

ETHICAL CHANNEL POLICY

1. ACCIONA'S ETHICAL CHANNEL

The ACCIONA Group (“ACCIONA”) has a firm commitment to ensuring that its business and professional activities comply with the current laws of each of the places in which it operates, guaranteeing full compliance with the best national and international practices, as established in its Code of Conduct.

Through the Ethical Channel, anyone can report breaches (or the risk of a breach) of the applicable regulations or of the Code of Conduct occurring within the framework of ACCIONA's activities, in compliance with Law 2/2023, of 20 February 2023, which regulates the protection of whistleblowers and the fight against corruption (“**Whistleblower Protection Law**”), and in compliance with applicable regulations.

This policy, which establishes the essential principles governing the management of Communications of the Ethical Channel, has been approved and ratified by the governing body of ACCIONA, S.A.,¹ and it is applicable to all subsidiaries of ACCIONA, S.A. and will be applicable as long as it is compatible with the corresponding local regulations. The particulars and specifics derived from all local regulations will be set out in the Annex to this Policy.

All ACCIONA staff, meaning all members of administrative body, the executive team, employees and other people subject to the Code of Conduct, are required to immediately report any potential breaches to the Code of Conduct detected within the framework of their professional activities (including professional activities within the framework of a Temporary Joint Venture - “TJV” - or any other form of business association of which ACCIONA entities may form a part).

The Ethical Channel is the preferred and ideal channel for reporting:

- A. Violations contemplated in the Whistleblower Protection Law:
 - 1. Acts or conduct that could have criminal implications.
 - 2. Serious or very serious administrative violations.
 - 3. Violations of Labour Law regarding health and safety at work, including any conduct that might or could involve situations of harassment at work and/or sexual harassment.
 - 4. Violations of European Union law included within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council.
- B. In addition, any other breaches or infractions of ACCIONA's principles and values or internal standards, such as the Code of Conduct, and/or any other type of irregularity that could involve liability for ACCIONA.

Only those who send the communications listed above will be covered by the protection measures set out in the Whistleblower Protection Law.

¹The ACCIONA entities subject to the prevention of money laundering and the financing of terrorist activities (“AML Law”), in accordance with Law 10/2010, of 28 April 2010, also have a specific procedure to process any communications received to guarantee compliance with the legal obligations in this area.

The Ethical Channel is not the appropriate channel for communicating issues of an interpersonal nature that do not involve a breach and/or that form a part of the strictly personal and private sphere between the persons involved, nor is it appropriate for issues related to the organisation or functioning of teams, which should be channelled through Human Resources or the competent persons in each case.

The Whistleblower Protection Law establishes an external channel for reporting breaches to the Independent Authority for the Protection of Whistleblowers, A.A.I., or, if applicable, to the competent authorities or bodies in each autonomous community. In addition, the whistleblower may also contact the other competent authorities, depending on the nature of the breach in question.²

2. HOW ARE COMMUNICATIONS HANDLED?

The Ethical Channel is managed by the Code of Conduct Committee ("the **Committee**").

The Committee must ensure that there are no actual or potential conflicts of interest when processing communications received to guarantee that they are managed as impartially and objectively as possible.

The Director of Compliance of ACCIONA, S.A. may also intervene in the direct management of communications received from ACCIONA.

3. METHODS FOR SUBMITTING COMMUNICATIONS THROUGH THE ETHICAL CHANNEL

(A). In writing:

- (i). Using the Ethical Channel's form, published on the website and on the Intranet <http://canaletico.acciona.com>.
- (ii). By post, addressed to the Officer of the Committee, at: Avenida de la Gran Vía de Hortaleza, 3, 28033 (Madrid, Spain).

