



SUSTAINABILITY REPORT

2025

Industrial performance · Social sustainability · Environmental commitment

Building a sustainable future

Report framework and GRI statement of compliance

GRI Standards

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021, Core option.

Content definition

The content of the report has been defined based on the materiality analysis, identifying the most relevant topics for Manfisa and its stakeholders, in line with the GRI framework.

Scope and sources of information

The information covers the 2025 financial year and is based on data obtained from internal management systems, operational records and inputs provided by different areas of the organization.

Report approach

This report provides a structured and balanced overview of Manfisa's economic, environmental and social performance, including its main impacts, risks and opportunities.

Commitment to transparency and continuous improvement

Manfisa follows a progressive improvement approach in terms of data quality and traceability, identifying existing limitations in data collection systems and defining improvement actions for future reporting periods.

Message from the CEO *(GRI 2-22)*

At Manfisa Wire, S.L., we understand sustainability as a key element to ensure the continuity of our industrial project, strengthen our competitiveness and generate long-term value.

This Sustainability Report reflects our commitment to responsible and transparent management, aligned with the principles of sustainable development. Through this document, we present our main impacts and the actions we are implementing to continuously improve our environmental, social and governance performance.

Our activity, focused on the manufacturing of drawn aluminium wire and its alloys, operates in an increasingly demanding environment. In this context, we continue to integrate sustainability criteria into our operations, with particular attention to energy efficiency, aluminium circularity, the health and safety of our employees, and ethical compliance across the value chain.

During the year, we have further strengthened this approach, supported by management systems, key performance indicators and ongoing dialogue with our stakeholders. We are aware that there are still areas for improvement, and we are working to address them progressively. Looking ahead, our strategy focuses on improving energy efficiency, reducing emissions, strengthening our supply chain and promoting safe and inclusive working environments.

We would like to thank all the people who are part of Manfisa, as well as our customers and partners, for their trust and commitment.



Juan Carlos Orcaray
CEO Manfisa Wire

Table of Contents

Message from the CEO

1. Introduction

- 1.1 Scope and purpose of the report
- 1.2 Reporting framework and applied standards

2. Organizational profile (GRI 2-1 to 2-6)

- 2.1 Name of the organization
- 2.2 Activities, brands, products and services
- 2.3 Headquarters and operational location
- 2.4 Organizational structure and size
- 2.5 Value chain
- 2.6 Markets served

3. Sustainability approach

- 3.1 Vision and principles
- 3.2 Integration of sustainability into management
- 3.3 Reference framework

4. Governance, ethics and compliance (GRI 2-9 to 2-27)

- 4.1 Governance structure
- 4.2 Role of the governing body in sustainability
- 4.3 Delegation of ESG responsibilities
- 4.4 Evaluation of the governing body's performance
- 4.5 Management systems and certifications
- 4.6 Commitment to ethics and integrity
- 4.7 Code of Ethics and Conduct
- 4.8 Whistleblowing channels and non-compliance management
- 4.9 Anti-corruption
- 4.10 Regulatory compliance
- 4.11 Privacy and data protection

5. Materiality analysis (GRI 3-1, 3-2, 3-3)

- 5.1 Methodology for identifying material topics
- 5.2 Stakeholders
- 5.3 Identified material topics
- 5.4 Management of material topics

6. Sustainability strategy and contribution to the SDGs

- 6.1 Sustainability strategic approach
- 6.2 ESG strategic priorities
- 6.3 Sustainability objectives 2025–2030
- 6.4 Contribution to the Sustainable Development Goals (SDGs)
- 6.5 Strategic projects under development (2026 horizon)

7. Environmental performance (GRI 301–306)

- 7.1 Environmental management approach
- 7.2 Materials and circular economy
- 7.3 Energy and energy efficiency
- 7.4 Emissions
- 7.5 Water and effluents
- 7.6 Waste
- 7.7 Biodiversity

8. Social performance (GRI 401–418)

- 8.1 Employment and working conditions
- 8.2 Occupational health and safety
- 8.3 Training and professional development
- 8.4 Diversity and equal opportunities
- 8.5 Human rights
- 8.6 Community engagement
 - 8.6.1 Local impact
 - 8.6.2 Contribution to biodiversity protection
 - 8.6.3 Emergency support actions
 - 8.6.4 Support for local sports initiatives
- 8.7 Privacy and data protection

9. Responsible supply chain (GRI 204, 308, 414)

- 9.1 Supply chain management approach
- 9.2 Responsible sourcing policy
- 9.3 Supplier Code of Conduct
- 9.4 Environmental assessment of suppliers
- 9.5 Social assessment of suppliers
- 9.6 Supply chain risk management

10. Results, indicators and targets

- 10.1 Measurement and monitoring approach
- 10.2 Environmental indicators
- 10.3 Social indicators
- 10.4 Governance indicators
- 10.5 Targets and improvement objectives

11. Annexes

12. Final statement and future outlook

- 12.1 Responsibility for the information
- 12.2 Future outlook and commitment to improvement

2. Organizational profile

(GRI 2-1 a 2-6)



GRI 2-1. Name of the organization

Manfisa Wire, S.L.

GRI 2-2. Activities, brands, products and services

Manfisa Wire, S.L. is a Spanish industrial company founded in 1973 in Irurtzun (Navarre), specialized in the manufacturing of drawn aluminium wire and its alloys for high value-added industrial applications.

The company's core activity focuses on the development and production of aluminium-based solutions used in a wide range of applications, including:

- Metallization processes
- Electrical applications
- Rivet manufacturing
- Food-grade staples
- Other technical components used across various industrial sectors

The company stands out for its ability to adapt to the specific technical requirements of each client, as well as for its commitment to product quality, material traceability and the continuous improvement of its production processes.

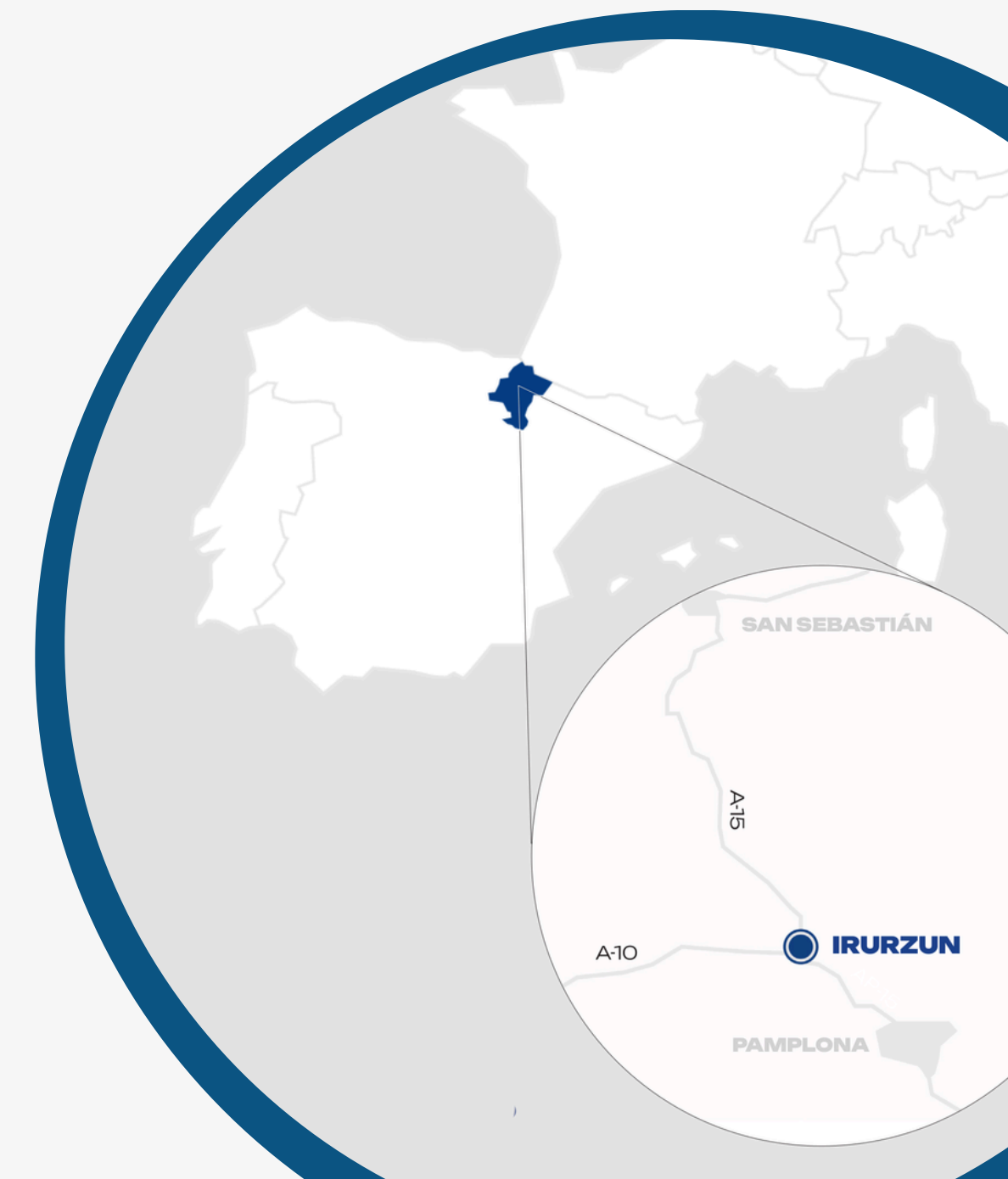
In 2008, the group expanded its international presence through the establishment of its subsidiary Manfisa Dalian, located in China, with the aim of meeting the needs of the local market and other Southeast Asian countries, while maintaining the quality, service and technical expertise that characterize the organization. Since 2021, the manufacturing of drawn aluminium wire has been carried out under Manfisa Wire, S.L., within a corporate holding structure led by Manufacturas Irular, S.A. This holding currently comprises several operating companies across different industrial sectors, while maintaining aluminium wire and alloy production as its core business. Among these, Trefinasa stands out as a company specialized in the production of drawn products.

GRI 2-3. Headquarters and operational locations

Registered office and main production facility: Irurtzun, Navarre (Spain)

International subsidiary: Manfisa Dalian (China)

Distribution scope: Spain and several European countries, including Italy, Germany, France and Finland



3. Sustainability approach



3. Sustainability approach

Sustainability is an integral part of Manfisa's management approach and is progressively incorporated into the company's decision-making processes, in line with its industrial activity, scale and operational context.

The company understands sustainability as a balance between economic performance, environmental responsibility and social commitment, applied in a practical and realistic way to its business model. This approach is based on continuous improvement, responsible resource management and regulatory compliance, as key pillars to ensure the continuity and resilience of the industrial project.

3.1 Vision and principles

Manfisa's sustainability vision is based on developing a solid, efficient and responsible industrial activity capable of generating long-term value for both the company and its stakeholders.

In a context marked by the energy transition, the decarbonization of the industrial sector and increasing regulatory requirements, Manfisa considers sustainability a key driver of competitiveness, integrating it progressively into its processes, investments and strategic decision-making.

The principles that guide this approach are:

Strict compliance with applicable legislation

Continuous improvement of production processes

Efficient use of natural and energy resources

Prevention of occupational risks and protection of employee health and safety

Respect for human rights and promotion of responsible relationships within the supply chain

Transparency and accountability

3.2 Integration of sustainability into management

Sustainability is integrated into Manfisa's management through policies, procedures and certified management systems that enable the identification, control and reduction of impacts arising from its industrial activity.

Strategic and operational decisions take into account criteria related to:

- Energy efficiency and the use of renewable energy
- Emissions and resource management
- Occupational health and safety
- Product quality and customer satisfaction
- Responsible relationships with suppliers and other stakeholders

This approach enables Manfisa to make consistent and realistic progress in improving its environmental and social performance, aligning sustainability with economic viability and business competitiveness.

3.3 Reference framework

This report has been prepared in accordance with the Global Reporting Initiative (GRI 2021) Standards, which constitute the main framework for identifying, managing and reporting the company's environmental, social and governance impacts.

In addition, Manfisa considers the Sustainable Development Goals (SDGs) as a global reference framework, identifying those where its activities can make the most direct contribution, as detailed in Chapter 6.

This approach allows Manfisa to progressively and realistically advance in the integration of sustainability, laying the foundations for more structured and measurable management in the coming years.



