



# SUSTAINABLE FINANCE REPORT 2024

**ACCIONA & ACCIONA ENERGÍA**



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# EXECUTIVE SUMMARY

## Charting the Path: Sustainable Finance Highlights of 2024 and the Trailblazing Dual Impact Structure

2024 has been a year of continued momentum and innovation for ACCIONA and ACCIONA Energía (the “Group”), solidifying their leadership in sustainable markets and underscoring their commitment to a decarbonized economy. The 2023 Sustainable Impact Financing Framework has enabled the Group to further amplify the sustainable debt portfolio.

### Leaders in Sustainable Markets

During the year, ACCIONA and ACCIONA Energía significantly expanded their sustainable finance activity by reinforcing their strategy of diversifying funding sources.

Regarding Green Use of Proceeds financing, ACCIONA issued EUR 405M in European Medium-Term Notes (EMTN), raising the share of Green Notes within the total program to 98%. The company was also active in the private placement US market, issuing two Green USPPs for approx. USD 500M.

Furthermore, ACCIONA closed EUR 200M in bilateral loans, EUR 100M in a syndicated loan and achieved a milestone by becoming the first Spanish company to secure EUR 210M and USD 140M in Term Green Loan Facilities under a double impact structure. This accomplishment aligns with the company’s strategy to diversify its investor base, attracting participation not only from GCC institutions but also from Asian entities.

Also, the company has partnered with the International Finance Corporation (IFC) to promote environmentally and socially responsible infrastructure projects in emerging markets. The partnership includes a USD 600M Green and Sustainability-linked loan (SLL) with an additional local impact initiative focused on providing basic water and electricity services to families. In 2024, the first tranche of USD 380M, funded by IFC, FMO, DEG and Proparco, was closed to support taxonomy aligned projects in Peru and Brazil.

Regarding Sustainability-linked financing, ACCIONA closed new instruments for a total amount of EUR 60M, including an OeKB covered loan that includes a local impact structure to support the various social and environmental initiatives in the companies Framework.

ACCIONA Energía has been very active in its Green Use of Proceeds activity by closing EUR 50M in bilateral loans and increasing the outstanding daily average balance of its Green Commercial Paper program up to EUR 242M. Also, the company signed a INR 11,400M facility to finance a solar farm in India.

Notably, ACCIONA Energía secured a AUD 453M Syndicated Facility covered by Cesce to finance the Aldoga Project, one of the largest photovoltaic plants in Australia. This financing incorporates a local impact indicator focused on implementing regenerative agricultural plans for farmers in the surrounding area.

As a result of these activities, considering year-end utilized balances, the Group wrapped up 2024 with 81% of its corporate gross debt adopting green or sustainability-linked structures.

Additionally, ACCIONA concluded the year with 99.6% Taxonomy-aligned Capex over the eligible figure, 99.9% in the case of ACCIONA Energía. These figures reinforce the Group’s confidence in closing green transactions as the portfolio of green-eligible activities continues to grow annually.

## Commitment to Ensuring Additional Impact

In line with the Group’s philosophy of additionality through sustainable financing structures, many of the new instruments closed in 2024 include the dual impact approach, where in addition to the instrument’s nature (green or sustainability linked), a local impact initiative was included.

The impact figures at the end of 2024 provide evidence of the multiplier effect of the company’s sustainable financing strategy. A summary of the main impacts achieved by the different funding structures is included below:





**1. Attributable impact generated by the projects and activities allocated to ACCIONA’s green financing instruments:**

- 3.8 GW of installed capacity, including both operating and under-construction projects, generating 6,974 GWh of renewable energy and avoiding 11 thousand tons of CO<sub>2</sub> equivalent.
- 65.1 million of kilometres of distance travelled through green modes of transport and 6,579 tons of CO<sub>2</sub> equivalent avoided as a result of the green electricity powered mobility alternative.
- 234,665 m<sup>2</sup> of buildings, including both constructed and under-construction projects are in alignment with taxonomy criteria, avoiding 4.46 thousand tons of CO<sub>2</sub> equivalent through insulation measures and energy efficiency initiatives.
- 314 of kilometres of taxonomy-aligned transport infrastructure constructed, upgraded or renovated, reaching more than 18,176 thousand of inhabitants.
- 1.1 million of m<sup>3</sup> of water treated and/or distributed to approximately 27,717 thousand of inhabitants.
- 1,078,183 thousand tonnes of waste managed, serving more than 2,992 thousand of inhabitants.
- A total of 30 km of transmission lines are under construction, expected to enable the transmission of 378 GWh of renewable energy and avoid 198 thousand tons of CO<sub>2</sub> equivalent

**2. In the case of ACCIONA Energía, the overall attributable impact of its financing activity —including both constructed and under-construction projects — amounts to 4.4 GW of installed capacity, 4,762 GWh of renewable energy generated, and 2,757 thousand tons of CO<sub>2</sub> equivalent avoided.**

(For details on the impact calculation methodology see [Annex](#))

**3. Achievement of Corporate KPIs included in the Sustainability-Linked financings:**

Corporate KPI	2024 Target	Achievement
 <p><b>CKPI 1</b></p>		<p>ACCIONA achieved the Scope 1 and 2 emission reduction targets for the year 2024, according to their Science Based objective established under the Paris Agreement (1.5°C), resulting in a total emissions of 155,020 tCO<sub>2</sub>e.</p>
 <p><b>CKPI 2</b></p>		<p>ACCIONA and ACCIONA Energía successfully met their respective percentages of eligible Capital Expenditure (Capex) aligned with the EU Taxonomy regulation, achieving 99.6% and 99.9% compliance, respectively.</p>

4. For both companies, performance achieved by the financings that include a Local Impact Initiative since inception are:

Local Impact Initiative	2024 Target	Accumulated Impact
 <p>LII 1</p>		<b>66,977</b> hours of certified training for women, vulnerable and underrepresented minorities
 <p>LII 2</p>		<b>1,104</b> new households in rural areas with access to electricity
 <p>LII 3</p>		<b>464,034</b> trees planted
 <p>LII 4</p>		<b>45</b> decarbonization plans for small and medium-sized enterprises
 <p>LII 5 &amp; 5.2</p>		<b>5.1</b> M euros of purchases in zero/low carbon energy, steel, and cement & concrete supplies
 <p>LII 6</p>		<b>50</b> decarbonization plans for local farmers within Macintyre windfarm project

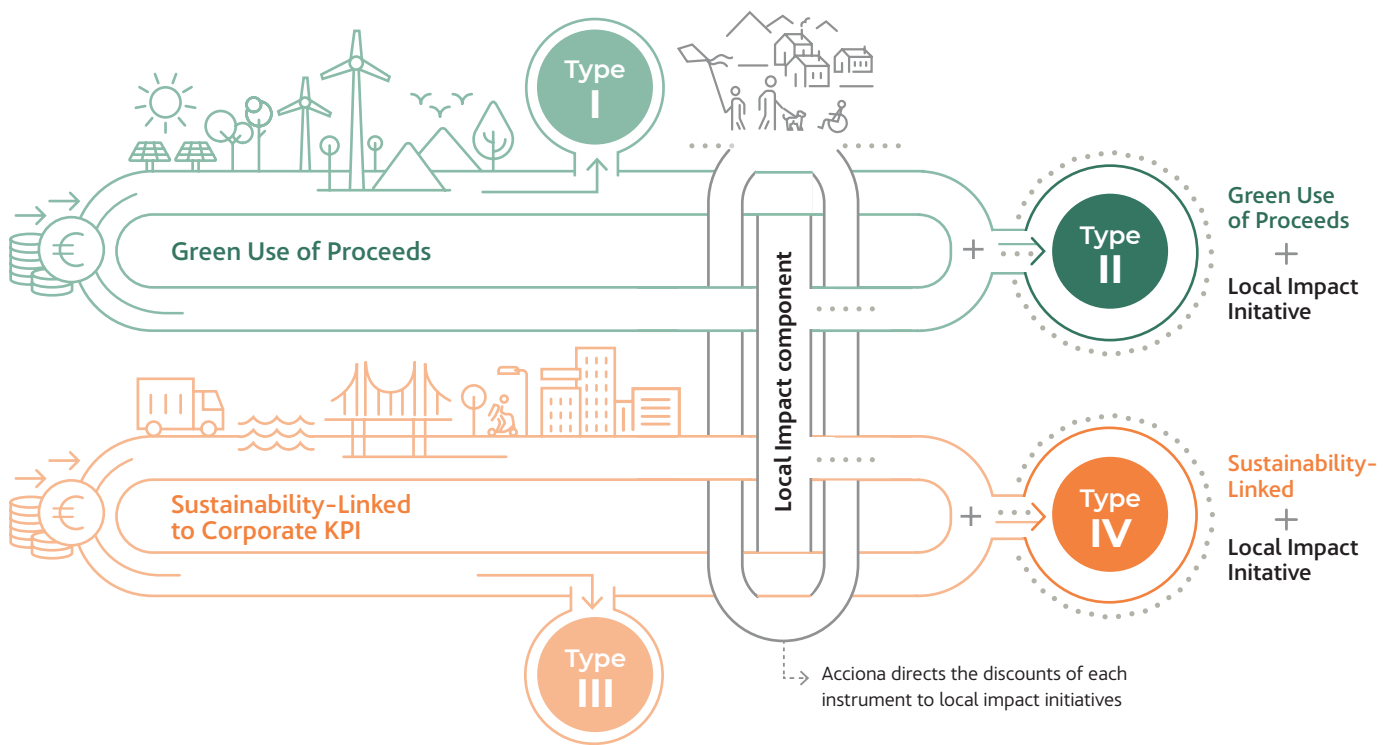
These outcomes highlight the effectiveness of the group's robust sustainable finance strategy, serving as a testament to the financial market willingness to embrace innovative structures that amplify the positive impact of sustainable finance.

# OUR APPROACH TO SUSTAINABLE FINANCE

## New Sustainable Impact Financing Framework

The Framework builds upon two traditional sustainable financing mechanisms and aims to go beyond current market practices to achieve more impactful outcomes.

In 2023<sup>1</sup>, the Group launched a new Sustainable Impact Financing Framework that covers both Green Use of Proceeds and Sustainability-Linked financing instruments and introduces a new Local Impact feature that when combined with either type of instrument results in a “dual impact” structure. Under this Framework, ACCIONA categorizes its issuances into four types of sustainable financing instruments: a traditional Green Use of Proceeds and a traditional Sustainability-Linked financings, and those two same instruments enhanced with a Local Impact feature.



The Framework applies to ACCIONA (Acciona, S.A.) and its independently listed and financed subsidiary ACCIONA Energía (Corporación Acciona Energías Renovables, S.A.) and thus, replaces their existing financing frameworks<sup>2</sup>. This Framework has been established in accordance with the latest market best practices by the International Capital Market Association (“ICMA”), Loan Market Association (“LMA”), and the European Union.

