

ARTIFICIAL INTELLIGENCE RESPONSIBLE USE POLICY

1. PURPOSE

Predictive and Generative Artificial Intelligence (AI) is changing how people work, manage knowledge and create content. Generally speaking, and in accordance with how it is defined in Regulation (EU) 2024/1689 of the European Parliament and of the Council (“EU AI Act” or “EU Artificial Intelligence Regulation”), an AI system means a machine-based system that is designed to operate with varying levels of autonomy and that may exhibit adaptiveness after deployment, and that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments.

ACCIONA, S.A. and its group of companies (“ACCIONA” or the “Organisation”) holds AI to be an agent of change capable of positively impacting on both business and the environment, enhancing its competitive advantage and driving economic growth in all sectors of society.

ACCIONA undertakes to promote a responsible, ethical and safe use of Artificial Intelligence and to develop and implement it in accordance with current legislation, corporate principles and respecting fundamental rights.

This policy is based on the values and principles that govern Organisation business pursuits as set forth in the ACCIONA Code of Conduct, Regulation (EU) 2024/1689 on Artificial Intelligence (EU AI Act), EU Guidelines on Ethics in Artificial Intelligence, Recommendation of the Council on Artificial Intelligence (OECD), General Data Protection Regulation (GDPR) and the best practices proposed by the major global actors developing this technology.

It seeks to lay down and consolidate ethical and operational principles to guide the design, development, deployment and use AI systems at ACCIONA. Furthermore, it serves as a framework within which to define best practices and criteria to enable the Organisation positions itself as a guarantor of security and regulatory compliance in the use of these solutions while also observing core corporate values.

2. SCOPE

This policy is available to the public and applies to all ACCIONA companies where it has a majority equity holding, and exercises control or is responsible for the management thereof, regardless of the geographic location of those companies, and it applies to all Organisation directors and employees, regardless of their position, hierarchical status or contractual condition.

ACCIONA's corporate policies are intended to be applied across the board in all entities of the Group. However, they will not apply in entities, jurisdictions and/or situations in which the policies or any of their provisions are inconsistent with the applicable local regulatory framework.

In those entities in which ACCIONA has an equity holding but has no management responsibility, the Organisation’s representatives on their governing and management bodies will promote the adoption of this Policy or, failing this, must create their own one along the lines of this document and that in no way contradicts any of the principles set forth herein.

ARTIFICIAL INTELLIGENCE RESPONSIBLE USE POLICY

ACCIONA encourages the principles contained in this Policy to serve as a reference for its suppliers, contractors, collaborators, customers, affected communities and other stakeholders.

The principles contained in this policy apply both to those Artificial Intelligence systems developed in-house and those acquired from or supplied by third parties.

3. PRINCIPLES

The policy comprises the following principles:

- **People-centric**

ACCIONA considers technology in general, and Artificial Intelligence in particular, as a tool at the service of the common good and society as a whole. It holds people's dignity, respect for their fundamental rights and the priority of human criteria as core values that must govern the entire life cycle of these technologies. The Organisation trusts in the sovereignty of human judgement to ensure the oversight, correcting, recalling or qualifying of AI generated outcomes, replies or products.

Automation must never compromise the development of the basic skills required for people to perform their professional duties. The Organisation shall ensure that the use of Artificial Intelligence boosts critical thinking, professional judgement and problem solving ability, avoiding the use of technological dependencies that may hinder people's learning, safety and independence.

Particularly, it is prohibited to make solely automated decisions that may significantly affect or have legal consequences for people, without qualified and verifiable human intervention commensurate with the system risk level.

- **Non-discrimination**

Artificial Intelligence systems must be fair, accessible and non-discriminatory to avoid generating or exacerbating any unjustifiable harm against people or groups.

ACCIONA shall ensure that the design, development, procurement, implementation, use and oversight of AI systems will be conducted in keeping with the principles of equality of treatment, equal opportunity and non-discrimination in accordance with its corporate policies and the applicable regulations in these matters wherever it operates.

Moreover, it will advocate the adopting of the necessary measures to identify, prevent, mitigate and correct biases or undue adverse impacts, whether direct or indirect, throughout the life cycle of the aforementioned systems, ensuring a level of governance, documentation, traceability and human oversight commensurate with the risk level, with respect to its employees, clients and society in general.

ARTIFICIAL INTELLIGENCE RESPONSIBLE USE POLICY

- **Protecting information and safeguarding privacy**

ACCIONA is aware of the fact that under certain circumstances the data used by the AI systems may contain personal, confidential and sensitive information, as well as that which is covered by intellectual property rights. ACCIONA fosters the transparency and explainability of AI systems, providing comprehensible information on its working, intended purpose, limitations and general decision-making criteria commensurate with the level of risk and context of use. People must be made aware when their data may be used to train models, when they are interacting with AI or when the information provided is from an AI tool.

Actions by ACCIONA to train, retrain, adjust or enhance AI Systems require prior authorisation.

