JULY 2026

# SUSTAINABILITY REPORT

FIRST SEMESTER 2026

# INDEX

# 1. ABOUT THIS REPORT

ACCIONA Energía's Sustainability Report for the first half of 2026 provides an update focused on sustainability data and progress, reflecting the company's ongoing commitment to responsible management and positive impact on people and the planet. The scope of the report covers the activities of ACCIONA Energía, S.A. and its operating subsidiaries in the countries where the company is present during the period from January to June 2026.

This report is addressed to investors, customers and other stakeholders interested in understanding the company's progress toward its environmental, social and governance objectives. In addition to key performance indicators, the report illustrates ACCIONA Energía's commitment through success stories that demonstrate the effective implementation of projects across different business areas and geographies.

## KEY MILESTONES

- Between January and June 2026, ACCIONA developed a strategic roadmap to define the company's evolution over the next five years: the **Integrated Strategy Master Plan 2030 (iSMP2030)**. This strategic roadmap applies directly to ACCIONA Energía.
- **100% of eligible CAPEX** is **aligned** with the **EU Taxonomy for Sustainable Activities**.[1]
- The generation of **more than 14 TWh of renewable energy** avoided the emission of **7.98 million tonnes of $CO_2e$** into the atmosphere.
- **Scope 1 and Scope 2 emissions decreased by 4%.** The commissioning of the Logrosán biomass plant increased emissions by 588 $tCO_2e$ due to biomass combustion. This increase was offset by lower natural gas and diesel consumption during cold start-ups at the company's other biomass plants, reduced natural gas consumption at NSO, and progress in the decarbonisation of the vehicle fleet.
- The strategy to **replace diesel with non-fossil fuels (HVO)** continued during the reporting period. HVO consumption within the fleet increased by **369%** compared with the same period of the previous year. In addition, the use of HVO instead of diesel for cold start-ups during the commissioning of the Logrosán plant avoided **304 $tCO_2e$** emissions.
- For every **$tCO_2e$ emitted**, the company avoided **1,562 $tCO_2e$** through renewable energy generation.
- **98.6% of waste was recovered**, despite a **14.6% increase in total waste generation** resulting from the addition of the Logrosán plant, which generated slag and ash that were fully recovered and valorised.

(1) Percentage of Taxonomy-aligned CAPEX over Taxonomy-eligible CAPEX. The percentage of Taxonomy-aligned CAPEX over total CAPEX is 97.7%

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- 62,303 trees were voluntarily planted during H1 2026, bringing the cumulative total to 662,620 trees for the period from 2021 to H1 2026.
- The accident frequency rate for employees and contractors was 0.13, representing a 68% reduction compared with the previous year, despite a 10% decrease in hours worked. No serious or fatal accidents involving either employees or contractors occurred during the period.
- 99 social impact management projects linked to renewable energy projects were implemented with the objective of creating a positive and lasting impact on local communities, benefiting more than 130,000 people across 12 countries.
- 144 ACCIONA Energía volunteers participated in various initiatives, contributing 1,630 hours of community service to support and promote local community development.
- A new ESG supplier audit protocol was implemented, strengthening the assessment of human rights-related aspects.
- Sustainable financing represented 96% of corporate debt, with €5,703 billion in corporate financing classified as green (94%) or sustainability-linked (2%).

# 2. EVOLUTION OF THE MAIN INDICATORS

| | Unit | 1H 2025 | 1H 2026 | Δ 2025/2026 |
|---|---|---|---|---|
| Employees [1] | Average workforce | 3,150 | 2,933 | -7% |
| Women in managerial and executive positions | % | 26.9% | 26.5% | -0.4pp |
| Workforce with disabilities in Spain [2] | % | 1.98 | 2.13 | 0.15pp |
| Accident frequency rate for own employees and subcontractors | No. | 0.41 | 0.13 | -68% |
| Fatalities | No. | 0 | 0 | - |
| Projects with Social Impact Management (GIS) | No. | 93 | 99 | +6% |
| Employees volunteer work | Hours | 4,088 | 1,630 | -60% |
| CAPEX aligned with the European taxonomy of sustainable activities[3] | % | 100 | 100 | - |
| Renewable energy production | GWh | 13,642 | 14,051 | 3% |
| Avoided emissions[4,5] | Million $tCO_2e$ | 7.33 | 7.98 | 9% |
| GHG emissions scope 1+2 [4,6] | $tCO_2e$ | 5,301 | 5,109 | -4% |
| Weighted average carbon intensity | $tCO_2e$ /GWh | 0.39 | 0.36 | -6% |
| Water consumption [4] | $hm^3$ | 0.53 | 0.65 | 23% |
| Waste destined for landfill [4] | Thousand ton | 0.21 | 0.38 | 81% |
| Percentage of waste recovery [4] | % | 99.1 | 98.6 | -0.5pp |
| Total voluntary plantings | No. of trees | 98,503 | 62,303 | -37% |
| Female Directors on the Board of Directors | % | 45.5% | 45.5 | -- |
| Total suppliers with active purchases | No. | 2,549 | 2,264 | -11% |
| Audited strategic suppliers [7] | % | 100% | 100% | -- |
| No Go Suppliers | No. | 38 | 41 | 8% |
| Third party due diligence process [8] | No. | 32 | 27 | -16% |
| Sustainable financing [9] | % | 96% | 90% | 6pp |
| Controversies | No. | 0 | 0 | -- |

