



Sustainable Procurement Guide

PMO - Supply Chain Management
ACCIONA

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OBJECTIVE AND SCOPE

OBJECTIVE

Define what a sustainable purchase is and how to identify it in order to provide buyers the necessary means to record all purchases that can be classified as sustainable and promote alternatives with a greater ESG impact, aligned with both the Sustainable Development Goals (SDGs) and the Sustainability Director Plan 2025 (PDS) objectives for the Supply Chain (and will be reviewed following the publication of the PDS 2030).



Access the document!

PDS objectives with a direct impact on purchases

- Develop a Scope 3 decarbonization strategy
- Identify zero carbon alternatives in all purchasing categories
- Ensure compliance of zero suppliers without due compliance
- Promote innovative financing structures that foster the development of projects with ESG criteria.

SCOPE

This document is applicable to all businesses included in Acciona's 2025 Sustainability Master Plan.

ACCIONA'S PRINCIPLES

- Be agents of change
- Address long-term sustainability
- Ethical relationships
- Be sustainable from the company's governance
- Integrate sustainability in all business areas
- Promote a culture of risk and opportunity management
- Respect fundamental human rights
- Create value for society
- Take care of the environment
- Fight climate change
- Innovation as a business pillar
- Dialogue with interest group
- Transparency in communication and accountability

Aligned with sustainable development objectives



Access the web! 

WHY WE SHOULD BUY SUSTAINABLE?

SUSTAINABILITY POLICIES AT ACCIONA

Acciona has a commitment as a group to achieve Net Zero by 2040 for its scope 1 and 2 emissions and by 2050 for its scope 3 emissions, scientifically validated by SBTi.

On the Acciona website you will find the policy book that is based on the company's mission, vision and values, and highlights the principles applicable to the company in economic, social, environmental and good governance matters.

Access the web! 



ENVIRONMENTAL

REDUCTION OF THE ENVIRONMENTAL IMPACT OF OUR PURCHASES

INCORPORATION OF RESOURCES WITH LOWER CARBON AND WATER FOOTPRINT AND LOWER ENVIRONMENTAL IMPACT

LOWER CONSUMPTION OF RAW MATERIALS AND REDUCTION OF THE PROJECT'S EMISSIONS TO ACHIEVE THE DECARBONIZATION GOAL

BETTER PRODUCTION COSTS, COMPETITIVE ADVANTAGE AND GREATER ACCESS TO GREEN FINANCING



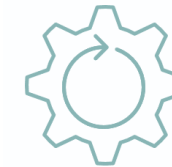
SOCIAL

TRANSFORMATION OF THE SOCIAL IMPACT OF OUR PURCHASES

INCREASE SOCIAL CONTROL THROUGH AUDITS FOCUSED NOT ONLY ON THE COUNTRY, BUT ON THE ACTIVITY OF THE SUPPLIER

MORE CONTROL IN ALL COUNTRIES, NOT ONLY THOSE WITH SOCIAL RISK

ENSURE RESPECT FOR HR IN THE WORKERS OF OUR SUPPLIERS



GOVERNANCE

AWARENESS OF GOOD GOVERNANCE OF OUR SUPPLY CHAIN

INCORPORATION OF ONLINE TECHNOLOGY THAT ALLOWS US TO TRACK IMMEDIATELY POSSIBLE NON-COMPLIANCE OF 100% OF OUR SUPPLIERS

TOTAL AND CURRENT KNOWLEDGE OF THE SOCIAL-ECONOMIC PERFORMANCE OF OUR SUPPLIERS

ABILITY TO MONITOR OUR SUPPLIERS AND BLOCK OUR BUSINESS RELATIONSHIP IMMEDIATELY IN CASE OF MISCONDUCT

DEFINITION OF SUSTAINABLE PURCHASE

REGARDING ISO 20400

“A sustainable purchase is one that has the greatest possible positive environmental, social and economic impact throughout the entire life cycle and that seeks to minimize adverse impacts.”

FOR ACCIONA, A PURCHASE ALIGNED WITH ESG OBJECTIVES IS ONE THAT...

Has been carried out to a supplier that has succeeded a due diligence process within ACCIONA's ESG risk management model (SCRM) or equivalent management systems included in PCCO01.

A PURCHASE WILL BE LIKELY TO BE CLASSIFIED AS SUSTAINABLE IF...

The product is sustainable
+
The supplier is off the No-Go list

The combination of the product and the supplier meet sustainability criteria in environmental and social matters, and in addition, the economic result of the transaction is competitive and transparent.