ACCIONA remains true to its undertaking to respect the right to privacy of individuals and to protect their data when using Artificial Intelligence as well. Accordingly, any AI-related processing of data must be compliant with the General Data Protection Regulation (GDPR) and any applicable local regulation, observing the principles of lawfulness, fairness and transparency, accuracy, purpose and storage limitation, as well as data minimisation.

- **Environmental responsibility**

Artificial intelligence can become an ally in the conservation of the planet by improving operating efficiency, speeding up the development of innovative solutions and expanding our capacity to understand and manage complex natural systems.

ACCIONA is mindful that the development and use of these technologies may not be compatible with achieving the Net Zero goal, the preservation of water and natural resources or the well-being of those communities where it builds data-processing infrastructures and conducts data processing-related activities.

In this respect, ACCIONA promotes the responsible use of AI-related technology resources by introducing energy efficiency criteria into its processes, optimising the use of AI tools and seeking solutions to reduce the potential impacts caused by data processing centres.

- **Design safety**

ACCIONA ensures that all AI systems deployed in the Organisation are in keeping with corporate trustworthiness, safety, technical robustness standards and with those benchmark standards that apply to AI (EU AI Act, ISO/IEC 42001, ISO/IEC 23894, European Commission Guidelines for Trustworthy AI, etc.). Whenever AI systems act on the physical world or share workspace with people — robotics, automated or assisted machinery, drones —, personal health and safety will be prioritised.

ARTIFICIAL INTELLIGENCE RESPONSIBLE USE POLICY

- **Learning and development tool**

ACCIONA sees AI as a driver of human talent not as a replacement for it. The deployment of these technologies is guided by the principle of value contribution, thereby promoting the use of automation as a catalyst for the skills of Organisation employees.

Artificial Intelligence must be used as a tool to collect, preserve and transfer the knowledge generated by the Organisation throughout its history. ACCIONA advocates the development of systems that make it possible to convert accrued experience into a shared, accessible and reusable asset that facilitate learning, innovation and the conservation of the critical skills required for the future success of the Organisation.

- **Responsible and ethical use**

ACCIONA promotes an ethical and responsible use of AI, encouraging the use of these technologies in keeping with Organisation values, principles and commitments, respecting fundamental rights and observing both the applicable legislation as well as internal company standards.

ACCIONA shall not develop, deploy nor use AI systems that use practices prohibited under Article 5 of the EU AI Act and the latest version thereof, such as, for example, manipulative or deceptive techniques, with the objective, or the effect of materially distorting the behaviour of persons, that exploit any of the vulnerabilities of a specific group of persons, that conduct scoring practices on the personal situation or social context of persons, or that enable the real-time biometric identification of people except for those situations in which this use is legally authorised, among others.

Any use of AI systems for professional purposes must be done via the environments, on the devices and in the channels duly put in place and approved by the Organisation. It is expressly prohibited to enter confidential information, personal data, or information protected by intellectual property, trade secrets or any other sensitive information asset related to the Organisation on publicly accessible or unauthorised third-party AI tools. The Organisation will put supervisory and auditing mechanisms in place to ensure the operational control of and responsibility for these systems.

- **Intellectual property protection**

ACCIONA undertakes to make two-way use of AI: asset protection and respect for third parties. ACCIONA has put in place the guidelines required to ensure that the AI solutions used in its business pursuits do not infringe on third-party intellectual and industrial property rights, patents or licences, advocating as it does a lawful, secure and ethical innovation ecosystem.

AI generated outputs cannot represent the sole or substantial part of assets requiring protection without significant creative human involvement.

- **Responsible use in communication**

ACCIONA undertakes to use AI in all of its communication processes responsibly and transparently and in keeping with its corporate values, observing such principles as accuracy, clarity, rigour and respect for privacy, while also ensuring that AI assisted or generated content is subject to the general content approval process.

ARTIFICIAL INTELLIGENCE RESPONSIBLE USE POLICY

4. IMPLEMENTATION IN THE ORGANISATION

Implementation of this policy is led by management, which holds maximum responsibility for Artificial Intelligence matters. Accordingly, management must keep all the requisite procedures, protocols and internal development standards up-to-date to ensure responsible use of AI and proactive management of the risks linked to its use.

The Organisation will keep an updated record of the AI systems deployed in the Group as provided for under the EU AI Act. This record will facilitate compliance with the transparency and traceability obligations imposed by the pertinent authorities.

5. POLICY APPROVAL

The Board of Directors of ACCIONA, S.A. (the ACCIONA Group parent company) is the body that is responsible for approving the general strategies and policies of the Organisation. Pursuant to these responsibilities, it hereby approves the update of this Policy on 23 July 2026 at the proposal of the Audit and Sustainability Committee. This policy will enter into force on the day following its approval. The Artificial Intelligence Use Policy forms a part of the ACCIONA "Policy Book", which is available on the corporate website and on the Organisation intranet. It is accessible in the main languages of the countries where ACCIONA operates to facilitate consultation by the main stakeholders.

This policy will be subject to periodic review to ensure it is in line with regulatory, technological and sector best practices developments.