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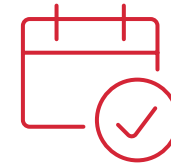
# PEOPLE- CENTRIC

# OUR ADVANTAGE COMES FROM PEOPLE

ACCIONA seeks to develop a people-centric business proposal.

	01 RECOGNITION	02 DIVERSITY	03 ENVIRONMENT	04 LEADERSHIP	05 ACCESS
RESPONSIBLE 	IDENTIFICATION OF CRITICAL POSITIONS	LIVING WAGE	ZERO ACCIDENTS AMBITION	TRAIN FOR CHANGE	DUE DILIGENCE
RESILIENT 	INTERNAL TALENT MOBILITY	ZERO GAP	SMART WORKING	VISIBILITY FOR TRANSFORMING LEADERSHIP	EVALUATION AND AUDITS
REGENERATIVE 	RECOGNITION ALIGNED WITH IMPACT	INCLUSIVE BOOST	COLLABORATIVE AND HEALTHY ENVIRONMENTS	EXPOSURE TO REGENERATIVE CHALLENGES	SHARED VALUE
	Enhance the model for greater recognition of excellence and outstanding effort	Be more diverse to be better	Have a smart and secure workplace, a reflection of our values	Develop agents of change able to contribute a competitive edge	Ensure compliance with the fundamental rights of the people involved in our value systems

## KEY MILESTONES 2022



Courses given on employer branding, the creation of channels to attract talent and recruitment methodologies that encourage diversity.

Launched ACCIONA's Institute of Technology to identify, design, execute and escalate learning solutions related to ACCIONA's regenerative mission.

Consolidated the in-house academies, creating a new academy based on said model but focused on learning about technology and transformation.

Top Employer certification in Mexico, United States, Brazil, Canada and Australia and with the continental seal in North America.

Approved the Diversity and Inclusion Policy. The percentage of women in executive and management positions has been increased.

Global deployment of a new online assessment tool for the first stage of the recruitment process and implementation of an action plan linked to the conceptual update for the main groups of candidates.

Implementation of the International Mobility Programme aimed at the company's Technical/Expert staff and consolidation of the Developmental Conversations process to keep on incorporating key tools that will help expand this culture.

Boost the management of technical and cross-disciplinary learning based on the model of the Academies with a view to developing employees in key skills in technical areas and/or critical functions to improve performance. In 2023, a Sustainability academy will be created.

Implement several pilot schemes for experiences with Virtual Reality, Augmented Reality and Mixed Reality, some of them aligned with ACCIONA Metaverse.

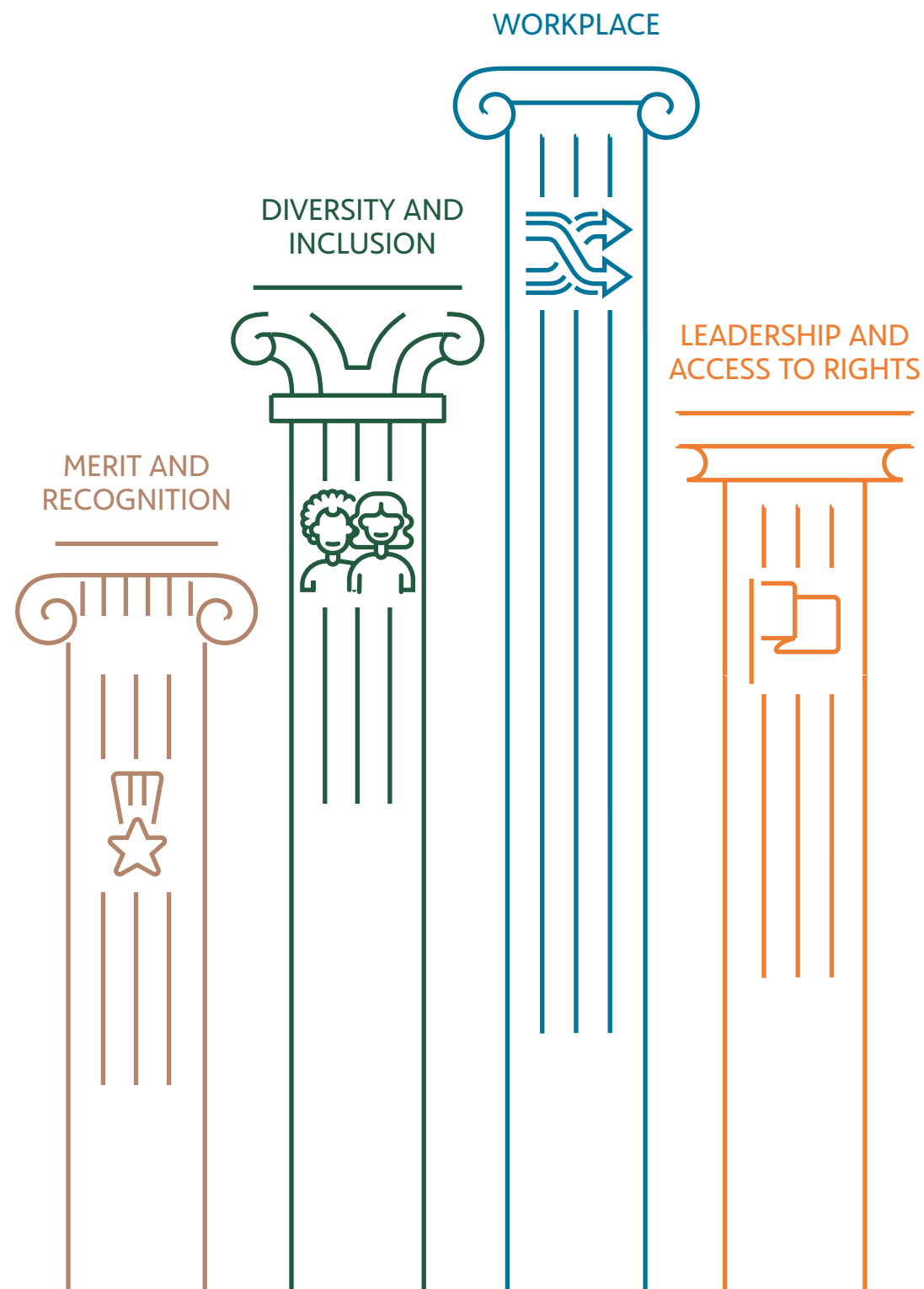
Deploy paperless initiatives with new tailor-made learning itineraries.

## MAIN CHALLENGES

# 2023



→ PEOPLE STRATEGY'S BASIS



INVESTING IN PEOPLE TO ATTRACT AND ENGAGE THE BEST TALENT, THE BEST VALUE PROPOSITION FOR PEOPLE

## PEOPLE

Past crisis have taught us that companies that follow a defined and clear mission tend to be more resilient. They face uncertainties assertively and are able to tackle them, mitigating their negative effects and coming up with solutions that have a positive impact on society and the planet. Similarly, it has been proved that people tend to increasingly appreciate companies that consider social and environmental commitments that match their own personal resolutions.

It is necessary to develop resilience skills that will help us handle changes and thrive in the long run. In order to deal with the new challenges brought on by a sustainable development, there must be a connection between the organisations' mission and the people that will gain their engagement, making them feel that their contribution to said mission is valuable.

As a company, ACCIONA aspires to produce a positive impact with everything it does, developing regenerative infrastructure solutions that will enable a sustainable future. This aspiration can only be achieved by relying on talent, leadership and people's engagement.

PEOPLE is the global strategy devised to place people at the centre through five fundamental pillars –recognition of merit, diversity and inclusion, transformative workplace, leadership and access to rights– with clearly defined goals and placed at the same level as the financial and environmental ones.

The PEOPLE strategy binds the company's mission to the people, activating it to become part of the employee's experience and investing to include and boost the best diverse talent. Thus the organisation becomes stronger and more dynamic in tackling the challenges and opportunities involved in producing a real change and leading transformation towards a sustainable future.

## Merit recognition

Recognition contributes to strengthen the company's values by highlighting each person's contribution and their bond with the shared mission.

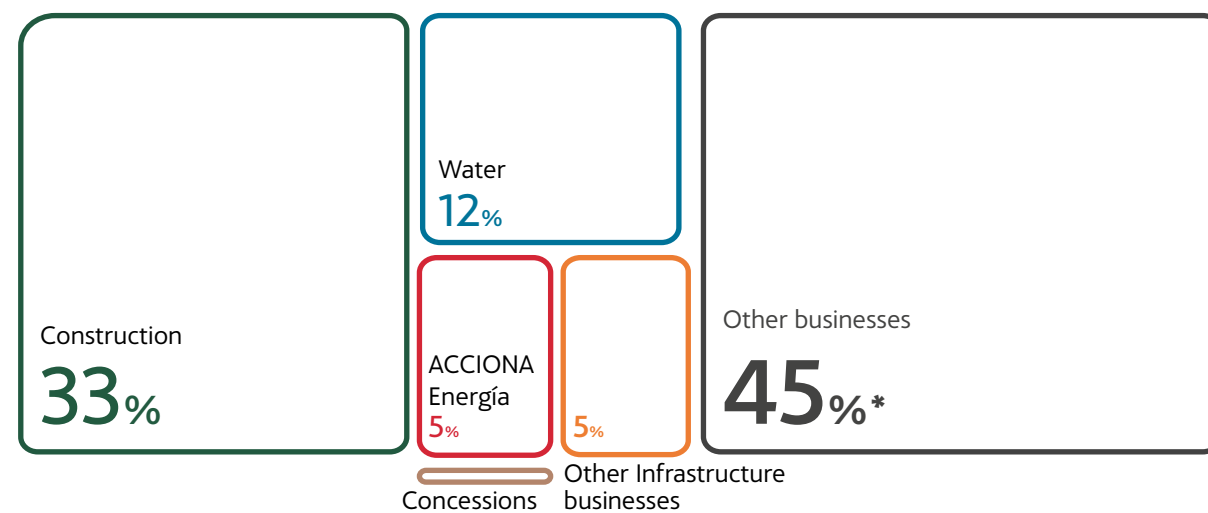
ACCIONA promotes new forms of recognition that align people's aspirations and priorities with the organisation's needs.

Through this pillar we aim to reward the attitude and proactivity shown by the people who contribute to materialise the company's mission in an exceptional manner. To do so, we devise and design motivating and personalised experiences where the employees can bloom, feeling that the company appreciates their contribution and they are part of a bigger mission aimed at leaving a positive mark on society and the planet.

### PROFILE OF ACCIONA'S HUMAN TEAM

In 2022, ACCIONA ended the year with a total of 45,892 employees, 27% of them women. As a whole, the company's workforce includes 140 nationalities working in more than 40 countries.

### → BREAKDOWN OF THE TOTAL WORKFORCE BY LINE OF BUSINESS (%)



\*It includes Bestinver, Corporativo, ACCIONA Inmobiliaria, ACCIONA Cultura, ACCIONA Facility Services, ACCIONA Mobility, Silence, ACCIONA Airport Services, ACCIONA Forwarding.

### → EVOLUTION OF MANAGEMENT INDICATORS

INDICATORS*	2019	2020	2021	2022
Revenue (million €)	7,191	6,482	8,104	<b>11,195</b>
Workforce cost/revenue (%)	22%	24%	22%	<b>19%</b>
Revenue/workforce (€)	181,138	168,999	194,516	<b>243,443</b>
EBITDA (million €)	1,356	1,133	1,483	<b>2,068</b>
EBITDA/workforce cost (%)	85%	72%	83%	<b>99%</b>
EBITDA/workforce (€)	34,384	29,535	35,592	<b>44,974</b>
> Workforce cost (million €)	1,599	1,551	1,787	<b>2,077</b>

\* Rounded off

### TALENT DEVELOPMENT AND PROMOTION

#### → TALENT DEVELOPMENT

ACCIONA Solutions	IMPACT MATERIALITY	FINANCIAL MATERIALITY	
	RESULT OF THE TOPIC ANALYSED	RISK	OPPORTUNITY
	Critical	<ul style="list-style-type: none"> <li>Loss of market share</li> <li>Higher operating costs</li> </ul>	<ul style="list-style-type: none"> <li>Revenue increase</li> </ul>
	Important	<ul style="list-style-type: none"> <li>Loss of market share</li> <li>Higher raw material costs</li> <li>Higher operating costs</li> </ul>	<ul style="list-style-type: none"> <li>Lower operating costs</li> </ul>
	Important	<ul style="list-style-type: none"> <li>Loss of market share</li> <li>Higher operating costs</li> </ul>	<ul style="list-style-type: none"> <li>Revenue increase</li> </ul>

ACCIONA MEDIA: INFORMATION

ACCIONA's people management model is supplemented by policies and initiatives designed to optimise employee performance, enhance their career advancement and manage objective target-based compensation. ACCIONA's Performance Management Model is based on two tools: My Development and Performance Status.

ACCIONA has carried on applying the identification process of performance and potential –known as Performance Status– as a means to provide a comprehensive view of internal talent that will help with the decision-making and the design of action plans based on the needs detected. This process takes place once a year in every country and in every business unit in ACCIONA for employees with a technical or similar professional category. In 2022, 13,862 professionals from all the business units 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
Executives and managers	2,278	665	2,943
Technical staff	4,585	2,357	6,942
Support staff	74	318	392
Operators	3,336	637	3,973
<b>TOTAL</b>	<b>10,273</b>	<b>3,977</b>	<b>14,250</b>

### Development Programmes

These programmes boost the development of ACCIONA's collaborators and is aimed at groups identified as high performance and high potential people. The programmes have a global scope and, according to their category in the company, are as follows:

- **Programme for Grade II Technical staff:** 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. In 2022, 114 professionals took part in it.
- **Career Fast-track Programme:** the purpose of this programme is to promote the development and fast-track the career of female Grade III Level 4 technical employees who have obtained good results in a sustained manner over time and are identified as high-potential workers. The programme consists of five sessions for each of the key competencies plus an *on-the-job* action session, with the possibility of participating in a *mentoring* process. Over 2022, the programme was extended to 51 professionals.
- **New Manager Programme:** jointly designed with the *joint venture* formed by 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 areas of leadership, innovation, persuasion and global business vision. At the end of the programme they can participate in a *mentoring* process. 195 Grade I managers took part in the 2022 programme.

## Internal mobility

The commitment to internal mobility promotes the availability and fitting of talent in an efficient manner, and the adaptation of the person to the position where they can reach their best performance. This contributes to the professional motivation, development and advancement of ACCIONA's workforce.

The main aims of the corporate framework of mobility are:

1. 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.
2. To develop a route for internal promotion instead of external recruitment, thus conserving expertise, and promoting the economic and operating efficiency.

Thanks to the centralised visibility of all the job vacancies published on the internal mobility portal, to the information distributed focused on mobility and the weekly *newsletter* that includes the major job offers, the number of job applications from employees exceeded 1,900 in 2022.

### PAPERLESS LEARNING PROGRAMME. EVERY SHEET COUNTS

With its Paperless programme, ACCIONA aims to increase the use of technological tools and digital skills among its employees.

At the same time, we reduce paper consumption across the board and allow an efficient space management by reducing storage to a minimum.

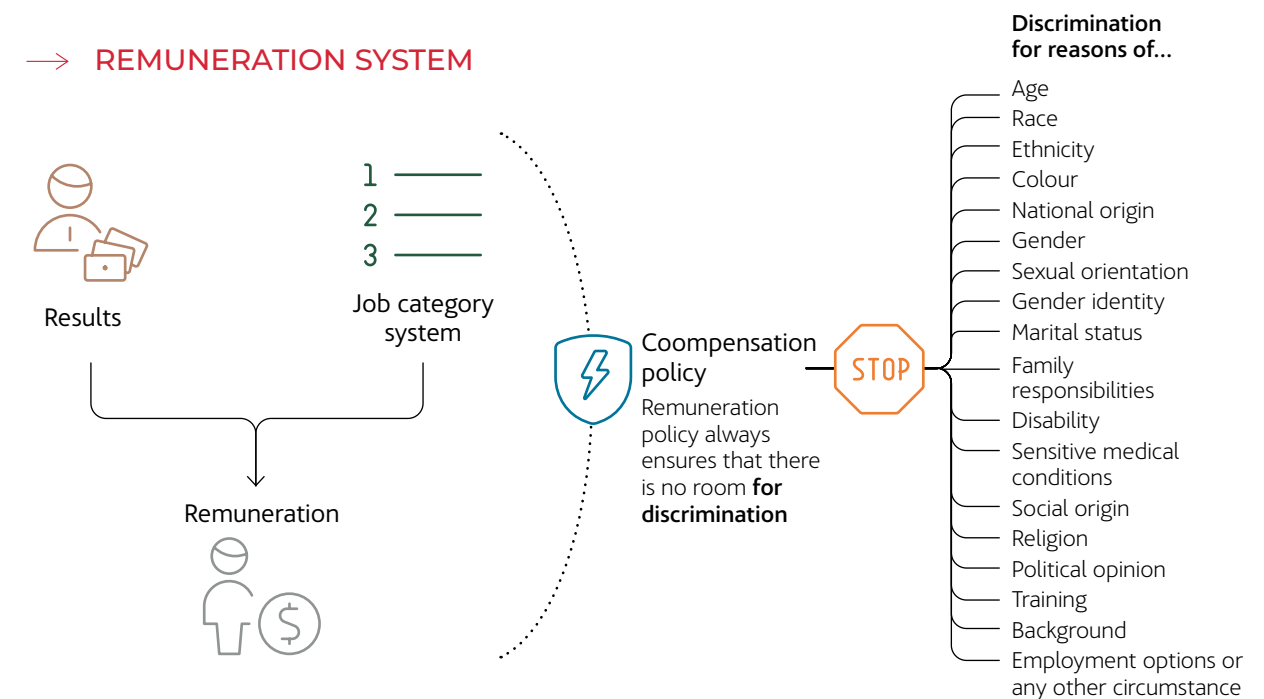
So far, over 1,489 employees have taken part with an impact of over 100,000 kilos of paper saved.

