

PEOPLE CENTRIC

Merit
recognition

Diversity and inclusion

Transformative
environment

Leadership

Access to rights



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Quality of life, inclusive future.
Our advantage comes from people
ACCIONA seeks to become the value proposal centred around people.

This year, the company has taken on board all the challenges we have experienced during the pandemic, and despite the major impact on the life of the people working in ACCIONA, it has continued to persevere in its purpose of being the best company to work in and promote initiatives that improve the life of the people in the communities where it is present. To do so, it has marked out a global strategy, which is its value proposal for employees: PEOPLE, in which people are at the centre and which revolves around four fundamental pillars: recognition, diversity and inclusion, environment and leadership.



KEY MILESTONES 2020

- > First stage of the Talent module implemented in the Human Capital Management system to improve the talent management tools and the employee experience.
- > Reduction of the salary gap to 2.8% from 5.0% the previous year.
- > Design and implementation of a plan for conciliation and co-responsibility measures for all businesses and countries.
- > Actions to combat COVID-19 for employee protection: action protocols, early detection campaign and raising awareness for active prevention.
- > Successful transfer of training courses and programmes to an online format and strengthening of the smartworking courses.
- > Complete review of controls relating to compliance with Human Rights policies for all activities.



MAIN CHALLENGES 2021

- > Opening up of the Workday single people management platform to all the company's professionals.
- > Approve a Diversity and Inclusion Policy.
- > Continue to increase the percentage of women in executive and pre-executive positions.
- > Achieve or maintain the accident frequency rate in the upper/higher fifth percentile of each reference sector.
- > Promote the involvement of workers in physical and emotional Well-Being Plans.
- > Implement a renewed system of due diligence in Human Rights.

Merit recognition

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- Transformative environments
- Leadership
- Access to rights

MERIT RECOGNITION

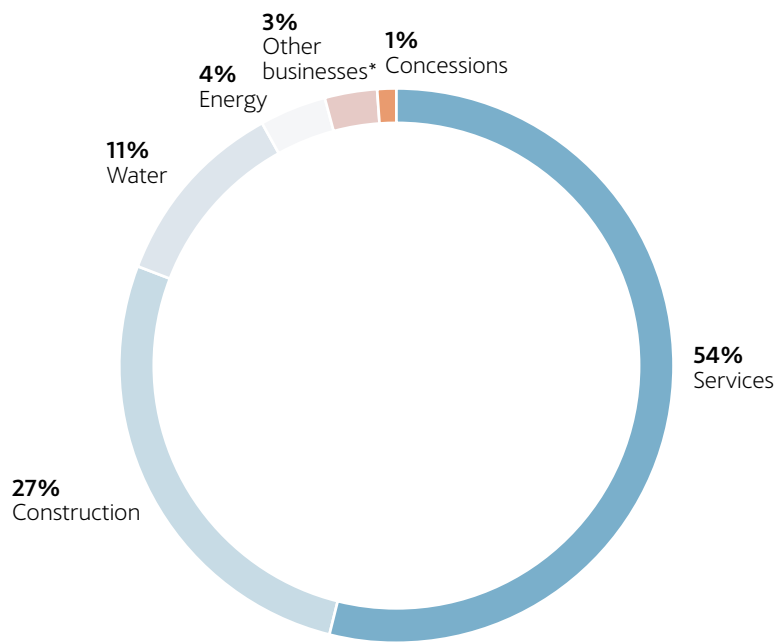
The ambition in this area is to create new forms of recognition that open up ways to reward in accordance with the aspirations, the attitude and the proactivity of highly involved people.

This recognition will be supported by making the people who have made an exceptional contribution to projects and initiatives visible both internally and externally.

PROFILE OF ACCIONA’S HUMAN TEAM

At the close of 2020, the overall workforce was 38,355 people, with 33% women. There is a total of 131 nationalities.

Breakdown of the total workforce by line of business (%)



* Includes Bestinver, Corporate, Grupo Bodegas Palacio 1894, Real Estate and ACCIONA Cultural Engineering.

Evolution of management indicators

	2017	2018	2019	2020
	↓	↓	↓	↓
Revenue (million euros)	7,254	7,510	7,191	6,472
Workforce cost/Revenue (%)	21%	20%	22%	24%
Revenue/workforce (euros)	193,941	194,830	181,138	168,739
EBITDA (million euros)	1,275	1,245	1,356	1,124
EBITDA/workforce cost (%)	85%	84%	85%	72%
EBITDA/workforce (euros)	34,094	32,292	34,384	29,305
Workforce cost (million euros)	1,497	1,486	1,599	1,551

The overall workforce was

38,355 people

33% women
131 nationalities



DEVELOPMENT AND PROMOTION OF TALENT

ACCIONA's people management model is supplemented by policies and initiatives designed to optimise employee performance, enhance their professional development and manage objective-based compensation. The Performance Management Model is based on three pillars: Setting Objectives, My Development and Performance Status. The purpose is to identify, develop and recognise the talent of ACCIONA's professionals.

Performance Status

In 2020, special emphasis was placed on identifying performance and potential, the so-called Performance Status.

In its third year, this process was consolidated as a global tool for evaluating performance and potential at ACCIONA, as a way of providing a comprehensive view of internal talent and enabling decisions to be made and action plans to be designed on the basis of the needs detected.

For the launch of the process in 2020, a specific guide was defined for managers to help them interpret and understand the questions on the questionnaire.

All the business lines and countries within the target area participated in this process, in which each hierarchical manager completes a questionnaire on the members of their team (with the possibility of involving the functional managers as well).

The target group was 9,535 professionals and 1,580 evaluators took part in the process.

Employees subject to the Performance Status process by gender and professional category

	Men	Women	Total
	↓	↓	↓
Directors and managers	2,026	555	2,581
Technical staff	5,478	2,776	8,254
Support staff	26	66	92
Operators	76	6	82
Total	7,606	3,403	11,009

97% of the professionals subject to performance evaluation were evaluated through Performance Status

Internal mobility

Another of the key levers in workforce management is professional growth through promotion within ACCIONA. Improved access to the opportunities offered by the company, as well as the possibility of subscribing to newsletters, encourages the employees themselves to be responsible for their professional growth.

The number of vacancies filled by internal mobility was 32% in 2020.

Bringing management closer to people through digitization

The project to implement the Workday tool has given the company a single people management platform that operates worldwide, allowing processes to be standardised based on reliable, consolidated data that can be accessed online.

250 professionals have participated throughout the project, which now encompasses more than 80 global management processes and more than 70 integrations.

Thanks to the implementation of the people management tool, the company now has a *Global Talent Marketplace*. This is a space where vacancies are published internally, and can be accessed by all employees; it offers the possibility of establishing filters and alerts in the search, enabling any professional to stay up to date with the opportunities. This has improved transparency when it comes to offering possibilities of internal movements, and makes it easier for professionals to participate in the selection process with their employee profile.

This process, which has lasted approximately two years, had the following objectives:

- > To increase the ability of employees to help themselves and reach all the company's professionals.
- > To provide real-time information to managers, thereby facilitating decision-making.
- > To increase the level of support of the Talent and Organisation function to the whole workforce.

COMPENSATION POLICY

ACCIONA rewards its employees according to the following criteria: sectoral and geographical competitiveness, internal equity and merit. ACCIONA works in a variety of production sectors in over 40 countries. Under current law, payment of employees is subject to the applicable collective bargaining agreements (in Spain, 295 agreements of varying scope in 2020). This means that remuneration of employees is defined according to results and a position classification system that organises objectively each worker's contribution to the company. In addition, there is no gender-based differentiation and any decision on individual payment review is approached objectively, ensuring that the compensation is fair according to the level of responsibility and the contribution to the company's objectives.

Gender pay gap analysis

ACCIONA is determined to ensure that there is no gender-based inequality in its activities, to achieve equal pay between genders in all the businesses and countries where it operates. To this end, the company has developed a salary analysis methodology based on best international practices, validated by an independent external party.

According to the definition of “equal pay”, compared to the definition of “salary data”, the calculations must isolate all those variables that might explain a person’s salary above and beyond gender. In ACCIONA’s case, the following independent variables must be taken into account: country, business, professional classification, map of levels (business roles compared to support role) and collective bargaining agreement. This determines standardised segments of population in which differences can be measured, providing highly reliable results that they are effectively gender pay gaps.