(1) Average workforce
(2) Employees with disabilities in Spain as a percentage of the total workforce in Spain (direct hires).
(3) Percentage of Taxonomy-aligned CAPEX over Taxonomy-eligible CAPEX. The percentage of Taxonomy-aligned CAPEX over total CAPEX is 97.7%
(4) H1 2025 data differ slightly from those presented in the H1 2025 Results Presentation due to minor adjustments made at the end of 2025.
(5) $CO_2$ emissions avoided through renewable energy generation.
(6) Total $CO_2$ emissions after deducting the Scope 2 emissions reduction achieved through the consumption of renewable electricity and renewable energy attributes purchased during the first half of 2026.
(7) Audited suppliers (%): audited suppliers divided by suppliers required to be audited (suppliers classified as “strategic”).
(8) Commercial and business partners (excluding suppliers).
(9) Sustainable financing as a percentage of total debt during the reporting period (corporate debt).

# 3. ENVIRONMENT

## CLIMATE CHANGE

### RENEWABLE GENERATION AND AVOIDED EMISSIONS

ACCIONA Energía's renewable energy production increased by 3% in the first half of 2026 compared with the same period of the previous year, mainly due to greater installed capacity in Australia, India and the United States, which offset the reduction in generation resulting from asset divestments in Spain.

This increase in renewable electricity generation enabled the company to avoid 7.98 million tonnes of $CO_2e$ emissions.

### OWN GREENHOUSE GAS EMISSIONS (SCOPES 1 AND 2)

ACCIONA Energía's Scope 1 and Scope 2 greenhouse gas emissions decreased by 4% during the reporting period, falling from 5,301 $tCO_2e$ in H1 2025 to 5,109 $tCO_2e$ in H1 2026.

| | 2025 | 2026 | H1 2025 vs H1 2026 |
|---|---|---|---|
| Generated Emissions (tCO2e) | 5,301 | 5,109 | -4% |

This improvement was driven by:

- A 25% reduction in natural gas consumption at the Nevada Solar One concentrated solar power plant.
- Fewer start-ups at the Sangüesa and Miajadas biomass plants, reducing auxiliary fuel consumption.
- Continued implementation of the strategy to replace conventional diesel with non-fossil fuels, primarily Hydrotreated Vegetable Oil (HVO).

Furthermore, during the period, progress continued on the strategy to replace conventional diesel with non-fossil fuels, primarily HVO. Its use across the Company's fleet increased significantly compared with the first half of 2025, rising by 369%. In Spain, approximately 70,000 additional litres of HVO were used compared with the previous year, complementing the ongoing electrification of the fleet and helping to reduce dependence on fossil fuels in operational activities.

HVO was also introduced in industrial operations. During the commissioning phase of the Logrosán biomass plant, more than 120,000 litres of HVO were used for cold start-ups instead of conventional diesel, avoiding 304 $tCO_2e$ emissions.

In addition, ACCIONA Energía continued purchasing renewable electricity for 99% of electricity consumption at its facilities, avoiding 24,148 $tCO_2e$ of Scope 2 emissions.

Carbon intensity, calculated as Scope 1 and 2 emissions per unit of electricity generated, stood at 0.36 $tCO_2$/GWh, representing a 6% reduction compared with the same period of the previous year.

Finally, seven $SF_6$-free switchgear units were acquired. Leaks of this gas accounted for 3% of GHG emissions during the first half of 2026.

For every tonne of $CO_2$ emitted by the company, 1,562 tonnes of $CO_2e$ emissions were avoided through renewable energy generation.

The company expects to remain on track to meet its current Science Based Targets initiative (SBTi) commitments by year-end.

## DESCARBONIZATION FUND

In 2026, ACCIONA's Decarbonisation Fund is financing several studies and initiatives:

### WIND2WHEEL Project

This project aims to assess the technical feasibility of enabling electric vehicle and plug-in hybrid charging at wind turbines, while evaluating opportunities to electrify the fleet in the geographies with the highest mobility-related emissions: Spain, the United States, Australia and Mexico.

The initiative focuses on a source that represents 38% of the company's emissions.

### HVO procurement for biomass plant start-ups

The fund has supported the purchase of HVO for biomass plant start-ups. During the first half of the year, this measure alone avoided 304 $tCO_2e$ emissions at the Logrosán biomass facility.