## COMPENSATION POLICY

ACCIONA considers that remuneration has an impact on the development and well-being of the communities where it operates.

The company operates in over 40 countries and remunerates its employees according to the following criteria: sectorial and geographical competitiveness, internal equity and merit. Also, based on the current laws, the employees' remuneration is subject to the applicable collective bargaining agreements. In 2022, the company handled 349 collective bargaining agreements, 304 of them in Spain.

The strategy of keeping a competitive remuneration system shows in the remuneration policy, which aims to establish a suitable remuneration method that fits the people's engagement and responsibilities. The target is to retain and motivate our employees and also contribute to help ACCIONA meet its strategic goals within the framework of its business.



In 2022, the Spanish state published its decision to amend the general nationwide collective bargaining agreement for the building sector and this applies to a large part of ACCIONA. The company promoted that a collective Social Benefits Scheme be added to the remuneration policy for a large number of employees working in this business. This scheme supplements the state pension system and is an act of co-responsibility with the Spanish social benefits system.

**Variable remuneration plan: ACCIONA Bonus**

The programme for employees entitled to bonuses is based on objective and pre-established metrics. The programme has been in place since 2012 and depends on the financial results of the company, of each division, of sustainability performance and employees’ individual goals.

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.

→ STANDARDISED STRUCTURE OF OBJECTIVES THAT MAKE UP THE BONUS

↘ ACCIONA'S OVERALL RESULTS	↘ SPECIFIC TARGETS	↘ INDIVIDUAL TARGETS	↘ CRITERIA LINKED TO SUSTAINABILITY
They represent at least 5% for all employees and 10% for executives.	Relative to the division, country or business unit with its own income statement.	The basis is the individual assessment of performance.	They represent 10% of the targets. This has increased from 3.5% in 2019 and the aim is to increase it by 12.5% by 2023.

For ACCIONA Bonus, managers propose the level of achievement of individual objectives on a platform that applies to the calculation of the individual part of the bonus. The criteria for this tranche are established according to the personal contribution to the business results:

- Specific contributions (individual objectives) and technical excellence in the work that contributes to progress made in the income statement.
- Tasks and objectives planned at the start of the year, as well as any objectives or priorities that may arise subsequently.
- Support for long-term transformational projects: sustainability, digitalisation, etc.
- Contribution to the multidisciplinary and multifunctional work teams.
- Contribution to the results in terms of flexibility and capacity to adapt to the requirements.

→ ACCIONA BONUS IN FIGURES

No. of employees benefitted	6,432
% of executives	3.7%
% of managers and technical and support staff	84.6%
No. of countries	34



### CRITERIA LINKED TO SUSTAINABILITY

In order to incorporate the sustainability and decarbonisation strategy across the board, ACCIONA is gradually increasing the weight of sustainability performance in the ACCIONA Bonus (generally applied in the businesses and countries where it operates).

The ACCIONA Bonus includes sustainability objectives within the framework of the Sustainability Master Plan areas. From 3.5% in 2019 to 10% in 2022. The company intends to increase the weight of this Sustainability indicator in the ACCIONA Bonus to 12.5% in 2023, which would speed up, if approved, the fulfilment of the target set in the 2025 Sustainability Master Plan.

Sustainability objectives are measured globally by division and/or line of business and are linked to targets such as:

- **People:** health and safety (minimising accident rates), development and incentives, diversity and inclusion, increase in the number of women in executive and management roles, and training.
- **Taxonomy:** alignment of the CAPEX with the EU taxonomy > 90%.
- **Decarbonisation:** compliance with carbon budget in each business.
- **Leadership:** leading positioning in the most prestigious rankings and indexes.

### Employee benefits

In 2022, the social benefits offered by ACCIONA were:



**Financial coverage:** worldwide to employees who were in hospital for COVID-19 more than five days.



**Accident coverage:** covering the commitments undertaken in the different collective bargaining agreements that may apply and accident policies insuring expatriates and their families in case of an incident that causes death or absolute permanent disability.



**Life insurance:** insuring the commitments assumed in collective agreements in case of death or disability for any reason.



**Travel assistance:** it covers business 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 nationally. 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 and a stock option plan to encourage employees to own a stake in ACCIONA's share capital.

In 2022, ACCIONA made the following benefits available to its employees:



Health insurance for employees, their spouses and children.



Meal vouchers for employees working at sites that do not currently have a canteen or a similar benefit.



Childcare vouchers for employees with children aged 0 to 3 who need this service.



Transport pass for employees who buy their ticket or transport pass (bus and underground) with a tax-exempt pass within the limits established by law.



Training and qualification programmes in 2022 where the employees can choose the ones suitable for their job and professional development.



Shareholder Plan for any employee working for the ACCIONA Group in Spain.



Life Insurance and Accident Insurance: in 2022, we added the choice of contracting these two new products without tax benefits through the tool used to contract products under the Flexible Remuneration Plan. These two products are supplementary and with added coverage aside from the insurance policies ACCIONA has already established for its professionals.

The current Shareholder Plan aims to encourage employees to become shareholders in the company. This is a voluntary scheme that allows the company to redistribute part of the variable monetary remuneration and/or sets a limit of 12,000 euros per year by awarding shares in the organisation according to the regulatory framework, which foresees tax benefits for this type of plans. This plan is aimed at every ACCIONA employee resident in Spain for tax purposes to own a stake in the company's share capital.

397 employees in total were awarded shares as part of the Shareholder Plan, which brings the number of shares in ACCIONA S.A. delivered under this plan up to 18,099.

## 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 differentiated experience to its candidates. The function is based on four key pillars:

- **Brand as employer.** ACCIONA's reputation as employer is based on the commitment to sustainable employability, the early identification of talent, investment in employee development and offering international opportunities. ACCIONA has renewed its Top Employer certification, which recognises the company as one of the best employers in Spain and has achieved the certification in Canada, United States, Brazil, Mexico and Australia, as well as the continental seal in North America.
- **Channels to Attract Talent.** The organisation designs innovative strategies that ensure the visibility of its global and local offers, responding to the extensive portfolio of profiles and its commitment to diversity and always connected to the market to keep abreast of trends and best practices.
- **Selection methodology.** We apply the same methodology globally ensuring coherence and high quality standards in all its processes.
- **Candidate's experience.** The company values persons, connects with talent and appreciates diversity. This is why the company continuously reassesses its processes with the candidate's experience at the centre.



With the model to create a global pool, we respond to the needs of ACCIONA in the medium and long term, attracting talents from the beginning of their professional career, thus creating an environment of opportunities to promote career advancement within ACCIONA.

For this purpose, the company has developed different programmes that implement this model:

- **Academy Programme:** here young students have the chance to expand their network by meeting ACCIONA employees and learning about soft skills and sustainability concepts through practical challenges adapted to the company's reality. In 2022, five new events were implemented in Spain, Mexico, Chile, Peru and Brazil with 130 participants.
- **Trainees' programme:** the aim of this is to put into practice the knowledge acquired at university and get the chance to start their professional career in the company. 426 trainees were incorporated globally in 2022.



## GLOBAL GRADUATES PROGRAMME

The programme is for new 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 their potential in the first stage of their professional career.

Once the first year in the company is completed, the graduates begin a postgraduate qualification, taught at ICADE university, which gives the graduates knowledge, skills and tools to discover and make the most of their potential in the first stage of their professional career.

The training is divided into four modules (Sustainability, Finance & Strategy, Project Management and Future Societies) and through them they acquire a base of cross-disciplinary knowledge and skills to put them into practice in any professional context of ACCIONA.

In total, 141 graduates participated in the third event of this global programme that ended in October 2022.





## → EVOLUTION OF NEW HIRES BY LINE OF BUSINESS (No. of employees)

	2021			2022		
	Men	Women	TOTAL	Men	Women	TOTAL
Energy	264	128	<b>392</b>	308	159	<b>467</b>
Infrastructures	7,080	1,391	<b>8,471</b>	8,239	1,506	<b>9,745</b>
• Construction*	4,776	767	<b>5,543</b>	6,573	1,022	<b>7,595</b>
• Concessions	17	15	<b>32</b>	18	10	<b>28</b>
• Water	1,543	314	<b>1,857</b>	1,083	251	<b>1,334</b>
• Other infrastructure businesses	744	295	<b>1,039</b>	565	223	<b>788</b>
Other businesses*	4,649	3,274	<b>7,923</b>	6,274	4,500	<b>10,774</b>
<b>TOTAL NEW HIRINGS</b>	<b>11,993</b>	<b>4,793</b>	<b>16,786</b>	<b>14,821</b>	<b>6,165</b>	<b>20,986</b>

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

## Diversity and inclusion

→ DIVERSITY AND WORKING CONDITIONS

ACCIONA SOLUTIONS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	
	RESULT OF THE TOPIC ANALYSED	RISK	OPPORTUNITY
	Important	<ul style="list-style-type: none"> <li>• Bigger regulatory burden</li> <li>• Lower asset valuation</li> </ul>	<ul style="list-style-type: none"> <li>• Revenue increase</li> <li>• Higher asset valuation</li> </ul>
	Important	<ul style="list-style-type: none"> <li>• Higher operating costs</li> <li>• Bigger regulatory burden</li> </ul>	<ul style="list-style-type: none"> <li>• Lower operating costs</li> <li>• Revenue increase</li> </ul>
	Important	<ul style="list-style-type: none"> <li>• Lower revenue</li> <li>• Loss of market share</li> </ul>	<ul style="list-style-type: none"> <li>• Lower operating costs</li> </ul>
	Important	<ul style="list-style-type: none"> <li>• Bigger regulatory burden</li> </ul>	<ul style="list-style-type: none"> <li>• Positioning against a bigger regulatory burden</li> </ul>

ACCIONA MEDIA: INFORMATION

Companies know the value of diversity in terms of results and social fairness. Lots of progress has been made, but there is still a long way to go. Although diversity is present in organisation's workforces, inclusion understood as the teams' ability to turn diversity into results is not immediate.

Past crisis have taught us that the key element to overcome them and recover from them is resilience. Resilience helps an organisation broaden its view in the face of the disruptive effects caused by crisis and identify assets in its workforce that translate into opportunity, recovery and sustainability. Therefore, diversity –and especially inclusion– is a fundamental part of the strategy, as it contributes to create resilient organisations that get ahead of changes and produce innovative solutions for complex, ever-changing environments.

Facing the challenges of sustainable development is possible thanks to people's talent, engagement and leadership. This is why ACCIONA understands diversity as a source of talent that brings a key competitive edge to stand out from the rest. It also considers equity and inclusion as top priorities in people management and essential assets to boost sustainable development, the defence of human rights and the fulfilment of the 2030 agenda.

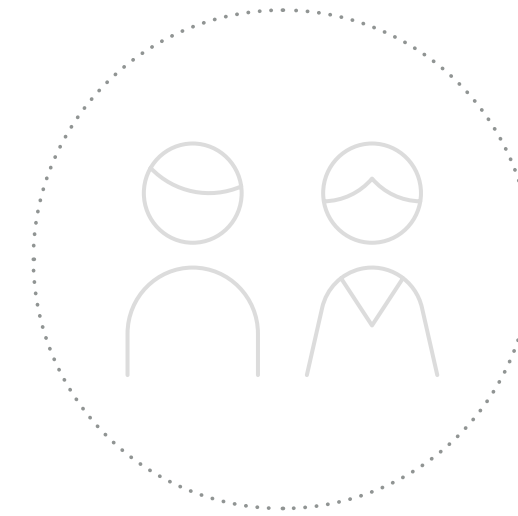
Including the Diversity, Equity and Inclusion policy in the people management model consolidates the company's commitment to develop a diverse talent, respectful treatment, equal opportunities and the promotion of social cohesion through equity and inclusion.

The Policy on Diversity, Equity and Inclusion, the Human Rights Policy and the Code of Conduct of ACCIONA promote real equal opportunities and do not tolerate any type of discrimination in the workplace 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 circumstance.

The global Diversity and Inclusion Area and the people in charge of Diversity and Inclusion in the business units make up the organisational structure that is in charge of implementing, reviewing and supervising compliance with this policy, promoting Equity and Inclusion actions and ensuring the attainment of targets.

## SUSTAINABLE DIFFERENCE

ACCIONA is made up of 45,892 people from 140 different countries who contribute to the development of skills to anticipate problems and solve them, adapt to the changes emerging in the +40 countries where the company operates and where our business model allows us to build a close relationship with our clients, stakeholders and local talent.

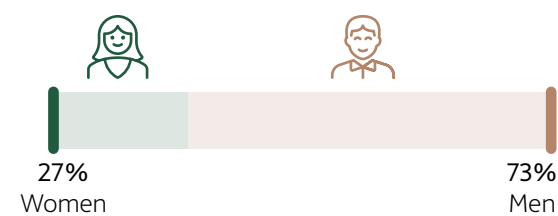


### → ACCIONA IS MADE UP OF 45,892 PEOPLE

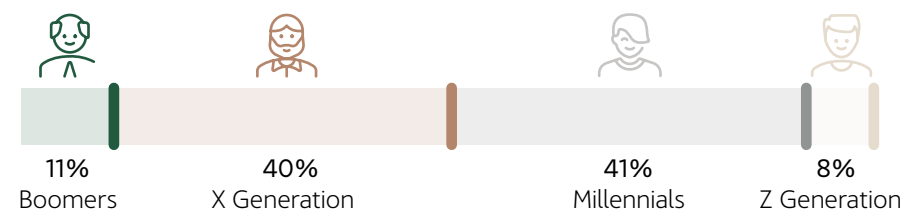
#### Diversity and local impact



#### Gender diversity



#### Generational diversity



#### Disability



Through digital tools, the tracking and reporting system allows us to constantly improve in identifying diversity indicators and provide managers with real-time information linked to their people targets. This way, they can manage the diversity of their teams and track target achievement. In 2022, we have made progress in improving data quality and identifying new indicators that will enable the company's managers to make better data-based decisions with a view to boosting the resilience of their teams and succeed in all the environments they operate in.

### Gender diversity

ACCIONA promotes the full inclusion of women and their leadership. It is important to remember that the company operates in business activities that generally have a smaller presence of women and, therefore, it develops initiatives that aim to ensure more gender equality in the workplace.

With this in mind, it promotes an inclusive culture with behaviours that help get rid of any barriers preventing equal opportunities and is constantly reviewed, developing specific programmes where needed to promote the attraction, retention and promotion of talent along the different stages of women's professional careers.

## PROGRAMMES TO BOOST FEMALE LEADERSHIP

**01 Global programme to fast-track women with potential.** In 2022, this global programme was run for the third time with the participation of 51 women from nine different countries. The initiative aims to promote women's professional advancement and fast-track their career for female staff with a technical role in the company and identified as high-potential employees. The programme has five sessions on key competencies, plus an **on-the-job action** session and **mentoring**.

**02 High-potential Women's Development Programme (HPWDP).** Created together with the Spanish School for Industrial Organisation (EOI) and aimed at women in pre-managerial roles with a clear career projection in the company. In the 2022 edition, 17 workers successfully completed the programme.

**03 IWAT (International Women Acceleration Track).** This programme began in 2022 with the participation of 30 women in **junior** managerial positions in nine countries. The goal of this global programme is to advance the career of these professionals representing the international reality of all the businesses. Through a strategic alliance, this was jointly designed by ACCIONA, the **Florida International University** and the **Nebrija University**.

**04 Global mentoring programme for pre-executive women.** The programme was run for a second time with 29 **senior** managers aiming to boost female talent and leadership among the women working in ACCIONA.

In terms of recruiting in 2022, ACCIONA has encouraged the hiring women and ensuring that every recruitment process includes the application of at least one woman.

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

At year-end 2022, the percentage of women in executive and management positions globally was 22.19% compared to 21.7% in 2021. In some countries where the company operates, such as Spain, Canada, Norway, South Africa, New Zealand and Peru the percentage is more than 25%.

### → FEMALE STAFF

	2021	2022	Variation 2021 - 2022
% Female employees vs. total workforce	27.33%	27.32%	-0.04%
% Women in executive and management positions vs. total executive and management positions	21.7%	22.19%	+2.26%
• Female executives	18.6%	16.95%	-8.87%
• Female managers	22.1%	22.76%	+2.99%
% Female junior managers vs. total junior managers	24.2%	24.53%	+1.36%
% Female executives and managers in business-generating positions (Areas of production and business development)	15%	15.29%	+1.93%
% STEM women vs. total STEM staff	20.6%	19.29%	-6.36%
% of women in technical jobs vs. total staff in technical jobs	32.4%	31.62%	-2.41%
% women vs. total qualified employees	29.6%	34.10%	+15.20%

## SOSTENIBL@S 50:50

ACCIONA's "Sostenibl@s 50:50" projects aim to actively promote female participation and leadership in the company's business activity and its production sites. To do so, it implements re/up-skilling policies and programmes used to:

1. Identify local female talent and promote it to key positions.
2. Reconvert profiles to site qualified staff and offer employment opportunities.
3. Improve female employability to bring them into key sectors of the economy.
4. Generate models replicable by other women, contributing to eliminating still persistent stereotypes regarding female presence in certain activities.

