



















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.



































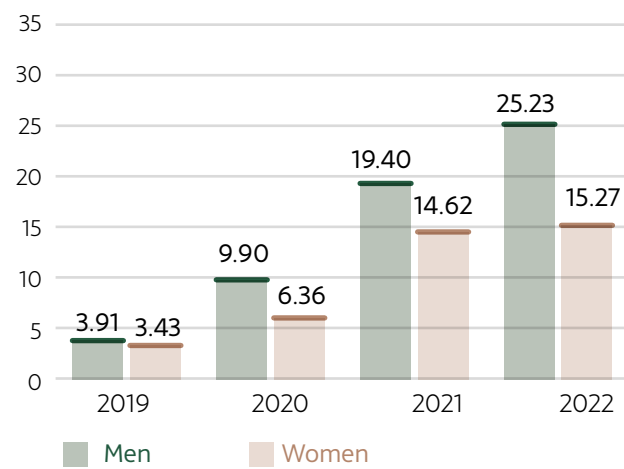
In the 2022 survey –based on the Kincentric methodology–, ACCIONA's global employee engagement rose to 68%, a five-point increase compared to 2019. Furthermore, participation increased by 56% in the amount of people answering the survey. Although a greater level of interaction usually implies more critical 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

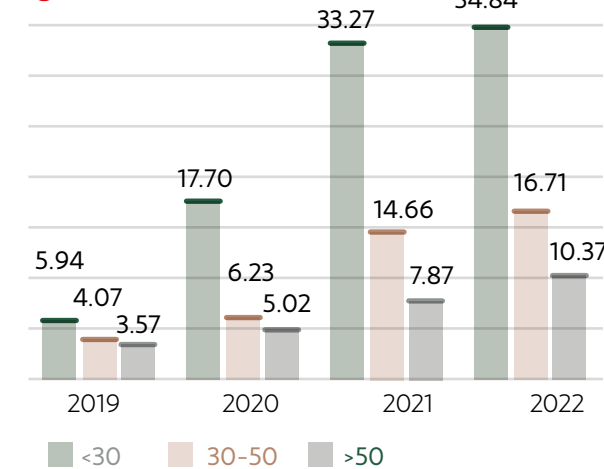
Average hiring cost per employee

