

Luxembourg, 28/10/2025

PUBLIC

Environmental and Social Data Sheet¹

Overview

Project Name: TECH EU OESIA - RDI

Project Number: 2024-0882 Country: Spain

Project Description: The Project comprises a selection of the Promoter's investments in

Research, Development and Innovation (RDI) activities on new technologies and innovative products, as well as investments in infrastructure and equipment to upgrade its production capabilities. The Project includes also, partly, investments to improve organizational processes through digitalization and in cybersecurity. The investments will be carried out in Spain over the period 2025-28.

E&S Risk categorisation: Medium

EIA required: yes

Invest EU sustainability proofing required yes
Project included in Carbon Footprint Exercise²: no

Environmental and Social Assessment

The E&S risk categorisation is Medium due to the new infrastructure component, which falls under Annex II of the EIA Directive, indicating moderate environmental impacts requiring case-by-case screening. The screening decision is included as a disbursement condition to ensure proper risk assessment is completed before funds are released.

Environmental Assessment

The RDI-related component of the Project focuses on key areas such as photonics, situational awareness, embedded electronics, tactical communication, digital technologies, and simulation. These activities, along with the digitalisation and cybersecurity initiatives, which involve mainly hardware acquisition and software development, are not listed in the Annexes of the Environmental Impact Assessment (EIA) Directive 2011/92/EU, as amended by Directive 2014/52/EU. All such undertakings will be conducted within existing facilities, whose operational scope will remain unchanged as a result of the Project.

¹ The information contained in the document reflects the requirement related to the environmental, social and climate information to be provided to Investment Committee as required by the Invest EU Regulation and it represents the equivalent of the information required in the template of the InvestEU sustainability proofing summary

² Only projects that meet the scope of the Carbon Footprint Exercise, as defined in the EIB Carbon Footprint Methodologies, are included, provided estimated emissions exceed the methodology thresholds: 20,000 tonnes CO2e/year absolute (gross) or 20,000 tonnes CO2e/year relative (net) – both increases and savings.



Luxembourg, 28/10/2025

The Project also includes an upgrade of the Promoter's production capabilities, including modernisation of existing facilities and the construction of extensions to accommodate new machinery and R&D equipment. The Promoter has submitted applications for the necessary building permits, with decisions anticipated in Q4 2025 and Q4 2026. These new or expanded facilities may fall under Annex II of the EIA Directive 2011/92/EU, (as amended by Directive 2014/52/EU), in relation to urban development projects (paragraph 10. Infrastructure Projects, point (b) Urban development projects); consequently, a screening decision from the local competent environmental authorities is required to determine whether a full EIA is necessary.

Climate Assessment

The RDI component of the Project is aligned with the Climate Bank Roadmap (CBR) and, as such, with the principles outlined in the Paris Agreement. In particular, the Project is part of the supported activities listed in Annex 2 of the CBR (Table B: Industry) corresponding to RDI in "Low-carbon technologies and products, energy and resource efficiency, circular business models and non-GHG related topics" and "Digitalisation projects".

The construction-related component of the Project, which includes new buildings and facility extensions, has been screened against the CBR criteria under Annex 2, Table D – Buildings. These buildings are confirmed to comply with national energy performance standards as defined by the Energy Performance of Buildings Directive (EPBD). Furthermore, the buildings have been assessed as not materially at risk from physical climate hazards. Therefore, this component of the Project is considered Paris aligned.

EIB Paris Alignment for Counterparties (PATH) Framework

The Promoter specialises in a wide range of innovative technologies and consulting services, with a particular emphasis on the aerospace, defence, and mobility sectors. The Promoter is in scope and screened out for the PATH framework, as its activities are not included in the list of EIB sub-sectors and segments in high emitting sectors. Furthermore, the counterparty is screened out for high vulnerability.

Social Assessment

The Project does not carry any significant labour risks and risk to health and safety is minimal with the overall social risk being low.

Other Environmental and Social Aspects

Quality, environmental, and occupational health and safety considerations are integrated into the Promoter's management system. The Promoter has a fully integrated ESG management system, certified to leading international standards, including ISO 9001 (Quality), ISO 14001 (Environment), ISO 45001 (Health and Safety), ISO 27001 (Information Security), and the Spanish National Security Scheme (ENS).

Socially, the Group's policies cover equality, diversity, human rights, health and safety, and work-life balance. The company's commitment to the UN Global Compact and the Sustainable Development Goals (SDGs) is reflected in its strategies, policies, and daily operations.

Conclusions and Recommendations

The disbursement of funds related the building expansions is conditional upon the submission of the screening decision issued by the competent environmental authorities and valid building



Luxembourg, 28/10/2025

permits. If an EIA has been requested, the full EIA report must also be submitted for publication on the Bank's website.

Sustainability proofing conclusion: The Project is carried out in compliance with applicable national and EU environmental and social legislation. Based on the environmental, climate and social information and management systems in place, the Project is deemed to have low residual environmental, climate and social risks and impacts. No further sustainability proofing is therefore required.

Considering the above, the investment is acceptable for EIB financing in Environmental, Climate and Social terms.