### Study of lower-emission alternatives for equipment with a significant contribution to Scope 3 emissions.

A dedicated study is being conducted to identify lower-carbon market alternatives for wind turbines, solar panels, structures and foundations, which together account for approximately 80% of ACCIONA Energía's Scope 3 emissions. The analysis will assess both emissions reduction potential and economic and operational feasibility.

Funding for decarbonization initiatives through the Fund is awarded through an internal competitive selection process. In the first phase, a selection committee evaluates the proposals and prioritizes those with the greatest impact and cost-effectiveness. Subsequently, a committee composed of senior management members makes the final decision on the allocation of funds to the projects with the highest emissions reduction potential.

## ALIGNMENT WITH THE EUROPEAN TAXONOMY OF SUSTAINABLE ACTIVITIES

### MITIGATION AND ADAPTATION

| | | H1 2025 | | H1 2026 | |
|---|---|---|---|---|---|
| | | ELEGIBLE **(OUT OF TOTAL NUMBER)** | ALIGNED **(OVER ELIGIBLE)** | ELEGIBLE **(OUT OF TOTAL NUMBER)** | ALIGNED **(OVER ELIGIBLE)** |
| CAPEX | % | 97.90% | 100.00% | 97.74% | 100.00% |
| OPEX | % | 98.90% | 98.60% | 97.16% | 99.04% |
| REVENUES | % | 59.40% | 99.00% | 64.90% | 99.75% |

Percentage of alignment calculated over eligible figures.

## WATER

Water consumption increased by 23% compared with the first half of the previous year, mainly due to the commissioning of the Logrosán biomass plant, which consumed 0.15 hm³ of water and accounted for 22% of total water consumption of the company.

Water highlight > Briviesca Biomass Plant (Spain)

Additional adiabatic cooling units have been installed at the Briviesca biomass facility, allowing cooling to be achieved through air rather than water.

This measure is expected to save approximately 56,000 m³ of water per year, equivalent to 12% of the plant's total water consumption.

## BIODIVERSITY

Through its parent company ACCIONA, ACCIONA Energía continues to participate in the Taskforce on Nature-related Financial Disclosures (TNFD) initiative, having assessed nature-related risks and opportunities across 100% of its projects.

To strengthen populations of bird species potentially affected by wind farms, the company continued its lesser kestrel conservation programme, introducing 96 chicks and improving breeding and nesting habitats through the construction of a dedicated nesting facility.

To reduce the impact of wind farms on flying fauna, 27 bird and bat protection protocols have been implemented at sites where these impacts are considered most significant. Measures include:

- 24/7 monitoring;
- Detection and turbine shutdown systems;
- Increased cut-in wind speeds;
- Blade painting initiatives.

The company's voluntary tree-planting programme also continued, with 62,303 trees planted during H1 2026 and a cumulative total of 662,620 trees planted since 2021.

Biodiversity highlight -> Bird Protection Solutions Programme (Spain)

ACCIONA Energía continues to develop the Avisafe 2.0 project, focused on evaluating Bird Protection Systems (BPS).

A field testing campaign assessed five bird protection technologies under real operating conditions, with two additional technologies expected to be tested during 2026.

The programme's objective is to identify effective solutions that reduce collision risks and improve integration of renewable assets within natural ecosystems.

Results have been independently validated by Bureau Veritas, ensuring reliability and traceability.

## C I R C U L A R I T Y

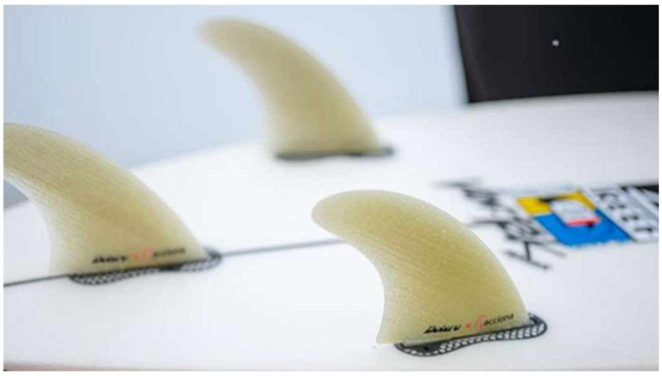
The company maintained a very high waste recovery rate of 98.6%, despite a 14.6% increase in total waste generation.

This increase was mainly attributable to ash and slag generated by the Logrosán biomass plant. 100% of ash and slag produced at all ACCIONA Energía biomass plants was recovered and valorised.

Additionally, the waste sent to landfill indicator was temporarily affected during the period. During the commissioning tests at Logrosán, wastewater with a high pH was generated and classified as hazardous waste, for which no recovery route is currently available. Likewise, boiler cleaning operations at the Sangüesa plant generated waste that could not be recovered.