This Sustainable Finance Report follows the same structure as ACCIONA’s Sustainable Impact Financing Framework. It provides a concise yet comprehensive overview of the performance of ACCIONA and ACCIONA Energía’s green and sustainability-linked financings during the year 2024. By aligning the report with the new framework, stakeholders can easily navigate the report’s insights, serving as a valuable resource for lenders and investors.

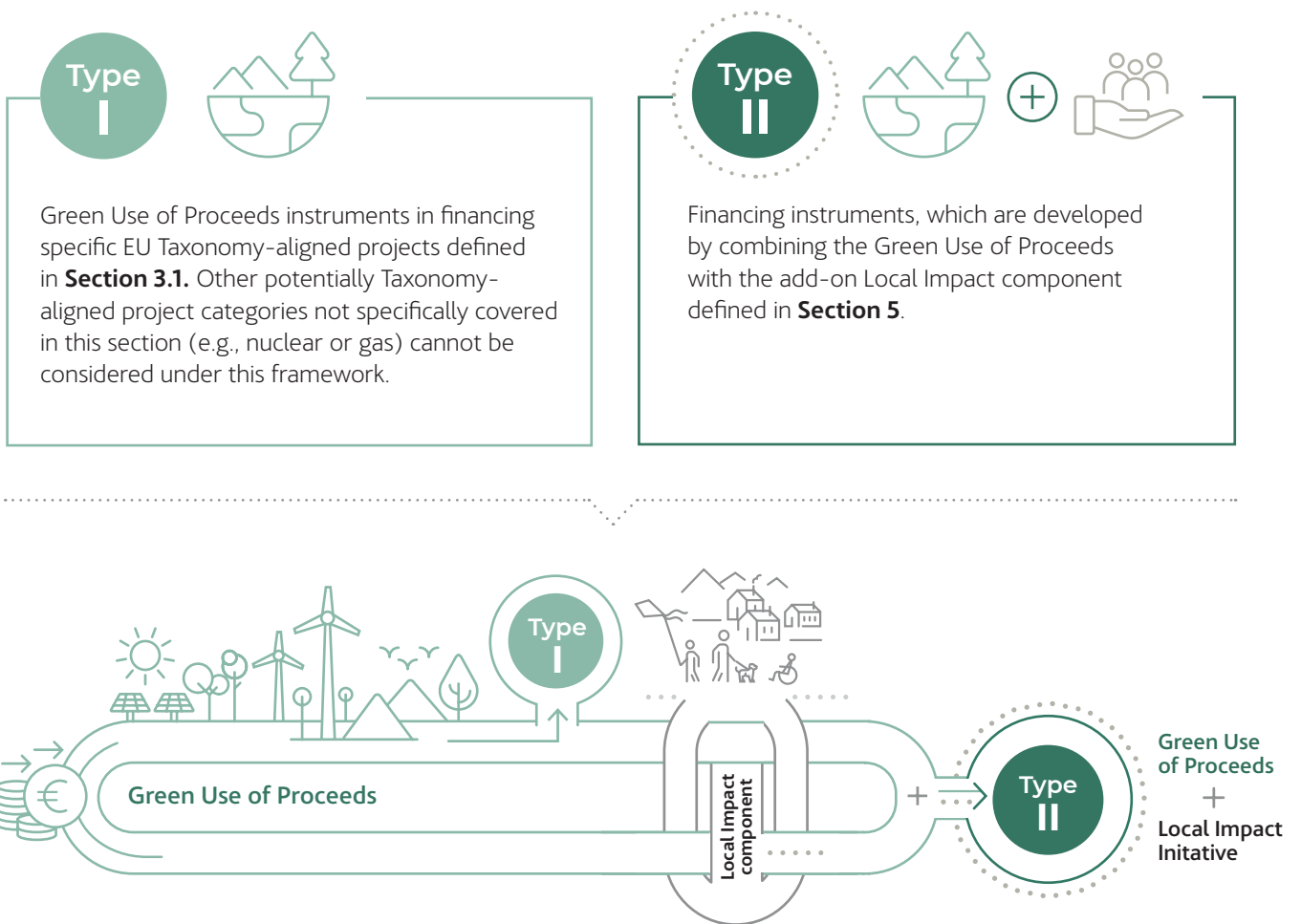
1. An update was made on 06.09.2024, including the incorporation of water services in LI12, revisions to eligibility requirements in LI15, the addition of LI18 in Appendix III, and minor wording adjustments.

2. Find all previous Frameworks in the Sustainable Finance section of [ACCIONAs](#) and [ACCIONAs Energía](#) webpage.

# GREEN FINANCING

**A green issuer which promotes the highest sustainability standards. ACCIONA's investments focus on relevant activities which are EU taxonomy aligned**

In line with a traditional Use of Proceeds structure, this type of financing supports the achievement of ACCIONA's sustainability strategy by directing funds to eligible project categories that are aligned with the EU Taxonomy. The eligible activities are mainly related to the development of renewable energy, access to water and sanitation, infrastructure for sustainable mobility, circular economy and adaptation to climate change. Find all Eligible Green Categories in our Sustainable Impact Financing Framework section 3.



In the next section, find the Green Financings executed by ACCIONA and ACCIONA Energía since 2016 which were outstanding during 2024, followed by the allocation by activity, and the overall impact attributed for all outstanding financings.

To see allocation and impact details by financing, refer to our [Allocation and Impact Excel Report](#).

## ACCIONA

The following Green Financing list contains all green financing instruments outstanding during the year for ACCIONA, excluding ACCIONA Energía. New green financing instruments executed in 2024 are presented in **bold**<sup>3</sup>.

EMTNs (ISIN)	Series	Amount (M)	Issue date	Maturity
XS1525867104	Series 10 incl. tranche 2	EUR 39.5	Nov-16, Feb-21	Nov-31
<b>XS1684805556</b>	Series 20 incl. tranche 2 to 6	EUR 205.6 [ <b>EUR 87.6</b> ]	Sep-17, Sep-20, Feb-21, <b>Jan-24,</b> <b>Feb-24, Mar-24</b>	Dec-30
<b>XS2036691868</b>	Series 28, incl. tranche 2 to7	EUR 184.2 [ <b>EUR 10.0</b> ]	Aug-19, Feb-21, <b>Oct-24</b>	Aug-26
XS2122902468	Series 34, incl. tranche 2 to 5	EUR 136.6	Feb-20, Sept-20, Mar-21	Feb-24
XS2248078136	Series 36, incl. tranche 2 to 4	EUR 121.5	Oct-20, Jul-22	Oct-35
XS2267085616	Series 37	EUR 120.0	Dec-20	Dec-39
<b>XS2300169419</b>	Series 39, incl. tranche 2 to 3	EUR 71.5 [ <b>EUR 22.5</b> ]	Feb-21, Feb-22, <b>Nov-24</b>	Feb-28
XS2309352891	Series 40	JPY 10,000.0	Mar-21	Mar-31
<b>XS2318337149</b>	Series 41, incl. tranche 2 to 7	EUR 176.9 [ <b>EUR 96.9</b> ]	Mar-21, Jun-21, <b>Mar-24, Apr-24,</b> <b>Jun-24, Oct 24</b>	Mar-27
XS2327979675	Series 42	RON 62.0	Apr-21	Apr-25
XS2327979832	Series 43	PLN 25.0	Apr-21	Apr-27
XS2327979758	Series 44	PLN 80.0	Apr-21	Apr-26
XS2343532417	Series 45, incl. tranche 2 & 3	EUR 159.6	May-21, Jun-21, Jan-23	Jan-25
XS2343370412	Series 46	JPY 10,000.0	May-21	May-27
XS2343361007	Series 47	USD 90.0	May-21	May-31
XS2357748016	Series 49	EUR 70.0	Jun-21	Jun-34
XS2458558934	Series 52 incl. tranche 2	EUR 205.0	Mar-22, Feb-23	Mar-25
<b>XS2468952879</b>	Series 53, incl. tranche 2	EUR 30.0 [ <b>EUR 10.0</b> ]	Apr-22, Oct-24	Apr-30
XS2484362558	Series 54	EUR 35.0	May-22	Jan-28
XS2581457558	Series 56	EUR 11.2	Feb-23	Feb-25
XS2596338348	Series 57, incl. tranche 2	EUR 105.3 [ <b>EUR 13.9</b> ]	Mar-23, <b>Jan-24</b>	Oct-25

3. When a new tranche is issued in 2024 for a Series that was first issued in previous periods, the amount corresponding to the 2024 tranche/s is presented in bold between parentheses.

XS2690028753	Series 58	EUR 40.0	Sep-23	Sep-35
<b>XS2724493767</b>	Series 59, incl. tranche 2	EUR 60.0 <b>[EUR 25.0]</b>	Nov-23, <b>Feb-24</b>	Apr-27
<b>XS2769667150</b>	<b>Series 60</b>	<b>EUR 30.0</b>	<b>Feb-24</b>	<b>Feb-38</b>
<b>XS2785673117</b>	<b>Series 61</b>	<b>EUR 20.0</b>	<b>Mar-24</b>	<b>Mar-26</b>
<b>XS2839001778</b>	<b>Series 62</b>	<b>EUR 11.8</b>	<b>Jun-24</b>	<b>Jun-27</b>
<b>XS2905429101</b>	<b>Series 63</b>	<b>JPY 5,000.0</b>	<b>Sep-24</b>	<b>Sep-30</b>
<b>XS2905429440</b>	<b>Series 64</b>	<b>JPY 5,000.0</b>	<b>Sep-24</b>	<b>Sep-34</b>
<b>XS2905576315</b>	<b>Series 65</b>	<b>EUR 10.0</b>	<b>Sep-24</b>	<b>Sep-26</b>
<b>XS2912263618</b>	<b>Series 66</b>	<b>JPY 1,000.0</b>	<b>Oct-24</b>	<b>Oct-30</b>

<b>Green Bilateral Facilities</b>	<b>Amount (M)</b>	<b>Issue date</b>	<b>Maturity</b>	<b>Local impact indicator<sup>3</sup></b>
Banca March & Marlán Loan	EUR 76.5	Jun-21	Jun-28	-
Allianz Loan / L6 / Brasil	EUR 25.0	Nov-21	Nov-31	-
2021 Kutxabank Novation Loan	EUR 85.0	Nov-21	Nov-26	<a href="#">LII 5</a>
Cajamar Loan	EUR 75.0	Apr-23	Apr-26	<a href="#">LII 5</a>
<b>Unicaja Loan</b>	<b>EUR 40.0</b>	<b>Feb-24</b>	<b>Feb-29</b>	<a href="#">LII 5</a>
<b>Sabadell Cesce covered Loan</b>	<b>EUR 21.9</b>	<b>Feb-24</b>	<b>Jan-30</b>	-
<b>Ibercaja Loan</b>	<b>EUR 15.0</b>	<b>Mar-24</b>	<b>Mar-27</b>	<a href="#">LII 5</a>
<b>Banco Cooperativo Loan</b>	<b>EUR 70.0</b>	<b>May-24</b>	<b>May-27</b>	<a href="#">LII 5</a>
<b>BBVA Loan / TL / Perú</b>	<b>USD 55.0</b>	<b>Dec-24</b>	<b>Dec-27</b>	-

