirección

La dirección de la organización, es responsable de la preparación, del contenido y de la presentación del EINF, según la Ley 11/2018, de 28 de diciembre. Esta responsabilidad incluye el diseño, la implementación y el seguimiento del control interno que se considere necesario para permitir que el EINF esté libre de incorrección material. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente, seleccionados de acuerdo con lo mencionado para cada materia en el apartado "Tabla de referencia a los requisitos de la Ley 11/2018", en la página 96 del informe objeto de verificación

Asimismo, la dirección de la organización es responsable de definir, implementar, adaptar y mantener los sistemas de gestión de los que se obtiene la información necesaria para la preparación del EINF, así como para el seguimiento del grado de cumplimiento de requisitos exigidos en la Ley 11/2018, de 28 de diciembre.

Independencia y Competencia

El equipo auditor ha cumplido los requerimientos de independencia, imparcialidad y demás exigencias de ética, basando sus actuaciones en los principios fundamentales de integridad, objetividad, competencia y diligencia profesional, confidencialidad y comportamiento profesional.

EQA es un prestador independiente de servicios de verificación tal y como se contempla en la Ley 11/2018.

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EQA

Objetivo de la verificación

El objetivo de la verificación es asegurar que la información reportada por la organización en el Estado de Información No Financiera de **Empresa Nacional de Residuos Radiactivos, S.A, S.M.E.**, en versión 4 es precisa, completa, transparente y libre de errores u omisiones.

Nuestra responsabilidad

La responsabilidad de EQA se circunscribe en expresar nuestras conclusiones en una declaración de verificación independiente de seguridad limitada, basada en los procedimientos realizados y en las evidencias que se han obtenido. El encargo se ha realizado de acuerdo con una metodología propia y los requisitos de la Norma Internacional UNE-EN ISO/IEC 17029 "Evaluación de la conformidad. Principios generales y requisitos para los organismos de validación y verificación".

El alcance de un encargo de seguridad limitada es sustancialmente inferior al de un encargo de seguridad razonable y, por lo tanto, la seguridad proporcionada es menor.

Los procedimientos realizados se basan en el juicio profesional de los expertos que han intervenido en el proceso e incluyen consultas, observación de procesos, evaluación de documentación, procedimientos analíticos, y pruebas de revisión por muestreo que, con carácter general, se describen a continuación:

- ✓ Reuniones con el personal de los diversos departamentos de la Organización involucrados para conocer el modelo de negocio, las políticas y los enfoques de gestión aplicados, los principales riesgos relacionados con esas cuestiones y obtener información necesaria para la revisión.
- ✓ Comprobación de los procesos de los que dispone la organización para determinar cuáles son los aspectos materiales en relación con sus actividades.
- ✓ Análisis de los procedimientos utilizados para recopilar y validar los datos e información presentada en el EINF.
- ✓ Análisis de la adaptación del EINF a lo señalado en Ley 11/2018.
- ✓ Comprobación de datos, en base a la selección de una muestra, y realización de pruebas sustantivas de la información cuantitativa y cualitativa contenida en el EINF.

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Conclusiones de la Verificación

Como resultado de los procedimientos que se han realizado y de las evidencias obtenidas, no ha llegado a nuestro conocimiento ninguna cuestión que nos lleve a pensar que la información contenida en el EINF de Empresa Nacional de Residuos Radiactivos, S.A, S.M.E. correspondiente al ejercicio anual finalizado el 31/12/2023, no está presentada de manera adecuada, ni que existan desviaciones ni omisiones materiales que nos haga pensar que el informe no cumple los requisitos de la Ley 11 del 2018 recogidos en el apartado "Tabla de referencia a los requisitos de la Ley 11/2018", en la página 96 del informe objeto de verificación, del citado EINF,

Uso y distribución

La presente Declaración de Verificación se emite a la dirección de Empresa Nacional de Residuos Radiactivos, S.A, S.M.E., de acuerdo con los términos del contrato suscrito entre ambas partes.

Esta declaración ha sido preparada en respuesta al requerimiento establecido en la normativa mercantil vigente en España, por lo que podría no ser adecuado para otros propósitos y jurisdicciones.



Esperanza Martínez García
Directora de Certificación

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