The following formula is used to determine the fairness of each segment:

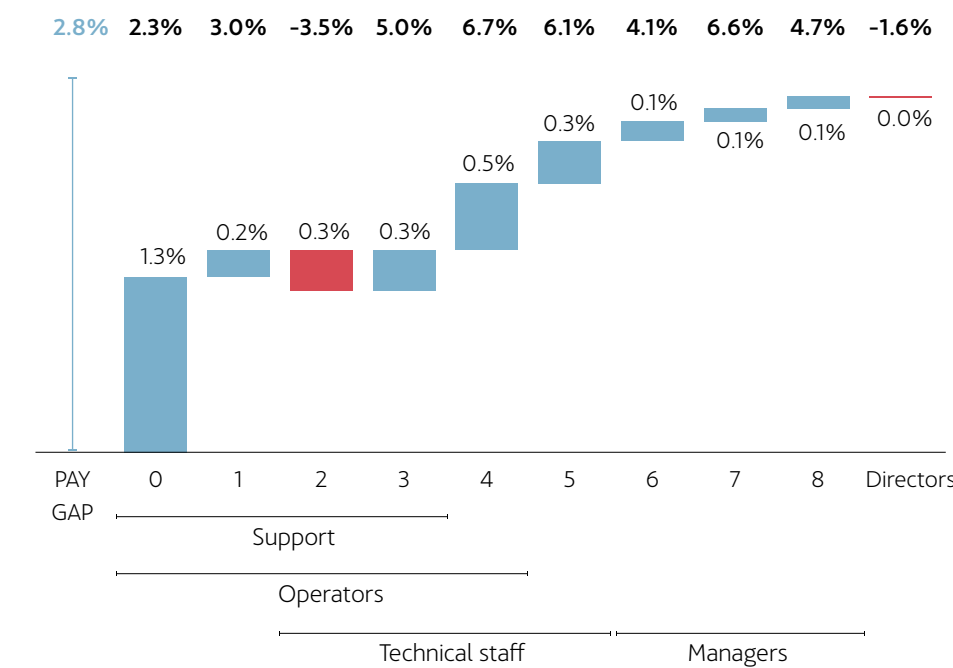
Equal pay per segment

(average fixed salary for men-average fixed salary for women)

average fixed salary for men

Specifically, in 2020, ACCIONA found a gender pay gap between men and women of 2.8% at the global level. This gap has been reduced compared to the three previous years, when it was higher than 5%.

Gender pay gap analysis



With this information, the data is studied annually for each business line and level of responsibility to define whether there is unequal pay for equal work or if the difference is due to any other cause (seniority, performance, results, etc.). Specifically, the aim is to eliminate any detected cases of this type of inequality. Each year, a specific analysis of unequal pay situations is also carried out through the annual salary review process. This action plan is periodically monitored by management, which assesses the progress being made at each level of the organisation.

Variable remuneration plan: ACCIONA Bonus

The program for employees with variable remuneration, in place since 2012, considers criteria related to both the company’s financial results and the fulfilment of individual goals, and is based on objective and pre-established metrics. In accordance with the objectives set out in the Sustainability Master Plan (SMP), ACCIONA Bonus is being extended internationally to all divisions in key countries.

In 2020, a total of 5,714 employees in 30 countries benefited from the ACCIONA Bonus, including 95.1% of directors, and 55.9% of managers and technical and support staff.

Standardized structure of objectives that make up the Bonus

ACCIONA's overall results	Specific targets	Individual goals	Criteria linked to sustainability
Represent 10% for all employees and 15% for directors.	Relative to the division, country or business unit with its own income statement.	The basis is the individual assessment of performance.	They represent around 5% of the targets. This has increased from 3.5% in 2019 and the aim is to continue increasing its weight.

The ACCIONA Bonus includes targets for reducing emissions of polluting gases, implementation of the methodology for evaluating the social impact of the projects, an increase in the number of women in management positions and consultations with stakeholders, amongst others.

In the Bonus to be paid in 2021, managers can make the proposal for meeting individual objectives in the Salary Review tool, which applies to the calculation of the individual part of the Bonus. The criterion for this individual part will be established according to the personal contribution to the results of the business. For guidance purposes:

- > The specific contributions (individual objectives) and the technical excellence in the work that contributes to progress made in the income statement.
- > The work and objectives planned at the start of the year, and any objectives or priorities that may arise subsequently.
- > Support for long-term transforming projects: sustainability, digitization, etc.
- > Contribution to the multidisciplinary and multifunctional work teams.
- > Contribution to the results in terms of flexibility and adaptability to the requirements.

Employee benefits

The employee benefits offered by ACCIONA in 2020 include:

- > **Economic coverage for employees hospitalised because of COVID-19 for more than five days.**
- > **Travel assistance:** this is provided globally to all employees travelling abroad, regardless of their country of residence. It covers health care while travelling, in addition to other guarantees such as loss of luggage or flight connections.
- > **Life and accident insurance:** all employees in Spain are insured in accordance with the commitments assumed in collective agreements for death or disability from any cause. Coverage is also provided for

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death due to illness and accident and partial, absolute and major permanent disability as a result of an accident occurring anywhere in the world.

- > **International medical insurance:** covers health care for expatriate employees and their families, spouses and children.

In addition, the Flexible Remuneration Plan allows the group’s employees to optimise their salaries. They can select, acquire and/or contract certain benefits at deep discounts, which will allow them to maximise their remuneration. The following products and services are adapted to their needs: medical insurance, meal and childcare vouchers, transit passes and training programmes linked to their professional development. In 2020, 8% of those eligible took advantage of the plan.

Meanwhile, the Shareholders’ Plan is a voluntary company share purchase plan that allows ACCIONA professionals to buy a stake in its share capital. This plan is aimed at all permanent employees who are tax residents in Spain and offers them a tax break. A total of 516 employees took part in the 2020 Shareholders’ Plan, an increase of 14% on the previous year. 25,401 employees were eligible for the plan, representing a participation rate of 2% and the delivery of 40,301 shares.

SELECTION POLICIES

ACCIONA’s success depends largely on the talent and qualifications of its workforce. It is therefore essential to attract the most talented professionals and provide them with the best training to promote their professional development on an ongoing basis.

The object of the Talent Plan is to ensure that the necessary talent is available for ACCIONA’s businesses and functions. The plan is global in reach, applying to all countries and businesses.

The Talent Plan consists of:

- > Analysing business challenges and opportunities and their influence on people management and the organisation.
- > Identifying the most talented ACCIONA professionals in order to assign them individual development plans and include them in the succession plans of each organisation.
- > Identifying professional profiles with a need to resort to the external talent market because of the experience and skills required.



ACCIONA’s success depends on the **talent** and qualifications of its workforce

Global Graduates Programme

This programme is intended for recent graduates with up to two years’ employment experience. Once the first year in the company is completed, the graduates begin a postgraduate qualification, given by a business school, which gives the graduates knowledge, skills and tools to discover and make maximum use of their potential in the first stage of their professional life.

It consists of eight modules: economic environment, strategy, project management, marketing and sales, finances, digital business models, personal skills and sustainability. The participants acquire a base of transversal knowledge and skills such as team work, critical thinking, creativity and communication skills.

This programme has generated a global community of graduates in which cooperation and the generation of a network of contacts is promoted. More than 90 young people took part in the first edition of this programme this financial year.

The Global Graduates Programme encourages cooperation and the generation of a network of contacts from the earliest moment of the profesional career

Evolution of new hires by busines line (no. of employees)

	2019			2020		
	Men	Women	Total	Men	Women	Total
Energy	251	96	347	152	53	205
Infrastructure	12,278	6,695	18,973	6,256	3,608	9,864
Construction*	3,402	487	3,889	1,598	402	2,000
Concessions	21	39	60	20	26	46
Water	1,260	275	1,535	941	170	1,111
Services*	7,595	5,894	13,489	3,697	3,010	6,707
Other businesses**	160	112	272	92	55	147
Total new hirings	12,689	6,903	19,592	6,500	3,716	10,216

* The large volume of hires is due to the temporary nature of the contracts and the hiring cycles, which depend on the projects.
** Including Bestinver, Corporate, Grupo Bodegas Palacio 1894, Real Estate and ACCIONA Cultural Engineering.

