

Merit recognition
Diversity and inclusion
Transformative environments
Leadership
Access to rights

PEOPLE
CENTRIC

- ◀ Merit recognition
- ◀ Transformative environments
- ◀ Access to rights
- ▶ Diversity and inclusion
- ▶ Leadership

QUALITY OF LIFE, INCLUSIVE FUTURE OUR ADVANTAGE COMES FROM PEOPLE

ACCIONA seeks to become the value proposal centred around people.

	Responsible	Resilient	Regenerative	
Leadership	Train for change	Visibility for transforming leadership	Exposure to regenerative challenges	Development of agents of change able to contribute a competitive edge
Diversity	Living wage	Zero gap	Inclusive boost	Be more diverse to be better
Recognition	Identification of critical positions	Internal Talent mobility	Recognition aligned with impact	Enhance the model for greater recognition of excellence and outstanding effort
Environment	Zero accidents ambition	Smart working	Collaborative and healthy environments	Have a smart and secure workplace, a reflection of our values
Access	Due diligence	Evaluation and audits	Shared value	Ensure compliance with the fundamental rights of the people participating in our value systems

In 2020, the company devised a global strategy called People in order to put people at the centre through five fundamental pillars: recognition of merit, diversity and inclusion, transformative workplace, leadership and access to rights. In 2021, a year in which the effect of the pandemic meant a disruption of people’s lives, People has consolidated as a proposal of value to employees and it forms part of the 2025 Sustainability Master Plan, being the first of its strategic lines, with defined targets and at the same level as the economic and environmental targets.

The post-pandemic presents a highly challenging context for the coming years in which the company will develop its activity in increasingly more global and complex environments. The People strategy invests in people to include and advance the best diverse talent that will make the company stronger and more agile to face the new challenges and opportunities and lead the change.



KEY MILESTONES 2021

- > Deployment of functionalities in the internal tool of support to the life cycle of employees.
- > Top Employer 2021 in Spain certification of excellence in people management.
- > A 16% reduction in the accident frequency rate involving its own employees and contractors compared to 2019.
- > Approval of a Diversity and Inclusion Policy.
- > Update of the Policy on Human Rights, which defines the due diligence strategy.
- > Implementation of the Internal Control System of Social Safeguards.



MAIN CHALLENGES 2022

- > Consolidate the leadership model defined in the people strategy.
- > Achieve the Top Employer certification in Mexico, USA, Brazil, Canada and Australia and the continental seal in North America.
- > Reduce the accident frequency rate compared to 2021.
- > Continue to increase the percentage of women in executive and managerial positions.
- > Increase the scope of the Rule on Welfare of Migrant Workers to more risk countries.
- > Update the Stakeholder Relations Policy.

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MERIT RECOGNITION

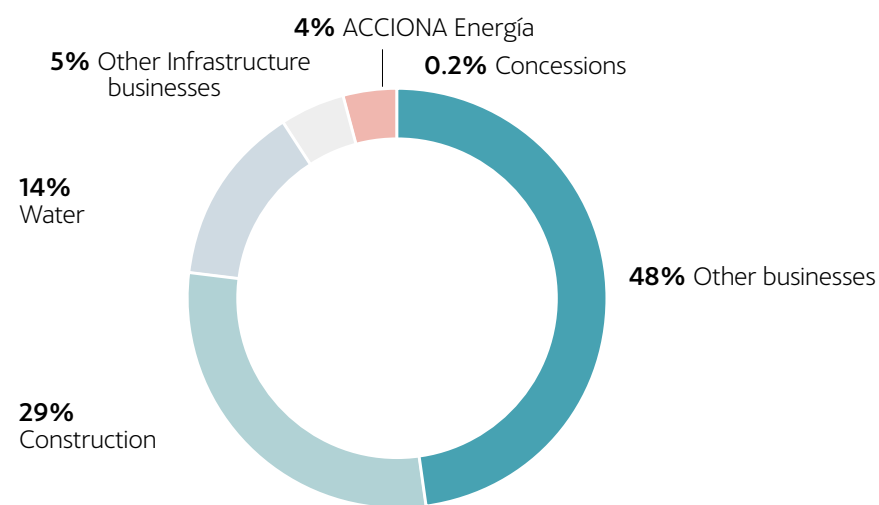
Employees, more than ever, want to feel that their contribution is recognised and want to have the opportunity to learn and grow. For this reason, the company promotes new forms of recognition that align the aspirations and priorities of people with the organisation's needs.

Through the pillar of recognition, the aim is to reward the attitude and proactivity of the people that contribute in an exceptional manner outlining motivating and personalised experiences that reinforce the individual, team and the company's performance.

PROFILE OF ACCIONA'S HUMAN TEAM

In 2021, ACCIONA closed the year with a total of 41,664 employees, 27% being women. All in all, a total of 131 nationalities with presence in 65 countries across 5 continents.

Breakdown of the total workforce by line of business (%)



* ACCIONA Real Estate, ACCIONA Cultural Engineering, ACCIONA Facility Services, ACCIONA Mobility, Silence, ACCIONA Airport Services, ACCIONA Forwarding, and EROM.

Evolution of management indicators

	2018	2019	2020	2021
Revenue (million euros)	7,510	7,191	6,482	8,104
Workforce cost/revenue (%)	20%	22%	24%	22%
Revenue/workforce (euros)	194,830	181,138	168,999	194,516
EBITDA (million euros)	1,245	1,356	1,133	1,483
EBITDA/workforce cost (%)	84%	85%	72%	83%
EBITDA/workforce (euros)	32,292	34,384	29,535	35,592
Workforce cost (million euros)	1,486	1,599	1,551	1,787

DEVELOPMENT AND PROMOTION OF TALENT

ACCIONA's people management model is supplemented by policies and initiatives designed to optimise employee performance, enhance their professional development and manage objective-based compensation. The Performance Management Model is based on three pillars: Setting Objectives, My Development and Performance Status.

Development programmes

The Development programmes have become 100% online and are for groups identified as being of high performance and potential, according to their rank in the company:

- › **Programme for Technicians:** designed jointly with ESADE business school to train the participants with key competencies and skills to continue developing their professional career. The programme has two parts, a self-assessment questionnaire and six online sessions by discipline.
- › **Career fast-track programme:** the purpose of this programme is to promote the development and fast-track the career of those professionals in pre-managerial roles who have obtained good results in a sustained manner over time and are identified as having

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high potential. The programme consists of four sessions for each of the key competencies and an *on-the-job* action session, with the option to participate in a mentoring process.

- > **New Manager Programme:** jointly designed with the joint venture of Financial Times and IE Business School to equip participants with the skills and tools to develop new ways of working in their new role, providing them with a level of knowledge and development of competencies in the field of leadership, innovation, persuasion and global business vision. At the end of the programme they can participate in a mentoring process.
- > **High-potential Women's Development Programme (HPWDP):** the purpose is to offer structured and comprehensive training aimed at preparing participants to assume managerial responsibilities of any kind, through a multi-disciplinary training perspective, strengthening the concepts of engagement, hard work and responsibility.

Performance Status

ACCIONA has carried on applying the identification process of performance and potential, Performance Status, as a way of providing a comprehensive view of internal talent and enabling decisions to be made and action plans to be designed on the basis of the needs detected.

This year, a total of 12,177 professionals (29% of the total) from all the business lines and countries formed part of the Performance Status scope group.

Employees subject to the Performance Status process by gender and professional category

	Men	Women	Total
Directors and managers	2,126	577	2,703
Technical staff	3,980	2,177	6,157
Support staff	67	253	320
Operators	2,466	531	2,997
Total	8,639	3,538	12,177

Internal mobility

The commitment to internal mobility promotes the availability and fitting of talent in an efficient manner, and the adaptation of the person/position, thus contributing to the motivation, development and career progress of the group of employees of ACCIONA.

The main aims of the corporate framework of mobility are:

- > To foster a common culture as a company that offers equal opportunities of development in different sectors, positions and geographic locations in a transparent manner, in order to implement its diversification and internationalisation strategy.
- > To develop a route for internal promotion instead of external recruitment, thus conserving internal expertise, and promoting the economic and operating efficiency.

Thanks to the implementation of the internal mobility portal that offers visibility of all the vacancies announced, as well as communications focused on mobility and the weekly newsletter that includes the major job offers, the number of applications for a post from employees exceeded 1,200 this year.

Bringing management closer to people through digitization

The opening up of the Workday people management single platform to all the company's professionals meant an important deployment of functionalities that provide support to the life cycle of employees and contribute to the standardisation of processes based on reliable, consolidated data that can be accessed online.

In 2021, more than 45,000 employees from 46 countries were registered in the platform and more than 76% of users have accessed it regularly.