**1.200 euros**

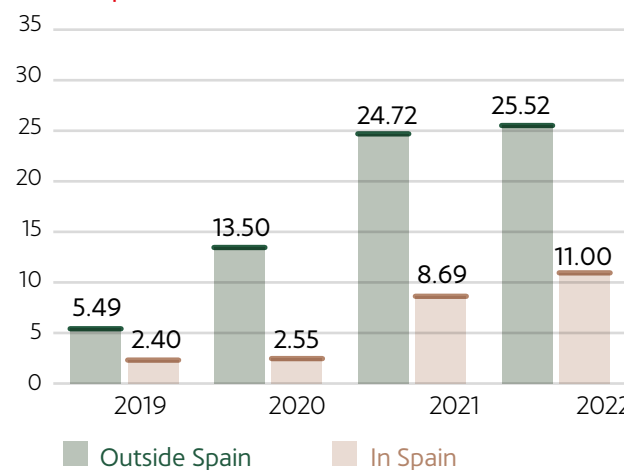
**Gender**



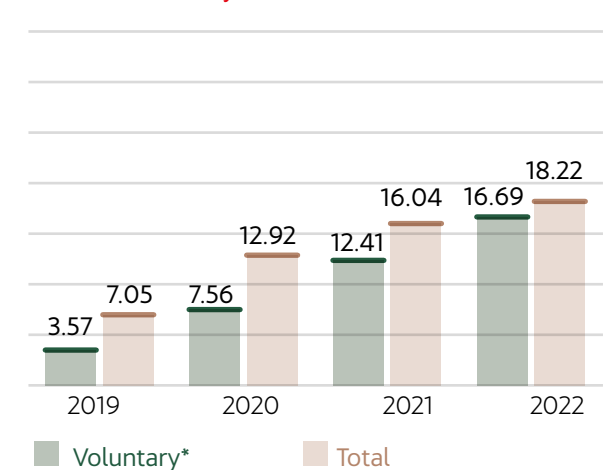
**Age**



**Workplace**



**Total and voluntary**



\*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

##### Knowledge and Learning Management

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

##### Digital HS management

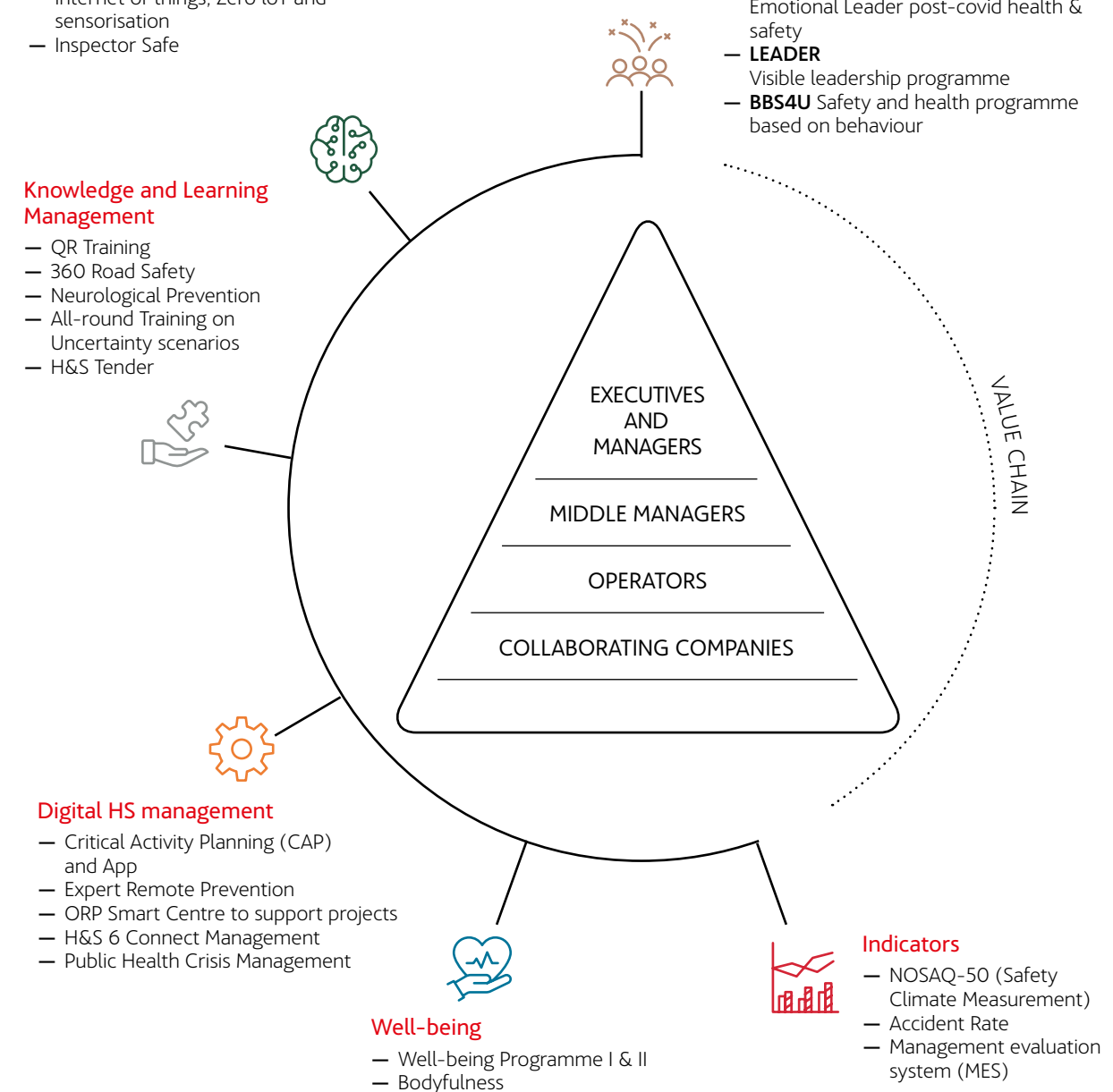
- Critical Activity Planning (CAP) and App
- Expert Remote Prevention
- ORP Smart Centre to support projects
- H&S 6 Connect Management
- Public Health Crisis Management