4. Governance, ethics and compliance



4.1 Governance structure (GRI 2-9)

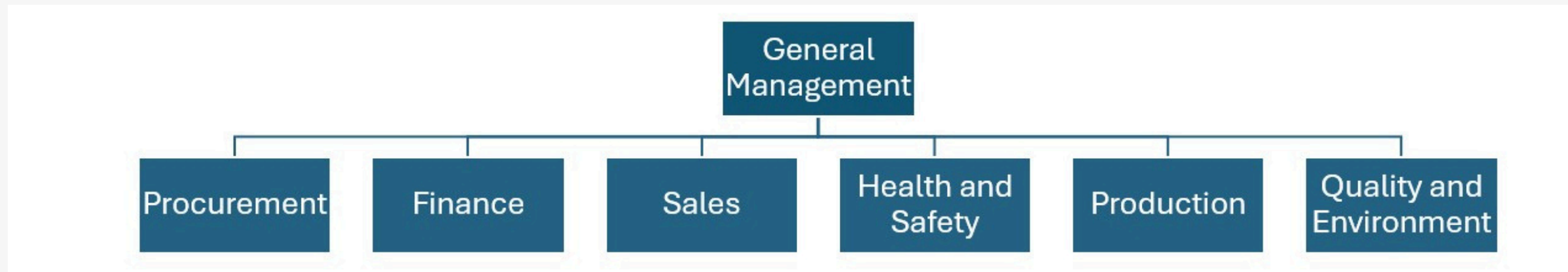
Manfisa has an organizational structure adapted to its size and industrial activity, designed to ensure efficient management, proper oversight of operations and agile decision-making.

The highest level of responsibility lies with the General Management, which coordinates and supervises the company's main functional areas.

The following areas are organized under General Management:

- Finance, responsible for the company's financial, accounting and economic management
- Commercial, in charge of customer relations, sales management and business development
- Quality and Environment, responsible for management systems, product quality control and the supervision of environmental aspects
- Production, which coordinates and oversees the company's industrial operations and production processes
- Procurement, responsible for supplier management, raw material sourcing and supply chain monitoring

This structure enables direct oversight of operations and facilitates coordination across departments, contributing to the integration of economic, environmental and social aspects into Manfisa's business management.



Organizational structure of Manfisa Wire, S.L.

4.2 Role of the governing body in sustainability (GRI 2-12)

General Management is responsible for overseeing the integration of environmental, social and governance (ESG) criteria into the company's management and for driving the progressive development of Manfisa's sustainability strategy.

Its main responsibilities in this area include:

- Defining strategic priorities related to sustainability and decarbonization
- Approving corporate policies on quality, environment, health and safety, and ethics
- Overseeing the company's environmental and social performance
- Allocating resources for the implementation of continuous improvement initiatives

General Management periodically reviews progress in these areas and promotes the integration of sustainability criteria into business decision-making.

4.3 Delegation of ESG responsibilities (GRI 2-13)

The operational management of environmental, social and governance (ESG) aspects is coordinated by the Quality and Environment department, in collaboration with the different areas of the organization.

To strengthen the integration of sustainability into business management, Manfisa also relies on specialized external support. In this regard, the company has outsourced the role of Sustainability Manager, who supports the organization in the preparation of the sustainability report, the monitoring of ESG indicators and the identification of improvement opportunities in environmental, social and governance matters.

Currently, this function is carried out by Verónica Ruiz de Erenchun, who collaborates with the organization as an external Sustainability Manager, supporting General Management and the different departments in the progressive integration of ESG criteria into both management and operational activities.

4.4 Evaluation of the governing body's performance (GRI 2-14)

Manfisa's sustainability performance is periodically reviewed by General Management through the monitoring of key indicators related to energy, emissions, waste, occupational health and safety, training and regulatory compliance.

The results of this evaluation enable the identification of deviations, the definition of corrective actions and the establishment of new priorities, contributing to the continuous improvement of the organization's ESG performance.



4.5 Management systems and certifications

Manfisa has certified management systems that form the foundation of its internal organization and ensure a structured approach to quality, environmental management, and occupational health and safety. These systems support regulatory compliance, continuous process improvement, and the responsible management of impacts arising from its industrial activity.

In this regard, the company holds the following management system certifications:

ISO 9001	Quality Management System, which provides a framework to ensure product and service quality, customer satisfaction, and the continuous improvement of production and organizational processes.
ISO 14001	Environmental Management System, which provides a systematic approach to identifying, controlling and reducing the environmental impacts associated with aluminium drawing and smelting activities, while promoting the efficient use of resources and pollution prevention.

These management systems are integrated into Manfisa's daily operations and are periodically reviewed by General Management, constituting a key element of the company's governance and sustainability approach.

4.6 Commitment to ethics and integrity (GRI 2-23)

Manfisa operates in accordance with principles of integrity, transparency, professional responsibility and compliance with applicable laws in all its activities. These principles form the basis of the company's corporate culture and guide the behavior of all employees, as well as third parties with whom it interacts.

The company's ethical commitment is formalized through internal policies and codes of conduct that establish clear guidelines for action and promote a respectful and responsible working environment.

4.7 Code of Ethics and Conduct (GRI 2-23, 2-24)

Manfisa has a Code of Ethics and Conduct applicable to all employees, managers and members of the governing body, as well as to third parties acting on behalf of the company.

This Code establishes principles and standards of behavior in relation to:

- Compliance with applicable legislation
- Prevention of conflicts of interest
- Prohibition of corrupt practices, bribery and improper payments
- Respect for human and labor rights
- Protection of confidential information

The company promotes awareness and understanding of the Code through internal communication initiatives and specific training activities.

4.8 Whistleblowing channels and management of non-compliance (GRI 2-25, 2-26)

Manfisa provides employees and third parties with a confidential communication channel to report potential irregularities, breaches of the Code of Ethics or non-compliance with applicable regulations.

All communications are handled objectively, confidentially and without retaliation, ensuring the protection of reporting individuals. During the reporting period, no complaints or significant incidents related to unethical conduct were recorded.



4.9 Anti-corruption (GRI 205-1, 205-2, 205-3)

Manfisa maintains a zero-tolerance policy towards corruption, explicitly prohibiting any form of bribery, improper payments or unfair practices in the conduct of its business.

Anti-corruption is supported by:

- The Code of Ethics and Conduct
- Internal control and supervision procedures
- Training and awareness initiatives for employees on integrity and compliance

During the reporting period, no cases of corruption or related legal actions were identified.

4.10 Regulatory compliance (GRI 2-27)

Manfisa complies with applicable legislation in the areas of labor, environmental, tax, industrial and product safety, both at national and international levels. The company continuously monitors legal requirements affecting its activity and implements the necessary measures to ensure compliance. During the reporting period, no significant fines or material cases of non-compliance with laws and regulations were recorded.

4.11 Privacy and data protection (GRI 418)

Manfisa ensures the protection of personal data of employees, customers and suppliers in accordance with the General Data Protection Regulation (GDPR) and applicable legislation.

The company has internal procedures in place to ensure the confidentiality, integrity and proper use of information, as well as to prevent unauthorized access or data loss. During the reporting period, no incidents or data breaches related to information privacy were reported.



5. Materiality analysis

(GRI 3-1, 3-2, 3-3)



5.1 Methodology for identifying material topics (GRI 3-1)

Manfisa identifies its material topics through an internal process aimed at determining the most significant economic, environmental and social impacts arising from its industrial activity, as well as those aspects that may substantially influence business continuity and stakeholder expectations.

The materiality analysis has been developed in accordance with the principles established in the GRI 2021 Standards and has included the following stages:

Impact identification	Analysis of the company's main activities (aluminium drawing and smelting, logistics, supply chain and internal management) to identify actual and potential impacts across environmental, social and governance dimensions.
Risk and opportunity analysis	Assessment of risks related to energy consumption, greenhouse gas emissions, raw material use, occupational health and safety, regulatory compliance, and the management of an international supply chain.
Stakeholder consultation	Consideration of the expectations and concerns of employees, department managers, customers and suppliers, based on internal dialogue and regular engagement with key stakeholders.
Review of reference frameworks	Alignment with international standards and frameworks, including the GRI Standards, the Sustainable Development Goals (SDGs), and certified management systems (ISO 9001, ISO 14001).

This process enables the prioritization of the most relevant topics and guides the allocation of resources towards those areas where Manfisa can generate the greatest positive impact and manage its risks more effectively.

5.2 Stakeholders (GRI 3-1, GRI 2-29)

Manfisa maintains ongoing dialogue with its key stakeholders in order to understand their expectations, identify risks and opportunities, and improve decision-making processes.

The main stakeholders identified are:

- Employees, interested in health and safety, job stability, training and professional development
- Customers, who demand high-quality products, regulatory compliance, traceability and responsible environmental performance
- Suppliers, key actors in the value chain, particularly in relation to raw materials, sustainability and business ethics
- Local community, interested in the environmental impact of operations, employment and contribution to local development
- Public authorities and regulatory bodies, responsible for overseeing compliance with environmental, labor and industrial regulations

Stakeholder expectations are systematically considered in the company's management processes and in the identification of material topics.

5.3 Identified material topics (GRI 3-2)

As a result of the impact identification and prioritization process, Manfisa has identified the following material topics, which reflect both the most significant impacts of its activities and their strategic relevance for the organization.

Environmental topics

- Energy efficiency and use of renewable energy
- Greenhouse gas emissions, particularly within the supply chain
- Waste management and aluminium circular economy
- Responsible use of water and other natural resources

Social topics

- Employee health and safety
- Training, professional development and equal opportunities
- Working conditions and workplace well-being

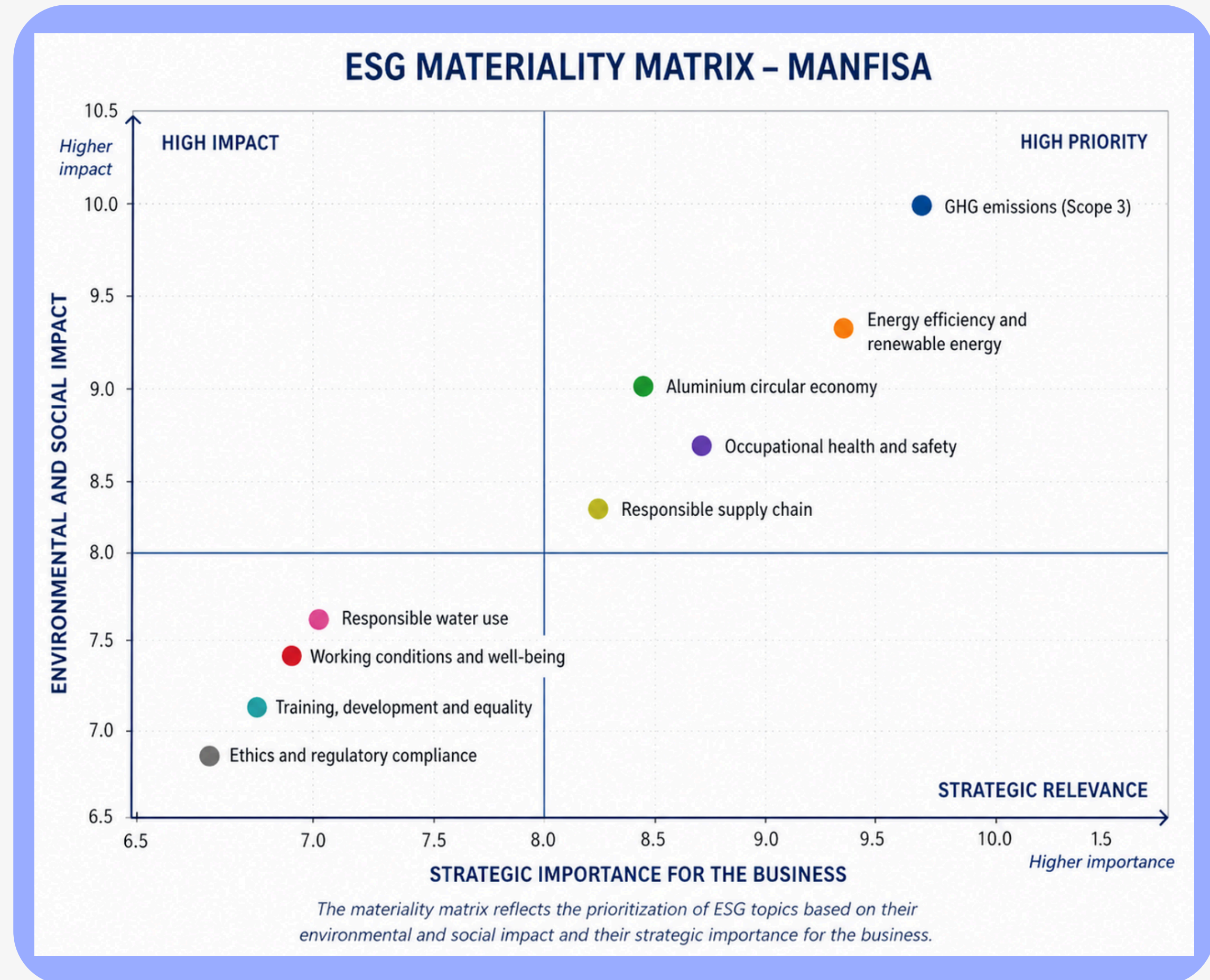
Governance topics

- Ethics, integrity and regulatory compliance
- Responsible supply chain management

These topics form the basis on which Manfisa’s sustainability strategy and the content of this report are structured.

