

ETHICAL CHANNEL POLICY

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ETHICAL CHANNEL POLICY

1. ACCIONA'S ETHICAL CHANNEL

The ACCIONA Group (“**ACCIONA**”)¹ 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 (the “**Code of Conduct**”).

ACCIONA's Ethical Channel is an internal reporting system that can be used by anyone to report breaches (or risk of breach) of the applicable regulations or Code of Conduct, 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 with the applicable regulations.

This policy establishes the essential principles of the Procedure for the Processing of Communications, approved and ratified by the Board of Directors of ACCIONA, S.A., and by the Boards of Directors of ACCIONA's other entities² and will apply when it is compatible with the corresponding local regulations.

ACCIONA's staff, Board of Directors, executives, 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 their professional activities within the framework of a Joint Venture - “TJV” - or any other form of business association of which ACCIONA's entities are part³).

Interpersonal conflicts related to events that cannot be considered as disproportionate in a normal working environment and which are not a breach of the Code of Conduct or of the applicable regulations (nor represent a risk of breaching said regulations) are excluded from the scope of the policy regarding matters that must be reported to the Code of Conduct Committee and should be channelled to the Human Resources Department.

The Ethical Channel is the preferred channel to report any risks or breaches detected. However, the Whistleblower Protection Law establishes an external channel for reporting breaches to the Independent Authority for the Protection of Whistleblowers (“**AAI**”)⁴ or, if applicable, to the competent authorities or bodies in each autonomous region. In addition, whistleblowers may contact the corresponding competent authorities, according to the nature of the breach (for example, 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).

1 The Code of Conduct can be found at https://mediacdn.acciona.com/media/yupn21mz/2022-consolidated-annual-accounts-acciona.pdf#_ga=2.246161156.1433756710.1686210280-796041657.1668674941

2 The subgroup of entities of which Corporación ACCIONA Energías Renovables, S.A. is the parent company (jointly with its subsidiaries, “ACCIONA Energía”) has established a specific procedure and policy for such purposes.

Moreover, all of ACCIONA's 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.

3 In the case of the latter, additional specific procedures to those established in this policy may be developed for the TJV's entities - or for entities in any other form of business association - to report and process any breaches detected.

4 As of the date of approval of this procedure, the AAI was not created.

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2. HOW ARE THE COMMUNICATIONS RECEIVED THROUGH THE ETHICAL CHANNEL PROCESSED?

The Code of Conduct Committee is responsible for managing the Ethical Channel. However, other persons appointed for such purposes may participate in these procedures (for example, members of ACCIONA's Compliance or Human Resources Departments, external advisers, etc.), provided that this is required.

The Code of Conduct 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.

3. METHODS FOR SUBMITTING COMMUNICATIONS THROUGH THE ETHICAL CHANNEL

Communications can be submitted via the Ethical Channel as follows:

I. In writing:

- i. Using the Ethical Channel's form, published on the website and on the Intranet <https://canaletico.acciona.com>. All communications received in writing will be answered with an acknowledgement of receipt, which will be sent within a maximum of seven (7) days to the email addresses provided by the whistleblower on the form.
- ii. By post, addressed to the Officer of the Code of Conduct Committee, at: Avenida de la Gran Vía de Hortaleza, 3, 28033, Madrid, (Spain). An acknowledgement of receipt will be sent to the whistleblower within a maximum of seven (7) calendar days, provided that the whistleblower has provided an address, email address or any other means to receive the acknowledgement of receipt.

II. Verbally:

- i. By sending a voice message through the Ethical Channel. In this case, whistleblowers may only send a voice message if they agree to have their message recorded and transcribed. An acknowledgement of receipt will be sent to the whistleblower within a maximum of seven (7) calendar days, provided that the whistleblower has provided an address, email address or any other means to receive the acknowledgement of receipt.
- ii. Holding a meeting in person, online or by telephone with a representative of the Code of Conduct Committee (or with one of the members of the team appointed for such purposes), which must be requested and arranged beforehand. 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 Spanish regulations.

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, included the acknowledgement of receipt mentioned above. The Code of Conduct Committee may contact the whistleblower and request additional information, provided that these acts do not disclose the whistleblower's identity and that they guarantee confidentiality at all times.

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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, in compliance with article 6 of the Whistleblower Protection Law.

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's employees 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 Code of Conduct Committee through the Ethical Channel.

Under no circumstances shall the subjects investigated or affected by the communication be informed about the whistleblower's identity or specific personal data that allow the whistleblower to be identified nor shall any information regarding the communication be disclosed to them. However, subjects investigated will have the right to receive information regarding the reason for the communication and will have the rights established in the Whistleblower Protection Law, which must comply with the principle of confidentiality of the whistleblower's identity as much as possible.

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, ACCIONA shall inform the whistleblower about this before revealing his/her identity, unless this information may compromise the investigation or legal proceedings.

5. ANONYMOUS COMMUNICATIONS

The Ethical Channel can be used 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, since this will help processing all communications received.

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.

The guarantee of non-retaliation extends to persons related to the whistleblower (for example, 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.

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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 shall not be protected in these cases and will be subject to disciplinary sanctions (including disciplinary dismissal) and, if applicable, to the administrative, criminal and/or civil responsibilities established in the applicable regulations.

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

- I. Information included in notices that have been previously declared inadmissible in court.
- II. Information associated with communications related to interpersonal conflicts or which solely affect the whistleblower and the persons described in the communication (with regard to matters not associated to those that must be reported to the Code of Conduct Committee and which should be channelled via the Human Resources Department).
- III. Information that is readily available to the public or hearsay.