##### Well-being

- Well-being Programme I & II
- Bodyfulness

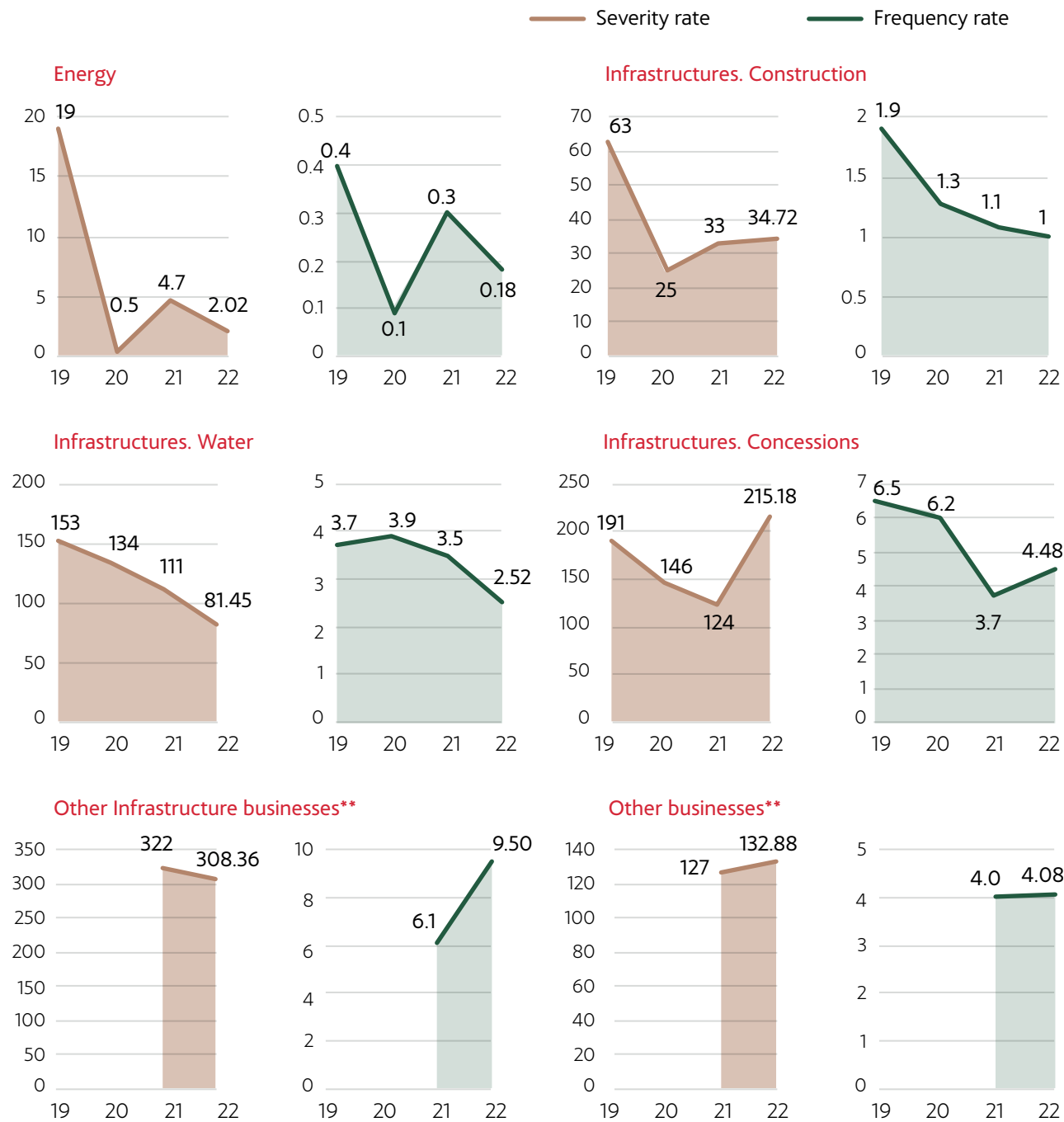
##### Emotional, relational and social intelligencel

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



→ 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.