As a result of the process described above, the company has developed a materiality matrix that graphically represents the most relevant topics, considering both their environmental and social impact and their strategic importance for business continuity.

The topics located in the upper right quadrant of the matrix represent Manfisa’s strategic priorities and are the main focus of its sustainability strategy and the objectives defined for the 2025–2030 period.

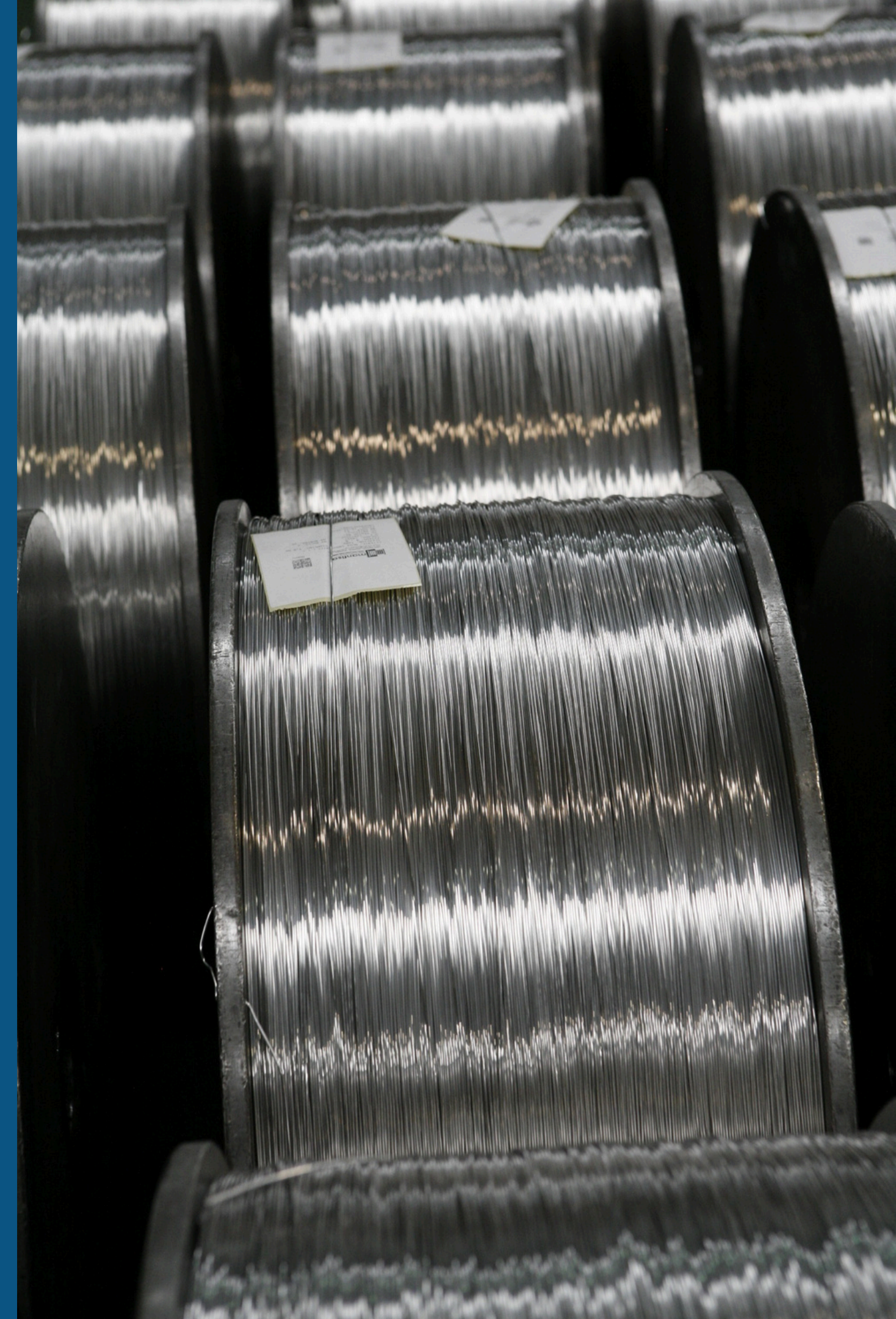


5.4 Management of material topics (GRI 3-3)

Manfisa manages its material topics through policies, certified management systems, objectives and actions integrated into its daily operations.

- **Environment:** Management is supported by an Environmental Management System in accordance with ISO 14001, with measures focused on energy efficiency, emissions reduction, aluminium recycling and the optimization of resource use.
- **Health and safety:** The company applies an Occupational Health and Safety Management System focused on risk identification, accident prevention and the continuous improvement of working conditions.
- **People and professional development:** Continuous training, equal opportunities and the development of both technical and transversal skills are promoted.
- **Ethics and governance:** The Code of Ethics and Conduct, together with control mechanisms and whistleblowing channels, ensures integrity and transparency in all activities.
- **Supply chain:** Supplier selection and evaluation incorporate environmental, social and ethical criteria, with particular attention to the traceability and sustainability of raw materials.

Performance in these areas is assessed through key performance indicators (KPIs), the results and improvement targets of which are detailed in the following chapters of this report.



6. Sustainability strategy and contribution to the SDGs





6.1 Sustainability strategic approach

Sustainability is an integral part of Manfisa's corporate strategy and is considered a key element to ensure business continuity, industrial competitiveness and long-term value creation.

The company progressively integrates environmental, social and governance (ESG) criteria into its management model, guiding decision-making towards process efficiency, the reduction of environmental impacts, the protection of employee health and safety, and ethical compliance across the value chain.

This strategic approach enables Manfisa to anticipate the main challenges facing the metallurgical sector, particularly in areas such as the energy transition, industrial decarbonization, aluminium circular economy and the evolving environmental and social regulatory framework.

It also responds to the growing expectations of customers and markets in terms of sustainability, traceability, and environmental and social compliance.

6.2 ESG strategic priorities

Based on the materiality analysis described in Chapter 5, Manfisa has defined a set of environmental, social and governance (ESG) strategic priorities that guide decision-making, resource allocation and the definition of medium- and long-term objectives.

These priorities reflect both the most significant impacts of the company's activities and the main risks and opportunities associated with its industrial, regulatory and market context.

Environmental priorities

Environmental priorities focus on reducing impacts associated with resource consumption and emissions derived from industrial activities, with particular emphasis on the energy transition and aluminium circular economy. In this area, Manfisa prioritizes:

- Promoting energy efficiency and the use of renewable energy in its operations
- Reducing greenhouse gas emissions, with particular attention to the supply chain
- Advancing circular economy practices through aluminium recycling and reuse
- Optimizing the use of water and other natural resources

Social priorities

In the social dimension, Manfisa places people at the center of its strategy, promoting safe, stable and development-oriented working conditions. Social priorities include:

- Ensuring safe and healthy working environments
- Promoting continuous training, skills development and equal opportunities
- Maintaining stable, quality employment, contributing to the economic and social development of the local community

Governance priorities

Governance priorities are aimed at strengthening responsible, ethical and transparent management, aligned with regulatory compliance and stakeholder expectations. In this area, Manfisa prioritizes:

- Strengthening ethics, transparency and regulatory compliance
- Promoting responsible supply chain management, incorporating environmental and social criteria
- Protecting information and personal data

These priorities provide the framework for defining sustainability objectives, action plans and performance indicators, which are further developed in the following chapters of this report.

6.3 Sustainability objectives 2025–2030

In line with its strategic priorities, Manfisa has established medium-term sustainability objectives for the 2025–2030 period, aimed at the continuous improvement of its ESG performance.

The main objectives defined include:

Energy and climate	Maintain the commitment to advancing the energy transition of operations by progressively increasing the use of renewable energy and strengthening energy efficiency measures across production processes. As part of its decarbonization plan, the company has set a long-term objective to source 100% of its electricity from renewable energy within an approximate ten-year horizon.
Circular economy	Promote the recycling of 100% of aluminium waste and increase the reuse of materials in production processes.
Water	Reduce water consumption per unit of product through process optimization and internal awareness initiatives.
People and safety	Progress towards the goal of zero workplace accidents by strengthening prevention measures and safety training.
Talent and equality	Increase the participation of women in technical and management positions and enhance training hours per employee.
Governance and supply chain	Assess 100% of strategic suppliers based on environmental, social and ethical criteria.

6.4 Contribution to the Sustainable Development Goals (SDGs)

Manfisa contributes to and aligns with several of the United Nations Sustainable Development Goals (SDGs), integrating them into its business strategy, operational practices and sustainability priorities.

The company has identified the following SDGs as the most relevant to its activity:

SDG 7 – Affordable and Clean Energy

Manfisa contributes through the use of renewable energy and the implementation of energy efficiency measures, including its photovoltaic self-consumption installation and the development of new energy projects aimed at reducing dependence on external energy sources.

SDG 8 – Decent Work and Economic Growth

The company promotes stable employment, safe working conditions and continuous training, supporting professional development and contributing to the economic development of the local community.



SDG 9 – Industry, Innovation and Infrastructure

Manfisa enhances industrial efficiency through continuous improvement of its production processes, investment in technology and the progressive integration of sustainability criteria into its operations.

SDG 12 – Responsible Consumption and Production

The company promotes circular economy principles through the recycling of aluminium, optimization of raw material use and responsible waste management practices.

SDG 13 – Climate Action

Manfisa contributes to climate action by reducing greenhouse gas emissions, improving energy efficiency and advancing towards a lower-carbon industrial model.

SDG 16 – Peace, Justice and Strong Institutions

The company promotes ethical business conduct, regulatory compliance and transparency through its governance systems, Code of Conduct and internal control mechanisms.

The contribution to these SDGs is reflected in the policies, initiatives and performance indicators described throughout this report, particularly in the environmental, social and governance chapters.



6.5 Strategic projects under development (2026 horizon)

In line with Manfisa's sustainability strategy and the objectives defined for the 2025–2030 period, the company is assessing and planning a series of strategic projects aimed at strengthening its environmental, energy and climate performance in the medium term.

These projects are developed within a framework of continuous improvement and progressive planning, taking into account the industrial nature of the company's activities, the technical and economic feasibility of the solutions considered, and the evolution of the regulatory environment.

Shared self-consumption and energy storage project

Among the initiatives currently under evaluation, a shared energy self-consumption project stands out, complemented by battery storage systems, with potential implementation expected from 2026 onwards.

According to the available preliminary technical studies, the project includes:

- The addition of new photovoltaic capacity of approximately 200 kWp
- The installation of battery-based energy storage systems
- The implementation of a hybrid solution combining renewable generation, direct consumption and surplus management