### → SOSTENIBL@S 50:50 projects under way in the INFRASTRUCTURES and ENERGY business



#### Women in the Energía Mexico Isthmus Project

##### MEXICO

Programme for attracting, selecting and developing indigenous women in the area of maintenance and operation. In 2022, we run this programme for the second time and it included 6 female engineers.



#### Hotel Meliá Lisboa

##### PORTUGAL

This project will rely on a 50:50 team to handle the building of a 5-star hotel owned by the Meliá chain in Lisbon.



#### Agora Energía Spain Project

##### SPAIN

Programme for the inclusion of women in Wind Power Production in identified positions.



#### Palma de Mallorca Project

##### SPAIN

A team made up of 50% women who are even doing jobs that are traditionally done by men, such as site manager.



#### Neonatal unit in the Marga Marga hospital

##### CHILE

Built by a team of 35 women, this is the result of a pioneer project to train female builders for which 120 women were trained. It is the first public infrastructure work in Chile focusing on gender. In fact, the Housing Ministry of this country granted the "Women in Construction" seal for it. It also received the "Woman Builds 2021" award by the Chilean Chamber of Construction and the "Organisation that inspires 2021" recognition by the Network for Women in Senior Leadership Roles.



#### Energía Chile Project

##### CHILE

Working with local universities, a pool of female talent was created to work as local maintenance operators at the different power plants and farms being operated in Chile.



#### L6 Sao Paulo Underground

##### BRAZIL

Under the Women in Construction programme, a segment factory was opened where over 50% of the jobs were taken by women in 2022.



#### Sidney Airport Project

##### AUSTRALIA

This initiative led by ACCIONA relies on a team of 17 female drivers of heavy machinery for earthworks.



ACCIONA Energía



Infrastructures

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. These plans are signed with the most representative trade union and the results are reported and evaluated jointly every six months. All the Equality Plans are available on the intranet for everyone in the company.

The Engineering, Facility Services and Energy businesses also have the Gender Equality certification, which was renewed in 2022. There are similar mechanisms implemented in other countries where ACCIONA operates, including Chile, which was granted the certificate for the 3262 Standard for Gender Equality and Work-Life Balance in 2022.

To endorse our commitment to effective equal opportunities, a series of communication and awareness-raising initiatives are carried out, giving visibility to the company's professionals and projects led by women, in recognition of their leadership and position as a role model.

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, educational and health and well-being 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 that aims to achieve gender equality.

## Pay gap analysis

In 2022, ACCIONA continued to work on its commitment to eliminate the gender pay gap. For this, it has defined an action plan that includes the following actions:

- Regular analysis of gender pay gap indicators to identify any situations of unequal pay through a review process on each business unit.
- Regular follow-up of the company's guidelines and management to assess the progress made in each business unit, country and organisational level regarding potential pay gaps.

The gender pay gap analysis are based on a methodology that considers the best international practices in a global and weighted manner. According to the definition of "equal pay", we isolate from the analysis all those variables that might explain a person's salary above and beyond gender. It takes into account the applicable variables of country, business, professional classification and collective bargaining agreement. Also, a level map is used to group the business and support roles. The executive level has been broken down by reporting level (D1, D2, D3, D4 and D5), managing to isolate any potential deviations.

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.





To determine the fairness of each segment we use the following formula:

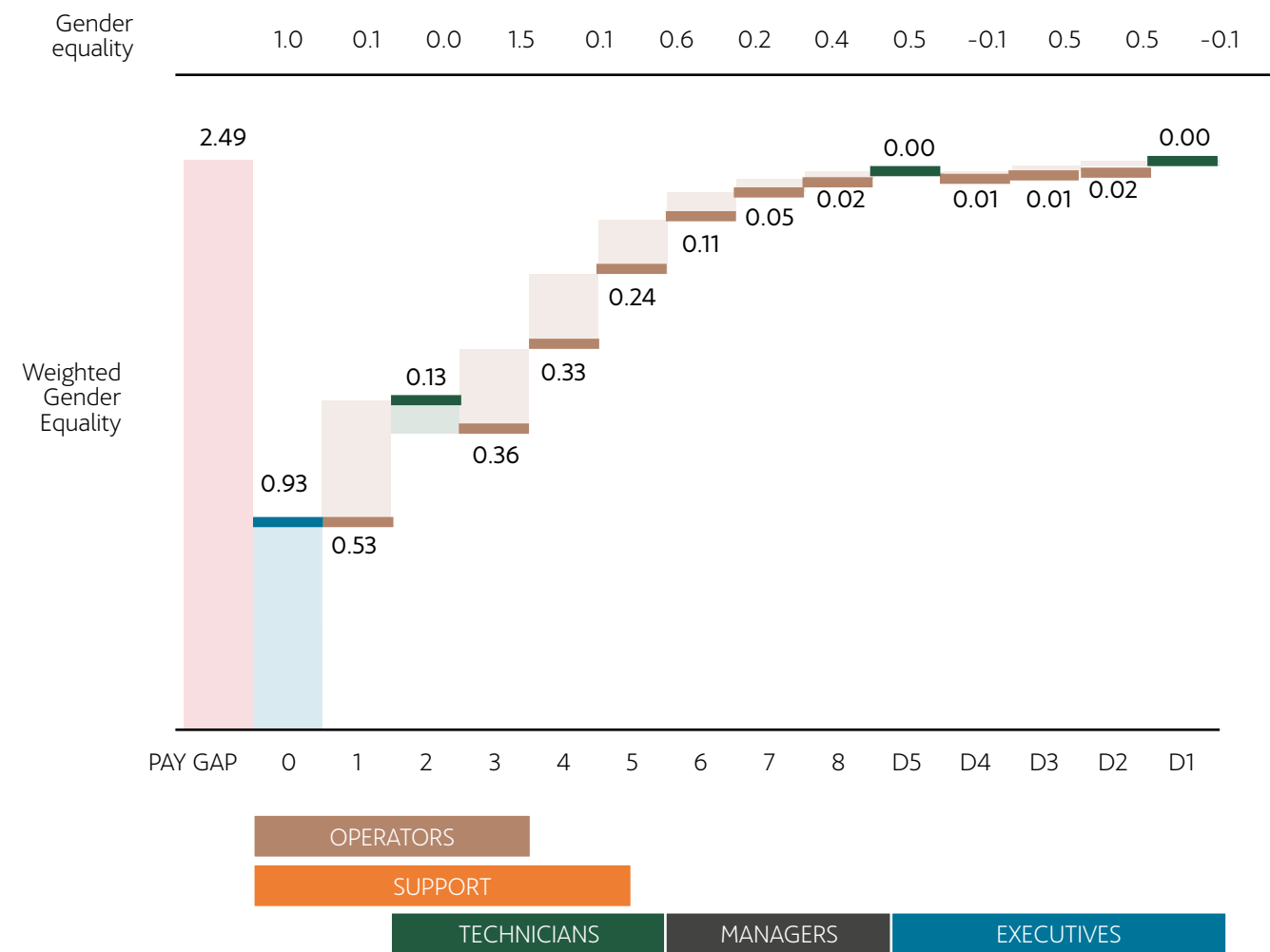
$$\text{Equal pay per segment} = \frac{\left( \text{average fixed salary for men} - \text{average fixed salary for women} \right)}{\text{average fixed salary for men}}$$

To calculate the pay gap, we weight this indicator based on the weight of each group (comparison cluster).

In 2022, ACCIONA reported a global gender pay gap of 2.49%, slightly improving the previous year's data by 0.04bp (2.53% in 2021).

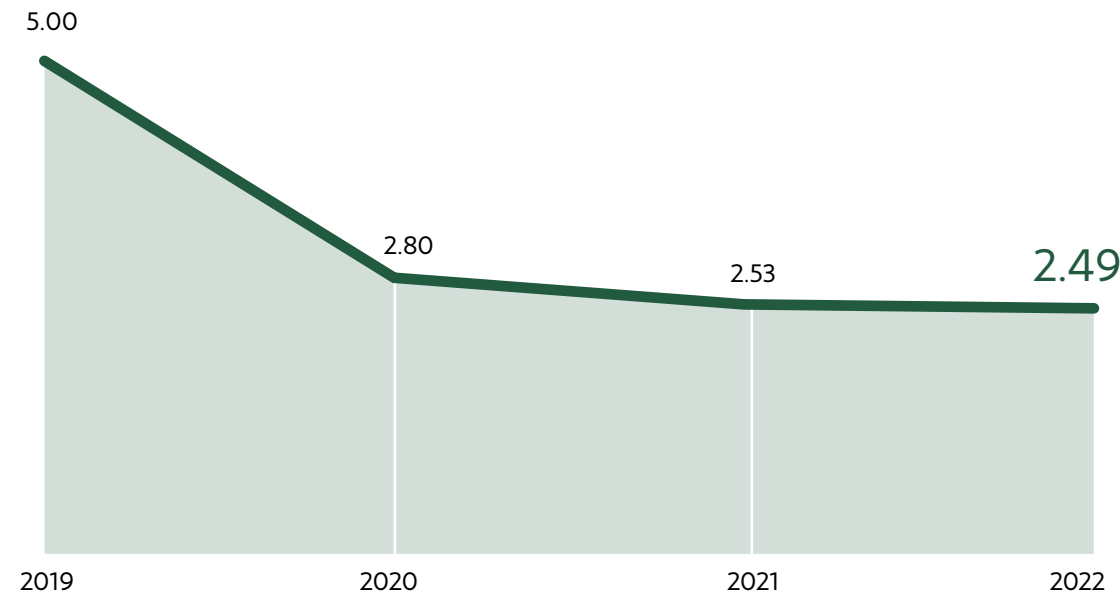
FROM 2019, THE GENDER GAP HAVE BEEN REDUCED A 51% (FROM 5 TO 2,49%)

→ GENDER PAY GAP ANALYSIS  
'Equal Pay'. Data in percentage



→ **GENDER PAY GAP EVOLUTION**

Gender gap in percentage



With this information, the data is studied 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 cases of inequality.

Through the annual salary review process, we also conduct a specific analysis of unequal pay situations every year. This action plan is periodically monitored by management, who assesses the progress being made at every level in the organisation.

**Inclusion of people with disabilities**

As a developer of sustainable infrastructures with value for everyone, the company is committed to creating inclusive environments, without barriers and facilitators of the participation of people with disability under equal opportunities.

To make the best contribution possible, ACCIONA relies on the talent contributed by people with disabilities. Along these lines, the Sustainability Master Plan includes the objective of increasing the percentage of people with disability in the staff to 5% in Spain by 2025 and to 2% –or always above the regulatory framework– in key countries. To do so, ACCIONA is constantly reviewing its processes and working on the following:

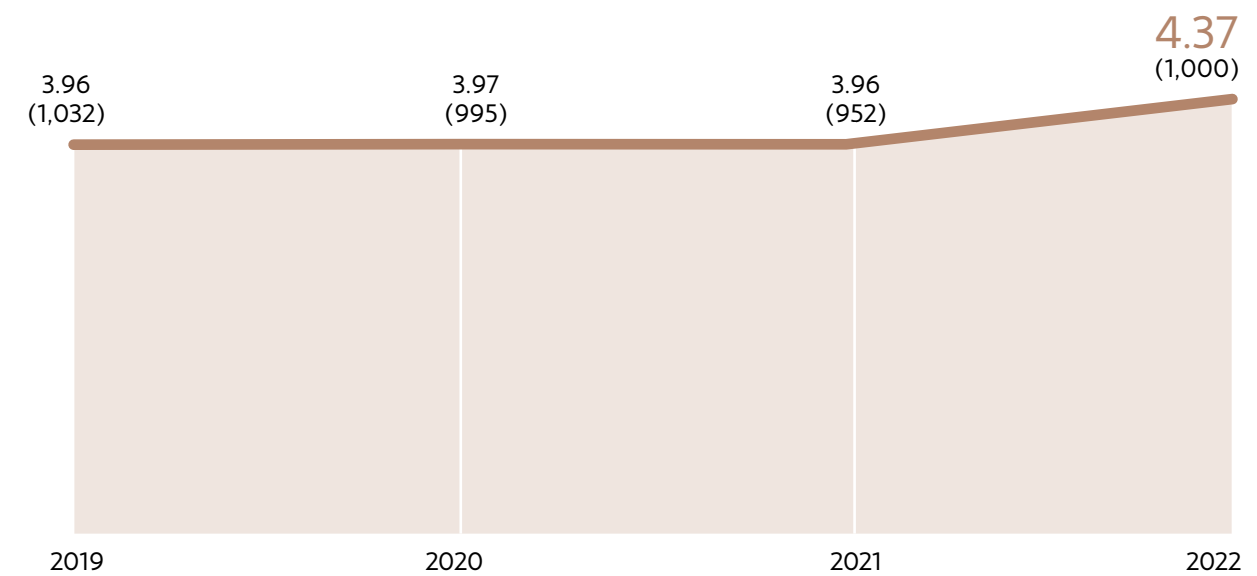
- Accessibility of the company’s job vacancies.
- Identification of inclusive positions.
- Development of global training programmes on disability, workshops to raise awareness and courses on the opportunities and benefits in hiring persons with disability, focusing on identifying and eliminating behavioural barriers.
- Hiring and fostering actions that go beyond adapting the job in order to improve the induction experience, accessibility to digital contents and the inclusion of persons with disability so that they can be involved in the work under equal conditions.

**Evolution of the hiring of people with disability**

The number of employees in Spain, hired directly or indirectly, with a disability equal or greater than 33% is 1,000 in 2022, more than the 952 hired in 2021. This represents 4.37% of the total workforce, compared to 3.96% in 2021. 3.84% were for direct hires, while the rest comes from contributions through purchases to Special Job Centres and donations to third sector organisations.

→ **EVOLUTION OF THE HIRING OF PEOPLE WITH DISABILITY**

Percentage total and No. of people



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

ACCIONA is a member of the Ibero-American Network of Inclusive Companies that brings together companies committed to disability with public and private agencies that promote the rights of people with disability. Its purpose is to foster a new business culture that will appreciate how much diversity contributes to the market and will encourage inclusive work teams.

ACCIONA is part of the action group "Companies for Equity, Diversity and Inclusion" promoted by Randstad Foundation to activate the mobilisation for the integration of diversity, disability and employment.



## PROGRAMMES TO BOOST THE INCLUSION OF PEOPLE WITH DISABILITY

### 01 People Programme:

initiative for the inclusion of new graduates with disability. In Mexico, thanks to this programme, 16 new graduates are receiving special training to develop their skills and are getting their first job opportunity in the Infrastructures and Energy divisions. This initiative is possible thanks to our strategic alliances with public institutions. In Australia, through a partnership with Australian Network on Disability, nine trainees joined different areas in the Infrastructures division. In Spain, two trainees with disability joined the company through a partnership with Fundación ONCE and CRUE.

### 02 Programme + Diverse + Capable:

this is an inclusive workplace programme to encourage the hiring of people with Down Syndrome or an intellectual disability. Digitalisation has meant that many of the jobs they were doing no longer exist, but this also brings new opportunities. Through this programme, ACCIONA identifies sequential tasks that may be job opportunities for people with an intellectual disability. The initiative is led together with foundations specialising on mental disabilities who help find suitable profiles and raise awareness among the teams who will be working with them. Since the programme began, three people with intellectual disabilities have joined the human resources and administration areas.

### **Inclusion of minorities and people at risk of social exclusion**

ACCIONA is present in more than 40 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 rights of the local communities and the people living and working in them in accordance with international human rights standards, making an effort to create positive impacts that improve people's lives in the territories it operates in. For this, ACCIONA is part of different programmes to encourage the hiring of people in vulnerable situations.

The most noteworthy initiatives in 2022 in the area of inclusion in the workplace of people with disability and other vulnerable groups include:

- 502 people hired from the start of the programme with Fundación Inserta, with whom we work nationwide for the inclusion in the workplace of people with disability.
- 187 people hired through Fundación Integra nationwide through the integration of people with disability, long-term unemployed persons and victims of gender-based violence.
- Collaboration with non-governmental organisations and institutions that work for the labour inclusion of the most vulnerable groups in the territories where the company operates.

- Collaboration with the initiative that brings companies together for a society without gender-based violence (*Empresas por una Sociedad libre de Violencia de Género*) since it began in 2012. As a member of this initiative, our company is committed to encouraging the integration of women who have suffered gender-based violence and, for this reason, supports the work done by foundations like Integra and Red Cross.

- In Peru we joined the project fostering women's employability and access to new business ventures (*Emprendimiento y Empleabilidad con Mujeres*) in Metropolitan Lima, an initiative led with the Spanish Chamber of Commerce in Peru and the Cesal charity, to promote the integration of women who have suffered gender-based violence into the job market.

- Creation of a programme for the inclusion in the workplace of migrants in the Infrastructures division in Australia.

- Execution of an agreement with the Mexican Commission for Refugee Assistance (COMAR) and the civil organisation Ayuda en Acción Mexico for female migrants' inclusion in the workplace in the Facility Services business unit.

A total of 20 ethnic groups form part of the company's staff. 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.

## AWARENESS AND DEVELOPMENT OF SKILLS IN DIVERSITY, EQUITY AND INCLUSION

As part of the policy on Diversity, Equity and Inclusion, the courses on diversity and inclusion are an essential means to raise awareness. It provides tools that help develop skills and behaviours that help get rid of barriers, boost an inclusive-conscious leadership and create a workplace where diversity brings value.