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DIVERSITY AND INCLUSION

Both diversity and inclusion form part of our values.

Over and above the principles included in the company’s Code of Conduct, and the rest of the company’s policies, we are convinced of the benefits they bring for everyone.

ACCIONA is firmly committed to effective equal opportunities. This commitment promotes diversity as a key competitive advantage for our businesses and priority strategy for people management. The group aspires to be the best company to work with, where people can develop their career with completely equal opportunities. Another ambition is to generate an inclusive culture that promotes the balance between professional and personal life in all areas.

The structure driving the policies and programmes is formed of the Diversity Management Area on a global scale, and the Diversity and Inclusion Committees in all the strategic businesses and countries. There are 11 committees formed by groups of employees representing all the collectives that form part of the company. Their mission is to create a network of ambassadors, collect the information from their environment and generate specific diversity and inclusion proposals and initiatives.

In 2020, the Refinitiv Diversity & Inclusion Index positioned the company among the top twenty-five globally in terms of diversity and social inclusion.

GENDER DIVERSITY

In order to promote effective equal treatment and opportunities for men and women, ACCIONA has continued to work in two fundamental areas:

- > Ongoing review of the Human Resources processes to promote the attraction, retention and promotion of talent in the different stages of women’s professional careers.
- > Promotion of an inclusive culture with behaviours contributing to the removal of barriers impeding equal opportunities in the workplace.

New programmes to promote gender diversity

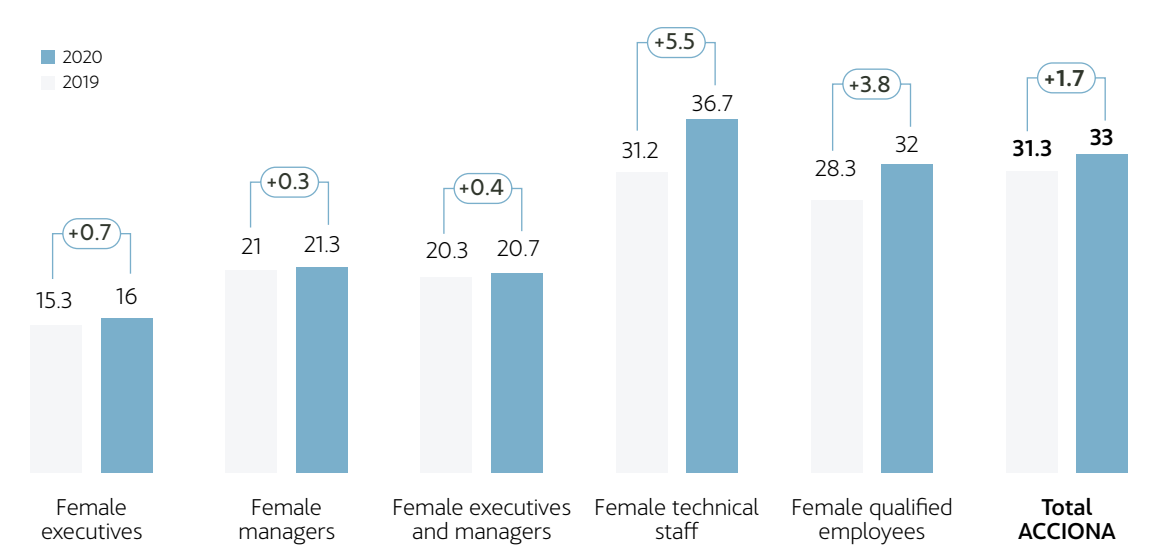
- > Global mentoring programme for women in pre-executive positions, with the participation of 35 women.
- > Global acceleration programme for women with potential, involving the participation of 67 women in pre-executive roles.
- > Management Development Programme for Women with High Potential, aimed at women with a clear career projection in the company. In the 2020 edition, a total of 21 employees successfully completed the programme, compared to 16 participants in 2019.
- > Programme for Women to Rejoin the labour market. Because of the impact of the pandemic, this has focussed on providing employment opportunities for women with family responsibilities who are at risk of social exclusion.

In terms of hiring, the hiring of women has been promoted, or there is a guarantee that at least one woman’s CV will be included in all the processes.

These actions are aligned with the set objectives, to increase the number of women in management and executive positions, achieve equal pay and promote women’s leadership programmes. Meeting these objectives is linked with the bonus, so that it impacts directly on the variable remuneration of all the people in the company that benefit from it.

For 2020, the company set itself the objective of increasing the percentage of women in executive and pre-executive positions to 23%. Although the overall figures are close to this objective without reaching it, in some key countries like Spain, Canada and Norway the 23% figure is exceeded.

Evolution of the percentage of women by category (% of employees)



In Spain, all the business lines are covered by Equality Plans, in accordance with Organic Law 3/2007 for effective equality between men and women, signed with the most representative trade unions and in which the results are reported and evaluated jointly every six months. All the Equality Plans are published and are also available on the intranet for everyone in the company. There are similar mechanisms implemented in other countries where we are present. In addition, the engineering, facility services and energy businesses also have the equality label.

ACCIONA is a signatory to the Global Compact’s Women’s Empowerment Principles, an initiative advocating real and effective gender equality through work. In 2020, it also signed up the Target Gender Equality initiative.

In 2020, training initiatives in equality, diversity and inclusion, non-discrimination and multiculturalism have been developed through a variety of training programmes such as the Global Gender Equality Programme for all employees and other specific programmes intended for technicians and managers. A total of 23,835 hours have been given, compared to around 8,000 teaching hours in 2019.

To endorse the commitment to effective equal opportunities, communication and awareness-raising initiatives are carried out, giving visibility to the company’s professionals and projects led by women, in recognition of their reference role and their leadership.

Gender Balanced infrastructure Projects involving 50% women and 50% men

The company has launched initiatives in projects with a gender parity objective:

- > Loreto Project, Australia. The result was the construction of this school with a team made up of 53% women.
- > Neonatal unit in the Marga Marga hospital, Chile. Training was given to 200 women, of whom 74 were awarded certificates and 34 have been hired. The local authorities are actively involved and it will be the country’s first public infrastructure work constructed with a gender focus.
- > Talca Prison, Chile. There are 60 vacancies for women, who will be hired to work on the project after completing a training course in which they will be certified as painters.
- > Project Grid Code Conecta 50:50, Spain. The goal of this project is to strengthen the power systems/ network code team so that it can respond globally to the requirements and processes for interconnection of energy projects, all with a gender perspective.

WORKPLACE INCLUSION AND NON-DISCRIMINATION

ACCIONA’s Code of Conduct promotes equal opportunities effective beyond gender diversity and under no circumstances accepts any form of discrimination in the workplace on grounds of age, race, gender, religion, political opinion, nationality, sexual orientation, social background or disability.

Inclusion of people with disabilities and vulnerable groups

The average number of employees with a 33% level or more of disabilities was 995 workers in Spain (direct and indirect employment). This represents 3.97% of the total workforce, the same figure as the previous year. Direct employment accounted for 3.46%. The remainder comes from purchases from Special Job Centres and donations to third sector organisations.

The company also continues to hold the Bequal certificate, with Bequal Plus rating, which certifies its compliance with the law and ACCIONA’s commitment to inclusive disability policies through an external audit.

3 There is no detailed record for other countries that is comparable to the information derived from the Spanish Disabilities Act. Outside Spain, there is a commitment to comply with current legislation on under-represented groups, which includes both disabilities and minorities.

Other noteworthy initiatives in 2020 in the area of inclusion in the workplace of people with disabilities and other vulnerable groups include:

- > 161 people hired through the Fundación Integra, with which the group collaborates nationwide on the insertion of people with disabilities, the long-term unemployed and victims of gender violence in the workplace.
- > 478 people hired through the Fundación Inserta , with which the group collaborates nationwide on the placement of people with disabilities in the workplace.

