CLIMATE TRANSITION PLAN

November 2025

CLIMATE TRANSITION PLAN

group elecnor

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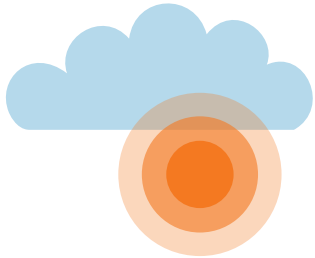

EXECUTIVE SUMMARY

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Climate change represents one of the greatest threats that humanity has ever faced. The impact it has on natural systems, economies and infrastructures requires an urgent and ambitious response that is aligned with the transition to a low-carbon economy. The Elecnor Group, as a business Group committed to sustainable development, acknowledges its fundamental role in this global transformation. With this in mind, the Group has scaled up its climate action by setting targets to reduce GHG emissions, improve environmental reporting and include climate-related risk in strategic decision-making. As part of this commitment, the Elecnor Group hereby presents its Climate Transition Plan, which is a decisive step in the evolution towards a business model in step with the threats and opportunities of the current climate context.

The Climate Transition Plan has been included in the Group's corporate strategy across the board as a tool to boost operational resilience, drive innovation-based solutions and create shared value with stakeholders. It also reflects the Elecnor Group's purpose: to be a global company in energy, infrastructures and services, driving development and creating opportunities for people all over the world.

The structure of the Plan takes an approach based on two aspects, considering both the impact on the climate of the Group's operations and the climate-related risks and opportunities that could affect its activity, and it sets out a clear, organised roadmap to actively contribute to the goals of the Paris Agreement.

This Plan covers:

- **Climate ambition,** which includes quantifiable targets for the reduction of GHG emissions in line with the best international practices and climate science.
- **The decarbonisation pathway,** with a set time frame, priority actions, key investment and enabling technologies to achieve operations that are progressively more efficient and low-carbon.
- **Inclusion of climate change in the Elecnor Group's business strategy,** addressing both the impacts and risks, and the tangible climate-related opportunities associated with climate change mitigation and adaptation that affect the business, throughout the value chain.
- **Governance and oversight of the Plan,** with clearly defined roles and responsibilities in order to ensure its ongoing implementation, monitoring and updating.
- **Commitment to a fair and equitable transition,** which considers the impact on the people, regions and suppliers that the Group works with.

TIMELINE OF THE ELECNOR GROUP'S CLIMATE TRANSITION

Validation of near-term targets (SBTi)
Scopes 1 & 2 (1.5 °C pathway)
Scope 3 (2 °C pathway)

Year of completion of near-term target (SBTi)

Year of completion of net-zero target

2013

December
Elecnor calculates its corporate carbon footprint for the first time

2023

December
Elecnor calculates the full carbon footprint for Scopes 1, 2 and 3 in line with the GHG Protocol and sets its first SBTi targets

2024

January
Elecnor verifies its full carbon footprint for 2023

March
Elecnor conducts its first Climate Risks and Opportunities analysis (TCFD)

July
Elecnor recalculates its goals for reduction of emissions with SBTi near-term targets

September
Elecnor completes its first version of the Supplier Commitment Programme

2025

January
Elecnor again calculates and verifies its full carbon footprint for 2024 and conducts an alignment exercise with the CSRD

February
Elecnor achieves the highest CDP score (A List)

May
Elecnor verifies and publishes its SBTi near-term targets

June
Start of implementation of the Internal Carbon Price

July
Elecnor widens the scope of the Supplier Commitment Programme

2026

Make progress with all the pillars specified in its **Climate Change Policy and Climate Transition Plan**

Continue with implementation of the **2025-2027 roadmap** designed for each business area