(B). Verbally:

- (iii). By voice messaging. In this case, whistleblowers may only send a voice message if they agree to have their message recorded and/or transcribed.
- (iv). Through a meeting in person, through videoconference or by telephone with a representative of the Committee, at the request of the whistleblower. In this case, the meeting (in person, online or telephone) must be held within a maximum of seven (7) days from the time the request is received. The whistleblower will be informed that the communication will be recorded and that his/her data will be processed in compliance with Regulation (EU) 2016/679 of the European Parliament and the Council of 27 April 2016 and with the applicable local regulations. This meeting must be communicated to all other members of the Committee, unless there is a conflict of interest with any of them and provided that it does not jeopardise the proper conduct

² Among others, the Spanish National Markets and Competition Commission, the Spanish Tax Agency, the Spanish National Securities Market Commission, the Spanish Data Protection Agency or any other competent authorities, including the European Union's authorities.

of the investigation. The content of the communication will be transferred to the Ethical Channel to be recorded.

All communications submitted verbally must be documented (i) by recording the conversation in a secure, long-lasting and accessible format or, alternatively (ii) by accurately transcribing the full conversation recorded previously. Without prejudice to the rights to which the whistleblower is entitled, whistleblowers will have the right to check, rectify and accept the conversation's transcript by signing it, in compliance with the data protection regulations.

When submitting a communication (verbally or in writing), the whistleblower may indicate an address, email address or secure place to receive notifications. Within a maximum period of seven (7) calendar days following the receipt of a communication, an acknowledgement of receipt will be sent to the whistleblower through the means indicated by the same. The Committee may communicate with the whistleblower and request additional information from **them**, while ensuring that the confidentiality of their identity or anonymity is preserved.

Communications may be submitted in the official language of the regions in which ACCIONA operates.

Communications may be received by an external third party that offers the suitable guarantees with regard to independence, confidentiality, data protection and communication secrecy, as long as local legislation allows it.

4. CONFIDENTIALITY OF THE WHISTLEBLOWER'S IDENTITY

One of the governing principles of this policy is ensuring the confidentiality of the whistleblower's identity.

The persons appointed and responsible for receiving and processing all communications and for implementing the appropriate measures after processing them are obliged to ensure the confidentiality of the whistleblower's identity.

Should any communication be submitted using channels other than the Ethical Channel or to ACCIONA staff that are not controllers, the person receiving this information will be responsible for ensuring that the whistleblower remains confidential and must submit this information immediately to the Committee through the Ethical Channel.

Those who are investigated or affected by a communication will not have access to the communication for the purpose of preserving the identity of the whistleblower and the personal data that would allow them to be identified. However, subjects investigated will have the right to receive at least a succinct account of the events that are the reason for the communication and will have the rights established in the Whistleblower Protection Law or in applicable local regulations.

Moreover, the whistleblower's identity may be disclosed to legal authorities, the Public Prosecutor or to the competent administrative authority during a criminal, disciplinary or sanction-imposing investigation. In this case, the Committee will inform the whistleblower about this before revealing his/her identity, unless this information may compromise the investigation or legal proceedings.

5. ANONYMOUS COMMUNICATIONS

It is possible to submit anonymous communications. Therefore, it is strictly prohibited to

undertake any actions or fail to undertake them on purpose with the aim of revealing the whistleblower's identity when he/she has opted to remain anonymous.

However, ACCIONA encourages whistleblowers to identify themselves, given that, in general, the corresponding identification will help processing of the communication that is received. Without prejudice to the preceding, in the event that anonymity compromises the proper conduct of the investigation, as well as observance of the procedure and of the established guarantees, the whistleblower will be informed of this circumstance and may choose to reveal their identity or, conversely, maintain their anonymity. In this latter case, it may be decided to shelve the communication when it is not possible to obtain further information that would allow the correct investigation thereof.

6. GUARANTEE OF NON-RETALIATION

Any whistleblower reporting a breach of the Code of Conduct in good faith may not be sanctioned or be the subject of retaliation for having submitted the communication.

The guarantee of non-retaliation extends to persons related to the whistleblower (among others, work colleagues or their family), to the natural persons helping the whistleblower send and process the communication, and to the legal representatives of workers in the exercise of their advice and support duties.

In any case, it is strictly prohibited to report false communications or those aimed at manipulating the truth, as well as those referred to information obtained in an unlawful way. The whistleblower protection legally provided for will not be applicable in these cases, and the whistleblower may be subject to disciplinary sanctions (including disciplinary dismissal) and, if applicable, to the administrative, criminal and/or civil liabilities provided for in applicable regulations.