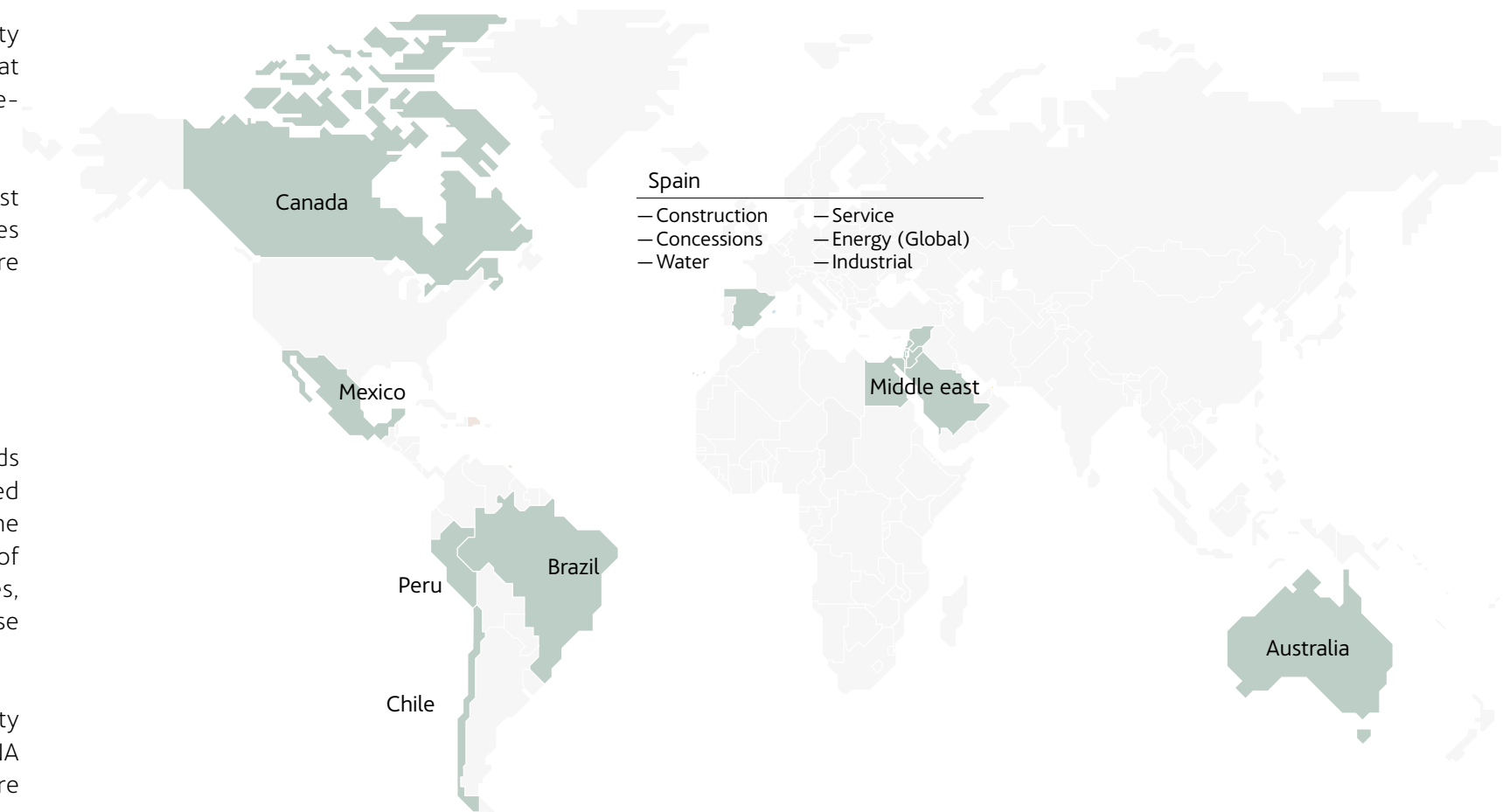
ACCIONA develops training initiatives for equality, diversity and inclusion, against biases and discrimination and in favour of multiculturalism through different courses to create a more inclusive culture and environment. A total of 13,170 hours were taught in 2022, compared to 10,778 hours in 2021.

### Internal Networks for Diversity and Inclusion

Through its own internal networks for Diversity and Inclusion, the company spreads good practices across the board. The internal employee networks are groups led by workers who foster a more diverse and inclusive workplace aligned with the company's mission, values, goals and objectives. One of the greatest benefits of these networks is the ability to connect people from different offices or sites, organisational groups, functions, departments and levels, helping to create a sense of community and belonging.

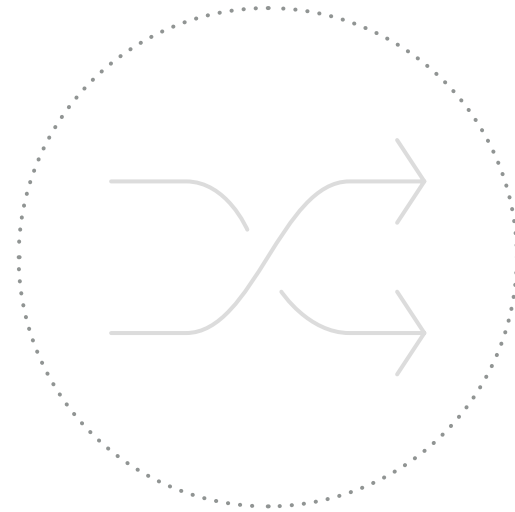
The networks that boost diversity policies and programmes have Diversity Committees in all the strategic business units and countries. At present, ACCIONA has 13 committees after the latest one was established in Peru in 2022. These are groups of employees who represent all groups and act as a network of ambassadors: they collect information from their environment, share best practices and create proposals and initiatives on diversity, equity and inclusion. Their role is to escalate the global strategy and adjust it to the local reality.

## → COUNTRIES WITH DIVERSITY COMMITTEES



In Australia, ACCIONA has a Diversity Network, which is an internal network aimed at promoting an inclusive workplace and encouraging best practices in diversity, equity and inclusion in the Infrastructures division there.

The WIRE (Women In Renewable Energy) programme is an internal network in the Energy division whose purpose is to share knowledge, develop skills and increase the visibility of women.



## Transformative environments

The work environment is a stage for opportunities to transform the business culture. It determines the operation, communication, collaboration, motivation and, consequently, the result of the organisations. In order to make the most of the opportunities arising from the workplaces, ACCIONA boosts a diverse and inclusive, collaborative and innovative work environment, adapted to new working methods and future challenges using technology as a facilitator.

ACCIONA aims to ensure safe, innovative, flexible and environmentally efficient workplaces protecting the well-being of its workers and making a positive impact on the work atmosphere and the environment. In 2022, the opening of its new site called CAMPUS ACCIONA MESENA MADRID was a material event for the company as it made the connection between the organisational culture and the work environment tangible. With this in mind, the company works to expand the CAMPUS ACCIONA MESENA MADRID model to all other territories it operates in.

### CAMPUS ACCIONA

In 2022, ACCIONA opened its new offices in Madrid named CAMPUS ACCIONA MADRID. All the main buildings have been awarded at least the LEED Gold and WELL Gold certificates, but in most cases their ratings are as high as platinum for both certificates. These were obtained through an environmental and social-holistic management that takes into account aspects related to: heating/cooling, building materials, healthy diet, sufficient lighting, outdoor views, mental health, thermal comfort, water, suitable acoustics, physical health and exercise, community support, innovation and sound.

The CAMPUS ACCIONA MADRID site consists of healthy and eco-friendly work spaces that provide a sense of well-being among the people who work there.

In harmony with ACCIONA's regenerative mission, all the buildings in the CAMPUS ACCIONA MADRID have practically Zero-Energy Building (nZEB) consumption. Buildings 6, 7, 8, 9 and 11 in the CAMPUS use a solar power system that produces approximately 1 GWh per year. Also, Building 7 uses a heating/cooling system that is entirely based on a geothermal system.

In order to decarbonise the installation, it has a system that collects and recycles the vast amount of heat produced by a Data Processing Centre (DPC) that was already installed on the CAMPUS land before it was bought by ACCIONA. The heat collected is distributed as hot water to several buildings and other services on the site. The cooling systems use coolants with low Global Warming Power (GWP).

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**The power supply for the installations is 100% renewable (Scope 2). All these measures have enabled a decrease in the CO<sub>2</sub> emissions of 2,388 tCO<sub>2</sub>e per year with aggregate savings of 1,260,000 kWh.**

## ORGANISATION OF WORKING HOURS AND THE WORK-LIFE BALANCE

The company is committed to a good work-life balance as a means to promote equality, and to that end has measures in place to support families, beyond regulatory compliance, in the businesses and the different territories where it operates.

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

- Support programme for pregnant women with six-hour working days with no salary cuts, parking spaces and financial help to pay for travel expenses to medical tests.
- Paid maternity/paternity leave for the main carer, longer than the legal minimum, of up to 19 weeks that can be alternatively split between the parents.
- Paid maternity/paternity leave for the supporting carer –also longer than the legal minimum– of up to 19 weeks that can be alternatively split between the parents.
- Programme for parents with children suffering from serious illnesses, with a part-time working day with no salary cuts, supplementing the legal frameworks in each country.
- Improvement of the policy of advances for cases related to child care.

These measures are in addition to other measures in place such as home office, flexible entry and exit times, straight shifts, and part-time options, as well as canteen services, medical centres, breastfeeding rooms, childcare support, physiotherapy and sports club at the sites. In countries such as Australia, Canada, United States and South Africa there are special measures for flexible working hours for new parents and for childcare, which are higher than the legal minimums.

## HOME OFFICE

ACCIONA's Home Office model was implemented in 2021 as part of the PEOPLE strategy with a view to improving people's lifestyle by introducing new work models with the triple objective of generating value for the employees, the company and society. Employees reinforce their engagement and gain flexibility, while the company improves its talent attraction, increases productivity and uses space more efficiently. In addition, it cuts down CO<sub>2</sub> emissions by reducing employees' commute and this benefits society as a whole.

In 2022, ACCIONA developed the Home Office pilot programme that was launched in 2021 by extending it to more employees, benefitting more than 3,000 people in eight countries (Spain, Brazil, Mexico, Chile, United States, Australia, Poland and Philippines). This is more than 92% of the personnel who could opt for this model worldwide.

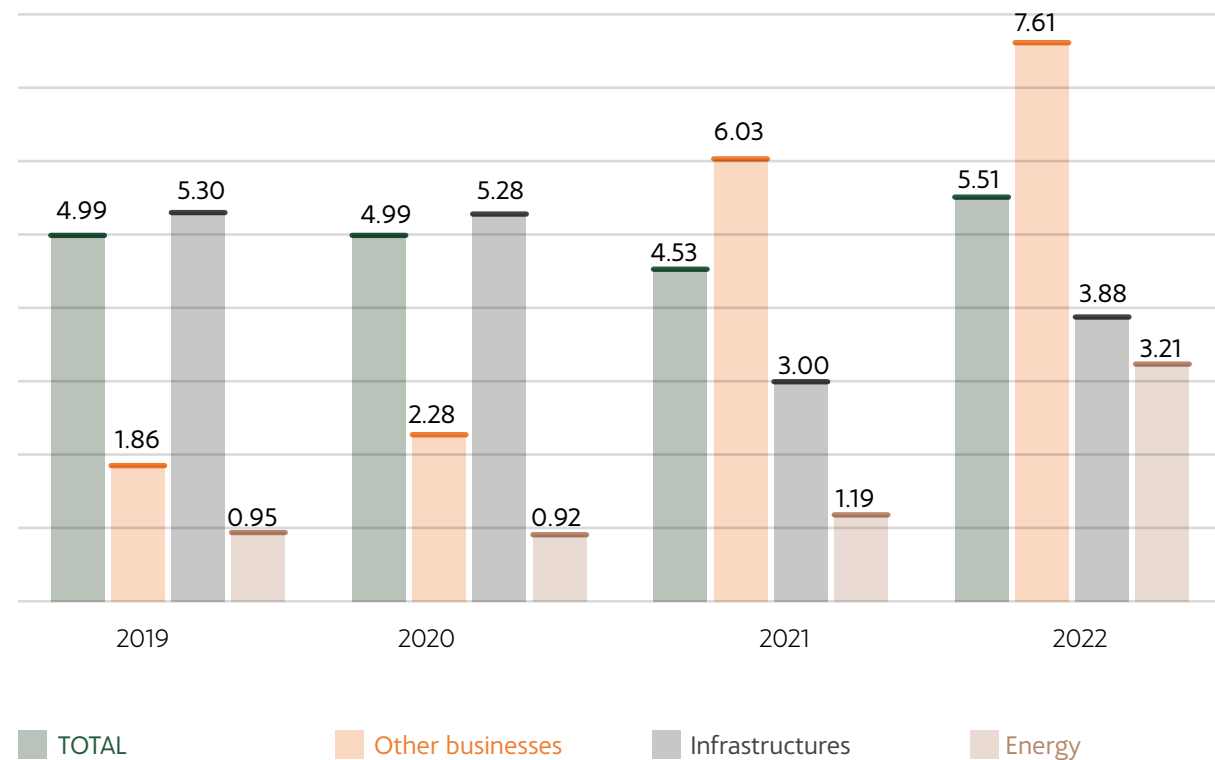
The model has also begun in the new CAMPUS ACCIONA MESENA MADRID site and is an essential pillar of the policy on workspace that enables employees to enjoy environments adjusted to their needs.

The company's commitment to the new work models shows in the yearly work climate survey as it rose by 5% for the Work Atmosphere and Well-being item compared to 2021 (68% of very satisfied employees in 2022 versus 63% in 2021). This rate is proof of the employees' satisfaction with the work environment and the company's active concern for their well-being.

**HOME**OFFICE  
#ACCIONATeam, *estés donde estés*

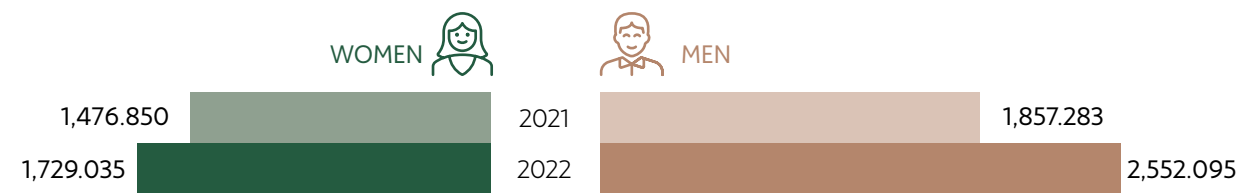
The implementation of information technologies at work has multiple advantages such as increased efficiency and productivity, as well as improved flexibility. However, it also brings disadvantages that must be addressed and solved. In the framework of the collective agreement in the Energy business, 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**  
Absenteeism rate by business line



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**  
Total per gender in Spain\*



\*The data is reported for Spain only. For future reports, we will work on giving a global data, finding a way to solve the difficulty of some countries not considering absenteeism as an employment index. 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 ENGAGEMENT**

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

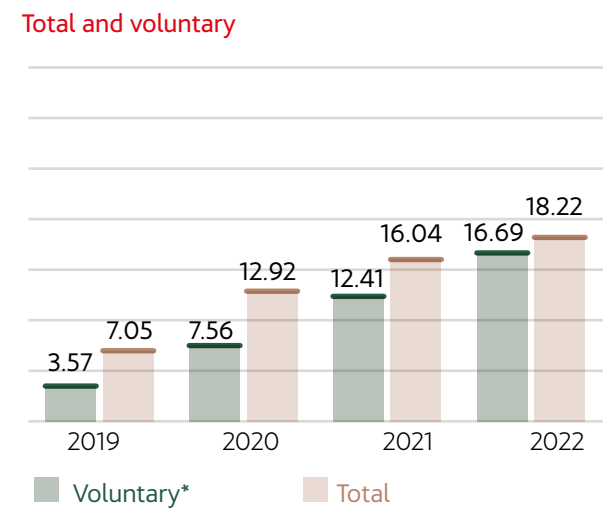
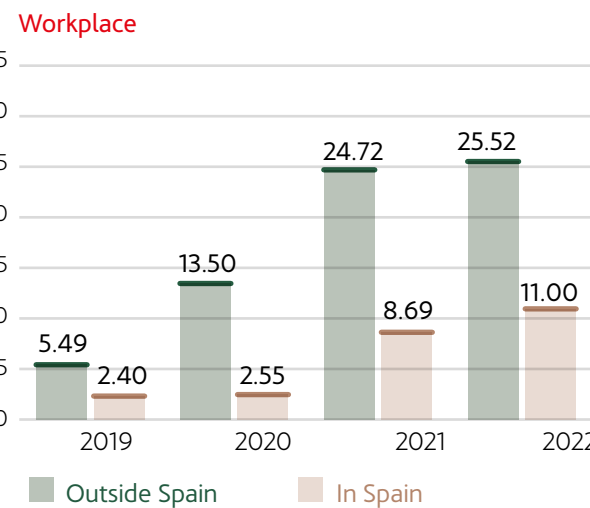
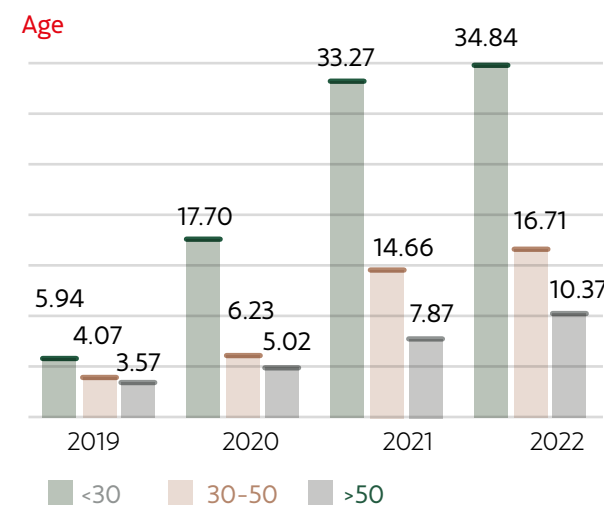
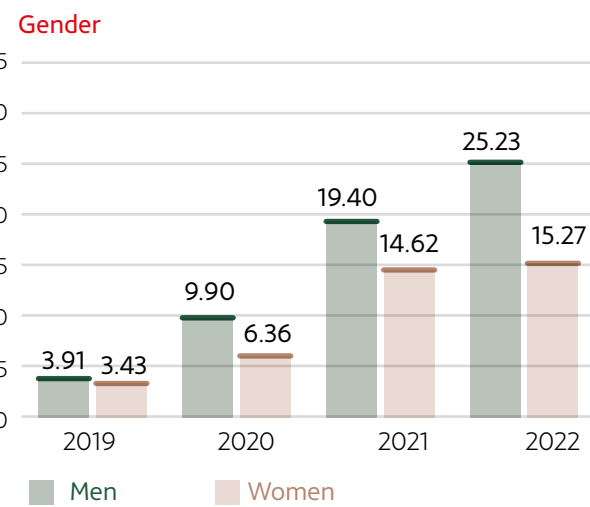
- To better understand what helps employees to be more productive to fulfil the company's strategy.
- To establish a specific metric system to follow up the evolution of the employees' commitment. To also analyse the correlations between the engagement and the 2025 SMP pillars and objectives and the PEOPLE strategy.
- To identify support measures based on a series of factors such as the following: knowledge of the 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 2022 survey –based on the Kincentric methodology–, ACCIONA's global employee engagement rose to 68%, a five-point increase compared to 2019. Furthermore, participation increased by 56% in the amount of people answering the survey. Although a greater level of interaction usually implies more critical ratings, ACCIONA manages to keep a similar rating to previous years for its employees' engagement level.

