

ESG Policy

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1. Introduction

Accumin is firmly committed to integrating the best 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 goal is to achieve a more fairer society committed to sustainable development and to increase the positive impact generated in the community, while promoting environmentally friendly practices.

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 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 minimize 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 fully 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:

- **Minimize 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.
- **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.
- **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.
- **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.

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 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:

- **Adhering to the highest ethical and governance standards,** promoting a business model based on ethics and integrity, fostering trust, and ensuring compliance with laws and regulations at all times.
- **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.
- **Minimizing the risk of cybersecurity incidents and ensuring the protection of personal data** through the development of policies and processes and training teams to ensure the adoption of best practices.

6. Relationship with stakeholders

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 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 are strengthened to ensure alignment with their 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 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 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.
- **Suppliers:** Accumin works to ensure that its supply chain, primarily composed of external appraisals, aligns with its values and corporate policies, promoting the development of ethical and sustainable businesses and compliance with minimum standards among its suppliers.

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.

Accumin 's Board of Directors is responsible for approving this ESG Policy and any amendments to it.

The content of this ESG 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 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.