Expected benefits

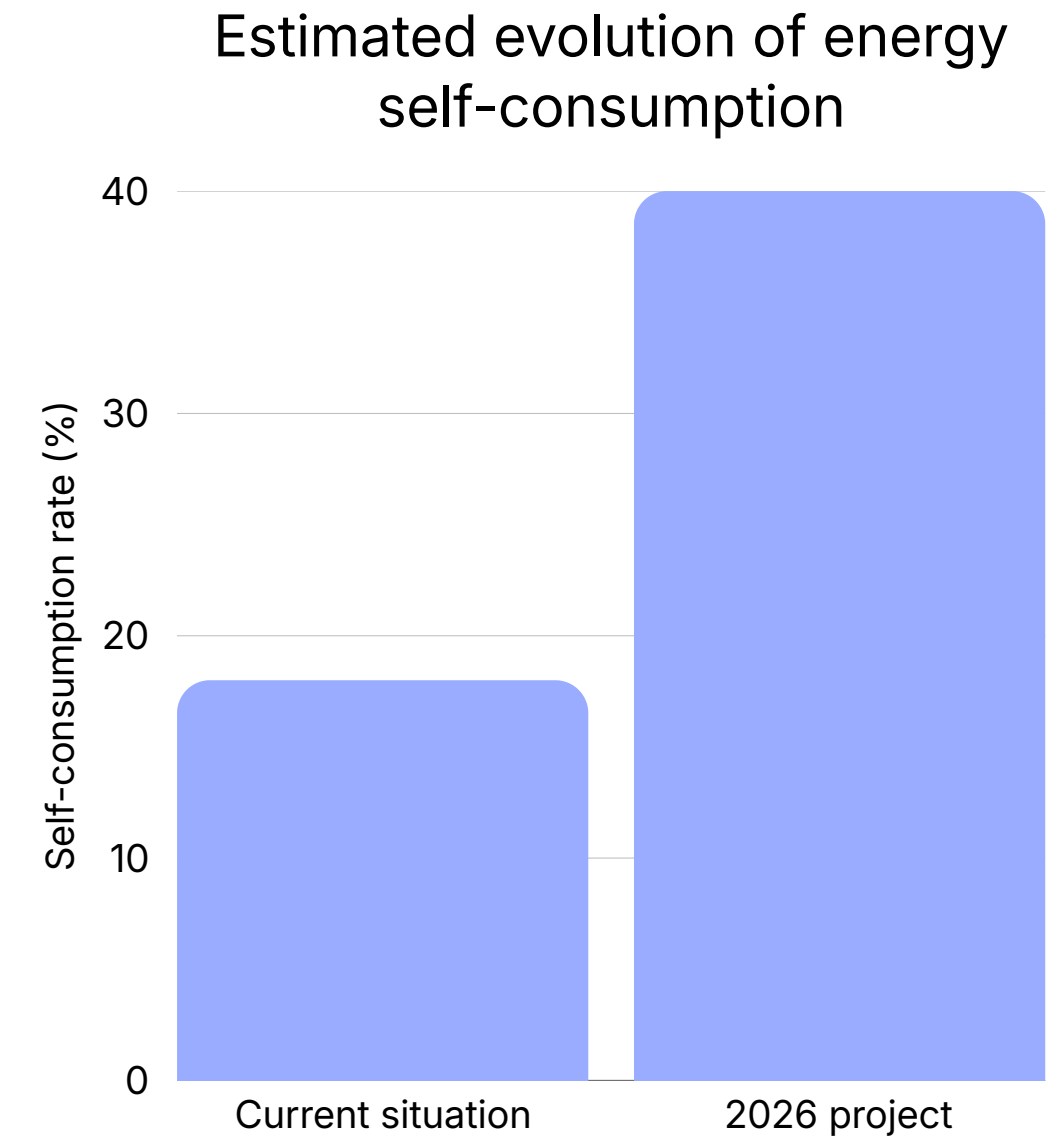
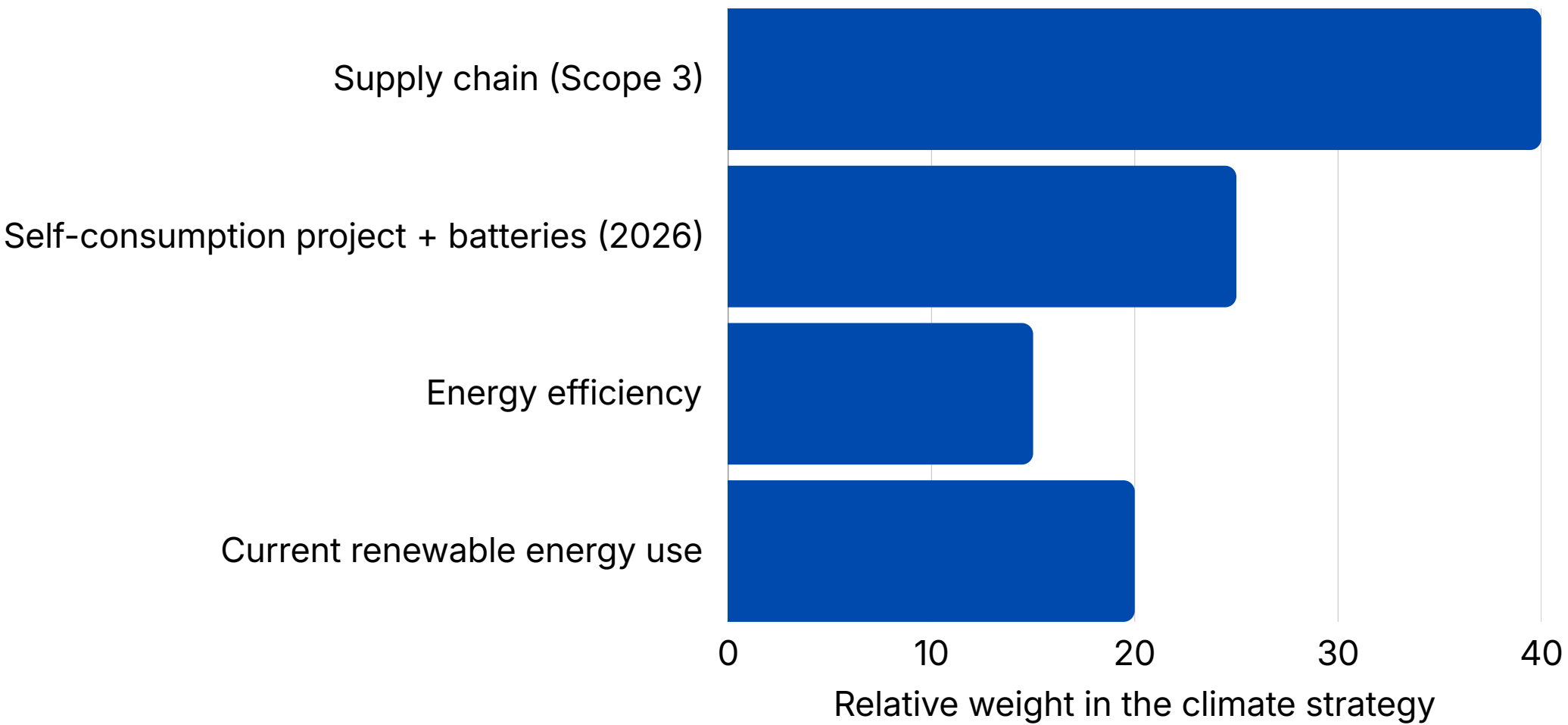
The potential implementation of these solutions would:

- Increase the share of renewable energy self-consumption
- Improve the efficiency of generated energy use
- Reduce dependence on the electricity grid
- Mitigate exposure to energy price volatility
- Strengthen the energy resilience of the facilities

From an environmental perspective, the project would contribute to the reduction of indirect greenhouse gas emissions associated with electricity consumption, in line with Manfisa's decarbonization strategy and the broader challenges of the industrial sector in the context of the energy transition.



Key decarbonization levers



Project status and decision criteria

At the time of preparing this report, the project is in the technical and economic assessment phase and has not yet been approved or implemented.

Its potential implementation will depend, among other factors, on:

- The final technical feasibility of the solution
- The economic and financial assessment of the project
- The evolution of the applicable regulatory framework
- Alignment with the group's strategic and investment priorities

Manfisa will report on the progress of this project in future reporting periods and, where applicable, on the results derived from its implementation.

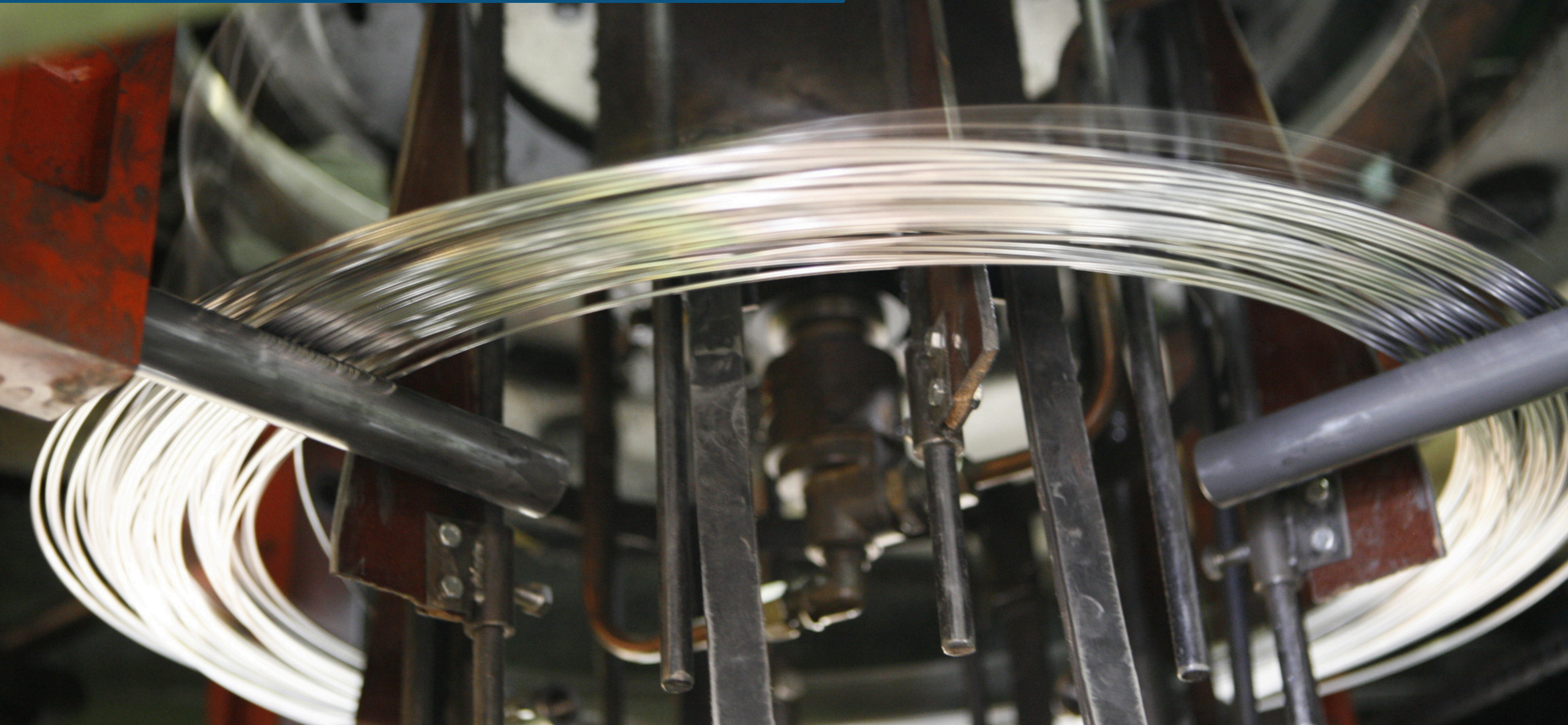
Related GRI Standards: GRI 2-22 · GRI 3-3 · GRI 302 · GRI 305

Related SDGs: SDG 7 (Affordable and Clean Energy) · SDG 13 (Climate Action)

Indicative scenario associated with a project under assessment. This does not constitute a commitment to results.

7. Environmental performance

(GRI 301–308)



7.1 Environmental management approach (GRI 3-3, ISO 14001)

Manfisa manages its environmental impacts through an Environmental Management System certified in accordance with ISO 14001, which provides a structured framework for identifying, assessing and controlling the environmental aspects arising from its industrial activity.

This system enables the organization to:

- Identify significant environmental impacts
- Establish improvement objectives and targets
- Implement measures to prevent and reduce impacts
- Monitor environmental performance on an ongoing basis
- Ensure compliance with applicable environmental legislation

Manfisa's environmental policy reflects its commitment to pollution prevention, efficient use of resources, continuous improvement, and environmental awareness among employees and throughout the supply chain.

7.2 Materials and circular economy (GRI 301, GRI 306)

Aluminium is the main material used by Manfisa. In line with circular economy principles, the company promotes the reduction of raw material consumption, as well as the reuse and recycling of materials generated in its production processes.

The main initiatives include:

- Recovery and recycling of 100% of aluminium waste
- Optimization of drawing and smelting processes to reduce waste generation
- Compaction of aluminium shavings and other waste to reduce environmental impact associated with transport
- Reuse of wood waste where technically feasible
- Progressive reduction of plastic use through substitution with cardboard in packaging and supplies

These measures contribute to minimizing waste, reducing the consumption of virgin resources, and lowering the environmental footprint of the company's activities.

Manfisa has progressively incorporated electrification solutions into its operations, including the use of electric forklifts for internal logistics, supported by dedicated charging infrastructure at its facilities.

In addition, the company provides electric vehicle charging points for both its fleet and employees' private vehicles, promoting more sustainable mobility options and contributing to the reduction of indirect emissions associated with transport.

These initiatives are part of the company's broader strategy for energy efficiency and the transition towards more sustainable energy consumption models.



7.3 Energy and energy efficiency (GRI 302)

Energy efficiency and the use of renewable energy are key pillars of Manfisa's environmental performance, given the high energy intensity of aluminium wire drawing manufacturing processes.

Management approach

The company promotes investments in technologies that optimize energy consumption, reduce dependence on external energy sources and minimize emissions associated with energy use.

Photovoltaic installation for self-consumption

Manfisa operates a photovoltaic installation for self-consumption located on the roof of one of its industrial facilities, in operation since 2019.

The main characteristics of the installation are:

- Total installed capacity: 588.15 kWp
- Estimated annual production: 621,900 kWh
- Estimated self-consumption rate: around 60% of the energy generated
- Occupied surface area: 3,600 m²
- Estimated emissions reduction: 112 tonnes of CO₂ per year

This initiative allows the company to cover a significant portion of its electricity consumption during production hours, reducing dependence on the grid and improving the overall energy efficiency of the plant.



Other energy efficiency measures

In addition to photovoltaic self-consumption, Manfisa implements various actions aimed at improving energy efficiency, including:

- Progressive transition towards an energy model with a higher share of renewable sources, promoting measures to enhance energy efficiency and increase the proportion of renewable energy in electricity consumption
- Gradual renewal of the transport fleet, replacing less efficient vehicles with EURO 5 and EURO 6 models
- Reduction of diesel consumption in transport by 3,088.62 liters, equivalent to 7.67 tonnes of CO₂ avoided
- Gradual replacement of mechanical forklifts with electric equipment
- Training in efficient driving and internal energy awareness campaigns

7.4 Greenhouse gas emissions (GRI 305)

Manfisa monitors its greenhouse gas (GHG) emissions in accordance with the scopes defined by the GRI Standards.

