

**Renewable Energy & Human Rights Benchmark 2025
Company Profile**

Company name ACCIONA Energía
Sub-sector Independent Power Producers
Overall score 38% weighted average

Section score	Weighting	For section
57%	20%	1. UNGP core indicators
21%	40%	2. Salient human rights risks
0%	10%	3.a Response to risk of exposure to forced labour
N/A	10%	3.b Serious allegations
73%	20%	4. Low Carbon Transition Assessment

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found [here](#).

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

Detailed assessment

1. UNGP core indicators based on the CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: General HRs commitment: The Company states that it 'Supports, respects, and contributes to the protection of internationally recognized fundamental human rights, making sure not to be complicit in any form of abuse or violation of those rights with regard to workers, suppliers, contractors, collaborators, partners, competitors, customers, local communities and society in general.' [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Met: Commitment to UNGPs: ACCIONA Energía respects and contributes to the effective application of the International Bill of Human Rights, meaning the set of documents formed by the Universal Declaration of Human Rights of the United Nations, [...] in addition to effective application of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its 8 fundamental conventions; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy; the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises; the United Nations Convention on the Rights of the Child; the United Nations Global Compact; and the Seoul Declaration on Safety and Health at Work. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net]
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental	2	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: Commitment to ILO core principles: As above. The Company states that it respects and contributes to the effective application of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its 8 fundamental conventions. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net]

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	Principles and Rights at Work		<ul style="list-style-type: none"> • Met: Expects business relationships to commit to ILO core principles: The Company states that 'ACCIONA Energía respects and adopts the values included in the main international standards for the protection of Human Rights: the United Nations Universal Declaration of Human Rights, the Declaration on Fundamental Principles and Rights at Work from the International Labor Organization (ILO) and its fundamental conventions... Consequently, ACCIONA Energía's suppliers, contractors, and collaborators will apply the following principles of responsible business conduct when carrying out their activities: respecting for human rights as defined in the internationally recognized standards, non-discrimination, prohibition of forced labour, prohibition of child labour, respect for freedom of association, unionization, and collective bargaining.' The Company indicates that 'Respect for freedom of association, unionization, and collective bargaining: they support freedom of association, unionization, and effective recognition of the right to collective bargaining and a fair defence. In situations where the national legislation or regulations may restrict these rights, they will establish means by which freedom of association and collective bargaining can be facilitated.' [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionanet.com] & [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionanet.com]
A.3	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Company states that 'ACCIONA Energía undertakes to identify, evaluate, prevent, mitigate, stop, supervise, communicate, post, deal with, remedy and report the real or potential adverse consequences of its activities to human rights through a rigorous and honest due diligence process, in accordance with the United Nations Guiding Principles on Business and Human Rights and the Voluntary Principles on Safety and Human Rights.' [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Expects business relationships to make this commitment: The Ethical Principles for suppliers state that 'the Company requires that its suppliers, contractors, and collaborators establish policies and/or adopt practices that respect the aforementioned international standards, hence ensuring respect for, and protection of, the human rights of the persons related to their activity. Likewise, it insists that the practices of its suppliers, contractors, and collaborators are aligned with the principles of responsible business conduct which are defined in the company's Human Rights Policy. ACCIONA Energía encourages its suppliers, contractors, and collaborators to extend these principles, in turn, throughout their supply chain'. The Company also refers to the Human rights policy (see above), where it indicates that 'The company recognises its influence with respect to encouraging commercial partners to provide effective reparation measures'. However, no evidence found of an explicit requirement for suppliers to remedy adverse human rights impacts. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionanet.com] & [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Company states in its Human Rights policy that 'through its Ethics Channel and under the guidance of its Code of Conduct Committee, controls and corrects any abuse committed in detriment to human rights, and it periodically informs the Board of Directors, through the Audit Committee, about all communications received and the resolution thereof. If necessary, it forwards the matter to the appropriate judicial authority, with which it collaborates to the necessary extent.' However, it is not clear whether the Company has a commitment to collaborate with both judicial or non-judicial mechanisms on remediation adverse human rights impacts. Although the company submitted feedback for this datapoint, the evidence was already being used. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Commitment to work with business relationships on remedy: The Company states in its Human Rights policy that 'ACCIONA Energía undertakes to establish legitimate and effective mechanisms for remediating the adverse impacts that it could cause or could contribute to causing to the human rights of its stakeholders. The company recognizes its influence with respect to encouraging commercial partners to provide effective reparation measures.' However, no evidence found on an explicit commitment to work with suppliers on remedy adverse human rights impacts. Although the company submitted feedback for this datapoint, the evidence was already being used. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net]
A.4	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Parent's Company human rights policy states that 'the company undertakes to report them in a transparent

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			<p>manner. It also reports regularly to the Board of Directors through the Audit and Sustainability Committee'. Although this does not explicitly refer to Acciona Energía's Board, the Company's board also has a similar Audit and Sustainability Committee. According the 2024 sustainability report, this Committee functions include 'Identify and guide the sustainability policies, rules, commitments, objectives, strategy and best practices'. Its work includes monitoring the sustainability master plan that includes due diligences, social impact management, and safety related issues, among others. [Human Right Policy: procoazrbolsast1.blob.core.windows.net] & [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Not Met: Describes HRs expertise of Board member: Although the Company breaks down a matrix indicating the areas of expertise for each board member, including 'social issues' and another category that includes human resources, no actual description found of human rights related knowledge and expertise of specific people in charge of overview. [2024 Sustainability report, 2025: clpgroup.com] • Not Met: Board member/CEO signal importance of HRs in their communications: Although the company submitted feedback for this datapoint, the evidence was considered outdated, as it dates from 2020, more than three reporting years. • Not Met: CEO or board incentives
A.5	Responsible lobbying and political engagement fundamentals	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: The Company states in its Anti-corruption Policy that 'Employees may not receive, offer, or give, either directly or indirectly, any payment in cash, in kind, or any other benefit to any person who is at the service of any public or private entity, political party, or a candidate for public office, with the intention of wrongfully obtaining or maintaining business deals or other advantages.' However, no information found regarding to lobbying. [Anti-corruption Policy: procoazrbolsast1.blob.core.windows.net] • Not Met: Monetary value of direct political contributions: The Company reports that 'ACCIONA makes no donations to any political party or candidate nor any foundation that could be considered as political contributions in the terms established in the Code of Conduct.' The Company's Code of Conduct indicates guidelines of refraining 'from offering or promising any item of value to another person, including political parties or candidates for public office, to obtain a commercial advantage.' and to 'not make political contributions in the name of the Organisation in any way that is not explicitly permitted by the legislation of the country where it is operating and integral Organisation regulations.' However, it is unclear if this includes all political contributions according to the current methodology as the public code of conduct only refers to national legislation and the internal regulations were not found in the public domain. Although the company submitted feedback for this datapoint, the evidence was not considered material as it refers to indirect contributions (see below). [2023 Sustainability Report: mediacdn.acciona.com] & [Code of Conduct: procoazrbolsast1.blob.core.windows.net] • Met: Monetary value of indirect political contributions: The Company discloses indirect contributions in its 2023 sustainability report. It's broken down in two categories, 1) lobbying, interest representation or similar; 2) Trade associations. It includes the total contribution and lists the institutions receiving in each category, disclosing separately the top three receiving institutions and amount received. [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)

B. Embedding respect and human rights due diligence

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B.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Senior responsibility for HRs implementation and decision making: The Company states that 'The Audit and Sustainability Committee, in matters of ethics and anti-corruption, is assigned the following functions, among others: (i) approve and monitor the Annual Plan to supervise the performance of the Organisation and Management Model for the Prevention of Crime proposed by the Compliance Division;and (vi) ensure that policies are consistent with the Code of Conduct.' The Code of Conduct 'reflects ACCIONA's commitment to carry out its activities in accordance with the legislation in force in each of the countries in which it operates, always based on the highest international standards, including the United Nations Universal Declaration of Human Rights, the Conventions of the International Labour Organisation (ILO), the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises and the principles of the United Nations Global Compact.' [2023 Sustainability Report: mediacdn.accionacompany.com] • Met: Describes day-to-day responsibility for implementing HRs commitments: The Company reports that 'The Management Team, in matters of ethics and anti-corruption, is assigned the following functions, among others: (i) direct and support all members of the Organisation in the exercise of their Compliance duties, ensuring that they integrate them into their activities in the Organisation; and (ii) certify, on an annual basis, the knowledge and acceptance of the Code of Conduct, Crime Prevention and Anti-Bribery Policy and Anti-Corruption Standards [...] In addition, Each business division has its own sustainability teams, which drive and monitor their specific initiatives within the framework of the 2025 SMP. Those responsible for sustainability for each business unit and country, together with the Global Sustainability Division, meet every month at the Global Sustainability Leaders Meeting. At these meetings, the corporate strategy is coordinated and the Group's most important projects are analysed." [2023 Sustainability Report: mediacdn.accionacompany.com] • Not Met: Day-to-day resources and expertise allocation in own operations: Although the company submitted feedback for this datapoint, the evidence was not considered material. It refers to how the Company engages with workers. This subindicator looks for evidence of how the Company allocates human resources with expertise for the management of human rights issues in day-to-day operations. • Met: Resources and expertise allocation in supply chain: The Company indicates that 'The Purchasing Division carries out a supplier approval and evaluation procedure that is part of the risk map'. It then discloses a chart that shows how procurement management is in charge of supplier approval and ESG rating including human rights and workers' rights, health and safety, adequate wage, DEI and responsible supply chain management. It further describes its responsibility in executing and monitoring the responsible supply management strategy: 'To this end, it has a specific Supplier Management area integrated in the transversal services team that also provides services for other issues such as sustainability, implementation and improvement of systems, control, reporting and processes, such as sustainable purchasing, but which in no case carries out procurement in order to avoid conflicts of interest. [...] they have available to them courses aimed at promoting sustainability, compliance, equality, harassment awareness, diversity and inclusion, corporate social responsibility and sustainability in the supply chain, transparency and good governance, information security, health and safety, anti-corruption and anti-bribery and human rights training, etc. with a total of 201 courses taken by 94.4% of the department's staff'. [2024 Sustainability report, 2025: clpgroup.com]
B.2	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company states its Human Rights Policy that it 'periodically identifies and assesses real or potential risks regarding the principles that establish responsible business conduct, especially those related to its business activity, in addition to those related to all its commercial relations, both existing relations and new ones. ACCIONA Energía establishes an internal control system for preventing and mitigating previously identified and assessed real or potential risks. It not only develops a set of control activities in defence of the principles that establish what is responsible business conduct, it also develops the procedures for implementing those activities.' [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] & [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]