Thanks to the implementation of the people management tool, the company has a Global Talent Marketplace, a recognition programme based on internal visibility. All the vacancies are posted internally and can be accessed by all the employees, facilitating transparency and equal opportunities.

Some of the results obtained:

<p style="color: red;">Applications received for vacancies</p> <hr/> <p>+84,000</p>	<p style="color: red;">Training hours in digital courses</p> <hr/> <p>+16,800 + 19,000 employees enrolled since launch</p>	<p style="color: red;">Employees in the Salary Review process</p> <hr/> <p>+9,000</p>	<p style="color: red;">Implementation of the functionality of the Home Office programme</p> <hr/> <p>+2,200 employees registered</p>
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COMPENSATION POLICY

ACCIONA works in a variety of production sectors in over 40 countries and rewards its employees according to the following criteria: sectoral and geographical competitiveness, internal equity and merit. Based on the current law, employees' pay is subject to the applicable collective bargaining agreements. This year the company managed 345 agreements, 302 of which were in Spain, a figure that has increased compared to the previous year.

The remuneration of employees is defined according to results and a position classification system that organises objectively each worker's contribution to the company. In addition, there is no gender-based differentiation and any decision on individual payment review is approached objectively, ensuring that the compensation is fair according to the level of responsibility and the contribution to the group's objectives.

Gender pay gap analysis

ACCIONA has developed a salary analysis methodology based on best international practices, validated by an independent, external expert, with the final aim of eliminating from its activity any trace of gender remuneration inequity and achieve salary equity in all the businesses and countries where it operates.

According to the definition of "equal pay", compared to the definition of "salary data", the calculations must isolate all those variables that might explain a person's salary above and beyond gender. In ACCIONA's case, the following independent variables must be taken into account: country, business, professional classification, map of levels (business role compared to support role) and collective bargaining agreement.

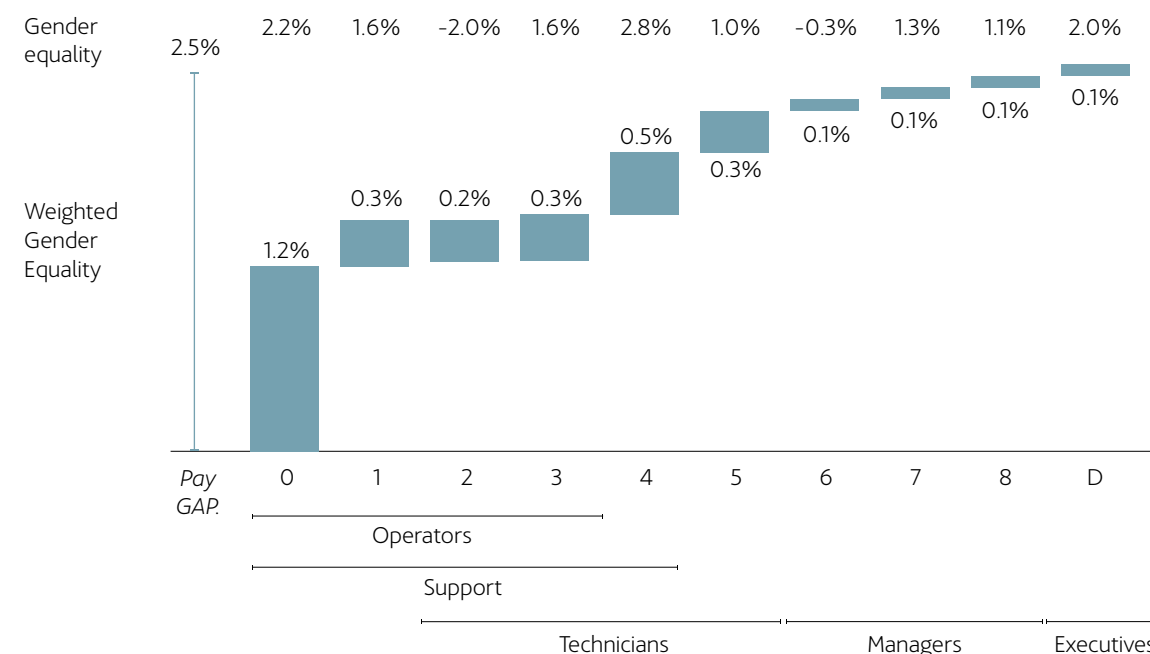
This estimate determines standardised segments of population (comparison clusters) on which salary differences between men and women are measured, providing a high degree of reliability in which gender pay gaps are effectively addressed.

The following formula is used to determine the fairness of each segment:

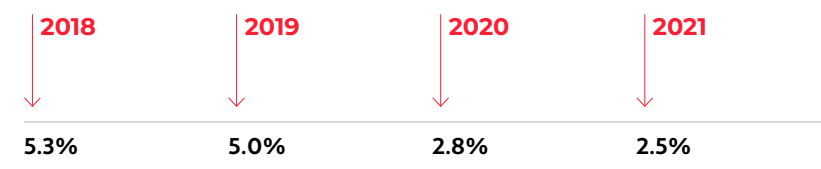
$$\text{Equal pay per segment} = \frac{(\text{average fixed salary for men} - \text{average fixed salary for women})}{\text{average fixed salary for men}}$$

In 2021, ACCIONA reported a gender pay gap between men and women of 2.5% at the global level. Year after year we have managed to reduce the gap compared to the previous years, in which it was higher than 5%.

Gender pay gap analysis



Gender pay gap evolution



With this information, the data is studied annually for each business line and level of responsibility to define whether there is unequal pay for equal work or if the difference is due to any other cause (seniority, performance, results, etc.). The aim is to eliminate any detected cases of this type of inequality.

Each year, a specific analysis of unequal pay situations is also carried out through the annual salary review process. This action plan is periodically monitored by management, which assesses the progress being made at each level of the organisation.

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Variable remuneration plan: ACCIONA Bonus

The programme for employees with bonuses, including company’s financial results and individual goals, has been in place since 2012 and is based on objective and pre-established metrics.

In accordance with the objectives set out in the Sustainability Master Plan (SMP), ACCIONA Bonus is being extended internationally to all divisions in key countries. A total of 5,901 employees were eligible to the bonus paid in 2021 that includes 93% of the executives and 64% of managers and technical and support staff.

- > Support for long-term transforming projects: sustainability, digitization, etc.
- > Contribution to the multidisciplinary and multifunctional work teams.
- > Contribution to the results in terms of flexibility and capacity to adapt to the requirements.

Employee benefits

In 2021 the social benefits offered were:

- > **Financial coverage** worldwide to employees who were in hospital for COVID-19 more than 5 days.
- > **Accident coverage:** covering the commitments undertaken in the different collective bargaining agreements that may apply and accident policies insuring expats and their families in case of an incident that causes death or absolute permanent disability.
- > **Life assurance:** insuring the commitments assumed in collective agreements in case of death or disability for any reason.
- > **Travel assistance:** it covers professional trips globally for less than a year. For expatriates and their families, it is complemented with a health insurance policy for expatriates.

In addition, the Flexible Remuneration Plan allows the group’s employees to optimise their salaries. They can select, acquire and/or hire certain benefits at deep discounts, which will allow them to maximise their remuneration. The following products and services are adapted to their needs: medical insurance, meal and childcare vouchers, transit passes and training programmes linked to their professional development. In 2021, the number of eligible employees for this plan was 20,826. In total 10% of those eligible took advantage of the plan.

Meanwhile, the Shareholders’ Plan is a voluntary company share purchase programme that allows ACCIONA professionals to buy a stake in its share capital. This plan is aimed at all permanent employees who are tax residents in Spain and offers a tax break. A total of 503 employees took part in the 2021 Shareholders’ Plan, a slight decrease by 2.5% compared to the previous year. 20,197 employees were eligible for the plan, representing an increase in the participation reaching 2.49% and the delivery of 28,345 shares.

Standardised structure of objectives that make up the bonus

ACCIONA's overall results	Specific targets	Individual targets	Criteria linked to sustainability
Represent at least 5% for all employees and 10% for directors.	Relative to the division, country or business unit with its own income statement.	The basis is the individual assessment of performance.	They represent from 5% to 6.5% of the targets. This has increased from 3.5% in 2019 and the aim is to increase it by 12.5% by 2025.

The ACCIONA bonus has incorporated sustainability targets in 2021, such as the reduction of contaminant gas emissions, increase in the number of women in management and executive staff, decrease in accident rates and alignment with the taxonomy for low-carbon activities.

