

GENERAL COMPLIANCE POLICY

Purpose

ACCIONA's General Compliance Policy, in line with the Code of Conduct, is intended to reflect the commitment of ACCIONA, S.A. and its group of companies (hereinafter "ACCIONA" or the "Organisation") to act in accordance with the values of sustainability, transparency, honesty and integrity. This commitment implies not only strict compliance with current legislation in all areas of activity, but also the active promotion of a culture of ethics and compliance throughout the Organisation.

This Policy establishes the general framework of ACCIONA's system of regulatory and ethical compliance, herein defining the principles that guide its responsible conduct. It is therefore aligned with the principles and standards set out in the Universal Declaration of Human Rights, the ILO Tripartite Declaration, the OECD Guidelines for Multinational Enterprises and the UN Global Compact.

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.

ACCIONA's corporate policies are intended to be applied across the board in all entities of the Group. However, they will not apply in entities, jurisdictions and/or situations in which the policies or any of their provisions are inconsistent with the applicable local regulatory framework.

In those entities 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 the principles contained in this Policy.

ACCIONA encourages the principles contained in this Policy to serve as a reference for its suppliers, contractors, collaborators, customers, affected communities and other stakeholders.

Principles

ACCIONA's General Compliance Policy is based on the following principles:

- **Culture of ethics and compliance** – ACCIONA acts at all times in accordance with the legislation in force in the countries where it operates and within the framework established by the Code of Conduct, therefore promoting a preventive culture based on the principle of "zero tolerance" for irregular actions and for acts that are unlawful or contrary to the Group's internal and external regulations. This commitment is implemented, among other instruments, through the Crime Prevention and Anti-Corruption Model, which forms part of ACCIONA's compliance system.
 - **Leadership and commitment** – ACCIONA has a solid model of governance, supported by bodies and committees with specific competencies in compliance, including crime prevention and anti-corruption. The directors and
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senior management of the Group's various companies take an active and leading role in consolidating a culture of compliance in their respective spheres of activity.

- **Integrity in relations with third parties** – ACCIONA establishes and maintains its relations with customers, business partners, suppliers, public administrations and other stakeholders on the basis of lawfulness, transparency and professional ethics. The Organisation has due diligence procedures in place for the knowledge, assessment and management of risks that may arise from relations with third parties.

Implementation at the Organisation

In line with its commitment to due diligence, ACCIONA has a Crime Prevention and Anti-Corruption Model (the "MPDyA" or "Model"), which is a fundamental pillar of the Organisation's compliance system. This Model provides a structured framework to identify, prevent, manage and mitigate the ethical and regulatory compliance risks to which the Organisation may be exposed in the course of its activities.

The MPDyA has the following essential elements:

- **Documented information:**
 - Code of Conduct: it records the values and principles that must guide the behaviour of all directors, executives, employees, and third parties with which ACCIONA associates.
 - Corporate Policies: they define the guidelines and commitments that govern the actions of the companies that are comprised in the Group, as well as the actions of their directors, executives and employees.
 - Internal regulations: they include rules, manuals, instructions, procedures and other internal provisions, whether required by sectoral regulations or developed based on Corporate Policies.
 - **Compliance Function:** The Compliance Management is set up as an autonomous area, under the supervision of the Audit and Sustainability Committee, and it reports regularly to the Management Team. This Management area is operationally responsible for the deployment, monitoring, review and continuous improvement of the MPDyA.
 - **Risk-based approach:** The design and operation of the MPDyA is based on the identification, assessment and monitoring of the risks to which ACCIONA may be exposed, thereby seeking to detect and preventively mitigate possible breaches of the internal and external regulations to which the Organisation is subject.
 - **Training and communication** – ACCIONA promotes appropriate training and communication programmes for the Group's directors, executives and employees, as well as for third parties with whom it has dealings, in order to guarantee knowledge, implementation and application of the MPDyA.
 - **Supervision of the Model** – The MPDyA is subject to a continuous process of supervision. The bodies that are responsible for supervising the operation of and compliance with the Model have the necessary resources, authority and independence to exercise their functions effectively, objectively and proactively.
 - **Continuous improvement** – The MPDyA is guided by the principle of continuous improvement, therefore integrating best practices in accordance with applicable regulations and the highest standards of integrity and regulatory compliance.
 - **Ethical Channel** – ACCIONA has an internal reporting system, called the Ethical Channel, which is available so that any person can communicate any potential irregularities, breaches or misconduct that might occur
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within the framework of ACCIONA's activities and that could be considered in violation of the legal framework, the Code of Conduct and/or the ethical values of the Group. Communications received through the Ethical Channel will be treated with due confidentiality and will be subject to a rigorous process of analysis in order to ensure an appropriate and proportionate response to the nature of the reported facts.

Response to breaches

Any breach of this policy may be communicated through ACCIONA's Ethical Channel. Communications received of possible violations will be duly analysed, and if confirmed, the corresponding corrective and disciplinary measures will be adopted, without prejudice to the legal liability that could arise in accordance with the legal system of the country in which the violation has been committed.

Approval of the Policy

The Board of Directors of ACCIONA, S.A. is the body that is responsible for approving the general strategies and policies of the Organisation. In the course of these responsibilities, it approves this General Compliance Policy¹ on 13 November 2025, at the proposal of the Audit and Sustainability Committee. This Policy will enter into force on the day following its approval.

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

¹This General Policy on Compliance replaces the previously named Crime Prevention and Anti-Bribery Policy, approved by the Board of Directors of ACCIONA, S.A., in July 2021