JULY 2026

SUSTAINABILITY REPORT

FIRST SEMESTER 2026

INDEX

1. ABOUT THIS REPORT

ACCIONA's First Half 2026 Sustainability Report provides an update on the Company's sustainability performance during the reporting period, presenting the main environmental, social and governance (ESG) developments and results achieved between January and June 2026.

The report covers the activities of ACCIONA, S.A. and its operating subsidiaries in the countries where the Company operates. It reflects ACCIONA's continued commitment to responsible business management and to creating a positive impact for people and the planet.Prepared for investors, clients and other stakeholders, the report provides an overview of the Company's progress towards its sustainability objectives through key performance indicators and selected case studies that demonstrate how sustainability is embedded across businesses, projects and geographies.

KEY MILESTONES

- Between January and June 2026, ACCIONA developed the **Integrated Strategy Master Plan 2030 (iSMP2030)**, a strategic roadmap that will guide the Company's evolution over the next five years.
- At ACCIONA's Annual General Meeting, held on 26 June 2026, the Company presented its new **Integrated Report**, bringing together its financial and sustainability strategies to provide a more comprehensive view of long-term value creation.
- ACCIONA launched **ATLAS 2.0**, an interactive sustainability reporting platform that provides a granular view of the Company's local and global impact, enhancing the accessibility, traceability and analysis of ESG information.
- During the first half of the year, **96.8%** of eligible CapEx was aligned with the **EU Taxonomy** across the six environmental objectives.
- As of 30 June 2026, **81%** of the Group's gross corporate debt qualified as sustainable financing, comprising **68% green financing** and **13% sustainability-linked financing**, further consolidating ACCIONA's sustainable finance strategy.
- ACCIONA and Nordex were once again recognised among the **2026 Global 100 Most Sustainable Corporations**, reinforcing their leadership in corporate sustainability.
- ACCIONA was also recognised among the **World's 50 Most Sustainable Companies**, ranking **11th** in the **TIME World's Most Sustainable Companies 2026** ranking.

Discover how ACCIONA is making a difference:

- PEOPLE: A platform for dialogue designed to promote meaningful cultural transformation within organisations. Through conversations and insights, explores how diversity, inclusion and individual talent contribute to building more people-centred organisations.
- I'MNOVATION #HUB: ACCIONA's innovation platform, showcasing technological advances and solutions that accelerate the transition towards a more sustainable future.
- ACTIVE SUSTAINABILITY: ACCIONA's open knowledge platform on sustainability and climate action. It brings together stories, expert insights, data and best practices to inspire action and raise awareness on topics such as renewable energy, regenerative agriculture, biodiversity, green technologies, social innovation and the transition to a low-carbon economy.

1. EVOLUTION OF THE MAIN INDICATORS

	Unity	H1 2026	H1 2025	Δ 2025/2026
Total workforce	Full Time Equivalent	69,695	67,847	2.72%
Women in managerial and executive positions	Number	23.12	22.95	-0.17pp
Workforce with disabilities in Spain	%	4.68	4.15	0.53pp
Accident frequency rate for own employees and subcontractors	Number	1.34	1.37	-2.19%
Fatalities of own employees	Number	0	0	0
Fatalities of subcontractors	Number	1	1	0
Projects with Social Impact Management (GIS)	Number	278	264	5.30%
Volunteer	Hours	14,351	16,070	-10.70%
CAPEX aligned with the European taxonomy of sustainable activities	%	96.8	98	-1.2pp
Renewable energy production	GWh	14,051	13,621	3.16%
Avoided emissions	Million tCO_2e	7.98	7.33	8.87%
GHG emissions scope 1+2	tCO_2e	121,453	101,430	19.74%
Weighted average carbon intensity	t CO_2/M€ turnover	15.21	18.19	-16.38%
Water consumption	hm^3	16,62	16,06 [1]	3.49%
Consumption of renewable and recycled resources	%	17,3	26.0	-8.7pp
Waste destined for landfill	Kt	416	187	122.46%
Percentage of waste recovery	%	86.30	97.30	-11pp
Female Directors on the Board of Directors	%	41.66	41.66	-
Total suppliers with active purchases	Number	16,543	20,618	-19.76%
Audited strategic suppliers	%	96.50	82.60	13.90pp
No Go Suppliers	Number	411	382	7.60%
Third party due diligence process	Number	130	145	10.34%
Sustainable financing	%	81	80	1pp
Open disputes	Number	2	0	+2

[1] The 2025 figure has been restated from that originally reported in H1 2025 to reflect the methodological changes implemented in 2026 for comparability purposes.

2. ENVIRONMENTAL

CLIMATE CHANGE

RENEWABLE GENERATION AND AVOIDED EMISSIONS

ACCIONA Energía's renewable energy production increased by 3.14% during this semester compared with the first half of the previous year.

This increase in production, which is entirely from renewable sources, has enabled the avoidance of 7,982 thousand tonnes of CO_2 emissions into the atmosphere.

