



ESG Policy

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1. Introduction

Accumin is committed to integrating good practices in ESG (Environmental, Social, and Governance) into its business activities, in order to promote a sustainable business model that reduces environmental impact and contributes to social and economic development in the communities where it operates. To this end, an ambitious ESG Plan is being implemented, which sets out the roadmap to achieve the ESG objectives and commitments, involving all areas of the company.

Accumin's belief is that sustainable business practices support the Group to deliver high-quality services to its customers. Its commitment to sustainability focuses both on offering services that integrate sustainability, and on its own sustainability performance.

2. Scope of application

This policy applies to all employees, legal entities and business units that are part of Accumin. The application of the Policy may also extend to any other stakeholder group related to Accumin when it is deemed necessary to fulfill the objectives set forth in this policy.

3. Purpose and objectives of the policy

Through this Policy, the aim is to define the principles that will guide Accumin's actions in ESG matters with its stakeholders, promoting the integration of sustainable practices into its business activities.

Based on this Policy, Accumin defines the commitments, objectives and actions that guide the company's strategic ESG Plan, with the aim of leveraging sustainable business opportunities, promoting sustainability, and contributing to long-term value creation, in line with stakeholder expectations.

4. Principles of action in ESG

In the development of its activities, Accumin works to integrate sustainable development criteria in all business areas, enabling the achievement of environmental, social, and good governance objectives and commitments set out in its strategic Action Plan.

To this end, a materiality assessment was carried out in 2022 to identify the ESG topics that are material to Accumin's business and its stakeholders. The materiality assessment was developed with the involvement of key stakeholders, including internal and external stakeholder interviews and an internal stakeholder survey. In line with this assessment, a series of principles have been defined that guide Accumin 's actions to promote sustainability and be a relevant driver of change in line with its corporate policies and ESG strategy:

- + **Environmental protection**, through the implementation of actions that reduce the impact on the planet and reduce greenhouse gas emissions in accordance with the principles of sustainable development. The goal is to ensure that environmental preservation is integrated into strategic decision-making and company management.
- + **Compliance with applicable laws and regulations** as well as with corporate codes and policies relevant to its activities in all the countries and territories where it operates.
- + **Promotion of diversity, equality, and inclusion** among employees, ensuring a work environment that respects the principles of equality and non-discrimination, guarantees equal treatment between men and women, and promotes diversity and fair and accessible employment.
- + **Contribution to the social development of local communities** by fostering social and economic well-being and supporting charity initiatives that enable the development and well-being of the most vulnerable groups.
- + **Corporate Governance and ethical behavior**, promoting integrity and transparency, and driving best business practices and a culture of ethics and good governance.
- + **Innovation and continuous improvement**, constantly seeking innovative ways to address ESG challenges and improve practices and procedures with a view to ensuring long-term sustainability.

5. ESG Commitments and Goals

5.1. Environmental commitments and goals

Environmental protection is a priority for Accumin, focusing on promoting initiatives that reduce environmental impact and contribute to the fight against climate change. To achieve these commitments, Accumin has set three clear objectives:

- + **Reduce the carbon emissions** generated by the organization by setting carbon footprint reduction targets, primarily focusing on promoting sustainable mobility and

the use of energy from renewable sources. To this end, Accumin calculates, monitors and reports Greenhouse Gas (GHG) emissions and energy consumption (renewable and non renewable) to track progress quarterly against set targets.

- + **Foster awareness and education** among its employees, promoting good environmental practices through the enhancement of ESG training, thereby ensuring their contribution to achieving the company's objectives and goals.
- + **Increase and promote the offering of ESG products and services** within its service portfolio, such as conducting energy audits, providing energy certifications, and managing grants for the installation of renewable energy sources.

5.2. Social commitments and goals

Accumin is firmly committed to contributing to the development of the communities in which it operates, promoting **social and economic progress** and supporting the most vulnerable groups, as well as the growth, development, inclusion, and well-being of its workforce. To this end, it focuses on achieving the following objectives:

- + **Strengthen commitment to the community:** Accumin strives to actively participate in the economic and social development of local communities, understanding their needs and contributing to improving the quality of life of people. To achieve this commitment, Accumin focuses on supporting three main causes linked to its business activity:
 - o Sustainable buildings: Promote energy efficiency practices in office and residential buildings, offer products and services related to sustainability, and raise awareness and promote environmentally friendly practices.
 - o Decent housing: Collaborate in social initiatives that facilitate access to affordable housing for the most vulnerable groups, contributing to the social progress of the communities in which Accumin operates.
 - o Education and training: Promote education and training in energy efficiency practices and technology for the most disadvantaged groups.
- + **Contribute to social well-being:** The aim is to contribute to social well-being by supporting charity initiatives that enable the development of the most vulnerable groups.
- + **Promote the professional and personal development of employees:** The goal is to build a motivated, integrated, and well-trained professional team to provide optimal service to its clients and contribute to Accumin's commitment to society and the planet.
- + **Respect human rights and fair labour standards:** Accumin recognises the importance of human rights and fair labour standards and follows all relevant legislation, regulations, and codes of practice in relation to these rights and standards.