In the 2021 ACCIONA Bonus to be paid in 2022, managers propose the level of achievement of individual objectives in a platform that applies to the calculation of the individual part of the bonus. The criterion for this tranche will be established according to the personal contribution to the results of the business. For guidance purposes:

- > The specific contributions (individual objectives) and the technical excellence in the work that contributes to progress made in the income statement.
- > The tasks and objectives planned at the start of the year, as well as any objectives or priorities that may arise subsequently.

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SELECTION POLICIES

The Selection function intends to attract the best talent at the right moment, creating innovative and competitive strategies to position ACCIONA as a reference employer and offer a differential experience to our candidates. The function is based on 4 key pillars:

- > **Brand as employer.** Our reputation as employer is framed in the commitment to sustainable employability, based on the early identification of talent, investment in the development of our employees and offering international opportunities. ACCIONA has been given the Top Employer 2021 in Spain certification, as one of the best companies to work in Spain and endorses the company's excellence in human resources management.
- > **Search strategies.** We position ACCIONA as a benchmark company in the main channels for attracting talent globally. We design innovative strategies that allow us to ensure the visibility of our global and local offers, responding to the extensive portfolio of profiles and our commitment to diversity. We are connected to the market to identify trends and best practices.
- > **Selection methodology.** We apply the same methodology globally ensuring coherence and high quality standards in all our processes.
- > **Candidate's experience.** We believe that people are important, we connect the talent and value diversity. We continuously reassess our processes, placing the candidate's experience at the centre.

With the model to create a global worksite, we respond to the needs of ACCIONA in the medium and long term, generating talent attraction from the beginning of the professional career, thus creating an environment of opportunities to promote development in ACCIONA.

For this purpose, we have developed different programmes that implement this model:

- > **Academy Programme:** is a programme in which young students may extend their networking, being in contact with the ACCIONA's employees. They learn soft skills and sustainability through practical challenges adapted to the reality of ACCIONA. With 2 new programmes in 2021 and more than 70 students trained globally.
- > **Trainees' programme:** is a programme to put into practice the knowledge acquired at university and have an opportunity to start their professional career in the company. They are given different activities and training, thus contributing to their development and training. A total of 332 trainees were incorporated in 2021 globally.

Global Graduates Programme

The programme aims at graduates (with up to 2 years' employment experience), for them to achieve a postgraduate qualification, given by a business school, which gives knowledge, skills and tools to discover and make maximum use of their potential in the first stage of their professional life.

After having completed the first year in the company, the graduates through 4 modules (Finance & Strategy, Project Management, Sustainability and Future Societies) acquire a knowledge base and transversal skills to put into practice in any professional context of ACCIONA.

In each of the modules the participants work as a team through different projects that promote critical thinking, creativity, communication skills and effective interaction capacity.

This programme has generated a global community of graduates in which cooperation and the creation of a network of contacts is promoted from the beginning of the professional career.

In total, 76 graduates participated in the second session of the programme in 2021.

Evolution of new hires by business line

(nº. of employees)

	2020			2021		
	Men	Women	Total	Men	Women	Total
Energy	152	53	205	264	128	392
Infrastructure						
Construction*	1,598	402	2,000	4,776	767	5,543
Concessions	20	26	46	17	15	32
Water	941	170	1,111	1,543	314	1,857
Other Infrastructure businesses**	NA	NA	NA	744	295	1,039
Other businesses*;**	NA	NA	NA	4,649	3,274	7,923
Total new hirings	6,500	3,716	10,216	11,993	4,793	16,786

* The large volume of hires is due to the temporary nature of the contracts and the hiring cycles, which depend on the projects.

**The business lines "Other Infrastructure businesses" and "Other businesses" were created in 2021 for which reason their data may not be compared to the divisions existing in 2020.

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DIVERSITY AND INCLUSION

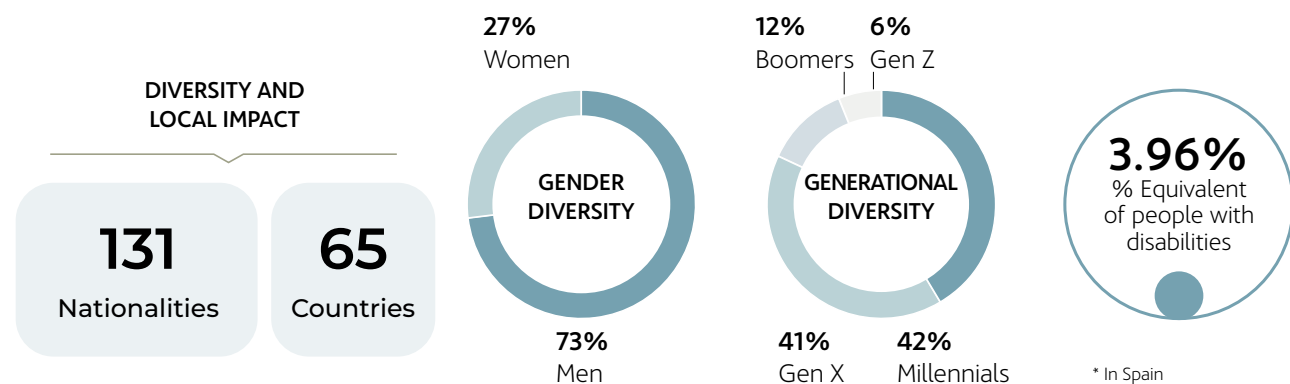
ACCIONA understands and promotes diversity as a key competitive advantage for businesses and equality and inclusion as priority responsibilities in the people management model. At the same time, these are essential conditions for the defence of human rights, sustainable development and compliance with the 2030 Agenda.

This year the Policy on Diversity, Equality and Inclusion was included in the people management model that carries on with the commitments to develop diverse talent, respectful treatment, equal opportunities and the promotion of social cohesion through equity and inclusion.

The corporate structure driving the policies and programmes on gender diversity is composed of the Diversity Management on a global scale, and the Diversity and Inclusion Committees in all the strategic businesses and countries. Currently, and after the creation in 2021 of the Brazil committee, there are 12 committees in total. These committees that gather employees representing all the company's groups have created a network of ambassadors, with the mission to collect information from their environment, share the best practices and generate proposals on diversity, equity and inclusion. Their role is very important as they make it possible for the global diversity and inclusion strategy of the company to adapt to the local reality of each geography in which it is present.

SUSTAINABLE DIFFERENCE

ACCIONA has 41,664 people



The reporting system enables us to continuously make progress in identifying diversity indicators. For this purpose, the company has launched the project "Sustainable Difference": a digital tool which, by means of key indicators, provides real-time information to managers, linked to their people targets to manage diversity in their teams, follow the achievement of their targets and take the best decisions based on data.

GENDER DIVERSITY

ACCIONA promotes the full inclusion of women and their leadership. To this effect, work is based on two key lines:

- > Ongoing review of the processes in order to promote the attraction, retention and promotion of talent in the different stages of women's professional careers.
- > Promotion of an inclusive culture with behaviours contributing to the removal of barriers impeding equal opportunities in the workplace.



Gender diversity programmes

- > **Global mentoring programme for pre-executive women**, in which 35 female employees participated and in which the aim is to promote female talent and the leadership of the company's women.
- > **Global programme to fast track women with potential** in which 67 female employees participated, in the first quarter of the year and 62 in the second quarter. Its aim is to promote the development and fast-track the career of the group of female pre-executives.
- > **Management Development Programme for Women with High Potential**, aimed at women with a clear career projection in the company. In the 2021 edition, a total of 20 workers successfully completed the programme.
- > **Programme for Women Returning** to the labour market focused on providing employment opportunity for women with family responsibilities who are at risk of social exclusion.

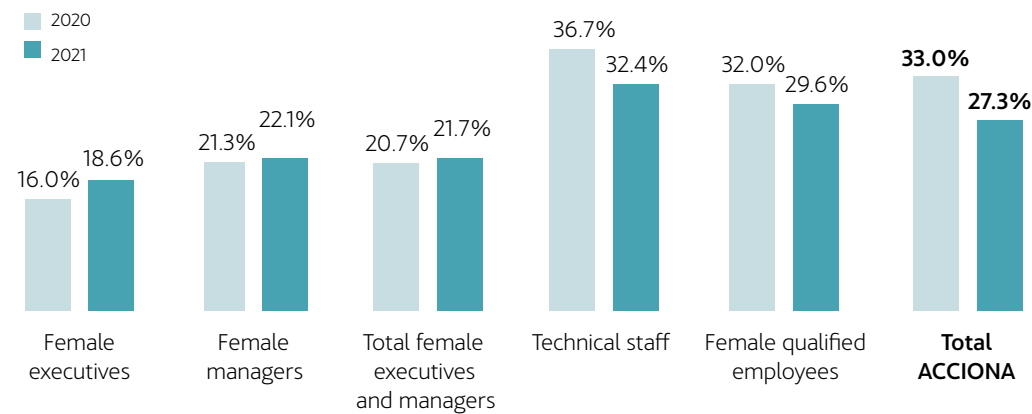
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In terms of recruiting, contracts for women have been promoted, or at least one woman's CV has been included in all processes.