OWN GREENHOUSE GAS EMISSIONS

Division	Business	Scope 1 (Tm CO_2 e)	Scope 2 (Tm CO_2 e)
Infrastructure	Construction, Industrial	54,383	8,707
	Water	4,840	14,869
	Concessions	45	732
Total Infrastructure		**59,268**	**24,308**
	Energy	4,903	205
	Nordex	21,358	189
Other business	ASUMA	5,939	152
	ACCIONA Facility Services	1,569	441
	ACCIONA HealthCare	334	-
	ACCIONA Airports	2,401	-
	Real Estate	24	15
	Culture	12	2
	Silence	169	124
	Mobility	32	-
	Others	8	2
Total other business		**10,487**	**735**

TOTAL	96,016	25,437
TOTAL (Scope 1 + 2)	121,453	

The overall decrease in emissions during the first half of 2026 has enabled the company to remain aligned with the budget established for this period. By business line, Construction recorded emissions below the expected budget, mainly due to lower earthmoving activity in Chilean mining projects (Talabre and Carén).

In contrast, construction projects in Oceania reported emissions above expectations as a result of projects such as Central West Orana and Humelink entering more construction-intensive phases. In the Water business, the increase in emissions was mainly associated with the progress of the Alkimos plant construction.

Nordex, meanwhile, reported higher emissions due to the SF Levante vessel remaining chartered to third parties for a longer period than initially expected compared with the previous year. It should be noted that Scope 2 emissions do not yet include offsets through renewable energy certificates (GOs and I-RECs), as their application is carried out at year-end.

DESCARBONISATION FUND

In 2026, a total of 20 initiatives from the infrastructure division were selected, with total funding amounting to €864,336. Funding is allocated through an internal competitive process. In the first stage, a selection committee assesses which proposals should be prioritised based on their impact and profitability. Subsequently, a committee composed of senior management members determines the allocation of funds to the projects with the highest potential.

During the first half of 2026, the seventh edition of the Decarbonisation Fund (2027) was also launched through the opening of a call for proposals. The selected initiatives will receive funding from the Decarbonisation Fund in 2027.

ALIGNMENT WITH THE EUROPEAN TAXONOMY FOR SUSTAINABLE ACTIVITIES – CIRCULARITY

Delegated Regulation (UE) 2021/2139 + 2023/2485 + 2023/2486

		H1 2025			H1 2026		
		TOTAL	ELIGIBLE (AS A PERCENTAGE OF TOTAL FIGURE)	ALIGNED (AS A PERCENTAGE OF ELIGIBLE FIGURE)	TOTAL	ELIGIBLE (% OF TOTAL)	ALIGNED (% OF TOTAL)
CAPEX	%	N/A	76.2%	98.2%	N/A	82.5%	96.8%
	M€	880	671	659	583	481	466
OPEX	%	N/A	63.0%	84.0%	N/A	67.9%	80%
	M€	183	115	97	178	120	96
REVENUE	%	N/A	67.5%	88.7%	N/A	71.4%	87.1%
	M€	7.333	4,950	4,392	7,987	5,699	4,966

WATER

Water consumption has remained stable, mainly because the majority of the total volume corresponds to network losses associated with the water service in Veracruz (Mexico). Consequently, the company's overall water consumption indicator is highly influenced by the volume of water distributed through this concession service, reducing the impact of operational variations recorded across the rest of the projects during the period.

WATER

We innovate for intelligent and resilient water management

acciona

ACCIONA RECEIVES "AI PROJECT OF THE YEAR" AWARD AT THE 2026 GLOBAL WATER AWARDS

ACCIONA has received the "AI Project of the Year" award at the 2026 Global Water Awards, held in Madrid during the annual conference organised by specialist publication Global Water Intelligence (GWI).

The accolade recognises the development of an intelligent system implemented at the Tampa Bay desalination plant in Florida, designed to improve water quality monitoring and prediction.

Developed by ACCIONA in collaboration with SkyTL, the solution uses artificial intelligence and machine learning tools to analyse operational data from the plant in real time.

The system can predict critical parameters, such as turbidity levels and the risk of membrane fouling, at least two hours earlier than the conventional systems used at the facility.

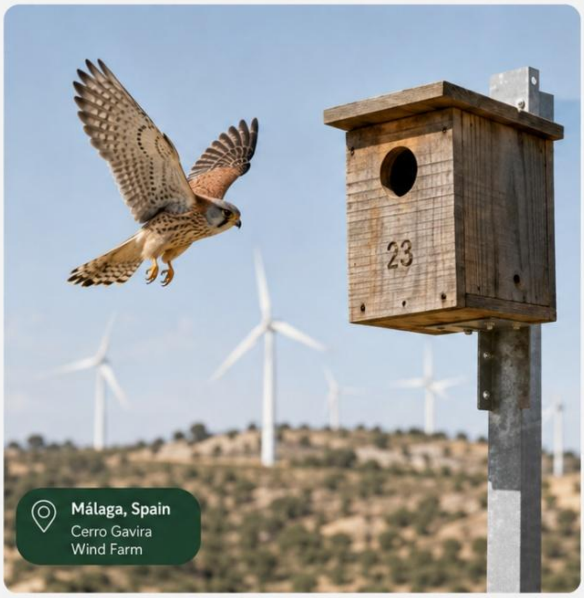
International Award AI Project of the Year Global Water Awards 2026	**AI & Machine Learning** real-time analysis and prediction	**Tampa Bay Desalination Plant** Florida, USA	**+2 hours' notice** of critical water quality parameters

B I O D I V E R S I T Y

acciona

BIODIVERSITY

We protect nature and strengthen ecosystems across our operations



LESSER KESTREL REINFORCEMENT PROGRAMME – CERRO GAVIRA WIND FARM

At the Cerro Gavira wind farm, this conservation programme, launched in 2019, aims to support the recovery of the lesser kestrel and enhance local biodiversity.