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			<ul style="list-style-type: none"> • Met: Describes process for identifying risks in business relationships: The Company states that in 2023, it finally implemented the new Supply Chain Risk and Opportunity Management system, which has been enriched in ESG matters and complements and is supported by the PROCUR-e supplier portal– and the Corporate Procedure for Supplier Approval and Evaluation. ACCIONA Energía in turn has implemented a similar Approval and Risk Map Calculation Platform for 10.4 % of its suppliers in order to adapt the specific requirements of its division...In 2023, the Company performed reinforced due diligence (RDD) on 1,468 companies approved out of the 1,532 companies identified. In this Reinforced Due Diligence process, the KPIs reviewed included compliance with international standards on environment, human rights, health and safety, etc. [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: Describes risk identification system incl. stakeholder consultation: The Company states that regarding risk identification and assessment of real or potential impacts, it maintains regular and fluid dialogue with its stakeholders in order to identify real risks and predict future impacts. However, no further information is found on how the Company involves affected stakeholders in its human rights risks identification. The Company discloses a table showing stakeholder groups, means of communication and relevant issues discussed in 2023. However, no actual description found of whether and how any of these are included as part of due diligence processes with affected stakeholders. no further details found, including human rights expert consultation. [Human Right Policy: procoazrbolsast1.blob.core.windows.net] & [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Met: Describes how risk identification system is triggered by new circumstances: The Company states that 'The Risk Map is ACCIONA's tool to identify, appraise and manage risks in its supply chain. For suppliers included in the new SCRM model, right after entering an ACCIONA supplier in PROCUR-e, the ESG risk is calculated based on both the supplier's country and the industry it mostly operates in. This score is composed of 22 human rights indicators, [...]'. In addition, it explains ESG risk assessments prior to investment approval and for projects in the pipeline. In relation to investment approval, it indicates that 'aims to maintain the level of exposure to the risk within the limits set by the company, identifying and tackling the risks and opportunities at an early stage. This analysis is carried out with a double materiality approach, analysing both the risks that the project poses to the environment and people in environmental, social and ethical and compliance matters and the risks that the project represents for the company in these matters, as well as its possible operational and financial impact [...] This analysis is based on social and environmental reporting that is carried out from the early stages of the project, with on-site surveys, as well as a comprehensive ethics and compliance analysis that includes third-party due diligence for commercial or business partners, if any. The outcome of this ESG risk analysis is included as input for the Investment Approval Committee's decision to approve the project'. In relation to projects in the pipeline: 'The ESG risk assessment, carried out and audited annually, provides, in the first instance, a materiality analysis of ACCIONA Energía's risks related to the environment, the social sphere and governance. It also provides a better understanding of the potential economic impact on the company of the materialisation of the different risks (tolerance assessment). It also includes risk response measures implemented or to be implemented in the company's facilities'. [2023 Sustainability Report: mediacdn.acciona.com]
B.3	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The Company states that 'the detection of real or potential negative impacts on human rights is carried out on a yearly basis under the non-financial risk analysis. The identification and assessment of risks has been strengthened in 2023 through the revision and inclusion of new indicators related to migrant workers' rights and the right to the environment, bringing the total number of indicators to 22, including: fair, dignified and respectful treatment of people, free work, and security and human rights, etc. ACCIONA's approximately 1,600 facilities have been assessed according to their geolocation, the probability of the risk materialising and an objective indicator of the economic and financial consequences for each of the variables analysed. [2023 Sustainability Report: mediacdn.acciona.com] • Met: Describes how process applies to supply chain: The Company states that 'The Risk Map is ACCIONA's tool to identify, appraise and manage risks in its supply chain. According to the outcome of the risk mapping, critical suppliers due to their cumulative procurement volume with a high social risk are subject to a reinforced due diligence, the outcome of which will be verified in the audit process. For suppliers included in the new SCRM model, the questionnaire refers to compliance

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			<p>with international standards on human rights, such as the International Bill of Human Rights and the Conventions of the International Labour Organisation (ILO). Suppliers with a high social risk, regardless of their procurement volume, must complete the same human rights assessment. ACCIONA monitors its suppliers in real time through alerts for any issues with human rights. Critical suppliers whose country of origin and industry (MACS) present a high social risk must be audited in order to be approved. [2023 Sustainability Report: mediacdn.accionenergy.com]</p> <ul style="list-style-type: none"> • Met: Public disclosure of results of HRs risk assessment: The Company discloses its ESG risk assessment: 'The facilities have been assessed according to their geolocation, the likelihood of risk materialisation and an economic-financial consequence indicator for each of the 31 ESG variables analysed. This first analysis has made it possible to classify the installations by inherent risk level, prioritising actions on those that are above the defined tolerance ranges [...] ACCIONA Energía does not have any installations in high risk level, maintaining the results of the previous year. In terms of average risk (likelihood and consequence), the highest scoring countries are: Dominican Republic, South Africa, India, Peru and Ukraine. The local contexts of these facilities require more comprehensive measures to mitigate or prevent risk than would exist in a facility with the same operational characteristics, but located in a country with greater social awareness, environmental protection or legal security'. Then it makes a breakdown of issues and percentage of the total risk that these represent. This list includes 'safe and healthy working conditions', 'Ethical, fair and equitable working and recruiting conditions'. 'Fair, dignified and respectful treatment of people', 'Commitment to the right to freedom of association, unionisation and collective bargaining and fair defence', 'Free work', 'respect for communities in which it operates', and 'security and human rights'. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Met: Describes how assessment involved affected stakeholders: The Company states that during its non-financial risk analysis, which includes human rights issues, 'the Company maintains regular and fluid dialogue with its stakeholders during this process. The risk assessment methodology combines an analysis of homogeneous risk variables and indicators with a consultation process with those responsible for the facilities with the greatest potential risk.' In the section 'Human rights in the communities', the Company states that 'Using its Social Impact Management (SIM) methodology, ACCIONA Energía analyses and manages the real or potential effects on human rights that may arise among local communities and other stakeholders in connection with a particular project or service. The SIM methodology makes it possible to know and manage the concerns and expectations generated by ACCIONA Energía from its activity, through communication and dialogue with the communities. The company has different activities and communication channels through which the stakeholders affected by a project can send their queries, complaints, or recommendations'. [2023 Sustainability Report: mediacdn.accionenergy.com]
B.4	Integrating and acting on human rights risks and impact assessments	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: In the context of integrating the results of impact assessment, the Sustainability report indicates that 'The Internal Control System for Social Safeguards (ICSSS) is executed at all levels in the company and consists of 80 control activities. The control activities are the actions resulting from the policies, standards and procedures to defend the principles that establish what is a responsible business conduct. Each risk event identified is associated to internal controls that prevent and mitigate the likelihood of a risk materialising. The ICSSS documents these internal controls, along with a series of attributes characterising them, such as, the specific description of the control activity, the area or management unit in charge of performing them and the evidence that proves the appropriate execution of the control'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Describes how global system applies to supply chain: In the context of integrating the results of impact assessment in the supply chain, the Company states that it 'establishes the following control activities to prevent and control the threat of real or potential risk materialising': These include 'responsible supplier statement', 'Assessment and certification' of contracts over EUR 400k including self-assessment questionnaires, protocols for audits and mandatory audits for high risks cases, and different level of audits depending on the risk level. And another pillar is the 'internal control system for social safeguards': this system includes six control activities that have been specially designed to ensure that all due diligence actions described above are complied with under the company's standards, procedures and policies. The department in charge of this system and providing