Based on the set objectives, these actions pursue to increase the number of women in management and executive positions, achieve equal pay and promote women's leadership programmes. The achievement of these objectives is linked to ACCIONA's bonus, so that it impacts directly on the variable remuneration of all the people in the company that benefit from it.

At 2021 year end, the percentage of women in executive and management positions globally was 21.8% compared to 20.7% in 2020. In some countries such as Spain, Canada, Norway, South Africa, New Zealand and Peru the percentage is more than 25%.

Evolution of the percentage of women by category (% of employees)



In Spain, all the business lines are covered by Equality Plans, in accordance with Organic Law 3/2007 for effective equality between men and women, signed with the most representative trade unions and in which the results are reported and evaluated jointly every six months. All the Equality Plans are published and are available on the intranet for everyone in the company. There are similar mechanisms implemented in other countries in which ACCIONA is present. Meanwhile, the engineering, facility services and energy businesses also have the Gender Equality certification, that was renewed in 2021 in all the cases.

To endorse the commitment to effective equal opportunities, communication and awareness-raising campaigns are carried out, giving visibility to the company's professionals and projects led by women, in recognition of their reference role and their leadership.

Sustainable 50:50

Our "Sustainable 50:50" initiative actively promotes female participation and leadership in projects and production centres, thus promoting their full inclusion in sectors in which their contribution is not sufficiently represented, such as in the construction and energy sectors.

Through reskilling and upskilling policies and programmes we:

- > Identify internal female talent and promote it to key positions.
- > Reconvert profiles to site qualified staff and offer employment opportunities.
- > Improve female employability to introduce them in critical sectors of the economy.
- > Generate models replicable by other women, contributing to eliminating still persistent stereotypes regarding female presence in certain activities.



- > **Neonatal Unit in the Marga Marga Hospital**, Chile by a team of 35 female employees. Pioneer project to train female workforce providing training to 120 women. First public infrastructure work in Chile with a focus on gender. The Housing Ministry granted the seal "Women in construction" to the project. It received the "Woman Builds 2021" award by the Chilean Chamber of Construction and the prize "Organisation that inspires 2021" of the Network for Women in Senior Leadership Roles.
- > **Talca Prison**, Chile, training for women for them to have access to an employment opportunity and improve their future employability. 60 vacancies for women who will be hired after completing their training and are certified.
- > **Palma de Mallorca Project**: a team composed of 50% women even occupying jobs that are traditionally occupied by men, such as works supervisor. Of a total of 30 professionals, 15 are women.
- > **L6 Sao Paulo Underground**: programme Women in Construction to attract female talent and promote their leadership. In 2021 the dovelas factory was launched in which 70% of the positions are occupied by women.
- > **Project Grid Code Conecta 50:50**, Spain. 50% of women in the grid code team to enable energy project interconnection.
- > **Agora Energía Spain Project**: Programme for the inclusion of women in Wind Power Production in identified positions
- > **Energía Chile Project**. Pool of female talent for maintenance operators in different wind farms and plants operating in Chile. Working hand-in-hand with close universities.
- > **Women in the Energía Mexico Isthmus Project**: Programme for attracting, selecting and developing indigenous women in the area of maintenance and operation. 10 female engineers were hired through this programme in 2021.
- > **Equipo Rosa**. Puerto Libertad, Sonora, Mexico. Programme to create long-term employment for women in vulnerable situation of the community in which the wind power operates. 40 trained and hired women.

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WORKPLACE INCLUSION AND NON-DISCRIMINATION

The policy on Diversity, Equality and Inclusion, the policy on Human Rights and the Code of Conduct of ACCIONA promote real equal opportunities and do not tolerate any type of discrimination in the professional sphere for reasons of age, race, ethnicity, colour, national origin, gender, sexual orientation, gender identity, marital status, family responsibilities, disability, sensitive medical conditions, social origin, religion, political opinion, training, background, employment options or any other condition.

Inclusion of people with disabilities

In ACCIONA we rely on the talent contributed by people with disabilities. In this respect, the company set itself the objective of increasing the percentage of people with disability in the staff at 5% in Spain before 2025 and exceeding the regulatory frameworks in key countries.

The average number of employees with a 33% level or more of disabilities was 952 workers in Spain (direct and indirect employment). This represents 3.96% of the total workforce, the same figure as the previous year. Direct employment accounted for 3.51%. The remainder comes from purchases from Special Job Centres and donations to third sector organisations.

The company works on the following lines:

- > Scholarship programme in Spain and Mexico to offer the first employment opportunity to young people with disabilities.
- > Identification of inclusive positions.
- > Global training programme in disability available in several languages.
- > Face-to-face awareness workshops for recruitment teams and managers discussing the opportunities and advantages of recruiting people with disabilities. The focus is on identifying and eliminating attitude barriers.
- > Actions for taking the recruitment and acceptance further than adapting the job, to facilitate the participation of people with disabilities under equal conditions.

Also, the company continues to hold the Bequal certificate, with Bequal Plus rating, which certifies its compliance with the law and ACCIONA S.A.'s commitment to inclusive disability policies through an external audit.

Other noteworthy initiatives in 2021 in the area of inclusion in the workplace of people with disabilities and other vulnerable groups include:

- > 485 people hired from the start of the programme with Foundation nationwide for labour insertion of people with disabilities.

- > 140 people hired through Fundación Integra nationwide through insertion of people with disabilities, long-term unemployed and victims of gender violence.
- > Collaboration with non-governmental organisations and institutions that work for the labour inclusion of the most vulnerable groups in the geographies in which the company operates.

485

people hired from the start of the programme

140

people hired through Fundación Integra

Inclusion of other minorities

ACCIONA does business in 65 countries and, as a company and employer, is aware of the role it plays in the communities in which it operates. In accordance with its Code of Conduct and its policies, it respects the human rights of the local communities and the people living and working in them and makes an effort to create positive impacts that improve the life of these people.

A total of 16 ethnic groups form part of the staff of the company. Hence, ACCIONA encourages local hiring and protects minorities (B-BBEE requirements in South Africa, First Nations in Canada, indigenous people in Australia, immigrant groups in the Middle East and Asia, and other communities). To promote the labour inclusion of these groups, the company develops specific plans in its projects that include training, awareness-raising, elimination of barriers, employment hiring and collaboration with bodies and institutions.

ACCIONA as a company and employer, is aware of the role it plays in the communities in which it operates

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AWARENESS AND DEVELOPMENT OF CAPABILITIES IN DIVERSITY, EQUITY AND INCLUSION

ACCIONA promotes actions that raise awareness among professionals and stakeholders on possible unconscious prejudices that may hinder skills to become more inclusive. Thus, it develops training initiatives in equality, diversity and inclusion, biases, non-discrimination and multiculturalism through several training pathways in order to contribute to the creation of a more inclusive culture and environment. In 2021 a total of 10,778 hours were given.

RECOGNITION AND IMPACT

In 2021, the Refinitiv Diversity & Inclusion Index has classified ACCIONA in the 36 position of the best companies worldwide in diversity and social inclusion being the only company of the construction and engineering sector included in this group.

Furthermore, ACCIONA is a signatory of the “Women’s Empowerment Principles” of the UN Global Compact, an initiative that pursues real and effective gender equality through work with seven action principles in the labour, social, training, as well as health and welfare fields.

As a corporate partner of the Global Compact, in 2020 ACCIONA adhered to the Target Gender Equality project to speed up the contribution to the SDG 5 to achieve gender equality.

ACCIONA forms part of the corporate action group “Companies for equality, diversity and inclusion” promoted by Randstad Foundation to activate the mobilisation for the integration of diversity, disability and employment.

The Spanish Federation of Female Managers, Executives, Professionals and Entrepreneurs (initials in Spanish, FEDEPE) awarded ACCIONA a “Special Mention for its professional promotion of women with disabilities”, at the XXX edition of the FEDEPE Awards.

ACCIONA received in 2021 two runner-up prizes at the XIX Expansion Awards to Human Resources Innovation for their “Sustainable 50:50” projects that promote the full inclusion of women in the sectors in which is under-represented and “Sustainable difference”, which links daily management to people’s targets through technology.

TRANSFORMATIVE ENVIRONMENTS

The work environment is a scenario of opportunity for the transformation of the business culture. For this reason, it promotes a diverse and inclusive, collaborative and innovative, work environment, adapted to new working methods and the future needs of the company, with technology as a facilitator.