As part of the initiative, a breeding structure with 48 nest boxes was built for this species, together with shelters for nocturnal birds of prey, European rollers, bats and reptiles.

Following initial occupation by other species, the lack of natural colonisation by lesser kestrels led to the launch of a population reinforcement programme in 2024 in collaboration with GREFA.

Using the hacking technique, captive-bred birds are released after a period of acclimatisation and training without human contact.

Since 2024, 96 chicks have been introduced, 41 of which were released in 2026. Several birds released in 2025 have already been confirmed as returning, and the first breeding in the wild is expected in 2027.

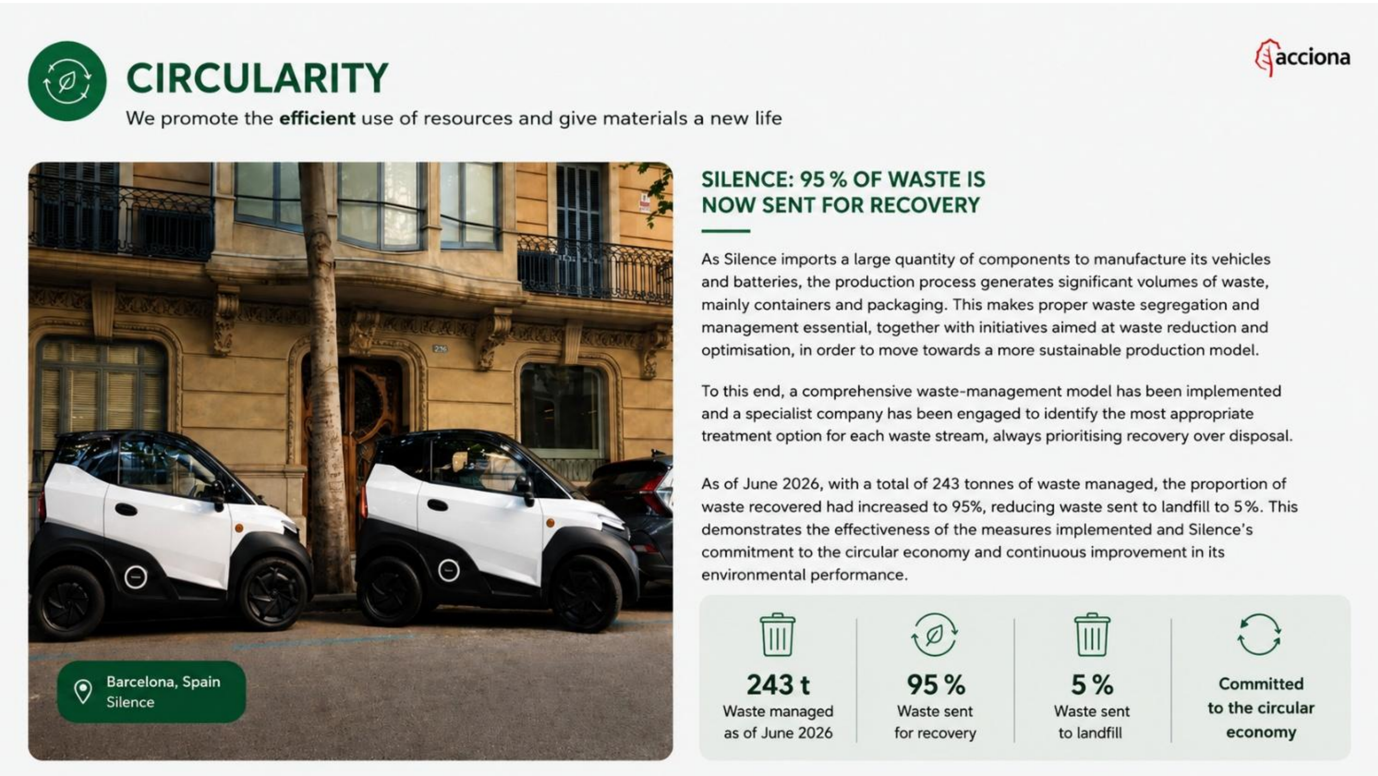
The programme will continue until 2028 to establish a self-sustaining population.

