

HUMAN RIGHTS POLICY

Purpose

ACCIONA's **Human Rights Policy** establishes the framework for the protection and promotion of human rights and fundamental freedoms in all of the Organisation's activities. This Policy defines the principles of responsible business conduct that guide the identification, assessment and management of the risks, impacts and opportunities related to human rights throughout the value chain.

ACCIONA deems it a priority to contribute to the protection of human rights, therefore aligning itself with global efforts to prevent any kind of direct or indirect violation of these rights. The Organisation undertakes not to cause, contribute to causing or be associated with human rights violations, which is why it promotes an environment that is respectful of human rights among its staff and in the value chain, in local communities and in society at large.

ACCIONA's Human Rights Policy is aligned with the principles and objectives of the main international agreements and conventions, such as the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights and the UN Global Compact, among others. This includes contributing to 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 is able to exercise influence, it promotes the adoption of the principles contained in this Policy by its suppliers, contractors, collaborators, customers, affected communities and other stakeholders.

Principles

ACCIONA's Human Rights Policy is based on the following principles:

- **Equality of treatment and opportunities** – ACCIONA promotes a culture of respect and inclusion, therefore prohibiting discrimination on the grounds of age, race, ethnicity, colour, gender, disability, religion, political opinion, national extraction, social origin, sexual orientation, marital status, education, background or any other status, in line with the Discrimination (Employment and Occupation) Convention, 1958. All employees must be treated fairly and equitably, with equal opportunities. Moreover, the Organisation prohibits and prevents all forms of physical, psychological, moral and/or sexual discrimination and harassment, in accordance with the ILO's Violence and Harassment Convention, 2019.

HUMAN RIGHTS POLICY

- **Freedom of employment, prohibition of forced labour and all forms of modern slavery** – ACCIONA recognises the right to freely chosen employment and prohibits forced labour, all forms of modern slavery and human trafficking in accordance with the Forced Labour Convention, 1930, and the Abolition of Forced Labour Convention, 1957. It prohibits any kind of work under threat and ensures that workers do not pay undue fees or costs. It respects the freedom of movement of workers and prohibits the retention of identity documents, and it requires that employment agencies comply with these principles. ACCIONA also undertakes to maintain a work environment that is free from exploitation and undertakes to not employ children under the age of 18, strictly prohibiting child labour in accordance with the Minimum Age Convention, 1973 and the Worst Forms of Child Labour Convention, 1999.
- **Freedom of association, trade union membership and collective bargaining** – ACCIONA respects and promotes freedom of association, unionisation and the effective recognition of the right to collective bargaining in accordance with applicable legislation and the main international reference standards, including the Freedom of Association and Protection of the Right to Organise Convention, 1948; the Right to Organise and Collective Bargaining Convention, 1949; and the Collective Bargaining Convention, 1981. Employees have the right to associate and participate in organisations for the defence of their interests. The Organisation does not interfere in workers' elections, and it guarantees protection against any discriminatory act or reprisal that might undermine the freedom of association. ACCIONA also supports collective bargaining to define working conditions and regulate relations with trade unions.
- **Safe and healthy working conditions** – ACCIONA promotes a decent, safe and healthy working environment, based on a health and safety management system in accordance with the highest international standards and industry best practices, in line with the Occupational Safety and Health Convention, 1981, and the Promotional Framework for Occupational Safety and Health Convention, 2006. The Organisation promotes a culture of occupational risk prevention as a fundamental pillar to guarantee the health and safety of its employees. Where accommodation is provided for employees, ACCIONA ensures that living conditions are adequate and decent, thereby complying with applicable national and international standards.
- **Ethical, fair and equitable employment and recruitment conditions** – ACCIONA implements recruitment practices that are ethical, fair and equitable, thereby ensuring that employment conditions are based on uniform criteria for all groups, including equal opportunities and the recognition of professional merit. The Organisation fosters the inclusion of people at risk of social exclusion and people with disabilities, thereby promoting their integration into the labour market. ACCIONA provides decent working conditions and fair and equitable remuneration that enables employees and their families to meet their basic needs by promoting appropriate pay conditions, and promotes equal remuneration for men and women for work of equal value. All working conditions are clearly set out in a written contract, in a language understandable to the worker, and comply with International Conventions of the ILO, with applicable collective bargaining agreements and with legislation in force.