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.

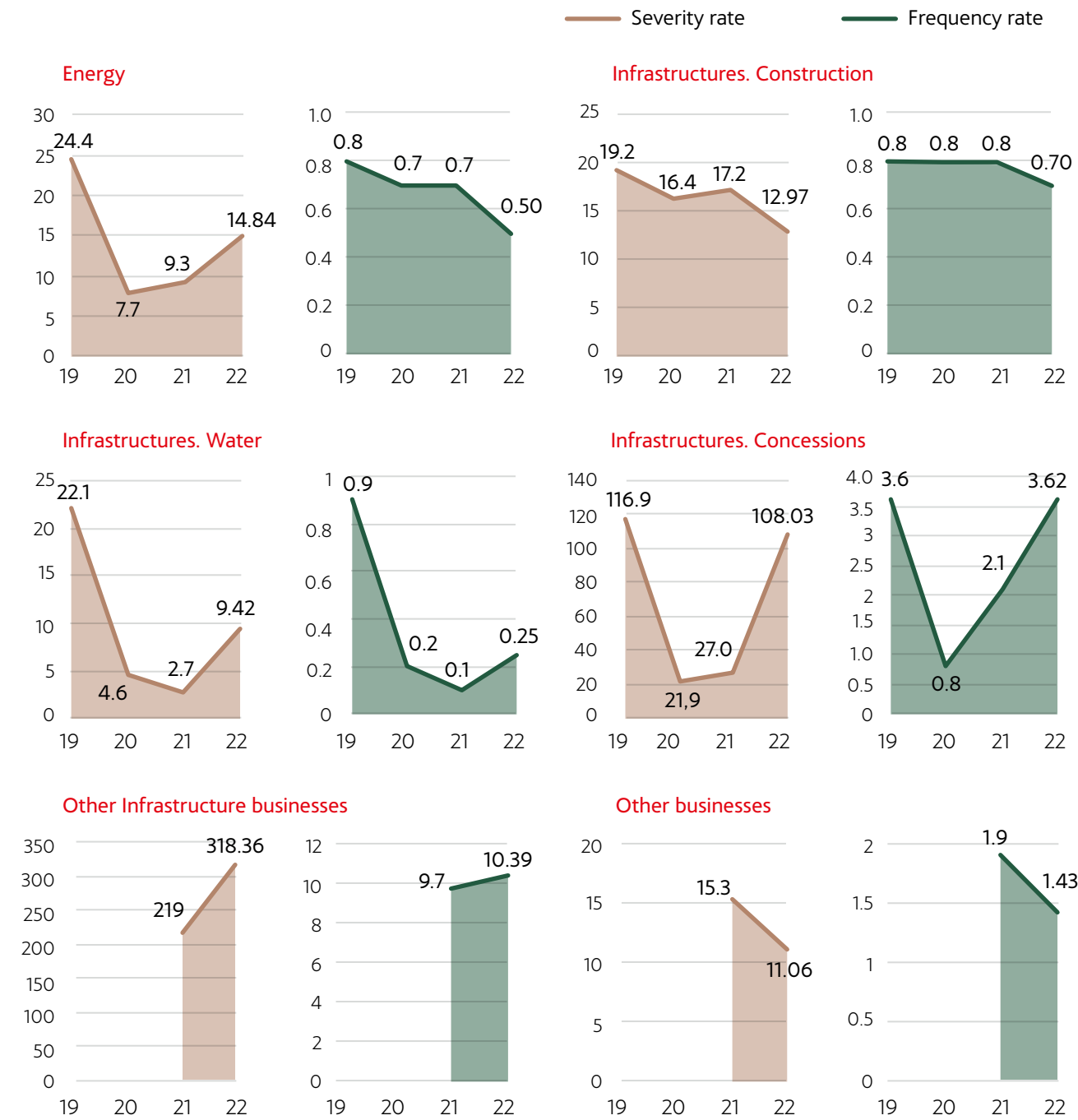
The number of occupational illnesses has increased considerably. These diseases have been mainly found in workers from ACCIONA Facility Services, S.A.