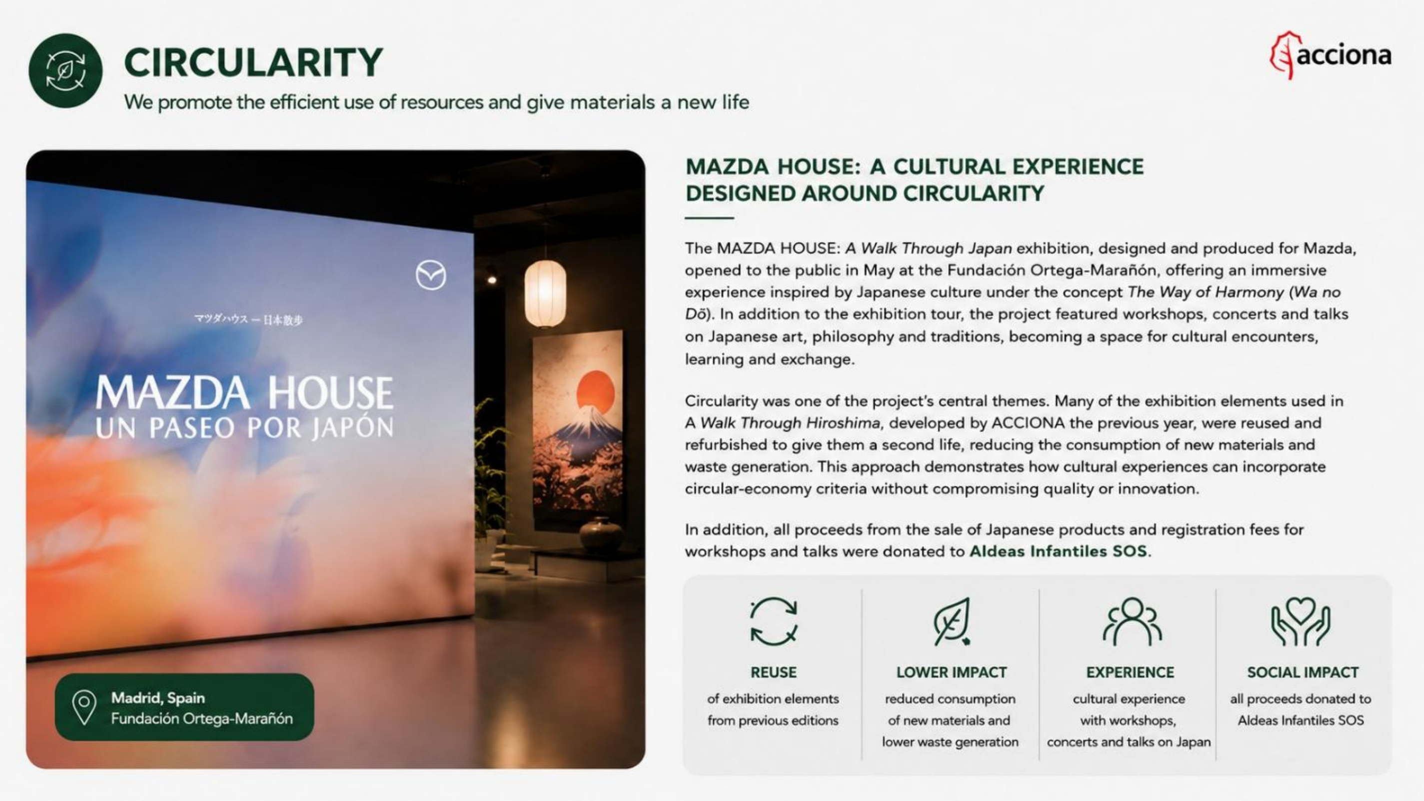
48 Nest boxes for lesser kestrels and other species	**96** Chicks introduced since 2024	**41** Chicks released in 2026	**Several birds** released in 2025 have already returned	**2027** First breeding in the wild (forecast)

PROGRAMME ACTIVE UNTIL 2028

This increase is mainly due to the significant rise in waste sent to landfill resulting from the generation of excavated soil in the El Estrellín project (Spain), where the company is currently working with the waste management operator to achieve its recovery. This increase, combined with lower production of reusable soil in projects that have traditionally supported the indicator —such as M80 Rieng and Western Harbour Tunnel in Australia, or São Paulo Metro Line 6 in Brazil— has led to an overall decrease in the company's waste recovery rate.

The percentage of recycled or renewable resources consumed by the company decreased by 8.7 percentage points, mainly due to the increased consumption of soil and aggregates in Construction projects. Among these, the Recinto 4 project at the Port of Huelva stands out, which started in the second half of 2025 and has required a particularly high volume of these materials.





3. SOCIAL

PEOPLE

ACCIONA closed the first half of 2026 with a workforce of 69,695 employees, representing an increase of 2.72% compared with the same period of the previous year. Women account for 29.15% of the total workforce.

The company has employees from 167 nationalities and operates in more than 60 countries, reflecting its global presence and commitment to diversity.

Workforce growth was mainly concentrated in markets linked to the progress of strategic projects. Mexico recorded the highest increase, with 930 additional employees driven by the AFS business; followed by Australia, with 749 additional employees, mainly associated with the development of major infrastructure projects; and Brazil, where the workforce increased by 10.2% (497 employees) due to the advancement of several relevant projects. Significant increases were also recorded in Spain (467 employees) and Peru (317 employees).