In 2020 objectives were set to promote socially responsible hiring in four key countries: Australia, Canada, Chile and Mexico. At least 1% of the workforce must be made up of workers with disability and, in any event, a percentage that exceeds the legal minimum.

161

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478

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Inclusion of other minorities

ACCIONA does business in 39 countries and, as a company and employer, is aware of the role it plays in the communities in which it operates. In accordance with its code of conduct and its policies, it respects the rights of the local communities and the people living and working in them in accordance with international Human Rights rules, and makes an effort to create positive impacts that improve the life of people in the communities. In this regard, it encourages local hiring and protects minorities (BBEEE requirements in South Africa, First Nations in Canada, indigenous people in Australia, immigrant groups in the Middle East and Asia, and other communities). To do so, it develops specific plans in its projects that include training, awareness-raising, elimination of barriers, employment hiring and collaboration with bodies and institutions.

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TRANSFORMATIVE ENVIRONMENTS

The environment is an opportunity that contributes to the transformation of the business culture. We stimulate a collaborative, innovative and inclusive working environment, adapted to new working methods and the future needs of the company, with technology as the facilitating factor.

ORGANISATION OF WORKING TIME AND THE WORK-LIFE BALANCE

The company is committed to the integration of personal and professional life as a means of promoting genuine equality, and to that end has measures in place, beyond compliance with the law, in the businesses and the different geographical areas where it is present.

A support programme for mothers and fathers has been developed with universal measures, beyond compliance with the laws, and with a co-responsibility based approach. The principal measures implemented are:

- > Support programme for pregnant women with working days of six hours with no reduction in salary, parking spaces and economic assistance for travel to medical tests.
- > Programme for mothers and fathers with measures introducing a flexible working day with no reduction in salary, which they can enjoy when they return from their maternity and paternity leave, respectively. This is available in Spain and is currently being extended to other geographical areas.
- > Programme for parents with children suffering from serious illness, with a part-time working day with no reduction in salary, complementing the legal frameworks in each country.
- > Improvement of the policy of advances for cases related to child care in those countries where the tax system allows this.

In Spain, these are complemented with other measures such as flexible entry and exit times, continuous working days, canteen services, medical centres, physiotherapy and sports clubs at its locations. In countries such as Australia, Canada, the US and South Africa there are special measures for flexible working hours after maternity/paternity leave and for childcare, which are higher than the legal minimums.

The implementation of information technologies in the employment context has multiple advantages such as increased efficiency and productivity, and improved flexibility. However, it also brings disadvantages that must be addressed and solved. In the framework of the collective agreement in the energy business, ACCIONA undertakes to respect and ensure respect for the right to digital disconnection in the work environment, in accordance with current legislation.

EMPLOYEE SATISFACTION AND COMMITMENT

People’s satisfaction and commitment are the key attributes of the relationship model that ACCIONA aspires to maintain with its employees. The climate and commitment survey, conducted globally every two years, is the tool that allows the company to identify the factors that could distort these attributes.

In the latest survey, the commitment of ACCIONA’s employees in global terms stood at 63%. The survey showed that 88% of respondents would not hesitate to recommend the company to a friend. Meanwhile, 81% say that ACCIONA inspires them to do their job better every day.

Evolution of turnover by gender, age and workplace (%)

	2017	2018	2019	2020
Turnover among men	4.86	3.23	3.43	6.36
Turnover among women	3.29	4.10	3.91	9.90
Turnover of people under 30	8.84	9.15	5.94	17.70
Turnover of people 30-50	5.32	4.22	4.07	6.23
Turnover of people over 50	3.77	3.49	3.57	5.02
Turnover in Spain	2.02	2.01	2.40	2.55
Turnover of people working outside Spain	6.35	6.19	5.49	13.50
Total turnover*	7.6	7.17	7.05	12.92
Voluntary turnover**	3.74	3.49	3.57	7.56
Average hiring cost per employee	-	1,200	1,200	1,200

* Total turnover = total no. of departures/employees.
** Voluntary turnover = no. of voluntary departures of employees with indefinite contract / employees with indefinite contract.
Since January 2021 data managed through Workday are taken, which allows the incorporation of a broader type of movement s of people joining/leaving that reflect a more accurate picture of turnover in the company.

HEALTH AND SAFETY

The health and safety strategy revolves around the Human Resources and Occupational Health and Safety Policy and the action plan that defines its objectives, is in line with the SMP 2020 and 2025. In 2020, the Health and Safety Management System was adapted to the global pandemic.

100% of the workers participate in a programme that deals with the prevention and correction of the causes of health and safety risks in the workplace with the aim of creating a working environment that is as safe and healthy as possible for employees and contractors. In the process, ACCIONA assesses the specific risks associated with its activities: linked to occupational illnesses, the performance of construction work, the use of machinery, working at heights, electrical contacts, etc.

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ACCIONA uses the representative bodies required by the laws in the countries where it operates, such as the Health and Safety Committees in Spain, as a channel for consultation and participation. Employees in each business line also have specific communication tools and mailboxes through which they can report occupational safety incidents or possible threats.

The company also has programmes in place to guarantee occupational risk prevention for its contractors and it collaborates with the public authorities on initiatives to promote health and safety in the workplace.

➔ **More information** in the sections on health and safety in the sections titled "The energy business", "The infrastructure businesses" and "Other businesses".

> **ACCIONA and the coronavirus crisis**

Given the critical situation created by the COVID-19 pandemic – an unprecedented threat to public health, society and the business community – ACCIONA has taken all the measures necessary to protect the health and safety of all its employees, while ensuring the continuity of its businesses and services that are essential for community life.

The company’s principal responsibility is to help to stop the spread of the disease, complying at all times with the recommendations made by the governments and the health authorities in all the countries where it operates.

Health and safety: protocols and guides

ACCIONA has implemented all the necessary measures, in line with the World Health Organisation (WHO) and health authority recommendations, to minimise the risk its employees might be exposed to.

These measures include the following:

- > **Action protocols and guidelines.** The objectives of these are to mitigate the health risks, identify the possible impacts of the health crisis on the company’s activities, establish the management criteria necessary, and implement the measures decreed by the relevant authorities. They help to prevent infection and guide the actions to be taken.
- > **Remote working.** Remote working measures have been implemented in all the countries where the company operates, limiting the possibility of infection.
- > **On-site safety.** To guarantee the health and safety of all its employees in all the active services, the company has made protective equipment and the necessary hygiene measures available to them.
- > **Health Clinic.** ACCIONA has strengthened its medical video-call service to deal with any medical queries employees might have.

The company has maintained a proactive approach, providing human and material means for early detection and effective control of transmission, carrying out screening diagnostic tests from the outset of the pandemic, and actively monitoring the cases detected and the contacts identified.

Continuity of essential businesses

Electricity, water, hospitals, airports, railways, waste management, etc. must be fully available in a health crisis. They are vital services enabling communities to continue operating as normally as possible, given the circumstances.

ACCIONA, for example, has a Renewable Energies Control Centre (CECOER), with sites in three countries, which manages more than 15,000 MW. Wind farms and solar plants need operating and maintenance services to guarantee the electricity supply.

In Spain alone, ACCIONA operates 150 waste water treatment plants, 20 drinking water treatment plants, and manages just over 80 water management services providing a service to almost 750,000 people.

The company also manages and provides services in a number of hospitals in Spain, Mexico, Canada and Qatar, is responsible for the cleaning and maintenance of more than 1,800 railway stations and waste management and cleaning for a number of municipalities.

Impact on ACCIONA

ACCIONA's activity fell sharply in March and the beginning of April, and recovered gradually at the end of April and in May and June. The businesses with essential activity continued, while the greatest impact was seen in the construction works of the water and construction businesses. At the start of March, 59% of these projects were paralysed, and 34% continued with some type of impact. By June, only 1% was stopped (one project in Panama and another in the Philippines) and 80% went ahead with minor alterations.

A total of 37,647 diagnostic tests have been performed on workers: PCR, antigen test and detection of antibodies.