<b>Other Green Facilities</b>	<b>Amount (M)</b>	<b>Issue date</b>	<b>Maturity</b>	<b>Local impact indicator<sup>3</sup></b>
2019 Schuldschein	EUR 89.5	Jan-19	Jan-25, Jul-26	-
2020 Private Schuldschein	EUR 20.0	Jul-20	Jul-24	-
2023 Schuldschein	EUR 32.0	Jun-23	Jun-28	-
Samurai Loan	JPY 45,000.0	Jan-24	Jan-28	<a href="#">LII 5</a>
<b>US Private Placement</b>	<b>EUR 83.0 and USD 261.0</b>	<b>May-24</b>	<b>Several</b>	-
<b>Syndicated Loan / GCC Region / Asia</b>	<b>EUR 210.0 and USD 140.0</b>	<b>Sep-24</b>	<b>Sep-29</b>	<a href="#">LII 5</a>
<b>US Private Placement</b>	<b>USD 150.0</b>	<b>Nov-24</b>	<b>Nov-34</b>	-
<b>Kfw, Caixabank, Kutxabank Loan</b>	<b>EUR 100.0</b>	<b>Dec-24</b>	<b>Dec-27</b>	<a href="#">LII 3</a>
<b>IFC, FMO, DEG and Proparco Loan</b>	<b>EUR 223.0 and USD 145.0</b>	<b>Dec-24</b>	<b>Dec-31</b>	<a href="#">LII 2</a>

## Green Gurantees

In line with its commitment to sustainable finance, several financial institutions have issued Green Guarantees for ACCIONA since 2024. By the end of the year, ACCIONA's outstanding balance of these guarantees reached €363 million.



### ACCIONA Closes €300 Million for Sustainable Growth in the Gulf Cooperation Council (GCC) and Asia Region

ACCIONA has secured approx. €300 million in sustainable financing to support its activities across the GCC region. This green financing, provided by top international banks, will fund ACCIONA's initiatives in water, renewable energy, and transportation infrastructure, marking a significant step in the company's commitment to sustainable development in the Middle East.



The loan follows ACCIONA's Sustainable Impact Financing Framework, where, in addition to its Green Use of Proceeds, the loan includes a local impact initiative which aims to boost sustainable construction by supporting local suppliers to develop and produce lower or zero-carbon building materials. In this way, ACCIONA will also contribute to reducing its Scope 3 GHG emissions.

More information see [here](#)

## ACCIONA ENERGÍA

The following Green Financing list contains all green financing instruments of ACCIONA Energía, executed after the company's IPO in 2021, which have been outstanding during the year 2024. New green financing instruments for 2024 are presented in **bold**.

EMTNs (ISIN)	Series	Amount (M)	Issue date	Maturity	Local impact
XS2388941077	Series 1	EUR 500.0	Oct-21	Oct-27	-
XS2436160183	Series 2	EUR 500.0	Jan-22	Jan-32	-
XS2610209129	Series 3	EUR 500.0	Apr-23	Apr-30	-
XS2698998593	Series 4	EUR 500.0	Oct-23	Apr-31	-

Green Bilateral Facilities	Amount (M)	Issue date	Maturity	Local impact indicator
Caixabank RCF	EUR 1.0	Jun-21	Jun-25	-
<b>Unicaja Credit Facility</b>	<b>EUR 25.0</b>	<b>Feb-24</b>	<b>Feb-26</b>	<b>LII 5</b>
<b>Deutsche Bank Credit Facility</b>	<b>EUR 25.0</b>	<b>Jul-24</b>	<b>Jul-25</b>	<b>LII 5</b>

Other Green Facilities	Amount (M)	Issue date	Maturity	Local impact indicator
US Private Placement	USD 200.0	Apr-22	Apr-37	-
Syndicated Cesce Covered Loan / MacIntyre / Australia	AUD 1,098.0	Dec-22	Dec-38	LII 6
Syndicated Term and Revolving Facilities Australia	AUD 400.0	Dec-22	Dec-25	LII 6
Green Syndicated Credit Facility	EUR 750.0	nov-23	nov-26	LII 3
<b>Green Euro Commercial Paper Programme<sup>4</sup></b>	<b>EUR 242.1</b>	<b>Several</b>	<b>Several</b>	<b>-</b>
<b>HSBC Loan / Juna / India</b>	<b>INR 11,400.0</b>	<b>Sep-24</b>	<b>Sep-26</b>	<b>-</b>
<b>Syndicated Cesce Covered Loan / Aldoga / Australia</b>	<b>AUD 453.0</b>	<b>Dec-24</b>	<b>May-39</b>	<b>LII 8</b>

4. Green ECP Program has a EUR 2.000 M limit, the average outstanding daily balance of FY2024 was EUR 242.1 M

### ALDOGA FINANCING (AUD 453M)

ACCIONA Energía has secured AUD 453 million in green financing for the Aldoga Solar Farm in Queensland, backed by Cesce's Green Investment Policy. With a total investment of AUD 670 million, this 480MWp solar farm will power nearly 185,000 homes and cut 934 tonnes of CO<sub>2</sub> emissions annually.



The project, supported by 4 banks, Banco Santander, J.P. Morgan, ING, and BNP Paribas S.A, highlights ACCIONA Energía's commitment to Australia's clean energy transition. Construction for Aldoga Solar Farm began in 2023, with operations set for 2026. This reinforces Queensland's path to decarbonization and ACCIONA's role as a leader in renewable energy.

[More Information see here](#)

## Allocation of green financings to green activities

The following table contains the allocation<sup>5</sup> by activity at the end of 2024, a total amount of EUR 1,411.9M for ACCIONA and EUR 514.1M for ACCIONA Energía. The detailed impact generated instrument-by-instrument can be found in the [Allocation and Impact Excel Report](#).

### ACCIONA

Green Instrument	EUR (M)	Wind	Solar	Transmission, distribution, and storage of electricity	Low Transport Infrastructure	Mobility	Waste	Water	Real Estate
ISIN: XS1684805556 Sr.20 Tr.4	27.8				5.0	4.4		18.4	
ISIN: XS1684805556 Sr.20 Tr.5	9.8	2.9	4.0		3.0				
ISIN: XS1684805556 Sr.20 Tr.6	50.0		0.1				6.1	43.8	
ISIN: XS2036691868 Sr.28 Tr.7	10.0						10.0		
ISIN: XS2300169419 Sr.39 Tr.3	22.5	4.1	3.0		13.8		0.5	1.0	
ISIN: XS2318337149 Sr.41 Tr.3	10.0				5.0				5.0
ISIN: XS2318337149 Sr.41 Tr.4	10.3				5.0				5.3
ISIN: XS2318337149 Sr.41 Tr.5	39.6	23.7			3.8	2.6		5.1	4.5
ISIN: XS2318337149 Sr.41 Tr.6	17.0	14.3						2.7	
ISIN: XS2318337149 Sr.41 Tr.7	20.0	12.0						6.8	1.2
ISIN: XS2468952879 Sr.53 Tr.2	10.0	7.2					1.4	1.3	
ISIN: XS2596338348 Sr.57 Tr. 2	13.9	12.9				1.0			
ISIN: XS2724493767 Sr.59 Tr.2	25.0	10.0			14.6				0.5
ISIN: XS2769667150 Sr.60	30.0	10.0			18.8		1.3		
ISIN: XS2785673117 Sr.61	20.0	15.0			5.0				
ISIN: XS2839001778 Sr.62	11.8	5.7			6.1				
ISIN: XS2905429101 Sr.63	30.7				25.2			4.7	0.8

5. Loan allocations for the year are based on the funds disbursed during the reporting period. RCF allocations for the year are based on the average outstanding daily balance during the reporting year.

Green Instrument	EUR (M)	Wind	Solar	Transmission, distribution, and storage of electricity	Low Transport Infrastructure	Mobility	Waste	Water	Real Estate
ISIN: XS2905429440 Sr.64	30.7	10.0			10.6				10.1
ISIN: XS2905576315 Sr.65	10.0	5.0			5.0				
ISIN: XS2912263618 Sr.66	6.1	3.0			3.1				
Sabadell Cesce covered Loan	16.0					16.0			
Ibercaja Loan	15.0		15.0						
Us Private Placement	334.2	112.3	51.0						170.9
Banco Cooperativo Loan	70.0	27.8	11.4			30.8			
Unicaja Loan	40.0	19.3	20.7						
Syndicated Loan / GCC Region / Asia	344.8	294.0	5.1		22.1	23.7			
Us Private Placement	144.4	113.7			30.7				
IFC and FMO Loan	0.0	No funds were disbursed during the year, therefore allocation does not apply.							
Proparco Loan	0.0	No funds were disbursed during the year, therefore allocation does not apply.							
DEG Loan	0.0	No funds were disbursed during the year, therefore allocation does not apply.							
BBVA Loan / TL / Perú	17.3			17.3					
Kfw, Caixabank, Kutxabank Loan	25.0		25.0						
<b>FT2024 TOTAL</b>	<b>1,411.9</b>	<b>702.9</b>	<b>135.2</b>	<b>17.3</b>	<b>176.7</b>	<b>78.5</b>	<b>19.3</b>	<b>83.8</b>	<b>198.2</b>







## ACCIONA ENERGÍA

Green Instrument	EUR (M)	Wind	Solar	BIOMASS
Syndicated Cesce Covered Loan / MacIntyre / Australia	66.7	66.7		
Caixabank Revolving Credit Facility	0	No funds were disbursed during the year, therefore allocation does not apply.		
Unicaja Credit Facility (25M)	4.8	4.8		
Deutsche Bank Credit Facility (25M)	4.8	4.8		
Green Euro-Commercial Paper Programme	242.1	170.0	31.0	41.15
Green Syndicated Credit Facility	95.9	95.9		
Syndicated Cesce Covered Loan / Aldoga / Australia	0	No funds were disbursed during the year, therefore allocation does not apply.		
HSBC Loan / Juna / India	99.8		99.8	
<b>FY2024 TOTAL</b>	<b>514.1</b>	<b>326.6</b>	<b>146.4</b>	<b>41.15</b>



## Impact generated by green activities

The following table is a summary of the total impact generated in 2024 by the projects and activities allocated to green financings of ACCIONA and ACCIONA Energía. The detailed impact generated instrument-by-instrument can be found in the [Allocation and Impact Excel Report](#).

