



**STATEMENT ABOUT DUE DILIGENCE ASSESSMENT
NORWEGIAN TRANSPARENCY ACT**

June 2024

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1. Introduction

The UN has given the world a joint work plan to eradicate poverty, fight inequality, and stop climate change by 2030. We must contribute to achieving the UN's sustainability goals and ACCIONA Construcción SA NUF is also aligned to ensure successfully achieving such goal.

Due to our operations in Norway, we are covered by the Norwegian Transparency Act and work closely with our suppliers and business partners. To succeed in this important work with sustainability, ACCIONA Construcción SA NUF will and must work together with the client, sub-contractors, all our suppliers, and different business partners to bring about good measures and improvements. ACCIONA Construcción SA NUF strategy is to work on a long-term basis and have a good and open dialogue with all partners. This is important to succeed in all areas of the sustainability pledge.

Company has drawn up a schedule of activities to ensure the aforementioned work is achieved. Such schedule consists of the following activities:

- Review and update our managing documents to ensure that our values, policies, routines, guidelines, and contracts take the requirements and expectations of the Transparency Act into account. This includes developing and/or adapting procedures, reporting, policies and information functions, defining and assigning roles and responsibilities, preparing mandates and defining risk acceptance and level of ambition.
- Mapping own operations, supply chain, and business relationships at an overall plane, in order to map where we have the greatest influence.
- Risk assess all suppliers and business partners to see if there is a risk of negative impact on human rights and decent working conditions based on recognized risk parameters.
- Based on a risk-based approach, assess which follow-up controlling measures are deemed necessary to carry out on suppliers in the various risk categories.

2. Scope

As of June 2024, ACCIONA Construcción SA NUF participates in one construction project in Norway, Sandbukta – Moss – Såstad project. That project is developed in a Joint Venture company with a local partner, having such Joint Venture company its own and separate legal entity, operating independently of ACCIONA Construcción SA NUF. In that sense, ACCIONA Construcción SA NUF participates in the ownership of the Joint Venture company, and has limited responsibility in the daily operations and/or the agreements with subcontractors or third parties, in relation to the application of the Norwegian Transparency Act.

In addition, as part of its local corporate structure in Norway, ACCIONA Construcción SA NUF also has a Business Development team, a Tenders department and a Financial team assigned to the Norwegian Branch of Acciona Construcción S.A.

3. Due diligence assessment

Implenia Norge AS and ACCIONA Construcción SA NUF were awarded the design and construction of nine of the 10-kilometer Sandbukta - Moss - Såstad (SMS2A) project for Bane NOR. As part of its InterCity initiative, the main objective of the project is to increase capacity and reduce travel time on the Østfold line.

The new double-track railroad runs through the municipality of Moss and requires the construction of two main tunnels: the 2.7 km long Mossetunnel in the north and the 2.3 km long Carlbergtunnel in the south. Alongside these, the Mossetunnel escape tunnel and a parallel escape tunnel in the Carlberg tunnel are also under construction.

The project is part of Bane NOR's Intercity program, aimed at promoting connections between the country's main cities and easing traffic congestion in the catchment area of the capital, Oslo.

On the basis of the area of operation, type of work performed and construction activities carried out, ACCIONA's main focus for this due diligence assessment are company's subcontractors and material suppliers.

3.1. General description of the company's guidelines and routines to manage actual and potential negative consequences

3.1.1. Code of conduct

When ACCIONA became a signatory of the UN Global Compact it took on the challenge of gradually implement the Ten Universal Principles on which this initiative bases its day-to-day activities. It also committed to keeping the Company's stakeholders up to date, in a totally transparent and objective manner, on the headway made in this process.

ACCIONA's aim is to extend its commitment to its suppliers, contractors and collaborators in order to establish stable and long-lasting cooperative commercial relationships underpinned by honesty and trust, capable of minimizing the risk of violating human and social rights, and ensuring strict compliance to laws and regulations.

Furthermore, ACCIONA's shares strong Ethical Principles and Code of conduct that all employees should comply with underlying the commitment to carry out all business and professional activities in accordance with the current law and regulations in the country it operates, Norway. ACCIONA also encourages suppliers,

contractors, and collaborators to have their own policies and codes of conduct in place and run their activities in accordance with best practices, and meet all internationally recognized standards.

Various digitized systems have been put in place aiming to publish decisions and to control social responsibility compliance;

- **Interacciona:** ACCIONA's intranet where extensive information regarding social responsibility or the Code of Conduct can be found.
- **PROCUR-e:** ACCIONA's Supplier Portal and Procurement Tool, aims to ensure and promote credibility, traceability, and agility in all sourcing and procurement processes where each vendor is studied both at the corporate level and at the CSR level.
- **ERP:** Management system of each division of ACCIONA. The ERP purchasing module enters the suppliers when they have passed the registry process in Procur-e and the purchasing/order issuing process is carried out when the negotiation has been managed in Procur-e.
- **Nalanda Global:** Vendor facing platform used for uploading and checking Health & Safety documentation from all subcontractors to control compliance. All documentation is automatically transferred to HMSreg for the Client.

3.1.2. Evaluation of suppliers and subcontractors

3.1.2.1. Level of subcontractors

There are no limitations in terms of the level of subcontractors permitted for ACCIONA's subcontractors. Nevertheless, from second level (included), use of further subcontractors requires ACCIONA approval.

3.1.2.2. Collection of tax certificates

There are two processes in place aiming to collect tax certificates.

During the procurement phase (described below), the tax certificate is required from subcontractors with contracts reaching 4 million NOK and above. This document needs to be uploaded to PROCUR-e and cannot be older than 6 months.