→ **EVOLUTION OF EMPLOYEE TURNOVER BY GENDER, AGE AND WORKPLACE**  
Percentages of the total

Average hiring cost per employee  
**1.200 euros**



\*Voluntary turnover = no. of voluntary departures of employees with indefinite contract / employees with indefinite contract.  
Since January 2021, we take data managed through Workday, which allows us to incorporate a broader type of movements in people joining/leaving the company that reflect a more accurate picture of the employee turnover in the company.

**HEALTH AND SAFETY**

→ **HEALTH AND SAFETY**

ACCIONA SOLUTIONS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	
	RESULT OF THE TOPIC ANALYSED	RISK	OPPORTUNITY
	Important	• Higher operating costs	• Positioning against a bigger regulatory burden
	Important	• Higher operating costs • Lower revenue	• Lower operating costs • Revenue increase
	Important	• Higher operating costs • Loss of market share • Higher raw material costs	• Lower operating costs • Positioning against a bigger regulatory burden
	Important	• Bigger regulatory burden	• Positioning against a bigger regulatory burden

ACCIONA MEDIA: IMPORTANT

ACCIONA works in industries that are exposed to certain occupational dangers and this is why the company is committed to its employees' health, safety and well-being. This commitment is evident in its Human Resources and Occupational Risk Prevention Policy part of the Group's Policies Handbook. There is also a specific Health and Safety policy that is supported by the Quality Control and Environment Systems implemented in most business units.

The 2025 Sustainability Master Plan and the PEOPLE programme set out actions to comply with the company's commitments in terms of Occupational Risk Prevention, with the zero-accident target as a top priority. With this objective in mind, the company develops programmes that act on the organisational conduct to detect potential risks and prevent them, aiming to obtain the best results in health and safety.

100%

OF THE WORKERS PARTICIPATE IN A PROGRAMME AIMED AT PREVENTING AND CORRECTING THE ROOT CAUSES OF THE HEALTH AND SAFETY RISKS IN THE WORKPLACE.

100% of the workers participate in a programme aimed at preventing and correcting the root causes of the health and safety risks in the workplace. The goal is to create a safer and healthier work environment for employees and contractors. In the process, ACCIONA assesses the specific risks associated with its activities: linked to occupational illnesses, the performance of construction work, the use of machinery, working at heights, electrical contacts, etc.

The model implies the consolidation of a new prevention culture that materialises in specific initiatives that are also related to health and safety. In addition to this, a profound technological transformation that has generated a pioneer digital model in preventive management, that includes remote assistance in streaming form, IoT, virtual and augmented reality, as well as the development of predictive tools.

Among the many advances in health and safety at work in 2022, some of the most relevant are:

- Development and implementation of a Health & Safety Management Smart Centre for projects and workplaces in the Infrastructures business and Other businesses.
- Digitalisation and improvement of the Critical Activity Planning programme in Infrastructure Projects.
- Development of the Health and Safety Training Point model in the learning process in Infrastructures and Other businesses.
- Promotion of the Drive Safe programme in the Energy area to manage road safety and raise awareness of it.
- Health and Wellness Programme:
  - Health management of the COVID pandemic among ACCIONA's workers.
  - Emotional management: Training and information given to workers through the Emotions 360° course.

## HEALTH & SAFETY MANAGEMENT SMART CENTRE

In 2022, the Infrastructures Division developed and set up the Health & Safety Smart Centre to support projects. It is based on a smart prevention model that incorporates new technologies for real-time management of health and safety matters all over the world. Smart data management, early risk detection and event prediction provides better decision-making abilities and conflict resolution.

The work sites are geolocated together with critical real-time alarms and warnings that are triggered by the different control models and checks on the working conditions, accidents, critical environmental situations, the performance of critical suppliers and lots more data.

The data tables, aside from a vast amount of information, offer different charts, accident rates, action and management plans, open non-conformities, comparisons, trends and different heat maps to follow up the concentration and evolution of different KPIs.

The smart centre will begin to manage the alarms and warnings in 2023 using intuitive markers to record all the incidents occurred and solve them.



## HEALTH AND SAFETY TRAINING POINT

Infrastructures and Other businesses have developed a Health and Safety Training Point model. New technological resources have been added through digitalisation, including QR codes, courses using augmented reality and 360° scenarios to help with learning processes on:

- Induction
- Road safety
- Work teams
- Muscular-skeletal disorders

The programme gives access to the training activities and helps improve the quality of the contents. This was launched in 2022 in the international businesses to ultimately reduce the accident rate among the company's professionals.



### DIGITALISATION AND IMPROVEMENT OF THE CRITICAL ACTIVITY PLANNING PROGRAMME (SEIP)

The use of new technologies has meant that Infrastructures has been able to develop a digitalisation process for the programmes used to plan critical activities in 2022. The process was made easier by providing technical guides and graphic contents that are useful, intuitive, user-friendly and visual.

A series of tutorials guide the user through the tool functions, and the educational use of the audiovisual resources allows, by means of the smart variable, to set up plans through an interface that has been designed for that end.



All ACCIONA personnel must be familiar and comply with occupational health and safety standards, and look out for their own safety, that of other employees, clients, suppliers, collaborators and, in general, of all those who may be affected in the course of their activities.

In 2023, we will strive to boost people's well-being in the workplace by extending the courses on mental health and the launch of an international campaign on road safety and emotional health.

Health and safety management in Infrastructures is based on the following model:

#### → INTELLIGENT PREVENTION

##### Artificial intelligence

- HS Intelligent (Big Data)
- Internet of things, Zero IoT and sensorisation
- Inspector Safe

##### Emotional, relational and social intelligencel

- **LEADER** Emotional Leader post-covid health & safety
- **LEADER** Visible leadership programme
- **BBS4U** Safety and health programme based on behaviour

##### Knowledge and Learning Management

- QR Training
- 360 Road Safety
- Neurological Prevention
- All-round Training on Uncertainty scenarios
- H&S Tender

##### Digital HS management

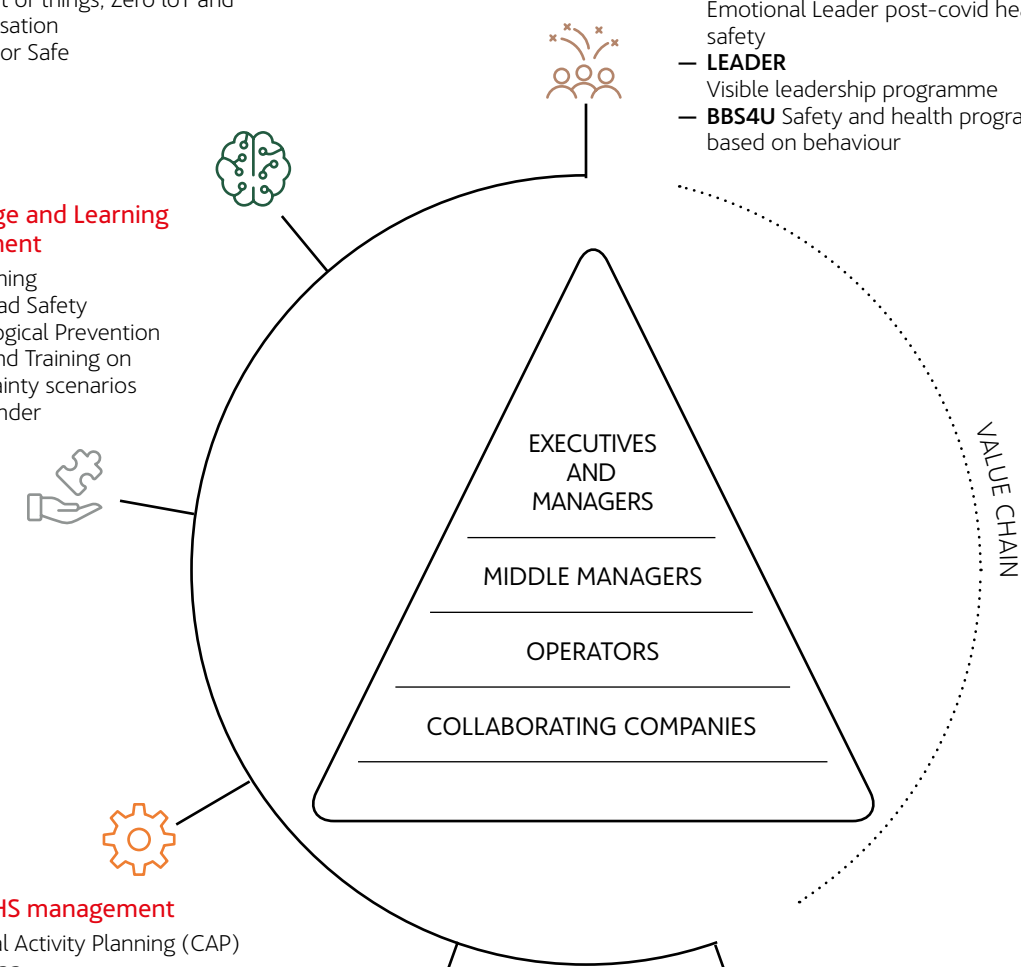
- Critical Activity Planning (CAP) and App
- Expert Remote Prevention
- ORP Smart Centre to support projects
- H&S 6 Connect Management
- Public Health Crisis Management

##### Well-being

- Well-being Programme I & II
- Bodyfulness

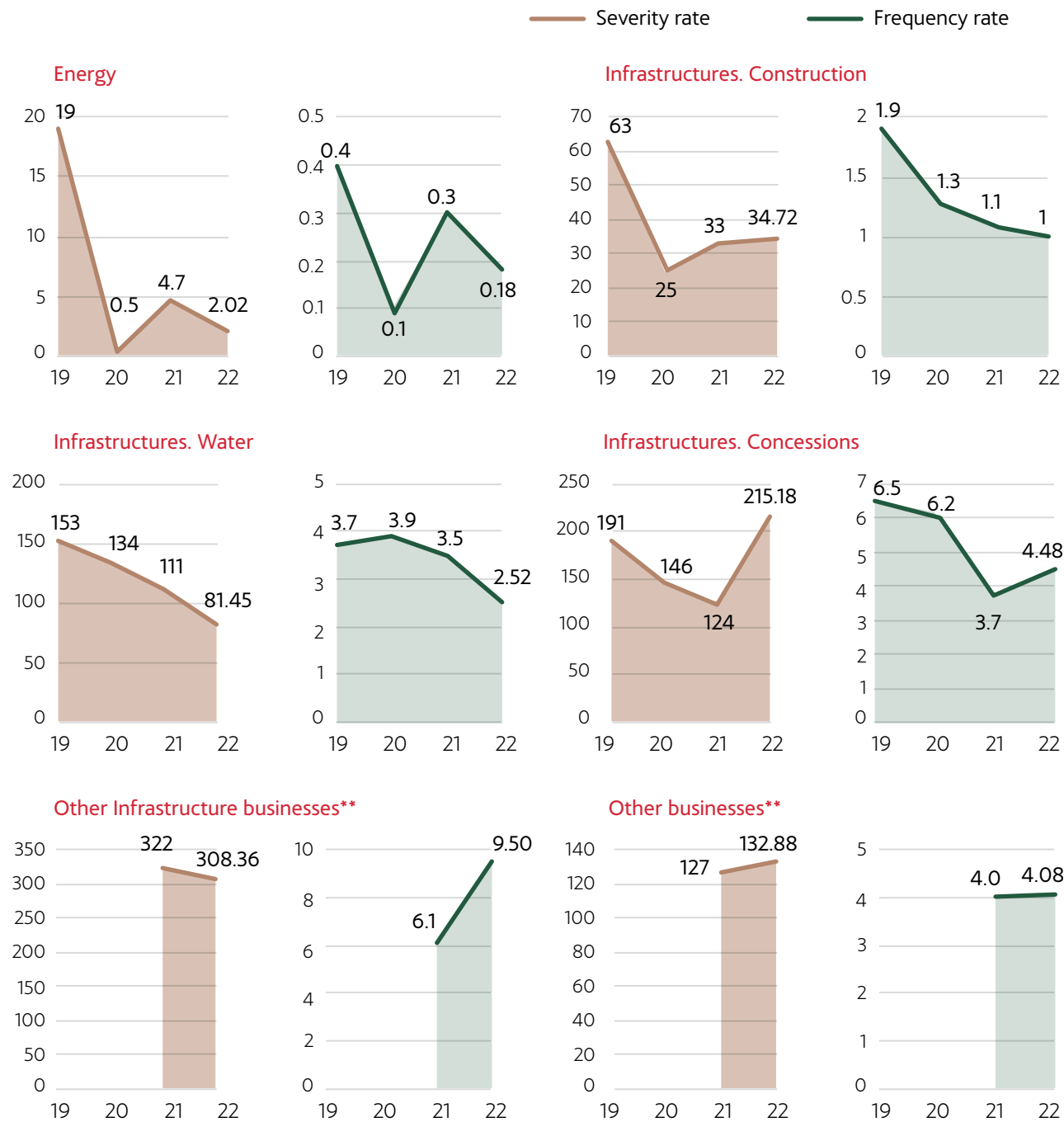
##### Indicators

- NOSAQ-50 (Safety Climate Measurement)
- Accident Rate
- Management evaluation system (MES)



→ EVOLUTION OF ACCIDENT INDICATORS FOR THE COMPANY'S OWN EMPLOYEES

Severity and Frequency rate\*



\*Frequency rate: (n.º of lost time accidents/hours worked) x 200,000.  
Severity rate: (n.º of working days lost due to work accident/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

Evolution of the principal accident indicators

In 2022, there were a total 2,073.05 accidents among ACCIONA's own employees, which means a 12.07% drop in the frequency rate compared to 2021, thanks to the improvement of the health and safety policies and programmes in place. A total of 1,480.87 accidents involved men and 592.18 women, which equates to a frequency rate of 2.8 and 2.82, respectively.

Regarding the severity rate, this was 88.36 in the case of women and 96.30 for men, which means that the aggregate rate has fallen by 30% compared to 2021.

In 2022 there was a fatal accident: one of ACCIONA's employees fainted while working but it was not related to working conditions or behavioural factors. In ACCIONA's supply chain, there were five fatal accidents which happened in Australia, Philippines, United Kingdom and two in Spain.

→ EVOLUTION OF FATAL ACCIDENTS  
Own employees

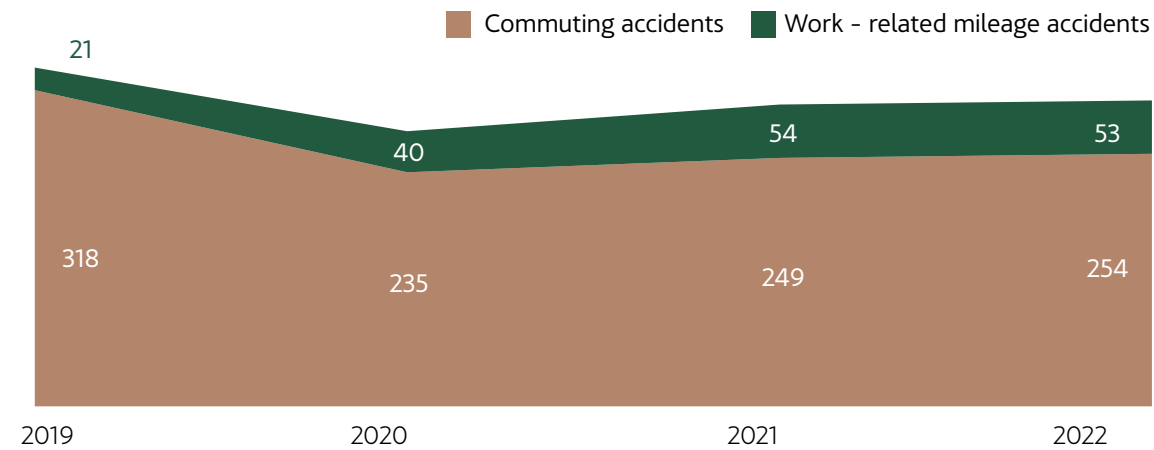
2018	2019	2020	2021	2022
0	0	0	1	1

Road safety

At ACCIONA, the initiatives to promote road safety cover both accidents related to vehicular traffic (work-related mileage) and those occurring during travel to and from work (commuting). In 2022, work-related mileage accidents dropped by 1.85%, whereas commuting accidents rose by 2%.