DIVERSITY

The share of women in the workforce increased by 1.18 percentage points compared with the first half of 2025. In addition, employees with disabilities accounted for 4.68% of the Company's total workforce in Spain.

HEALTH AND SAFETY

The accident frequency rate for both own employees and subcontractors decreased by 2.2%, reaching 1.34. The frequency rate for own employees stood at 1.87, while the rate for subcontractors was 0.75.

Health and well-being programme

ACCIONA's Health and Well-being Programme has launched several key campaigns focused on promoting healthy lifestyle habits:

- **Healthy Nutrition:** promotes a healthy diet based on locally sourced and sustainably grown food. Since the programme was launched in 2023, awareness sessions with nutrition specialists have been organised, along with intranet publications on the consumption of certain foods and their effects on health.
- **Emotional Balance:** focuses on topics such as stress management and social relationships, providing employees with tools for effective emotional management. Awareness sessions, training activities and mindfulness sessions have been offered to employees.
- **Healthy Lifestyle Habits:** aims to improve sleep quality, increase energy levels, mood and concentration through infographics and intranet publications.
- **Smoking Cessation Programme:** provides employees with the option to schedule a consultation with a pulmonologist, who offers guidance and medication (provided by ACCIONA's Medical Service), if required, to support them in quitting smoking.

SOCIAL SAFEGUARDS

ACCIONA has established a procedure and an integrated system for risk assessment and compliance management in relation to social safeguards. The Social Safeguards Internal Control System (SCISS) is based on the internal control frameworks developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and on the company's combined assurance methodology, structured according to the Three Lines Model.

The purpose of the SCISS is to promote and consolidate a culture of compliance and respect for human rights, in line with applicable legislation and internationally recognized standards and principles.

SOCIAL IMPACT MANAGEMENT

For more than a decade, ACCIONA has applied its own Social Impact Management (SIM) methodology, which enables the identification, analysis and management of both the positive and negative, intended and unintended social impacts arising from the development of a project within a community, as well as the relationship with local communities and other stakeholders.

During the first six months of the year, the SIM methodology was implemented across 278 projects worldwide, representing a 5.30% increase compared to the first half of 2025.

Within a context of critical review and continued evolution of the community engagement model, ACCIONA promoted the development of the Social Function in 2024 as an action framework that expands and complements SIM, incorporating a more proactive approach focused on generating opportunities and shared value within territories. Defined within the framework of Sociedad+, this new strategy places the project at the centre as a driver of territorial transformation, aligning social sustainability with the business model and strengthening the company's regenerative commitment.

During the first half of 2026, the learnings from the 2025 experimentation phase have been consolidated into a common methodology that accompanies projects throughout their entire lifecycle, from the early identification of opportunities to operations and the lasting legacy they leave in the territory. This methodology enables all business units to share a common language and tools to understand the contexts in which they operate and integrate this knowledge into project decision-making, generating long-term value for both communities and the business.

Local context as a design principle

Infrastructure reaches its full potential when it is conceived from the outset not as an isolated asset designed to address a specific functional need, but as a service platform capable of transforming the system in which it operates. Under this vision, the value that a project will generate over decades —the capabilities it expands, the opportunities it creates and the people it benefits— is largely determined by the earliest decisions, when the opportunity is still under assessment and the design process remains open.

Based on this conviction, ACCIONA developed, during the first half of 2026, a territorial context analysis methodology designed for the initial stages of opportunity identification and development. The methodology establishes a systematic process to understand the territory as a living system, including its economic, social and institutional dynamics, the way communities inhabit and organise themselves, and the needs that a single investment can address in an integrated manner. This territorial intelligence is incorporated into the work of technical teams through collaborative spaces where a deep understanding of the context is translated into concrete value propositions, ensuring that each project is conceived with the capacity to deliver greater services and generate greater prosperity for every unit of capital invested.

To ensure its implementation under a consistent standard across all businesses and geographies, the methodology is supported by an internal training programme aimed at the profiles involved throughout the project lifecycle —from those leading engagement with local stakeholders to those responsible for design and business decisions.

With this progress, ACCIONA consolidates a way of developing infrastructure in which understanding a territory becomes the first design decision, ensuring that every project is conceived from the outset to unlock its full potential to generate long-term prosperity.

PROJECT VOLUNTEERING

VOLUNTEERING PROGRAMME

The programme promotes employee participation with the aim of fostering local volunteering and supporting the communities where ACCIONA operates, increasing the positive impact on society and the surrounding environment.

During the first half of the year, 2,193 volunteers dedicated 14,351 hours to various initiatives, including projects focused on access to energy, water and sanitation, support for university students, labour integration of women in vulnerable situations, education on the Sustainable Development Goals, beach clean-ups, recycling, reforestation, donations and awareness-raising activities. These initiatives benefited more than 28,000 people.

SOCIAL INCLUSION

We create **opportunities** for everyone

acciona

Barcelona, Spain
Volunteer event

ACCIONA volunteers promote the employment inclusion of people with disabilities

A total of **18 ACCIONA volunteers** in Barcelona took part in an event aimed at promoting the employment inclusion of people with intellectual disabilities, in collaboration with **Fundación Quiero Trabajo** and **Grupo TEB.**

The initiative used a *Speed Dating* format and involved volunteer mentors who supported **19 people** with intellectual disabilities through practical career-guidance activities.