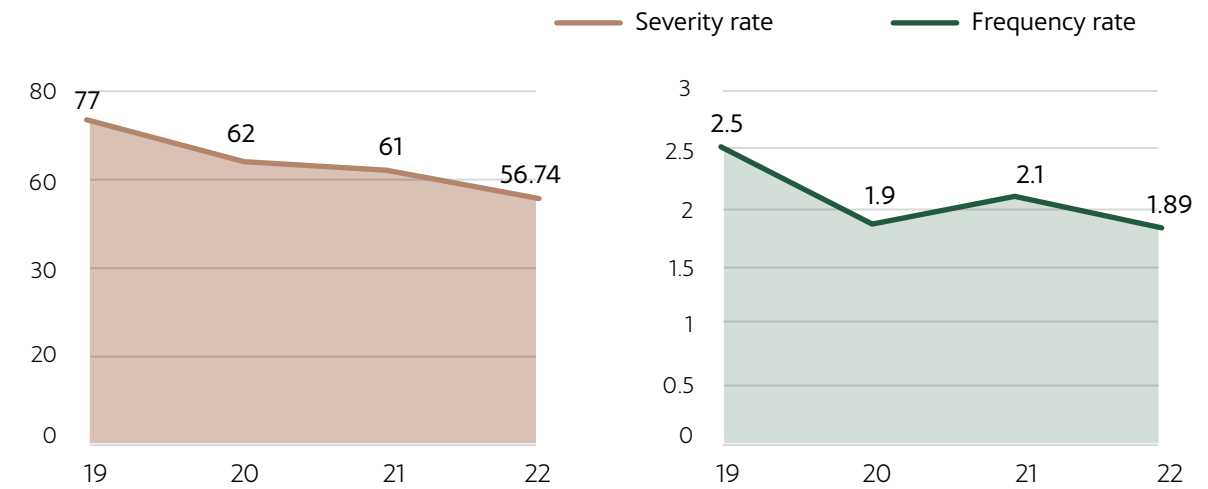




→ EVOLUTION OF ACCIDENT INDICATORS FOR CONTRACTORS  
Severity and frequency rates



→ 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.

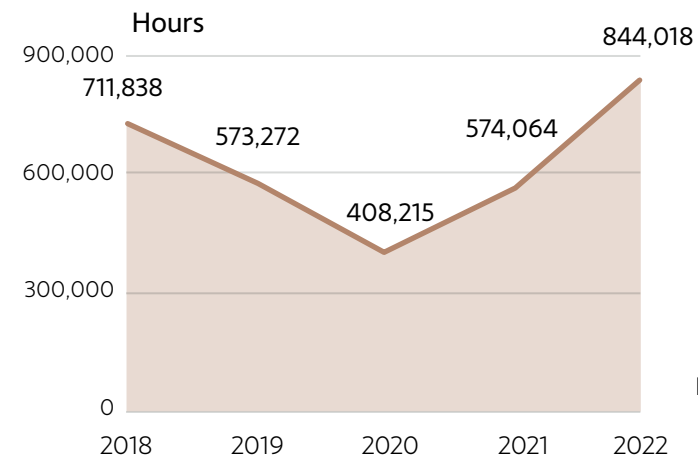


Boosting internal training with specific content platforms, like unlimited learning.

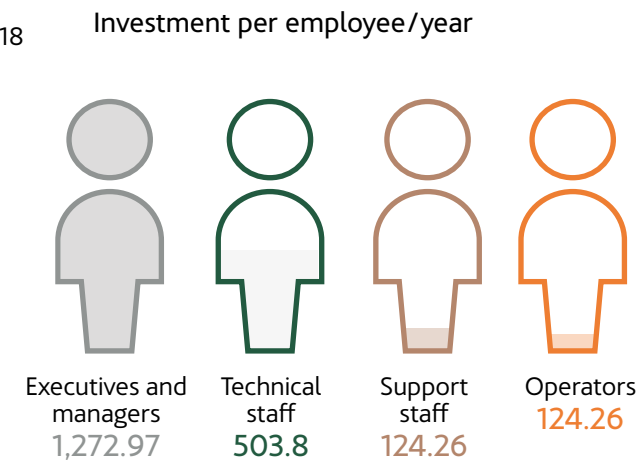
## University of ACCIONA

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.

