



Social Action Policy

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1. Introduction

At ACCUMIN, in line with our ESG (Environmental, Social, and Governance) commitment, we are determined to contribute to the development of the communities where we operate, promoting economic and social progress and supporting vulnerable groups. Our goal is to achieve a fairer society committed to sustainable development and increase the positive impact generated in the community.

2. Scope of application

This policy applies to all employees, legal entities and business units that are part of the 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. Objectives

Through our Social Action Policy, we aim to establish a common framework of action that guides our efforts to generate a positive impact on society through participation in relevant social initiatives, promoting social responsibility among stakeholders.

To achieve this, we have set the following objectives:

- + Reinforce commitment to the community: We strive to actively participate in the economic and social development of local communities, understanding their needs and contributing to improving the quality of life of individuals.
- + Contribute to social welfare: We seek to contribute to social welfare by supporting charity initiatives that enable the development and well-being of the most vulnerable collectives.

The achievement of these objectives focuses on supporting three main causes related to our business activity and ESG strategy, in line with the United Nations Sustainable Development Goals (SDGs) approved as part of their 2030 Agenda:

- + 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, in line with SDG 11 Sustainable Cities and Communities.
- + 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 we operate, in line with SDG 1 No Poverty.

- + Education and training: Promote education and training in energy efficiency practices and technology for the most disadvantaged groups, in line with SDG 4 Quality Education.

4. Areas of action

To achieve our objectives, at ACCUMIN, we have defined a set of priority actions impacting our main areas of activity and core values:

- + Investment in the community, allocating financial and human resources to support social programs and projects that benefit the communities in which we operate. This may include donations to nonprofit organizations, sponsorship of community events, or the development of our own initiatives.
- + Corporate volunteering, promoting and enabling employee participation in volunteer activities in the communities where we are present. This includes corporate volunteering days with allocated work time for social activities and participation in charity initiatives to support the community.

For the implementation of such actions, we will collaborate with nonprofit organizations, associations, foundations, and other relevant stakeholders to create synergies and leverage resources and knowledge in order to maximize impact and effectively address social challenges.

Similarly, to ensure transparency and accountability in our actions, we commit to being transparent in our social action initiatives, measuring and reporting the impact of our actions, and acting with integrity and responsibility. To achieve this, a set of key performance indicators (KPIs) will be established to measure the efficiency and impact of the activities carried out.

5. Types of Social Contribution

At ACCUMIN, social contributions can be made through:

- + Time contributions, through paid working hours dedicated to corporate volunteering by employees.
- + In-kind contributions, through the donation of essential goods to nonprofit entities.
- + Monetary contributions, through monetary donations of a specified amount to nonprofit entities for exclusively social purposes, provided that they adhere to the objectives established in this policy. Such financial contributions, provided they exceed the amount of one thousand euros (€1,000) must be approved by the Risk & Regulatory Committee of the ACCUMIN.

The recipients of the aforementioned social contributions must have the necessary faculties, competencies, and authorizations to carry out the corresponding activities and services. They

must not be disqualified or involved in legal proceedings or any other situation that could hinder the use of the donated funds or cause reputational harm to ACCUMIN.

6. Corporate volunteering

At ACCUMIN, we aim at providing opportunities for corporate volunteering to employees as a demonstration of our commitment to the communities in which we operate.

Corporate volunteering aims to support the main objectives and causes defined in the previous third section. Therefore, corporate volunteering actions and community support activities organized at a local level by individual countries or globally must be aligned with these causes. Volunteering may consist of both in-person and online volunteering activities, with a preference for in-person activities due to the greater impact they generate within the community.

At ACCUMIN, we encourage employees to participate in corporate volunteering activities. ACCUMIN employees can dedicate a total of 6 working hours per year to corporate volunteering activities, subject to prior knowledge and approval from each employee's direct supervisor in order to ensure proper work planning. Alternatively, a system may be established to recognize corporate volunteering conducted outside of working hours.

At ACCUMIN, we promote local proposals available for employees in each country where we are present. To facilitate this, employees from each country can present themselves as "ambassadors" of the corporate volunteering program by sending an email to esg.governance@accumin.com, with the objective of collaborating in defining and organizing volunteering activities and encouraging employee participation.

At ACCUMIN, we value and acknowledge the commitment and dedication of employees who participate as volunteers or ambassadors in the Volunteering Program. Therefore, we have defined a series of recognition actions for those individuals actively involved in the Volunteering Program, as outlined in Annex I.

The Group's Communication and Marketing Department, as well as the ambassador of the country where the Corporate Volunteering Program is to be implemented, if appointed, should be informed in advance of any volunteering activity to provide relevant instructions and considerations, as well as to monitor, report, and communicate the implementation of such activities.

The implementation of corporate volunteering activities will be based on the following criteria:

- + The identification of community needs.
- + Alignment with the main causes supported by the ACCUMIN.
- + The reputation, public image, and experience of collaborating entities.
- + The transparency and the ability to measure volunteering activities.

7. Control and approval mechanism

The Sustainability Department (Chief Sustainability Officer - CSO) is responsible for monitoring the implementation, development, and compliance of this Social Action Policy, as well as driving the social action initiatives carried out within ACCUMIN.

The Board of Directors of ACCUMIN's parent company is responsible for approving this Social Action Policy and any amendments to it.

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

8. Dissemination and communication

The communication and dissemination of the Social Action Policy are the responsibility of the Sustainability Department (Chief Sustainability Officer - CSO) in collaboration with the Marketing and Communication Department. The objective is to ensure that the employees of ACCUMIN have an effective understanding of this Policy. Likewise, social action initiatives developed at local level by different countries can be disclosed and communicated externally.

ANNEX 1. Volunteer Recognition Program

Employees or ambassadors who actively participate in ACCUMIN's Corporate Volunteering Program may be recognized with one or more of the following actions, at the discretion of the management in each country.

- + **Extra Vacation Day:** In the event that volunteer activities take place outside regular working hours, an additional paid vacation day may be offered to participants. Regardless of the volunteer activity performed, an extra vacation day per year may also be granted to the ambassador of each country in recognition of their efforts in promoting and coordinating the Volunteering Program.
- + **Certificates of Appreciation/Personalized Thank You Notes from Management:** Employees who actively engage in volunteer activities may receive personalized certificates of recognition from management, including the individual's name and the volunteer project(s) in which they participated.
- + **Employee Recognition Award:** To acknowledge the commitment and involvement of the most dedicated employee in the Program, an annual award will be granted to the selected individual. This award may consist of a monetary donation to a charitable organization of their choice (up to a maximum of 250 euros) or a visit to ACCUMIN's headquarters in Madrid. For the selection of the most committed volunteer, the ambassador of each country will submit nominations, and the ESG Committee will make the final decision from among all proposals received.
- + **Internal and External Communication:** A regular section in ACCUMIN's newsletter and on social media will be dedicated to recognizing the efforts of employees participating in the Program. Their stories and supported causes will be shared.
- + **Lunch with Leaders:** Meetings or lunches may be organized for individuals who are most committed with ACCUMIN's leadership team.
- + **Suggestions and Opinions:** Employees will be encouraged to share their proposals and ideas, allowing them to contribute to and participate in defining activities for the Volunteering Program.