Each volunteer supported two participants, one per session, by **reviewing their CVs** and **conducting job interview simulations** tailored to their professional profiles.

18 ACCIONA volunteers	**19** participants with intellectual disabilities	**2** participants per volunteer (one per session)	**Career guidance** CV reviews and job interview simulations tailored to each profile

VOLUNTEER DAY

We promote **volunteering** for a more sustainable future

acciona

International
Volunteer Day 2026

More than 600 ACCIONA volunteers from 15 countries take part in ACCIONA Volunteer Day 2026

More than **600 ACCIONA employees** joined this year's Volunteer Day, delivering workshops on the Sustainable Development Goals at schools in **15 countries** and training more than **8,000 children aged 6 to 10.**

Through the **Guardians of the Earth** programme—and using crafts and a range of recreational and participatory activities—volunteers conveyed to the youngest participants the urgent need to care for the planet. During the sessions, they addressed topics such as climate change, sustainable energy and water scarcity, showing how small everyday actions can contribute to achieving the **Sustainable Development Goals.**

600+ ACCIONA volunteers	**15** countries	**8,000+** children trained (aged 6 to 10)	**Sustainable Development Goals** Education for a more sustainable future

VOLUNTEERING AT ACCIONA.ORG

The acciona.org Foundation provides ACCIONA employees with the opportunity to participate in its development cooperation projects. These initiatives aim to facilitate, improve and expand access to basic energy, water and sanitation services for vulnerable communities in different countries.

During the first half of the year, 57 volunteers from different business areas and countries where ACCIONA operates collaborated, both in person and remotely, in projects developed by acciona.org in Peru, Mexico, Chile, the Philippines, Panama and Brazil.

In addition, at the beginning of 2026, acciona.org launched the **"Solidarity Payroll"** initiative, a programme aimed at ACCIONA employees in Spain that enables them to support the Foundation's projects through small financial contributions deducted directly from their salary, choosing from the available initiatives they wish to support.

4. GOVERNANCE

ACCIONA's Board of Directors exceeded 40% female representation in the first half of the previous year, achieving a gender diversity rate of 41.66%, which has been maintained to date.

SUPPLIER RELATIONSHIP

During the first half of the year, ACCIONA experienced a 19.76% decrease in the number of suppliers with active purchases, reaching a total of 16,543. This reduction is due to changing business needs and project developments, while maintaining a similar number of contracts compared with the previous year.

Regarding suppliers classified as **No-Go**, those that have failed to resolve the Serious Non-Conformities (SNCs) identified during audits within the established deadlines or have not implemented effective action plans— their number increased by 7.6%, reaching 411 suppliers.

ETHICS AND ANTI-CORRUPTION

Regarding the third-party due diligence process for non-suppliers of the ACCIONA Group, 130 assessments were analyzed and approved during the first half of 2026, representing a 10.34% decrease compared with the figures recorded in the first half of 2025. This decrease is due to strengthened supplier monitoring, supplier qualification processes and the continuous identification of risks and non-compliance issues.

Significant progress achieved:

- **Strengthening of the Good Governance system** through the implementation of 100% monitoring of suppliers included in sanctions lists (compared with 10% previously monitored), while also expanding the scope to include Ultimate Beneficial Owners (UBOs) and shareholders.

- **Maintenance of the same control scope**, covering 91.18% of ACCIONA Group's expenditure through a calculated Risk Map.

- **Update of the ESG risk matrix in the supply chain**, based on suppliers' country and business activity, and aligned with the corporate ESG risk matrix.

- **Update and optimisation of the Supplier Audit Protocol**, simplifying the model while maintaining the same level of control. This update includes a new protocol for solar panel suppliers that may contain materials sourced from conflict-affected areas in China's Xinjiang region.

- **Incorporation into PROCUR-e of a sustainability performance benchmark indicator** for all suppliers, enabling comparisons of their performance with companies operating in the same sector and country.

- **Incorporation into PROCUR-e of an informative indicator on economic dependency on the ACCIONA Group** for suppliers where billing information is available.

- **Update of PROCUR-in**, the chatbot integrated into the PROCUR-e platform, with Artificial Intelligence capabilities, enabling the management of requests related to Procurement processes and real-time queries regarding platform usage.

- **Development of an information campaign aimed at 59,491 suppliers** to communicate ACCIONA's Sustainable Supply Chain Management model, sharing training materials and practical resources with 99.8% of suppliers registered in SCRM.

6. SUSTAINABLE FINANCE

ACCIONA's sustainable financing strategy is designed to contribute to the Group's commitment to leading the transition towards a low-carbon economy. ACCIONA's Sustainable Impact Financing Framework covers both green financing and sustainability-linked financing instruments, and introduces a Local Impact feature which, when combined with either type of instrument, results in a **"Double Impact"** structure.

GREEN AND SUSTAINABLE FINANCING

The table below presents the new instruments issued during the first half of 2026, as well as the total outstanding instruments.