Reinforcement of internal **climate training and governance**

2034

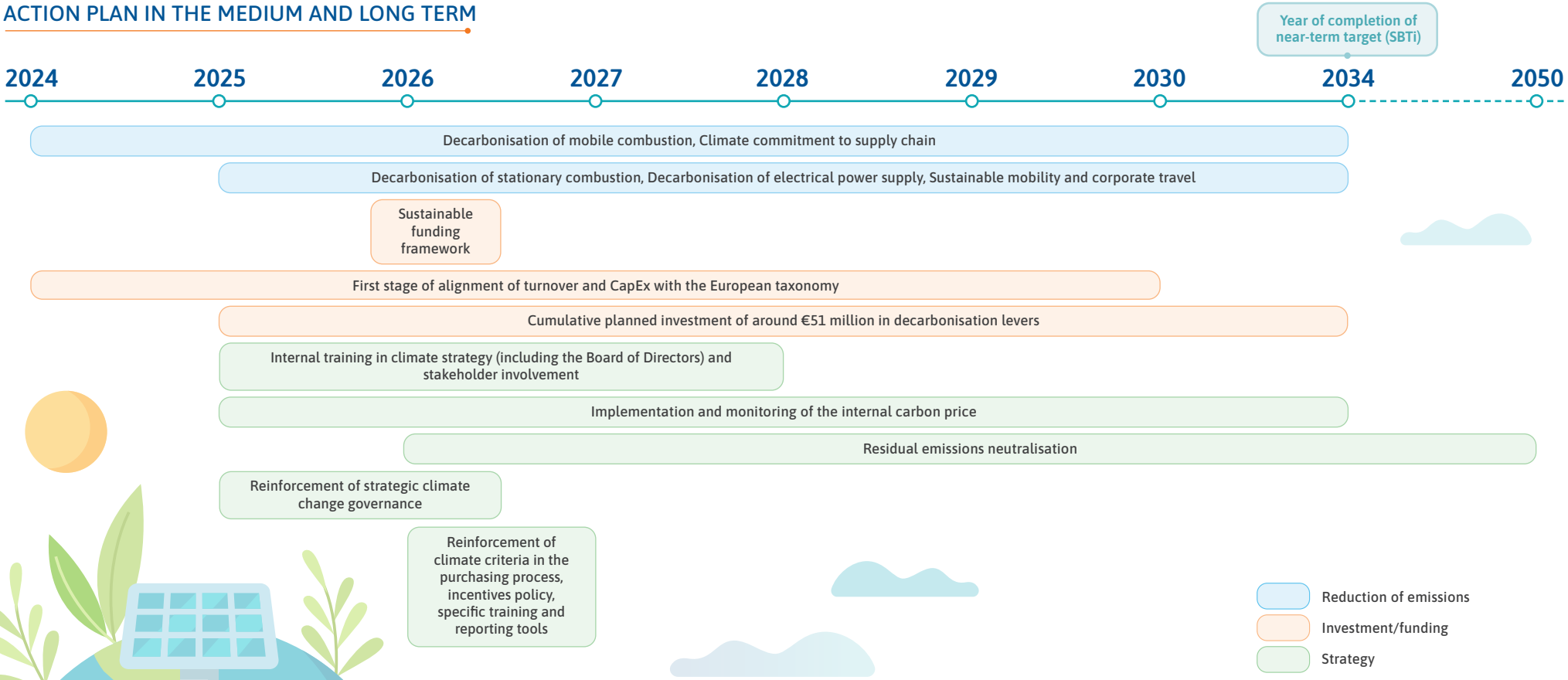
Elecnor has the goal of achieving its near-term target for Scopes 1 & 2 (1.5 °C pathway) and Scope 3 (2 °C pathway)

2050

Commitment to reaching net zero emissions by 2050

Alongside this timeline of the Elecnor Group's climate transition, this Plan also includes a visual breakdown of the set of priority actions in the medium and long term, organised around three key pillars: reduction of GHG emissions using decarbonisation levers, investment/financing, and strategic integration of climate change mitigation and adaptation.

ACTION PLAN IN THE MEDIUM AND LONG TERM



This Climate Transition Plan has been designed in accordance with current regulatory and benchmark frameworks, including the European Sustainability Reporting Standards (ESRS), in the context of the Corporate Sustainability Reporting Directive (CSRD), as well as other international initiatives such as the GHG Protocol and Science Based Targets initiative (SBTi). Its creation reflects the Elecnor Group's resolve to anticipate the expectations of regulators, customers, investors and society in general. The Elecnor Group views each project as an opportunity to create a positive impact on the energy and climate transition. For this reason, this Plan is not only an exercise in regulatory compliance but also a strategic pillar to guarantee the resilience, competitiveness and sustainability of the company in the future.