### ACCIONA - ATTRIBUTABLE IMPACT 2024<sup>6</sup>

<b>Energy (Wind &amp; solar)</b> 	Installed and under construction projects, attributable to financings = <b>3,773 MW</b> Energy produced attributable to financings = <b>6,974 GWh</b> Avoided emissions attributable to financings = <b>11K tCO<sub>2</sub>e</b>
<b>Transport &amp; mobility</b> 	Distance travelled attributable to financings = <b>65,087 k km</b> Transport infrastructure constructed or upgraded attributable to financings = <b>314 km</b> Avoided emissions attributable to financings = <b>6,579 tCO<sub>2</sub>e</b> Beneficiaries served with green transport infrastructure = <b>18,176K</b>
<b>Transmission lines</b> 	In transmission lines infrastructure, <b>30 km</b> under construction Power of transmission of <b>378 GWh</b> , Avoided <b>198 k tCO<sub>2</sub> eq.</b> thanks to the renewable energy transmitted
<b>Water treatment</b> 	Water treated attributable to financings = <b>1,100 million m<sup>3</sup></b> Beneficiaries served with taxonomy-aligned water services = <b>27,717k</b>
<b>Waste management</b> 	Waste managed attributable to financings = <b>1,078,183 k t</b> Beneficiaries served with taxonomy-aligned waste management services = <b>2,992 K</b>
<b>Real estate</b> 	Area of sustainable buildings constructed and under construction attributable to financings = <b>234,665m<sup>2</sup></b> Avoided emissions attributable to financings = <b>4.46 k tCO<sub>2</sub>e</b>

### ACCIONA ENERGÍA - ATTRIBUTABLE IMPACT 2024

<b>Wind</b> 	Installed capacity attributable to financings = <b>1,678 MW</b> Energy produced attributable to financings = <b>1,160 GWh</b> Avoided emissions attributable to financings = <b>601K tCO<sub>2</sub>e</b>
<b>Solar</b> 	Installed capacity attributable to financings = <b>2,614 MW</b> Energy produced attributable to financings = <b>3,474 GWh</b> Avoided emissions attributable to financings = <b>2,092 K tCO<sub>2</sub>e</b>

In order to provide a faithful image of the reality, ACCIONA has considered the operating period of the facilities and the Group's share on each project to calculate its attributable impact. More information on the calculation methodology used can be found on [Annex I. Impact Calculation](#).

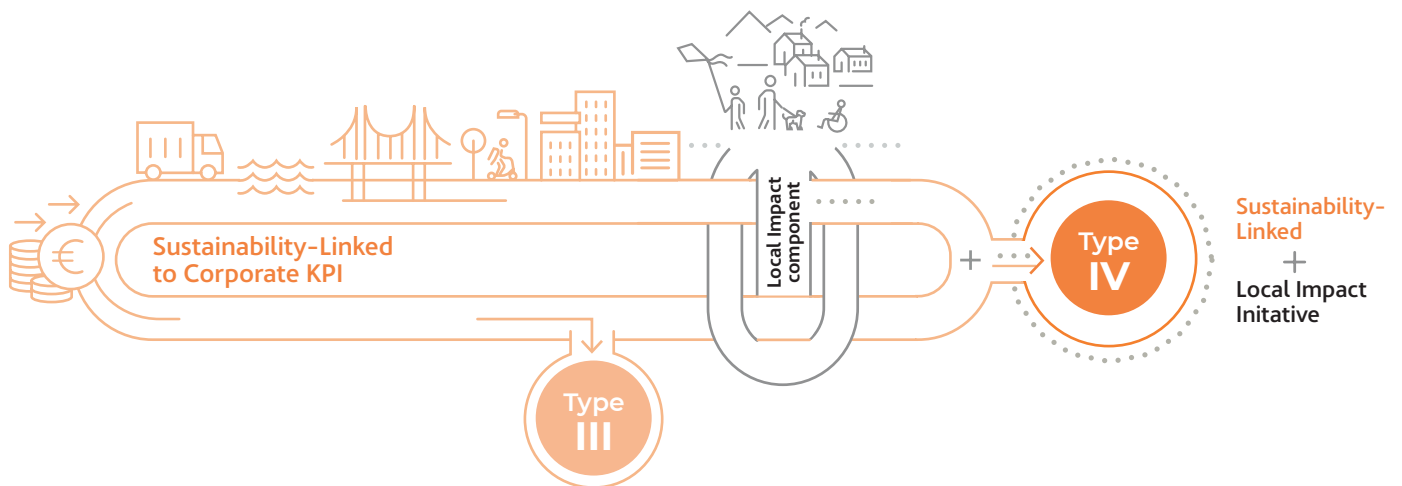
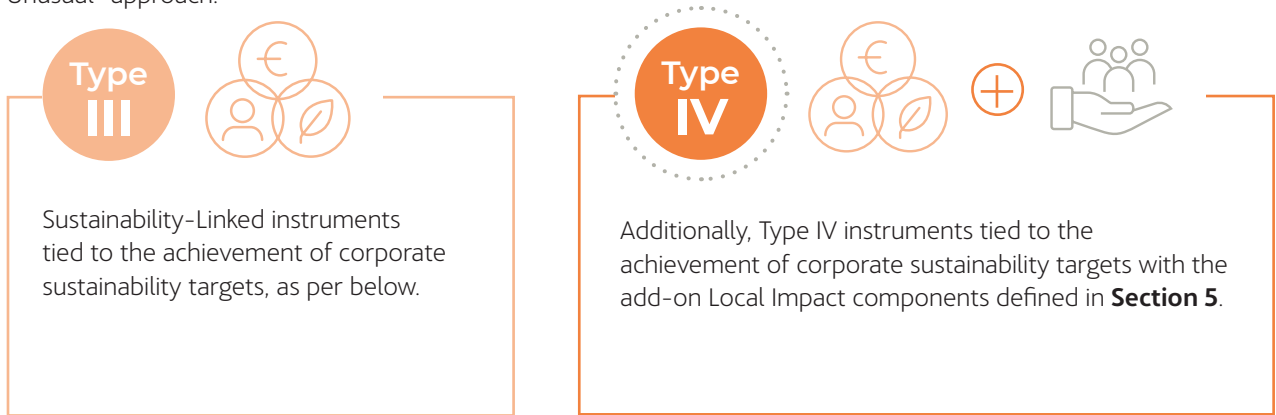
6. The attributable impact for wind and solar activities for ACCIONA corresponds to the time period of 2016 until July 2021, when ACCIONA Energía IPO took place.

# SUSTAINABILITY-LINKED FINANCING

## ACCIONA'S "Business as unusual" approach ACCIONA innovates to focus on what matters

The Group has an extensive track-record on the issuance of sustainability-linked instruments. In line with a traditional Sustainability-Linked structure, these instruments are tied to the achievement of meaningful sustainability targets defined at corporate level. The Group's main corporate sustainability goals are (1) maintaining a high degree of alignment of its business activities with the EU Taxonomy, and (2) achieving a decarbonisation pathway consistent with the most ambitious climate goal established under the Paris Agreement (1.5°C).

The corporate KPIs (CKPIs) defined in the Framework address the company's global strategy and drive its "Business as Unusual" approach.



### Sustainability-linked instruments issued (Type III)

There are no instruments issued under Type III category, as in line with our commitment to enhance the impact of the financing activity, all Sustainability-Linked instruments issued have included a CKPI plus a local impact initiative (Type IV). ACCIONA is committed to align its Capex with the EU Taxonomy and reduce its GHG emissions according to our SBTi targets as part of the company strategy, thus we include either of these two CKPI in our SL financings as default and add a Local Impact Initiative as the true essence of the instruments, as described below.

More information on the Rationale, Applicable Scope, Calculation Methodology and Calibration of the Corporate KPI can be found on the [Sustainable Impact Financing Framework section 4](#).

## Sustainability-linked instruments issued (Type IV)

The following list contains all SL instruments with a corporate KPI (CKPI) and a Local Impact Initiative (LII) as of 31st December 2024. New SL financing instruments issued in 2024 are presented in bold.

### ACCIONA

Transaction	Amount (M)	Issuance	Maturity	CKPI	LII
2021 Syndicated Facilities	EUR 800	May-21	May-26	<u>1</u>	<u>1;2</u>
2022 Schuldscheindarlehen	EUR 325	Jun-22	Several	<u>2</u>	<u>4</u>
2022 Syndicated Loan RIN / Australia	AUD 353	May-22	Jun-25	<u>2</u>	<u>5.2</u>
Unicredit Bilateral Loan	EUR 75	Ago-22	Ago-25	<u>1</u>	<u>1</u>
BNP Paribas Bilateral Loan	EUR 100	Sep-22	Sep-25	<u>1</u>	<u>1</u>
2022 Syndicated AUD Facilities	AUD 225	Dec-22	Dec 25	<u>2</u>	<u>6</u>
Abanca Bilateral Loan	EUR 50	Jan-23	Jan-26	<u>1</u>	<u>1</u>
Deutsche Bilateral Loan	EUR 25	Mar-23	Mar-24	<u>1</u>	<u>1</u>
Bank Of China Bilateral Loan	EUR 35	Mar-23	Mar-26	<u>1</u>	<u>1</u>
Syndicated Loan /Kwinana / Australia	AUD 550	Dec-23	Dec-26	<u>2</u>	<u>7</u>
<b>RBI OeKB covered Loan</b>	<b>EUR 50</b>	<b>Jul-24</b>	<b>Jul-32</b>	<b><u>2</u></b>	<b><u>5</u></b>
<b>Caja Rural de Navarra Bilateral Loan</b>	<b>EUR 10</b>	<b>Dec-24</b>	<b>Dec-27</b>	<b><u>2</u></b>	<b><u>3</u></b>
<b>2024 Syndicated Loan / RIN/ Australia</b>	<b>AUD 225</b>	<b>Dec-24</b>	<b>Dec-27</b>	<b><u>2</u></b>	<b><u>5.2</u></b>
<b>IFC, FMO, DEG and Proparco Loan</b>	<b>EUR 223 and USD 145</b>	<b>Dec-24</b>	<b>Dec-31</b>	<b><u>2</u></b>	<b><u>2</u></b>

### ACCIONA ENERGIA

Transaction	Amount (M)	Issuance	Maturity	CKPI	LII
2022 Syndicated RCF	EUR 450	Nov-22	Nov-26	<u>2</u>	<u>1</u>
2021 Syndicated RCF (Tranche C)	EUR 500	May-21	May-28	<u>2</u>	<u>3</u>

In the next section, the details on the two Corporate Key Performance Indicators (CKPI) can be encountered, as well as the financings that include each CKPI and the performance against each target. In 2024, ACCIONA and ACCIONA Energía have successfully achieved their corresponding intermediary.

## Selection of Corporate Key Performance Indicators (CKPI)



**CKPI 1:**  
SCOPE 1 AND 2 EMISSIONS IN TONNES OF CARBON DIOXIDE (tCO<sub>2</sub>e)

Climate change continues to intensify the frequency and severity of natural disasters such as fires, droughts, floods, and hurricanes. 2024 was the warmest year on record; global temperatures could rise as much as 3.2°C by 2100 if no action is taken.