The company's emissions profile is characterized by a predominance of Scope 3 emissions, primarily associated with the procurement of raw materials. This is consistent with the aluminium sector and highlights the importance of responsible supply chain management.

7.5 Water and effluents (GRI 303)

Water consumption at Manfisa is mainly used for cooling processes and equipment cleaning. The company monitors water consumption on a regular basis and implements measures aimed at optimizing its use.

The main actions include:

- Improving process efficiency
- Implementing good operational practices
- Conducting internal awareness campaigns on responsible water use

The company's activities do not generate significant discharges that pose relevant environmental risks.

7.6 Waste (GRI 306)

Manfisa manages its waste in accordance with applicable legislation and the principles of the waste hierarchy, prioritizing prevention, reuse and recycling.

The main practices include:

- Increasing the proportion of waste sent for recovery processes
- Reducing the amount of waste sent to landfill
- Eliminating flammable solvents and implementing internal recovery through distillation, reducing the generation of this waste to near zero
- Managing hazardous waste through authorized waste management operators

7.7 Biodiversity (GRI 304)

Manfisa's operations are carried out in established industrial environments and are not located in protected areas or zones of high biodiversity value.

No significant direct impacts on sensitive natural habitats have been identified. The company maintains a preventive approach aimed at minimizing any potential indirect environmental impacts.



8. Social performance

(GRI 401–418)



8.1 Employment and working conditions (GRI 401)

Manfisa maintains a strong commitment to creating stable and quality employment, recognizing that people are a key factor in ensuring the continuity, competitiveness and safety of its industrial activity.

During the reporting period, the company had an average workforce of 95 employees, mainly assigned to production roles, supported by technical and administrative staff across the organization's different functions. Hiring is carried out in accordance with applicable labor legislation and based on principles of equal opportunities, merit and capability, prioritizing stability and the retention of technical knowledge.

Working conditions ensure respect for labor rights, job stability and a safe and professional working environment. The company maintains ongoing dialogue with employees and their representatives, enabling the identification of needs, the prevention of conflicts and the promotion of a workplace culture based on trust and mutual respect.

8.2 Occupational health and safety (GRI 403)

Protecting the health and safety of employees is a priority for Manfisa, particularly in an industrial environment where risk prevention is a fundamental element of daily operations. This area is managed through an internal occupational health and safety management system focused on the identification, assessment and control of workplace risks.

The system is based on:

- Systematic identification and assessment of risks associated with production processes
- Implementation of preventive and corrective measures
- Continuous training in health and safety
- Regular monitoring of accident and incident indicators



Prevention and response to medical emergencies

During the reporting period, the company maintained continuous monitoring of occupational health and safety performance, reinforcing its prevention culture and promoting safe behaviors, with the objective of progressively moving towards a zero-accident workplace.

In line with this preventive approach and with the aim of strengthening emergency response capabilities, Manfisa has installed an automated external defibrillator (AED) at its facilities for immediate use in the event of cardiac emergencies.

The equipment is supported by specific training for its use, provided to employees from different areas and shifts. During the reporting period, a total of 30 employees received training in the use of the defibrillator, including initial training and refresher sessions, strengthening the company's ability to respond to emergency situations.



The implementation of this measure involves ongoing financial investment, including both staff training and equipment maintenance. In 2025, defibrillator training had a total cost of €246.50 for six employees trained. In 2026, training is provided at a unit cost of €73.06 per person, with individual billing per company. The defibrillator is managed under a monthly rental system, with a cost of €91.52 plus VAT, which includes equipment maintenance and operational availability.

In addition, the company maintains collaboration agreements with specialized healthcare providers to strengthen medical care and protect employee health. In this regard, Manfisa has healthcare coverage services linked to the Clínica Universidad de Navarra (CUN), contributing to the provision of high-quality medical care and reinforcing the organization's commitment to employee well-being and health.

This initiative strengthens Manfisa's commitment to protecting the health and safety of its employees and to fostering a strong prevention culture within the workplace.

8.3 Training and professional development (GRI 404)

Manfisa considers continuous training a key pillar for the development of technical skills, the improvement of operational safety and the professionalization of its workforce.

Management approach

The company promotes training initiatives aimed at:

- Improving job performance
- Strengthening safety and risk prevention
- Supporting the professional development of employees

Training activities cover technical, organizational and transversal areas, in line with the needs identified in each department.

2024 results

During 2024, several training initiatives were carried out for employees across different areas of the organization:

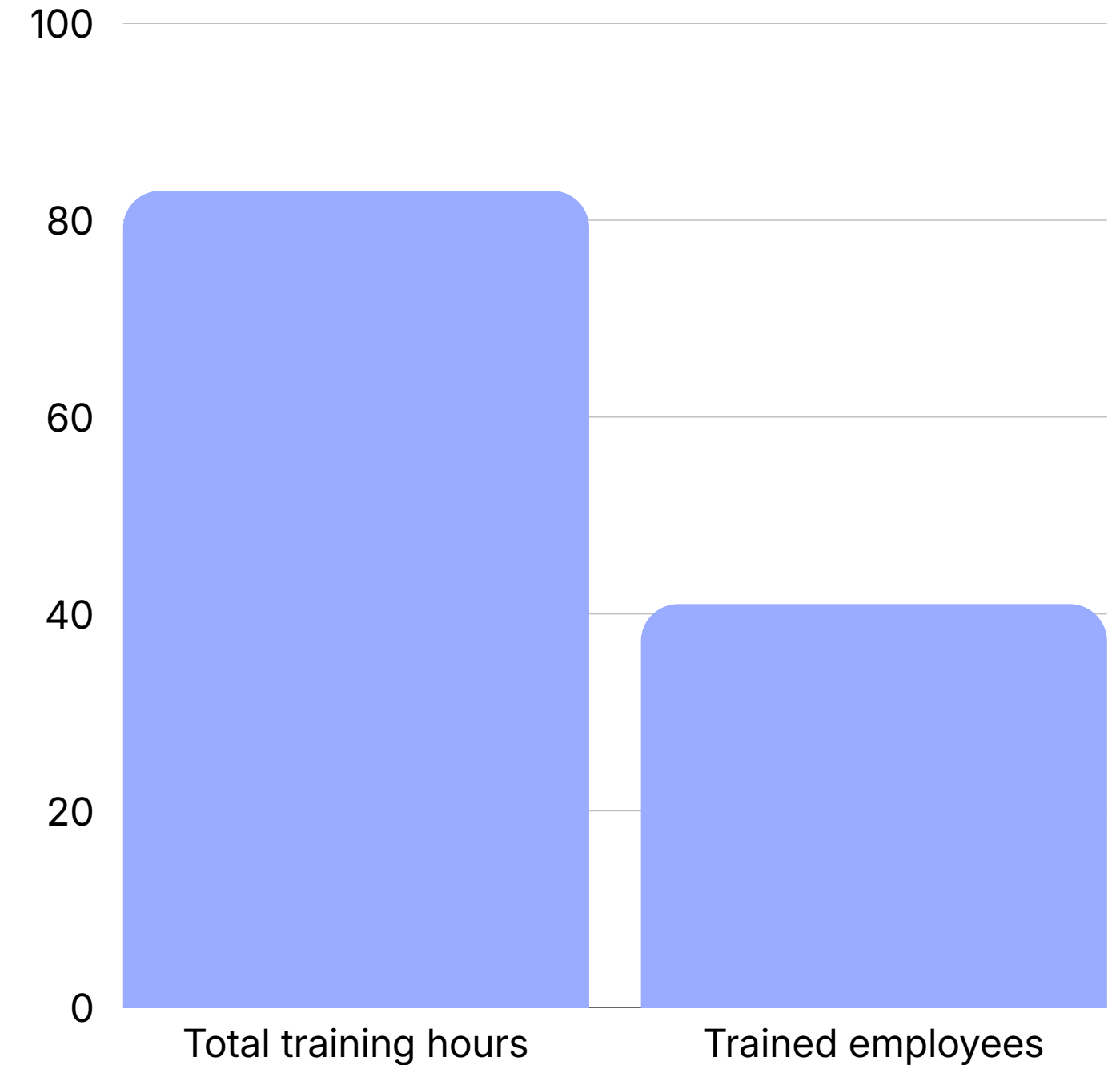
- Total training hours delivered: 83 hours
- Number of participants: 41
- Average training hours: 2.02 hours per employee

Main training areas

- Technical training
- Occupational health and safety (OHS)
- Environment
- Human resources
- Cybersecurity
- Management and organizational skills

Currently, the company does not systematically track the distribution of training hours by professional category. This has been identified as an area for improvement, and a commitment has been established to strengthen the monitoring system in future reporting periods, in line with GRI Standards requirements.

Training delivered to the workforce (2024)



People, training and new ways of working

Manfisa promotes the professional development of its employees as a key element for continuous improvement and the safe operation of its activities.

The company is committed to progressively strengthening internal training, promoting initiatives aimed at enhancing technical skills, reinforcing risk prevention and supporting adaptation to the evolving demands of the industrial environment.



Manfisa also promotes the use of digital communication and collaborative working tools, such as videoconferencing platforms (e.g., Microsoft Teams, Zoom and others), which help improve team coordination and reduce unnecessary travel.

Where the nature of the activity allows, the company will consider the implementation of partial remote working arrangements for certain roles, contributing to improved work organization, better work-life balance and the reduction of mobility-related impacts.

8.4 Diversity and equal opportunities (GRI 405)

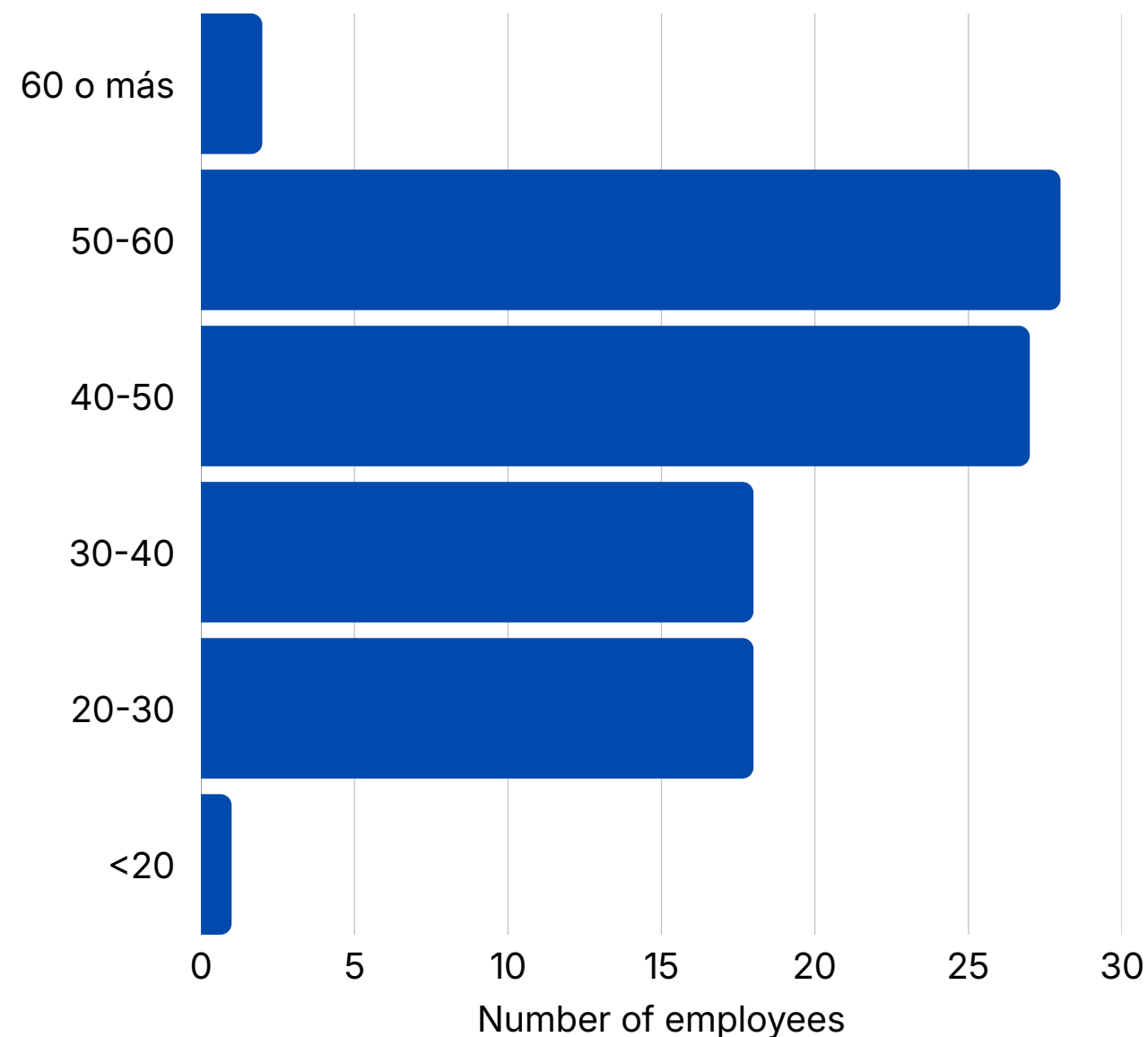
Manfisa promotes equal treatment and equal opportunities and rejects any form of discrimination based on gender, age, origin or other personal or social conditions.