These events, associated with specific and non-recurring activities, explain the slight deterioration observed in the indicators, without compromising the overall high level of performance in terms of waste recovery.

**Circularity highlight ->** *Turbine Made*



During 2026, ACCIONA Energía continued advancing Turbine Made, its initiative aimed at giving a second life to decommissioned wind turbine blades through high-value applications.

In collaboration with Australian company Bolero Surf, high-performance surfboard fins were manufactured using material recovered from wind turbine blades, demonstrating the potential of circular economy solutions for composite materials.

The project reached a significant milestone in March 2026, when the fins were successfully used in professional competition during the Aussie Boardriders Battle, validating their performance under real-world conditions.

This initiative supports ACCIONA Energía's strategy to maximise the recovery and reuse of materials from end-of-life wind turbines while promoting innovation, circularity and new applications for advanced engineering materials.

bolerosurf.com/pages/turbinemade

# 4. SOCIAL

## PEOPLE AT ACCIONA ENERGIA TEAM PROFILE

ACCIONA Energía's average workforce decreased by 7%, mainly as a result of asset rotation processes and operational efficiency initiatives.

## DIVERSITY

For the same reasons, the percentage of women in management and leadership positions stood at 26.5%, representing a slight decrease of 0.4 percentage points compared with the first half of 2025.

The percentage of employees with disabilities in Spain stands at 2.13% of the Company's total workforce in Spain (direct employment).

# HEALTH AND SAFETY

In terms of occupational health and safety, the accident frequency rate for both ACCIONA Energía employees and contractors (Accident frequency rate = number of lost-time accidents × 200,000 / total hours worked) decreased by 68% compared with the first half of 2025, reaching 0.13, with a 10% reduction in hours worked.

No serious or fatal accidents occurred during the reporting period among either employees or contractors.

During 2026, the company has continued implementing the annual Health and Safety Action Plan, structured around seven main pillars:

- Safety and Health Culture and Leadership
- Legal Compliance and QS Audits
- Road Safety
- Monitoring through proactive and reactive indicators
- Digitalisation and tools
- Management System Documentation
- Well-being (focused on psychosocial risks)

The global QS (*Quality and Safety*) Audit Programme, which is being implemented across all geographies, began in April and is scheduled for completion in November.

Regarding psychosocial well-being, a comprehensive psychosocial risk assessment and management programme was carried out in Spain during the first half of the year, achieving a high participation rate. The programme is expected to be replicated in other geographies during the second half of 2026.

# EMPLOYEE HEALTH AND WELLNESS PROGRAM

ACCIONA's Health and Well-being Programme has launched several initiatives focused on promoting healthy lifestyle habits:

- <u>Healthy Nutrition:</u> Promotes healthy eating through locally sourced and sustainably produced foods. Since the programme was launched in 2023, a series of *Meet-the-Expert* sessions with nutrition specialists and intranet publications have been organized to raise awareness about the consumption of specific foods and their effects on health.
- <u>Emotional Well-being:</u> Focuses on topics such as stress management and social relationships, providing employees with tools to support effective emotional well-being and resilience.

The programme has included awareness sessions, training activities and mindfulness sessions for employees.

- Healthy Lifestyle Habits: Aimed at improving sleep quality and enhancing energy levels, mood and concentration through infographics and intranet communications.
- Smoking Cessation Programme: Employees are offered the opportunity to schedule a consultation with a pulmonologist, who can provide guidance and, where necessary, prescribe medication supplied through ACCIONA's Medical Service to support smoking cessation.

## SOCIAL SAFEGUARDS

ACCIONA Energía has established an integrated system for risk assessment and compliance management relating to social safeguards.

The Internal Control System for Social Safeguards (SCISS) is based on:

- The internal control framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- The company's Combined Assurance methodology.
- The Three Lines of Defence governance model.

SCISS aims to foster and strengthen a culture of compliance and respect for both applicable legislation and internationally recognised human rights standards.

During the second half of 2026, an independent auditor will conduct audits at two company projects to assess the effectiveness of the SCISS in managing project-level risks and controls.

Following the revision of the Social Safeguards Audit Protocol in 2025, its scope was expanded to include verification of compliance with SCISS controls relating to the labour and human rights of third-party workers providing services at company facilities.

This revised protocol has now been fully implemented.

## SOCIAL IMPACT MANAGEMENT

### Making a Sustainable Difference in Every Project

ACCIONA Energía is currently implementing 99 social impact projects linked to its renewable energy generation projects under the company's Social Impact Management (SIM) methodology.

These projects are delivered through 122 specific initiatives, benefiting more than 130,000 people across 12 countries.

The initiatives are primarily focused on the following areas: Education: 34%, Community, social and environmental development: 26%, Infrastructure improvement: 15%, Health promotion: 12%, Entrepreneurship, employment and economic development: 8%.

