

WATER POLICY

Purpose

ACCIONA' **Water Policy** establishes the framework for managing water and marine resources. This Policy defines the principles of responsible business conduct that guide due diligence related to the consumption of, abstraction of and discharges to water.

ACCIONA recognises that water is a limited, irreplaceable and essential natural resource, which therefore requires tools to guarantee its quantity, availability and quality in the long term. The Organisation contributes to universal and equitable access to safe drinking water and sanitation, recognising that water is a fundamental human right, especially in the most vulnerable and water-stressed local communities.

The Organisation's Water Policy is developed on the basis of the main international agreements and conventions that promote the protection and conservation of water, thereby contributing to the commitments 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

The Water 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.
- **Prevention of harm** – ACCIONA undertakes to prevent and avoid adverse effects on the water environment caused by pollution; by the use of chemicals, of substances of concern or of substances of great concern; or by overexploitation of the resource as a result of its operations, even in locations where there is no regulatory framework.
- **Preservation and conservation** – ACCIONA, through its purification and drinking water treatment solutions, actively contributes to the conservation and rehabilitation of water resources, thereby promoting access to clean water and sanitation in the local communities where it operates.
- **Positive Impact** – ACCIONA, aware of the need to increase the quantity and quality of water resources, especially in areas of high water stress, promotes an approach that goes beyond the mitigation of negative impacts. This approach is applied throughout the entire life cycle of projects, with the aim of generating a positive impact that we call regenerative.

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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 **Water 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.