



2022 MANDATORY PRINCIPAL ADVERSE IMPACT INDICATORS	2021	2022	Metric	21-'22' Evolution (%)	Level of assurance GRI	GRI	References
Greenhouse gas emissions							
1. GHG Emissions	2.605.075	2932061,00	tCO ₂	13%	Reasonable (Scope 1 & 2) / Limited (Scope 3)	305-1 / 305-2 / 305-3	Sustainability Report (p.87 & 88)
Scope 1 GHG emissions	147.758	159.652	tCO ₂	8%	Reasonable	305-1	Sustainability Report (p.87)
Scope 2 GHG emissions	25.035	7.520	tCO ₂	-70%	Reasonable	305-2	Sustainability Report (p.87)
Scope 3 GHG emissions	2.432.282	2.764.889	tCO ₂	14%	Limited	305-3	Sustainability Report (p.88)
Total GHG emissions	2.605.075	2.932.061	tCO ₂	13%	Reasonable (Scope 1 & 2) / Limited (Scope 3)	305-1 / 305-2 / 305-3	Sustainability Report (p.87 & 88)
2. Carbon Footprint	<i>This indicator does not apply for Corporates. In order to obtain information related to the GHG emissions of ACCIONA SA and ACCIONA Energía please see the above section "1. GHG Emissions".</i>						
3. GHG Intensity	<i>This indicator does not apply for Corporates. In order to obtain information related to the GHG emissions of ACCIONA SA and ACCIONA Energía please see the above section "1. GHG Emissions".</i>						
4. Exposure to companies active in the fossil fuel sector	NO	NO		=	Not applicable	-	-
5. Share of non-renewable energy consumption and production	25,48	26,63	%	1%	Reasonable	302-1	Sustainability Report (p.89)
6. Energy consumption intensity per high impact climate sector	<i>This indicator does not apply to ACCIONA</i>						
Biodiversity							
7. Activities negatively affecting biodiversity-sensitive areas	YES	YES		=	Limited	304-1	Sustainability Report (p.105)
Water							
8. Emissions to water	<i>Information not available</i>						
Waste							
9. Hazardous waste and radioactive waste ratio	25.880	72.330	Tonnes	179%	Reasonable	306-3	Sustainability Report (p.99)
Total hazardous waste generated	25.880	72.330	Tonnes	179%	Reasonable	306-3	Sustainability Report (p.99)
Total radioactive waste generated	0	0	Tonnes	-	Reasonable	306-3	Sustainability Report (p.99)
Social and employee matters							
10. Violations of UN Global Compact principles and OECD Guidelines	NO	NO		=	Limited	406-1	Human Rights Policy: https://mediacdn.acciona.com/media/h5rpa4q/pol%C3%ADtica-ddhh_eng-1.pdf
11. Lack of processes and compliance mechanisms to monitor compliance with UNGC principles and OECD Guidelines for Multinational Enterprises	NO	NO		=	Limited	412	Code of Conduct: https://mediacdn.acciona.com/media/tby4nzx/code-of-conduct-2016_ing_4-10.pdf Human Rights Policy: https://mediacdn.acciona.com/media/h5rpa4q/pol%C3%ADtica-ddhh_eng-1.pdf
12. Unadjusted gender pay gap	2,53	2,49	%	-4,0%	Limited	405-2	Sustainability Report (p.43)
13. Board gender diversity	33,33	33,33	%	0%	Reasonable	405-1	Sustainability Report (p.18)
14. Exposure to controversial weapons	NO	NO		=	Not applicable	-	Sustainalytics Controversy Report https://apps1.unep.org/partners/uploads/acciona-sa-controversyreport-202_1661330060.pdf

Further information

ACCIONA SA reports the Scope 1, 2 and 3 GHG emissions generated during 2022 to facilitate the calculation of this indicator to its investors. Please refer to the rows below:

Scope 1 GHG emissions refer to direct emissions occur from sources owned or controlled by the company

Scope 2 GHG emissions refer to indirect emissions are from the generation of purchased energy

Scope 3 GHG emissions refer to those indirect emissions that are a result of an organization's operations, but are not owned or controlled by the company.
 -In Acciona SA, Scope 3 categories include: (1) Purchased goods and services; (2) Capital goods; (3) Fuel and Energy-related activities (not included in Scope 1 or 2); (4) Upstream transportation and distribution; (5) Waste generated in operations; (6) Business travel; (7) Employee commuting; (8) Upstream Leased Assets; (9) Use of sold products; (10) End-of-life treatment of sold products and (11) Investments

Calculated as the sum of Scope 1, 2 & 3 GHG emissions described above

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As defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and of the Council, companies active in the fossil fuel sector are defined as those that derive any revenue from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels

In this regard, ACCIONA SA has never had any activity in the fossil fuel sector.

Formula used for calculation:

$$\frac{\text{Non – renewable energy consumption}}{\text{Total energy consumption}} \times 100$$

There is no high impact sector categories within ACCIONA's activities

-In ACCIONA SA, 100% of the company's operational assets are assessed for their potential impact on biodiversity and protected areas and included in the ESG Risk Management System. Furthermore, every ACCIONA site that may affect protected areas and the surrounding biodiversity relies on special environmental impact studies and environmental monitoring plans

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Although this indicator does not apply for Corporates, ACCIONA SA reports the total hazardous and radioactive waste generated (in tonnes) during 2022 to facilitate the calculation of this indicator to its investors

-Most of the hazardous waste relates to the use of asbestos-contaminated materials in works in Oceania.

ACCIONA SA does not generate radioactive waste

ACCIONA SA complies with the ten principles of the UN Global Compact related to human rights, labour, environment and anti-corruption. In addition, it also respects the fifteen principles and two recommendations included in the "II. General Policies" section of the OECD Guidelines for Multinational Enterprises.

Although this indicator does not apply for Corporates, ACCIONA SA provides relevant information to facilitate the calculation of this indicator to its investors.

ACCIONA SA does not lack processes and mechanisms to monitor compliance with UNGC principles and OECD Guidelines to Multinational Enterprises:
 -The Guiding Principles for Ethical Action & Conduct, as well as the Conduct Principles, included in ACCIONA's Code of Conduct clearly draws attention on the commitment of the company to respect all human rights and public freedoms recognised in the United Nations' Universal Declaration of Human Rights and that all of ACCIONA's people must follow this commitment, conducting their professional activities while respecting human rights and public freedoms. In addition, there is a Human Rights Policy applicable to all employees of ACCIONA, that reflects the commitments and principles of ACCIONA in relation to responsible business conduct.

For the calculation, a weighted average (per category) of the following formula has been used:

$$\frac{(\text{Average fixed salary for men} - \text{Average fixed salary for women})}{\text{Average fixed salary for men}} \times 100$$

Formula used for the calculation:

$$\frac{n^{\circ} \text{ women in the Board of Directors}}{\text{total } n^{\circ} \text{ members in the Board of Directors}} \times 100$$

Although this indicator does not apply for Corporates, ACCIONA SA provides relevant information to facilitate the calculation of this indicator to its investors.

ACCIONA SA has never had any activity related to controversial weapons