### Corporate KPI definition and calculation

ACCIONA supports the objectives to decarbonise its activity through public commitments and targets. Greenhouse gas (GHG) emissions reduction is included as a “core” KPI in the illustrative KPIs registry implied by ICMA indicating that the metric is generally material, relatively mature, and holistic enough to be used as a standalone. Specific data requirements for GHG will be based on the GHG Protocol Corporate Accounting and Reporting Standard.

### Review of the baseline of ACCIONAs GHG emissions – SBTi validates

In 2022, emissions for the 2017 base year were re-calculated as a result of a structural change in the company’s perimeter, as specified in the GHG Protocol. For this reason, historical emissions have also been recalculated. This update has been considered in the revision of the SBTi target and has been validated.

### Performance against target<sup>7</sup>

CKPI 1 - ANA	INTERMEDIARY MILESTONES, SPT, AND PERFORMANCE AGAINST TARGET - CKPI 1						
Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Scope 1+2 Emissions (TCO <sub>2</sub> e)	213,901	201,794	189,686	<b>177,578</b>	165,471	153,363	141,256
Performance against target (TCO <sub>2</sub> e)	172,792	167,173	165,920	<b>155,020</b>			
	✓	✓	✓	✓			

7. In line with Acciona commitment to reduce absolute scope 1 and 2 GHG emissions 60% by 2030 from a 2017 base year, validated by SBTi. Excluding Nordex.



## CKPI 2: % OF ELIGIBLE CAPEX ALIGNED WITH THE EU TAXONOMY REGULATION

The European Taxonomy of Sustainable Finance is a new classification of economic activities that contributes to the EUs environmental targets, and a crucial tool to help scale up sustainable investment.

## Corporate KPI definition and calculation

Exposure of ACCIONA to the technical selection criteria and minimum safeguards established by Regulation (EU) 2020/852 and associated delegated acts. The proportion of eligible CAPEX aligned with the EU Taxonomy will be calculated as it is specified in the Commission's delegated acts developed under this Regulation<sup>8</sup>.

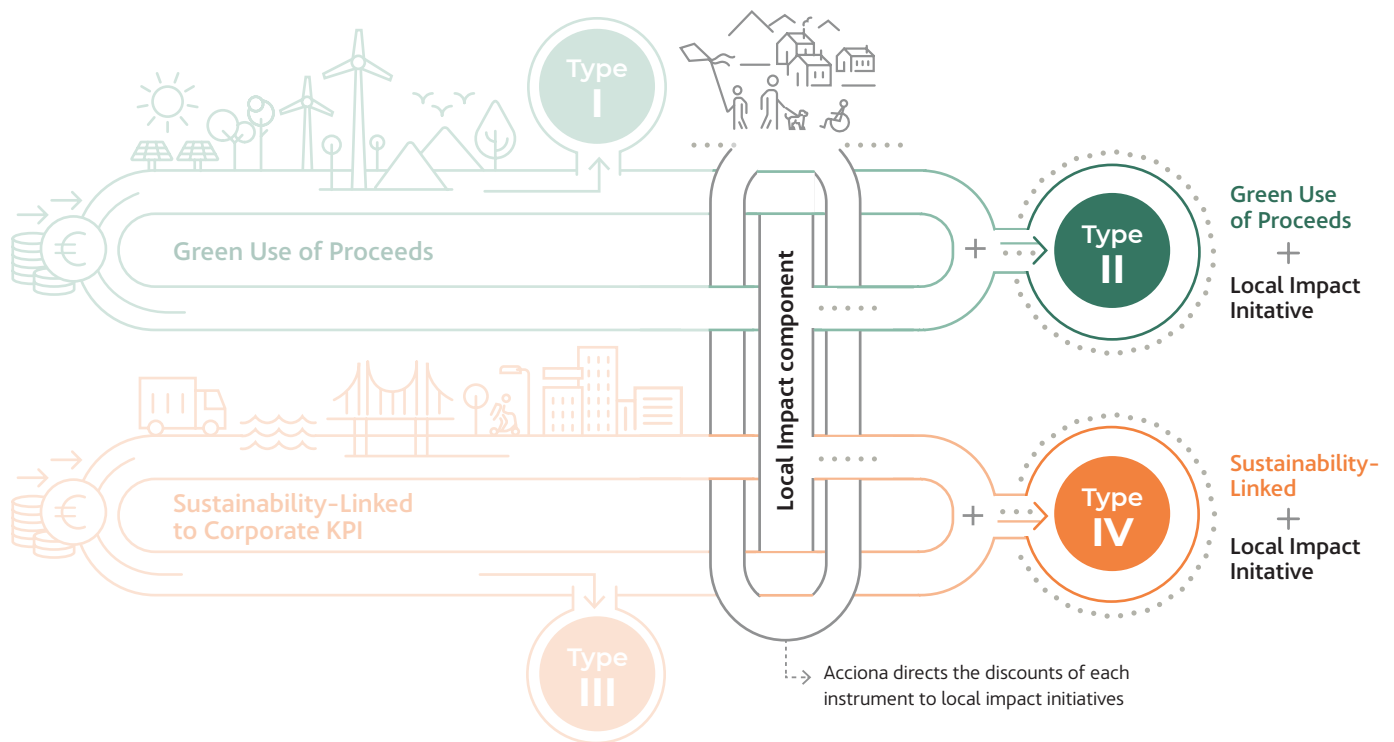
## Performance against target<sup>8</sup>

CKPI 2 - ANA		INTERMEDIARY MILESTONES, SPT, AND PERFORMANCE AGAINST TARGET - CKPI 2			
Year		2022	2023	2024	2025
Taxonomy-compliant CapEx (%)		> 90%	> 90%	<b>&gt; 90%</b>	> 90%
Performance against target - accumulated		97.96%	98.82%	<b>99.60%</b>	
		✓	✓	✓	
CKPI 2 - ANE					
Year		2021	2022	2023	2024
Taxonomy-compliant CapEx (%)		> 95%	> 95%	> 95%	<b>&gt; 95%</b>
Performance against target - accumulated		100%	99.85%	99.99%	<b>99.97%</b>
		✓	✓	✓	✓

8. Calculated as the product of the total CapEx aligned with the requirements of the EU taxonomy divided by the total amount of eligible CapEx, as it is specified in Annex II of the Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021. ACCIONA has carried out a voluntary alignment analysis of the Revenue, Capex and Opex figures for the six environmental objectives set out in delegated regulations, the full analysis can be found in the non-financial information statements of each company.

# LOCAL IMPACT INDICATORS

**ACCIONA's financings provide additional impact on local communities**  
ACCIONA ties its financing structures to the environmental, economic and social development of the communities.



As illustrated on the new Sustainable Impact Financing Framework, ACCIONA goes one step further on its sustainable and green financing schemes by adding a local impact component which seeks to enhance to progress of the local communities in which its projects are located.

These local impact indicators are designed and developed on a case-by-case basis, analysing the environment, social needs and challenges of the locations in which each project is developed or where the company has activity. In doing so the Group maximises the benefits that projects bring to society and the environment, causing a real impact that goes beyond what its activity generates.

Currently, eight different local impact indicators have been defined and included within ACCIONA's Sustainable Impact Financing Framework.

The following list contains all Green and Sustainability Linked instruments with a Local Impact Initiative (LII) as of 31<sup>st</sup> December 2024. New financing instruments issued in 2024 are presented in **bold**.

More information on the local impact indicators and targets defined can be found on the [Sustainable Impact Financing Framework section 5](#).

## Green financings with local impact indicator (Type II)

### ACCIONA

Transaction	Amount (M)	Issuance	Maturity	LII
Cajamar Bilateral Loan	EUR 75	Apr-23	Apr-26	<u>5</u>
2021 Kutxabank Novation Loan	EUR 85	Nov-21	Nov-26	<u>5</u>
Samurai Loan	JPY 45,000	Jan-24	Jan-28	<u>5</u>
<b>Unicaja Loan</b>	<b>EUR 40</b>	<b>Feb-24</b>	<b>Feb-29</b>	<b><u>5</u></b>
<b>Ibercaja Loan</b>	<b>EUR 15</b>	<b>Mar-24</b>	<b>Mar-27</b>	<b><u>5</u></b>
<b>Banco Cooperativo Loan</b>	<b>EUR 70</b>	<b>May-24</b>	<b>May-27</b>	<b><u>5</u></b>
Syndicated Loan / GCC Region / Asia	EUR 210 and USD 140	Sep-24	Sep-29	<u>5</u>
Kfw, Caixabank, Kutxabank Loan	EUR 100	Dec-24	Dec-27	<u>3</u>
IFC, FMO, DEG and Proparco Loan	EUR 223 and USD 145	Dec-24	Dec-31	<u>2</u>

### ACCIONA ENERGÍA

Transaction	Amount (M)	Issuance	Maturity	LII
Syndicated Cesce Covered Loan / MacIntyre / Australia	AUD 1,098	Dec-22	Dec-38	<u>6</u>
Syndicated Term and Revolving Facilities Australia	AUD 400	Dec-22	Dec-25	<u>6</u>
Green Syndicated Revolving Credit Facility	EUR 750	Nov-23	Nov-26	<u>3</u>
<b>Unicaja Credit Facility</b>	<b>EUR 25</b>	<b>Feb-24</b>	<b>Feb-26</b>	<b><u>5</u></b>
<b>Deutsche Bank Credit Facility</b>	<b>EUR 25</b>	<b>Jul-24</b>	<b>Jul-25</b>	<b><u>5</u></b>
Syndicated Cesce Covered Loan / Aldoga / Australia	AUD 453	Dec-24	May-39	<u>8</u>

## Sustainability-linked financings with local impact indicator (Type IV)

### ACCIONA

Transaction	Amount (M)	Issuance	Maturity	LII
2021 Syndicated Facilities	EUR 800	may-21	may-26	<u>1:2</u>
2022 Schuldscheindarlehen	EUR 325	Jun-22	Several	<u>4</u>
2022 Syndicated Loan RIN / Australia	AUD 353	May-22	Jun-25	<u>5:2</u>
BBVA Bilateral Loan	EUR 200	May-22	May-25	<u>5</u>
2022 Kutxabank Bilateral Loan	EUR 20	Apr-22	Jul-25	<u>5</u>
Caixabank Bilateral Loan	EUR 110	Apr-22	Apr-25	<u>5</u>
Unicredit Bilateral Loan	EUR 75	Ago-22	Ago-25	<u>1</u>
BNP Paribas Bilateral Loan	EUR 100	Sep-22	Sep-25	<u>1</u>
2022 Syndicated AUD Facilities	AUD 225	Dec-22	Dec 25	<u>6</u>
Abanca Bilateral Loan	EUR 50	Jan-23	Jan-26	<u>1</u>
Deutsche Bilateral Loan	EUR 25	Mar-23	Mar-24	<u>1</u>
Bank of China Bilateral Loan	EUR 35	Mar-23	Mar-26	<u>1</u>
<b>Syndicated Loan /Kwinana / Australia</b>	<b>AUD 550</b>	<b>Dec-23</b>	<b>Dec-26</b>	<b><u>7</u></b>
<b>RBI OeKB covered Loan</b>	<b>EUR 50</b>	<b>Jul-24</b>	<b>Jul-32</b>	<b><u>5</u></b>
<b>2024 Syndicated Loan / RIN/ Australia</b>	<b>AUD 225</b>	<b>Dec-24</b>	<b>Dec-27</b>	<b><u>5:2</u></b>
<b>Caja Rural de Navarra Bilateral Loan</b>	<b>EUR 10</b>	<b>Dec-24</b>	<b>Dec-27</b>	<b><u>3</u></b>
<b>IFC, FMO, DEG and Proparco Loan</b>	<b>EUR 223 and USD 145</b>	<b>Dec-24</b>	<b>Dec-31</b>	<b><u>2</u></b>

### ACCIONA ENERGÍA

Transaction	Amount (M)	Issuance	Maturity	LII
2022 Syndicated RCF	EUR 450	Nov-22	Nov-26	<u>1</u>
2021 Syndicated RCF (Tranche C)	EUR 500	May-21	May-28	<u>3</u>

In the next section, find the details on the Local Impact Indicators (LII), the financings that include each LII, and the performance against the target. In 2024, ACCIONA and ACCIONA Energía have comply with the intermediary milestones of all local impact indicators.