Indicators of COVID-19 illness

Frequency rate	Severity rate	Absenteeism
11.6	272	1,898

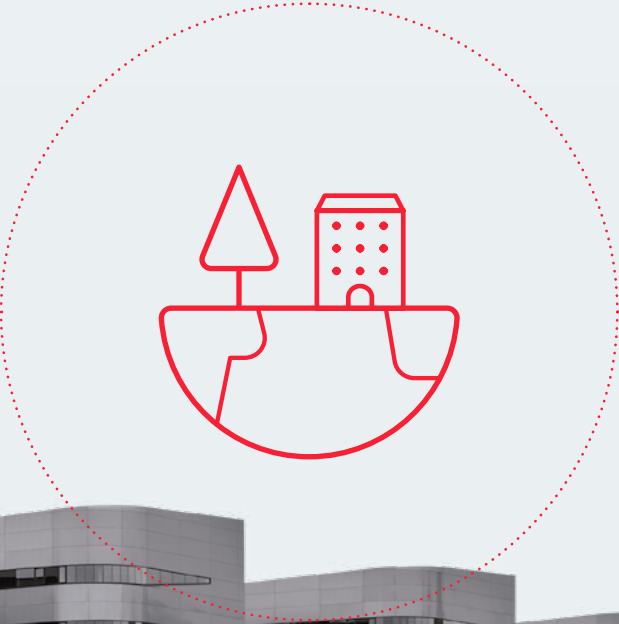
Social Collaboration

In response to the critical situation, a team was created and organised specifically for the purpose, and has carried out a variety of collaboration actions with more than 75 public institutions and social agents around the world to contribute to mitigating the effects of the virus.

- > **Electricity customers.** Given the problems faced by many small and medium-sized enterprises in Spain, a deferment of payments for the electricity supply service was offered.
- > **Strengthened management of hospitals managed by ACCIONA.** Services were strengthened at the Infanta Sofía Hospital (Madrid Region), with measures established for staff rest times and financial recognition of their effort.
- > **Field hospitals.** ACCIONA has collaborated in the implementation of the facilities necessary for the correct operation of the IFEMA field hospital in Madrid, with a team of more than 30 people, for the assembly of the medicinal gases installation for patients. In Panama, ACCIONA collaborated with the authorities in executing, maintaining and supplying the Albroom field hospital, with 100 beds and ten ICUs.

- > **Protective equipment.** Major donations were made to hospitals and institutions at the moments of greatest shortage. This equipment included face masks, disposable hairnets and other materials.
- > **Logistics and cleaning support.** Public administrations and a variety of organisations involved were supplied with skills, resources and personnel in transport (vans or motorbikes), logistics (storage spaces), structures (positioning of worksite huts), cleaning (normal and specialised) and maintenance.
- > **In Mexico, Chile and South Africa a variety of donations were made** (hygiene kits, prevention kits, food, containers for isolated medical spaces, etc.) to some 45 communities in the vicinity of the renewable energy farms.

Our intention at all times has been to cooperate as much as possible with proximity and direct contact, contributing the group’s capacities in specific actions that have directly impacted on citizens.

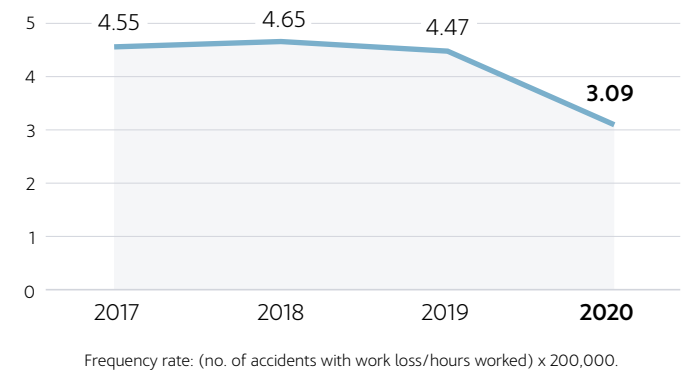


Evolution of the principal accident indicators

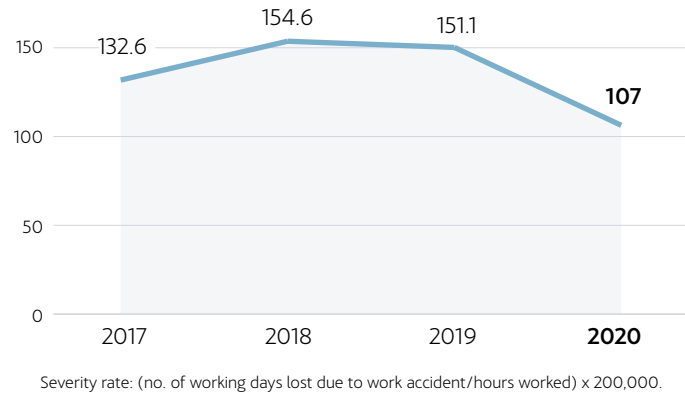
In 2020, there were a total of 2,408 accidents involving ACCIONA's own employees. This represented a fall compared to the previous year's frequency rate, influenced by the health and safety policies and programmes implemented, without underestimating the increase in remote working and, consequently, the smaller weight of onsite activities because of the pandemic. A total of 1,759 accidents involved men and 649 women, which equates to a frequency rate of 3.10 and 3.07, respectively.

As regards the severity rate, this was 114 in the case of women and 105 for men, which means that the aggregate rate has fallen. For the third year running, the number of fatal accidents involving own employees was zero.

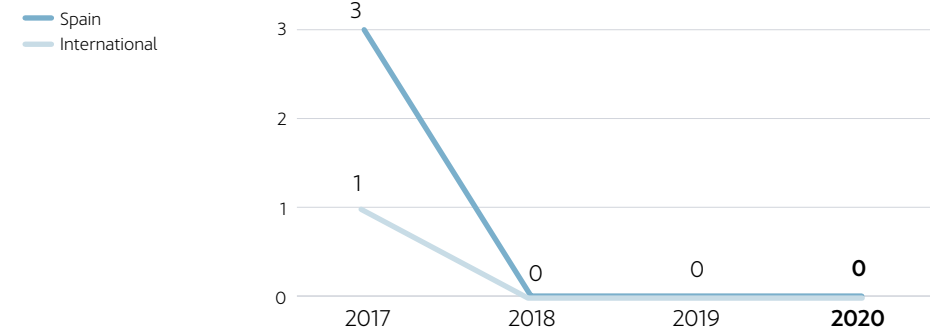
Evolution of the frequency rate (own employees)



Evolution of the severity rate (own employees)



Evolution of fatal accidents (own employees)



Health and safety in employee performance evaluations

Compliance with the health and safety objectives defined in the SMP 2020 is one of the parameters directly linked to performance evaluation in ACCIONA's various divisions. Whether or not they are met determines the bonus that employees receive.

Specifically, the target set for the group in 2020 was to reduce the frequency rate for employees and subcontractors by 3% compared to 2019. The overall objective is to reduce this rate by 15% between 2015 and 2020, a target that has been exceeded, with a figure of 34% reached. In addition, each of the company's divisions sets its own annual targets, defined at the beginning of each year and reviewed monthly.

The frequency rate for 2015 to 2020 has been reduced by 34% (2020 target: 15%)

Meanwhile, the absenteeism rate remained the same as the previous year.

A breakdown of these figures by business line is shown below. The information is prepared in a standardised manner for all the countries, and always according to the international standard.

Evolution of the rate of employee absenteeism by business line

Business	2017	2018	2019	2020
Energy	0.84	0.70	0.95	0.92
Infrastructure	4.90	5	5.30	5.28
Other businesses*	4.65	1.96	1.86	2.28
Total	4.71	4.80	4.99	4.99

Absenteeism rate: (no. of days lost due to absenteeism/no. of days worked) x 100
*Includes Bestinver, Corporate, ACCIONA Cultural Engineering, Wineries and Real Estate..

Number of hours lost due to absenteeism

	2019		2020	
	Women	Men	Women	Men
Spain	1,756,537	1,816,087	1,101,458	1,672,942
International	265,722	239,029	287,576	250,671

Absences due to accidents, maternity, common illness and COVID illness are taken into account. The figure is reported by hours in compliance with Law 11/2018. The system outside Spain compiles the figures in days. Given the number of agreements in force, the calculation of hours is only an estimate, establishing an average time of 8 hours/day.