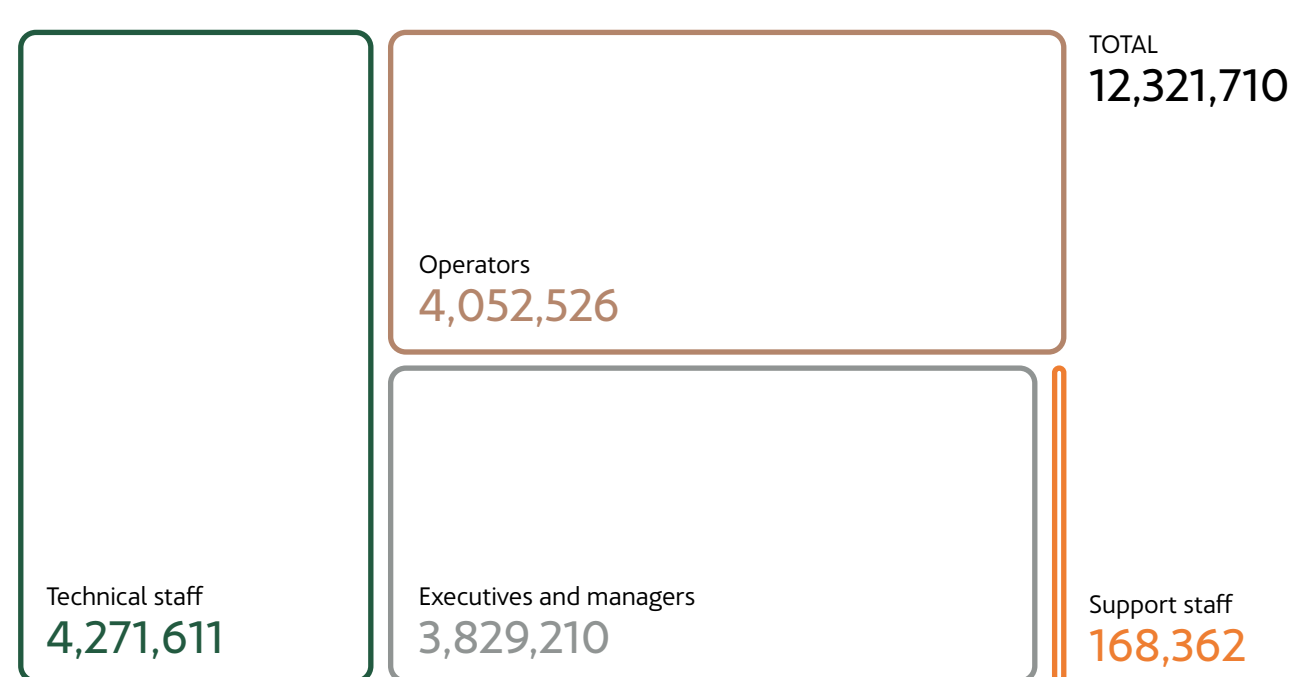
### → EVOLUTION OF THE TRAINING RECEIVED BY EMPLOYEES