In addition, the following persons are expressly excluded from the whistleblower protection policy when they report or reveal:

- (A) Information included in notices that have been previously declared inadmissible in court.
- (B) Information related to complaints about issues of an interpersonal nature that do not involve a breach and/or that are strictly personal and private between the persons involved (issues that must be preferably channelled through Human Resources).
- (C) Information that is readily available to the public or hearsay³.
- (D) Information that is not sufficiently substantiated (e.g. generic or unspecific information).

Communications will be generally declared admissible in court, except in the following cases:

- (A) When the facts described lack any form of credibility;
- (B) When the facts do not refer to the commission of a criminal or administrative offence or to any other unlawful behaviour, to a breach of the Code of Conduct or to any other applicable legal regulation within the framework of the activities developed by ACCIONA;

³ By way of example, information published in the media and information that is unsubstantiated.

- (C) When the facts described lack foundation or there are reasonable signs of having obtained the information by committing an offence; and
- (D) When the communication refers to facts that are the object of a previously submitted communication and it does not contain any new or significant information that justifies the processing thereof.

7. PROCESSING THE COMMUNICATIONS RECEIVED THROUGH THE ETHICAL CHANNEL

In general, all communications received and subsequent investigation information will be kept confidential, so the content of the communication can only be accessed by the persons directly or indirectly participating in the investigation⁴.

When processing the file, the person being investigated will have the right to be heard, to be presumed innocent, to honour, to a defence and all the other rights established in the applicable regulations, the exercise of which must abide by the principle of confidentiality of the whistleblower's identity as much as possible.

ACCIONA staff who are not affected by the communication and all other persons subject to the Code of Conduct will be obliged to cooperate with an internal investigation and must maintain strict confidentiality regarding the existence and content thereof.

As a general rule, internal investigations will be processed within the period of two (2) months, except in exceptionally complex cases, in which case the investigation may be extended up to a maximum of an additional four (4) months.

If possible, the whistleblower will be provided with a brief explanation of the investigation results during these periods.

8. PROCESSING THE PERSONAL DATA OF COMMUNICATIONS RECEIVED THROUGH THE ETHICAL CHANNEL

1. Data Controller and Data Protection Officer

ACCIONA, S.A. and ACCIONA entities will act as the data controllers of the Personal Data obtained from the use of the internal reporting (Ethical Channel) and communication processing system (the "Personal Data"), in compliance with this policy and with what is established in the Personal Data protection regulations.

- Identification details:

(A) Company name: ACCIONA, S.A.

(B) Tax ID number: A08001851

(C) Address: Avenida de la Gran Vía de Hortaleza, 3, 28033 (Madrid, Spain)

⁴ Without prejudice to the obligations regarding the anti-money laundering and the financing of terrorist activities that apply to ACCIONA entities as subjects obliged to such matters, according to the AML Law; and to the obligation to provide information to the account auditors of ACCIONA entities, who will be provided with the information in anonymous form.

(D) Phone: (+34) 91 6632850

(E) The Data Protection Officer is a point of contact with the data controller for matters relating to the processing of Personal Data. If they wish, data subjects may contact the officer at protecciondedatos@acciona.com.

- ACCIONA entity or entities to which the facts are communicated and with whom the data subject has a direct relationship. The organisational structure of ACCIONA entities can be consulted at any time at

<https://www.acciona.com/shareholders-investors/financial-information/annual-accounts/>

2. Personal Data categories and origin of the data

Personal Data processed within the scope of the Ethical Channel will include identification details, contact details, economic, professional and work-related information, and in some cases, sensitive or special category information (such as information related to criminal or administrative offences, health information, information regarding sexual orientation, ethnic or racial origin of a person), as well as any other information derived from the functioning of the Ethical Channel.

All Personal Data processed within the scope of the Ethical Channel will be provided directly by the persons involved in the communication, such as the whistleblower, the investigated person(s) or third parties from whom information is requested within the scope of the Ethical Channel.

