

BIODIVERSITY POLICY

Purpose

ACCIONA's Biodiversity Policy establishes the framework for conservation and protection, within the Organisation's value chain, of the ecosystems and individuals that are present in both marine and terrestrial habitats. This Policy defines the principles of responsible business conduct that guide the identification, assessment and management of the dependencies, impacts, risks and opportunities related to the protection and restoration of biodiversity and ecosystems.

ACCIONA actively contributes to the preservation of marine and terrestrial ecosystems. The Organisation promotes the sustainable management and responsible use of natural capital in line with the targets for Net Biodiversity Loss by 2030 and with achieving a Net Positive Biodiversity Gain by 2050.

ACCIONA's Biodiversity Policy is aligned with the main international agreements and conventions on the protection and conservation of biodiversity and ecosystems, thereby contributing to the objectives and targets of the Kunming-Montreal Global Biodiversity Framework, the UN Global Compact and achievement of the Sustainable Development Goals (SDGs).

Scope

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

In those companies in which ACCIONA has an equity holding but does not have management responsibility, the Organisation's representatives on the governing and management bodies of those companies will promote the adoption of this policy.

To the extent that ACCIONA has influence, it promotes the adoption of the principles contained in this policy by its suppliers, contractors, collaborators, customers, affected communities and other stakeholders.

Corporate policies are intended to be applied transversally across all companies within the group. However, they shall not apply in those companies, jurisdictions, and/or situations where the policies or any of their provisions are incompatible with the applicable local regulatory framework.

Principles

ACCIONA's Biodiversity Policy is based on the following principles:

- **Regulatory compliance** – ACCIONA rigorously complies with environmental regulations in force, and it promotes and supports the development of new regulatory frameworks and international standards that reinforce more sustainable development models.
- **Application of mitigation hierarchy** – ACCIONA undertakes to carry out the necessary actions in its operations and projects to ensure compliance with legislation and to reverse Biodiversity Loss. ACCIONA applies the mechanisms for mitigating adverse effects on biodiversity in accordance with the following stages:
 - **Prevent** – Avoid the adverse effects caused by pollution, the overexploitation of natural resources or poor environmental protection in the development of its operations, even in locations where there is no regulatory framework.
 - **Minimise** – Reduce, to a minimum, the unavoidable impacts that negatively affect species and ecosystems by implementing the necessary corrective measures and by acquiring local resources and certified sustainable resources, among others.

BIODIVERSITY POLICY

- **Restore** – To the extent possible, recover areas affected by the development of projects or services and rehabilitate degraded areas, thereby providing additionality and preserving the project's ecosystem services.
- **Offset** – Implement offsetting actions where residual impacts cannot be fully mitigated, thereby contributing to the commitment to halt Net Biodiversity Loss by 2030.
- **Conservation and protection of terrestrial and marine ecosystems** – ACCIONA identifies critical ecosystems of high conservation value and key biodiversity areas, which allows it to take actions aimed at improving the state of its operating environments, adjacent areas and other zones, while ensuring respect for and the integration of indigenous territories and local communities.
- **Prevention of deforestation** – ACCIONA is firmly committed to Net Zero Deforestation by 2030, consequently ensuring that its activities do not contribute to the loss of natural forests and promoting forest restoration and full compensation for all felled individuals. This commitment is extended to its value chain through sustainable procurement.
- **Positive impact** – ACCIONA, aware of the progressive deterioration of the planet, promotes an approach that goes beyond the mitigation of negative impacts. This approach integrates the entire life cycle of a project, from design to completion, with the aim of generating a positive impact, which we call regenerative.
- **Net Biodiversity Gain** – ACCIONA promotes the recovery of lost biodiversity, both terrestrial and marine, through the application of nature-based solutions and the development of regenerative infrastructures.

Review and approval of the policy

This Policy will be reviewed at least every five years to ensure that it is aligned with the strategic objectives of the Organisation and, in any event, due to legislative and regulatory changes.

The Biodiversity Policy forms a part of ACCIONA's "Policy Book", which is available on the corporate website and on the Intranet of the Organisation. It is accessible in the main languages¹ of the countries where ACCIONA operates to facilitate consultation by the main stakeholders.