TARGETS

TARGETS

This Climate Transition Plan defines the strategic and operational framework in which the Elecnor Group is progressing towards a business model aligned with climate neutrality. It contains details of the main actions, investments, time limits and metrics that will make it possible to gradually reduce GHG emissions, mitigate the risks associated with climate change and seize the opportunities that can emerge in a low-carbon economy.

This document consolidates the initiatives developed to date in terms of climate mitigation and adaptation, as well as other, additional measures to be addressed in the years to come, arranging them into a coherent, measurable plan that is in line with the best international practices. Its aim is to facilitate an organised, effective transition based on technical and scientific criteria.

As part of this commitment, the Elecnor Group has fixed climate targets that are consistent with the latest scientific evidence, underpinned by its Climate Change Policy and defined by rigorous analysis of the risks and opportunities arising from this, both regarding direct operations and throughout its value chain.

These targets are aligned with the Paris Agreement, and therefore aim to restrict the global temperature increase to well below 2 °C, with additional efforts to keep this increase below 1.5 °C, compared to pre-industrial levels. In this sense, the Elecnor Group undertakes to:

> **Reduce emissions in the near term,** setting the following targets that should be achieved by **2034:**

- **59% reduction of Scope 1 and 2 absolute emissions,** compared to base year 2023. These emissions include both direct emissions deriving from the use of fossil fuels and indirect emissions associated with the consumption of acquired electricity. This goal is in line with a decarbonisation pathway that is compatible with a scenario of restricting global warming to 1.5 °C and has been validated by the SBTi.

- **35% reduction of Scope 3 absolute emissions,** compared to base year 2023. This scope includes indirect emissions produced in the key categories of the value chain, such as the purchase of goods and services, business travel, employee commuting and significant investments made in part-owned companies. This goal is in line with restricting global warming to 2 °C and has been validated by the SBTi.

These two targets will allow the Elecnor Group **to make an overall reduction of 37% of its total GHG emissions for 2034**, taking the base year 2023 as the benchmark.

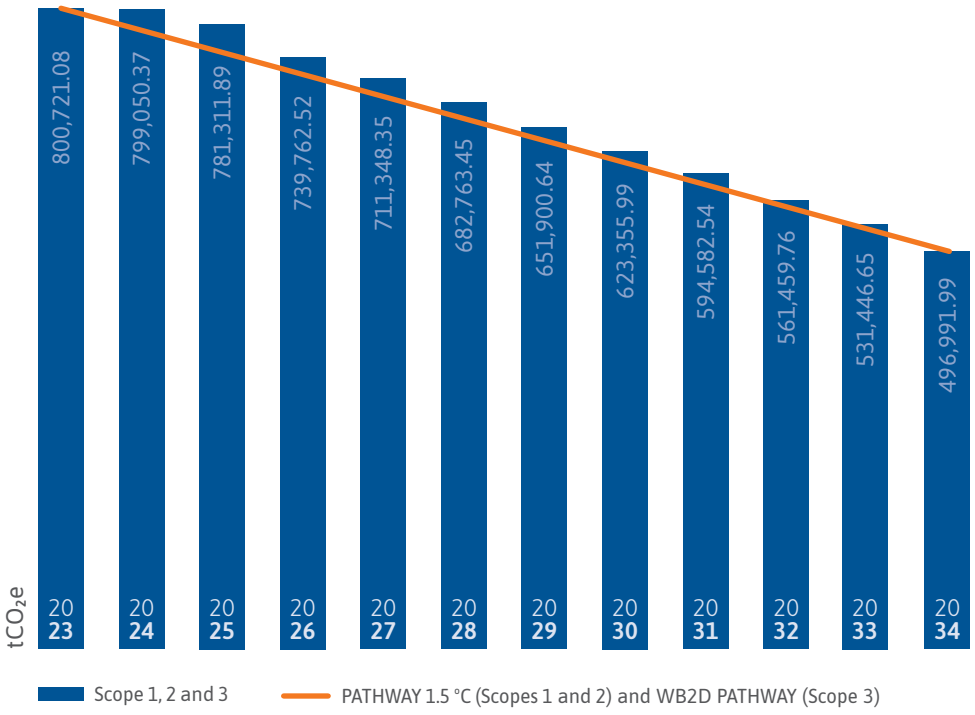
> Reach net zero emissions before 2050 in all of its global operations, in line with recommendations by the Intergovernmental Panel on Climate Change (IPCC), the goals of the Paris Agreement and the criteria set by the SBT initiative, the objective being to reduce at