During the reporting period, women represented 32% of the workforce (17 employees). Female representation is mainly concentrated in technical and administrative areas, while their presence in production roles remains limited. This situation reflects the historical characteristics of the industrial sector and has been identified as an area for improvement within the company's diversity and equality policy.

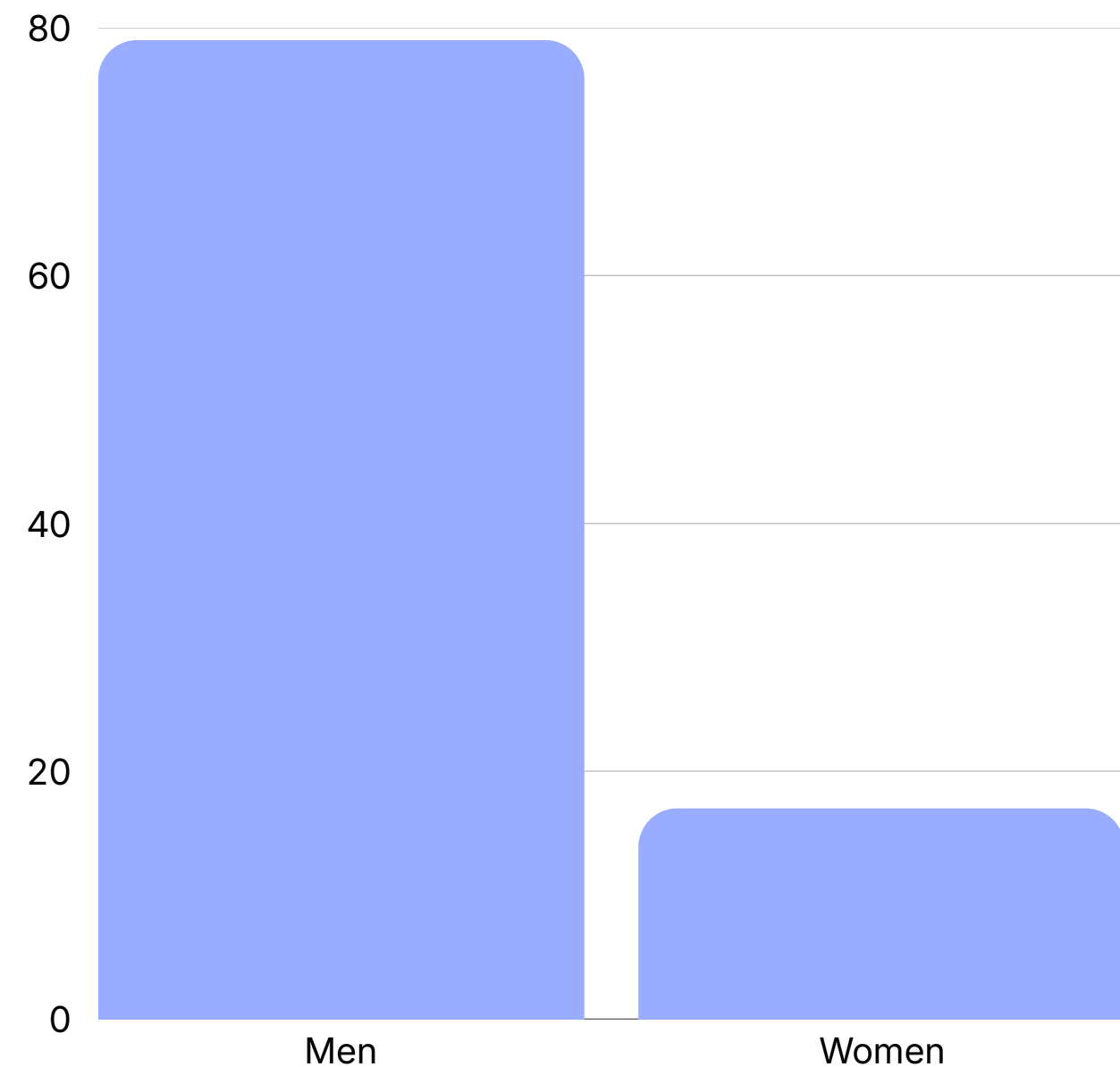
In terms of generational diversity, the workforce shows a balanced combination of experience and generational renewal. The most represented age groups are between 40 and 60 years, reflecting a high level of technical expertise, while the progressive incorporation of younger employees contributes to skills renewal and the future development of the organization.

Detailed information on workforce composition by age and professional category is provided in the annexes to this report.

Workforce distribution by age



Workforce distribution by gender



8.5 Human rights (GRI 406, 407, 408, 409)

Manfisa respects and promotes internationally recognized human and labor rights, in accordance with the core conventions of the International Labour Organization (ILO) and applicable legislation.

The company ensures:

- Non-discrimination and equal treatment
- Freedom of association and collective bargaining
- Prohibition of child labor and forced labor
- Prevention of harassment and any form of degrading treatment

During the reporting period, no incidents related to human rights violations were recorded.

8.6 Community engagement (GRI 413)

Manfisa maintains a close and ongoing relationship with the local community in which it operates, based on respect for the environment, job creation and contribution to the economic and social development of the area.

The company considers its local presence and interaction with the surrounding environment to be part of its responsibility as an industrial actor, integrating social and environmental criteria into its relationship with the community.



8.6.1 Impact on the local community

Manfisa carries out its industrial activity in the municipality of Irurtzun, maintaining a direct relationship with the local social and economic environment. Whenever possible, the company prioritizes collaboration with local entities, suppliers and service providers, contributing to the economic development of the municipality and supporting local businesses.

Key initiatives and relationships include:

- Collaboration with CIMA, affiliated with Clínica Universidad de Navarra, supporting initiatives related to health research and knowledge development
- Commercial relationships with local businesses, such as Orcaray haberdashery, contributing to the support of local retail
- Contracting local catering services, such as Hotel Plazaola and Restaurante Machain, for employee meals, promoting local consumption and employee well-being

In addition, Manfisa has installed an automated external defibrillator (AED) at its facilities, which is registered within the Navarra regional defibrillator network. This registration allows emergency services, in the event of a medical emergency in the vicinity of the plant—such as a traffic accident or a situation involving individuals not related to the company—to identify the availability of the device through the 112 emergency system, thereby contributing to the protection of public health in the local community.

This initiative reinforces Manfisa's commitment to the community in which it operates, beyond its strictly business activities.

Looking ahead, Manfisa is considering organizing a clean-up initiative along the Arakil River, involving employees and, where appropriate, local organizations. This initiative aims to contribute to the improvement of the immediate natural environment, promote environmental awareness and strengthen the company's connection with the local community.

The implementation of this initiative will depend on organizational feasibility and coordination with the relevant local stakeholders.



8.6.2 Contribution to biodiversity protection

Manfisa's operations are carried out in industrial facilities located in the municipality of Irurtzun (Navarra), within an area already consolidated from an urban and industrial perspective. In this context, no significant direct impacts on protected natural areas, high ecological value zones or particularly sensitive habitats have been identified.

Nevertheless, the company recognizes the importance of preserving the natural environment and maintaining a responsible relationship with the territory in which it operates. For this reason, Manfisa applies a preventive approach aimed at minimizing any potential indirect environmental impacts arising from its industrial activities.

This approach is based on the responsible management of environmental aspects associated with its operations, including proper waste management, emissions control, optimization of resource consumption and the implementation of good environmental practices in production processes and facility maintenance.

In addition, the company is committed to the continuous improvement of its environmental performance through its Environmental Management System certified in accordance with ISO 14001, which establishes procedures for the identification, assessment and control of environmental impacts, as well as for pollution prevention and the progressive improvement of processes.

Furthermore, Manfisa promotes environmental awareness among its employees and fosters a corporate culture based on respect for the natural environment, thereby contributing indirectly to environmental protection and the preservation of local ecosystems.

Although the company's activities are not carried out in protected natural areas, the responsible management of its operations and the adoption of sound environmental practices represent a meaningful contribution to the preservation of the natural environment and to the reduction of environmental impacts associated with industrial activity.



8.6.3 Support in emergency situations

In line with its commitment to social responsibility and solidarity with communities affected by emergency situations, Manfisa took part in support actions following the flooding episodes caused by the DANA that impacted the Valencia region.

In response to this situation, the company contributed through the delivery of material aid and the voluntary participation of employees in on-site support activities.

The main actions carried out included:

- The delivery of bottled water transported by a company truck to the affected areas
- The participation of Manfisa employees in cleaning tasks and the removal of mud from streets and public spaces impacted by the floods

These actions reflect Manfisa's commitment to solidarity, social engagement and support for communities in emergency situations, mobilizing both material and human resources to contribute to the recovery of the affected areas.





Manfisa employees participating in support and clean-up activities following the flooding caused by the DANA in Valencia.



8.6.4 Support for local sports initiatives

As part of its commitment to the local community and the promotion of healthy lifestyles, Manfisa supports and values collaboration with local sports initiatives that contribute to social development and encourage physical activity.

In this context, the company provides financial support for the organization of the Lapeluso cycling event, a non-competitive cycling tour held in Irurtzun (Navarra), which has become a well-established reference event within the regional cycling community.

The event brings together participants across different routes adapted to various levels and takes place in the natural surroundings of Navarra, promoting physical activity, enjoyment of the environment and outdoor sports.

Beyond its sporting dimension, Lapeluso promotes values such as effort, perseverance and teamwork, contributing to the social dynamism of the local community.

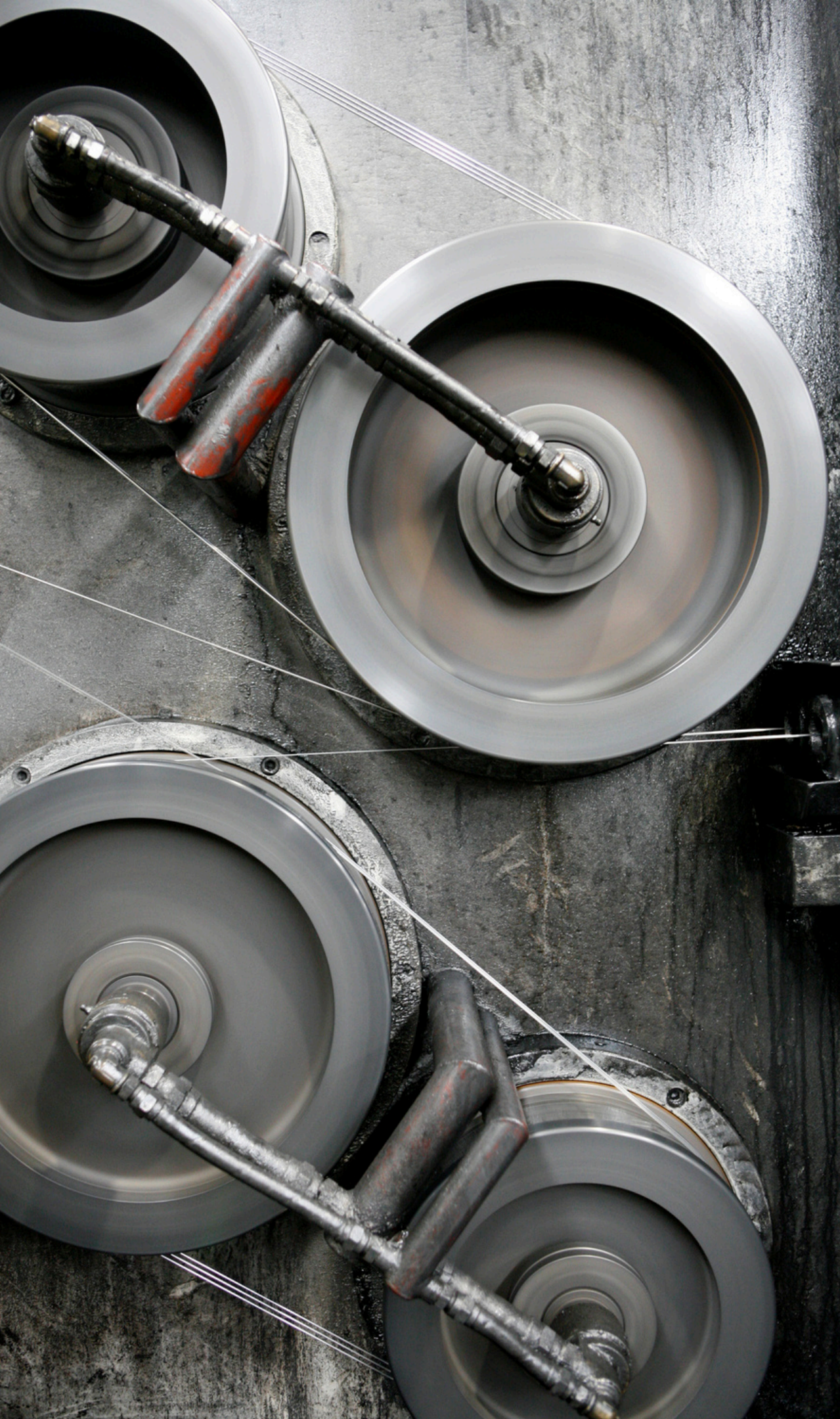
Through this type of initiative, Manfisa reinforces its commitment to the community by supporting activities that promote well-being and healthy lifestyles.