HUMAN RIGHTS POLICY

- **Privacy and communications** – ACCIONA respects the confidentiality and the right to privacy of all persons with whom it interacts, and undertakes to manage information and data in accordance with national and international data protection laws. In addition, the Organisation ensures that its corporate and commercial communications are non-discriminatory and respectful of different cultures, and pays particular attention to not adversely affecting the most vulnerable groups.
- **Respect for the communities in which it operates** – ACCIONA recognises that its commitment to human rights includes people and communities that may be affected by its activities, and pays special attention to vulnerable groups such as indigenous peoples and minorities. The Organisation respects the right of access to food, water, sanitation, energy, education, health, housing and a clean and healthy environment, as well as the rights to freedom of opinion, expression, thought and religion. ACCIONA undertakes to avoid involuntary resettlements and, whenever this might not be possible, to minimise the impact and provide fair compensation. It also respects the land rights of communities and ensures that indigenous peoples can participate in the decisions that affect them, in accordance with ILO Convention 169 and free, prior and informed consultation.
- **Positive contribution to communities** – ACCIONA contributes to the economic, social and environmental development of the communities in which it operates, consequently raising living standards by generating employment, providing access to basic services and protecting the environment. Through active listening and close cooperation with local communities, ACCIONA contributes to the achievement of these goals.

Due Diligence

ACCIONA implements the due diligence process in its operations, which is structured in six stages defined in the Guidelines for Responsible Business Conduct¹⁰. This process complies with the UN Guiding Principles on Business and Human Rights, with the Voluntary Principles on Security and Human Rights and with achievement of the Sustainable Development Goals (SDGs).

The mechanisms applied at each stage are the following:

- **Identification and assessment of risks and impacts** – ACCIONA regularly identifies and assesses actual and potential adverse effects on human rights associated with its business activities and commercial relationships. This process covers the short-, medium- and long-term time horizons.

¹⁰ Stages: (1) integrate due diligence into policies and management systems; (2) identify and assess adverse effects on human rights and the environment; (3) prevent, interrupt or minimise actual and potential adverse effects on human rights and the environment; (4) monitor and evaluate the effectiveness of measures; (5) communicate; and (6) remedy.

HUMAN RIGHTS POLICY

- **Detection mechanisms** – ACCIONA has specific communication and complaint channels, accessible to all its stakeholders, for identifying and responding to any irregularities or breaches of applicable legal regulations or of the Code of Conduct that could occur within the framework of ACCIONA's activities in the area of human rights. These channels are freely available and confidential, they offer protection from reprisals and they are culturally appropriate and accessible both physically and linguistically, in compliance with Principle 31 of the UN Guiding Principles on Business and Human Rights. The Whistleblowing Channel is the instrument that ACCIONA makes available to employees, suppliers, customers and collaborators for reporting any irregularity or violation related to human rights. In addition, the Organisation establishes early warning mechanisms to address impacts urgently and minimise their magnitude, in collaboration with affected or potentially affected parties.
- **Mitigation of actual and potential adverse impacts on human rights** – ACCIONA establishes internal control systems to prevent and mitigate the identified actual and potential risks and impacts. These systems are articulated through control activities aligned with the principles of responsible business conduct.
- **Monitoring and continuous improvement** – ACCIONA regularly reviews its internal processes and the measures that are implemented to prevent and mitigate adverse effects on human rights, thereby ensuring a continuous improvement approach to its practices.
- **Accountability** – ACCIONA publicly discloses all risks and impacts that have been assessed and materialised, both negative and positive, as well as the measures taken to address the human rights implications of its activities. If serious violations are detected, the company undertakes to report them in a transparent manner. It also reports regularly to the Board of Directors through the Audit and Sustainability Committee.
- **Remediation** – ACCIONA undertakes to establish legitimate and effective mechanisms for the remediation of adverse impacts on human rights. The Organisation promotes the commitment to provide effective means of redress throughout its entire value chain.
- **Collaboration with authorities** – ACCIONA actively and fully collaborates with the competent authorities and ensures its participation in the necessary processes for the redress of any adverse effects that may have occurred.

HUMAN RIGHTS POLICY

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 **Human Rights 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 languages¹¹ of the countries where ACCIONA operates to facilitate consultation by the main stakeholders.

Board of Directors
7 May 2026

¹¹ Spanish, English, Portuguese, Polish and French.