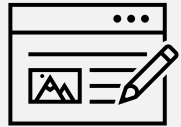
Suppliers on the No-Go list present ESG risk and are in Procur-e in red (with No Go or Not Valid status) or in gray (with High PROCUR-e status), see chapter 6.

The supplier is ESG Preferred Supplier

Three groups are identified within this category: Special employment centers, ESG top performer suppliers (chapter 6) and suppliers that, voluntarily, have participated in ESG training with Acciona. These suppliers have the “ESG Preferred Supplier” trigger in Procur-e.

HOW TO DETECT A SUSTAINABLE PRODUCT? [1/2]

In general, ACCIONA identifies certain documents and attributes that must be included in tenders for the acquisition of goods, in order to evaluate a product in terms of ESG:



EDP (Environmental Product Declaration)

It is a third-party verified technical document that reports on the environmental impact of a product.

Includes quantitative information on:

- The product's CO2 emissions throughout its life cycle
- Energy and water consumption

Environmental certifications

Such as I ecolabels or emissions calculators

They may include quantitative information on:

- The product's CO2 emissions throughout its life cycle
- Energy and water consumption



Responsible self-declarations

Carbon footprint

Use of recycled materials

Water consumption

Certifications of origin of materials

Energy consumption

HOW TO DETECT A SUSTAINABLE PRODUCT? [2/2]

In ACCIONA, a product is considered sustainable if it meets any of the requirements established here. However, if a product that does not fit into these categories is presumed to be sustainable, it can be evaluated by Procurement and Sustainability department for its inclusion in the catalogue.

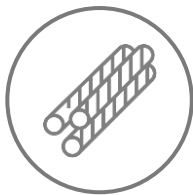
A ACCIONA SUSTAINABLE PRODUCTS CATALOGUE

ACCIONA has evaluated certain materials considering their CO₂ emissions using market data and taxonomy principles, as well as social aspects and life cycle analysis. This made it possible to establish a threshold from which a product can be considered sustainable.

Sustainability limits are specific to the company and all of them are included in the Sustainable Products Catalogue, which is periodically reviewed along the studies advances. *Consult Annex I.a*



Cement and Concrete



Steel



Fuel



Machinery



Wood

B SUSTAINABLE LABEL TYPE III

Materials without ACCIONA's own criteria are assessed using the Environmental Product Declaration (EPD), which quantifies the environmental impact through a life cycle analysis (LCA), verified by a third party. To be considered sustainable, they must be compared with the sectorial EPD and comply with the limits defined in the Sustainable Product Annex. *Consult Annex I.b*

C SUSTAINABLE LABELS TYPE I

It is awarded to products that meet environmental standards defined by an independent organization. Platforms such as Ecolabel Index gather information on more than 450 ecolabels.



¡Accede al link! 

A product with this label is considered environmentally sustainable.

HOW TO DETECT AN ESG PREFERRED SUPPLIER?

To classify the supplier as an ESG Preferred Supplier, the following combination have to occur:

SUPPLIER IS OFF THE NO-GO LIST

Supplier Management shares this list monthly with the Purchasing Departments of each Business. The suppliers included in it present ESG risk and can be easily identified in Procur-e because they have the following statuses:

-  **No Go**
-  **No Valid**
-  **Alta Procur-e**

A potential risk has been detected, and the supplier has not completed the corresponding evaluation.



AND BELONGS TO



A Minority, Disadvantage or Special Employment Center

Consult Annex II

_____ Ó _____



ESG top performer supplier

The supplier has been analyzed in ESG matters through our analysis and monitoring platforms and obtained green scoring in all its evaluations.

Consult Annex III

_____ Ó _____



An ESG-trained provider

In recent years it has participated in training programs promoted by Acciona, such as:



Pacto Mundial
Red Española

1 Validate that the supplier's risk - if any - is monitored and mitigated through an improvement plan



Think strategically taking into account risks, opportunities and life cycles of the material that is acquired

2

3 Avoid surplus and waste in all purchasing processes



Prioritize and acquire green options for raw materials (In: concrete, steel, etc.)

4

DURING PURCHASING PROCESS

- ✓ In the tender phase, if the products have similar technical specifications, choose the supplier that has the ESG preferred supplier mark in Procur-e.
- ✓ Mark sustainable purchasing in the systems.
- ✓ Use the sustainable alternative material code
- ✓ Include sustainable purchasing clause.
Consultar Anexo V
- ✓ If there is any doubt as to whether a purchase is sustainable, the sustainable purchasing or sustainability team should be consulted.
- ✓ Review the evidence presented in the supplier's due diligence before marking the sustainable purchase