🇪🇸 agradecimientos a

Patrocinadores





8.7 Privacy and data protection (GRI 418)

Manfisa protects the personal information of employees, customers and suppliers in accordance with the General Data Protection Regulation (GDPR) and applicable data privacy and information protection regulations.

The company applies internal procedures aimed at ensuring the confidentiality, integrity and responsible use of personal data, ensuring that information is processed solely for legitimate business purposes.

Implemented measures include access controls to information, document management protocols, internal information security policies and procedures designed to prevent unauthorized access, data loss or misuse of information.

In addition, Manfisa promotes the responsible handling of information within the organization, encouraging good data management practices and strengthening the protection of sensitive information in its relationships with employees, customers and suppliers.

During the reporting period, no incidents, data breaches or complaints related to personal data protection were recorded.

9. Responsible supply chain

(GRI 204, 308, 414)



9.1 Supply chain management approach (GRI 3-3)

The supply chain is a strategic element for Manfisa, both due to its direct influence on product quality and business continuity, and its environmental, social and ethical relevance, particularly in relation to the raw materials used in aluminium drawing and smelting processes.

The company operates with an international and diversified supply chain aimed at ensuring traceability, material quality and compliance with regulatory requirements. Manfisa progressively integrates environmental, social and governance (ESG) criteria into its procurement decisions, with particular attention to suppliers with the highest potential impact within the value chain.

9.2 Responsible procurement policy (GRI 204)

Manfisa applies a responsible procurement policy based on the selection of suppliers according to technical, economic and sustainability criteria, prioritizing supply reliability and the quality of raw materials.

The principles guiding this policy include:

- Compliance with applicable legislation in the countries of origin
- Quality, traceability and continuity of supply
- Consideration of environmental and social criteria in business relationships
- Promotion of stable, long-term relationships with strategic suppliers

9.3 Supplier Code of Conduct (GRI 2-23, 2-24, 414)

Manfisa has a Supplier Code of Conduct that establishes the minimum requirements to be met by companies forming part of its supply chain.

This Code includes commitments related to:

- Respect for human and labor rights
- Prohibition of child labor and forced labor
- Equal treatment and non-discrimination
- Occupational health and safety
- Business ethics, integrity and anti-corruption
- Compliance with environmental legislation and impact reduction

The Code of Conduct is primarily applied to strategic suppliers and serves as a reference for the evaluation and monitoring of the supply chain.



9.4 Environmental assessment of suppliers (GRI 308)

Manfisa incorporates environmental criteria into the selection and evaluation of its suppliers, particularly those considered strategic based on volume, criticality or potential impact of supply.

The aspects assessed include:

- Compliance with applicable environmental regulations
- Existence of environmental management systems or equivalent certifications
- Waste and emissions management
- Efficiency in the use of resources and energy
- Environmental footprint associated with the supplied raw materials

This approach is particularly relevant in relation to Scope 3 emissions, given the significant contribution of raw materials to the company's overall carbon footprint.

9.5 Social assessment of suppliers (GRI 414)

In addition to environmental criteria, Manfisa considers social and labor aspects in the management of its supply chain.

The social assessment of suppliers takes into account:

- Respect for fundamental labor rights
- Working conditions and safety
- Absence of discriminatory practices
- Compliance with applicable labor legislation

Where risks or deviations are identified, the company promotes dialogue with suppliers and the implementation of corrective actions aimed at improving their performance.

9.6 Supply chain risk management (GRI 3-3)

Manfisa continuously monitors risks associated with its supply chain, considering factors such as:

- Dependence on critical raw materials
- Environmental and social risks in countries of origin
- Regulatory and reputational compliance risks
- The impact of the supply chain on greenhouse gas emissions

Supplier diversification, material traceability and periodic evaluation of business partners constitute the main risk mitigation tools.

10. Results, indicators and objectives



10.1 Measurement and monitoring approach

Manfisa monitors its environmental, social and governance (ESG) performance through a set of key performance indicators (KPIs) aligned with the material topics identified in the materiality analysis.

These indicators are periodically reviewed by General Management and serve as the basis for:

- Evaluating the level of achievement of sustainability objectives
- Identifying deviations and opportunities for improvement
- Defining action plans and medium- and long-term targets

The data presented in this chapter are derived from internal management systems, operational records and controls associated with ISO 9001 and ISO 14001 certified systems.

10.2 Environmental indicators (GRI 301, 302, 303, 305, 306)

The main environmental indicators used by Manfisa to monitor its performance are as follows:

Energy

- Share of renewable electricity: Significant. The company is working to progressively increase its use as part of its decarbonization strategy
- Photovoltaic self-consumption rate: 17.41%
- Total electricity consumption: 2,444,435 kWh

Emissions

- Scope 1 CO₂ emissions: internal data
- Scope 2 CO₂ emissions: approximately associated with electricity consumption, reduced through the increasing use of electricity with guarantees of renewable origin
- Scope 3 CO₂ emissions: 302,112.36 tCO₂e
- Reduction in diesel consumption for transport: 3,088.62 liters
- Emissions avoided through transport efficiency: 7.67 tCO₂

Emissions have been calculated based on activity data collected in the document "Activity Data – HCO Manfisa 2024".

Water

- Total water consumption: internal data
- Water consumption per unit of product: internal data

The water monitoring system is currently being improved to enhance traceability and data detail in future reporting periods.

Waste and materials

- Percentage of recycled aluminium waste: 100%
- Hazardous waste management in compliance with regulations: Yes
- Internal recovery of flammable solvents: Yes
- Progressive reduction of plastic use in packaging: Yes



10.3 Social indicators (GRI 401, 403, 404, 405, 413)

The main social indicators monitored by Manfisa include:

Employment and diversity

- Total number of employees: 95
- Percentage of women in the workforce: 32%

Health and safety

- Occupational health and safety management is implemented through internal risk prevention procedures and in accordance with applicable regulations
- Monitoring of workplace accidents: internal data
- Continuous improvement objective towards zero accidents

Training

- Training hours per employee: internal data
- Technical, preventive and transversal training

Community

- Participation in local initiatives
- Ongoing dialogue with the local community

10.4 Governance indicators (GRI 2, 205, 308, 414, 418)

Manfisa assesses its governance performance through the following indicators:

- Existence and application of a Code of Ethics and Conduct
- Employees informed or trained in ethics and compliance: 100%
- Existence of confidential whistleblowing channels
- Number of ethical incidents or sanctions: 0
- Evaluation of strategic suppliers based on ESG criteria
- Compliance with personal data protection regulations, with no incidents reported

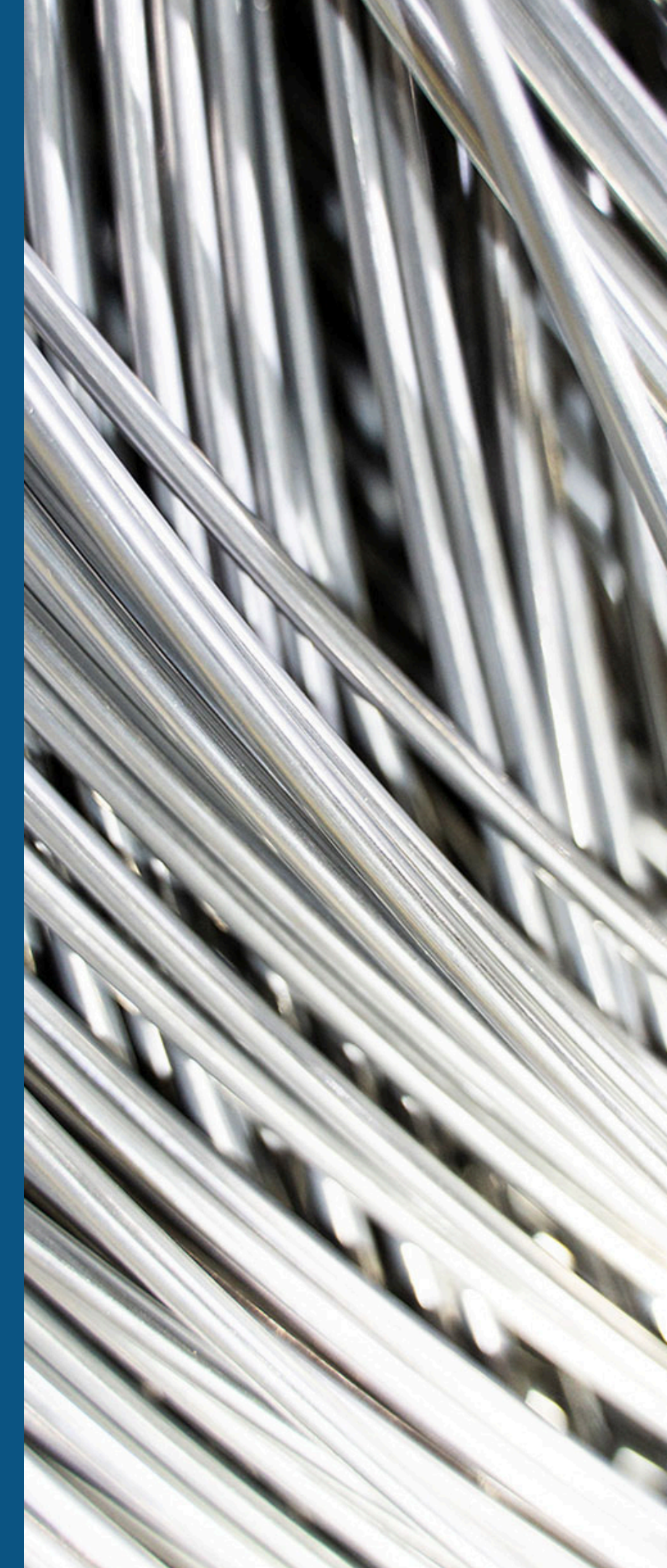
10.5 Objectives and improvement targets

Manfisa has defined improvement objectives aligned with its strategic priorities and the results of the materiality analysis.

Main medium-term targets (2025–2030):

- Energy: Maintain the commitment to increasing the share of renewable energy and expanding photovoltaic self-consumption
- Emissions: Reduce CO₂ emissions compared to the baseline year, with a focus on energy efficiency and transport
- Circular economy: Maintain 100% recycling of aluminium and increase material reuse
- Water: Reduce water consumption per unit of product
- Health and safety: Reduce workplace accident rates and strengthen the prevention culture
- People: Increase training hours and the representation of women in technical and management positions
- Supply chain: Assess 100% of strategic suppliers based on ESG criteria

Progress towards these targets will be periodically reviewed and reported in future sustainability reports.



11. Annexes

The background of the page is a close-up, high-angle photograph of numerous large, circular coils of metal wire. The coils are stacked and arranged in a somewhat regular pattern, filling the entire frame. The lighting is dramatic, highlighting the metallic sheen and the intricate, fibrous texture of the wire. The colors are primarily shades of grey and black, with some highlights that suggest a polished or slightly oxidized surface.

The annexes complement the information included in the main body of Manfisa Wire, S.L.'s Sustainability Report and are intended to provide a higher level of technical and documentary detail, facilitating the traceability of the reported information and the verification of the data presented. The inclusion of this information in annexes allows the main report to remain clear and accessible, without compromising the transparency and rigor required by the GRI 2021 Standards.

11.1 GRI Content Index

This annex includes the GRI Content Index, which identifies the GRI Standards and disclosures applied by Manfisa, as well as the sections of the report where each of them is addressed.

