

Principal Adverse Impacts - ACCIONA



Greenhouse gas emissions

1. GHG Emissions (1)

Metric	2021	2022	2023 (excl. Nordex)	2023 (incl. Nordex)	21'-22' Evolution (%)	22'-23' Evolution (%) (excl. Nordex)	22'-23' Evolution (%) (incl. Nordex)	Level of assurance	GRI
Scope 1 GHG emissions	147,758	159,652	145,642	181,819	8%	-9%	14%	Reasonable	305-1
Scope 2 GHG emissions	25,035	7,520	20,277	20,670	-70%	170%	175%	Reasonable	305-2
Scope 3 GHG emissions	2,432,282	2,764,889	3,266,035	5,872,276	14%	18%	112%	Limited	305-3
Total GHG emissions	2,605,075	2,932,061	3,431,954	6,074,765	13%	17%	107%		

2. Carbon Footprint

Not applicable for Corporates (information on GHG emissions above)

3. GHG Intensity

Not applicable for Corporates (information on GHG emissions above)

4. Exposure to companies active in the fossil fuel sector (2)

Yes/No No No No No = = =

5. Share of non-renewable energy consumption and production

% 25.48 26.63 25.49 29.03 1% -1% 2% Reasonable 302-1

6. Energy consumption intensity per high impact climate sector

Not applicable for ACCIONA. There are no high impact sector categories within ACCIONA's activities.



Biodiversity

7. Activities negatively affecting biodiversity-sensitive areas (3)

Yes/No Yes Yes Yes Yes = = = Limited 304-1



Water

8. Emissions to water (4)

Not applicable for ACCIONA. See note (4)



Waste

9. Hazardous waste and radioactive waste ratio

Total hazardous waste generated	Tonnes	25,880	72,330	26,585	33,165	179%	-63%	-54%	Reasonable	306-3
Total radioactive waste generated	Tonnes	0	0	0	0	-	-	-	Reasonable	306-3



Social and employee matters

10. Violations of UN Global Compact principles and OECD Guidelines (5)

Yes/No No No No No = = = Limited 406-1

11. Lack of processes and compliance mechanisms to monitor UNGC principles and OECD Guidelines for Multinational Enterprises (5)

Yes/No No No No No = = = Limited 412

12. Unadjusted gender pay gap (6)

% 2.53 2.49 2.74 2.74 -4.0% 0.25% 0.25% Limited 405-2

13. Board gender diversity (7)

% 33.33 33.33 38.46 38.46 0% 5% 5% Reasonable 405-1

14. Exposure to controversial weapons

Yes/No No No No No = = =

(1) ACCIONA SA reports the Scope 1, 2 and 3 GHG emissions generated to facilitate the calculation of this indicator to its investors. Please refer to the rows below:

Scope 1 GHG emissions refer to direct emissions occur from sources owned or controlled by the company

Scope 2 GHG emissions refer to indirect emissions are from the generation of purchased energy

Scope 3 GHG emissions refer to those indirect emissions that are a result of an organization's operations, but are not owned or controlled by the company. ACCIONA Scope 3 categories include:

(1) Purchased goods and services; (2) Capital goods; (3) Fuel and Energy-related activities (not included in Scope 1 or 2); (4) Upstream transportation and distribution; (5) Waste generated in operations; (6) Business travel; (7) Employee commuting; (8) Upstream Leased Assets; (9) Use of sold products; (10) End-of-life treatment of sold products and (11) Investments.

Note: Due to the unavailability of Nordex's Scope 3 emissions data, this data has been calculated based on the Scope 3 emissions/sales ratio averaged between 2020 and 2022 (535 tCOe/M€ sales) of the company.

(2) Formula used for calculation:
$$\frac{\text{Non - renewable energy consumption}}{\text{Total energy consumption}} \times 100$$

Total energy consumption includes renewable (i.e. biomass, biogas, bioethanol, biodiesel, hydrogen and purchased renewable electricity) and non-renewable energy (i.e. diesel, fuel oil, natural gas, petrol, propane, LPG, non-renewable purchased electricity and district heating).

(3) In ACCIONA, 100% of the company's operational assets are assessed for their potential impact on biodiversity and protected areas and are included in the corporate ESG Risk Management System. Furthermore, every ACCIONA site that may affect protected areas and the surrounding biodiversity have carried out specific environmental impact studies and have defined environmental monitoring and remediation plans to ensure nature protection.

(4) ACCIONA Water division carries out desalination and water treatment processes. During these processes, the quality of the water captured and discharged is monitored and it is ensured that it complies with all the applicable regulation and quality standards. These activities do not discharge pesticides or other chemicals which may disturb the quality of the water.

(5) ACCIONA complies with the ten principles of the UN Global Compact related to human rights, labour, environment and anti-corruption. In addition, it also respects the fifteen principles and two recommendations included in the "II. General Policies" section of the OECD Guidelines for Multinational Enterprises. In this regard, ACCIONA does not lack processes and mechanisms to monitor compliance with UNGC principles and OECD Guidelines to Multinational Enterprises:

The Guiding Principles for Ethical Action & Conduct, as well as the Conduct Principles included in ACCIONA's Code of Conduct, clearly draw attention on the commitment of the company to respect all human rights and public freedoms recognised in the United Nations' Universal Declaration of Human Rights and that all of ACCIONA's people must follow this commitment, conducting their professional activities while respecting human rights and public freedoms. In addition, there is a Human Rights Policy applicable to all employees of ACCIONA, that reflects the commitments and principles of ACCIONA in relation to responsible business conduct.

(6) For the calculation, a weighted average (per category) of the following formula has been used:

$$\frac{(\text{Average fixed salary for men} - \text{Average fixed salary for women})}{\text{Average fixed salary for men}} \times 100$$

(7) Formula used for the calculation:

$$\frac{\text{n}^\circ \text{ women in the Board of Directors}}{\text{total n}^\circ \text{ members in the Board of Directors}} \times 100$$