Through these initiatives, ACCIONA Energía aims to generate a positive and lasting impact in the communities where it develops and operates renewable energy projects, contributing to local development, social well-being and long-term sustainability.

### Northern Cape and Western Cape, South Africa: Positive Impact on Local Communities

The Sishen and Gouda renewable energy plants will cease to form part of ACCIONA Energía's portfolio in the coming months following their sale as part of the company's asset rotation strategy. For many years, both facilities have implemented social contribution programmes aimed at addressing the most pressing needs of local communities, including food insecurity, limited access to higher education, youth unemployment, the weakness of the local business ecosystem, and the digital divide.

In 2026, an independent evaluation assessed the impact of these initiatives and concluded that their continued implementation over nearly a decade has generated measurable and systemic changes within the beneficiary communities.

Among the main outcomes identified were:

Expanded access to higher education: Scholarship programmes launched in Gouda in 2017 and Sishen in 2018 have enabled 83 young people from rural communities to pursue higher education. To date, 28 students have graduated, and six Gouda graduates have already entered the labour market. The support services provided, including mentoring, academic monitoring and psychosocial assistance, have contributed to strong academic outcomes, with pass rates exceeding 80% in Gouda and 90% in Sishen over the last three academic years. In addition, these programmes have generated broader socioeconomic benefits by improving household incomes and promoting social mobility.

Improved well-being and educational performance: School feeding programmes, which in many cases provide the only daily breakfast available to beneficiary students, have consistently contributed to improvements in attendance, punctuality, concentration and classroom participation, according to school management teams. In Gouda, funding for additional teachers has prevented classes from being merged into groups of between 45 and 55 students, thereby preserving educational quality.

Strengthening employability and entrepreneurship: In Gouda, the community skills development programme has enabled 95 individuals to obtain a driving licence. This has removed one of the main barriers to employment in sectors such as agriculture, transportation and logistics.

Supporting sustainable local businesses: Several local businesses supported through the programme, including laundry, transport and security enterprises, are now operating independently and have been integrated into the wind farm's supply chain, demonstrating their viability and long-term sustainability beyond the period of direct programme support.

### Extremadura and Navarre, Spain: Promoting Knowledge of Renewable Energy

Greenville is an educational programme developed by ACCIONA Energía for primary school students. Its objective is to increase understanding of renewable energy through a fun, accessible and participatory approach, explaining how these technologies work, their benefits, and how ACCIONA Energía develops and operates its renewable energy facilities.

The 2025-2026 academic year marked the first year of implementation of the programme. Greenville was delivered in three schools in Spain and involved 114 students from Years 3 to 6 of Primary Education.

Pre- and post-activity questionnaires were used to assess the programme's impact, demonstrating improvements in both students' knowledge of renewable energy and their overall perception of these technologies. Both students and teachers reported a high level of satisfaction with the content and teaching methodology.

Following these positive results, ACCIONA Energía is already working to expand the programme to additional schools and regions in future editions.

## EMPLOYEES VOLUNTEER WORK

### VOLUNTEERING PROGRAMME

ACCIONA's Volunteering Programme encourages employees to participate in local volunteering initiatives with the aim of supporting the communities where the company develops and operates its projects, thereby increasing its positive impact on society and the environment.
During the first half of 2026, 144 ACCIONA Energía employee volunteers dedicated a total of 1,630 hours to a wide range of initiatives, including: Energy access projects, water and sanitation programmes, support for university students, employment integration initiatives for women in vulnerable situations, Education on the Sustainable Development Goals (SDGs), recycling activities, reforestation projects and Donation campaigns and awareness-raising activities.
These initiatives benefited more than 9,000 people, contributing to the social development and well-being of local communities.

International Initiative >More than 600 ACCIONA Employees from 15 Countries Participate in ACCIONA Volunteer Day 2026

ACCIONA Energía participated in this initiative as part of the ACCIONA Group.

More than 600 ACCIONA employees delivered workshops on the Sustainable Development Goals in schools across 15 countries, reaching over 8,000 children aged 6 to 10.

Through the Earth Guardians initiative, and by means of arts and crafts and various educational activities volunteers taught children about: Climate change, Sustainable energy, Water scarcity.

The programme highlighted how everyday actions can contribute to achieving the Sustainable Development Goals.

## VOLUNTEERING AT ACCIONA.ORG

The acciona.org Foundation provides employees of ACCIONA and ACCIONA Energía with opportunities to participate in international development cooperation projects.
These initiatives aim to facilitate and improve access to basic services, including: Energy, Water and Sanitation for vulnerable communities across different countries.
During the first half of 2026:

- 57 volunteers from ACCIONA businesses participated in acciona.org projects.
- 10 of these volunteers belonged to ACCIONA Energía.

Volunteers contributed both remotely and on-site to projects in: Peru, Mexico, Chile, Philippines, Panama, Brazil.