Road safety

At ACCIONA, the initiatives to promote road safety cover both accidents related to vehicular traffic (work-related) and those occurring during travel to and from work (commuting). Notable among the measures that contribute to reducing commuting accidents is the bus service at its corporate headquarters in Madrid, which reduces the use of private transport. In 2020, commuting accidents were reduced to normal levels after the high figures recorded in 2019. Work-related accidents have seen a slight upturn in the infrastructure area, in the majority of cases in the international area, influenced by an increase in hours worked.

Evolution of commuting accidents (with and without medical leave)

Line of business	2017	2018	2019	2020
Energy	26	20	11	12
Infrastructure	163	157	296	218
Other businesses *	22	6	11	5
Total	211	183	318	235

*Includes Bestinver, Corporate, ACCIONA Cultural Engineering, Wineries and Real Estate.

Evolution of work-related travel accidents (own workers)

Line of business	2017	2018	2019	2020
Energy	8	2	2	5
Infrastructure	14	13	19	35
Other businesses *	1	1	0	0
Total	23	16	21	40

* Includes Bestinver, Corporate, ACCIONA Cultural Engineering, Wineries and Real Estate..

In 2020, ACCIONA maintained awareness-rasing campaigns on this subject active on the company's intranet.

Prevention and healthy lifestyles

To evaluate the possible impact of occupational risks on the health of workers, annual medical check-ups are offered, adapted to the specific risks of each worker. Based on the results obtained, a decision is made as to the worker's suitability to perform the tasks inherent to his or her position. Moreover, these medical data are used to conduct an annual epidemiological study on a global scale to assess the health of ACCIONA as a whole.

The company also runs disease prevention and early detection campaigns. It also monitors workers who travel internationally, providing them with medical information on the destination area and immunization if necessary. The company enters into agreements with private health companies, offering competitive services and conditions.

No. of occupational diseases by region (own employees)

	2017	2018	2019	2020		
					Women	Men
						Total
Spain	16	21	34	17	20	37
International	2	0	1	2	7	9

There are also other activities in several divisions that may cause occupational diseases in very specific cases due to exposure to biological risk, overexertion, noise, silicosis and asbestosis. In all such situations, the necessary actions have been taken to eliminate or minimise the risk (training, awareness, protective equipment, etc.). Likewise, all workers exposed to risks of this kind are monitored.

ACCIONA has a Health and Wellness Programme to promote integral employee care. It is a three-part programme focussed on a healthy diet, physical activity and emotional management. The initiatives developed as part of the Health and Wellness Plan include:

- > Medical video consultations for employees in Spain.
- > Publications on general health topics, pregnancy and breastfeeding, ergonomics and the pandemic. The last of these accounted for 58% of the communications made.
- > Health monitoring programme for COVID-19, with medical diagnostic tests for early detection and control of the spread of the virus.

Certifications

74% of ACCIONA's activity is certified according to international standard ISO 45001. The target was 50%. There is a 7% certified in OHSAS 18001 still being progressively replaced.

ISO 45001 certification by line of business

Line of business	2019	2020
Energy	100%	100%
Infrastructure	36%	58%
Construction	76%	93%
Concessions	0%	90%
Water	93%	100%
Services	19%	40%
Other businesses	25%	80%

Percentages calculated taking into account companies with more than 150 FTEs, except in Other Businesses in which all companies are taken into account.

Employee participation

ACCIONA's different divisions have participation schemes that comply with local legal requirements, such as Health and Safety Committees, the function of which is to channel worker consultation and collaboration in occupational health and safety prevention. In addition, workplaces are visited to encourage their involvement. At these meetings, information is provided on all matters relating to prevention: accidents, safety inspections, employee complaints, risk assessments and the activities of the Prevention Department.

Some of the divisions also have email accounts or suggestion boxes where workers can ask questions, make suggestions and raise concerns about health and safety.

Personnel from collaborating companies also participate through business activity coordination committees created in all the work centres where concurring business activities are identified. These committees are attended by the health and safety employees appointed by each represented company.

Training and awareness-raising

All the company's businesses have training and awareness-raising programmes in their annual plan, as well as training requirements in occupational health and safety prevention.

ACCIONA also has internal communication mechanisms that are key to preventing accidents and preserving the health and safety of employees. Among the most widely used tools are the intranet, newsletters, e-mail, suggestion box, communications via posters or payroll and specific actions in the workplace.

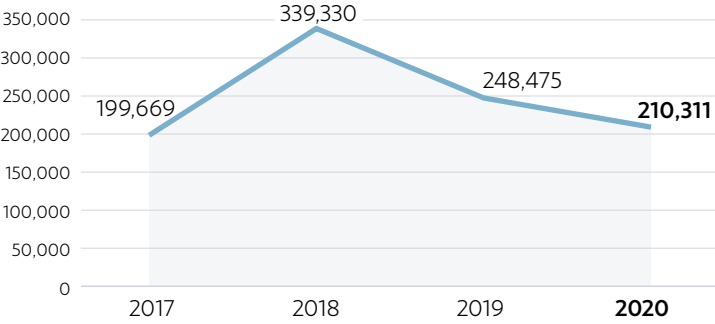
Training in occupational health and safety at the Corporate University

2020

Energy	20,656
Infrastructure	186,798
Other businesses *	2,857
Total	210,311

*Other Businesses include: Corporate, Bestinver, Real Estate and Wineries.

Evolution of the total number of training hours in occupational health and safety



Extending the commitment to prevention to the supply chain

One of ACCIONA's main goals is to extend its culture and commitment to health and safety to the entire supply chain. In this regard, the company tracks the accident rates in its network of suppliers, contractors and subcontractors. Generally speaking, there is full participation in practically all prevention-related activities, collaborating in the procedures of the company's normal management systems (risk identification, definition of controls, inspections, training, information, safety programmes based on conduct, etc.). The rates have gone down as a result of a proactive workplace health and security policy. This has reflected the fact that the number of onsite activities was reduced because of the pandemic.

More information in the "Supply chain" section of the chapter "Exponential leadership"

Evolution of accident indicators for contractors

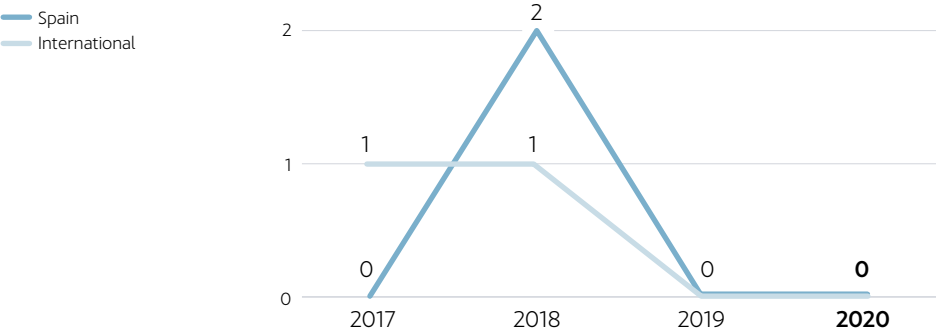
Severity rate

Frequency rate

	2017	2018	2019	2020	2017	2018	2019	2020
Energy	3.6	21.6	24.4	7.7	1.1	0.6	0.8	0.7
Infrastructure	19.1	18.8	23.1	17.1	0.9	0.9	1.0	0.8
Other businesses*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	18.1	18.9	22.9	16.1	0.9	0.9	0.9	0.8

Severity rate: (no. of days lost due to occupational accidents/hours worked) x 200,000.
Frequency rate: (no. accidents with loss of work/hours worked) x 200,000.
*Includes Bestinver, Corporate, ACCIONA Cultural Engineering, Wineries and Real Estate.

Evolution of fatalities involving joint ventures and contractors



In 2020 there were no fatal accidents involving employees or contractors for the second year running

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LEADERSHIP

ACCIONA promotes leadership models in which every employee can take responsibility and share the company’s purpose so that the whole organisation is aligned to meet the objectives.

MANAGING KNOWLEDGE

ACCIONA’s people management model is based on the definition of roles as basic organisational units in which jobs that share a mission, responsibilities, knowledge and skills are grouped together.

