

# HUMAN RIGHTS POLICY

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.

The company pledges to defend and protect those rights in all its activities and in the geographic areas where it works and to moreover promote the adoption of these principles and values at the companies in which it may have equity holdings, even without a controlling interest, as well as among its suppliers, contractors and collaborators.

ACCIONA respects and contributes to the effective application of the **International Bill of Human Rights**, meaning the set of documents formed by the Universal Declaration of Human Rights of the United Nations, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights; in addition to effective application of **the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its 8 fundamental conventions; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises; the United Nations Convention on the Rights of the Child; the United Nations Global Compact; and the Seoul Declaration on Safety and Health at Work.**

ACCIONA is aligned with and undertakes to comply with the **United Nations Guiding Principles on Business and Human Rights**, taking on the responsibility of respecting human rights and ensuring that its own activities neither cause nor contribute to adverse consequences and tackling any such consequences should they occur. It works to prevent or mitigate adverse consequences to human rights directly related to operations, products or services rendered as part of its commercial relationships, even if it did not contribute to causing them.

ACCIONA takes into account **not only national laws and regulations** but also **local practices in the countries where it operates**. In countries where national legislation or regulations may be conflicting with the observance of human rights, the company undertakes to establish the pertinent risk control and mitigation mechanisms.

## PRINCIPLES

This policy is applicable to ACCIONA, to its business activity and to all its commercial relations. Furthermore, among the company's commercial partners, including its suppliers, contractors, customers and shareholders, it encourages them to apply the following principles of responsible business conduct:

- **Fair, dignified and respectful treatment of people** – ACCIONA promotes a culture of respect. It guarantees respect for the human rights of all workers, without distinction of age, race, ethnicity, colour, gender, disability, religion, political opinion, national origin, sexual orientation, civil status, social origin, education, experience or any other condition. All workers – men and women – will be treated with equality, dignity and respect, and the company prohibits and prevents any type of harassment, discrimination, abuse or inhumane or degrading treatment.
  - **Free employment relationship** – ACCIONA recognises the right to work and its workers' right to the free choice of work. ACCIONA prohibits the use of forced or compulsory labour – as it is defined in ILO Convention No. 29 – in any form thereof: coercion or any manifestation of physical, psychological, moral or sexual harassment or abuse of authority or any other behaviour that intimidates or offends the rights of people, including the trafficking of human beings, modern slavery and child labour. The company respects the freedom of movement of the people who form a part of its staff, and in no event will it withhold any deposit, impose any debt bondage or rate of pay or confiscate identity documents during the employment relationship in order to retain persons against their will. The company promotes a safe childhood and rejects the use of child labour, and in any event, it undertakes to not hire any person under the age of 18 years.
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- **Commitment to the right of freedom of association, the right to organise and the right to collective bargaining and fair defence** – ACCIONA defends the freedom of association, the right to organise and effective recognition of the right to collective bargaining and fair defence. All employed persons have the right to associate with, establish or participate in the organisations they deem appropriate and whose purpose is the defence and promotion of their interests. The company recognises the right to representation through its work units, under unions or other forms of representation that are chosen in accordance with legislation and practices in force in the countries where it may be present. In no event will the company interfere in the elections of workers. The company guarantees protection against any discriminatory act tending to undermine the right to organise. The company defends the right to collective bargaining as a way to define the working conditions of the persons who form a part of its staff, as well as a way to regulate relations between the company and unions.
- **Safe and healthy working conditions** – ACCIONA promotes dignified, safe and healthy work environments, subject to a solid system of health and safety management in accordance with all laws and regulations, and it is aligned with the highest international standards and the best practices in the industry. The company promotes a culture of occupational risk prevention that constitutes a fundamental element and an indispensable requirement for guaranteeing health and safety. In the event that workers, both men and women, remain at facilities provided by the company, international governing standards pertaining to housing will be promoted as a reference for every lodging facility.
- **Ethical, fair and equitable working and recruiting conditions** – ACCIONA offers dignified job positions that allow satisfying the basic needs of people and their families. The minimum pay received by people for their work will not be less than the minimum established for the living wage. Moreover, the company promotes equal pay without gender discrimination for work of equal value<sup>1</sup>. The company offers fair and equitable pay and employment conditions that are clearly stated in a written contract in a language that the worker understands. The conditions are governed by the International Conventions of the ILO, and they are complied with according to the provisions in the contract and in legislation in force. Whenever the company might operate in countries that are not members of the ILO, it undertakes to apply the same conditions.

The company promotes hiring of the best talent, while ensuring real equality of opportunities and the recognition of personal skills and professional merit, and it rejects any kind of discrimination. The company defends socially responsible hiring; it promotes equality, diversity and inclusion in hiring; and it fosters the incorporation at the company of groups that are at risk of social exclusion and of persons with disabilities for the purpose of facilitating their labour insertion.

The company applies ethical, legal and voluntary recruiting practices, and it demands this principle from the employment agencies with which it works. The company does not receive any employment fee or cost from workers of placement services during any phase of the recruiting, selection and hiring process.

- **Human rights** – ACCIONA respects human rights, such as the right to life, the right to the recognition of legal personality, equality before the law, the right to take part in cultural life, the right to benefit from scientific progress, the material and moral rights of authors and inventors, the right to private and family life and the right to privacy and to individual and collective property.
- **Privacy and communications** – ACCIONA respects the confidentiality and the right to privacy of all persons with whom it interacts, and it maintains the commitment to use all information and the data in its possession in accordance with applicable national and European data protection laws. The company also undertakes to ensure that all its institutional and commercial communications are not discriminatory and are respectful of different cultures, and it pays special attention to not negatively affecting the most vulnerable public, such as children.