## 4 QUALITY EDUCATION

**LII 1:**

Number of hours of certified technical and vocational education and training (TVET) for women, vulnerable and underrepresented minorities.

Education enables upward socioeconomic mobility and is a key to escaping poverty, yet according to the UN some 750 million adults – two thirds of them women – remained illiterate in the world.

## Performance against target

## LII 1 - ANA

## ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 1

Year	2021	2022	2023	2024	2025	2026	2027
Committed - Nº of certified hours training	4,000	16,000	32,250	<b>48,500</b>	57,500	65,000	72,500
Performance against target - Nº of certified hours training	4,496	19,928	38,620	<b>55,287</b>			
	✓	✓	✓	✓			

## LII 1 - ANE

## ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 1

Year	2021	2022	2023	2024	2025	2026	2027
Committed - Nº of certified hours training			3,937	<b>7,874</b>	11,811		
Performance against target - Nº of certified hours training			7,440	<b>11,690</b>			
			✓	✓			



### EMPOWERING PERUVIAN FARMERS THROUGH AGROINDUSTRY & AGROFORESTRY TRAINING

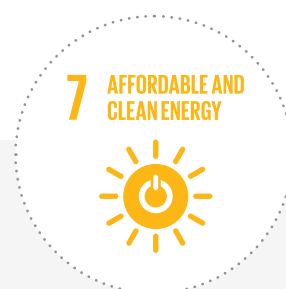
In 2024, ACCIONA and its partners partnered with Concesionaria Transitoria Reque Tumbes S.A.C. to deliver a technical training program on agroindustry and agroforestry in Tumbes, Peru. The course equipped 21 farmers, including community leaders, with skills in sustainable agriculture, post-harvest management, and agroforestry techniques.

The program emphasized collaboration among farmers to enhance market access and economic opportunities. Following its success, a follow-up edition is now underway.





**LII 2:**  
**Number of new households in rural areas in developing countries with access to electricity**



One in eight people still lack access to electricity. To ensure access to affordable, reliable, sustainable and modern energy for all, the use of renewable energy has to increase from the current 25% to 38% by 2025. Approximately half of the world’s population faces severe water scarcity at least part of the year, and 3.5 billion people lack access to safely managed

**Performance against target**

LII 2 - ANA	ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 2						
Year	2021	2022	2023	2024	2025	2026	2027
Committed - Nº of houses	100	409	718	<b>1,027</b>	1,336	1,586	1,836
Performance against target - Nº of houses	177	486	795	<b>1,104</b>			
	✓	✓	✓	✓			In case of extension

**IFC, FMO, DEG and Proparco Loan Objectives<sup>9</sup>**

ANA -Tranche I Cumulative Targets (#houses)	2025	2026	2027	2028	2029	2030
Home solar solution with standalone systems	206	288	291	291	291	291
Community solar solution with microgrid	21	35	35	35	35	35
Community water or sanitation solution	45	74	75	75	75	75
Home water solution	37	62	62	62	62	62
Home solar solution with standalone systems (Tier 2-3)	111	184	185	185	185	185
Home solar solution with standalone systems (Tier 3-4)	30	50	50	50	50	50
Home/community PV standalone systems, incl. Refrigeration	13	21	21	21	21	21
Home water solution	28	45	46	46	46	46
Community water or sanitation solution	33	54	55	55	55	55

Not applicable for 2024



**Illuminating hidden homes in the Peruvian Amazonia**

In 2024, the “Luz en Casa Amazonia” program has been extended to more than a hundred Peruvian Amazonian communities with access to electricity service through off-grid photovoltaic solutions. Besides thousands of solar home systems installed, two photovoltaic microgrids benefit around 700 people in 130 households on the Napo riverside.



These systems have storage that meets the power demand at home before and during sunrise, at nightfall and after dark, at the community centers – schools, tambos, etc. – throughout the day, and street lighting in the evening. In addition, microgrids remove the use of pollutant diesel generators in the Amazonian rainforest, thus being an appropriate power generation solution for this incomparable environment.

9. For IFC the objectives table highlights the solution options and their maximum cumulative targets for positively impacting households. Solutions are selected and implemented annually based on identified needs. The first objective is for FY2025.

**LII 3:**

**Number of trees planted to reach Net positive.**

Since 2015 an estimated **10 million hectares of forests** have been lost every year. Nature-Based Solutions are inspired and supported by nature, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions display natural features through locally adapted, resource-efficient and systemic interventions.

**15** LIFE  
ON LAND



## Performance against target

### LII 3 - ANA

### ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 3

Year	2024	2025	2026	2027
Committed - Nº of trees	-	9,910	20,730	32,460
Performance against target - Nº of trees	Not applicable for 2024			

### LII 3 - ANE

### ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 3

Year	2021	2022	2023	2024	2025	2026	2027
Committed - Nº of trees	70,000	187,500	305,000	<b>448,500</b>	592,000	618,000	644,000
Performance against target - Nº of trees	74,947	198,081	316,819	<b>464,034</b>			
	✓	✓	✓	✓			

## Restoring green hope: 5,000 native trees revive viña del mar's botanical garden

In 2024, ACCIONA Energía and the Desafío Levantamos Chile Foundation launched a reforestation project at the Botanical Garden in Viña del Mar. This initiative aims to restore approximately nine hectares devastated by the wildfires in February 2024. The project involves planting over 5,000 native tree species in the Lote C area, which lost 98% of its forest cover.



This effort is expected to prevent around 154 tons of CO<sub>2</sub> emissions annually. Additionally, the project includes installing an irrigation system and implementing water and soil conservation measures. This initiative exemplifies ACCIONA's commitment to collaborate in environmental restoration, ensuring long-term sustainability and resilience for the affected ecosystem.



**LII 4:**  
**Number of decarbonisation plans for small and medium-sized enterprises.**

As we face a climate emergency, and companies aim to achieve their climate objectives, supply chain emissions from global businesses must be addressed. Supply chain decarbonisation will play a critical role in realising net-zero ambitions.

**Performance against target**

LII 4 - ANA	ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 4					
Year	2022	2023	2024	2025	2026	2027
Committed - Nº of decarbonization plans	5	25	<b>45</b>	51		
Performance against target - Nº of decarbonization plans	5	25	<b>45</b>			
	✓	✓	✓			

**Empowering SMES towards a sustainable future**

ACCIONA successfully supported 20 SMEs in their journey to decarbonization, by developing individual GHG inventory and strategic decarbonization plans for these businesses to help reduce their carbon footprint and embrace a greener economy.

At Forto Constructores Brazil, the carbon footprint tool provided has been instrumental in their environmental impact analysis. “The decarbonization plan designed by ACCIONA specifically tailored to our company has further strengthened our commitment, providing us with the necessary tools to work on reducing our

emissions. Contributing to a more sustainable construction industry and moving towards a more responsible future,” says Forto Constructores.

Forto Constructores Brazil has embraced this initiative as a key step and has integrated it into a broader ESG vision, aligning its business strategy with long-term sustainability goals. “We are committed to continuing as a sustainable, socially responsible company that actively contributes to environmental progress,” they affirm.

Together with our partners, we are building a resilient, low-carbon future.



13 CLIMATE ACTION

**LII 5:**

**Early Adopters programme: Zero/low-carbon energy, steel and cement & concrete and supplies<sup>17</sup>**

Emissions associated with corporate supply chains are, on average, 11.4 times higher than operational emissions. However, the conventional materials utilised in the infrastructure industry (concrete, steel, etc) are among the hardest to abate. Early adoption helps create new market conditions for zero/low-carbon emission supplies.

## Performance against target (purchases in EUR)

## LII 5 - ANA &amp; ANE

## ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 5

Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Committed - EUR accredited purchases in zero/low carbon supplies	300,000	810,000	<b>2,417,872</b>	3,794,125	4,555,377	4,956,778	5,301,179	5,331,179	5,361,179	5,391,179	5,406,179
Performance against target - EUR accredited purchases in zero/low carbon supplies	393,184	815,443	<b>2,542,287</b>								
	✓	✓	✓								

## Performance against target 5.2 (purchases in AUD)

## LII 5.2 - ANA

## ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 5.2

Year	2022	2023	2024	2025	2026	2027
Committed - AUD accredited purchases in zero/low carbon supplies	564,000	1,564,000	<b>3,064,000</b>	4,110,095	304,096	280,095
Performance against target - AUD accredited purchases in zero/low carbon supplies	934,250	1,740,905	<b>4,232,227</b>			
	✓	✓	✓			In case of extension



### Electric truck paves the way for sustainable construction

In 2024, ACCIONA added the FM62RT-E, a fully electric 6x2 rigid heavy-duty truck, to its fleet. Powered by 540kWh batteries, it provides zero-emission transportation, reduced noise, and sufficient energy for demanding daily operations. Designed for urban logistics, it meets low-emission zone regulations in central Madrid and excels in tasks like material transport, structural assembly, and specialized cargo handling, including metro projects and factory assembly.



With a 32-ton capacity and advanced energy systems, it ensures reliable performance and unrestricted access to regulated areas. This purchase supports ACCIONA's Sustainability Master Plan 2025, contributing to the decarbonization of operations, reducing its carbon footprint, and enhancing urban quality of life.

13 CLIMATE ACTION



**LII 6:**  
**Number of decarbonisation plans supported for local farmers within MacIntyre windfarm project context.**

Achieving real carbon reductions in the farming industry requires strong partnerships between industry, governments, and the community. By doing so, it will be possible to strengthen Queensland agriculture’s environmental and social credentials and secure long-term economic and social prosperity in rural communities.