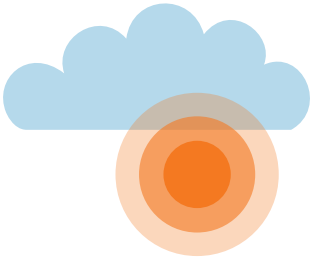
least 90-95% of absolute emissions before this date. This commitment strengthens the Elecnor Group's support for an ambitious, organised climate transition in line with the principles of corporate sustainability and sectoral leadership.

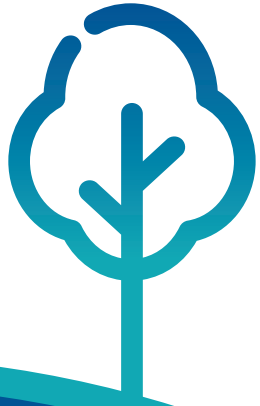
> **Offset residual emissions that cannot be eliminated,** which are estimated to be less than 10% of the total, always prioritising the direct reduction of emissions as the main way to reach net zero emissions by 2050.

This decarbonisation pathway reflects the Group's determination to assume an active role in the global climate transition, foreseeing regulatory and social challenges, and consolidating a resilient, sustainable business model that creates long-term value.

THE ELECNOR GROUP'S DECARBONISATION PATHWAY TO 2034







DECARBONISATION LEVERS

DECARBONISATION LEVERS

Meeting the climate targets specified by the organisation requires the activation of a roadmap with a set of levers that allow for the effective reduction of GHG emissions in all their dimensions. These actions are designed to address the three areas defined by the GHG Protocol.