In 2022, ACCIONA kept its campaigns to raise awareness on this subject active on the company's intranet.

→ **EVOLUTION OF ROAD ACCIDENTS, WITH AND WITHOUT LOST TIME, OWN EMPLOYEES**  
Own employees



**DRIVE SAFE PROGRAMME**

Since 2020, ACCIONA Energía has a road safety programme in place called Drive Safe, which aims to reduce road accidents by training drivers and improving vehicle equipment and the safety of premises.

Through this programme, the company has managed to reduce its employees' accident rate by 86%.

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. The programme is built on three master lines of action: leadership, execution and control. Over 1,000 employees in ACCIONA Energía in Spain, Chile and Mexico have already benefitted from it.

The European Road Safety Charter, led by the European Commission, gives out the Excellence in Road Safety Awards in Brussels every year to recognise initiatives that help improve safety on the road in Europe. In 2022, ACCIONA Energía was awarded the Professional Drivers award for its Drive Safe programme.

**Prevention and healthy lifestyles**

To evaluate the possible impact of occupational risks on the workers' health, employees are offered annual medical check-ups adapted to the specific risks they face. 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.

ACCIONA also runs disease prevention and early detection campaigns. The company has carried on expanding the Health and Well-being Programme it began a decade ago to promote employees' all-round care. Our aim is in line with the ONE HEALTH concept promoted by WHO: optimum health for persons, animals and our planet.

**RECOGNITION OF ACCIONA'S COMMITMENT AND WORK IN ITS STRATEGY AGAINST COVID**

The Regional Department for Public Health in Madrid has recognised ACCIONA for its vaccination strategy during the COVID-19 pandemic. The company joined the mass vaccination campaign helping to speed up the herd immunity process.

The manager of ACCIONA's Health and Safety Department received the award during the 8th Congress on Vaccine Updates held on 6 October 2022 at the assembly hall at the Ramón y Cajal University Hospital.

The company is committed to preventive medicine and therefore runs:

01

**Vaccination campaigns for flu, international trips, COVID.**

In ACCIONA, the COVID-19 prevention measures have been key to keep the business running.

- About 25,000 vaccines were administered at the vaccination centre in its head offices in Alcobendas (Spain).
- The ongoing booster protocols have been adapted to the needs in each country.
- A total of 137,950 antigen/PCR tests were done.
- Over 10,300,000 masks were handed out to the company’s professionals.

02

**Raising awareness of the early detection of illnesses, such as the invitation to the conference What is Cancer? Know to Cure, held in Madrid by the Spanish Association against Cancer and given by Mr Carlos López-Ortín.**

The programme revolves around the importance of a healthy diet, doing exercise and taking care of one’s emotional health.

There are also 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.

→ **No. OF OCCUPATIONAL DISEASES**  
Own employees

2021			2022		
Men	Women	TOTAL	Men	Women	TOTAL
5	0	5	10	9	19

**Stress at the work station**

ACCIONA considers taking care of its employees’ mental health as key to ensuring a pleasant environment and the well-being of all the persons making up the company. To do so, ACCIONA has assessments aimed at identifying possible risks related to work stress and carrying out activities and initiatives to fight against it. The company has a service of Occupational Health experts (ASPY) who specialise in work aspects and are directly connected to the organisation or the work. The service is open to all employees without limitation.

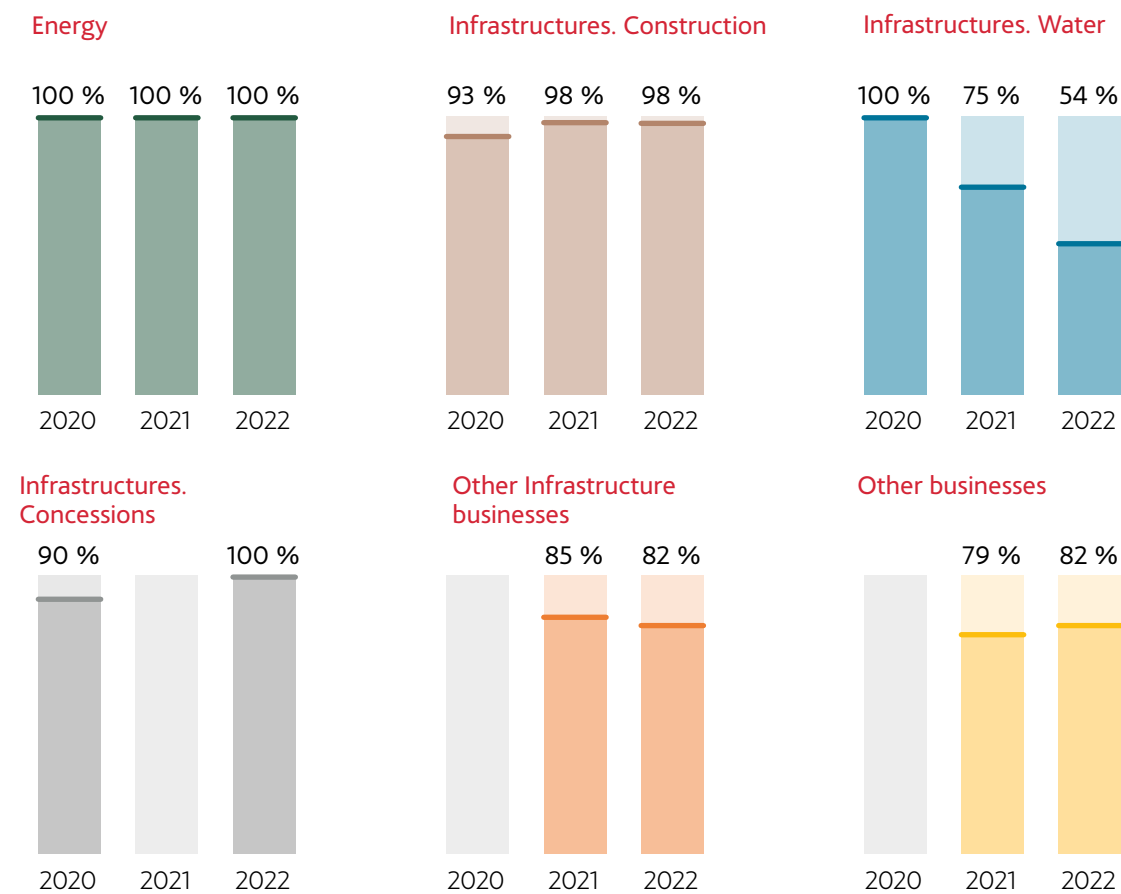
Through different initiatives, including the course on Emotions 360º and the workshops on occupational and emotional well-being, ACCIONA continues to raise awareness among its employees about work stress to teach more and more people about this issue.

The number of occupational illnesses has increased considerably. These diseases have been mainly found in workers from ACCIONA Facility Services, S.A.

## Certifications

ACCIONA has certified 86.14% of its activity according to the international ISO 45001 standard to manage health and safety in the workplace. One of its plans for 2023 is securing the certificate for the ISO 45001 standard in the Airport Service in Germany, which would mean having this certificate for all the businesses and countries of ACCIONA Servicios. The extension of the certificate in ACCIONA Agua however has been shortened given the characteristics of some short projects that do not allow its certification for that very reason.

### → ISO 45001 CERTIFICATION BY LINE OF BUSINESS



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.

## Handling hazardous substances

Some of the activities carried out by ACCIONA's employees involve handling hazardous substances. In line with the Health and Safety Policy for its workers and in accordance with the current laws, the risks arising from handling hazardous substances are assessed. The workers have access to the safety sheets for each product and courses and information on the risks are given to the workers. Where necessary, we establish special action protocols in the event of exposure.

## Employee participation

Workers' cooperation and communication in taking decisions is important for the company's continuity and benefit. ACCIONA's different business units have participation schemes that comply with local legal requirements –such as Health and Safety Committees– to channel worker consultation and collaboration in occupational risk prevention.

Some of the divisions also have emails or suggestion boxes where workers can ask questions, make suggestions and raise concerns about health and safety, aside from physical participation systems, notice boards and virtual talks through the Internal Communication department.

Personnel from collaborating companies also participate through business activity coordination committees created in all the work centres attended by the health and safety heads appointed by each represented company.

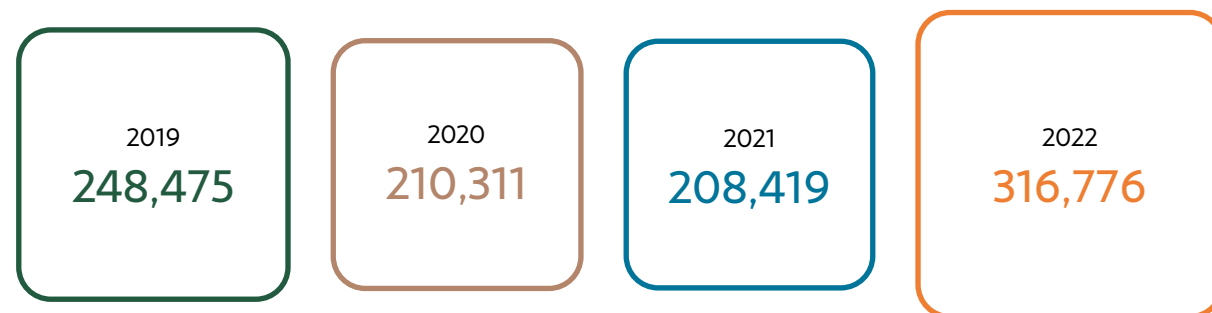


### Training and awareness-raising

All the company's businesses have training and awareness-raising programmes in their annual plan that include training actions in health and safety.

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 and messages via posters or payroll as well as specific actions in the workplace.

→ TRAINING IN OCCUPATIONAL HEALTH AND SAFETY  
AT THE CORPORATE UNIVERSITY  
N.º hours



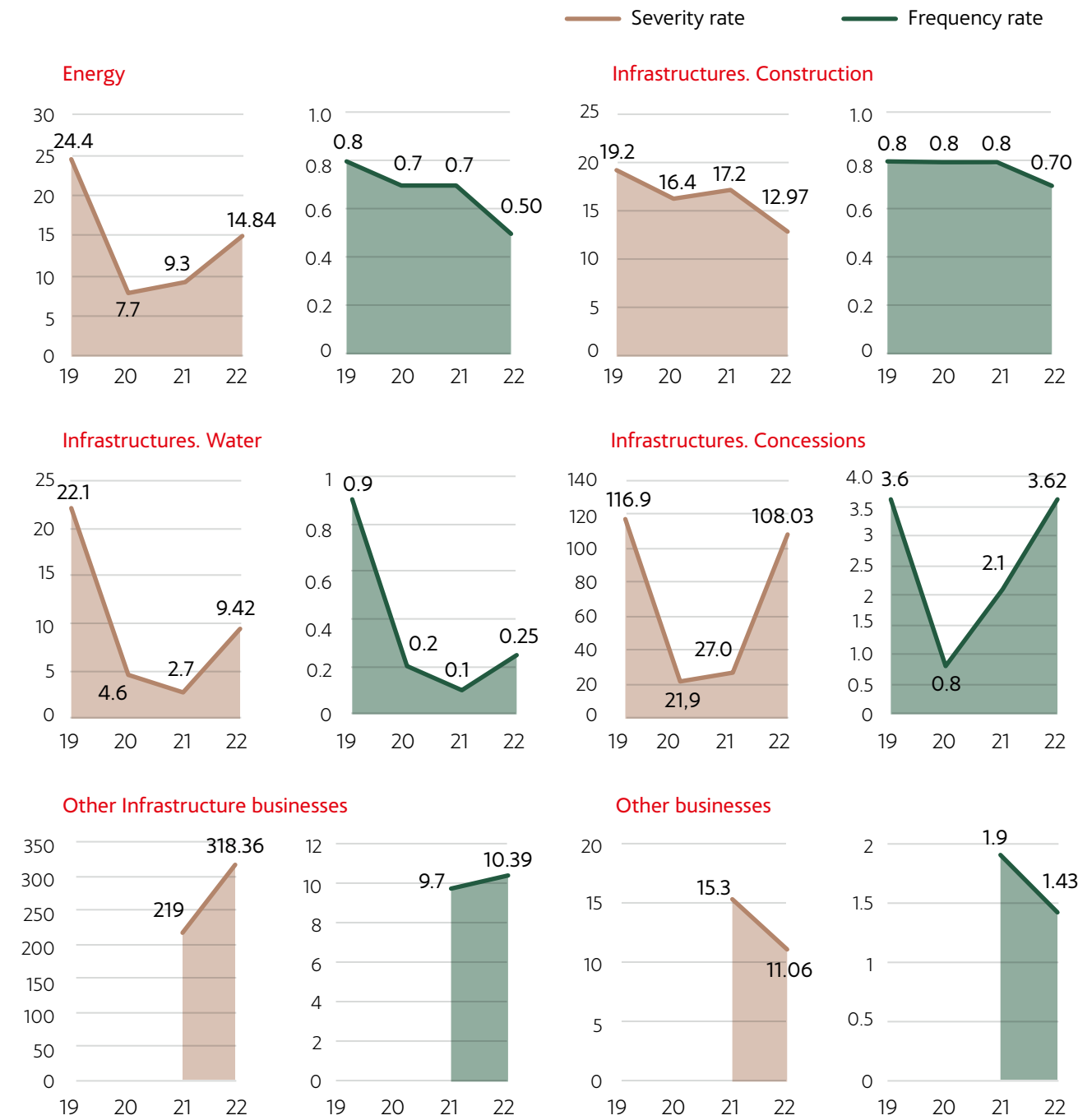
### Extending the commitment to prevention to the supply chain

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 normal management systems (risk identification, definition of controls, inspections, training, information, safety programmes based on conduct, etc.).

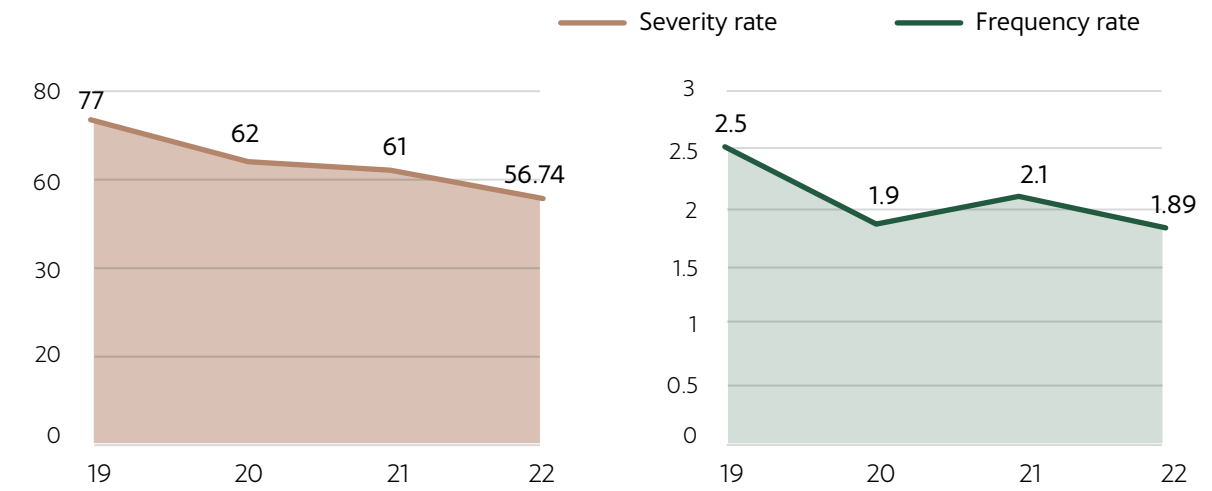
The Infrastructures Division collaborates with the following stakeholders:

- **Companies collaborating with the follow-up of activities in projects and work centres:** risk identification, courses, inspections, accident rates, audits, meetings to coordinate activities, implementation of the voluntary protection programme and conduct-based safety programme. These include all the collaborating businesses that are hired for different projects and take part in the activities mentioned one way or another.
- **Workers' representatives:** ACCIONA participates in Health and Safety Committees.
- **Industry organisations and task forces:** SEOPAN, AGA, ASELIP, AECOM, ACEX, AGORA Bienestar.
- **Public and private institutions:** ACCIONA collaborates with regional and national authorities, work and social security inspection bodies and universities, all of them with jurisdiction over health and safety matters.
- **Clients:** knowledge of the management systems implemented in the contracts.
- **Road Congress in Seville:** introduction of the system to detect vehicle reach.