Financing Type		2026 H1 Instruments (#)	Outstanding Instruments (#)	Amount 2026 H1 (€M)	Total Amount (€M)
Green Financing	Type I	4	88	60	5,729
	Type II	3	20	97	4,087
Sustainable Financing	Type III	0	0	0	0
	Type IV	1	21	50	3,869
	Total	8	129	**207**	**13,685**

The innovative structure of the Sustainable Financing Framework has generated significant market interest. As of the end of the first half of 2026, **81% of the company's gross corporate debt is classified as either Green (68%) or sustainability-linked (13%)**.

EXTERNAL ESG RATINGS

ACCIONA and ACCIONA Energía are regularly assessed on their sustainability performance. In 2026, the Company once again achieved strong recognition in the ratings issued by leading ESG rating agencies:

		ACCIONA			ACCIONA ENERGÍA		
Rating Agency	Scale	Company Rating	Industry Average	Industry	Company Rating	Industry Average	Industry
S&P Global	0 to 100	84	41	Elec. Utilities	N/A		
CDP	D- to A	A	B	Construction	B	B	Renewable power generation
SUSTAINALYTICS	100 to 0	20.2 Med Risk	32.3 High Risk	Utilities	12.6 Low Risk	32.6 High Risk	Renewable Power
MSCI	CCC to AAA	AAA	A	Utilities	N/A		
ISS ESG	D- to A+	B Prime	C	Construction	A - Prime	B	Renewable Energy
ecovadis	0 to 100	85 Platinum	N/A	Construction of roads and railways	88 Platinum	N/A	Electricity, gas, steam and air conditioning supply

SUSTAINABILITY RATINGS AND INDEX

ACCIONA is included in several leading sustainability stock market indices, which recognise companies demonstrating outstanding environmental, social and governance (ESG) performance.

Proveedor	Nombre del Índice
Bloomberg	Bloomberg ESG Data Index
	Bloomberg ESG Score Total Coverage Index
	Bloomberg Europe Developed Markets Mid & Small Cap Price Return Index
	Bloomberg Goldman Sachs Global Clean Energy Price Return Index
SOLACTIVE German Index Engineering	Solactive Clean Energy Index NTR
	Solactive Climate Action Selection 1 Index
	Solactive Candriam Factors Sustainable Europe Equity Index
	Solactive RIZE ETF Global Sustainable Infrastructure Index NTR
EURONEXT	Euronext Low Carbon 300 Eurozone PAB NR
	J.P. Morgan QUEST Climate Adaptation (Extreme Climate) Index

STOXX	STOXX Europe Climate Impact Ex Global Compact CW & T
WilderHill Clean Energy Index®	WilderHill New Energy Global Innovation Index
MSCI	MSCI World Custom ESG Climate Series A Net in EUR MSCI EAFE Choice ESG Screened Index MSCI ESG Universe: ESG Ratings Global Equities MSCI Europe Select ESG Leaders Low Carbon Impact G Series

ADDITIONAL SUSTAINABILITY RECOGNITIONS

Recognition	Organization	Position	Details
Corporate Knights' 2026 Europe 50	Corporate Knights	9th company in Europe	ACCIONA ranks 9th among the 50 leading European companies in sustainability. The ranking assesses the proportion of sustainable revenues and investments, as well as the growth of revenues generated from sustainable activities.
New Energy Top 100 Green Utilities	Energy Intelligence	2nd greenest utility in the world	ACCIONA Energía has maintained, for the tenth consecutive year, its position as one of the world's "greenest" power generation companies.
Diversity Leaders 2026	Financial Times	Among the 850 companies with the highest levels of diversity and inclusion	ACCIONA has been recognised for making diversity and inclusion a priority within its strategy. The ranking is based on surveys of more than 100,000 employees from different companies.
Gaïa Rating	EthiFinance	N/A	Assessment of social, environmental and good governance performance. The company achieved a score of 79 out of 100 (2025), above the sector average, with strong performance in social and environmental aspects and in relationships with external stakeholders.
SE Index Member	Standard Ethics	EE- Sustainable Grade	The index aims to measure, over time, market confidence in the voluntary sustainability and corporate governance guidelines and recommendations issued by the OECD, the EU and the UN.
2025 Sustainability Rating	EcoVadis	Platinum medal (Top 1%)	ACCIONA has been awarded the Platinum Medal with a score of 85/100 in the EcoVadis Sustainability Rating, demonstrating a robust management system that effectively addresses sustainability.

7. ANNEX

ASSURANCE LEVEL

This report has been prepared in accordance with the following CSRD standards and has been subject to limited assurance.

