## 2022 MANDATORY PRINCIPAL ADVERSE IMPACT INDICATORS

### Greenhouse gas emissions

<table>
<thead>
<tr>
<th>Metric</th>
<th>2021</th>
<th>2022</th>
<th>Evolution (%)</th>
<th>Level of assurance GRI</th>
<th>GRI References</th>
</tr>
</thead>
</table>
| 1. GHG Emissions | 2,605,075 | 2,932,061 | 13% | Reasonable (Scope 1 & 2) / Limited (Scope 3) | 305-1 / 305-2 / 305-3 Sustainability Report (p.57)
| Scope 1 GHG emissions | 471,752 | 520,679 | 6% | Reasonable | 305-1 Sustainability Report (p.57)
| Scope 2 GHG emissions | 25,005 | 7,520 | -70% | Reasonable | 305-2 Sustainability Report (p.57)
| Scope 3 GHG emissions | 2,432,282 | 2,764,889 | 14% | Limited | 305-3 Sustainability Report (p.57)
| Total GHG emissions | 2,605,075 | 2,932,061 | 13% | Reasonable (Scope 1 & 2) / Limited (Scope 3) | 305-1 / 305-2 / 305-3 Sustainability Report (p.57)

### Carbon Footprint

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".

### GHG Intensity

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".

### Biodiversity

#### 7. Activities negatively affecting biodiversity-sensitive areas

YES | YES | Not applicable |

#### Water

Information not available

#### Waste

#### Hazardous waste and radioactive waste ratio

| 25,880 | 72,330 | Tonnes | 179% | Reasonable | 306-3 Sustainability Report (p.39)

#### Total hazardous waste generated

| 25,880 | 72,330 | Tonnes | 179% | Reasonable | 306-3 Sustainability Report (p.39)

#### Total radioactive waste generated

| 0 | 0 | Tonnes | Reasonable | 306-3 Sustainability Report (p.39)

### Social and employee matters

#### 10. Violations of UN Global Compact principles and OECD Guidelines

NO | NO | Not applicable |

#### 11. Lack of processes and compliance mechanisms to monitor compliance with UNGC principles and OECD Guidelines for Multinational Enterprises

NO | NO | Limited |

#### 12. Unadjusted gender pay gap

2.53 | 2.49 | -4.0% | Limited | 405-2 Sustainability Report (p.39)

#### 13. Board gender diversity

33.33 | 33.33 | % | Reasonable | 405-1 Sustainability Report (p.39)

#### 14. Exposure to controversial weapons

NO | NO | Not applicable | - |

[Human Rights Policy](https://medialink.acciona.com/media/9hggp4g/9hggp4g_ns445p_g_ungc_hr_policy_apr_1.pdf)

[Code of Conduct](https://medialink.acciona.com/media/9hggp4g/9hggp4g_ns445p_g_420_shc_socialapril_2016_en.pdf)

[Human Rights Policy](https://medialink.acciona.com/media/9hggp4g/9hggp4g_ns445p_g_3970221999074_hr_policy_apr_1.pdf)


This indicator does not apply to ACCIONA.

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".
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 table below:

<table>
<thead>
<tr>
<th>Scope 1 GHG emissions</th>
<th>Scope 2 GHG emissions</th>
<th>Scope 3 GHG emissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct emissions from sources owned or controlled by the company</td>
<td>Indirect emissions from the generation of purchased energy</td>
<td>Indirect emissions that are a result of an organization’s operations, but are not owned or controlled by the company</td>
</tr>
</tbody>
</table>

- 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

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:

\[
\text{Non-renewable energy consumption} = \frac{\text{Total energy consumption}}{100}
\]

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

Although the 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.

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

ACCIONA SA does not generate radioactive waste

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 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 states attention on the commitment of the company to respect all human rights and public freedoms recognized in the United Nations' Universal Declaration of Human Rights and that all ACCIONA 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:

\[
\left(\frac{\text{Average fixed salary for men} - \text{Average fixed salary for women}}{\text{Average fixed salary for men}}\right) \times 100
\]

Formula used for the calculation:

\[
\left(\frac{n^w \text{ women in the Board of Directors}}{n^m \text{ members in the Board of Directors}}\right) \times 100
\]

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