As a company, ACCIONA aspires to become the best place to work, in which all the people can participate and prosper and in which professionals may improve their experience in the work environment day by day.

ORGANISATION OF WORKING TIME AND THE WORK-LIFE BALANCE

The company is committed to the integration of personal and professional life as a means of promoting genuine equality. In this line, it relies on conciliation measures, that go beyond complying with the law, in all businesses and the different geographical areas where it is present.

A support programme for mothers and fathers has been developed with universal measures on a co-responsibility based approach. The principal measures implemented are:

- > Support programme for pregnant women with working days of six hours with no reduction in salary, parking spaces and economic assistance for travel to medical tests.
- > Programme for mothers and fathers with measures introducing a flexible working day with no reduction in salary, which they can enjoy when they return from their maternity and paternity leave, respectively.
- > Programme for parents with children suffering from serious illness, with a part-time working day with no reduction in salary, complementing the legal frameworks in each country.
- > Improvement of the policy of advances for cases related to child care in those countries where the tax system allows this.

These measures are complemented with other measures in place such as home office, flexible entry and exit times, continuous working hours, canteen services, medical centres, physiotherapy and sports club at the locations. In countries such as Australia, Canada, the US and South Africa the flexible measures for the working hours after maternity/paternity leave and for childcare, exceed the legal minimums.

The company is committed to the integration of personal and professional life as a means of promoting genuine equality

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Home Office

One of the proposals derived from the People strategy is to improve the environment introducing new work models. In 2021, a Home Office pilot programme was launched in the offices of ACCIONA with a three-fold objective to generate value for the employees, the company and society.

With this initiative, employees have reinforced their commitment and gained flexibility, while the company has improved its talent attraction, increased productivity and increased the efficiency of space use. In addition, there has been a reduction in CO₂ emissions associated with reduction of travels.

- > The programme was launched in Spain, Brazil, Chile, Mexico and the US.
- > In Spain more than 2,200 people, among managers, technical people and support staff, that is, more than 85% of the eligible group, are currently participating.
- > The degree of satisfaction with the initiative in Spain is 96% among the managers and 98% among the employees. Also, 98% of managers and employees consider that there has been a positive impact on productivity.

The implementation of information technologies in the employment context has multiple advantages such as increased efficiency and productivity, and improved flexibility. However, it also brings disadvantages that must be addressed and solved. In the framework of the collective agreement in the energy business, ACCIONA undertakes to respect and ensure respect for the right to digital disconnection in the work environment, in accordance with current legislation.

Evolution of the rate of employee absenteeism by business line

Business	2018	2019	2020	2021
Energy	0.70	0.95	0.92	1.19
Infrastructure	5	5.30	5.28	3
Other businesses	1.96	1.86	2.28	6.03
Total	4.80	4.99	4.99	4.53

Absenteeism rate: (no. of days lost due to absenteeism/no. of days worked) x 100
The reorganisation of the Infrastructures and Other Business line explains the variation in the values compared to 2020.

Number of hours lost due to absenteeism

	2020		2021	
	Women	Men	Women	Men
Spain	1,101,458	1,672,942	1,476,850	1,857,283
International	287,576	250,671	305,876	338,321

Absences due to accidents, maternity, common illness and COVID illness are taken into account. The figure is reported by hours in compliance with Law 11/2018. The system outside Spain compiles the figures in days. Given the number of agreements in force, the calculation of hours is only an estimate, establishing an average time of 8 hours/day.

EMPLOYEE SATISFACTION AND COMMITMENT

People's satisfaction and commitment are the key attributes of the relationship model that ACCIONA aspires to maintain with its employees. The Engagement & Sustainability Global Barometer, globally carried out every year since 2021, allows us:

- 01 To better understand what helps employees to be more productive to perform the company's strategy and position it for a successful future.
- 02 To establish a specific metric system to follow up the evolution of the employees' commitment. To also analyse the correlations between the commitment and the pillars and the objectives of the SMP 2025.
- 03 To identify support measures based on factors such as the following: knowledge of our critical transformation levers, satisfaction with SMP's key objectives, vision of the strength of the ACCIONA brand locally to attract talent, promotion of a work environment that values diversity and the perception of internal advancement towards an inclusive culture.

In the 2021 survey, in which the Kincentric methodology was used, ACCIONA's global employee engagement rose to 69%, a six-point increase over the previous year.

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Evolution of turnover by gender, age and workplace (%)

	2018	2019	2020	2021
Turnover among men	3.23	3.43	6.36	14.62
Turnover among women	4.10	3.91	9.90	19.40
Turnover of people under 30	9.15	5.94	17.70	33.27
Turnover of people 30-50	4.22	4.07	6.23	14.66
Turnover of people over 50	3.49	3.57	5.02	7.87
Turnover in Spain	2.01	2.40	2.55	8.69
Turnover of people working outside Spain	6.19	5.49	13.50	24.72
Total turnover*	7.17	7.05	12.92	16.04
Voluntary turnover**	3.49	3.57	7.56	12.41
Average hiring cost per employee	1,200	1,200	1,200	1,200

* Total turnover = total no. of departures/employees.

** Voluntary turnover = no. of voluntary departures of employees with indefinite contract / employees with indefinite contract. Since January 2021 data managed through Workday are taken, which allows the incorporation of a broader type of movement of people joining/leaving that reflect a more accurate picture of turnover in the company.

management, that includes remote assistance in streaming, IoT, virtual and augmented reality, as well as the development of predictive tools.

Among the many advances in health and safety at work in 2021, some of the most relevant are:

- > Implementation of the health monitoring programme of employees for COVID-19.
- > 90% of the cover of companies in ISO 45001 certification exceeding the aim set at 75%.
- > Development of the Health and Wellness Plan with voluntary courses on emotional health “Emotions 360º” and workshops on “Emotional Gym” for the training of productivity and emotional well-being.
- > Boost of the physical activity through the “Healthy Cities” project.
- > Implementation of the “6Conecta” tool nationally and internationally in each of the business.
- > Use of remote tools to continue with the visits to the work centres and carry out the relevant inspections (SVG, COVID-19 checklist, investigation of accidents, etc.).

Update of Traffic Management Plans and improvement of mobility and road safety management through training using augmented reality technologies.

HEALTH AND SAFETY

The health and safety strategy revolves around the Human Resources and Occupational Risk Prevention Policy and the action plan that defines its objectives is in line with the SMP 2025. In 2021, the Health and Safety Management System was adapted to the global pandemic.

100% of the workers participate in a programme that deals with the prevention and correction of the causes of health and safety risks in the workplace with the aim of creating a working environment that is as safe and healthy as possible for employees and contractors. During the process, ACCIONA evaluates the specific risks associated with each of its activities: linked to occupational diseases, the execution of construction works, the use of machinery, work at heights, electrical contacts, etc.

The model implies the consolidation of a new culture of prevention, also evidenced by specific initiatives equally related to safety and health: visible leadership programmes, safety actions based on positive behaviour and reinforcement, voluntary protection programmes aimed at suppliers and collaborating companies, high safety standards, or new critical activity planning schemes, based on intuition, simplicity and documentary economy. In addition to this, a profound technological transformation that has generated a pioneer digital model in preventive

