

ANTI-CORRUPTION POLICY

Purpose

ACCIONA's Anti-Corruption Policy, in line with the provisions of the Code of Conduct, seeks to establish the commitment of ACCIONA, S.A. and its group of companies (hereinafter, "ACCIONA" or the "Organisation") to comply with current legislation, therefore applying a policy of "zero tolerance" towards corruption in all the manifestations thereof. This responsibility extends to all persons who are subject to this Policy, who must at all times conduct themselves ethically and in compliance with the applicable legal framework.

As a member of the United Nations Global Compact, ACCIONA publicly supports and respects the fundamental principles against corruption included in the United Nations Convention against Corruption and the use of the Global Compact Reporting Guidance based on Principle 10 on anti-corruption, pledging to work against corruption in all its forms, including extortion and abetting, bribery, conflict of interest, influence peddling, document forgery, money laundering, insider trading and fraud, related to any practice mentioned above.

In line with this commitment, ACCIONA's Anti-Corruption Policy establishes the fundamental principles for preventing and combating any form of corruption in the development of its activities and operations.

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 Anti-corruption Policy is based on the following principles:

- **Zero tolerance for corruption** – ACCIONA categorically rejects any form of corruption, whether active or passive, in the public or private sphere, and it acts in accordance with the Organisation's internal regulations and with the legislation in force in the jurisdictions in which it operates.
 - **Culture of integrity** – The Organisation's directors and professionals, regardless of their position, and third
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parties who have dealings with ACCIONA must act in accordance with the ethical principles set out in the Code of Conduct and must comply with applicable anti-corruption regulations, wherefore the following conduct is strictly prohibited:

- Offering, giving, soliciting or accepting bribes in dealings with public officials or private individuals.
- Offering, giving, soliciting or accepting gifts¹ or hospitality² that, in dealings with public officials or with any third party, could affect the impartiality of any of the parties, influence a business decision or lead to the impaired performance of professional duties.
- Offering, giving, soliciting or accepting gifts in cash or the equivalent.
- Offering, delivering, request or accepting facilitation payments to commence or accelerate processes or administrative procedures.
- Making political contributions on behalf of ACCIONA under terms that are not explicitly permitted by the legislation of the country where it is operating and by the internal regulations of the Organisation.
- Obtaining preferential treatment by using sponsorship or donation as a means for obtaining it.
- Establishing business relations with third parties without conducting the minimum due diligence required to know those third parties.

- **Prevention and management of conflicts of interest** – A conflict of interest arises when the personal, family, professional or financial interests of members or collaborators of ACCIONA run contrary to the values and goals of the Organisation and may compromise impartiality in decision-making or affect the integrity of operations.

ACCIONA values the loyalty of its employees and respects their participation in activities outside those of the Organisation, provided they are carried out in a lawful manner and do not conflict with their duties as ACCIONA's employees. In the event that an actual or potential conflict of interest is identified, the Organisation's directors and professionals must proactively report it to the competent body for assessment and the appropriate action, if necessary.

The following conduct is strictly prohibited:

- Using the business relations and contacts obtained within the framework of the professional relationship with ACCIONA to one's own benefit or to that of a third party; and
- Using inside information related to the Organisation's activity for purposes other than those legally or operationally permitted.

- **Ethical commitment in relations with third parties** – ACCIONA maintains relations with customers, business partners, suppliers, Public Administrations and other third parties based on professional ethics, in accordance with the principles contained in this Policy and in the internal regulations that implement it.

In this regard, ACCIONA has due diligence procedures for the knowledge, assessment and management of risks that may arise from relations with third parties, and it promotes the application and appropriate dissemination of this Policy and its ethical principles for suppliers, contractors and collaborators of the Organisation.

- **Transparency and accountability** – ACCIONA's operations and activities are conducted under strict principles of transparency, integrity of financial and non-financial information and control over reporting.

All payments, expenses, transactions and disposals of assets made by ACCIONA are properly recorded and accounted for in accordance with applicable legislation and are a true and fair view of the activities of the

¹ A material object, service or benefit given or accepted for no direct consideration out of gratitude, appreciation or for the sake of courtesy or for a celebratory purpose or as some other form of acknowledgement.

² Courtesy practices considered to be common and acceptable in the sectors in which ACCIONA operates.

Group's companies. Misrepresentation of the Organisation's financial information, as well as any other conduct aimed at concealing improper payments, bribes or other fraudulent practices that violate this Policy and the internal regulations that implement it, is strictly prohibited.

- **Internal control and supervision** – ACCIONA has a dedicated Internal Audit Management, whose main function is to provide assurance to the Audit and Sustainability Committee and the Board of Directors regarding the existence, effectiveness and efficiency of adequate internal control systems for the main operating and support processes, thereby supporting the achievement of the Organisation's objectives.

Implementation at the Organisation

In line with its commitment to due diligence, ACCIONA has a Crime Prevention and Anti-Corruption Model that seeks to foster a culture of ethics and compliance, therefore establishing parameters of conduct, as well as mechanisms to detect, prevent and, where appropriate, mitigate potential risks, including those related to corruption.

The essential elements of this Model are set out in the General Compliance Policy, a document that is available in ACCIONA Policy Book.

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.

ACCIONA will cooperate with public bodies and authorities in the investigation of possible irregular conduct whenever it might affect the Organisation's activities or professionals.

Review and 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 the update³ of the Anti-Corruption Policy 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 Anti-Corruption 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 languages of the countries where ACCIONA operates to facilitate consultation by the main stakeholders.