- + **Foster a diverse, inclusive, and equitable work environment:** Accumin endeavors to promote a culture of diversity, inclusion, and respect for human rights among its employees, encouraging a positive, discrimination-free work environment and enhancing their physical and emotional well-being. To achieve this, Accumin has set targets to increase the percentage of women in senior management positions, and promotes equality and inclusion through a number of initiatives including employee training sessions to raise awareness about this important topic.

5.3. Corporate governance commitments and goals

From the organization, efforts are made to ensure transparency, accountability, and ethical conduct in all business operations and decisions. In this way, trust and commitment among employees are strengthened, while also enhancing the company's reputation with clients, suppliers, investors, and other stakeholders.

To ensure the fulfillment of these objectives, Accumin works under the following premises:

- + **Adhering to the highest ethical and governance standards,** promoting a business model based on ethics and integrity, fostering trust, and ensuring compliance with the relevant laws and regulations as well as with internal policies and procedures, including the Accumin Code of Conduct.
- + **Strengthening the commitment to transparency** by promoting rigorous and transparent communication with stakeholders, both internal and external, encouraging their involvement and awareness on these issues, and listening to and addressing the concerns of employees, suppliers, and clients in an empathetic and collaborative manner. To this end, Accumin offers a whistleblowing channel for raising concerns anonymously that helps identify any possible in-house or external activity by employees, directors, advisors or external collaborators/valuers that goes against its professional ethics, integrity, honesty, loyalty, performance and duty of care.
- + **Minimizing the risk of cybersecurity incidents** and ensuring the protection of personal data through ongoing monitoring, developing comprehensive policies and procedures and conducting training sessions to the teams to ensure the adoption of best practices. Accumin respects the privacy of its employees, customers and others. Therefore, all analyses and statistics are conducted anonymously. However, in order to detect fraudulent activities, it may be necessary to collect and process additional data, including personal data, which will require the necessary additional approvals.

6. Relationship with stakeholders

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At Accumin, collaboration and dialogue with stakeholders are crucial for determining ESG needs and priorities and developing an action plan in line with their expectations. Below are the main stakeholder groups of Accumin:

- + **Competent authorities and Regulatory Bodies:** Regulatory bodies play a crucial role for Accumin by determining the rules and standards that the Group must adhere to. Therefore, ensuring smooth interaction and communication with these bodies, is key to guaranteeing the continuity and expansion of the business.
- + **Clients:** Accumin 's commitment to its clients focuses on ensuring that the products and services it provides maintain a high level of quality and reliability, enhancing customer satisfaction by promoting services that incorporate ESG principles. To achieve this, dialogue channels and satisfaction surveys are developed to ensure alignment with clients' expectations.
- + **Employees:** People who are part of Accumin are fundamental to ensuring the company's growth and sustainability. Therefore, communication and continuous dialogue with employees are promoted through employee surveys and town halls to ensure their well-being and satisfaction and to strengthen their personal and professional development.
- + **Investors:** Accumin's shareholders are key stakeholders with whom the company interacts periodically to share results, align strategy and objectives and ensure smooth and ongoing communication.
- + **Local communities:** Social and economic development in the communities where Accumin operates is a priority in its ESG strategy. Therefore, initiatives are promoted to contribute to reducing social inequalities and ensuring their development and prosperity. Additionally, press releases about key ESG topics are launched quarterly and participation in events is encouraged.
- + **Suppliers:** Accumin works to ensure that its supply chain, primarily composed of external appraisers, aligns with its values and corporate policies, promoting the development of ethical and sustainable businesses and compliance with minimum standards among its suppliers. To this end, Accumin holds regular meetings with key suppliers and provides continuous training to appraisers on regulatory and technical aspects.

7. Control and approval mechanisms

The Sustainability Department (Chief Sustainability Officer - CSO), in collaboration with Accumin 's ESG Committee, is responsible for monitoring the implementation, development, and compliance of this Policy, as well as driving ESG initiatives undertaken by Accumin. The ESG Committee at Accumin is composed of cross-functional and cross-geographic members, including country directors and department heads, with the CEO also attending the meetings quarterly.

Accumin 's Board of Directors is responsible for approving this ESG Policy and any amendments to it as well as overseeing and evaluating its general implementation.

The content of this ESG Policy will be reviewed on an annual basis to ensure continuous improvement and adaptation to possible internal and external changes.

8. Dissemination and Communication

The communication and dissemination of this ESG Policy is the responsibility of Accumin 's Sustainability Department (Chief Sustainability Officer - CSO), aiming to ensure effective awareness of this Policy among Accumin employees and other stakeholders.

Version	Document	Responsible	Approval body	Date of approval
V1	ESG Policy Approval	Chief Sustainability Officer (CSO)	Board of Directors	26/9/2024