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			<p>proof of the satisfactory execution of the controls is the Sustainable Supply Chain Department'. However, there is no further information on how to prevent, mitigate or remediate its salient human rights issues in its business relationships beyond suppliers. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HRs issue: In relation to welfare of migrant workers, the Company indicates that 'Aware of the additional risk involved in hiring migrant workers, since 2015, ACCIONA relies on special control activities to guarantee their welfare. The Standard for the Welfare of Migrant Workers establishes minimum compliance requirements that range from identifying the need to hire to ending the employment relationship with the migrant workers. [...] As a result of the non-conformities spotted in 2021 under the Standard, in 2022 the company reinforced those activities, including: Reviewing and updating the Principles for Suppliers, Collaborators and Contractors and the inclusion of mandatory clauses to foresee a specific principle on respecting migrant workers' conditions. Establishing a Committee made up of the Sustainable Supply Chain Department and the Global Sustainability Department to deal with any nonconformities. Reinforcing due diligence for temporary employment agencies in the new methodology and SCRM platform (see SCRM: new model for supply chain risk and opportunity management that also includes ESG). In 2022, Serious Non-Conformities (SNCs) related to the Standard were detected in 11 suppliers. Action plans were devised for all of them and four have already solved those SNCs. The rest are still in time to remedy them or will become NoGo suppliers'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes how stakeholders involved in decisions about actions taken: The Company describes its social impact management (SIM) methodology, which includes communication with communities: 'ACCIONA Energía has a methodology for communication and dialogue with stakeholders that offers tools for managing relations with local communities, and is committed to respecting the right to a process of free, prior and informed consultation in accordance with current legislation and the International Labour Organisation's Convention 169 on Indigenous and Tribal Peoples'. The methodology includes identification and prioritisation of communities and stakeholders, with a special focus on attention to vulnerable groups that may be affected, recording the consultation process and its results with communities, and follow-up of the engagement process. However, no details found in relation to dialogue to decide on action plans to address impacts, and whether these includes other affected stakeholders such as company workers or workers in the supply chain. [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net]
B.5	Tracking the effectiveness of actions to respond to human rights risks and impacts	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: The Company indicates that 'Every year, the Corporate Internal Auditing Department supervises the performance and effectiveness of the controls set by the Internal Control System for Social Safeguards. The supervision of the system is done through the corporate ACCIONARMS Risk Management application, where the persons in charge of the controls confirm the validity, design and effectiveness of the internal controls under their area of responsibility, as well as the suitability of their functioning. They must state any breach, partial breach or needs to adapt the control to the operating reality. Additionally, for a representative sample of controls, the person in charge will provide proof of their compliance. Once the ICSSS internal monitoring procedures have been completed, reports are prepared reflecting the results, improvement recommendations and action plans proposed [...] In 2022, it was concluded that the Internal Control System for Social Safeguards had been correctly implemented in the company. The areas of improvement detected were mostly related to workers' fundamental rights and principles and, in accordance with the action plan in force, the company proceeded to repair them'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company states, 'ACCIONA Energía has identified a need to enhance ESG Risk and Opportunity Management and adapt processes and systems to reflect recent regulatory developments in the supply chain. The 2022 process review resulted in the implementation of updated supplier approval and assessment methodology and additions to audit protocols and No-Go policies designed to broaden focus on ESG issues.' However, no evidence found on a lesson learned from the

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			effectiveness tracking for its salient human rights issues. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <ul style="list-style-type: none"> • Not Met: Involves stakeholders in evaluation effectiveness of actions: Although the company submitted feedback for this datapoint, the evidence was not considered material. It does not provide information on how affected stakeholders (workers, workers in the supply chain, communities) are involved in the evaluation of any actions taken to address salient issues (see also previous indicator). [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net]
B.6	Communication on human rights impacts	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Provides one example of comms with stakeholders: The Company indicates that it has a 'risk management and mitigation system covering all business lines. This system is designed to identify, assess and manage operational and reputational risks that may impact local communities. Through regular assessments, standardised protocols and advanced technological tools, we ensure the implementation of preventive and corrective measures at every stage of projects and operations. The mechanism of ongoing dialogue with local communities is the main tool to mitigate social and operational risks. This mechanism includes prior consultations, the establishment of collaborative task forces and the development of active participation programmes. These actions allow for early identification of potential conflicts and needs, promoting consensual solutions that strengthen mutual trust and help obtain the social licence to operate'. It also provides an example: 'In response to a social conflict generated by the construction of the San Juan de Marcona wind farm, ACCIONA Energía implemented a productive development plan for the Artisanal Fishing Community of San Juan de Marcona (Ica, Peru) to improve the working conditions of 15 fishing organisations, facilitating access to coves, refurbishing corporate headquarters, and providing fishermen with new equipment. These actions aim not only to repair the impact caused, but also to create an environment of collaboration and long-term economic development for the community'. However, this sub indicator looks for evidence from a communication standpoint, how the engagement was. The Company provides additional evidence, although it does not refer to concerns or impacts raised by affected stakeholders. Another reads: 'In the area of influence of the Ouroso wind farm (Asturias, Spain), currently under development, social opposition to the development of wind farms due to landscape and tourism impacts was managed through a participatory process with the local tourism association in which the sector's demands and needs were detected and incorporated into the social investment plan'. However, no further details on communication was found, particularly in cases related to human rights. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them: Although the company submitted feedback for this datapoint, the evidence was not considered material. Evidence refers to processes and management systems, while this subindicator looks for details of challenges in relation to communication that they Company may have experienced while dealing with concerns raised by affected stakeholders. [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net]

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	2	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company has Ethical Channel Policy, which establishes the essential principles governing the management of Communications of the Ethical Channel. Through the Ethical Channel, anyone can report breaches (or the risk of a breach) of the applicable regulations or of the Code of Conduct occurring within the framework of ACCIONA Energía's activities. • Met: Grievance mechanism available in appropriate languages and workers made aware: The Company reports in its Ethical Channel Policy that 'Communications may be submitted in the official language of the regions in which ACCIONA Energía operates.' On its Ethical Channel website, five different languages are available for reporting.' 'The content of the policy will be included in all of ACCIONA Energía's criminal risk prevention training materials, as well as in any additional dissemination actions determined at each moment.' It is estimated that the Company's workers receive relative training on the Ethical Channel.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes how workers in supply chain access grievance mechanism: The company channels are open to all stakeholders. The Company states that 'Through the Ethical Channel, anyone can report breaches (or the risk of a breach) of the applicable regulations or of the Code of Conduct occurring within the framework of ACCIONA Energía's activities.' [2023 Sustainability Report: mediacdn.acciona.com] & [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] • Met: Expects business relationships to convey expectation to their business relationships: The Company states that 'ACCIONA Energía requires that its suppliers, contractors, and collaborators establish quality and environmental policies which ensure respectful, sustainable environmental actions. These principles are applicable to all the suppliers, contractors, and collaborators of ACCIONA Energía's companies. In addition, 'suppliers, contractors, and collaborators will be able to report any irregular practices related to the breach or infringement of the conduct included in this document through ACCIONA Energía's ethical channel.' [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com]
C.2	Grievance mechanism(s) for external individuals and communities	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company states that 'Through the Ethical Channel, anyone can report breaches (or the risk of a breach) of the applicable regulations or of the Code of Conduct occurring within the framework of ACCIONA Energía's activities, in compliance with Law 2/2023, of 20 February 2023, which regulates the protection of whistleblowers and the fight against corruption ("Whistleblower Protection Law"), and in compliance with applicable regulations. All ACCIONA Energía staff, meaning all members of administrative body, the executive team, employees and other people subject to the Code of Conduct, are required to immediately report any potential breaches to the Code of Conduct detected within the framework of their professional activities'. • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Ethical channel policy states that 'Communications may be submitted in the official language of the regions in which ACCIONA Energía operates'. However, no details were found in relation to how affected stakeholders are actively made aware of the grievance mechanisms. • Not Met: Describes how external individuals/communities access grievance mechanism: Although the company submitted feedback for this datapoint, the evidence was not considered material, since it does not refer to availability of mechanisms for suppliers' external stakeholders. [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Not Met: Expects business relationships to convey expectation to their business relationships: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.
C.3	Remedying adverse impacts	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Describes approach taken to remedy adverse HRs impacts: The Company states that 'The company undertakes to include substantive consultations with groups that are affected and/or potentially affected and to communicate and jointly define the applicable mitigation and remediation measures in the event that any violation of human rights could be committed' [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Company provided feedback to this subindicator, pointing out that it did not have to conduct any remediation process during the year • Not Met: Describes approach to monitoring/implementing agreed remedy: The Company provided feedback to this subindicator, pointing out that it did not have to conduct any remediation process during the year