During the health & safety phase (described also below), the tax certificate is requested to be uploaded in Nalanda by all subcontractors.

3.1.2.3. Social Responsibility declaration

It is mandatory for each subcontractor and supplier to submit a self-declaration in order to enter PROCUR-e (the vendor portal and procurement tool). This “*Responsible suppliers declaration Acciona group*” reflects ACCIONA’s terms and conditions, where the Code of Conduct, the ethical principles for subcontractors and the minimum CSR terms to comply with are communicated.

3.1.2.4. Collect information and evaluate contract assistants

ACCIONA has put in place various controls to evaluate suppliers and subcontractors, making sure they comply with the rules and do not find themselves related to bribery, corruption, and fraud.

a) PROCUR-e

During the procurement pre-qualification phase, a risk map is elaborated for each vendor to identify the most qualified and CSR-compliant vendor.

This risk map is fed by information provided by the vendor, ACCIONA, or external systems and is analyzed through 11 variables which provide individual calculations and daily updates of the risk related to the suppliers and contractors. Some examples of the variables are:

- **Supplier integrity:** ACCIONA investigates the supplier situation in terms of Money Laundering, Tax Haven and Corruption Litigations, and its presence in International Watch Lists
- **Corporate responsibility and sustainability:** The supplier answers to the ACCIONA Self-Assessment Questionnaire in terms of Sustainability and the score is automatically calculated.
- **Expired Legal Documentation:** PROCUR-e monitors the legal documents status received through external systems, that certify if the supplier is up to date with payments with the Social Security, Tax Office and if it has a Civil Liability Policy.

After the pre-qualification is completed, the Supplier Management office in Spain does an assessment of the vendor before it is synchronized with their SAP system. The basic registration consists of several steps but mainly the following documents are reviewed:

- Tax Identification Number and Business Name supporting document
- Bank Receipt (or any issued documentation showing the bank details provided)
- CSR: self-declaration of compliance

For Contracts value (or accumulated purchase orders during 1 year related to one vendor) higher than 4 mill. NOK, an additional qualification process, called homologation, must be conducted. This consists of reviewing:

- Liability insurance
- TAX and VAT certificate
- CSR related series of questions
- Annual accounting (from Brønnøysund register)

b) *SEO.net*

All vendors, suppliers, and subcontractors, are registered in ACCIONA's ERP management tool SEO.net, where the vendor's general information is registered:

- Bank certificate that confirms the bank account number and holder
- General data of the company
- Contact details

Once registered, ACCIONA can process the payment of the invoices.

c) *Nalanda*

For subcontractors specifically, the Health and Safety registration process will proceed once the registration in PROCUR-e is completed and the contract has been signed by both parties. This last step consists of a strong documentation control to warrant that all the activities carried out are in line with the corresponding legislation. The subcontractor's documentation needs to be uploaded in Nalanda and is reviewed according to ACCIONA's and the Norwegian standard.

Below is the documentation requested by category. Subcontractors are approved in Nalanda only when they have been assessed by ACCIONA and sent to the Client for approval.

General documentation:

- H&S declaration of conformity
- Appointment of HS supervisor
- HSE declaration
- Tax certificate and a copy of identification of the person who signs the document
- Power of Attorney
- Declaration of CSR

Company related documentation:

- Membership of Occupational Health Services (copy of agreement)
- RF-1199 (applies only to foreign companies)
- Documentation of enrolment into company pension agreement – minimum by law (copy of agreement)
- Documentation of insurance occupational injury (copy of documentation)
- Liability insurance

Machinery related documentation:

- Declaration of Conformity or Machinery CE Marking
- Technical Data sheet of every machine related to the work

- Maintenance Manual
- Machinery Control Report
- Insurance

Workers related documentation:

- Passport (Foreign worker)
- Employee D-number (only for foreign company/worker)
- HSE Card / Green Card (register in HMS-reg). Two faces of the card
- A1 Forms (only for foreign company/worker)
- Training, certificates, license etc, according to the task they perform. (Copies to be sent to the contractor)
- Specific training in first aid

3.1.2.5. Ensure the rights of contract assistants' employees***a) HSE card***

The HSE card is used for the authentication and registration of all workers at the project.

The purpose is also to limit social dumping and working crime by systematizing control and analysis of suppliers and their crews on-site and in the facilities. The processing of personal data is in accordance with the provisions of EU Regulation (GDPR), the Personal Data Act.

3.2. Information revealed about actual negative consequences and considerable risk of negative consequences

During the last year (reference time period for this due diligence assessment), no relevant deviations by subcontractors have been identified.

3.3. Information about measures to stop actual negative consequences or limit considerable risk of negative consequences

Specific provisions included in ACCIONA subcontractors' contracts limiting the scope of the subcontractor's work are a good measure for such subcontractors to uphold the highest standards of business ethics in the performance of those construction activities.

This main procedures in place have led to prevent and stop any potential deviation with respect to compliance with current regulations, and have contributed to prevent any possible negative consequence.

3.4. Expected result of the measures

Measures and procedures put in place have proven to be useful and efficient, they have made it possible to avoid deviations or breaches of the regulations by subcontractors/suppliers.

Therefore, ACCIONA Construcción SA NUF is totally satisfied with the result of the internal processes and measures and, for the time being, it's been considered they are totally correct. Hence, it is not necessary to implement any change or additional measure as of today.

According to the Accounting Act § 3-5, this statement must be signed and be made public on the company's own website as well as made part of the statement regarding societal responsibility as per the Accounting Act § 3-3 c.

A handwritten signature in black ink, appearing to be "Francisco Vicente Soto".

Francisco Vicente Soto
Operations Manager Nordic Countries Acciona Construcción SA NUF