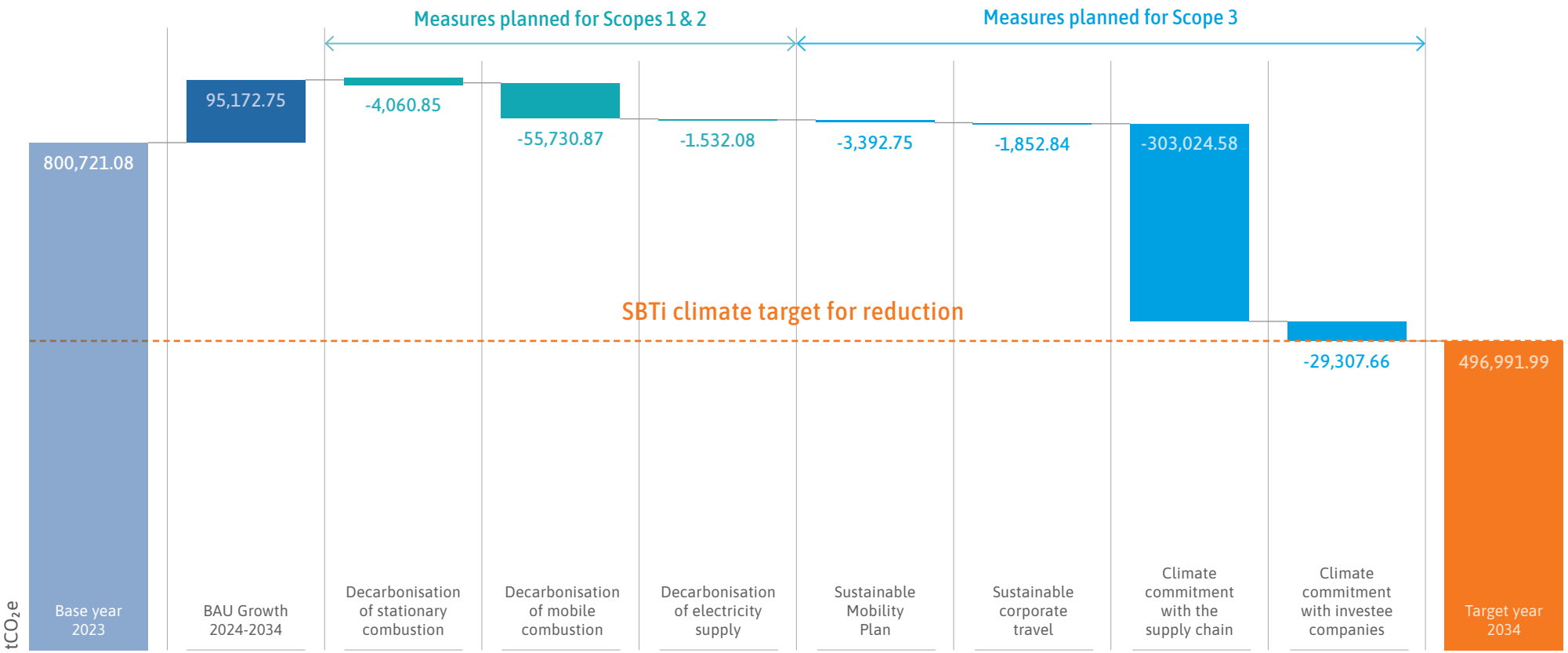
- **Direct emissions (Scope 1),** resulting mainly from the use of fuels in machinery, fleets and generators.
- **Indirect emissions from electrical consumption (Scope 2).**
- And **indirect emissions from the value chain (Scope 3),** linked to activities such as supplier emissions, corporate travel or significant investments made in part-owned companies.

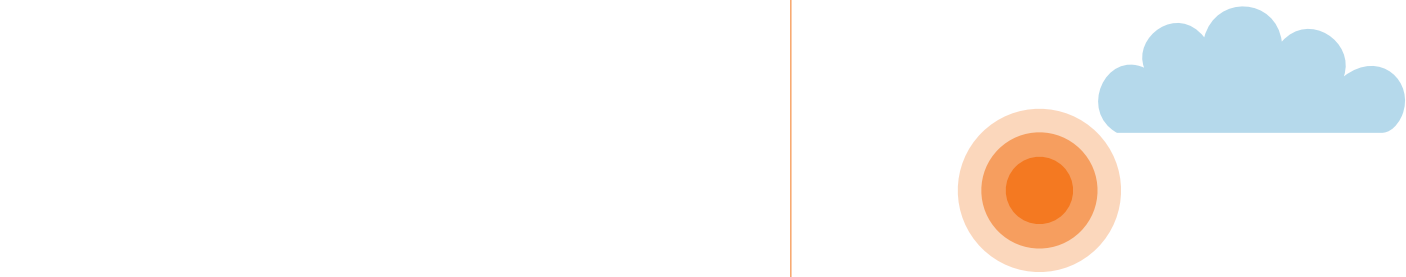
For each of these areas, the Elecnor Group has defined specific lines of action that combine energy efficiency, electrification, technological innovation, the use of renewable energy and active engagement with suppliers and part-owned companies. These levers form the operational pillars of our roadmap towards decarbonisation. The main lines of action include:

THE ELECNOR GROUP'S DECARBONISATION LEVERS

LEVER	OBJECTIVE	KEY ACTIONS	TIMELINE
Scope 1			
Decarbonisation of stationary combustion	Eliminate emissions resulting from the use of diesel generators	Gradual substitution of generator sets with generators using portable photovoltaic modules or equivalent low-emission technologies	2025 to 2034
Decarbonisation of mobile combustion	Reduce direct emissions associated with transport and mobile machinery	Implementation of efficient driving policies for company-owned vehicles; implementation of green purchasing policies for heavy equipment; replacement of conventional vehicles with hybrid and electric vehicles; use of alternative, low-emission fuels.	2024 to 2034
Scope 2			
Decarbonisation of electrical power supply	Reduce indirect emissions from electrical consumption	Procurement of 100% renewable electricity and installation of photovoltaic systems for self-consumption	2025 to 2034
Scope 3			
Climate commitment with the supply chain and part-owned companies	Reduce indirect emissions in the value chain	Development of a climate policy for strategic suppliers and part-owned companies, supervision of plans for reduction in part-owned companies and inclusion of ESG criteria in investments	2024 to 2034
Sustainable mobility and corporate travel	Reduce indirect emissions linked to commuting	Prioritisation of virtual meetings and rationalisation of business travel	2025 to 2034

THE ELECNOR GROUP'S DECARBONISATION LEVERS





INVESTMENT AND FUNDING

INVESTMENT AND FUNDING

The Climate Transition Plan requires an investment and financing strategy that guarantees the resources necessary to implement the planned measures. The inclusion of sustainable financial criteria therefore becomes a key element in order to ensure the viability of the Climate Transition Plan in the medium and long term, facilitating both access to capital and the prioritisation of projects that are aligned with the Elecnor Group's climate targets.

This section covers, on one hand, the current extent of alignment of the business model with the EU Taxonomy for Sustainable Activities (hereinafter, the European taxonomy), though the analysis of turnover and investment (CapEx) and, on the other hand, the economic estimate of the main decarbonisation levers, as well as the sustainable financing strategy based on objectives and linked to key performance indicators (KPIs).

DEGREE OF ELIGIBILITY AND ALIGNMENT WITH THE EUROPEAN TAXONOMY

The Elecnor Group has conducted a detailed analysis of the eligibility and alignment of its turnover in accordance with the European taxonomy, with this analysis focusing on the environmental target of climate change mitigation, in line with the nature of its main activities.

Thus, it has been established that in 2024 over 70% of the Elecnor Group's turnover corresponds to economic activities that are eligible under the European taxonomy, and 55% also meet the technical alignment criteria regarding climate change mitigation.

The Elecnor Group expects to maintain and progressively increase the alignment of its turnover with the European taxonomy, boosting its growth in activities that contribute to climate change mitigation and adaptation. This evolution will be made possible thanks to the gradual implementation of decarbonisation measures, the use of in-house tools such as the Internal Carbon Price (ICP) to analyse projects and organisations, and the Group's strategic orientation turning increasingly towards sectors, technologies and projects with a low-carbon profile.

Meanwhile, an analysis has been made of the capital expenditure (CapEx) associated with activities that are eligible and aligned with the European taxonomy, in relation to the environmental target of climate change mitigation.

It is foreseen that the degree of CapEx alignment will increase over the coming years, driven by the bolstering of investments in low-carbon technologies and the implementation of decarbonisation levers.

As regards these levers and the investment required to put them into practice (CapEx), as well as the corresponding operational costs (OpEx), they will also be assessed from the perspective of their alignment with the European taxonomy.

In the medium and long term, the aim is to continue guiding investment decision towards projects and assets that contribute to the energy transition and reduction of emissions, in line with the principles of the European taxonomy.

Below, there is a breakdown of the Elecnor Group's business activities that have been identified as being eligible under the European taxonomy, based on their NACE classification. This table displays the main business areas that are eligible and aligned with the established technical criteria, along with their contribution in terms of reported turnover and CapEx.

BUSINESS ACTIVITIES THAT ARE ELIGIBLE AND ALIGNED ACCORDING TO THE EUROPEAN TAXONOMY

ACTIVITIES	SECTOR OF ACTIVITY
Electricity generation using photovoltaic solar technology	Energy
Wind-powered electricity generation	Energy
Transmission and distribution of electricity	Energy
Electricity storage	Energy
Collection and transport of non-hazardous waste fractions segregated at source	Water and Environment
Collection and transport of hazardous and non-hazardous waste	Water and Environment
Rail transport infrastructure	Construction and Engineering
Construction of new buildings	Construction and Engineering
Refurbishment of existing buildings	Construction and Engineering
Installation, maintenance and repair of energy efficient equipment	Construction and Engineering
Installation, maintenance and repair of instruments and devices for measuring, regulating and monitoring the energy efficiency of buildings	Construction and Engineering
Installation, maintenance and repair of renewable energy technologies	Construction and Engineering

