



Sustainable Purchase Guide

PMO - Supply Chain Management
ACCIONA

December 2023
Version 4.0

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OBJECTIVE AND SCOPE

OBJECTIVE

Define what a sustainable purchase is and how to identify it in order to provide buyers the necessary means to record all purchases that can be classified as sustainable, aligned with both the Sustainable Development Goals (SDGs) and the Sustainability Director Plan 2025 (PDS) objectives for the Supply Chain.



Access the document!



PDS objectives with a direct impact on purchases

- Develop a Scope 3 decarbonization strategy
- Identify zero carbon alternatives in all purchasing categories
- Ensure compliance of zero suppliers without due compliance

SCOPE

This document is applicable to all businesses included in Acciona's 2025 Sustainability Master Plan.

ACCIONA'S PRINCIPLES

- Be agents of change
- Address long-term sustainability
- Ethical relationships
- Be sustainable from the company's governance
- Integrate sustainability in all business areas
- Promote a culture of risk and opportunity management
- Respect fundamental human rights
- Create value for society
- Take care of the environment
- Fight climate change
- Innovation as a business pillar
- Dialogue with interest group
- Transparency in communication and accountability

Aligned with sustainable development objectives



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WHY WE SHOULD BUY SUSTAINABLE?

SUSTAINABILITY POLICIES AT ACCIONA

Acciona has a commitment as a group to achieve Net Zero by 2040 in its scope 1 and 2 emissions (market-based) and by 2050 in its scope 3 emissions.

On the Acciona website you will find the policy book that is based on the company's mission, vision and values, and highlights the principles applicable to the company in economic, social, environmental and good governance matters.

Access the web! 



ENVIRONMENTAL

REDUCTION OF THE ENVIRONMENTAL IMPACT OF OUR PURCHASES

INCORPORATION OF RESOURCES WITH LOWER CARBON FOOTPRINT AND LOWER ENVIRONMENTAL IMPACT

LOWER CONSUMPTION OF RAW MATERIALS AND REDUCTION OF THE PROJECT'S EMISSIONS TO ACHIEVE THE DECARBONIZATION GOAL

BETTER PRODUCTION COSTS, COMPETITIVE ADVANTAGE AND GREATER ACCESS TO GREEN FINANCING



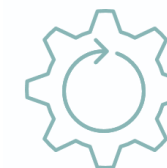
SOCIAL

TRANSFORMATION OF THE SOCIAL IMPACT OF OUR PURCHASES

INCREASE SOCIAL CONTROL THROUGH AUDITS FOCUSED NOT ONLY ON THE COUNTRY, BUT ON THE ACTIVITY OF THE SUPPLIER

MORE CONTROL IN ALL COUNTRIES, NOT ONLY THOSE WITH SOCIAL RISK

ENSURE RESPECT FOR HR IN THE WORKERS OF OUR SUPPLIERS



GOVERNANCE

AWARENESS OF GOOD GOVERNANCE OF OUR SUPPLY CHAIN

INCORPORATION OF ONLINE TECHNOLOGY THAT ALLOWS US TO TRACK IMMEDIATELY POSSIBLE NON-COMPLIANCE OF 100% OF OUR SUPPLIERS

TOTAL AND CURRENT KNOWLEDGE OF THE SOCIAL-ECONOMIC PERFORMANCE OF OUR SUPPLIERS

ABILITY TO MONITOR OUR SUPPLIERS AND BLOCK OUR BUSINESS RELATIONSHIP IMMEDIATELY IN CASE OF MISCONDUCT

DEFINITION OF SUSTAINABLE PURCHASE

REGARDING ISO 20400

“A sustainable purchase is one that has the greatest possible positive environmental, social and economic impact throughout the entire life cycle and that seeks to minimize adverse impacts.”

A PURCHASE WILL BE LIKELY TO BE CLASSIFIED AS SUSTAINABLE IF...

The product is sustainable
+
The supplier is off the No-Go list

The combination of the product and the supplier meet sustainability criteria in environmental and social matters, and in addition, the economic result of the transaction is competitive and transparent.

Suppliers on the No-Go list present ESG risk and are in Procur-e in red (with No Go or Not Valid status) or in gray (with Alta PROCUR-e status), see chapter 6.

The supplier is ESG Preferred Supplier

Three groups are identified within this category: Special employment centers, ESG top performer suppliers (chapter 6) and suppliers that, voluntarily, have participated in ESG training with Acciona. These suppliers have the “ESG Preferred Supplier” mark on Procur-e.

HOW TO DETECT A SUSTAINABLE PRODUCT?

SUSTAINABLE LABEL TYPE I

It is awarded to products that meet certain environmental standards established by an independent organization.

There are databases that collect information on these labels, for example Ecolabel Index, which has more than 450 ecolabels:



Access the web!

A product with this label is considered environmentally sustainable.

SUSTAINABLE LABEL TYPE III

Or environmental product declaration (EPD). It is a document that, through life cycle analysis (LCA), provides quantified information on the environmental impact of a product.

With this information alone, a product cannot be declared sustainable, but it can be compared with the limits established by Acciona or, failing that, the sectoral EPD of the product to choose the one with the best results.

In order to declare the product as sustainable, the limits set out in the Sustainable Product Annex must be met.

OUR SUSTAINABLE PRODUCTS

Some examples reported in the sustainability report are:



Fleet of eco-efficient vehicles



Certified wood
(FSC and PEFC)



Green concrete and steel



Sustainable fuel



Electrical machinery

HOW TO DETECT AN ESG PREFERRED SUPPLIER?

To classify the supplier as an ESG Preferred Supplier, the following combination have to occur:

SUPPLIER IS OFF THE NO-GO LIST

Supplier Management shares this list monthly with the Purchasing Departments of each Business. The suppliers included in it present ESG risk and can be easily identified in Procur-e because they have the following statuses:

-  **No Go**
-  **No Valid**
-  **Alta Procur-e**


A potential risk has been detected and the supplier has not completed the corresponding evaluation.



AND BELONGS TO


 **A Special Employment Center**

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 **ESG top performer supplier**

The supplier has been analyzed in ESG matters through our analysis and monitoring platforms and obtained green scoring in all its evaluations.

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 **An ESG-trained provider**

In recent years it has participated in training programs promoted by Acciona, such as:



Editions run in 2022 and 2023.

Suppliers diagnose their ESG strategy and they prepare a final action plan.

1 Validate that the supplier's risk - if any - is monitored and mitigated through an improvement plan



Think strategically taking into account risks, opportunities and life cycles of the material that is acquired

2

3 Avoid surplus and waste in all purchasing processes



Prioritize and acquire green options for raw materials (In: concrete, steel, etc.)

4

DURANTE EL PROCESO DE COMPRA

- ✓ In the bidding phase, if the products have similar technical specifications, choose the supplier that has the ESG preferred supplier mark in Procur-e.
- ✓ Mark sustainable purchasing in the systems.
- ✓ Include the sustainable purchasing clause.
- ✓ If there is doubt that the purchase is sustainable, you should consult with the supplier management or sustainability department.