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

- I. When the facts described lack any form of credibility;
- II. When the facts described do not refer to a civil or administrative offence, to any other form of unlawful behaviour, a breach of the Code of Conduct or any other applicable legal regulation within the framework of the activities developed by ACCIONA;
- III. When the facts described lack foundation or there are reasonable signs of having obtained the information by committing an offence; and
- IV. When the facts described refer to communications submitted previously and do not contain any new or important information that justifies processing such communications or when these refer to publicly known notorious facts.

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 investigation⁵.

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 Whistleblower Protection Law, the exercise of which must abide by the principle of confidentiality of the whistleblower's identity as much as possible.

The persons subject to the Code of Conduct not affected by the communication must collaborate during the internal investigation process and must maintain strict confidentiality over its existence and content.

As a general rule, internal investigations will last no longer than three (3) months, except in exceptionally complex cases, in which case the investigation may last an additional three (3) months.

If possible, the whistleblower will be provided with a brief explanation of the investigation results during this three-month period.

⁵ Without prejudice to the obligations regarding the prevention of money laundering and the financing of terrorist activities that apply to ACCIONA's 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's entities, who will be provided with the information in anonymous form.

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

1. Data Controller and Data Protection Officer

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

- ACCIONA, S.A., is the parent company and entity for which the internal information System Supervisor works. Identification details:
 - o Company name: ACCIONA, S.A.
 - o Tax No: A08001851.
 - o Address: Avenida de la Gran Vía de Hortaleza, 3, 28033, Madrid, (Spain)
 - o Phone: +34 916632850.
 - o Contact email: acciona_compliance@acciona.com.

- ACCIONA's entity or entities to which the facts are communicated and with whom the data subject has a direct relationship. The organisational structure of ACCIONA's entities can be checked at any time in the Consolidated Annual Accounts ⁶.

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.

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.

Moreover, all personal data processed within the scope of the Ethical Channel will be provided directly by the data subject or, in some cases, by whistleblowers, workers and third parties from whom information is requested with regard to matters pertaining the Ethical Channel.

3. International Transfers

When international data transfers are required as part of this procedure (for example, to ACCIONA's entities outside the EU), the information will be transferred in compliance with the guarantees of the applicable data protection regulation.

⁶ The list of ACCIONA's entities can be found in Annex I to the Consolidated Annual Accounts https://mediacd.accionacom/media/yupn21mz/2022-consolidated-annual-accounts-accionacom.pdf#_ga=2.246161156.1433756710.1686210280-796041657.1668674941

The ACCIONA Energía sub-group has established its own internal information system, in compliance with Article 11.2 of the Whistleblower Protection Law.

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

I. 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 Whistleblower Protection Law.

Personal Data will only be processed within the internal reporting system over the period of time required to take a decision to accept or reject it and shall not be disclosed to third parties, except when this is required to guarantee proper functioning of the system or to take decisions regarding the acceptance or rejection of a communication.

In particular, when communications are submitted verbally through the Ethical Channel, the whistleblower must be aware of the fact that these will be recorded and filed (i) by means of recording the conversation in a secure, long-lasting and accessible format or, alternatively, (ii) by accurately transcribing the full conversation recorded previously. In the case of the latter, the whistleblower will have the opportunity to check, rectify and accept the conversation's transcript by signing it.

Once the decision to accept or reject the communication has been made, the personal data will be eliminated from the internal reporting system and, in any case, if no decision has been taken within a period of three (3) months after it is recorded. However, limited information may be stored over a longer period of time as evidence of the system's proper functioning.

II. Processing internal investigations and subsequent storage of data

If the communication is accepted, the Personal Data may be processed outside the internal reporting system by the team responsible for conducting the investigation, with the purpose of ensuring that the corresponding internal investigation can be conducted properly. The data will be processed in compliance with ACCIONA's legal obligations or, if applicable, according to the public interest, in accordance with the Whistleblower Protection Law.

Personal Data will be processed throughout the investigation and to comply with the corresponding legal obligations. It will only be disclosed to third parties when an investigation needs to be conducted (for example, service providers or external advisers) or to adopt subsequent corrective measures (for example, Human Resources Manager - when disciplinary measures need to be adopted for a worker - or the Legal Services Manager - when legal measures need to be adopted in relation to the facts described in the communication).

In particular, the whistleblower's identity may only be disclosed to legal authorities, the Public Prosecutor or to the competent administrative authority during a criminal, disciplinary or sanction-imposing investigation. Any information revealed regarding these facts will be subject to the protection measures established in the applicable regulations. In particular, the whistleblower will be informed about this before revealing his/her identity, unless this information may compromise the investigation or legal proceedings.

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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 Officer of the Code of Conduct 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

Failing to observe this policy may result in disciplinary penalties (including a disciplinary dismissal) or the applicable actions, according to the offender's relationship with ACCIONA.

12. APPROVAL AND ENTRY INTO FORCE OF THE POLICY

The Board of Directors of ACCIONA, S.A. approved this policy and its subsequent revisions. Therefore, this policy applies to ACCIONA's entities under the terms established in article 11 of the Whistleblower protection Law, after consulting the workers' legal representatives, in accordance with article 5.1 of the Whistleblower protection Law:

- Initial date of approval: 11 May 2023.

In any case, this policy and its revisions must be approved and ratified by the Boards of Directors of ACCIONA's entities, who shall appoint the Code of Conduct Committee as the Supervisor of the internal reporting system, in compliance with article 11.2 of the Whistleblower Protection Law.

ACCIONA's policies in force before the approval of this policy must be adapted to this policy.