→ EVOLUTION OF ACCIDENT INDICATORS FOR CONTRACTORS  
Severity and frequency rates



→ JOINT FREQUENCY RATE FOR EMPLOYEES AND SUBCONTRACTORS  
Severity and frequency rates



Severity rate: (No. of working days lost due to work accident/hours worked) x 200,000.  
Frequency rate: (No. of lost time accidents/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.



## Leadership

ACCIONA promotes leadership models that boost technical excellence, where each employee can share the company's purpose so that the entire organisation is aligned to tackle the challenges and opportunities in sustainable development.

## 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.

In 2023, the company will launch several pilot schemes for experiences with virtual reality, augmented reality and mixed reality as well as projects aligned with ACCIONA Metaverse experiences.

## 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 320 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.

The main milestones this year were:



Expanding the programme internationally.

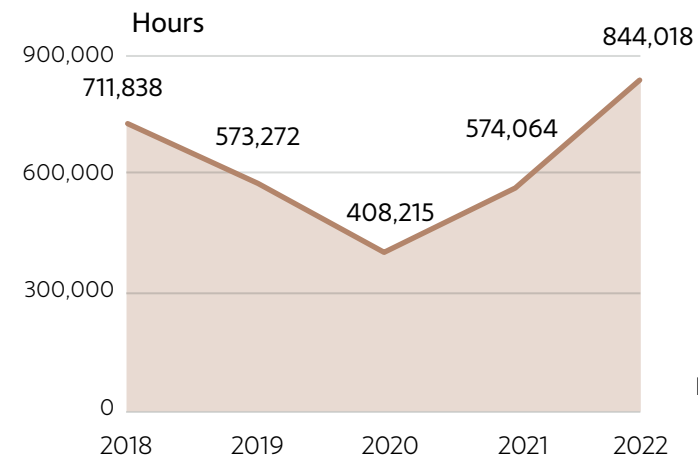


Boosting internal training with specific content platforms, like unlimited learning.

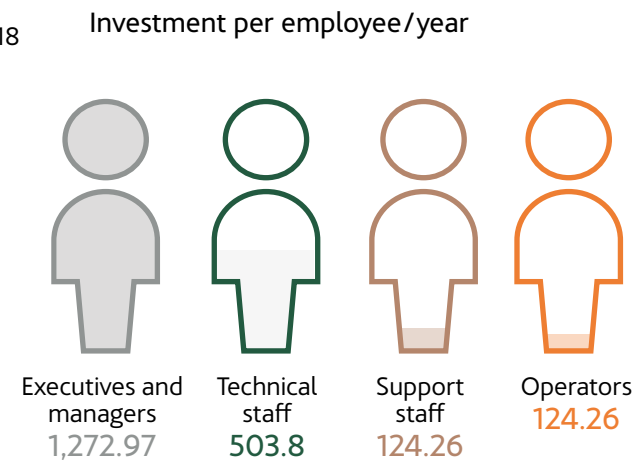
## University of ACCIONA

The mission of ACCIONA's Corporate University is to ensure the training and ongoing development of the global workforce, depending on the business needs. It also relies on an effectiveness appraisal process.

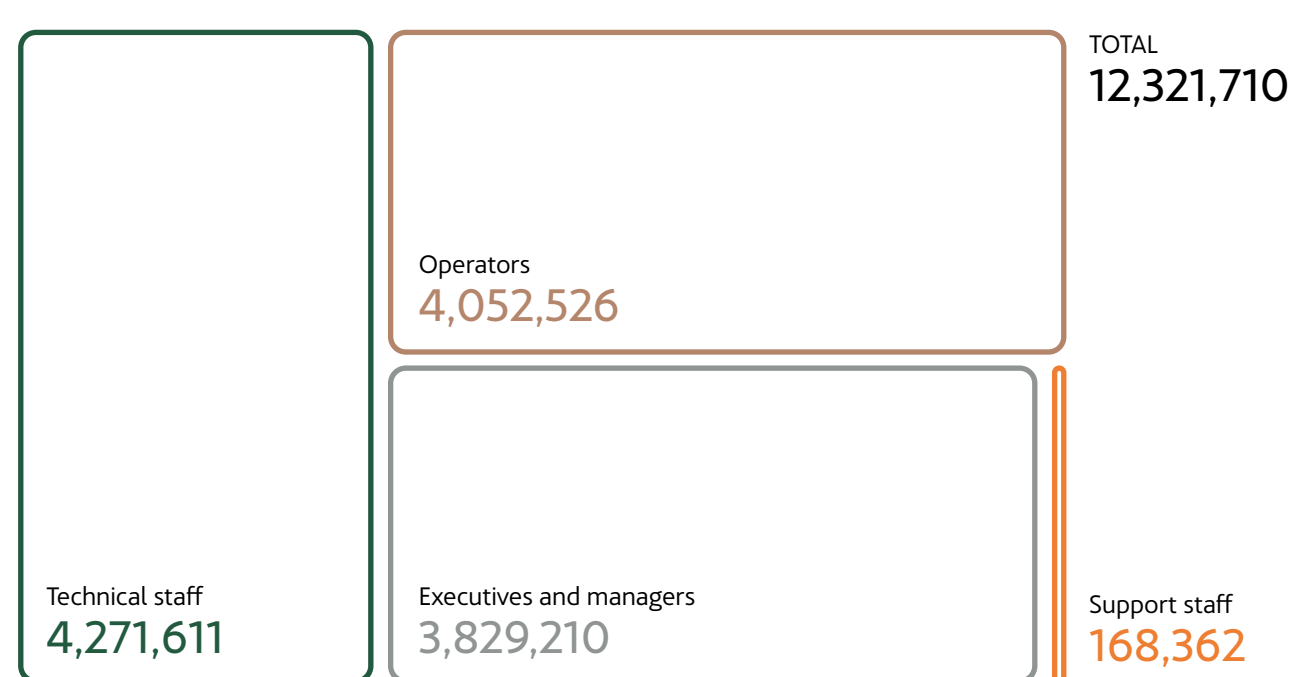
### → EVOLUTION OF THE TRAINING RECEIVED BY EMPLOYEES



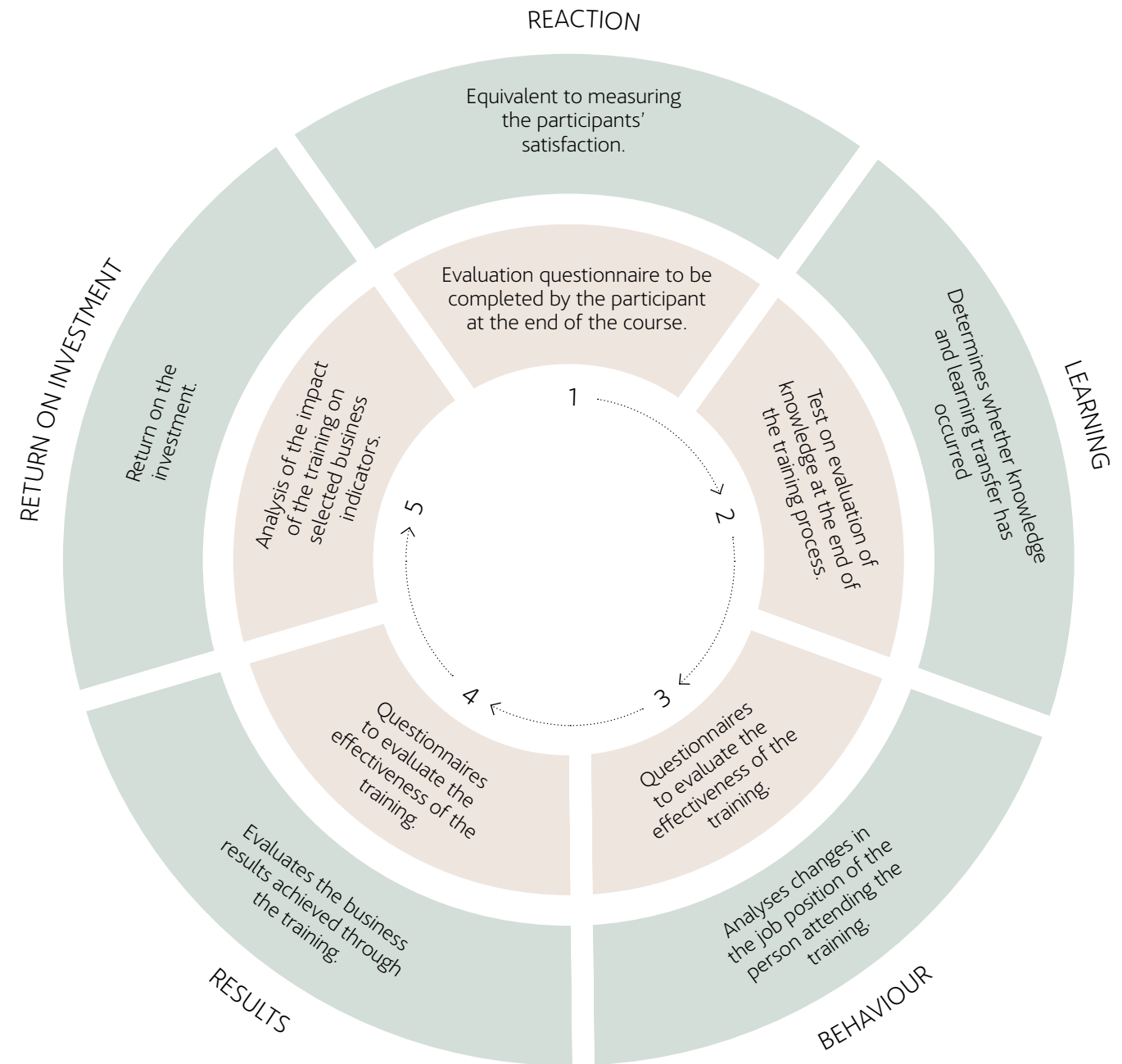
### → INVESTMENT IN TRAINING



### → EVOLUTION OF TRAINING RECEIVED BY EMPLOYEES



### → EVALUATION LEVELS



Note: in 2022, evaluations were carried out at levels 1, 2 and 3.

The company's training programmes are continuously reviewed and adapted to the new needs of the company and its professionals. In 2022, we analysed the need for new contents in the different schools.

## Business School

The Business School programmes have been turned into online and hybrid courses:

- **Executive MBA:** programme jointly designed by the School for Industrial Organisation (EOI) and ACCIONA to supply our managers with cross-section business tools. 32 ACCIONA professionals from different countries around the world attended this training initiative.
- **iGEP, International Global Executive Programme:** to share knowledge with internal and external experts and reflect the influence in our business and leadership, 23 executives began the 2nd edition of this programme created jointly with the IE Business School - Financial Times and ACCIONA.
- **iSEP, International Skills Enhancement Program for Managers:** for all the managers working in ACCIONA, from all countries and businesses. This is a programme for the management team that was created jointly by the IE Business School - Financial Times and the academic committee of University of ACCIONA. In 2022, over 400 managers took part in this programme, tackling the topics of digital transformation, macroeconomic environment, project management, Metaverse and reskilling as a driver of innovation.

## 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 teaching sequence.

- **IMPA, International Master in Project Administration:** In 2022, 16 students completed the global Master's Degree offered in collaboration with the Polytechnic University of Madrid. This post-graduate course focuses on developing our project managers with a view to consolidating their leadership role and providing tools to develop project management skills.
- **iXPA, International Specialisation Programme in Project Administration:** programme designed jointly with the Polytechnic University of Madrid (UPM) and ACCIONA to develop future Project Leaders, consolidating their leadership role and providing them with tools to develop project management skills. In 2022, 18 students from 6 countries did the programme.
- **iCAP, International Capabilities Acceleration Programme:** in collaboration with the ESADE business school and Minerva University, the programme aims to develop skills related to the Project Leaders Performance (PLP) Model. It speeds up the project management capabilities based on the PLP results. In 2022, 49 employees took the course.

### Workday Learning and Online Libraries

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 help employees develop key skills in technical areas and/or critical functions to improve performance. The academies teach a flexible model of structured and scalable learning through technical courses, bringing together hybrid models and new teaching methods that rely on the company's experts from all businesses and countries.

- **Planning Academy:** this is part of ACCIONA's Planning System. The purpose of this programme is to provide employees with key skills in the technical area of project planning, with an innovative planning method based on lean principles using the Last Planner System methodology.
- **Contract Management Academy:** its purpose is to professionalise the way the company manages contracts, sharing ACCIONA's know-how and strengthening a role that has become essential, especially in complex global projects. This academy helps build networks and synergies of professionals who are committed to ACCIONA's best practices and guidelines in this field.

A new Sustainability academy will be joining the existent academies in 2023.

### ACCIONA's Institute of Technology

As a result of its commitment to continue producing and boosting its positive impact on society, ACCIONA has launched an action plan to identify, design, execute and scale learning solutions that will boost employability and improve the quality of life among different groups, especially those in risk of social exclusion, in every territory where ACCIONA operates.

ACCIONA wishes to contribute value and provide business units with the tools required to step up its actions with a social impact on the communities where the company deploys its projects. Along these lines, in 2022, the company taught 15,622 hours of courses to non-employees.

ALONG THESE LINES, IN 2022, THE COMPANY TAUGHT 15,622 HOURS OF COURSES TO NON-EMPLOYEES.

## Access to rights

### EMPLOYEE COVERAGE

At ACCIONA, practically all groups of employees are covered by the collective bargaining agreements in each country to protect their workers' rights.

As for the company's policies and commitments regarding social dialogue, every country where ACCIONA operates keeps an open dialogue between workers' representatives and the HR managers and/or work relations managers in each business and country. Also, each country and business has formally established channels to file complaints and claims, as well as communication channels with employees and HR managers in each business unit and workers' legal representatives without prejudice to the direct communication every worker can initiate with their contact person in the HR department.

### Employees covered by collective bargaining agreements by country (%)

Collective agreements and/or conditions are signed for all building works 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.




In 2022, the company managed 349 agreements, 304 of which were in Spain, a figure that has increased compared to the previous year.

→ EMPLOYEES COVERED 100% BY COLLECTIVE BARGAINING AGREEMENTS BY COUNTRY



## RESPECT FOR HUMAN RIGHTS

→ HUMAN RIGHTS

ACCIONA SOLUTIONS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	
	RESULT OF THE TOPIC ANALYSED	RISK	OPPORTUNITY
	Critical	<ul style="list-style-type: none"> <li>• Lower revenue</li> <li>• Bigger regulatory burden</li> </ul>	<ul style="list-style-type: none"> <li>• Positioning against a bigger regulatory burden</li> </ul>
	Important	<ul style="list-style-type: none"> <li>• Bigger regulatory burden</li> </ul>	<ul style="list-style-type: none"> <li>• Positioning against a bigger regulatory burden</li> </ul>
	Important	<ul style="list-style-type: none"> <li>• Lower asset valuation</li> <li>• Higher operating costs</li> </ul>	<ul style="list-style-type: none"> <li>• Higher asset valuation</li> <li>• Higher revenue</li> <li>• Positioning against a bigger regulatory burden</li> </ul>

ACCIONA MEDIA: IMPORTANT

The Principles of Action and of Ethical Conduct of the Code of Conduct set out the need to respect internationally acknowledged human rights in ACCIONA and anyone who is part of the company must perform their professional activities observing human rights and civil liberties.

## HUMAN RIGHTS POLICY

The Human Rights Policy, adopted by the Board of Directors and included in ACCIONA's Policies Handbook, shows the commitments and principles of responsible business conduct applicable to every Group company.

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 geographical areas where it works and to also promote the adoption of these principles and values at the companies in which it may have shareholdings – 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 eight fundamental conventions; the Workers' Representatives Convention; the Tripartite Declaration of Principles concerning 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 Principles of the UN Global Compact; the Seoul Declaration on Safety and Health at Work; and the UN Guiding Principles on Enterprises and 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

ACCIONA agrees to identify, evaluate, prevent, mitigate, stop, supervise, communicate, post, deal with, remedy and report the real or potential adverse consequences of its activities and business relations on human rights through a due diligence process. The Human Rights Policy describes the company's due diligence strategy for a responsible business conduct.

Since 2021, ACCIONA has a procedure and an integrated social safeguard risk assessment and compliance management system in addition to a social safeguard auditing system.

ACCIONA has adopted and implemented an internal control system to prevent and mitigate real or potential effects on human rights. The Internal Control System for Social Safeguards (ICSSS) promotes and consolidates a true culture of compliance and respect of current legislation and reference international standards and principles on human rights.

→ INTERNAL CONTROL SYSTEM FOR SOCIAL SAFEGUARDS (ICSSS)

**INFORMATION AND REPORTING**

SUSTAINABILITY REPORT  
HUMAN RIGHTS REPORT

Public reporting of due diligence.

5

**RISK ASSESSMENT**

ESG RISK ASSESSMENT

Identification and assessment of real or potential negative impacts.

2

1

**CONTROL ENVIRONMENT**

CODE OF CONDUCT HUMAN RIGHTS POLICY

Integration of the principles of responsible business conduct and due diligence strategy into the management systems and policies.

6

**ETHICS CHANNEL**

Establishment and maintenance of a procedure to report and repair the impact when appropriate.

4

**MONITORING ACTIVITIES**

INTERNAL AND EXTERNAL AUDITING

Follow-up of the implementation and monitoring of the effectiveness of the policies and the due diligence strategy.

3

**CONTROL ACTIVITIES**

80

Prevention, mitigation and elimination of real or potential negative impacts.

**Identification and assessment of real or potential impact risks**

The detection of real or potential negative impacts on human rights is carried out on a yearly basis under the non-financial risk analysis.