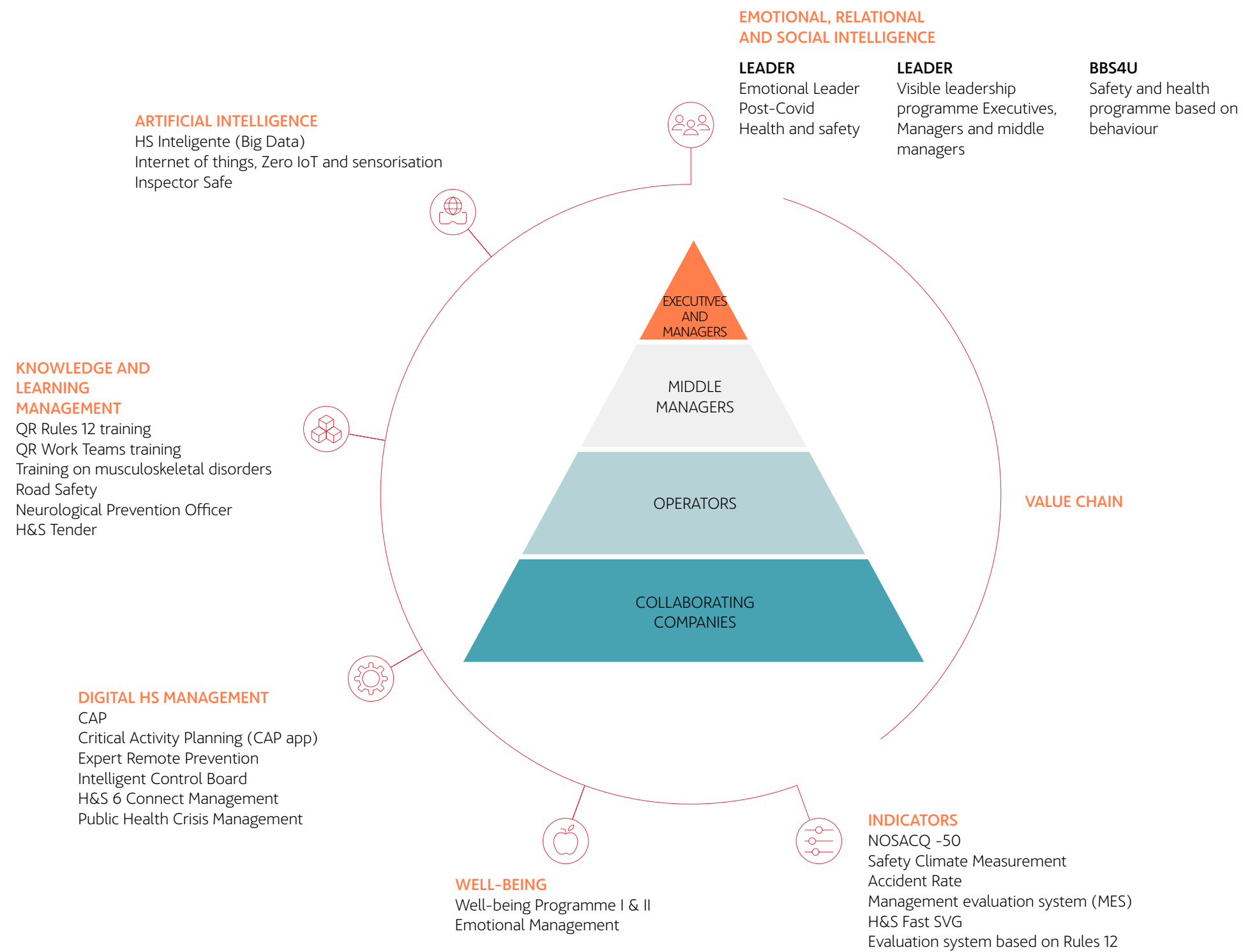
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Health and safety management in infrastructures



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Project Zero IoT

The ZERO IoT project in which the water and construction businesses participate, is based on the “Internet of Things” (IoT), which connects different wearable devices in real time, such as wristbands or smartbands and sensors, with smartphones, beacons, and tablets. This system enables early detection with alerts for situations of risk that could lead to real incidents to both workers and supervisors.

Zero IoT works as a “Zero accidents” programme for workers. It makes it possible to parameterize the “shields” based on the working conditions, with the aim of identifying unforeseen risks in order to avoid them or, in the case of an emergency situation, to intervene as quickly as possible.

In 2020 and 2021, 2 pilot projects were developed in the Water and Construction businesses, that included the following measures:

- > Sensorisation of working areas.
- > Generation of real time alerts for situations of risk that warn the worker and the team at the worksite control centre.
- > Development of a mobile application for workers and supervisors in addition to a control panel that displays the information in real time.
- > Historical analysis of the information.
- > Development of the SDA module centred on protecting workers in lane closures using AI, preventing potential accidents.

“360° Emotions”

In 2021 the uncertainty generated by the COVID-19 pandemic was identified as the main focus of stress. Through “360° Emotions” the idea is provide tools to self-manage and improve the employees’ emotional health.

A voluntary, online course, with a participation percentage of 38%, received very good feedback, with more than 300 positive opinions. The seminar is complemented with other support instruments against stress (advice, direct help line, assistance programmes, etc.)

This initiative is within the target of ACCIONA to involve its employees in physical and emotional Well-Being Plans.

Under this model of preventive management, communication and resolution of incidents are essential. The communication channel established for this purpose has significantly speeded up the management of such situations.



Coronavirus pandemic protection

Since March 2020 the company has created the following protocols and guidelines, which have been adapted to the different contexts and levels of risk of infection:

- > **Action protocols and guidelines.** The aims are to mitigate the health risks, identify the possible impacts of the health crisis on the company’s activities, establish the necessary management criteria and apply the measures decreed by the relevant authorities. They help to prevent infection and guide the actions to be taken.
- > **Remote working.** Remote working measures have been implemented in all the countries where the company operates, limiting the possibility of infection.
- > **On-site safety.** To guarantee the health and safety of all its employees in all the active face-to-face services, the company has made protective equipment and the necessary hygiene measures available to them.
- > **Digital medical consultation.** ACCIONA has strengthened its medical video-call service to deal with any queries employees might have.

The company has maintained a proactive approach, providing human and material means for early detection and effective control of transmission, It has carried out screening diagnostic tests from the outset of the pandemic and actively monitored the cases detected and the contacts identified.

This year, the central office of ACCIONA has been authorised as an official vaccination centre by the Community of Madrid, administering a total of 24,229 doses to employees and general public.

Evolution of the principal accident indicators

In 2021, there were a total of 2,307 accidents involving ACCIONA’s own employees. This meant a decrease by 27% of the frequency rate compared to 2019, the last year to which the activity may be compared. This improvement occurred owing to the health and safety policies and programmes implemented. A total of 1,664 accidents involved men and 643 women, which equates to a frequency rate of 3.20 and 3.65, respectively.

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Road safety

At ACCIONA, the initiatives to promote road safety cover both accidents related to vehicular traffic (work-related) and those occurring during travel to and from work (commuting). In 2021, the last two have slightly gone up, but they are still below the level of 2019. Work-related accidents increased by 35%.

Evolution of road accidents (with and without medical leave, own employees)

	2018	2019	2020	2021
Commuting accidents	183	318	235	249
In mission accidents	16	21	40	54

In 2021, ACCIONA maintained awareness-raising campaigns on this subject active on the company's intranet.



Drive Safe Programme

The energy division has a road safety programme with the name Drive Safe. This proposal incorporates a comprehensive vision, as it takes into account both the employees and the subcontractors.

All in all, Drive Safe covers all the risk factors associated with the driver's preparation, the conditions of the environment and the technical requirements that must be met by the vehicles.

Its application was tested in three pilot plants in the segment of wind farms and hydraulic plants, which experience resulted in an action plan put into effect in 2021 in Chile, Mexico and Spain.

Prevention and healthy lifestyles

To evaluate the possible impact of occupational risks on the health of workers, annual medical check-ups are offered, adapted to the specific risks of each employee. Depending on the results obtained, a decision is made as to the worker's suitability to perform the tasks inherent to his or her position. Moreover, these medical data are used to conduct an annual epidemiological study on a global scale to assess the health of ACCIONA as a whole.

The company also runs disease prevention and early detection campaigns. It also monitors workers who travel internationally, providing them with preventive medical information on the destination area and immunisation if necessary. The company enters into agreements with private health companies, offering competitive services and conditions.

The number of occupational illnesses came down to levels similar to those in pre-pandemic years as in 2020 COVID common illness was reported as an occupational illness.

No. of occupational diseases (own employees)

	2020			2021		
	Women	Men	Total	Women	Men	Total
Nº. of diseases	19	27	48	0	5	5

There are likewise other activities in several divisions that may cause occupational diseases in very specific cases due to exposure to biological risk, overexertion, noise, silicosis and asbestosis. In all such situations, the necessary actions have been taken to eliminate or minimise the risk (training, awareness, protective equipment, etc.). Likewise, all workers exposed to risks of this kind are monitored.

ACCIONA has the Health and Wellness Programme to promote integral employee care. This is a three-part programme focussed on a healthy diet, physical activity and emotional management. The initiatives developed in the 2021 programme are:

- > Medical video-consultation 7 days a week in Spain and health advice in face-to-face consultation.
- > Identification, monitoring, awareness-raising and training on stress at the work station.
- > Publications on general health topics, pregnancy and breastfeeding, ergonomics and the COVID-19 pandemic.
- > Health monitoring for COVID-19, with medical diagnostic tests for early detection and control of the spread of the virus.

The aim of the company is to convey the preventive culture beyond the collaborators, also including clients. To this end, information on risks of the centre and instructions on prevention and action in case of emergency have been included in student lodging contracts. These actions are supplemented with awareness-raising talks with all staff members at the beginning of the academic year.

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Certifications

ACCIONA has certified 90% of its activity according to the international standard ISO 45001, exceeding the annual aim of 75%.

