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Independent Assurance Report to Corporación Acciona Energías Renovables, S.A. on the 2024 GHG Statement

To the Management of Corporación Acciona Energías Renovables, S.A.:

We were engaged by Corporación Acciona Energías Renovables, S.A. to report on Corporación Acciona Energías Renovables, S.A.'s GHG Statement as set out on this report's annex, comprising the Emissions Inventory, the "GHG Statement" for the year ended 31 December 2024, prepared and presented, in all material respects, in accordance with the "World Resource Institute / World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition", (the "GHG Protocol"), in the form of:

– an independent reasonable assurance conclusion, in the case of the Scope 1 and 2 emissions data included in the GHG Statement for Corporación Acciona Energías Renovables, S.A.,

– and an independent limited assurance conclusion for Scope 3 emissions data included in the GHG Statement for Corporación Acciona Energías Renovables, S.A.

This engagement was conducted by a multidisciplinary team including assurance practitioners, and specialists in environmental performance.

Corporación Acciona Energías Renovables, S.A.'s responsibilities

The management of Corporación Acciona Energías Renovables, S.A. is responsible for properly preparing and presenting the GHG Statement that is free from material misstatement in accordance with the GHG Protocol and for the information contained therein.

This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the GHG Statement that is free from material misstatement, whether due to fraud or error. It also includes selecting the GHG Protocol as the criteria against which to measure the GHG emissions.

Our responsibilities

Our responsibility is to examine the GHG Statement prepared by Corporación Acciona Energías Renovables, S.A. and to report thereon in the form of an independent reasonable assurance conclusion, in the case of the Scope 1 and 2 emissions data included in the GHG Statement for Corporación Acciona Energías Renovables, S.A. and in the form of and independent limited assurance conclusion and the Scope 3 emissions data included in the GHG Statement for Corporación Acciona Energías Renovables, S.A., based on the procedures we have performed and on the evidence we have obtained. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform our procedures to obtain reasonable assurance about whether the Scope 1 and 2 emissions data for Corporación Acciona Energías Renovables, S.A. included in the GHG Statement have been properly prepared and presented, in all material respects, and to obtain a meaningful level of assurance about the Scope 3 emissions data for Corporación Acciona Energías Renovables, S.A. included in the GHG Statement, have been properly prepared and presented, in all material respects, as the basis for our limited assurance conclusion.

The firm applies International Standard on Quality Management 1 (ISQM1), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standard Board for Accountants´ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Reasonable assurance procedures on Scope 1 and 2 emissions data for Corporación Acciona Energías Renovables, S.A.

The reasonable assurance procedures applied on Scope 1 and 2 emissions data for Corporación Acciona Energías Renovables, S.A. and selected in our engagement involve performing procedures to obtain evidence about the quantification of emissions and related information in the GHG Statement. The nature, timing and extent of procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the indicators whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the preparation and presentation of the GHG Statement to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of Corporación Acciona Energías Renovables, S.A.'s internal control over the preparation and presentation of the GHG Statement.

Our engagement also included assessing the appropriateness of the Scope 1 and 2 emission data with the criteria of the GHG Protocol, obtaining an understanding of the energy and emissions information to the sources from which it was obtained, evaluating the reasonableness of estimates made by Corporación Acciona Energías Renovables, S.A., and re-computation of the calculations of the reasonable assurance indicators. Reasonable assurance is less than absolute assurance.

Limited assurance procedures on Scope 3 emissions data for Corporación Acciona Energías Renovables, S.A.

The limited assurance procedures applied on Scope 3 emissions data for Corporación Acciona Energías Renovables, S.A. involve assessing the risks of material misstatement of the GHG Statement, whether due to fraud or error, responding to the assessed risks as necessary in the circumstances of the engagement and evaluating the overall presentation of the GHG Statement. The nature, timing and extent of procedures selected depend on our understanding of the GHG Statement and other engagement circumstances, and our consideration of areas where material misstatements of the GHG Statement are likely to arise.

In developing our understanding of the GHG Statement and other engagement circumstances, we have considered the process used to prepare the GHG Statement to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of Corporación Acciona Energías Renovables, S.A.'s internal control over the preparation and presentation of the GHG Statement.

Limited assurance is less than absolute assurance and reasonable assurance. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the evidence-gathering procedures performed in response to the assessed risks. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

The procedures we performed were based on our professional judgement and included inquiries of management and persons responsible for the preparation of information presented in the GHG Statement and applying analytical and other evidence gathering procedures. These procedures included:

- Evaluation through interviews concerning the consistency of the description of the application of Corporación Acciona Energías Renovables, S.A.'s policies and practices on GHG accounting and reporting.
- Risk analysis on the information covered by the GHG Statement.
- Analysis of the processes of compiling and internal control over quantitative data reflected in the GHG Statement, regarding the reliability of the information, by using analytical procedures and review testing based on sampling.
- Visit and remote review of ten sites selected on the basis of a risk analysis including the consideration of both quantitative and qualitative criteria.
- Reading the information presented in the GHG Statement to determine whether it is in line with our overall knowledge of, and experience with, the climate performance of Corporación Acciona Energías Renovables, S.A.

We do not express a reasonable assurance conclusion about whether Scope 3 emissions data for Corporación Acciona Energías Renovables, S.A. have been prepared, in all material respects, in accordance with the GHG Protocol.

Conclusion on indicators with reasonable assurance

Our conclusions have been formed based on, and are subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions on Corporación Acciona Energías Renovables, S.A.'s Greenhouse Gas Statement as set out on this report's annex.