2. Salient human rights risks (40% of total)

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The Company states in its Human Rights Policy s 'The company recognises and respects the unique nature of indigenous, tribal, aboriginal and original peoples. It undertakes, in accordance with legislation in force and with ILO Convention C169, to respect their rights, whether or not they may be included in the legislation of each country. In those cases in which the presence of indigenous populations may be detected, the company undertakes to respect their right to a prior, free and informed consulting process.' However, there is no explicit reference to the UN Declaration on the Rights of Indigenous Peoples, through its own operations and value chain. While the company extends the commitment to respect the principles set out in ILO 169 beyond where it has been ratified by States, reference to the UNDRIP is indispensable as it is more recent and considered to have stronger language on FPIC and self-determination. The Company has provided feedback to this subindicator, referencing the existing evidence and the Company's website, where it indicates that 'Our First Nations Engagement Team delivers genuine and targeted First Nations engagement strategies and plans and ensures that our teams acknowledge and promote the fundamental human rights of First Nations people as articulated in the UN Declaration on the Rights of Indigenous Peoples'. However, as indicated, no evidence found of a policy commitment as required by this subindicator. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Description of process for identifying indigenous persons and customary lands.: The Company states that 'ACCIONA has a methodology to communicate and dialogue with stakeholders that offers tools for managing relations with local communities, and is committed to respecting the right to a process of free, prior and informed consultation in accordance with current legislation and the International Labour Organisation's Convention 169 on Indigenous and Tribal Peoples. The stakeholder engagement methodology is divided into these 4 phases: Identification and prioritisation of communities and stakeholders, with a special focus on vulnerable groups that may be affected; Selecting the alternative engagement with communities and other stakeholders; monitoring the engagement process with communities and other stakeholders; registering the consultation process and outcome with communities and other stakeholders. However, there is no further details on the process for identifying Indigenous Peoples, and their lands and/or territories. The Company refers to a social impact assessment conducted in Australia, indicating, as a comment within its feedback, and hence, not available in public sources, the following: 'Given that it is not so usual to find cases of indigenous people presence in our projects, the process of identification of indigenous people's rights is further described at a project-by-project level (and not that much on a corporate level), following the corporate policies in this regard'. However, the report was published in February 2021, which makes it an outdated source. No description found of a Company process as required by this subindicator. [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: As above. • Not Met: Commitment to FPIC: The Company states in its Stakeholder Relations Policy that 'ACCIONA Energía consults with indigenous peoples and works with them in good faith to secure their free, informed consent in advance, in accordance with the International Labour Organization's Indigenous and Tribal Peoples Convention (ILO Convention 169). The Company also states in its Human Rights Policy that 'The company recognises and respects the unique nature of indigenous, tribal, aboriginal and original peoples. It undertakes, in accordance with legislation in force and with ILO Convention C169, to respect their rights, whether or not they may be included in the legislation of each country. In those cases in which the presence of indigenous populations may be detected, the company undertakes to respect their right to a prior, free and informed consulting process.' However, there is no further information on how the company define the process by which FPIC is achieve and to withhold consent. The Company has provided feedback to this datapoint, however, is the same as mentioned above, not containing a formal commitment to FPIC in either a policy or a more recent document. [Human Right Policy: procoazrbolsast1.blob.core.windows.net] & [Stakeholder Relations Policy, N/A: procoazrbolsast1.blob.core.windows.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.PD	Engagement with all affected communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Describes how local communities identified and engaged in the last two years: The Company indicates that it 'recognises that the communities in the area of influence of its projects and services, especially the most vulnerable groups, may be affected by its activities. [...] has developed and perfected its own Social Impact Management (SIM) methodology, [...]. This standard applies to all communities located within the area of influence of the projects, operations and services defined within its scope, ensuring a systematic and standardised approach to managing social impacts in any geographical context where the company operates'. It lists the 18 countries where this methodology is implemented, and describes its five stages. These include, among others: Social risk characterization; Social assessment of the project: 'a comprehensive analysis is carried out of the characteristics of the communities in the area of influence, such as their social, economic, demographic, environmental and cultural context; the levels of access to basic services such as education and health; and the existence of conditions that guarantee respect for and protection of human rights, among others, always paying special attention to disadvantaged and/or vulnerable groups. These communities, stakeholders or relevant actors and their community resources are also identified and characterised'. Implementation and monitoring of activities: 'the social initiatives designed together with the community are implemented to maximise the positive impacts and mitigate the negative ones'; Communication and dialogue with communities and others: 'in a cross-cutting manner, the methodology emphasises the importance of maintaining ongoing and transparent dialogue with local communities and other relevant stakeholders, fostering principles of active listening. This ongoing dialogue not only allows for the establishment of a relationship of trust with the communities, but also for reporting on the main impacts and benefits of the project and gathering stakeholder concerns and suggestions'. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Met: Provides two examples of engagement with communities: The Company reports two examples of engagement on issues related to use of productive land and activities: 'Specific measures adopted by ACCIONA Energía to mitigate the negative effects of its projects, such as the reduction of farmland, include the DESARROLLA Villalba del Rey programme by ACCIONA Energía, an initiative aimed at boosting the oil cooperative in Villalba del Rey (Cuenca, Spain). During project development, a social study and community engagement process identified the reduction of farmland for several tenants as a key challenge. In response, a farmer advisory and rating programme was designed and implemented, which in 2024 celebrated its second year of implementation. This programme has helped farmers to optimise the management of their olive crops, improving both the quality and productivity of the oil, thus promoting crop sustainability and an increase in the income of local farmers. In response to a social conflict generated by the construction of the San Juan de Marcona wind farm, ACCIONA Energía implemented a productive development plan for the Artisanal Fishing Community of San Juan de Marcona (Ica, Peru) to improve the working conditions of 15 fishing organisations, facilitating access to coves, refurbishing corporate headquarters, and providing fishermen with new equipment. These actions aim not only to repair the impact caused, but also to create an environment of collaboration and long-term economic development for the community'. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Examples of engagement refer to marginalised groups and provide additional detail: Regarding its social impact management process, the Company indicates that 'Based on this analysis, and using proven tools and methodologies, both positive and negative social impacts are assessed, characterised and prioritised, considering not only direct effects, but also possible indirect impacts. This approach makes it possible to connect the project with local conditions, by proposing specific measures to enhance the positive impacts and mitigate the negative ones, prioritising those considered of greater relevance or affecting disadvantaged and/or vulnerable groups. These impacts are categorised according to their duration, severity, extent and likelihood'. however, no evidence found that examples found refer to particularly marginalised groups within the community, including the provision of additional detail. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: The company meets B2.C, B3.D, B4.D and B.5.C
D.3.PD	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing • Not Met: Commitment includes right to decide own priorities for communities: The Company indicates that 'The development and monitoring of social measures is

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>carried out through social management planning. Social measures are launched using the budget pledged in the pre-construction and construction phases, corresponding to at least 0.3 % of the BOP of the construction of a project. Similarly, in the operation phase of the facility the investment each year is at least 0.2 % of the “gross sales” for the project during the previous year during the first 10 years of operation of the facilities; the investment could continue throughout the entire useful life of the project'. It also describes the social impact methodology, and how communities are included. However, no evidence was found of benefit and ownership sharing options, and that communities have full discretion to decide their own priorities, as it appears to be the Company which ultimately determines the boundary of the process and actions to be carried, even if through engagement and consultation. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] & [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing: Although the Company discloses quantitative data on SIM implementation, including different phases and percentage of projects, no evidence was found of quantitative data in relation to the requirements of this subindicator. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Not Met: Disclosure how affected communities participated in decision-making: Although the Company describes the SIM process, no evidence found of how affected communities participated in decision-making as per the requirements of this indicator and subindicator. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net]
D.4.PD	Local wind & solar energy access, affordability	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company reports on different 'Local Impact Initiative(s)'. One of them consists in providing new households in rural areas in developing countries with access to electricity. Although the Company does not clarify if part of these are part of its business as usual operations, it reports an example that fits the requirement in the form of a specific program: 'In 2023 the program “Luz en Casa Coquimbo” has addressed isolated homes from the Chilean coast, improving the quality of life and job opportunities for families dedicated to the fishing and livestock sectors. The project benefited seaweed fishermen, previously reliant on diesel generators for electricity. The access to energy enhanced their working conditions by having electricity to power small appliances, allowing them to refrigerate and preserve their products. Also, they can now connect to the world through televisions, tablets, or mobile phones. Even though providing electricity to families is a challenge due to the extreme isolation and topography in which they are located, the program is now expanding across the Elquí, Limarí, and Choapa provinces'. • Not Met: Public support for government policies addressing energy access • Not Met: Including a timebound actions plan and reporting targets: Although the Company reports in relation to its SIM (social impact management processes), including quantitative data, this subindicator looks for evidence in the context of this indicator, following up on the subindicator above. Although the Company shows accumulated performance against target in relation to the subindicator above: 795 households affected vs 718 of accumulated target, it is not clear if these targets were set in consultation with communities affected.

E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Policy commitment to respect land ownership/natural resources: The Company states in its Human Rights Policy that ‘it undertakes to respect and protect the rights of minorities and the rights of communities over their lands.’ However, no further information is found regarding land rights of the legitimate tenure rights holders. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Identification of legitimate tenure rights holders • Not Met: Extends expectation to business relationships • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose: The Company provided feedback to this subindicator, pointing out that it does not develop projects in areas where land ownership is not clear or is under dispute.

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements • Not Met: Description of compensation for resettlement • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation OR description of approach to physical and economic displacement: The Company provided feedback to this subindicator, pointing out that it did not have to relocate any individuals.

