

STAKEHOLDER RELATIONS POLICY

Purpose

ACCIONA's **Stakeholder Relations Policy** seeks to foster a culture of continuous dialogue and sustained long-term commitment with its stakeholders by ensuring their participation in the Organisation's decision-making process.

The Organisation's main stakeholders include its direct staff and those involved in the value chain, together with its trade union representatives, customers and users, local communities, partners, suppliers, contractors, subcontractors, public administrations and regulatory bodies, investors and analysts, the media, associations and civil society organisations, as well as the natural surroundings and environment.

ACCIONA is a signatory to the commitments of the UN Global Compact, and its Stakeholder Relations Policy is aligned with the fundamentals of ACCIONA's Code of Conduct and due diligence process reflected in its Corporate Policies and with the main international agreements and conventions, thereby actively contributing to 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 Stakeholder Relations Policy is based on the following principles:

- **Identification and prioritisation of stakeholders** – ACCIONA identifies and prioritises its stakeholders through regular analyses, thereby ensuring that the commitment with them is aligned with the organisation's strategic objectives. This approach provides an understanding of the profile and needs of stakeholders, which facilitates the appropriate management of impacts and the associated risks, with particular attention to affected local communities and the most vulnerable groups.

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- **Free, prior and informed consultation with indigenous communities** – ACCIONA consults and collaborates in good faith with indigenous communities, consequently seeking their free, prior and informed consent in accordance with the Indigenous and Tribal Peoples Convention, No. 169, of the International Labour Organization (ILO).
- **Participation in the strategy** – ACCIONA deems the relationship with its stakeholders to be a fundamental and effective tool, wherefore it promotes their participation in the processes of defining and executing the Organisation's strategy. To this end, it establishes personalised relationships with each stakeholder and implements specific collaboration strategies according to their characteristics and needs.
- **Communication** – ACCIONA offers accessible communication channels to its stakeholders, both in format and language, to facilitate the submission of consultations, suggestions and complaints, and it ensures that all communications are considered and dealt with appropriately. Similarly, ACCIONA provides timely and accurate communication of the results, impacts and action plans derived from its relationship with stakeholders, while guaranteeing transparency and keeping everyone involved duly informed.
- **Responsibility and non-discrimination** – ACCIONA promotes an inclusive approach, adapted to the needs of its stakeholders. The Organisation acts responsibly and guarantees respect for the human rights of all its stakeholders.
- **Continuous improvement** – ACCIONA undertakes to constantly review and improve its stakeholder relations models, consequently adapting to changes and emerging needs in order to ensure sustainable and effective engagement.
- **Development of skills** – ACCIONA facilitates relations with its stakeholders by providing the necessary means and resources to create suitable spaces for interaction. It also supports the development of skills so that stakeholders can actively participate in processes, if required.

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 **Stakeholder Relations 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.

Board of Directors
November 14, 2024

¹ Spanish, English, Portuguese, Polish and French.