This model makes it possible to pinpoint the skills needed to achieve objectives and fulfil business strategies. The framework facilitates a standardised application of Human Resources policies, both in terms of recruitment and compensation, training and development. Moreover, it contemplates the possibility of a dual career path: technical as well as management.

Within the professional development model, ACCIONA continues working towards the goal of favouring the development of each and every one of its professionals. In connection with the process for the identification of training needs, the company has redirected it to help team managers define these needs. Personnel managers have been granted access to the Training Needs Identification Process from the corporate intranet. As hierarchical managers, they can identify the most appropriate training actions for each member of their team.

The aim is to organise the training schedule for the entire 2020 financial year, identifying the most appropriate programmes/actions through the training catalogue for each business.

One of the most noteworthy tools is the Knowledge Map, which facilitates the identification of knowledge categories that serve as support for the development of business strategies and the achievement of goals in the different areas of the organisation. Every year, this knowledge map is then used to prepare the Training Needs Identification process, which is distributed to the management team, to prepare the training plans.

Global careers: the Technical Leaders programme

ACCIONA has created a Technical Leaders group comprising people who provide exceptional technical knowledge in key business areas. These professionals, who are capable of transforming this knowledge into high-value technical skills, are recognised, possess a global profile, and have published their own work in specialised media, or teach in different forums.

The goal of this initiative is to recognise and support people with differential technical knowledge and skills, allowing ACCIONA to continue positioning itself as a leading company in technical excellence, innovation and sustainability. In 2020, the programme continued to be successfully implemented. The following are worthy of note:

- > Launch of knowledge management platforms and open training.
- > Launch of the Digital Transformation / Mastering Digital Skills programme for this group, carried out in conjunction with the Polytechnic University of Madrid (UPM).

This programme includes a group of graduates to support the work of the Technical Leaders and promote the development of knowledge focussed on the coming generations.

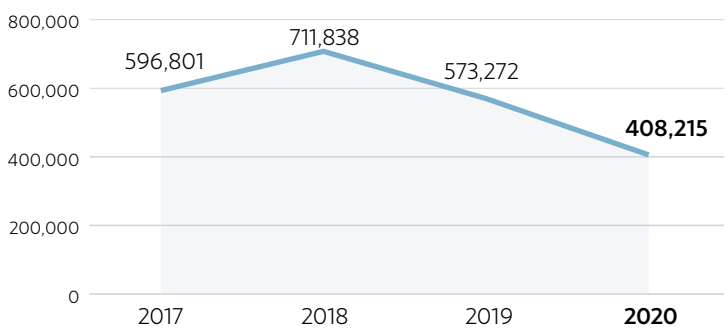
ACCIONA UNIVERSITY

ACCIONA’s Corporate University has the mission of ensuring training and ongoing development of the whole workforce, in line with the business needs.

In addition to a corporate training centre, equipped with multiple classrooms and high-tech rooms, employees have access to the Corporate University’s Online Campus which includes the latest advances in e-learning methodologies. In 2020, the number of virtual classrooms has continued to grow through online classes, with intensive use increasing because of the pandemic.

The unification of processes for the identification of training needs and evaluation of their effectiveness has also been consolidated in 2020, with the aim of improving the analysis and planning of ACCIONA training programmes. This has allowed us to make progress in the effectiveness assessment process.

Evolution of the training received by employees (hours)



Investment in training (euros)

	Directors and managers	Technical staff	Support staff	Operators	Total
Total investment	2,453,255	2,369,277	100,357	924,375	5,847,266
Investment per employee/year	929	345	96	33	152

PEOPLE CENTRIC

Leadership

The Corporate University has a process for evaluating the effectiveness of training:

Evaluation levels

<div>1</div> <div>Reaction</div> <div></div>	<div>2</div> <div>Learning</div> <div></div>	<div>3</div> <div>Behaviour</div> <div></div>	<div>4</div> <div>Results</div> <div></div>	<div>5</div> <div>Return on investment</div> <div></div>
Equivalent to measuring the participants' satisfaction.	Determines whether knowledge and learning transfer has occurred.	Analyses changes in the job position of the person attending the training.	Evaluates the business results achieved through the training.	Return on the investment.
Evaluation questionnaire to be completed by the participant at the end of the course.	Test on evaluation of knowledge at the end of the training process.	Questionnaires to evaluate the effectiveness of the training.	Questionnaires to evaluate the effectiveness of the training.	Analysis of the impact of the training on selected business indicators.

Note: In 2020, evaluations were carried out at levels 1, 2 and 3.

ACCIONA's training programmes are continuously reviewed and adapted to the new needs of the company and its professionals. Content continued to be reorganised in 2020 and new topics were analysed for 2021 in the various schools, with special emphasis on the Skills Development Centre, Business School and Technical Schools.

Skills Development Centre

The Skills Development Centre provides the workforce with the so-called Professional Skills Courses, designed to promote skills related to the position of each person in the company. These courses have expert videos and learning modules available on the Online Campus. A battery of more than 50 courses was launched, and more than 1,200 employees have participated.

Similarly, smartworking courses have been strengthened to deal with the pandemic in 2020. The aim of this initiative was to provide help and strengthen the skills necessary for remote working, in addition to providing useful tools offering guidelines for distributed work, improved productivity and in the organisation of the working day.

T-MAX+ 2020 Programme

The T-MAX+ skills training programme is intended specifically for ACCIONA's technical staff. Its aim is to consolidate the functions of this group and their training needs. This is the first ACCIONA Corporate University training course that offsets the emissions it emits. It was designed in collaboration with Spain's School for Industrial Organisation (EOI).

In addition to curriculum content, batteries of additional and complementary webinars have been developed relating to diversity and inclusion and communication skills in videoconferences and virtual meetings.

Business School

The business school programmes have moved to a 100% online format:

- > **M3+ Programme:** created for ACCIONA managers, this year a total of 643 employees have participated, receiving 1,900 hours of training. This year's programme went into greater depth in the area of people management and economic management.
- > **Executive MBA:** the 10th edition of this course was attended by 35 ACCIONA professionals from diferent countries around the world. It is organised in collaboration with the EOI.

Technical Skills

These training spaces were designed to improve productivity, technical excellence and the specialisation and internationalisation of ACCIONA professionals, guaranteeing a high level of qualification.

Each itinerary contains specialities and sub-specialities. The training activities are planned as a structured educational sequence. They have been very well received by the Management Team, the business units and employees.

- > **IMPA, International Master in Project Administration:** this is a global Master's Degree offered in collaboration with the Polytechnic University of Madrid (UPM). The programme focuses on the strategic needs of ACCIONA's infrastructure businesses, with special emphasis on technical skills for managing complex projects in different lines of business and countries.

Language Schools

Open to 100% of employees, this platform offers studies in up to six different languages. The teaching model is complemented with new digital itineraries and specific webinars.

Merit
recognition
Diversity and inclusion
Transformative
environment
Leadership

Access to rights

ACCESS TO RIGHTS

At ACCIONA, practically all groups of employees are covered by collective bargaining agreements in the different countries where they operate.

WORKERS’ COVERAGE (GRI 102-41)

At ACCIONA, practically all groups of employees are covered by collective bargaining agreements in the different countries where they operate. In certain countries, and for implementation or legislative framework reasons, there may be small groups of workers that are not covered, although these would in any case represent less than 1% of the total workforce. For these exceptional cases, in 2020 the company has specific procedures for protection of workers’ rights, particularly in Gulf states: Saudi Arabia, Bahrein, Qatar, United Arab Emirates, Iraq, Iran and Oman.

Employees covered by collective bargaining agreements by country (%)

Country	Employees covered by collective bargaining agreements
Spain	100%
Germany	100%
Australia	100%
Brazil	100%
Canada	100%
Chile	100%
USA	100%
Italy	100%
Mexico	100%
Norway	100%
Poland	100%
Portugal	100%
Qatar	0%
Ecuador	100%
United Arab Emirates	0%
Peru	100%
Rest of the world	99%
Total employees	100%

Collective agreements and/or conditions are signed at all construction sites and projects, except in those countries where union membership or representation is not a standard practice or is considered illegal. In such situations, mechanisms have been established to control the conditions agreed upon by the company and its suppliers. ACCIONA holds regular, ongoing meetings with all trade union and employee associations to prevent any issues that could lead to conflict, thereby minimising the incidence of such situations.