F. Security and conflict-affected areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Commitment to heightened HRDD in conflict affected areas • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens • Not Met: How stakeholders are involved in the process to mitigate risks
F.2.PD	Evidence of security provider human rights assessments	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Description of implementation of security approach and example: Although the sustainability report, referring the HR policy, indicates that the due diligence process complies with the Voluntary Principles on Security and Human Rights, and acknowledges 'security and human rights' as a risk present in approx. 4% of operations, no actual description found on how it implements its security approach, including the provision of one example. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Description of monitoring of business partners: Although the ethical principles for suppliers, contractors and collaborators also refers to the Voluntary Principles in the same terms of the Human Rights policy (as referred by the sustainability report, not the actual policy document), no description found on how it ensures that business partners implement an equivalent approach. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Local communities engaged in assessment of security • Not Met: Example of working with community on this issue

G. Responsible mineral sourcing

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Responsible sourcing of minerals: arrangements with suppliers	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Statement on OECD Guidance aligned due diligence: The Company states in its Ethical Principles Suppliers, Contractors and Collaborators that 'ACCIONA Energía considers transparency, integrity, and business ethics to be an essential basis for maintaining sustainable commercial relationships, and hence commits to carrying out its business and professional activities in accordance with the legislation in force in each of the locations in which it works, while maintaining highly ethical behavior, in accordance with the Universal Declaration of Human Rights, the Tripartite Declaration of the ILO, the OECD guidelines for multinational enterprises, and the United Nations Global Compact.' It also states in Sustainability Report that it has the new Supply Chain Risk and Opportunity Management System. However, no further evidence found in regard to a responsible sourcing policy statement committing to follow the OECD Guidance on Responsible Mineral Supply Chains, which covers all minerals. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] & [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: The policy explicitly covers all minerals • Not Met: Policy expectations of suppliers • Not Met: Contractual requirement for smelters/refiners to follow OECD
G.2.PD	Responsible sourcing of minerals: mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Identification and mapping of suppliers: Although the company submitted feedback for this datapoint, the evidence was not considered material. This subindicator looks for evidence referring specifically to conflict minerals. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Traceability system for mineral supply chain • Not Met: Discloses smelters/refiners that are most significant part of supply chain • Not Met: Suppliers in higher risk activities, geographies, products
G.3.PD	Responsible sourcing of	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Identification and prioritising of risks in supply chain • Not Met: Expectation on suppliers to disclose

	minerals: risk identification in mineral supply chains		<ul style="list-style-type: none"> • Not Met: Processes cover minerals assessed as highest risk
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H. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs: Although the Company provided a comment for this subindicator, no evidence was found of a publicly available expectation for suppliers to not tolerate nor contribute to threats, intimidation and attacks against human rights defenders. [Code of Conduct: procoazrbolsast1.blob.core.windows.net] • Not Met: Expectation on business partners in value chain to make this commitment: Although the Company provided a comment for this subindicator, no evidence was found of a publicly available expectation for suppliers to not tolerate nor contribute to threats, intimidation and attacks against human rights defenders. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] • Not Met: Description of how working with HRDs as part of risk assessment and DD • Not Met: Description of how working with HRDs to create safe and enabling environment

I. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Health and safety	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: The Company states in its Human Resources and Occupational Health and Safety Policy that 'ACCIONA Energía promotes and disseminates its Prevention Management System in its own activities as well as those of partner companies in order to achieve the goal of zero accidents.' The Company states in its Sustainability Report that 'Health and safety are managed subject to a management system certified under the ISO 45001:2018 standard, as well as the applicable legislation on Occupational Risk Prevention in the geographical areas where the company operates... ACCIONA Energía implements a system to identify and assess occupational risks, with control measures and specific procedures documented for each facility.' The Company has also listed up the Smart Prevention Model in Acciona's infrastructure management system. The Company has provided feedback for this datapoint, including an ISO certification and the Company's health and safety website. However, no details were found on the process or steps followed to identify its health and safety risks and impacts. [Health and safety on website, N/A: acciona-energia.com] & [Human Resources and Occupational Health and Safety Policy: procoazrbolsast1.blob.core.windows.net] • Met: Discloses quantitative information on H&S in own operations (injury rate or lost days and fatalities) in last reporting period: The Company reports that 'In 2023, 1,390 lost-time accidents were recorded, including 17 at Nordex. Out of these accidents, 1,022.05 involved men and 368 involved women, with frequency rates of 2.39 and 2.37 respectively. In 2023, one of our own employees suffered a fatal accident in the Energy division in Spain due to an entrapment in a wind turbine. There were also two accidents involving subcontracted personnel in the Infrastructure division.' [2023 Sustainability Report: mediacdn.acciona.com] • Met: Expects disclosure of H&S information of relevant business relationships: The General terms and conditions for contracting include the following requirement: 'Data and indexes relating to accidents, with the rates and in the format indicated by the Contracting Party and calculated according to the Contracting Party's standards. This information may refer to the Contractor or any subcontracted company'. The document indicates that 'These Standard Contract Conditions apply to all the Contracts entered into by the companies belonging to the ACCIONA Energía Group, either with other Group companies or third parties'. [Standard Contract Conditions, 45448: contractorprofile.acciona-energia.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Targets for H&S performance (including injury rates or lost days and fatalities): The Company indicates that 'One of ACCIONA's goals is to reduce or maintain the work-related accident rate compared to the previous year.' The Company reports that 'In 2023, ACCIONA's severity rate (excluding Nordex) increased by 9 % compared to the previous year. This increase was mainly influenced by the Construction and Services sector.' However, no further information found on target set for fatalities during the last reporting period. The Company has provided feedback for this datapoint. However, evidence referred to FY 2023. [2023 Sustainability Report: mediacdn.acciona.com] & [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net]
I.2.PD	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: The Company states that 'ACCIONA Energía's suppliers, contractors, and collaborators will apply the following principles of responsible business conduct when carrying out their activities: prohibition of forced labour, prohibition of child labour, non-discrimination, etc'. The Company indicates that non-financial risk include social risks which in turn include forced labour. however, no specific details found on how it specifically addresses forced labour in supply chain, including how affected stakeholders inform board discussions. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Not Met: Capacity building with suppliers: Regarding training and improvement for suppliers, the Company indicates that 'The Corporate University Supplier Campus is integrated into PROCUR-e, available free of charge to 100 % of the supply chain. Throughout the last financial year, 15 suppliers attended 51 courses out of those offered on the campus. The courses that have generated the most interest are those involving Sustainability, 31 % of the total courses given. A Compliance Day was held with Mexican suppliers to explain some of ACCIONA's policies, such as antitrust, crime prevention and anti-bribery, anti-corruption, code of conduct and conflicts of interest. In addition, as a result of audit findings or low ESG scoring levels, improvement plans will be proposed in 2024 to strategic suppliers that do not meet the minimum requirements, as indicated above. This will allow them to improve their scorings and, therefore, reduce supply chain risks'. However, no details found on whether training includes capacity building to cascade down their own supply chains policies that address forced labour. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: See above evidence on training. However, no details were found in relation to specific capacity building concerning forced labour, including also own operations. The Company also provided additional feedback for this datapoint, referring to the risk management process for its supply chain. Despite "supplier training" is part of the process, no details were found of training on this particular matter, or other actions that proactively address forced labour, including also its own operations. [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] & [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Factors to be considered when ending a business relationship incl. responsible disengagement: The Company indicates that 'Failure to comply with the minimum established in the No-Go Policies means that a supplier may not be contracted until the reasons for being in such a situation have been solved. ACCIONA Energía has met its 2023 SMP target of 0% of general purchase orders from companies with these breaches. The No-Go Policies include the following situations: – Suppliers with significant ethical and integrity risk, either because they are on international sanction lists or because they exhibit serious signs of corruption, fraud or money laundering; – Strategic suppliers in at-risk countries that have not been audited, or that have been audited and have one or more unresolved Serious Non-Conformities; – Demonstrated non-compliance with the United Nations Global Compact; – Risk of economic solvency (from €1 M of contracting); – Debts with the Social Security Institute or Tax Authorities; – Companies penalised due to the evaluation of their performance on previous activities or due to unresolved serious deficiencies detected during auditing. At the beginning of 2023, there was a history of 33 No-Go suppliers. During the year, 5 No-Go suppliers exited No-Go status and a total of 6 No-Go suppliers entered No-Go status, ending the year with a total of 34 No-Go suppliers. Removal of this category is carried out following auditing, action or improvement plans, or Enhanced Due Diligence. The latter consists of an investigation into any adverse impacts detected, communication with the supplier to confirm the information,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			and verification of the resolution of the conflict prior to entering into any new contract'. The supplier declaration states that 'The supplier, contractor or collaborator understands that if they provide incorrect information or documentation to ACCIONA or fail to provide such information, it could result in the automatic termination, for valid reasons, of any contract that they may have with ACCIONA'. However, it does not refer to contract termination, and it is not clear the factors it would consider when deciding whether to end the business relationship if it is not able to adequately use leverage to prevent or mitigate adverse impacts, in the context of forced labour risk management (i.e. relevancy of the supplier, responsible exit). . Current evidence suggest that the no-go status is reversible. [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] & [Supplier declaration, N/A: contractorprofile.acciona-energia.com]
I.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Human rights policy states that 'the company offers fair and equitable pay and employment conditions that are clearly stated in a written contract in a language that the worker understands.' However, no evidence found that the Company has a requirement for its suppliers to pay workers in full and on time. [Human Rights Policy (ACCIONA Energía), 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Employer Pays Principle in policy for own ops and supply chain: The Company states that 'The company does not receive any employment fee or cost from workers of placement services during any phase of the recruiting, selection and hiring process.' However, no evidence is found on a commitment to fully reimburse if job seekers have been required to pay any fees or related costs during recruitment. [Human Right Policy: procoazrbolsast1.blob.core.windows.net]
I.4.PD	Prohibition of forced labour: Restrictions on workers	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts and own operations: The Company states on its Human Rights Policy that 'This policy is applicable to ACCIONA Energía, to its business activity and to all its commercial relations. Furthermore, 'ACCIONA Energía recognises the right to work and its workers' right to the free choice of work. ACCIONA Energía prohibits the use of forced or compulsory labour – as it is defined in ILO Convention No. 29 – in any form thereof: coercion or any manifestation of physical, psychological, moral or sexual harassment or abuse of authority or any other behaviour that intimidates or offends the rights of people, including the trafficking of human beings, modern slavery and child labour.' [Human Right Policy: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes working with suppliers on free movement of workers: The Company states that 'ACCIONA Energía's suppliers, contractors, and collaborators will apply the following principles of responsible business conduct when carrying out their activities: Respect for the conditions of migrant workers: they respect and apply the binding requirements defined in the ACCIONA Group's "Migrant Workers Standard", particularly as regards not requesting any "deposit" from their workers, or retaining any official identity document'. However, no evidence is found on how the Company works with its supply chain to eliminate retention of workers' documents or other actions to physically restrict movement. Although the company submitted feedback for this datapoint, part of the evidence was already considered. New information does not refer to proactive work conducted with suppliers to improve their performance on this issue. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] • Not Met: Description of implementation and monitoring of this practice