The company maintains a regular and fluid dialogue with its stakeholders in this process. The risk assessment methodology combines an analysis of standard risk variables and indicators with consultations with the heads of the facilities showing the highest potential risk.

The social risk analysis includes the assessment of five social variables that, in turn, include twenty indicators related to human rights: discrimination in the workplace, freedom of opinion and expression, arbitrary arrest and detention, forced labour, modern slavery, human trafficking, child labour, young workers, freedom of association and collective bargaining, occupational health and safety, decent wages, decent working hours, informal workforce, right to privacy, minority rights, rights of women and girls, rights of indigenous peoples, land, property and housing rights, security forces and human rights.

ACCIONA has identified five highlighted matters as priority action areas in accordance with the principles of responsible business conduct, which it is committed to observe, and with the company's ESG risk analysis.

HIGHLIGHTED MATTERS	PRINCIPLES OF THE HUMAN RIGHTS POLICY	RISK VARIABLES
<b>Discrimination in the workplace</b>	Fair, dignified and respectful treatment of people.	Discrimination in the workplace.
<b>Fundamental rights and principles</b>	Free work. Commitment to the right to freedom of association, unionisation and collective bargaining and fair defence. People's rights. Respect for the communities and land rights.	<b>Workers' fundamental rights and principles</b> Forced labour. Modern slavery. Child labour. Freedom of opinion and expression. Arbitrary arrest and detention. Human trafficking. Young workers. Freedom of association and collective bargaining. Security forces and human rights.  <b>Minorities' fundamental rights and principles</b> Minority rights Sexual minorities. Rights of women and girls.  <b>Communities' fundamental rights and principles</b> Rights of indigenous peoples. Land, property and housing rights.
<b>Health and safety conditions</b>	Safe and healthy working conditions.	Occupational health and safety.
<b>Working and recruitment conditions</b>	Ethical, fair and equitable working and recruiting conditions.	Decent wages. Decent working hours. Informal workforce.
<b>Right to privacy</b>	Privacy and communications.	Right to privacy.

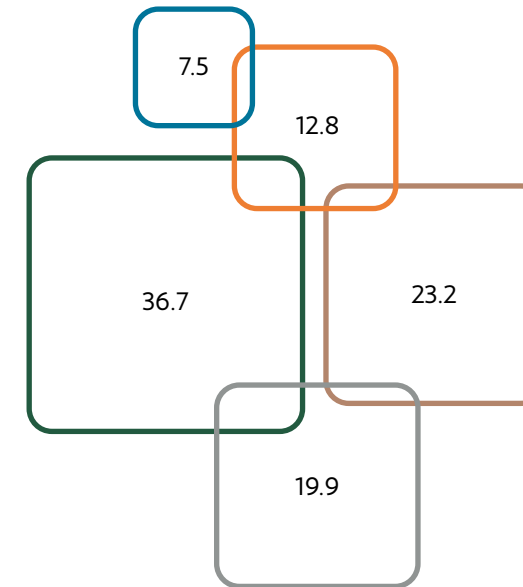
After analysing the risks at the facilities, in addition to a consultation process, the distribution of the risks inherent to the company's operations is as follows:

→ DISTRIBUTION OF RISKS BY HIGHLIGHTED MATTERS (%)

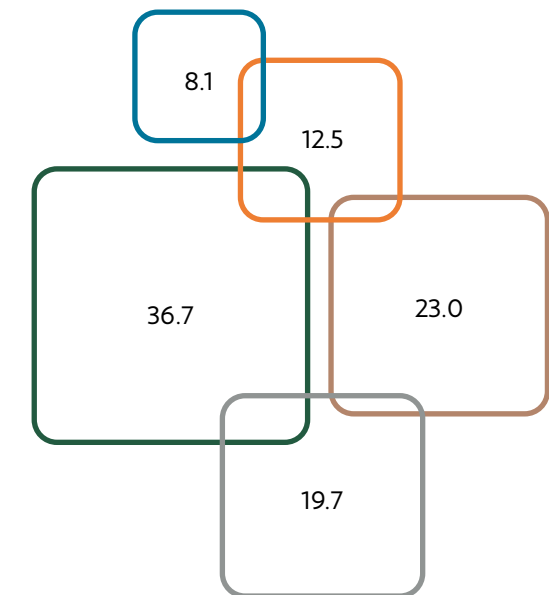
TOTAL



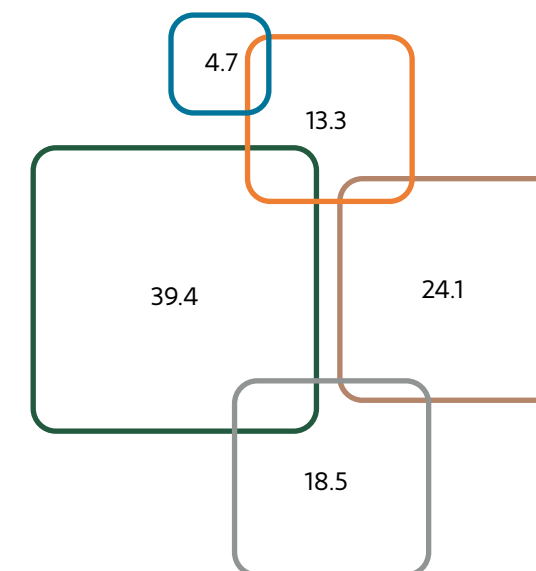
ENERGY



INFRASTRUCTURES



OTHER BUSINESSES



- Health and safety conditions
- Discrimination in the workplace
- Fundamental rights and principles
- Working and recruitment conditions
- Right to privacy



### Integration of the results of the impact assessments in internal processes

The Internal Control System for Social Safeguards (ICSSS) is executed at all levels in the company and consists of 80 control activities. The control activities are the actions resulting from the policies, standards and procedures to defend the principles that establish what is a responsible business conduct. Each risk event identified is associated to internal controls that prevent and mitigate the likelihood of a risk materialising.

The ICSSS documents these internal controls, along with a series of attributes characterising them, such as, the specific description of the control activity, the area or management unit in charge of performing them and the evidence that proves the appropriate execution of the control.

### Internal audit

The Board of Directors delegates the monitoring of the performance of the ICSSS to the Audit and Sustainability Committee, which entrusts the Corporate Internal Audit Department with the monitoring of the operational effectiveness of the controls established to prevent and mitigate HR risks as part of the Group's internal control systems.

Every year, the Corporate Internal Auditing Department supervises the performance and effectiveness of the controls set by the Internal Control System for Social Safeguards. The supervision of the system is done through the corporate ACCIONA-RMS Risk Management application, where the persons in charge of the controls confirm the validity, design and effectiveness of the internal controls under their area of responsibility, as well as the suitability of their functioning. They must state any breach, partial breach or needs to adapt the control to the operating reality. Additionally, for a representative sample of controls, the person in charge will provide proof of their compliance.

Once the ICSSS internal monitoring procedures have been completed, reports are prepared reflecting the results, improvement recommendations and action plans proposed. The Corporate Internal Audit Department will report the scope and result of the monitoring performed on the ICSSS to the Audit and Sustainability Committee.

The updating of risks and controls is carried out annually by the Corporate Sustainability Department after the annual monitoring process performed by the Corporate Internal Audit Department.

In 2022, it was concluded that the Internal Control System for Social Safeguards had been correctly implemented in the company. The areas of improvement detected were mostly related to workers' fundamental rights and principles and, in accordance with the action plan in force, the company proceeded to repair them.

## External audit

In 2022, the monitoring process was completed with external on-site audits for social safeguards on five projects in total. The external audits assess the degree of compliance with the Human Rights Policy in the operations for certain projects.

The areas of improvement spotted in the audits were mostly related to workers' fundamental rights and principles. Moreover, the deployment of specific actions was recommended, including increasing access to whistleblowing channels and training workers on human rights. In 2023, the company will establish action plans for each of the areas of improvement spotted.

## Follow-up of the effectiveness of measures and continuous improvement

Every year, ACCIONA reviews the internal processes for preventing and avoiding adverse consequences on the human rights of its stakeholders. Following the reports by the Corporate Internal Auditing Department and the recommendation reports by third parties, the company has proceeded to improve the due diligence measures.

## Mechanisms for reporting and complaints

The Ethics Channel is the instrument used to ask any doubts or queries or to report any type of irregularities related to human rights. It is made available to everyone in ACCIONA, including its suppliers, clients and partners.

Where necessary, the company reports human rights violations to the Code of Conduct Committee and the appropriate judicial authority, cooperating with them as required.

## Remedies

ACCIONA designs legitimate and effective mechanisms to remedy any negative impacts it may cause.

## Reporting

Following the due diligence criteria, ACCIONA publicly reports, with transparency, any the serious violations occurred, as well as the actions put in place to curb the negative effects of the company's activities or those of its subsidiaries and trade partners. This reporting is done through the Statement of Non-Financial Information / Sustainability Report.



## Promotion and training

In 2022, the company run again a special Human Rights course in collaboration with the Spanish Global Compact Network and it was made available to the company's employees and suppliers. In 2022, 70 employees attended this course for 156.5 hours in total.

## Human rights in the communities

Using its Social Impact Management (SIM) methodology, ACCIONA identifies, analyses and manages any real or potential violations of human rights committed through a specific project or service among local communities and other stakeholders.

The company studies the characteristics of the communities, including an analysis of the conditions in terms of human rights and other social aspects, and appraises these impacts. If any material impacts on human rights are identified, the SIM methodology requires the establishment of prevention and mitigation activities. The company also undertakes to develop or help devise remedies if risks materialise. The SIM methodology has been implemented in 253 projects in 28 countries.

The SIM methodology allows us to learn and manage the concerns and expectations surrounding ACCIONA on account of its operations by communicating and interacting with the communities. The company has different activities and communication channels to allow any stakeholders affected by a project to send their queries, complaints and suggestions.

This last year, the company intensified its focus on human rights in the audits on the management of the social impact, including specific audits on the procedures and processes in place to manage the human rights of workers, communities and the supply chain.

In 2022, ACCIONA worked on updating its Social Impact Management methodology with a view to aligning the management of the social impact caused by projects and services with the Internal Control System for Social Safeguards. From the very start of a project, the company conducts a thorough analysis and an assessment of the real or potential impacts on human rights with the appropriate budget. During the execution of the project, we keep track of the conditions of the workers, supply chain, communities and other stakeholders. If we spot any impacts materialising, we establish control activities to prevent and mitigate them.

## Human rights and safety

ACCIONA undertakes to respect the Voluntary Principles on Safety and Human Rights and to act with diligence in both areas.

ACCIONA's non-financial risk analysis includes a risk variable related to safety and human rights which aims to detect real or potential negative impacts on human rights. Following the risk analysis, the appropriate mechanisms to control and mitigate risks are established.

The Internal Control System for Social Safeguards includes four control activities that have been specially designed to guarantee human rights related to the security personnel. These control activities include monitoring the alignment of the company's safety plans with the Voluntary Principles on Safety and Human Rights and training the security personnel on human rights.

## Human rights in the supply chain

The Ethical Principles for Suppliers, Collaborators and Contractors lay down the principles of responsible business conduct aligned with the commitments undertaken by ACCIONA in its Human Rights Policy.

### PRINCIPLES OF RESPONSIBLE BUSINESS CONDUCT IN THE SUPPLY CHAIN

- Respect for human rights as defined in the internationally recognised standards.
- Non-discrimination.
- Prohibition of Forced Labour.
- Prohibition of Child Labour.
- Respect for freedom of association, unionisation and collective bargaining.
- Fair labour practices.
- Adequate working conditions.
- Compliance with working hours.
- Promotion of diversity and inclusion.
- Respect for the communities in which it operates.
- Respect for the conditions of migrant workers.

ACCIONA strives to enforce due diligence in human rights matters in the supply chain through the following actions:

### Identification and assessment of real or potential impact risks

The Risk Map is the main tool used to control and manage risks in the supply chain. The risk analysis is conducted before entering into the contract. Depending on the supplier's level of criticality, a series of control activities are defined in line with the outcome of the analysis.

The Map consists of eleven variables, including the "country risk" variable comprising several indexes extracted from Maplecroft and linked to various human rights factors: discrimination in the workplace, forced labour, modern slavery, human trafficking, child labour, freedom of association and collective bargaining, occupational health and safety, decent wages, decent working hours, rights of minorities and migrant workers.

In 2022, ACCIONA assessed 59,223 companies in terms of human rights through the Risk Map.

IN 2022, ACCIONA ASSESSED  
59,223 COMPANIES IN TERMS  
OF HUMAN RIGHTS THROUGH  
THE RISK MAP

## Integration of the results of the impact assessments in internal processes

ACCIONA establishes the following control activities to prevent and control the threat of real or potential risks materialising:

01

**Responsible Supplier Statement:** every supplier working with ACCIONA must accept the Responsible Supplier Statement that includes their express agreement to comply with the Ethical Principles for Suppliers, Contractors and Collaborators.

02

**Assessment and Certification Procedure:** In order to be awarded contracts of over €400,000 the interested companies must satisfactorily complete the procedure to assess and certify suppliers, contractors and collaborators working with the ACCIONA Group.

- 2.1 Self-assessment questionnaire on Sustainability and Corporate Responsibility: companies must fill in the self-assessment questionnaire on compliance with international standards. If the answer is unsatisfactory, this impacts the Risk Map, prevents supplier certification, and triggers the audit process under the Protocol for Audits on the Supply Chain.

2.2

Protocol for Audits on the Supply Chain: companies that show a high risk of violating human rights because of their country of origin must be audited before qualifying as a validated supplier. These suppliers are known as "MACS" (Mandatory to be Audited Critical Suppliers).

2.3

Additionally, suppliers who are not deemed as MACS may also be audited due to their level of criticality, recurrence, a strategic decision or for other reasons. Audits imply on-site verification of compliance with internationally acknowledged human rights and with ACCIONA's policies, procedures and standards.

03

**Internal Control System for Social Safeguards:** this system includes six control activities that have been specially designed to ensure that all due diligence actions described above are complied with under the company's standards, procedures and policies. The department in charge of this system and providing proof of the satisfactory execution of the controls is the Sustainable Supply Chain Department.



## WELFARE OF MIGRANT WORKERS

Aware of the additional risk involved in hiring migrant workers, since 2015, ACCIONA relies on special control activities to guarantee their welfare.

The Standard for the Welfare of Migrant Workers establishes minimum compliance requirements that range from identifying the need to hire to ending the employment relationship with the migrant workers. The purpose of this standard is to ensure the supply chain is fully aligned with ACCIONA's policies on human rights. The Protocol for Audits on the Supply Chain includes special audits on the welfare, accommodation, observation of human rights and treatment of the workers in accordance with the minimum requirements established in the Standard for the Welfare of Migrant Workers.

As a result of the non-conformities spotted in 2021 under the Standard, in 2022 the company reinforced those activities, including:

- Reviewing and updating the Principles for Suppliers, Collaborators and Contractors and the inclusion of mandatory clauses to foresee a specific principle on respecting migrant workers' conditions.
- Establishing a Committee made up of the Sustainable Supply Chain Department and the Global Sustainability Department to deal with any non-conformities.
- Reinforcing due diligence for temporary employment agencies in the new methodology and SCRM platform (see SCRM: new model for supply chain risk and opportunity management that also includes ESG).

In 2022, Serious Non-Conformities (SNCs) related to the Standard were detected in 11 suppliers. Action plans were devised for all of them and four have already solved those SNCs. The rest are still in time to remedy them or will become No-Go suppliers.

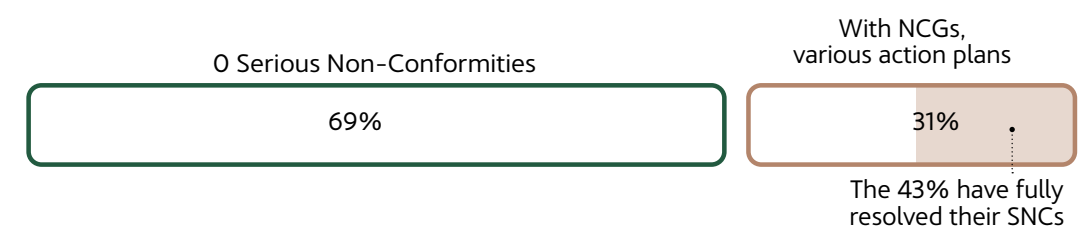
## Elimination of real risks

ACCIONA works together with its suppliers to deal with any Serious Non-Conformities (SNCs) detected in the audits through action plans. In the event that the deficiencies detected cannot be solved within a reasonable period of time, the supplier acquires the No-Go status.

The No-Go Policies establish a series of minimum requirements and if these are not met, the company cannot be hired. The circumstances leading to a No-Go status include, among others, a proven breach of the United Nations Global Compact Principles, a proven breach of ACCIONA's minimum requirements on human rights, or any suppliers in a risk country considered for a contract above €400,000 who failed the audit.

## SERIOUS NON-CONFORMITIES (SNCs) IN HUMAN RIGHTS

In 2022, ACCIONA conducted 170 audits on direct suppliers.



The highest number of SNCs were in health and safety, followed by workers' fundamental rights and principles.

## Follow-up of the effectiveness of measures and continuous improvement

In 2022, the new model for supply chain risk and opportunity management that also includes ESG was approved, strengthening the control activities related to human rights (see [SCRM: new model for supply chain risk and opportunity management that also includes ESG](#)).

## Promotion and training

In 2022, the company launched again a special course on human rights for suppliers. In 2022, 7 employees attended 14 hours of this course.