Indicator	Disclosure Requirements	Page
ENVIRONMENTAL		
Renewable energy production	E1-5 Energy consumption and energy mix; supplementary information on renewable energy generation and contribution to climate change mitigation	4
Avoided emissions	E1-6 Gross GHG emissions and mitigation metrics; information on avoided emissions associated with products and services	4;5;6
Scope 1 and Scope 2 GHG emissions by business area	E1-6 Gross Scope 1, Scope 2 and total GHG emissions	4;5;6
Water consumption	E3-4 Total water consumption and water resource management	4
Resources sent to landfill	E5-5 Resource outflows: waste generated and waste directed to disposal	4:9
% of waste recovered	E5-5 Waste diverted from disposal and waste recovery	4;9
Renewable-origin resources used	E5-4 Resource inflows, including renewable and circular materials	4;9
SOCIAL		
Workforce evolution (FTE)	S1-6 Characteristics of the workforce: number of employees and FTEs	4;10
% of women in pre-management and management positions	S1-12 Gender diversity in management positions	4;10
% of workforce with disabilities	S1-9 Diversity and inclusion of people with disabilities	4;10
SIM: number of projects with SIM system by business area	Metrics for managing impacts on affected communities and monitoring social impacts	4;13
SUSTAINABLE FINANCE		
Green financing (number of financings)	Metrics associated with investments and financing linked to climate transition and sustainability objectives	4;17
Corporate financing with sustainability commitments (number of financings)	Information on ESG-linked financing and sustainability strategy	17

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

Independent Limited Assurance Report on the Sustainability Report for the First Semester of 2026 of ACCIONA, S.A. and its Subsidiaries

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the Management of ACCIONA, S.A.:

Conclusion

We have undertaken an independent limited assurance engagement on whether the Sustainability Report for the First Semester of 2026 (hereinafter, the Sustainability Report) of ACCIONA, S.A. (hereinafter, the Company or ACCIONA) and its subsidiaries (hereinafter, the Group or ACCIONA Group), for the six-month period ended 30 June 2026, has been prepared in accordance with the selected European Sustainability Reporting Standards (hereinafter, the ESRS or selected ESRS) identified in the table included in the Appendix entitled “Assurance Level” contained in the accompanying Sustainability Report.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information identified in the table included in the Appendix entitled “Assurance Level” contained in the Sustainability Report for the First Semester of 2026 of ACCIONA, S.A. and its subsidiaries, for the six-month period ended 30 June 2026, has not been prepared, in all material respects, in accordance with the selected ESRS.

The Sustainability Report of ACCIONA, S.A. and its subsidiaries contains additional information that has not been subject to our limited assurance engagement. Our work has been limited exclusively to the review of the information identified in the table included in the Appendix entitled “Assurance Level” contained in the accompanying Sustainability Report.

Basis for Conclusion

We conducted our work in accordance with the 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). Our responsibilities under this standard are further described in the “Our Responsibilities” section of this report.

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).

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

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

Restriction on Use and Distribution of Our Report

In accordance with the terms and conditions of our engagement letter dated 24 July 2026, this independent limited assurance report has been prepared for ACCIONA, S.A. solely in connection with its Sustainability Report for the First Semester of 2026 and for no other purpose or in any other context. This report is not intended for use by, and should not be used by, any party other than those specified.

Our conclusion has not been modified in respect of this matter.

Responsibilities of ACCIONA, S.A. for the Sustainability Report

Management of ACCIONA, S.A. is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Sustainability Report for the First Semester of 2026 that is free from material misstatement, whether due to fraud or error;
- selecting or developing appropriate criteria for the preparation of the Sustainability Report for the First Semester of 2026 and appropriately referring to or describing the criteria used; and
- preparing and presenting the Sustainability Report for the First Semester of 2026 with reference to the selected ESRS.

Our Responsabilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance as to whether the Sustainability Report for the First Semester of 2026 is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures performed and the evidence obtained; and
- communicating our conclusion to the Management of ACCIONA, S.A.

Summary of the Work Performed as a Basis for Our Conclusion

We exercised professional judgment and maintained professional scepticism throughout the engagement. We designed and performed such procedures as we considered necessary to obtain evidence regarding the Sustainability Report for the First Semester of 2026 that is sufficient and appropriate to provide a basis for our conclusion.

The procedures selected depended on our understanding of the Sustainability Report for the First Semester of 2026 and other engagement circumstances, as well as our consideration of areas where material misstatements were likely to arise. The procedures performed in carrying out our engagement primarily consisted of:

- Meetings with Group personnel to understand the business model, the policies and management approaches applied, the main risks related to those matters, and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the selected indicators for the First Semester of 2026, based on the criteria defined by the Company.
- Analysis of the processes used to collect and validate the data reported in relation to the selected indicators for the First Semester of 2026.
- Review of information relating to the risks, policies and management approaches applied in relation to the selected indicators for the First Semester of 2026.
- Testing, on a sample basis, the information relating to the selected indicators and its proper compilation from data provided by the relevant information sources.
- Making inquiries of relevant personnel and performing analytical procedures on the information subject to assurance, focusing on areas where material misstatements, whether due to fraud or error, were likely to arise.
- Performing, where considered appropriate, substantive sampling procedures on the information subject to assurance, focusing on areas where material misstatements, whether due to fraud or error, were likely to arise.
- Obtaining a representation letter from the Directors and Management regarding the selected indicators.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less extensive than, those performed in a reasonable assurance engagement. Consequently, the Assurance Level obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

KPMG Asesores, S.L.U.

(Signed on original in Spanish)

Patricia Reverter Guillot

30 de julio de 2026