In addition, at the beginning of 2026, acciona.org launched the "Payroll Giving" initiative in Spain, allowing ACCIONA employees to support Foundation projects through small donations deducted directly from their monthly payroll, selecting the initiatives they wish to support.

# 5. GOVERNANCE

ACCIONA Energía's Board of Directors consists of 11 members, of whom 45.45% are women, in compliance with the recommendations of the Spanish Good Governance Code for Listed Companies.

## SUPPLIER PARTNERSHIP

During the first half of 2026, ACCIONA Energía experienced an 11% decrease in the number of suppliers with active purchases, reaching a total of 2,264 suppliers.

This reduction reflects changing business requirements and project progress, while maintaining a level of procurement activity similar to that of the previous year.

The company has strengthened its supplier due diligence processes by incorporating new human rights requirements into its audit protocol. These audits are conducted by independent third parties at the facilities of critical suppliers.

During the first half of the year 71 new audits were conducted on Tier 1 and Tier 2 suppliers.

Strategic suppliers continue to be defined as those presenting the highest level of risk based on: Purchase volumen, country of operation, type of goods and services provided

Regarding suppliers classified as "No-Go", namely those that failed to resolve major non-conformities identified during audits within the required timeframes or did not implement effective corrective action plans, the number increased by 8%, reaching 41 suppliers.

## ETHICS AND ANTI-CORRUPTION

The number of due diligence processes conducted on third parties (business and commercial partners) decreased as a result of a lower number of projects under development, which in turn led to fewer third parties being involved in the Company's operations.

## HUMAN RIGHTS

The company continues to strengthen its Human Rights due diligence process with the objective of increasing transparency across its supply chain and enhancing risk mitigation controls.

Traceability requirements and additional human rights compliance clauses are included in photovoltaic module supply contracts. This line of work will continue to be expanded to other components that present human rights risks.

During the first half of 2026, progress was made in the following areas:

- The Ethical Principles for Suppliers and Contractors were updated to incorporate specific Human Rights requirements, including the availability of consultation and grievance mechanisms accessible to stakeholders, remediation processes for Human Rights violations, commitments to protect Human Rights defenders, and the rejection of any form of intimidation or retaliation.
- The monthly risk assessment carried out by the Supplier Management team within the supplier qualification process resulted in the correction and alignment of Human Rights-related questions in 77% of the deviations identified since 2025.
- The on-site ESG audit protocol approved in 2025 (applicable to all Achilles/GoSupply buyers) was enhanced through a review of 15 Human Rights-related checklist items, providing greater specificity and clearer alignment with the thresholds established under ILO Conventions 1, 14, 30, 87, 98, 106, 138 and 182 , thereby reinforcing the company's commitment to Human Rights protection.
  The review also incorporated references to the OECD Due Diligence Guidance for Responsible Supply Chains in the relevant audit criteria.
  During the first half of 2026, 71 audits were conducted on Tier 1 and Tier 2 suppliers, and from June 2026, the first seven audits under the new protocol were launched.
  In addition, collaboration between the Supplier Management and Human Rights teams continues throughout the review of audit results, helping to ensure the effective implementation of Human Rights standards across the supply chain.

# 6. SUSTAINABLE FINANCE

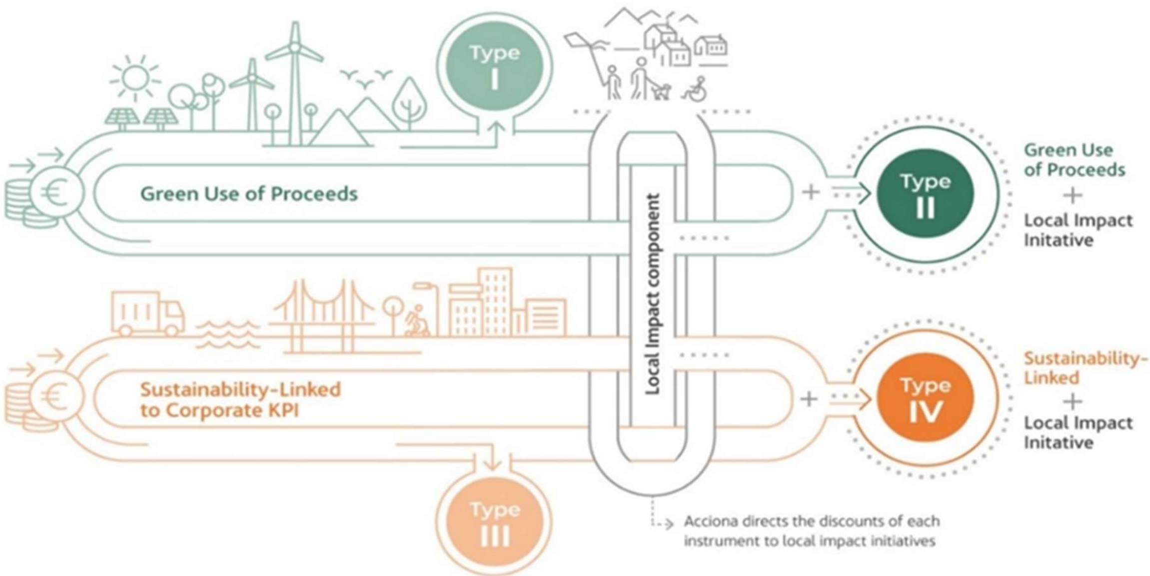
96% of ACCIONA Energía's corporate debt is sustainable, comprising 94% green financing and 2% sustainability-linked financing. The total outstanding sustainable financing as of the first half of 2026 amounted to €5,703 billion.