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company states that 'ACCIONA Energía's suppliers, contractors, and collaborators will apply the following principles of responsible business conduct when carrying out their activities: Respect for freedom of association, unionization, and collective bargaining; they support freedom of association, unionization, and effective recognition of the right to collective bargaining and a fair defence. In situations where the national legislation or regulations may restrict these rights, they will establish means by which freedom of association and collective bargaining can be facilitated'. However, no evidence is found on the measures to prohibit any form of intimidation, harassment, retaliation or violence against workers seeking to exercise the right to form and join a trade union. Although the company submitted feedback for this datapoint, evidence the evidence was not considered material (see Global Framework Agreement datapoint). [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] & [Acciona Infraestructuras Framework Agreement, 41941: ec.europa.eu] • Not Met: Describes work with suppliers on FoA/CB: Although the company submitted feedback for this datapoint, evidence the evidence was not considered material. Evidence provided refers to own operations and this subindicator looks for description of proactive work carried in supply chain. • Not Met: Assessment of scope of restriction of FoA/CB in supply chain: Although the Company devotes a section to describe collective bargaining coverage, it is not clear the total percentage of workforce covered by collective bargaining agreements. It indicates the following: 'The total percentage of employees covered by collective bargaining agreements in 2024 was 100%. In the European Economic Area, the company had a total of 24 collective bargaining agreements'. However, it seems that this figure only refers to the European Economic Area, as it breaks down different ranges of coverage rate by world region'. This, for instance, indicates that the coverage rate for the region 'Asia and Oceania' is within the range 40%-59%. In addition, no evidence was found on supply chain assessment. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Global Framework Agreement: The Company has provided a framework agreement as feedback. However, this framework agreement was signed in October 2014, and has the letterhead of 'Acciona Infraestructuras' which is one of the ACCIONA's divisions, prior to the demerger of ACCIONA energía. The unions involved are related to building and construction. [Acciona Infraestructuras Framework Agreement, 41941: ec.europa.eu]
I.6.PD	Living wage (in supply chains)	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Requirements on living wage in supplier codes and contracts: The Company states that 'ACCIONA Energía's suppliers, contractors, and collaborators will apply the following principles of responsible business conduct when carrying out their activities: Adequate labor conditions: they offer fair, equitable remuneration and employment conditions that are clearly set forth in a written contract, in a language that they understand, which is provided to their workers. They comply with laws, regulations, and international standards with regard to salaries (minimum wage and remuneration for overtime) and they promote the adoption of a living wage as minimum remuneration, and equality of remuneration, with no discrimination between genders in jobs of equal value.' [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] • Not Met: Describes work with suppliers on living wage • Not Met: Description of process to determine living wages with unions: The Company states in its Human Rights Policy that 'ACCIONA Energía offers dignified job positions that allow satisfying the basic needs of people and their families. The minimum pay received by people for their work will not be less than the minimum established for the living wage.' However, no further evidence is found on the process to determine the living wage for the locations where the Company operates, which is periodically reviewed. [Human Right Policy: procoazrbolsast1.blob.core.windows.net]

J. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Environmental impact assessment and remediation	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Conducts EIA for renewable energy projects: The Company states that 'Environmental Impact Assessments (EIA), Environmental Management or Monitoring Plans are crucial to prevent and minimise biodiversity loss, as they provide a comprehensive assessment of the potential adverse effects of human activities on the environment. These tools allow the identification of sensitive areas and species at risk, as well as the implementation of corrective and mitigation measures to avoid or reduce the negative impact on biodiversity, thus ensuring the conservation of ecosystems and their associated services. In addition, Every ACCIONA site that may affect protected areas and the surrounding biodiversity relies on this kind of studies and plans. During 2023, ACCIONA promoted 109 Environmental Impact Assessments (EIA), of which more than 20 obtained favourable Environmental Impact Statements (EIS) During 2023, ACCIONA promoted 109 Environmental Impact Assessments (EIA), of which more than 20 obtained favourable Environmental Impact Statements (EIS).' [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: Publishes EIA for renewable energy projects • Not Met: Explains when CIA is conducted
J.2.PD	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Expectation for suppliers to conduct regular public life cycle assessments: The Company reports that it 'performs Life Cycle Analysis on its projects in order to identify opportunities for the use of recycled or reused materials. In 2023, ACCIONA ran 63 LCAs.' The Company also states that 'It uses life cycle analysis (LCA) tools, to assess and reduce the impact of its developments, and also its consumption of materials and energy.' However, no evidence is found that the Company has an expectation for its suppliers to undertake regular public life cycle assessments of its primary technologies. [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: Requires suppliers to have action plans to address adverse impacts identified

K. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Anti-corruption due diligence and reporting	2	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Commitment to prohibiting bribes to public officials: The Company states in its Anti-corruption Policy that 'Employees may not receive, offer or give, either directly or indirectly, any payment in cash, in kind, or any other benefit to any person who is at the service of any public or private entity, political party or a candidate for public office, with the intention of wrongfully obtaining or maintaining business deals or other advantages.' [Anti-corruption Policy: procoazrbolsast1.blob.core.windows.net] • Met: Expectation extends to relevant business relationships: The Company states in its Anti-corruption Policy that 'In its conversations and contractual dealings within its supply chain, ACCIONA Energía requires that its suppliers comply with ethical principles that include anti-corruption regulations.' The Company also states in Ethical Principles Suppliers, Contractors and Collaborators that 'CCIONA Energía requires that its suppliers, contractors, and collaborators: Abstain from carrying out practices that involve any kind of corruption, including extortion and bribery, not offering, directly or indirectly, any type of payment (in cash or in kind) to ACCIONA Energía, or to any of its staff, to public representatives, or to other entities, with the intention of unlawfully obtaining, or carrying out, business or other advantages.' [Anti-corruption Policy: procoazrbolsast1.blob.core.windows.net] & [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] • Met: Reports on any complaints on corruption and bribery: The Company reports that during 2023, there was 0 complaint reported for corruption or bribery. [2023 Sustainability Report: mediacdn.acciona.com]
K.2.PD	Payments to governments & contract transparency	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Publishing a tax CbCR in line with GRI 207-4: The Company reports a table with 'tax information country by country' reporting, total sales, earnings before taxes, Corporate Income Tax accrued, Corporate income tax paid, grants, number of employees. It states that: The following table includes information on all the tax jurisdictions in which the entities included in ACCIONA Energía's Consolidated Financial Statements are resident for tax purposes'. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Disclosure of terms, contracts, agreements for those payments

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI • Not Met: Disclosure of payments for land purchase made to governments at project-level

L. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.1.PD	Diversity, equality & inclusion training for management and employees	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Provides mandatory and regular training as per ILO No 190: The Company states in Diversity, Equity and Inclusion Policy that 'ACCIONA Energía promotes actions that raise awareness among its employees and stakeholders on possible unconscious prejudices that may hinder skills to become more inclusive, and it also provides specific training on diversity, equity and inclusion, so that these groups help create a culture and environment free of discrimination. The Company also states in its Sustainability Report that 'Courses on Diversity and Inclusion, an essential component of ACCIONA's Diversity, Equity and Inclusion Policy, is key to building inclusive work environments. This training provides essential tools to develop skills and behaviours that help remove barriers, promote inclusive and conscious leadership and create a work environment where diversity is a source of value. With the aim of fostering a more inclusive culture and work environment, ACCIONA Energía develops training programmes on equality, diversity, inclusion, bias, non-discrimination and multiculturalism. These programmes are offered through a variety of training pathways designed to address these crucial issues. Since the start of the 3rd Sustainability Master Plan in 2021, a total of 14,293 hours of training have been given, of which 4,154 correspond to the 2023 financial year'. The Company also reports on mandatory programmes: 'These Programmes comprise the mandatory training that all ACCIONA Energía employees must be familiar with and cover the following subjects [...] Equality, Diversity and Inclusion [...]'. [Diversity, Equity and Inclusion Policy: procoazrbolsast1.blob.core.windows.net] & [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Not Met: Requires suppliers to provide training • Not Met: Provides materials and access to resources for trainings • Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it: Although the company submitted feedback for this datapoint, the explanation was not supported by a source.
L.2.PD	Gender balance and sensitivity	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain: The Sustainability master plan 2025 has the target of 'increase the percentage of women in middle and senior management positions each year in all business lines'. The 2023 sustainability report also refers to this master plan, indicating that 'the company's processes are constantly reviewed and specific programmes are developed to promote the attraction, loyalty and promotion of talent throughout the different stages of women's careers. These actions are aligned with the objectives set out in the action plan: Increase every year the percentage of women in executive and management positions; Close the gender pay gap; Promote programmes in projects and in all areas of the company's activity to increase the representation of women where they are under-represented through the Sustainables 50:50 programme. The fulfilment of these objectives is linked to the payment of ACCIONA's bonus, so that it impacts directly on the variable remuneration of all the people in the company that benefit from it'. Similar information (promotion of gender diversity and closing gaps) can be found in 2024 report. However, this subindicator looks for evidence of timebound action plan to integrate gender lens to processes that include human rights due diligence processes, risk management and remedy. [Sustainability Master Plan 2025, N/A: mediacdn.acciona.com] & [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Not Met: Demonstrates progress through annual reporting: See above. The company reports metrics in relation to promotion of gender diversity. No specific evidence found in relation to the requirements of this indicator. [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] & [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Women and non-binary people make up at least 40% of the Company's executives • Not Met: Women and non-binary people make up at least 40% of the Company's board of directors: The Company indicates that 'the percentage of female directors

Indicator Code	Indicator name	Score (out of 2)	Explanation
			on the Board of Directors was 36.36% by the end of 2024'. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net]
L.3.PD	Gender wage gap reporting	1.3333	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Has closed gender wage gap or timebound commitment: Regarding gender equality, the 2024 report indicates that one of the targets is to 'Close the gender pay gap. This brings the current value of the pay gap to 2.96%'. The Sustainability master plan 2025 has the target of 'increase the percentage of women in middle and senior management positions each year in all business lines'. The 2023 sustainability report also refers to this master plan, indicating that 'the company's processes are constantly reviewed and specific programmes are developed to promote the attraction, loyalty and promotion of talent throughout the different stages of women's careers. These actions are aligned with the objectives set out in the action plan: Increase every year the percentage of women in executive and management positions; Close the gender pay gap; Promote programmes in projects and in all areas of the company's activity to increase the representation of women where they are under-represented through the Sustainable 50:50 programme. The fulfilment of these objectives is linked to the payment of ACCIONA's bonus, so that it impacts directly on the variable remuneration of all the people in the company that benefit from it'. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] & [2023 Acciona Energía Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net] • Met: Reports information at company level across multiple pay bands: The Company reports pay gap for the last two reporting years, showing an increase from 1.29% in 2023 to 2.96% in 2024. It discloses a chart on Gender Pay Equity Analysis. It reports that 'In 2024, ACCIONA Energía reported a global pay gap between men and women of 2.96% (1.29% in 2023). The increase in the company's pay gap with respect to the previous year is due to the incorporation and adaptation of the remuneration conditions of the employees of a specific company to the ACCIONA Energía Collective Bargaining Agreement in Spain. The gender pay gap analysis are based on a methodology that considers the best international practices in a global and weighted manner. According to the definition of "equal pay" we isolate from the analysis all those variables that might explain a person's salary above and beyond gender. it takes into account the applicable variables of country, business, society, professional classification and collective bargaining agreement. Also, a level map is used to group the business and support role. The executive level has been broken down by reporting level (D1, D2, D3, D4 and D5), managing to isolate any potential deviations. This estimate determines standardised segments of population (comparison clusters) on which salary differences between men and women are measured, providing a high degree of reliability in which gender pay gaps are effectively addressed'. The Company also reports the formula and explains the calculation. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net] • Not Met: Expects business relationships to do the same

JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	2	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.: The Company states that 'ACCIONA understands its main role in sustainable and economic development in the communities of the countries where it operates, as well as its role as a driving force in improving people's quality of life by implementing work programmes, initiatives and collaborative projects that multiply the capacity to develop or improve regenerative solutions with the aim of accelerating the achievement of the Sustainable Development Goals. These activities, implemented in 32 countries, contribute to people's well-being, by widening their access to education, encouraging sport and healthy lifestyle, and promoting the conservation of their heritage and care for the environment and biodiversity. They also focus on job creation through the training of workers and the promotion of local businesses, the improvement of community infrastructure or access to basic services such as energy or water.' [2023 Sustainability Report: mediacd.n.acciona.com] • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: The Company demonstrates the implementation of a 'youth empowerment programme for the creation of agents of change to help transform local businesses. The Colabora Almendralejo programme is promoted by ACCIONA Energía, with the support of Almanatura, and in collaboration with Almendralejo Council. It aims to promote the development of a community of young people and undertakings in Almendralejo to accelerate the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>transition to a socio-environmentally responsible economic model and improve employment prospects in the area.' [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups: The Company reports in relation to programmes to increase presence of women and people with disabilities. The 50:50 Program: 'seeks to increase female representation and leadership, especially in STEM activities in the company's projects and production centres, which have traditionally been carried out mostly by men in the field of Energy. The main objectives of this programme are to attract and develop local female talent in the sectors in which the company operates, to generate a positive impact on communities by improving the employability of women in key areas of the economy and to create replicable models that help to break down stereotypes about the presence of women in certain activities'. Regarding people with disabilities: 'ACCIONA Energía's strategy towards the inclusion of people with disabilities focuses on integrating disability management in the workplace [...] The company carries out work environment assessments, establishes targets and monitoring systems, and promotes awareness and training to foster an inclusive culture. It also implements reasonable accommodation and policies for the recruitment, retention and promotion of people with disabilities, collaborating with specialised organisations. ACCIONA Energía seeks to integrate accessibility and inclusion throughout the employee experience, using technology as a key tool. The company promotes the active participation of people with disabilities in all areas and at all levels, focusing on creating job opportunities and ensuring that inclusion is an integral part of its corporate culture'. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net]
JT.4.PD	Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.: The Company reports that 'The Sostenible 50:50 programme is a clear driver of SDGs 5 and 10, as it intends to actively promote female participation and leadership in company activity and production sites. This is done through re/ up-skilling policies and programmes.' However, the Company does not have a public commitment to re and/or up-skill workers displaced by the transition to a low carbon economy. [2023 Sustainability Report: mediacdn.acciona.com] • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.: The company offers various training and education programs to workers. The company also commits to reducing its emissions. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups. : The Company indicates that 'ACCIONA ENERGÍA has a commitment to maintain an annual KPI of 40 hours of training per employee in Spain, and 30 hours of training per employee in the rest of the countries in which it operates. This fosters a culture of continuous learning, improving retention through training, and strengthening the organisation's competitiveness in a constantly evolving work environment'. However, no evidence was found in relation to specific training to cover skill-gaps related to green jobs, including also specific vulnerable groups. [2023 Acciona Energia Sustainability report, 2024: procoazrbolsast1.blob.core.windows.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.: The Company indicates that 'ACCIONA Energía is focused on actively pursuing the implementation of the Paris Agreement and its decarbonisation commitments across all the geographic regions in which it operates. To this end, it is actively involved in training and communication, either directly or through collective study groups or trade associations, in an effort to implement effective measures to decarbonise the economy. At global and multilateral level, it mainly channels its commitment through global institutions or associations, contributing in issues mainly related to the promotion of renewable hydrogen, development of the offshore wind farms in Spain, hybridisation of renewable energy technologies, simplification of the formalities for renewable energy projects, including distributed generation and self-consumption, amongst other issues.' 'In 2022, ACCIONA Energía participated in 6 major international initiatives in sustainable development, climate change and ESG issues.' The initiatives include COP27, SGD 7 Pavilion, and Spanish Green Growth Groups' round table event, etc. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition. • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition. • Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection: The Company reports strategic topics covered by the associations in which it participates, and also reports on its lobbying activities, including amounts donated to some business associations, which include 'American Clean Power Association, Wind Europe, Global Wind Energy Council. It also supports initiatives at national levels in different countries, like Universidad Politécnica de Madrid (Madrid technological university), Innoenergy, Energy Web Foundation, Benban Solar Developers Association (Egypt), Clean Energy Council Australia, etc. Some of these, are significantly involved in education and reskilling, such as Universidad Politécnica de Madrid (specialised in engineering, technology and energy sectors), Innoenergy, which runs professional courses and masters degrees, and others have part of its activities devoted to training or capacity building. [2024 Acciona Energía Sustainability report, 2025: procoazrbolsast1.blob.core.windows.net]