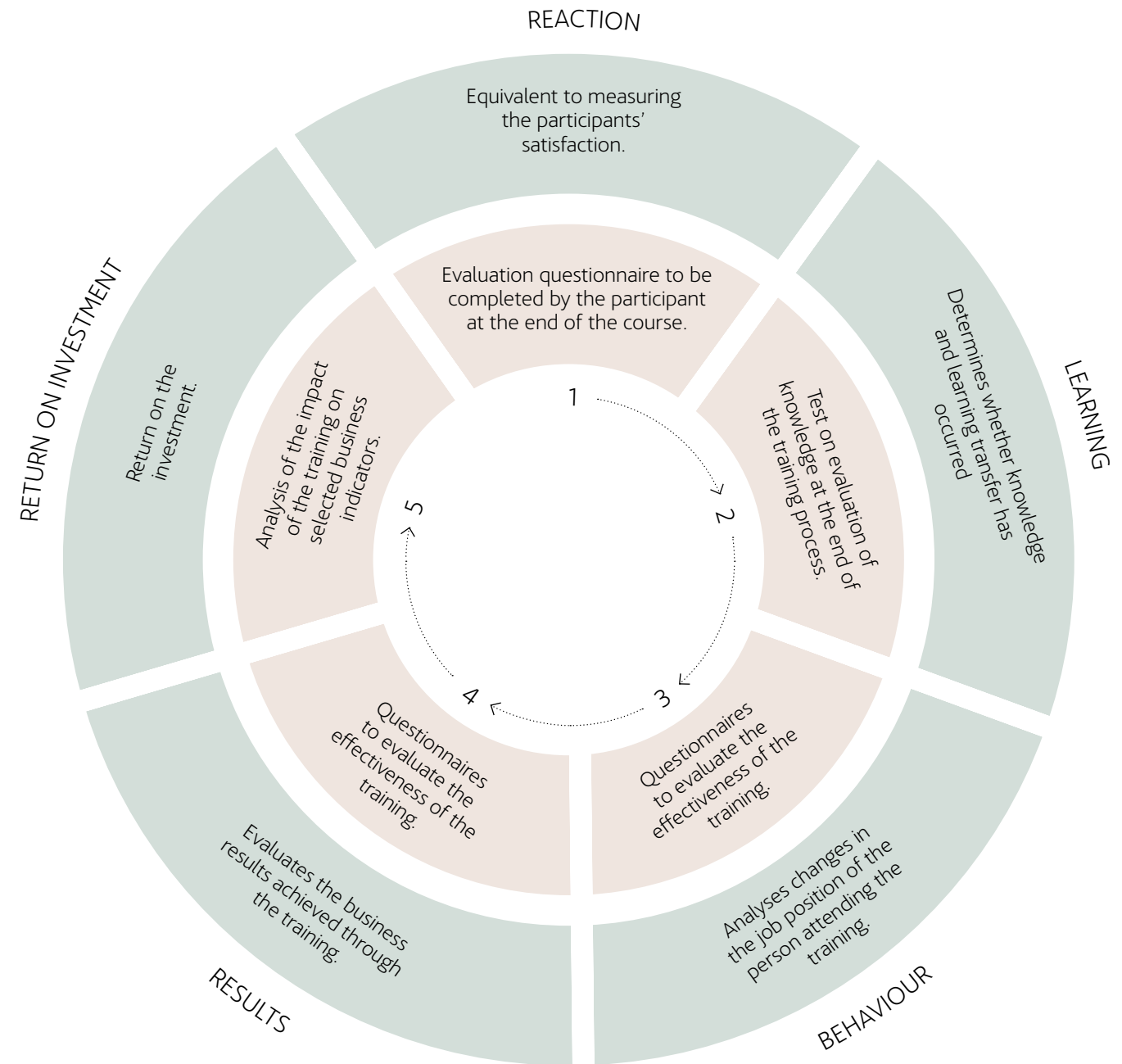
### → INVESTMENT IN TRAINING



### → 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.

1  
Letter from the Chairman

2  
We challenge the present to make the future possible

3  
Governance of sustainability and materiality

4  
People-centric

5  
Planet positive

6  
Exponential leadership

7  
Integrate to transform

8  
Impact per region

9  
Appendices





### 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.

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→ 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.

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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.