The following table presents the new financing instruments issued during the first half of 2026, as well as the total outstanding sustainable financing portfolio.

| Tipes of Financing | | H1 2026 Instruments (#) | Live Instruments (#) | H1 2026 Amounts (€M) | Total Amounts (€M) |
|---|---|---|---|---|---|
| Green Finance | Green UoP | -- | 8 | -- | 2,774 |
| | Green UoP+Local Impact | -- | 6 | -- | 1,979 |
| Sustainable Finance | Sustainability-Linked(SL) | -- | -- | -- | -- |
| | SL+Local Impact | -- | 2 | -- | 950 |
| | **Total** | **--** | **16** | **--** | **5,703** |

(1) Corporate debt. Project Finance not included

The sustainable financing strategy of ACCIONA and ACCIONA Energía is designed to contribute to the commitment of leading the transition towards a low-carbon economy. The Sustainable Impact Financing Framework of ACCIONA and ACCIONA Energía covers both green financing and sustainability-linked financing instruments, and introduces a new Local Impact feature which, when combined with either type of instrument, results in a "Double Impact" structure. Thus, under this Framework, ACCIONA Energía can issue four types of sustainable financing instruments:




**More information on sustainable financing instruments, commitments, and the projects to which they are allocated:** Sustainable financing | ACCIONA Energía (acciona-energia.com)

# 7. ESG EXTERNAL RATINGS

ACCIONA Energía's sustainability performance is regularly assessed by external rating agencies and is recognised as a leader within its sector. The ratings assigned by the main ESG rating agencies as of the end of the first half of 2026 are as follows:

| | | ACCIONA ENERGÍA | | |
|---|---|---|---|---|
| **Rating Agency** | **Rating scale** | **Score** | **Industry Average** | **Industry** |
| CDP | D- a A | **B** | B | Renewable power generation |
| SUSTAINALYTICS | 100 a 0 | **12.6 Low Risk** | 32.6 High risk | Utilities |
| ISS ESG | D- a A+ | **A- Prime** | B | Renewable electricity |
| ecovadis | 0 a 100 | **88 Platinum** | Not available | Electricity, gas, steam and air conditioning supply |
| EthiFinance | 0 a 100 | **84** | Not available | Utilities |

Sustainalytics

Sustainalytics recognizes ACCIONA Energía as one of the companies that best manages environmental, social, and governance (ESG) risks compared with its industry and regional peers. The Company achieved an ESG Risk Rating of 12.6, classified as Low Risk, and ranked 11th among 637 utilities worldwide, reflecting the strength of its sustainability performance and its effective management of ESG risks.

EcoVadis: Platinum Recognition

EcoVadis is the world's leading sustainability assessment platform for supply chains, evaluating performance across criteria related to environmental management, labour and human rights practices, ethics, and sustainable procurement.
ACCIONA Energía achieved a score of 88 out of 100 (+6 points compared with its previous assessment), earning Platinum recognition and ranking among the top 1% of rated companies in its sector worldwide. This result highlights the company's strong commitment to sustainability and the continuous improvement of its ESG practices across its operations and supply chain.

# 8. ANNEX

## LEVEL OF ASSURANCE OF INDICATORS

This report is aligned with the following CSRD standards. The information presented in the table has been subject to limited assurance.

| Indicator | Disclosure requirements | Page |
|---|---|---|
| ENVIROMENTAL | | |
| Renewable energy generation | E1-5 Energy consumption and energy mix; supplementary information on renewable energy generation and contribution to climate change mitigation | 4 |
| Avoided emissions | E1-6 Gross GHG emissions and mitigation metrics; information on emissions avoided through products and services | 4;5;6 |
| Scope 1 and 2 ghg emissions | E1-6 Gross Scope 1, Scope 2 and total GHG emissions | 4;5;6 |
| Water consumption | E3-4 Total water consumption and water resources management | 4 |