ISO 45001 certification by line of business

Business line	2019	2020	2021
Energy	100%	100%	100%
Infrastructure			91%
Construction	76%	93%	98%
Concessions	0%	90%	Not applicable
Water	93%	100%	75%
Other Infrastructure businesses	-	-	85%
Other businesses	-	-	79%

Percentages calculated taking into account companies with more than 150 FTE. The business units "Other Infrastructure businesses" and "Other businesses" were reorganised in 2021. The previous years' data are not comparable.

Employee participation

ACCIONA's different divisions have participation schemes that comply with local legal requirements, such as Health and Safety Committees, the function of which is to channel worker consultation and collaboration in occupational risk prevention. In addition, workplaces are visited by safety and health officers to encourage their involvement. At these meetings, information is provided on all matters relating to prevention: accidents, safety inspections, employee complaints, risk assessments and the activities of the Prevention Department.

Some of the divisions also have email accounts or suggestion boxes where workers can ask questions, make suggestions and raise concerns about health and safety.

Personnel from collaborating companies also participate through business activity coordination committees created in all the work centres where concurring business activities are identified. These committees are attended by the health and safety employees appointed by each represented company.

Training and awareness-raising

All the company's businesses have training and awareness-raising programmes in their annual plan, as well as training actions in occupational risk prevention.

ACCIONA also has internal communication mechanisms that are key to preventing accidents and preserving the health and safety of employees. Among the most widely used tools are the intranet, newsletters, e-mail, suggestion box, communications via posters or payroll and specific actions in the workplace.

Training in occupational health and safety at the Corporate University

2018	2019	2020	2021
339,330	248,475	210,311	208,419



LEADER H&S Programme

ACCIONA has promoted a project to improve the culture in safety and health, both within the organisation and in the projects, with the idea to develop and boost a leadership style in terms of occupational risk prevention gathering the 3 kinds of intelligence: emotional, social and relational.

Through key safety and health actions, as well as strategies and tools of transformation of occupational risk prevention culture, the intention has been to integrate the 25 participants of the first edition of the programme with the environment, to jointly lead a new leadership style (H2S).

Extending the commitment to prevention to the supply chain

One of ACCIONA's main goals is to extend its culture and commitment to health and safety to the entire supply chain. In this regard, the company tracks the accident rates in its network of suppliers, contractors and subcontractors. Generally speaking, there is full participation in practically all prevention-related activities, collaborating in the procedures of the company's

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normal management systems (risk identification, definition of controls, inspections, training, information, safety programmes based on conduct, etc.). The frequency and severity rates have gone up to levels similar to pre-pandemic years. For the third consecutive year, no fatal accidents have occurred in the supply chain..

Evolution of accident indicators for contractors

	Severity index				Frequency rate			
	2018	2019	2020	2021	2018	2019	2020	2021
Energy	21.6	24.4	7.7	9.3	0.6	0.8	0.7	0.7
Infrastructure								
Construction	16.1	19.2	16.4	17.2	0.8	0.8	0.8	0.8
Concessions	32.3	116.9	21.9	27.0	0.9	3.6	0.8	2.1
Water	30.7	22.1	4.6	2.7	1.9	0.9	0.2	0.1
Other Infrastructure businesses	-	-	-	219	-	-	-	9.7
Other businesses	-	-	-	15,3	-	-	-	1.9
Total	18.9	22.9	16.1	19.7	0.9	0.9	0.8	1.0

Severity rate: (no. of days lost due to occupational accidents/hours worked) x 200,000.
 Frequency rate: (no. accidents with loss of work/hours worked) x 200,000.
 The business units "Other Infrastructure businesses" and "Other businesses" were reorganised in 2021. The previous years' data are not comparable.

Joint frequency rate for employees and subcontractors

	2018	2019	2020	2021
Frequency rate	2.4	2.5	1.9	2.1

LEADERSHIP

Leadership is one of the four pillars of the global people management strategy of the People programme. The company promotes leadership models in which every employee can take responsibility and share the company's purpose so that the whole organisation is aligned to meet the objectives.

MANAGING KNOWLEDGE

ACCIONA's people management model is based on the definition of roles as basic organisational units in which jobs that share a mission, responsibilities, knowledge and skills are grouped together. This model makes it possible to pinpoint the skills needed to achieve objectives and fulfil business strategies. The framework facilitates a standardised application of human resources policies, both in terms of recruitment and compensation, training and development.



Technical Leaders Programme and Network of Experts

ACCIONA has a Technical Leaders group comprising people who provide exceptional technical knowledge in key business areas. These professionals, who are capable of transforming this knowledge into a high-value technical skill, are recognised by the company, possess a global profile, and have published their own work in specialised media, or teach in different forums.

With more than 60 Technical Leaders and more than 300 experts, the main function of the programme is to ensure the transfer of knowledge and the application of more appropriate, efficient and innovative solutions for the projects carried out.

In 2021, the initiative carried on being successfully implemented. The following milestones must be highlighted:

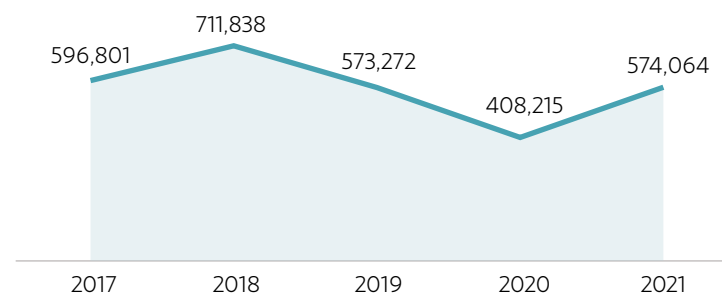
- > Launch of knowledge management platforms and open training.
- > Launch of the Digital Transformation / Mastering Digital Skills programme for this group, carried out in conjunction with the Polytechnic University of Madrid (UPM).

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- ▶ Leadership

ACCIONA UNIVERSITY

ACCIONA's Corporate University has the mission of ensuring training and ongoing development of the global workforce, always depending on the business needs.

Evolution of the training received by employees (hours)



Investment in training (euros)

	Directors and managers	Technical staff	Support staff	Operators	Total
Total investment	4,321,983	3,850,628	134,610	1,941,349	10,248,571
Investment per employee/year	1,592	517	95	65	246

The Corporate University has a process for evaluating the effectiveness of training:

Evaluation levels

1. REACTION	2. LEARNING	3. BEHAVIOUR	4. RESULTS	5. RETURN ON INVESTMENT
Equivalent to measuring the participants' satisfaction.	Determines whether knowledge and learning transfer has occurred.	Analyses changes in the job position of the person attending the training.	Evaluates the business results achieved through the training.	Return on the investment.
Evaluation questionnaire to be completed by the participant at the end of the course.	Test on evaluation of knowledge at the end of the training process.	Questionnaires to evaluate the effectiveness of the training.	Questionnaires to evaluate the effectiveness of the training.	Analysis of the impact of the training on selected business indicators.

Note: in 2021, evaluations were carried out at levels 1, 2 and 3.

ACCIONA's training programmes are continuously reviewed and adapted to the new needs of the company and its professionals. New topics were analysed for 2021 in the various schools.

Business School

The business school programmes have moved to a 100% online format:

- > **Executive MBA:** programme jointly designed by the School for Industrial Organisation (EOI) and ACCIONA to supply our managers with business transversal tools. 35 professionals from ACCIONA from different countries around the world attended this training initiative.
- > **Global Executive Programme:** to share knowledge with internal and external experts and reflect the influence in our business and leadership as it covers different topics, 24 executives were awarded an attendance certificate for this programme created jointly with the IE Business School - Financial Times and ACCIONA.

Technical Skills

These training spaces were designed to improve productivity, technical excellence and the specialisation and internationalisation of ACCIONA professionals, guaranteeing a high level of qualification. Each itinerary contains specialities and sub-specialities. The training activities are planned as a structured educational sequence.

- > **IMPA, International Master in Project Administration:** 20 students studied in 2021 the global Master's Degree offered in collaboration with the Polytechnic University of Madrid. Focused on developing our Project Directors, the post-graduate course consolidates its leadership role and provides tools to develop project management skills.
- > **iXPA, International Specialisation Programme in Project Administration:** Programme designed jointly with the Polytechnic University of Madrid (initials in Spanish, UPM) and ACCIONA to develop our future Project Leaders, consolidating their leadership role and providing them with tools to develop project management skills. 20 students from 6 countries did the programme.

Workday Learning and Pharos

Digital training to train non-managerial profiles in soft skills and technical competence. The aim of these initiatives is to supply all employees with the necessary tools to meet the demands of their current job and also promote their professional development.