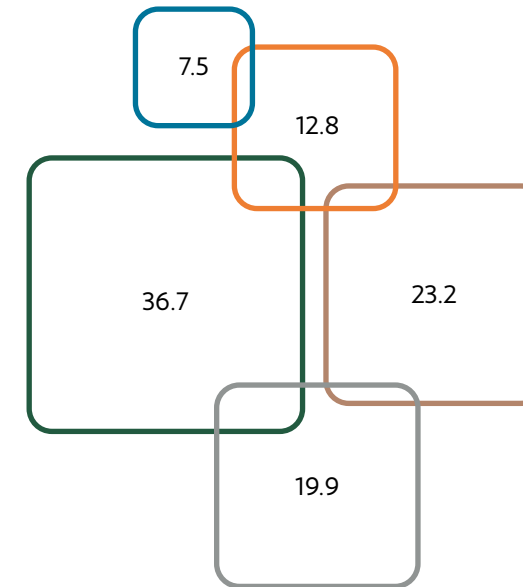
After analysing the risks at the facilities, in addition to a consultation process, the distribution of the risks inherent to the company's operations is as follows:

→ DISTRIBUTION OF RISKS BY HIGHLIGHTED MATTERS (%)

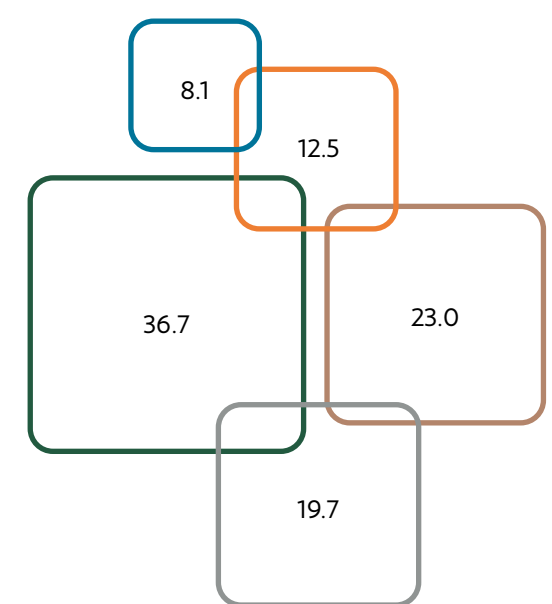
TOTAL



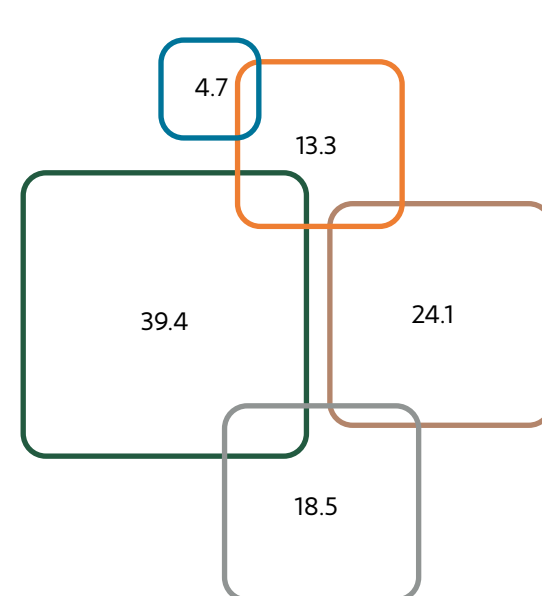
ENERGY



INFRASTRUCTURES



OTHER BUSINESSES



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

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### 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.

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## 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.

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### 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.

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## 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  
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## 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.

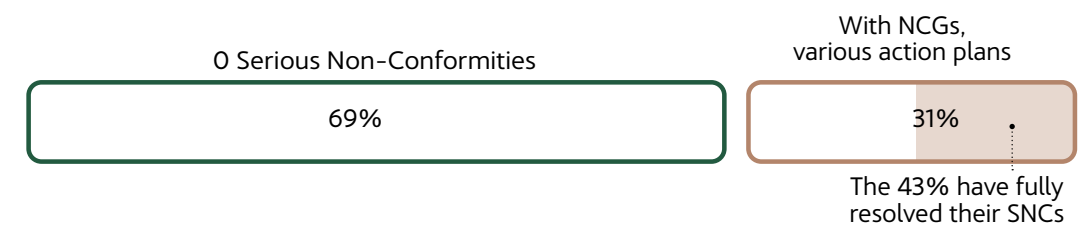
## Elimination of real risks

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.

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