In our opinion, the Scope 1 and 2 emissions data for Corporación Acciona Energías Renovables, S.A. included in the GHG Statement for the year ended 31 December 2024, are properly prepared and presented, in all material respects, in accordance with the GHG Protocol.

Conclusion on indicators with limited assurance

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Scope 3 emissions data for ACCIONA included in the GHG Statement for the year ended 31 December 2024 are not prepared and presented, in all material respects, in accordance with the GHG Protocol.

Restriction of Use of Our Report

Our report is released to Corporación Acciona Energías Renovables, S.A. in relation to its 2024 Greenhouse Gas Statement on the basis that it shall not be copied, referred to or disclosed, in whole (except for Corporación Acciona Energías Renovables, S.A.'s own internal purposes) or in part, without our prior written consent.

KPMG Asesores, S.L.U.

Patricia Reverter Guillot

12 September 2025

Annex

ACCIONA's Greenhouse Gas Statement FY2024

1 Purpose

The purpose of this annex is to set out information on ACCIONA Energía's greenhouse gas (GHG) inventory for the year ended 31 December 2024.

The content of this statement has been subject to an independent review and covered by the assurance report issued by KPMG, to which this annex is attached.

2 Reporting Policies

Organizational boundaries

ACCIONA Energía is using the financial control approach, in accordance with definitions provided by the GHG Protocol, for the definition and consolidation of its greenhouse gas inventory. GHG data included in the section 3 "Performance Data FY2024" of this statement refer to the emissions from the activities developed by ACCIONA Energía in all the locations where its activity is developed.

Operational boundaries

- GHG protocol scopes covered and sources included in each one:

  – Scope 1: Direct GHG Emissions from the use of fuels in premises and owned vehicle fleets including, where applicable, the generation of electricity as well as GHG fugitive emissions.

  – Scope 2: Indirect GHG Emissions associated to the production of electricity and/or heat purchased and used in premises.

  – Scope 3: Purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, upstream leased assets, use of sold products, end-of-life treatment of sold products, investments.

- All scope 1 and 2 emissions covered by the inventory are associated to combustion processes (direct and indirect production of heat and electricity and transport), and include CO_2, CH_4 and N_2O emissions. Leaks of HFC's and SF_6 are also included. Leaks of NF_3 and PFC's are not considered because ACCIONA Energía doesn't manage this kind of gases. The emission factors used in the inventory cover CO_2 equivalent emissions associated to the above-mentioned processes.

Estimation methods

ACCIONA Energía has developed its own system for the accounting and reporting of GHG data, which is based on the GHG Protocol. The following methods and emission factors have been used to estimate GHG emissions:

General estimation method for scope 1 and scope 2 emissions

Emissions are estimated using activity data (i.e. amount of fuel or electricity consumed) and an adequate conversion factor which determines the emissions of GHG per unit of activity data in CO_2 equivalent, including CO_2, CH_4, N_2O for scopes 1 and 2 and additionally, SF_6 and HFC's emissions for scope 1 emissions.

Specific methods for scope 3 emissions

ACCIONA Energía is increasing annually the scope of data reported under scope 3. Estimation methods used for the categories included in section 3 "Performance Data" of this statement are summarized below:

- *Purchased goods and services, Capital goods, Fuel- and energy- related activities (not included in scope 1 or scope 2), and Upstream transportation and distribution.* The estimation was carried out based on purchases per country and activity sector, using input output tables.
- Waste generated in operations. The estimation covers emissions associated to the treatment of waste generated during the operation and decommissioning of our production plants. An adequate emission factor is applied to the activity data considering each type of treatment (i.e. reuse, recycle and landfill).
- *Business travel*. Emissions associated to air, car and train travel are estimated based on activity data (kilometers traveled) provided by travel agencies and an adequate conversion factor which determines the emissions of GHG per unit of activity data.
- *Employee commuting*. Emissions are estimated based on the information provided by a sample of employees in all countries where the Company operates regarding distance and type of transport used. Average activity data for each country is extrapolated to the total number of employees and adequate emissions factors are applied to estimate CO_2 equivalent emissions.
- *Upstream leased assets.* Emissions are estimated based on fuel and electricity consumption associated to these assets and an adequate emission factor.
- *Use of sold products*: Emissions generated for the energy products sold through an adequate conversion factor.
- *End-of-life treatment of sold products*. There are no emissions as the electricity sold has no end of life treatment.
- Downstream leased assets. Emissions are estimated based on fuel and electricity consumption associated to these assets and an adequate emission factor.
- *Investments*: the general estimation method is used, considering activity data associated to the investments (i.e. amount of fuel or electricity consumed) and an adequate conversion factor to estimate CO_2 equivalent emissions.

A specific error analysis has not been performed. Activity data on employee commuting and purchases of goods and services is subject to uncertainties derived from the applied approach, above described. Additionally, the use of default emission factors leads to uncertainties in the estimation of emissions.

3 Performance data FY2024

Table 1. Emissions per GHG Protocol Scopes

	ACCIONA Energía
Scope 1	12.473
Scope 2	292
Scope 3	455.029

Figures given in CO_2e tonnes.

Figures have been rounded to the nearest whole number. Totals may not correspond exactly to the sum of the parts.

12,765 Scope 1 and 2 CO_2e tonnes have been offset

(1) Scope 2 data is Market Based

Direct CO_2 emissions from biologically sequestered carbon are reported separately from the scopes as required by GHG Protocol. These emissions are associated to the burning of biogas, biodiesel and biomass and account for 491,519 tonnes of CO_2.