

HUMAN RIGHTS POLICY

Statement of intent

ACCIONA supports, respects, and contributes to the protection of internationally recognised fundamental human rights, making sure not to be complicit in any form of abuse or violation of those rights with regard to employees, suppliers, contractors, collaborators, partners, competitors, customers, local communities, and society in general.

The Company pledges to defend and protect those rights in all its activities and in the geographical areas it works in, as well as promoting the adoption of these principles and values in the companies it participates in, even without a controlling interest, as well as among its suppliers, contractors and collaborators.

ACCIONA pledges to respect the human rights and freedoms recognised in the **Universal Declaration of Human Rights** and its main instruments: the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights; **the ILO Declaration on Fundamental Principles and Rights at Work; the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy;** the OECD Guidelines for Multinational Enterprises; and the **United Nations Global Compact**.

ACCIONA supports the **United Nations Guiding Principles on Business and Human Rights**, taking on the responsibility of respecting human rights and ensuring that its own activities neither cause nor contribute to negative consequences, and tackling any such consequences should they occur. It works to prevent or mitigate negative consequences on human rights directly related to operations, products, or services rendered as part of its commercial relationships, even if it did not have a part in causing them.

Principles

- **Compliance** – ACCIONA pledges not to instigate, participate in, or be complicit in actions that undermine universal human rights as recognised by national and international law. In those countries where national legislation or regulations may be conflicting with the observance of human rights, the Company will establish the necessary risk control and mitigation measures.
 - **Respect for people** – ACCIONA does not accept human rights violations among its employees, nor among its suppliers, contractors, collaborators, customers, or communities.
 - ACCIONA does not tolerate any type of discrimination for reasons of age, race, ethnicity, colour, gender, religion, political opinion, national extraction, sexual orientation, social origin, or disability.
 - ACCIONA rejects forced labour in all its forms and any kind of physical, psychological or moral harassment, abuse of authority, or any other behaviour that intimidates or offends people's rights.
 - ACCIONA is concerned with child safety and rejects child labour in any of its activities in any region.
 - ACCIONA recognises the right of workers to work in a dignified, safe and healthy work environment.
 - ACCIONA defends freedom of affiliation, association and the effective recognition of the right to collective bargaining.
 - ACCIONA pledges to offer dignified work that allows workers to satisfy their basic needs and those of their families.
 - ACCIONA takes measures to ensure that its activities do not put the health and safety of people at risk.
-

HUMAN RIGHTS POLICY

- **Respect for the communities where it operates** – ACCIONA understands that its commitment to human rights must also include those who are affected or who could be affected by its activities, paying particular attention to vulnerable groups such as indigenous peoples and minorities. Therefore within its scope, it respects the right of the communities to have access to food, water, sanitation, energy, education, health, housing, and to live in a clean and healthy environment, as well as the right to freedom of opinion and expression, and freedom of thought and religion.
- **Due diligence** – ACCIONA is committed to identifying, preventing, mitigating, and responding to any negative consequences that its activities may have on human rights through:
 - **Impact evaluation** – It evaluates real and potential impacts on human rights resulting from its business activities and its commercial relationships.
 - **Prevention and remediation** – It establishes prevention measures for potential impacts and should they occur, it pledges to develop mechanisms to remedy them.
 - **Standardisation** – It establishes specific processes and procedures as well as the responsibilities and necessary resources to implement these measures and mechanisms.
 - **Grievance mechanism** – It establishes communication channels for stakeholders to communicate or report any human rights issues so that redress mechanisms can be implemented as soon as possible.
 - **Monitoring** – It monitors the effectiveness of the responses and informs the people or groups that could be affected, as well as other stakeholders.
 - **Reporting**– It communicates the measures that it takes to deal with the human rights consequences of its activities. If grave violations are detected, the company pledges to report this publicly.
- **Promotion and training** - ACCIONA internally and externally promotes respect for human rights among its employees, the communities where it carries out its activity, and other stakeholders, which includes human rights training plans for employees, suppliers and contractors.
- **Supervision and collaboration with the authorities** – ACCIONA, under the guidance of its Code of Conduct Committee, controls and corrects any abuse of human rights and, where necessary, brings the issue to the attention of the competent judicial authority, collaborating fully with the latter.