3.a Response to risk of exposure to forced labour (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<ul style="list-style-type: none"> • Area: Exposure to high risk of forced labour • Story: According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism". [United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address

Indicator Code	Indicator name	Score (out of 2)	Explanation
			grave human rights violations and the world must not turn a blind eye, say UN experts": ohchr.org] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": ishr.ch] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets"]
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public commitment to full solar supply chain transparency: In its 2023 Sustainability Report, Acciona states that it "committed to leading the development, knowledge and control of its supply chain, focusing particularly on social responsibility, ethics and transparency of the procurement process. Market requirements and regulations create the need for traceability throughout the supply chain." While the Company commits to transparency and recognises the need for traceability, it does not explicitly commit to mapping out its entire supply chain. <p>The Company has further indicated to the BHRRC that it is currently working on an Action Plan in relation to this risk. [Business and Human Rights Resource Centre, 13/09/2022, "Response from ACCIONA ENERGÍA": media.business-humanrights.org] [2023 Sustainability Report: mediacdn.acciona.com]</p> <ul style="list-style-type: none"> • Not Met: Publication of verified full solar supply chains: The Company shares its total number of suppliers (3,409) and breaks them down according to supplier type. These are strategic (318), national/local (3,213), and international suppliers (330). The company does not provide further granularity on the location and value chain of each supplier. <p>The Company has further indicated to the BHRRC that it is currently working on an Action Plan in relation to this risk. [2023 Executive Summary: Sustainability Report: report2023.acciona-energia.com]</p>
M(0).2	The company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Steps taken aligned with UNGPs: In response to the BHRRC's study in 2021, the Company states that 'As part of ANE's increased due diligence, any PV module manufacturer must commit to ANE's ESG standards, and audits are underway of Tier II suppliers to ensure compliance further down the supply chain. This process is also being rolled out in other contracts for suppliers in high risk jurisdictions – being China one of them. With respect to the supply of PV modules, ANE has been working exclusively with JA Solar since 2017 until 2022 when ANE signed new contracts with the suppliers Waree (India) and Vina Solar (Vietnam) for the supply of components in 2023, and they are undergoing the same control process. Since 2018, ANE does not only audit JA Solar, but also the Tier II suppliers, and we have requested a letter to JA Solar where it commits to fulfil all of ANE's ESG standards, with particular emphasis on human rights compliance across their own supply chain. All the orders placed since 2021 have as a requirement not only to audit (Achilles) the Tier II but also the polysilicon suppliers whether Tier II or Tier III, these audits are in progress.' However, the company's response did not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. <p>The Company further indicates that 'for the US project portfolio, in addition to the above requirements, ANE has agreed with JA Solar to commission an audit with CEA, which is a firm recognised by the US Government/US Customs. Up to 21 Dec 2021, the polysilicon for the US projects was going to be supplied 100% by Hemloc (silicon of US origin); on that date JA Solar requested that we consider the possibility of combining Hemloc polysilicon with Non-Xinjiang Chinese polysilicon. ANE has agreed as long as this is compliant with an Achilles audit, the CEA audit that confirms the full traceability of all the module elements, and provide certificates of origin (on top of the technical auditing provided by Enertis).' However, this information only applies for the Company's US market supply chain.</p> <p>In its 2023 Sustainability Report, Acciona shared that 20 suppliers from India and China were audited. Results show that 50% of those audited had no serious non-conformities and those which had serious non-conformities were not related to human rights. All cases of non-conformities related to environment, quality, occupational risk prevention and processes. However, no further details were found regarding assessment of severity of risks, leverage, and crucial nature of the business relationships.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The Company has further indicated to the BHRRC that it is currently working on an Action Plan in relation to this risk. [2023 Sustainability Report: mediacdn.acciona.com]</p> <ul style="list-style-type: none"> • Not Met: Information relevant to all destination markets: Since 2022, Acciona has incorporated the GoSupply platform to validate and calculate the risk of all suppliers. The company has a "Risk Map", which serves as the main tool for the company's control and management of its supply chain risk. "Currently, the scores that form part of the risk map according to the supplier's strategic level are the following: financial, compliance, cybersecurity (if applicable to the supplier analysed), ESG, operational and geopolitical. The ESG score includes aspects related to human rights, employment quality and environmental impact, among others. The Compliance score analyses the supplier's position on issues such as money laundering, corruption, activity in tax havens, list of international sanctions, etc. The geopolitical score is constructed from various indices extracted from Maplecroft and GoSupply." According to its 2023 Sustainability Report, Acciona audited 100% of its supply chain. The company also has a No-Go Policy which is a set of minimum criteria that suppliers must meet, established by Acciona. Suppliers will not be contracted if they do not comply with the UN Global Compact and the company's minimum human rights standard as laid out in its Ethical Principles for Suppliers. However, the company's response did not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. <p>The Company has further indicated to the BHRRC that it is currently working on an Action Plan in relation to this risk. [Business and Human Rights Resource Centre, 07/07/2023, "Response from ACCIONA ENERGÍA": media.business-humanrights.org] [2023 Sustainability Report: mediacdn.acciona.com] & [2023 Executive Summary: Sustainability Report: report2023.acciona-energia.com]</p>

3.b Serious Allegations (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious allegation No 1		No allegations meeting the REB severity thresholds under this heading were found

4. Low-Carbon Transition Assessment (20% of total)

Indicator Code	Indicator name	Score (%)	Explanation
n/a	Emissions targets	75	<p>Note – in line with the methodology and review of other companies, the assessment has been conducted at the group level.</p> <p>1. Has the Company set and disclosed a Scope 1+2 short term target?</p> <p>Yes - “Reduction of its Scope 1 & 2 (market-based) emissions by 60% by 2030 compared to the 2017.”, source : Sustainability Report_CY-2024 (https://www.acciona.com/content/dam/acciona-global/documentos/cnmv/2025/sustainability-report-2024-acciona.pdf), p.105.</p> <p>2. Has the Company set and disclosed a Scope 1+2 long term target set?</p> <p>Yes - “Reduction of Scope 1 & 2 (market-based) emissions by 90% by 2040 compared to the emissions previously discussed in 2017 and Net-Zero by neutralising residual emissions.”, source : Sustainability Report_CY-2024 (https://www.acciona.com/content/dam/acciona-global/documentos/cnmv/2025/sustainability-report-2024-acciona.pdf), p.105.</p> <p>3. Is the Scope 1+2 short term target aligned with a net zero emissions scenario?</p> <p>No – The reduction target is 60%, not meeting the 70% threshold.</p> <p>4. Is the Scope 1+2 long term target aligned with a net zero emissions scenario?</p> <p>Yes – The reduction target meets the 90% by 2040 threshold.</p> <p>5. Has the Company set and disclosed a Scope 3 short term target?</p> <p>Yes – “These goals, endorsed by the global Science Based Targets initiative (SBTi), are aligned with the Business Ambition for 1.5°C campaign to stop global average temperature from warming above 1.5°. C8. Reduction of its Scope 3 emissions (categories: purchased goods and services, capital goods, fuel and energy-related activities, upstream transport and distribution, employee commuting, use of sold products) by 47% by 2030 from the 2017.”, source : https://www.acciona.com/content/dam/acciona-global/documentos/cnmv/2025/sustainability-report-2024-acciona.pdf, p. 105</p> <p>6. Has the Company set and disclosed a Scope 3 long term target?</p> <p>Yes – “ACCIONA has implemented a roadmap that develops the Net Zero principle established in its Climate Change Policy, promoting emission reduction targets (more information on the decarbonisation levers in section E1-1 Transition Plan and E1-3 Actions and resources in relation to climate change policies). These goals, endorsed by the global Science Based Targets initiative (SBTi), are aligned with the Business Ambition for 1.5C campaign to stop global average temperature from warming above 1.5C Reduction of Scope 3 emissions by 90% by 2050 from the 2017 emissions of 2,553,810 tCO2e and Net-Zero by neutralising residual emissions.”, source : https://www.acciona.com/content/dam/acciona-global/documentos/cnmv/2025/sustainability-report-2024-acciona.pdf, p. 105</p> <p>7. Is the Scope 3 short term target aligned with a net zero emissions scenario?</p> <p>No – it does not meet the 60% required threshold.</p> <p>8. Is the Scope 3 long term target aligned with a net zero emissions scenario?</p> <p>Yes – The target meets the 90% by 2050 threshold.</p>
n/a	Share of Low Carbon CAPEX	70	<p>Low Carbon CAPEX: “CapEx for sustainable environmental activities (taxonomy-aligned) (A.1) 2,226,527,791.6”</p> <p>Total CAPEX : 3,174,458,878.5.</p> <p>Source : https://www.acciona.com/content/dam/acciona-global/documentos/cnmv/2025/sustainability-report-2024-acciona.pdf, pp 435-437.</p>
Final score		73	

Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates* are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of April 2025.

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for project developers and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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* Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.