Academies

The mission of the academies is to develop employees in key skills in technical areas and/or critical functions to improve performance. There are new academies working. One of them is the Project Planning Academy of the construction business. By means of the internal training of the staff, the aim is to build a Lean *ad hoc* methodology in ACCIONA and, thus, raise the role of the planning function.

Reskilling

Training project in new professional skills aimed at external people according to the social impact management goals of ACCIONA.

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ACCESS TO RIGHTS

WORKERS' COVERAGE (GRI 2-30)

At ACCIONA, practically all groups of employees are covered by collective bargaining agreements in the different countries where they operate. In certain markets in which the regulatory framework is in the process of activation, there may be small groups of workers that are not covered, although these would in any case less than 1% of the total workforce. For these exceptional cases, in 2020 the company has specific procedures for protection of workers' rights, particularly in Gulf states: Saudi Arabia, Bahrein, Qatar, United Arab Emirates, Iraq, Iran and Oman.

Collective agreements and/or conditions are signed at all construction sites and projects, except in those countries where union membership or representation is not a standard practice or is considered illegal. In such situations, mechanisms have been established to control the conditions agreed, applied both to the company and to its suppliers. ACCIONA holds ongoing and regular meetings with all trade union and employee associations to prevent any issues that could lead to conflict, thereby minimising the incidence of such scenarios.

The company managed 345 agreements, 302 of which were in Spain, a figure that has increased compared to the previous year.

Furthermore, ACCIONA is a member of Building and Wood Workers' International (BWI). This association covers all the works of the group's sectors. Through this association, the company has worked actively in some of the most representative countries to strengthen the collaboration between different trade unions. In addition to the general and sector-specific collective agreements, depending on the legislation of each country, ACCIONA has signed collective agreements with the trade unions registered in the aforementioned International Trade Union Organisation in its key projects.

In 2021, the company paid an employment-related fine in the amount of €15,002 this being the only significant fine (more than €5,000) paid in the year. The fine took place because in 2020 four workers of the subsidiary of facility services in Spain worked longer hours than the working hours mentioned in the Temporary Workforce Restructuring Plan (initials in Spanish, ERTE) in place then for twelve days, and owing to the inaccurate record of the working hours.

RESPECT FOR HUMAN RIGHTS

The Principles of Action and of the Ethical Conduct of the Code of Conduct set forth that ACCIONA must respect the human rights internationally acknowledged and that all people who form part of the company perform their professional activities with the same commitment to civil liberties. According to the Policy on Human Rights approved by the Board of Directors, ACCIONA supports, respects, and contributes to the protection of internationally recognised fundamental Human Rights, making sure not to be complicit in any form of abuse or violation of those rights with regard to workers, suppliers, contractors, collaborators, partners, competitors, customers, local communities, and society in general. Therefore, it pledges to defend and monitor those rights in all the activities and in the geographic areas where it works and to moreover promote the adoption of these principles and values at the companies in which it may have equity holdings, even without a controlling interest, and also among its suppliers, contractors and collaborators.

ACCIONA respects and contributes to the protection of Human Rights pursuant to the International Human Rights Charter, the Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and its 8 fundamental conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning

Employees covered by collective bargaining agreements by country (%)

Country	Employees covered by collective bargaining agreements
Spain	100%
Germany	100%
Australia	100%
Brazil	100%
Canada	100%
Chile	100%
United States	100%
Italy	100%
Mexico	100%
Norway	100%
Poland	100%
Portugal	100%
Qatar	0%
Ecuador	100%
United Arab Emirates	0%
Peru	100%
Rest of the world	99%
Total employees	100%

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Multinational Enterprises and Social Policy; the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises; the UN Convention on the Rights of the Child; the UN Global Compact; the Seoul Declaration on Safety and Health at Work; and the UN Guiding Principles on Enterprises and Human Rights.

Human Rights Policy

In 2021, the company updated the Policy on Human Rights included in the Book of Policies of ACCIONA, which reflects the commitments and principles of action applicable to all the Group's companies. These principles of conduct have been reinforced in the latest review to align the daily conduct of the company's operations with the highest standards and best practices on Human Rights.



Principles of responsible business conduct of the company

- › Fair, dignified and respectful treatment of people.
- › Free work.
- › Commitment to the right to freedom of association, unionisation and collective bargaining and fair defence.
- › Safe and healthy working conditions.
- › Ethical, fair and equitable working and recruiting conditions.
- › People's rights.
- › Privacy and communications.
- › Respect for the communities in which it operates.
- › Development of skills.
- › Sustainable contribution.

Due Diligence Strategy

The policy on Human Rights describes the strategy on Social Safeguard due diligence. In 2021, this approach was reinforced to design a preventive, strict and accurate mechanism to enable the company to identify, evaluate, prevent, mitigate, stop, monitor, report, address, rectify and account for real or potential adverse consequences of its activities to Human Rights. The strategy is composed of 8 key milestones:

1. Identification and assessment of real or potential impacts:

To identify and evaluate every year real risks and predict future impacts related to non-exemplary business conduct, the company maintains regular and fluid dialogue with its stakeholders. Last year, 11 social risks that derive from ACCIONA's activity and its relations with stakeholders were identified, analysed and prioritised:

- › Participating or being complicit, both directly and indirectly, in harassment, discrimination, abuse, severe, degrading or inhuman treatment (such as detentions, arrests, torture, etc.).
- › Violating or being complicit in violating, directly or indirectly, the right to freedom of thought, conscience, religion and opinion.
- › Incurring directly or indirectly in the promotion or use of forced labour or modern slavery for the performance of projects, and/or people trafficking.
- › Incurring directly or indirectly in the promotion of child labour practices.
- › Participating or being complicit, both directly and indirectly, in violating the right to association and collective bargaining.
- › Violating the rights of workers to defend their interests.
- › Not ensuring conditions of health, safety and well-being of workers, both own and sub-contracted workers, who carry out their work for ACCIONA.
- › Participating in or benefiting directly or indirectly from unfair, illegal and/or unethical hiring conditions.
- › Undermining fundamental rights to obtain direct or indirect benefit.
- › Using the personal data of employees or third parties to the benefit of the organisation or an unauthorised third party.
- › Harming, directly or indirectly, the rights of communities and minorities..

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 › Leadership

◀ Access to rights

In 2021 a breach of workers' fundamental rights was detected regarding confiscation of identity documents during the employment relationship by three suppliers. The company defends the freedom of movement of workers both in its Human Rights Policy and in the Migrant Workers' Well-being Guidelines. Precisely through the guidelines, which sets forth criteria for the performance of periodic onsite audits to verify compliance with these guidelines, such breaches were detected. After the identification, a corrective action plan was organised allowing two suppliers to revert the situation, they maintained their validation and carried on working for ACCIONA, while the other supplier was blocked and was transferred to the No Go Suppliers group.



Due diligence in the supply chain in solar technology

The study "In Broad Daylight" by Sheffield Hallam University - Helena Kennedy Centre for International Justice - revealed how the alleged Uyghur Forced Labour in China affected the global industry. The report concluded that the solar industry is particularly vulnerable to forced labour in the Uyghur Region, where labour transfers are deployed within an environment of "unprecedented coercion, undergirded by the constant threat of re-education and internment". In particular, it is estimated that 95% of solar modules rely on one raw material - solar-grade polysilicon, and polysilicon manufacturers in the Uyghur Region account for approximately 45% of the world's solar-grade polysilicon supply.

ACCIONA's energy business has been working with Chinese suppliers of photovoltaic modules since 2017. Since then, they have been selected in the tenders in which, apart from the price, matters such as their rating in sustainability, the quality of the product, the technical offers presented and the post-sale service are assessed.

Since 2018, the company has audited these suppliers and their respective suppliers and has asked the former to provide a letter in which they undertake to comply with the requirements of our

company in ESG, highlighting observance of Human Rights in their supply chain. All the orders issued in 2021 must not only audit (with Achilles) all those that are *tier II*, but also the suppliers of polysilicon, even if they are *tier III* or *IV*. In 2021, none of the supplies from China was from the Xinjiang Region.

Particularly, in the case of the USA, and in the context of the Uigur Law, apart from the above, both companies have agreed to perform an audit by CEA, a body recognised by customs and the government. At 2021 year end, the polysilicon for the projects in this country will be supplied by Hemloc, from the US. A supplier of Chinese panels asked if this polysilicon could be combined with a supply from China, which may be done provided it undergoes an Achilles ESG audit, the CEA audit, to confirm the entire traceability of the elements that make up the module and the certificate of origin, apart from the technical audit carried out by Enertis.

With this process, ACCIONA may guarantee that the supply chain of its suppliers complies in ESG matters, including the Human Rights of its workers.