In Spain, the company has 625 workers’ legal representatives and 355 collective agreements are applied in different areas.

The company is also a member of the Building and Wood Workers’ International (BWI), which covers the work in all the group’s sectors. Through this association, the company has worked actively in some of the most representative countries to strengthen the collaboration between different trade unions. In addition to the general and sector-specific collective agreements, depending on the applicable legislation in each country, ACCIONA has signed collective agreements with the trade unions registered in the aforementioned International Trade Union Organisation in key projects.

RESPECT FOR HUMAN RIGHTS

As established in the Code of Conduct, the Human Rights Policy and the Human Resources and Occupational Health and Safety Policy approved by the Board of Directors, ACCIONA supports, respects and contributes to protecting internationally recognised fundamental Human Rights. The company makes every effort not to be complicit in any way with abuse or infringement of Human Rights among workers, suppliers, contractors, collaborators, partners, competitors, customers, local communities and society in general. Consequently, it is committed to defending respect for these rights in all the activities and geographical areas where it is present.

Respect for Human Rights is a responsibility of all the people and organisations to which the Code of Conduct applies, including all businesses and project managers. Among the basic behavioural guidelines to which ACCIONA adheres are the Universal Declaration of Human Rights and the corresponding international agreements adopted by the United Nations General Assembly, and the Declaration of Fundamental Principles and Rights at Work and ILO Conventions; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the OECD Guidelines for Multinational Enterprises; the United Nations Convention on the Rights of the Child; the United Nations Global Compact and the Seoul Declaration on Health and Safety at Work.

In 2020, the company updated its Human Rights Policy, which will be approved in 2021, to adapt it as far as possible to the terms of the UN Guiding Principles on Business and Human Rights. This readjustment sees ACCIONA assuming responsibility for avoiding the possible negative effects of its activities and taking the measures necessary to prevent, mitigate and, where relevant, remedy them.

To ensure the projects are coherent with its sustainable business model, in 2020 the company has worked on the design of a system of Human Rights monitoring for all its businesses and geographical areas. An exhaustive analysis of both the company processes and procedures and the national and international standards has been carried out, in order to identify possible areas for improvement in the systems. Using the Metric Stream tool (operational in 2021), approximately 80 interventions on this subject were recorded; these affect the corporate areas and businesses transversally. These areas will be responsible for publishing the functioning of the controls periodically.

This oversight applies to all the company’s social processes in relation to its value chain. Not only does it endeavour to guarantee fair, equitable and ethical employee selection and hiring practices in all countries, and prevent any type of harassment, discrimination or abuse, it also ensures that its suppliers, partners and customers comply with the values governing the company, and respect for the communities in which it operates.

A system of Human Rights monitoring has been designed for all the businesses in the group and all the countries where ACCIONA does business

The controls arise from the need to mitigate the possible social risks identified that derive from the company’s activity and its relations with stakeholders:

- > Participating or being complicit, both directly and indirectly, in harassment, discrimination, abuse, severe, degrading or inhuman treatment (such as detentions, arrests, torture, etc.).
- > Violating or being complicit in violating, directly or indirectly, the right to freedom of thought, conscience, religion and opinion.
- > Incurring directly or indirectly in the promotion or use of forced labour or modern slavery for the performance of projects, and/or people trafficking.
- > Incurring directly or indirectly in the promotion of child labour practices.
- > Participating or being complicit, both directly and indirectly, in violating the right to association and collective bargaining.
- > Violating the rights of workers to defend their interests.
- > Not ensuring conditions of health, safety and well-being of workers, both own and subcontracted workers, who carry out their work for ACCIONA.
- > Participating in or benefiting directly or indirectly from unfair, illegal and/or unethical hiring conditions.
- > Undermining fundamental rights to obtain direct or indirect benefit.
- > Using the personal data of employees or third parties to the benefit of the organisation or an unauthorised third party.
- > Harming, directly or indirectly, the rights of communities and minorities.

Due Diligence in Human Rights matters

ACCIONA understands the concept of Human Rights Due Diligence (HRDD) as an ongoing process to identify, prevent, mitigate, remedy and inform about the negative consequences, either real or potential, of its activities on Human Rights, in accordance with the United Nations Guiding Principles on Business and Human Rights and as provided for in the OECD Guidelines for Multinational Enterprises.

In 2019, ACCIONA gave three training workshops on HRDD with the aim of providing the business and its projects with the necessary skills in this matter. In fact, two pilot in energy and water projects in Mexico incorporated this skill.

Thanks to the lessons learned from the pilots, in 2020 a process has been designed in which Due Diligence in Human Rights begins during the identification stage of a business opportunity. Before presenting a bid, ACCIONA determines the most notable inherent risks according to the country and the sector in question, so that they can be prevented and managed. Using this analysis as a starting point, those projects in which medium or high Human Rights risks are detected must establish, using the internal Social Impact Management (SIM) methodology, specific processes and procedures to establish prevention measures for the potential impacts. There will also be an undertaking to develop, or cooperate in the design of, remediation mechanisms, including effective reporting channels which are culturally appropriate, accessible (in physical and linguistic terms), transparent and responsible, guarantee confidentiality and offer the appropriate protection against reprisals.

It is worth highlighting that the company’s Ethical Channel can be used to communicate any alleged breach or violation of the behaviour guidelines included in the Code of Conduct, including Human Rights issues. ACCIONA did not receive any complaints of Human Rights violations in 2020 through this channel.

Before presenting a bid, the inherent social risks depending on the country and the sector are evaluated

Likewise, ACCIONA has revised its Human Rights diagnosis using the Danish Institute’s guide as a reference. As part of the ESG risk analysis, the Human Rights risk categories in the countries where the company has operations were reviewed and analysed. It was concluded that 38% of the markets in which the energy business is present, and 59% of those in which Infrastructure operates have a very serious risk of violating one or more Human Rights, according to Maplecroft.

Some of the categories included in this study were: freedom of opinion and expression, minority rights, indigenous communities, women and girls, employment discrimination, rights of access to basic services, freedom of association, rights of migrant workers, fair pay, working hours, health and safety, forced and child labour.

The infrastructure business has a Standard for the Welfare of Migrant Workers that sets out minimum compulsory requirements for the processes of hiring, employment and accommodation of workers and subcontractors on projects located in the Gulf states (Saudi Arabia, Bahrein, Qatar, United Arab Emirates, Iraq, Iran and Oman). ACCIONA's aim is to extend the scope of this Standard in 2021 to other countries where there are risks of Human Rights violations.

Since the company joined the Executive Committee of Building Responsibly, ten guides have been approved that include references for the practical application of the principles of workers' well-being throughout the value chain. This international initiative formed by companies in the construction and engineering sector seeks to elevate the promotion of workers' rights and well-being in this industry.

Human Rights in the communities

Using its Social Impact Management (SIM) methodology, ACCIONA analyses any possible violations of Human Rights that may arise among local communities and other stakeholders in connection with a particular project or service. It also assesses the severity of any impacts, and whether they cause significant changes in the social, economic or cultural structure of a community or group of employees. In those cases in which possible infringements of Human Rights are identified, the SIM methodology requires that prevention and

mitigation measures be established. In 2020, in 25 projects where the SIM system has been implemented, a risk of possible violation of Human Rights was found. In all of them, measures were taken to prevent such infringements occurring.

Human Rights in the supply chain

Through the supplier portal and the group's tendering tool, ACCIONA establishes different mechanisms that help prevent the violation of Human Rights throughout its supply chain: Self-Declaration of Responsibility for Suppliers, Ethical Principles for Suppliers, Contractors and Collaborators, Risk Maps, Supplier Evaluation and Approval Procedures, general contracting clauses, supplier audits and No Go Policies. In 2020, the company did not identify any suppliers or contractors that violated or endangered Human Rights compliance.

Training

In 2020, a specific Human Rights training course run in collaboration with the Spanish Global Compact Network, and available to both employees and the company's suppliers, was launched again. 176 employees took the course last year (352 hours), added to the 338 who did so in 2019.