**Performance against target**

LII 6 - ANA & ANE		ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 6						
Year	2023	2024	2025	2026	2027	2028	2029	2030
Committed - Nº of decarbonization plans for Queensland farmers	25	50	100	150				
Performance against target - Nº of decarbonization plans for Queensland farmers	25	50						
	✓	✓						

Either 25 additional decarbonization plans per year, or the monitoring of the implementation of previous 150 decarbonization plans

**Macintyre Wind Farm**

ACCIONA Energía partnered with CleanCo, Queensland Government’s renewable energy generator, to develop the MacIntyre Wind Farm near Warwick. This plan not only aims to generate clean, sustainable electricity for 1.4 million households but also extends its commitment to environmental stewardship by engaging with local communities to develop 150 decarbonization plans for local farmers.



As of 2024, the decarbonization program has increased traction, with 80 farms signed up, 58 site visits completed, and 50 finalised energy and carbon action plans. The diverse group of participants includes 13 vineyards and wineries, 17 cotton farms, 29 horticulture farms, 15 livestock farms, five dairy farms and one grain farm. The program’s impact has been estimated in an annual reduction of 1,222,963 kWh in annual electricity savings, 218,916 L of diesel fuel savings, 1,550 tCO<sub>2</sub>e reduction per annum and 412 GJ of annual gas savings.

12 RESPONSIBLE  
CONSUMPTION  
AND PRODUCTION**LII 7:**

**Amount of waste diverted from landfill and circular solutions.**

Our planet is running out of resources, but populations are continuing to grow. If the global population reaches 9.8 billion by 2050, the equivalent of almost three planets will be required to provide the natural resources needed to sustain current lifestyles.

## Performance against target

## LII 7 - ANA

## ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 7

Year	2023	2024	2025	2026
Committed - Tonnes of IBAA reused	-	-	1,000	6,000
Performance against target - Tonnes of IBAA reused	Not applicable for 2024			



**LII 8:**  
**Number of Regenerative Plans or Programmes for Key Stakeholders**

As we face a climate emergency, regenerative solutions highlight the interconnectedness of people, nature, and the built environment. Such solutions allow for a reduction in carbon emissions, restoring ecosystems, and fostering sustainable, resilient communities that enhance biodiversity and well-being.



**Performance against target**

LII 8 - ANE	ACCUMULATED SPTs AND PERFORMANCE AGAINST TARGET - LII 8							
Year	2024	2025	2026	2027	2028	2029	2030	2031
Committed - Nº of Regenerative Agriculture Plans	-	4	8	14	20	26	32	33
Performance against target - Nº of Regenerative Agriculture Plans	Not applicable for 2024							

Local Impact Indicator 8 was incorporated in 2024. More information on the Rationale, Applicable Scope, Calculation Methodology and Calibration of Local Impact Targets can be found on ACCIONA Sustainable Impact Financing Framework section 5.

# ASSURANCE REPORT



KPMG Asesores, S.L.  
Pº. de la Castellana, 259 C  
28046 Madrid

## **Independent Limited Assurance Report on the "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía" of Acciona, S.A.**

To the Management of Acciona, S.A.:

Pursuant to our engagement letter dated 5 March 2025, we have performed an independent limited assurance review of the information contained in the accompanying "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía" (hereinafter the Report) of Acciona, S.A. (hereinafter ACCIONA), prepared by ACCIONA's management in accordance with the criteria set out in the "ACCIONA Sustainable Impact Financing Framework June 2023" (hereinafter the Framework) of ACCIONA, published on the website ([https://www.acciona.com/shareholders-investors/sustainable-finance/?\\_adin=02021864894](https://www.acciona.com/shareholders-investors/sustainable-finance/?_adin=02021864894)), which describes the eligibility criteria for projects, the allocation of funds, the corporate Key Performance Indicators and the Local Impact Indicators.

### **Responsibilities of the Management of ACCIONA**

The Management of ACCIONA is responsible for preparing the Report in accordance with the criteria established by ACCIONA in the Framework. It is also responsible for selecting the sustainability performance indicator and determining its target.

This responsibility includes: designing, implementing and maintaining internal controls relevant to ensure that the information included in the Report is free from material misstatement, whether due to fraud or error.

The management of ACCIONA is also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the aforementioned Report was obtained.

### **Our responsibilities**

Our responsibility is to examine the Report prepared by the management of ACCIONA and to report thereon in the form of an independent limited assurance conclusion based on the evidence obtained.

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC). That standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the Report is properly prepared, in all material respects, in accordance with the criteria set out in the Framework.



## 2

Our firm applies International Standard on Quality Management 1 (ISQM 1), which requires the firm to design, implement and operate a system of a quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The procedures selected depend on our understanding of the Framework and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In obtaining an understanding of the Framework and other engagement circumstances, we have considered the process used to prepare the Report in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of ACCIONA's process or internal control over the preparation of the Report.

Our limited assurance work consisted of making inquiries of management and persons responsible for the preparation of the information presented in the Report and applying analytical and other evidence gathering procedures. These procedures included:

- Meetings with the staff of the various ACCIONA departments involved in the preparation of the Report to gain an understanding of the characteristics of the projects (re)financed by the financial instruments held and subject to eligibility criteria, the existing internal management procedures and systems, the information gathering process and the control environment.
- Observation of the application of the eligibility criteria, described in the Framework, for the selection of the projects (re)financed by the financial instruments held and subject to eligibility criteria.
- Analysis of the evidence gathering procedures and internal control over quantitative data related to the sustainability indicators reflected in the Report as regards the reliability of the information, by using analytical procedures and review testing based on sampling.
- Analysis of the traceability of the funds obtained through financial instruments for project financing and verification that the investments undertaken by ACCIONA in refinanced projects have been carried out in accordance with the criteria of the Framework.
- Analysis of the information related to the Corporate Key Performance Indicators and the Local Impact Indicators through substantive testing and review testing based on sampling.
- Obtaining a representation letter from ACCIONA's management.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our multidisciplinary team included specialists in the social and environmental performance of entities.



## Conclusion

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Our conclusion has been formed on the basis of, and subject to, the matters outlined in the Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía" of ACCIONA is not properly prepared, in all material respects, in accordance with the "Acciona Sustainable Impact Financing Framework June 2023" of Acciona, S.A., that describes the eligibility criteria for projects, the allocation of funds, the corporate Key Performance Indicators and the Local Impact Indicators.

## Restriction of Use and Distribution of Our Report

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In accordance with the terms and conditions of our engagement letter, this Independent Limited Assurance Report has been prepared for Acciona, S.A. in connection with the preparation of the "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía", and thus may not be suitable for other purpose, not for use in any other context.

KPMG Asesores, S.L.

A handwritten signature in blue ink, appearing to read 'Patricia Reverter Guillot', written over a light blue horizontal line.

Patricia Reverter Guillot

24 March 2025



KPMG Asesores, S.L.  
Pº. de la Castellana, 259 C  
28046 Madrid

## **Independent Limited Assurance Report on the "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía" of Corporación Acciona Energías Renovables, S.A.**

To the Management of Corporación Acciona Energías Renovables, S.A.:

Pursuant to our engagement letter dated 5 March 2025, we have performed an independent limited assurance review of the information contained in the accompanying "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía" (hereinafter the Report) of Corporación Acciona Energías Renovables, S.A. (hereinafter ACCIONA ENERGÍA), prepared by ACCIONA ENERGÍA's management in accordance with the criteria set out in the "ACCIONA Sustainable Impact Financing Framework June 2023" (hereinafter the Framework) of ACCIONA ENERGÍA, published on the website ([https://www.acciona.com/shareholders-investors/sustainable-finance/?\\_adin=02021864894](https://www.acciona.com/shareholders-investors/sustainable-finance/?_adin=02021864894)), which describes the eligibility criteria for projects, the allocation of funds, the corporate Key Performance Indicators and the Local Impact Indicators.

### **Responsibilities of the Management of Corporación Acciona Energías Renovables**

The Management of ACCIONA ENERGÍA is responsible for preparing the Report in accordance with the criteria established by ACCIONA in the Framework. It is also responsible for selecting the sustainability performance indicator and determining its target.

This responsibility includes: designing, implementing and maintaining internal controls relevant to ensure that the information included in the Report is free from material misstatement, whether due to fraud or error.

The management of ACCIONA ENERGÍA is also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the aforementioned Report was obtained.

### **Our responsibilities**

Our responsibility is to examine the Report prepared by the management of ACCIONA ENERGÍA and to report thereon in the form of an independent limited assurance conclusion based on the evidence obtained.



We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC). That standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the Report is properly prepared, in all material respects, in accordance with the criteria set out in the Framework.

Our firm applies International Standard on Quality Management 1 (ISQM 1), which requires the firm to design, implement and operate a system of a quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The procedures selected depend on our understanding of the Framework and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In obtaining an understanding of the Framework and other engagement circumstances, we have considered the process used to prepare the Report in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of ACCIONA ENERGÍA's process or internal control over the preparation of the Report.

Our limited assurance work consisted of making inquiries of management and persons responsible for the preparation of the information presented in the Report and applying analytical and other evidence gathering procedures. These procedures included:

- Meetings with the staff of the various ACCIONA ENERGÍA departments involved in the preparation of the Report to gain an understanding of the characteristics of the projects (re)financed by the financial instruments held and subject to eligibility criteria, the existing internal management procedures and systems, the information gathering process and the control environment.
- Observation of the application of the eligibility criteria, described in the Framework, for the selection of the projects (re)financed by the financial instruments held and subject to eligibility criteria.
- Analysis of the evidence gathering procedures and internal control over quantitative data related to the sustainability indicators reflected in the Report as regards the reliability of the information, by using analytical procedures and review testing based on sampling.
- Analysis of the traceability of the funds obtained through financial instruments for project financing and verification that the investments undertaken by ACCIONA ENERGÍA in refinanced projects have been carried out in accordance with the criteria of the Framework.
- Analysis of the information related to the Corporate Key Performance Indicators and the Local Impact Indicators through substantive testing and review testing based on sampling.
- Obtaining a representation letter from ACCIONA ENERGÍA's management.



3

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our multidisciplinary team included specialists in the social and environmental performance of entities.

### **Conclusion**

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Our conclusion has been formed on the basis of, and subject to, the matters outlined in the Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía" of ACCIONA ENERGÍA is not properly prepared, in all material respects, in accordance with the "Acciona Sustainable Impact Financing Framework June 2023" of Corporación Acciona Energías Renovables, S.A., that describes the eligibility criteria for projects, the allocation of funds, the corporate Key Performance Indicators and the Local Impact Indicators.

### **Restriction of Use and Distribution of Our Report**

---

In accordance with the terms and conditions of our engagement letter, this Independent Limited Assurance Report has been prepared for Corporación Acciona Energías Renovables, S.A. in connection with the preparation of the "Sustainable Finance Report 2024. ACCIONA & ACCIONA Energía", and thus may not be suitable for other purpose, not for use in any other context.