GRI Standard	Disclosure	Location in the report
GRI 2-1	Name of the organization	2.1 Organizational profile
GRI 2-2	Activities, brands, products and services	2.2 Organizational profile
GRI 2-3	Headquarters and operational locations	2.3 Organizational profile
GRI 2-4	Structure and size of the organization	2.4 Organizational profile
GRI 2-5	Value chain	2.5 Organizational profile
GRI 2-6	Markets served	2.6 Organizational profile
GRI 2-9	Governance structure	4.1 Governance
GRI 2-12	Role of the highest governance body in sustainability	4.2 Governance
GRI 2-13	Delegation of responsibility for ESG	4.3 Governance
GRI 2-14	Evaluation of the performance of the highest governance body	4.4 Governance
GRI 2-23	Policy commitments (ethics and integrity)	4.6 Code of Ethics
GRI 2-25 / 2-26	Mechanisms for seeking advice and raising concerns (whistleblowing channels)	4.8 Compliance
GRI 2-27	Compliance with laws and regulations	4.10 Compliance

GRI Standard	Disclosure	Location in the report
GRI 3-1	Process to determine material topics	5.1 Materiality analysis
GRI 3-2	List of material topics	5.3 Material topics
GRI 3-3	Management of material topics	5.4 Management of material topics
GRI 301	Materials	7.2 Environmental performance
GRI 302	Energy	7.3 Energy
GRI 303	Water and effluents	7.5 Water
GRI 304	Biodiversity	7.7 Biodiversity
GRI 305	Emissions	7.4 Emissions
GRI 306	Waste	7.6 Waste
GRI 401	Employment	8.1 Social performance
GRI 403	Occupational health and safety	8.2 Health and safety
GRI 404	Training and education	8.3 Training
GRI 405	Diversity and equal opportunity	8.4 Diversity
GRI 406	Non-discrimination	8.5 Human rights
GRI 413	Local communities	8.6 Community
GRI 418	Customer privacy	8.7 Privacy

11.2 Additional social information

This annex includes additional information on workforce composition and human capital development within the organization, complementing the indicators presented in the social performance chapter.

Category	Employees
Management	2
Technical / Administrative	25
Production	69
Total	96

Workforce composition by professional category

Age group	Employees
Under 20	1
20–30	18
30–40	18
40–50	27
50–60	28
60 and over	2
Total	96

Workforce distribution by age group

Age group	Women
Under 30	1
30–40	2
40–50	6
50–60	8
60 and over	0
Total	17

Female workforce distribution

Area	Female employees
Management	0
Technical / Administrative	16
Production	1

By functional area

Indicator	Value
Total training hours	83
Number of participants	41
Average per employee	2.02 h

Training and development

11.3 Safety data sheets

The safety data sheets (SDS) for products manufactured and marketed by Manfisa are prepared in accordance with applicable regulations on chemical safety and substance management.

These documents include relevant information on product identification, potential risks associated with handling, preventive safety measures, as well as recommendations for storage, transport and emergency management.

Safety data sheets are provided to customers and users where applicable and are updated in line with regulatory requirements and product characteristics.

For reasons of technical and commercial confidentiality, the full documentation is not included in this report; however, it is available to customers and competent authorities upon request.

11.4 Product certifications and food contact compliance

Manfisa holds technical certifications and documentation demonstrating compliance with applicable regulatory requirements for its products, as well as with the technical specifications required by its customers.

In certain cases, the company's products meet specific requirements related to food contact compliance, in accordance with applicable European regulations and the technical specifications required by the industrial sectors they serve.

Documentation related to product certifications, declarations of conformity and compliance with technical regulations is managed internally and provided to customers or competent authorities when required.

For reasons of technical and commercial confidentiality, the full details of these certifications are not included in this report.



11.5 Strategic energy projects

This annex outlines the main energy-related initiatives developed and planned by the company, in line with its sustainability and decarbonization strategy.



11.5.1 Photovoltaic installation for self-consumption

Approach and objective

Manfisa's photovoltaic installation is part of the company's strategy to improve energy efficiency and reduce emissions, with the objective of decreasing dependence on the electricity grid, optimizing energy consumption in the production process and reducing the carbon footprint associated with its industrial activity.

Energy context

The aluminium wire drawing manufacturing process involves high and continuous energy consumption during production hours, which enables a high level of utilization of the energy generated and improves the efficiency and profitability of self-consumption installations.

General description

The installation is located on the roof of Manfisa's industrial facility in Irurtzun (Navarra) and is designed for the self-consumption of electricity for production operations, adapting to the plant's consumption profile.

Main technical characteristics

- Location: roof of the industrial facility in Irurtzun
- Occupied surface area: approximately 3,600 m²
- Total installed peak capacity: 588.15 kWp
- Configuration: roof-mounted coplanar modules

Development phases

The installation has been implemented in two phases:

- Phase 1 (2019): 297.49 kWp
- Phase 2 (2021–2022): 290.66 kWp

Energy production

- Estimated annual production: 621,900 kWh
- Expected production (2020): 340,712 kWh
- Actual production (2020): 218,214 kWh (generation limited during the period)
- Technical availability: 100%

Economic analysis

- Estimated energy production cost: ~€0.03/kWh
- Electricity cost from the grid: ~€0.12/kWh
- Estimated return (IRR): ~10%

Environmental impact

The installation contributes to the reduction of indirect greenhouse gas emissions (Scope 2), with an estimated reduction of approximately 112 tonnes of CO₂ per year.

It also promotes the use of on-site renewable energy, improves the energy efficiency of the production process and supports the company's energy transition.

Management and operation

- Installation company: Maizurgui Renovables S.L. (Acciona Group)
- Commissioning date: February 15, 2019

11.5.2 Shared self-consumption and energy storage project (2026 horizon)

Project objective

To strengthen Manfisa's energy and climate strategy by expanding renewable energy self-consumption and incorporating energy storage solutions.

General description

The project involves the implementation of a shared energy self-consumption system, complemented by battery storage, at Manfisa Wire's facilities in Irurtzun (Navarra).

According to the available preliminary technical studies, the proposal includes:

- Estimated additional photovoltaic capacity: approximately 200 kWp
- Battery-based energy storage system
- Hybrid solution combining renewable generation, direct consumption and storage

Expected benefits

- Increase in the share of renewable energy self-consumption
- Optimization of generated energy use
- Reduction of dependence on the electricity grid
- Improvement of the energy resilience of the facilities
- Reduction of indirect greenhouse gas emissions

Project status

At the time of preparing this report, the project is in the technical and economic assessment phase and has not been approved or implemented.

Its potential implementation will depend on:

- Final technical feasibility
- Economic and financial assessment
- Evolution of the applicable regulatory framework
- Alignment with the group's strategic priorities

Transparency note

The information included in this annex is based on preliminary estimates and proposals. Final results and actual impacts will depend on the final design and implementation conditions.

Expected benefits

From an environmental, energy and economic perspective, the project could deliver the following benefits:

- Increase in the share of renewable energy self-consumption
- Optimization of energy use within the facilities
- Reduction of dependence on the electricity grid
- Improvement of energy resilience and security of supply
- Reduction of indirect greenhouse gas emissions (Scope 2)
- Mitigation of exposure to energy price volatility
- Strengthening of the company's energy competitiveness

Strategic value

This project represents a key lever within Manfisa's energy transition strategy, aligning with its 2025–2030 sustainability objectives and its commitment to advancing towards an energy model based on renewable sources.

It also strengthens the company's medium-term planning capacity and its ability to adapt to a rapidly evolving energy landscape.

Project status

At the time of preparing this report, the project is in the technical and economic assessment phase and has not been approved or implemented.

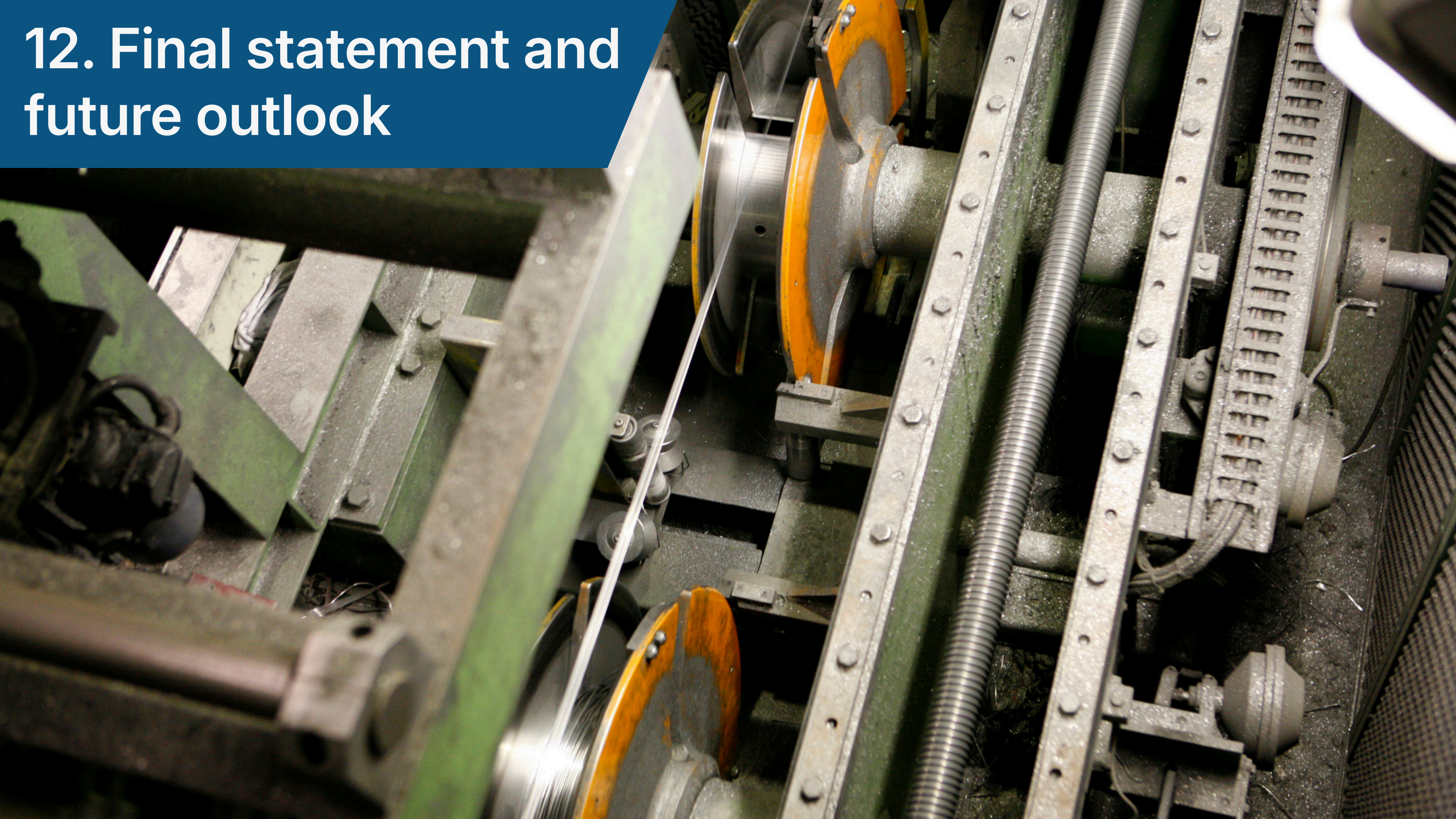
Its potential implementation will depend on:

- Final technical feasibility
- Economic and financial assessment
- Evolution of the applicable regulatory framework
- Alignment with the company's strategic priorities

Transparency note

The information included in this section is based on preliminary estimates and studies. The implementation of the project and its final outcomes will depend on development conditions and investment decisions.

12. Final statement and future outlook



12.1 Responsibility for the information

This Sustainability Report of Manfisa Wire, S.L. has been prepared with the aim of providing a transparent, rigorous and balanced view of the company's economic, environmental and social performance during the 2025 reporting period.

The information included in the report has been compiled from internal management systems, operational records and data provided by the different areas of the organization. In its preparation, Manfisa has applied criteria of consistency, traceability and reliability, aligning its content with the Global Reporting Initiative (GRI 2021) Standards.

The company acknowledges that, in certain areas, the level of detail and systematization of information can still be improved. In this regard, this report represents a starting point for progressively strengthening sustainability measurement, monitoring and reporting processes in future periods.

12.2 Future outlook and commitment to improvement

Manfisa approaches the future with the commitment to integrate sustainability as a cross-cutting element of its business strategy, progressing in a gradual and realistic manner consistent with the scale and nature of its industrial activity.

The main lines of action for the coming years include:

- Strengthening the monitoring of environmental and social indicators, with particular attention to Scope 3 emissions and employee training and development
- Improving data collection and traceability systems, particularly in areas such as water consumption, diversity and professional development
- Promoting additional energy efficiency and emissions reduction measures, building on the experience gained from the existing photovoltaic installation and the analysis of new energy projects
- Strengthening responsible supply chain management through the progressive integration of environmental, social and governance (ESG) criteria
- Maintaining continuous and transparent dialogue with stakeholders

Manfisa reaffirms its commitment to continuous improvement, transparency and regulatory compliance, recognizing that responsible management contributes to business resilience, employee well-being and the sustainable development of the environment in which it operates.

The preparation of this first Sustainability Report has enabled Manfisa to identify strengths, areas for improvement and opportunities to enhance its management and data collection systems, constituting an internal learning process that will serve as a foundation for the continuous improvement of reporting in future years.