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<sup>1</sup> Commitment aligned with 2025 SMP objective: *Achieve a minimum living wage and gender pay equality in all markets and business units of ACCIONA.*

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- **Respect for the communities where it operates** – ACCIONA understands that its commitment to human rights includes those who are affected or who could be affected by its activities, paying particular attention to vulnerable groups such as indigenous peoples and minorities. Therefore within its scope, it respects its right to have access to food, water, sanitation, energy, education, health, housing, environment and to live in a clean and healthy environment, as well as the right to freedom of opinion and expression, and freedom of thought and religion. The company respects the right of peoples to maintain and strengthen their cultures, their ways of life and their own institutions, as well as their right to effectively participate in the decisions that affect them. The company undertakes to avoid involuntary resettlements and, whenever this might not be possible, to cause the least possible impact through close interaction and fair compensation. Likewise, it undertakes to respect and protect the rights of minorities and the rights of communities over their lands.

The company recognises and respects the unique nature of indigenous, tribal, aboriginal and original peoples. It undertakes, in accordance with legislation in force and with ILO Convention C169, to respect their rights, whether or not they may be included in the legislation of each country. In those cases in which the presence of indigenous populations may be detected, the company undertakes to respect their right to a prior, free and informed consulting process.

- **Development of skills** – ACCIONA promotes the development of local skills through close cooperation with the local community, and it fosters the education of human capital by offering training that drives professional development, especially through the promotion of local hiring. Likewise, it undertakes to include specific training on respect for human rights whenever it may be pertinent in its relations with stakeholders.
- **Sustainable contribution** – ACCIONA undertakes to contribute to economic, social and environmental progress in the communities where it operates, therefore contributing to elevating the standard of living of the population by fostering universal access to basic services, by generating employment and by protecting and caring for the environment. The company's contribution to sustainable development focuses mainly on issues related to its business activity, which in turn constitute essential aspects for sustainable development:

ACCIONA develops sustainable and regenerative infrastructures that contribute to reaching the 2030 Agenda. The company undertakes to contribute to accomplishing these objectives through sustainable projects.

## DUE DILIGENCE

ACCIONA undertakes to identify, evaluate, prevent, mitigate, stop, supervise, communicate, post, deal with, remedy and report the real or potential adverse consequences of its activities to human rights through a rigorous and honest due diligence process, in accordance with the United Nations Guiding Principles on Business and Human Rights and the Voluntary Principles on Safety and Human Rights.

- **Risk identification and assessment of real or potential impacts** – ACCIONA periodically identifies and assesses real or potential risks regarding the principles that establish responsible business conduct, especially those related to its business activity, in addition to those related to all its commercial relations, both existing relations and new ones. The company maintains regular and fluid dialogue with its stakeholders in order to identify real risks and predict future impacts.
  - **Integration of the results of impact assessments in internal processes** – ACCIONA establishes an internal control system for preventing and mitigating previously identified and assessed real or potential risks. It not only develops a set of control activities in defence of the principles that establish what is responsible business conduct, it also develops the procedures for implementing those activities.
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In the event that real or potential adverse effects to human rights materialise, the company undertakes to take the necessary measures to stop or prevent its contribution and mitigate any remaining impact to the greatest possible extent.

- **Mechanisms for reporting and claims** – ACCIONA provides its stakeholders with specific channels for reporting and making claims in order to record, identify and respond to violations of human rights, in line with principle 31 of the United Nations Guiding Principles on Business and Human Rights. These channels are reliable and confidential, they offer adequate protection from retaliatory measures, they are culturally appropriate and they are accessible in physical and linguistic terms and are transparent. The Ethics Channel is the instrument that has been made available by ACCIONA to all persons who form a part of the company, including suppliers, customers and partners, to communicate any doubts they might have, to submit queries and to report any irregular behaviour related to human rights matters.

Likewise, the company undertakes to establish claims mechanisms that cover early warnings in order to set up emergency procedures that allow impacts to be dealt with immediately, consequently limiting the magnitude of an impact as quickly as possible and to the greatest possible extent. The company undertakes to include substantive consultations with groups that are affected and/or potentially affected and to communicate and jointly define the applicable mitigation and remediation measures in the event that any violation of human rights could be committed.

- **Remediation** – ACCIONA undertakes to establish legitimate and effective mechanisms for remediating the adverse impacts that it could cause or could contribute to causing to the human rights of its stakeholders. The company recognises its influence with respect to encouraging commercial partners to provide effective reparation measures.
- **Reporting** – ACCIONA communicates the measures that it takes to deal with the human rights consequences of its activities. If grave violations are detected, the company pledges to report this publicly.
- **Follow-up on the efficacy of measures and continuous improvement** – ACCIONA undertakes to periodically review its internal processes for preventing and avoiding adverse consequences to the human rights of its stakeholders.
- **Promotion and training** - ACCIONA internally and externally promotes respect for human rights among its workers, the communities where it carries out its activity, and other stakeholders, which includes human rights training plans for the whole workforce, suppliers and contractors.
- **Supervision and collaboration with the authorities** – ACCIONA, through its Ethics Channel and under the guidance of its Code of Conduct Committee, controls and corrects any abuse committed in detriment to human rights, and it periodically informs the Board of Directors, through the Audit Committee, about all communications received and the resolution thereof. If necessary, it forwards the matter to the appropriate judicial authority, with which it collaborates to the necessary extent.