KPMG Asesores, S.L.

A handwritten signature in blue ink, appearing to read 'Patricia Reverter Guillot', written over a horizontal line.

Patricia Reverter Guillot

24 March 2025

# ANNEX I. IMPACT CALCULATION METHODOLOGY

You can find below additional information on the methodology used to calculate the Key Performance Indicators used as impact metrics of the projects financed with the proceeds of green bonds or loans. Please note that for all the attributable impacts calculated, the exact date in which each asset, facility or service started operating has been considered.

## 1. Attributable installed capacity of renewable energy plant(s) constructed or repowered

In Megawatts (MW):

$$\text{ACCIONA's share (\%)} \times \text{Installed capacity (MW)}$$

- ACCIONA's share: 100% if the project is consolidated. If not consolidated, it will reflect the percentage of participation of ACCIONA's equity in the total funding of the project.
- Installed capacity: nominal MW capacity of the asset. In case of an asset under construction, the metric reflects the expected capacity at completion.

## 2. Attributable installed capacity of transmission lines projects

In Mega volt-amperes (MVA):

$$\text{ACCIONA's share (\%)} \times \text{Installed capacity (MVA)}$$

- ACCIONA's share: 100% if the project is consolidated. If not consolidated, it will reflect the percentage of participation of ACCIONA's equity in the total funding of the project.
- Installed capacity: The maximum power output of a transmission system, measured in MVA, representing its total apparent power capacity. Since an asset may include multiple transmission lines, we will report the MVA of the most powerful line within the concession. For assets under construction, this metric reflects the expected MVA capacity upon completion, considering both active (MW) and reactive power (MVAR) components to ensure grid stability and efficient energy transmission.

## 3. Attributable annual renewable energy generation

In Gigawatts per hour (GWh):

$$\text{ACCIONA's share (\%)} \times \text{Renewable energy generated (GWh)}$$

- Renewable energy generated: energy generated by the plant during the reporting period. For assets under construction, the P50 scenario<sup>10</sup> has been used to obtain the annual estimated energy production.

10. An estimation model according to which the P50 value is the predicted annual production and for which there is a 50% probability that it will be exceeded in a given year.

## 4. Attributable annual energy transmitted

In Gigawatts per hour (GWh):

$$\text{ACCIONA's share (\%)} \times \text{Energy Transmitted (GWh)}$$

- ACCIONA's share: 100% if the project is consolidated. If not consolidated, it will reflect the percentage of participation of ACCIONA's equity in the total funding of the project.
- Energy transmitted: The estimated amount of electrical energy that can be delivered through the transmission system over a year, measured in GWh. This metric considers the installed capacity, expected operational efficiency, and grid constraints to reflect the potential annual energy flow from the asset to end users. For assets under construction, the Potential Energy Transmitted (GWh/year) represents the expected annual energy output once the asset is fully operational. This metric is calculated based on the installed capacity (MW), expected load factor, and operational efficiency.

## 5. Attributable distance travelled

In thousands of kilometres (km):

$$\text{ACCIONA's share (\%)} \times \text{Total distance travelled (km)}$$

- Total distance travelled: Km covered using the moto sharing platform managed by ACCIONA and electric vehicles sold during the reporting period

## 6. Attributable GHG emissions avoided

### For renewable energy projects

Following the calculation methodologies proposed by the GHG Protocol (the UNFCCC and IRENA methodologies<sup>11</sup>), the avoided GHG emissions are calculated considering the energy generated by the renewable energy facility (as explained above) for the period multiplied by the emission factor of the fossil fuel mix of the country.

In thousand tons of CO<sub>2</sub> equivalent (thousand tCO<sub>2</sub>e):

$$\text{ACCIONA's share (\%)} \times \text{Renewable energy generated (GWh)} \times \text{Emission factor}$$

- Emission factor (kgCO<sub>2</sub>e/kWh): emission factor of the fossil fuel mix of the country where each renewable energy project is located. Data is taken from the latest data available from the International Energy Agency (IEA).

### For Transmission Line Projects

$$\text{ACCIONA's share (\%)} \times \text{Energy transmitted (GWh)} \times \text{Emission factor}$$

- Energy transmitted: The estimated amount of electrical energy delivered through the transmission system over a year, measured in GWh. This metric considers the installed capacity, expected operational efficiency, and grid constraints to reflect the potential annual energy flow from the asset to end users. For assets under construction, the Potential Energy Transmitted (GWh/year) represents the expected annual energy output once the asset is fully operational. This metric is calculated based on the installed capacity (MW), expected load factor, and operational efficiency.
- Emission factor (kgCO<sub>2</sub>e/kWh): emission factor of the fossil fuel mix of the country where the transmission system is located. Data is taken from the latest data available from the International Energy Agency (IEA).

11. <https://www.irena.org/data/view-data-by-topic/climate-change/avoided-emissions-calculator>

### For transportation projects

Reduced/avoided emissions for a period are the ones that are not generated as a result of the substitution of private transportation methods by an electrified transportation system managed by ACCIONA, considering the total accumulated length of the trips that took place in the period.

In thousand tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e):

$$\text{ACCIONA's share (\%)} \times \text{Distance travelled (km)} \times \text{Emission factor}$$

- Distance travelled: accumulated length of the trips that took place in the reporting period.
- Emission factor (kgCO<sub>2</sub>e/kWh): emission factor from the transportation method that would be used if ACCIONA's alternative was not present, based on the emission factors provided by the United Kingdom's Department for Environment, Food & Rural Affairs (DEFRA).

### Real Estate projects

Estimate of reduced/avoided emissions derived from buildings which have implemented measures that seek to reduce associated greenhouse gas emissions (e.g. isolation systems) and have used sustainable materials on its construction (e.g. green cement, steel or other materials). Figures taken from the associated ESG assessment of the buildings, carried out by external third parties for those buildings constructed and under construction.

## 7. Attributable water treated

In thousand cubic metres (m<sup>3</sup>):

$$\text{ACCIONA's share (\%)} \times \text{Water treated (m}^3\text{)}$$

- Water treated: accumulated amount of water treated by the facility operated by ACCIONA during the reporting period. Treated water includes production (incl. depuration, purification, desalination) and distribution processes, or any other taxonomy-compliant service related to water treatment.

## 8. Attributable waste managed

In tonnes (t):

$$\text{ACCIONA's share (\%)} \times \text{Waste managed (t)}$$

- Waste managed: accumulated amount of waste managed by the facility operated by ACCIONA during the reporting period. Waste management includes recycling, distribution and treatment processes, or any other taxonomy-compliant service related to waste management.

## 9. Attributable new transport infrastructure constructed or upgraded

In kilometres (km):

$$ACCIONA's\ share\ (\%)\times Length\ of\ infrastructure\ constructed\ or\ upgraded(km)$$

- Length of the infrastructure constructed, renovated, or upgraded: accumulated length of the transport infrastructure (i.e. bridge, road, railway, transmission line etc.) constructed by ACCIONA during the reporting period.
- In the event of project completion, the distance used for impact allocation shall be the total kilometers of the entire project, provided that the associated funding remains active.

## 10. Attributable sustainable buildings built

In squared meters (m<sup>2</sup>):

$$ACCIONA's\ share\ (\%)\times Sustainable\ area\ built\ (m^2)$$

- Sustainable area built: the cumulative surface area of taxonomy-compliant buildings developed by ACCIONA, including those under construction and already completed. In addition to meeting the requirements of the European Taxonomy, most of these buildings also hold high-standard sustainability certifications, such as LEED, WELL, and/or EDGE.

## 11. Attributable beneficiaries served

Population served (in thousands of people): number of inhabitants served by the services provided by ACCIONA. In most cases, the data is directly extracted from the Group's internal system which includes the number of people signed into the different services (e.g. water supply). If not available, the number of people is estimated taking into account the average population of the region served.

## ANNEX II. PROJECT FINANCE

The following section demonstrates ACCIONA's unwavering commitment to integrating sustainable finance and a double-impact philosophy across its operations. As part of this strategy, the company is integrating the same structures of its corporate framework into project finance structures. Below is a list of the Special Purpose Vehicles (SPVs) that have adopted this structure. Each SPV operates under ACCIONA's Sustainable Impact Financing Framework or has an independent framework, supported by a Second Party Opinion (SPO) to ensure alignment with best practices.

ENTITY	TYPE OF FINANCING	AMOUNT (M)	ISSUE DATE	MATURITY	LOCAL IMPACT INDICATOR
Cotoperí Solar FV SRL	Green Use of Proceeds + Local Impact Indicator	USD 100.0	Dec-23	Dec-33	Access to basic services to households
Irradiasol Dominicana, SRL	Green Use of Proceeds + Local Impact Indicator	USD 57.0	Jan-25	Jan-37	Access to basic services to households*

### 1) Impact – Use of Proceeds


ASSETS	TECHNOLOGY	COUNTRY	MW	GWh	AVOIDED EMISSIONS
Cotoperí I, II, III*	PV	DOMINICAN REPUBLIC	162.6	276	206
Pedro Corto*	PV	DOMINICAN REPUBLIC	82.7	189	141

\*Projects under construction; Impact utilize MW installed capacity and P50 energy production for calculation purposes

## 2) Local Impact Indicator

### Cotoperi SolarFv SRL

#### LOCAL IMPACT OBJECTIVES (# BENEFITED FAMILIES) WITH WATER AND/OR ENERGY SERVICES

Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Clean Water Solutions		45	45	40	37	30	25	20	15	13
Clean Water + Santitation Solutions		25	20	20	15	15	15	12	10	5
Green WasteWater Treatment (*)	900 prs.									
Aqueducts (*)	35									
Medium System TIER 2 in DC (LS)		85	85	80	70	60	55	45	35	25
Large System TIER 3 in DC (LS)		60	60	55	50	40	35	30	20	15
Microhydroelectric (*)	8									
<b>Performance against target - accumulated</b>										

(\*)The total target number of people for the Fondo Agua Yaque Norte project, to which RD\$2,200,000.00 should be contributed.

### Irradiasol Dominicana, SRL

#### INTERMEDIARY MILESTONES, SPT, AND PERFORMANCE AGAINST TARGET - LII 6

Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Clean Water Solutions	9	15	12	13	12	11	9	8	7	6	5	4	1
Clean Water + Santitation Solutions	5	8	6	7	6	6	5	4	4	3	3	2	1
Medium System TIER 2 in DC (LS)	18	31	24	26	24	21	18	16	14	12	10	9	2
Large System TIER 3 in DC (LS)	12	21	16	18	16	14	12	11	10	8	7	6	2
Large System TIER 3 in AC (Superior Limit)	4	7	6	6	6	5	5	4	4	3	3	2	1
<b>Performance against target - accumulated</b>													Not applicable for FY2024

Find out Project Finance independent Frameworks + Second Party Opinion in our [webpage](#).