3. International Transfers

When international transfers of data are required (for example, to ACCIONA entities located outside of the European Union), the information will be transferred in compliance with the guarantees of applicable data protection regulations.

4. Information regarding the processing of Personal Data (purpose, legal basis and retention periods)

(A). Managing the internal information system and storing data in the system

Personal Data will be processed with the aim of processing communications and deciding whether these are accepted or not, based on ACCIONA's legal obligations or, if applicable, the public interest, in compliance with the applicable legislation.

Personal Data will only be processed within the communications reception channel for the period of time required to take a decision about accepting or rejection the communication, and said data will not be disclosed to third parties, except when it is required to guarantee proper functioning of the system or to take decisions regarding the acceptance or rejection of a communication.

Once the decision to accept or reject a communication has been made, the Personal Data will be eliminated from the communications reception channel and, in any case, if no decision has been taken, within a period of three (3) months after having been recorded. However, limited information may be stored over a longer period of time as evidence of the System's proper functioning.

(B) Processing internal investigations and subsequent storage of data

If the communication is accepted, the Personal Data may be processed outside of the communications reception channel by the team that is responsible for conducting the investigation, with the purpose of carrying out the corresponding internal investigation.

Personal Data will be processed for the time that is necessary to conduct the investigation and to comply with applicable legal obligations. Personal Data will only be disclosed to third parties when it is appropriate for conducting an investigation (i.e. to external service providers or advisers) or for subsequently adopting the corresponding corrective measures (i.e. to the Human Resources Manager, when disciplinary measures need to be adopted for a worker, or to the Head of Legal Advising, when legal measures need to be adopted in relation to the facts described in the communication), or due to the requirement of a court or competent authority.

After completing the investigation, the Personal Data will be stored for the period of time required, with the aim of adopting and executing the corresponding measures. After this period, it will be stored for the maximum period of time required to adopt the necessary legal or contractual measures. If no measures are adopted, the Personal Data will be deleted and locked over a maximum period of three (3) years, except when this information must be stored in compliance with legal or contractual regulations and in accordance with the applicable regulations with regard to the time limit. Data will be stored for a period of no more than ten (10) years.

9. EXERCISE OF PERSONAL DATA PROTECTION RIGHTS

Data subjects may contact the Committee or the Data Protection Officer by sending an email to protecciondedatos@acciona.com to exercise their rights of access, rectification, opposition, erasure, portability, limitation or any other rights established in the regulations and related to the data included in the corresponding file, under the terms established in the applicable laws. However, the whistleblower's identification details will not be disclosed to persons directly involved in the communication or when third parties exercise their rights of access.

Likewise, holders of the Personal Data may submit a claim or request with regard to the protection of their Personal Data to the corresponding Data Protection Authority. In Spain, the Spanish Data Protection Agency (<https://www.aepd.es>).

10. TRAINING AND DISSEMINATION

The content of the policy will be included in all of ACCIONA's criminal risk prevention training materials, as well as in any additional dissemination actions determined at each moment.

This policy will be published on ACCIONA's website and on the Intranet.

11. DISCIPLINARY REGIME

The failure to observe the provisions of this policy could result in disciplinary penalties being imposed (including a disciplinary dismissal) or the applicable actions of a labour, commercial or criminal nature, depending on the offender's professional relationship with ACCIONA.

12. APPROVAL AND IMPLEMENTATION OF THE POLICY

The governing body of ACCIONA, S.A. approved this policy after the corresponding consultation with the legal representatives of the workers, and it is responsible for approving subsequent revisions:

- Initial date of approval: 10 May 2023
- Last update date: 13 November 2024

This policy is applicable to entities of ACCIONA, S.A. under the terms of the Whistleblower Protection Law, and it forms a part of ACCIONA's "Policy Book", which is available on the corporate website and on the Intranet of the organisation in the main languages of the countries where ACCIONA operates to facilitate consultation by the main stakeholders.

The governing body of ACCIONA, S.A. designated the Committee as the party responsible for the information system, in accordance with the Whistleblower Protection Law.

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