| | | |
|---|---|---|
| Waste sent to landfill | E5-5 Waste resources: waste generated and destined for disposal | 4;8 |
| Waste recovery rate | E5-5 Waste diverted from disposal and recovered | 4;8 |
| SOCIAL | | |
| Evolution of the workforce | S1-6 Workforce characteristics: number of employees | 4;9 |
| % of women in senior management and executive positions | S1-9 Gender diversity in leadership positions | 4;9 |
| % of workforce with disabilities | S1-12 Diversity and inclusion of persons with disabilities | 4;9 |
| SIM: number of projects with a social impact management (sim) system | Metrics related to the management of impacts on affected communities and monitoring of social impacts | 4;11;12 |
| SUSTAINABLE FINANCE | | |
| Green financing | Metrics associated with investments and financing linked to the climate transition and sustainability objectives | 4;16 |
| Corporate financing with sustainability commitments (number of financing instruments) | Information on financing linked to ESG objectives and sustainability strategy | 17 |

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# Independent Limited Assurance Report on the Sustainability Report for the First Semester of 2026 of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. and its Subsidiaries

*(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)*

To the Management of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A.:

## Conclusion

We have undertaken an independent limited assurance engagement on whether the Sustainability Report for the First Semester of 2026 (hereinafter, the Sustainability Report) of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. (hereinafter, the Company or CAER) and its subsidiaries (hereinafter, the Group or CAER Group), for the six-month period ended 30 June 2026, has been prepared in accordance with the selected European Sustainability Reporting Standards (hereinafter, the ESRS or selected ESRS) identified in the table included in the Appendix entitled "Level of assurance of indicators" contained in the accompanying Sustainability Report.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information identified in the table included in the Appendix entitled "Level of assurance of indicators" contained in the Sustainability Report for the First Semester of 2026 of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. and its subsidiaries, for the six-month period ended 30 June 2026, has not been prepared, in all material respects, in accordance with the selected ESRS.

The Sustainability Report of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. and its subsidiaries contains additional information that has not been subject to our limited assurance engagement. Our work has been limited exclusively to the review of the information identified in the table included in the Appendix entitled "Level of assurance of indicators" contained in the accompanying Sustainability Report.

## Basis for Conclusion

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under this standard are further described in the "Our Responsibilities" section of this report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1. This standard requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## Restriction on Use and Distribution of Our Report

In accordance with the terms and conditions of our engagement letter dated 22 July 2026, this independent limited assurance report has been prepared for CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. solely in connection with its Sustainability Report for the First Semester of 2026 and for no other purpose or in any other context. This report is not intended for use by, and should not be used by, any party other than those specified.

Our conclusion has not been modified in respect of this matter.

## Responsibilities of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. for the Sustainability Report

Management of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A. is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Sustainability Report for the First Semester of 2026 that is free from material misstatement, whether due to fraud or error;
- selecting or developing appropriate criteria for the preparation of the Sustainability Report for the First Semester of 2026 and appropriately referring to or describing the criteria used; and
- preparing and presenting the Sustainability Report for the First Semester of 2026 with reference to the selected ESRS.

## Our Responsabilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance as to whether the Sustainability Report for the First Semester of 2026 is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures performed and the evidence obtained; and
- communicating our conclusion to the Management of CORPORACIÓN ACCIONA ENERGÍAS RENOVABLES, S.A.

*Summary of the Work Performed as a Basis for Our Conclusion*

We exercised professional judgment and maintained professional scepticism throughout the engagement. We designed and performed such procedures as we considered necessary to obtain evidence regarding the Sustainability Report for the First Semester of 2026 that is sufficient and appropriate to provide a basis for our conclusion.

The procedures selected depended on our understanding of the Sustainability Report for the First Semester of 2026 and other engagement circumstances, as well as our consideration of areas where material misstatements were likely to arise. The procedures performed in carrying out our engagement primarily consisted of:

- Meetings with Group personnel to understand the business model, the policies and management approaches applied, the main risks related to those matters, and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the selected indicators for the First Semester of 2026, based on the criteria defined by the Company.
- Analysis of the processes used to collect and validate the data reported in relation to the selected indicators for the First Semester of 2026.
- Review of information relating to the risks, policies and management approaches applied in relation to the selected indicators for the First Semester of 2026.
- Testing, on a sample basis, the information relating to the selected indicators and its proper compilation from data provided by the relevant information sources.
- Making inquiries of relevant personnel and performing analytical procedures on the information subject to assurance, focusing on areas where material misstatements, whether due to fraud or error, were likely to arise.
- Performing, where considered appropriate, substantive sampling procedures on the information subject to assurance, focusing on areas where material misstatements, whether due to fraud or error, were likely to arise.
- Obtaining a representation letter from the Directors and Management regarding the selected indicators.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less extensive than, those performed in a reasonable assurance engagement. Consequently, the Assurance Level obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

KPMG Asesores, S.L.U.

*(Signed on original in Spanish)*

Patricia Reverter Guillot

30 de julio de 2026