ECONOMIC ESTIMATE ASSOCIATED WITH DECARBONISATION LEVERS

In order to fulfil the commitments to reducing GHG emissions that the SBTi has validated, the Elecnor Group has identified a set of key decarbonisation levers that will require investment and operational resources in the near, medium and long term. These levers focus on the improvement of energy efficiency, the gradual electrification of machinery and fleets, and the purchase of renewable energy, as well as on promoting more sustainable operational practices through the involvement of the different business areas and stakeholders.

To facilitate the execution of the Climate Transition Plan, a preliminary economic estimate has been carried out regarding the financial resources needed for the progressive deployment of the decarbonisation levers linked to the target of reduction of Scope 1 and 2 emissions in the 2023-2024 period, considering both capital investment and the associated operational costs. With this timeline, the planned cumulative investment amounts to approximately EUR 51 million, while the potential for operational savings deriving from the improvements in energy efficiency and the optimisation of consumption is estimated to be around EUR 38 million.

This detailed financial analysis is reflected in an internal document that will enable deployment of the decarbonisation plan to be integrated into the organisation's

financial planning, and it will be possible to monitor compliance of the different measures proposed, along with the investments and savings associated with each of the decarbonisation levers.

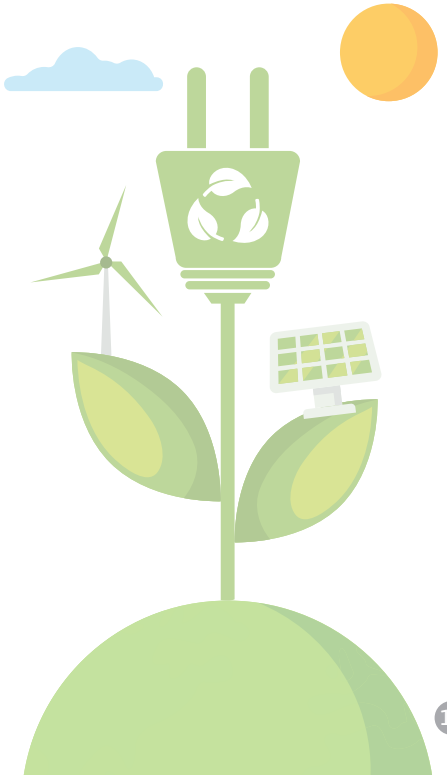
Among the measures identified for deployment of the decarbonisation levers and the key actions under the Climate Transition Plan, it is worth mentioning those that call for a greater initial investment, such as:

- **Acquisition of heavy equipment with electric motors:** this includes the gradual acquisition of electric construction machinery, representing a significant cumulative investment over the period, with equally high potential savings, which will continue in the following years.
- **Replacement of conventional vehicles with hybrid and electric vehicles** the Plan envisages a major cumulative investment to replace the operational fleet, with benefits regarding reduction of emissions and potential cumulative savings over the whole period, extending also to years to come.
- **Gradual replacement of generators with portable solutions using photovoltaic power or equivalent technologies:** this measure involves a moderate investment, with considerable potential cumulative savings in the set period, that, likewise, will be sustained in following years.

These four measures account for most of the investment planned up to 2034 and, at the same time, offer potential operational savings resulting from energy efficiency, the reduction of fossil fuel consumption, and improvements in the management of the vehicle pool and equipment.

On the other hand, the Plan contains measures that do not significantly depend on initial investment, such as:

- **Purchase of 100% renewable energy:** this is an immediate measure, with no initial implementation cost, although it has an impact on the OpEx, based on modifying the contract with the electricity supplier.
- **Use of alternative low-emission fuels (biodiesel and ethanol):** compatible with the existing fleet and machinery, with no need to perform technical adaptations in many cases, although there is a potential impact on the OpEx.

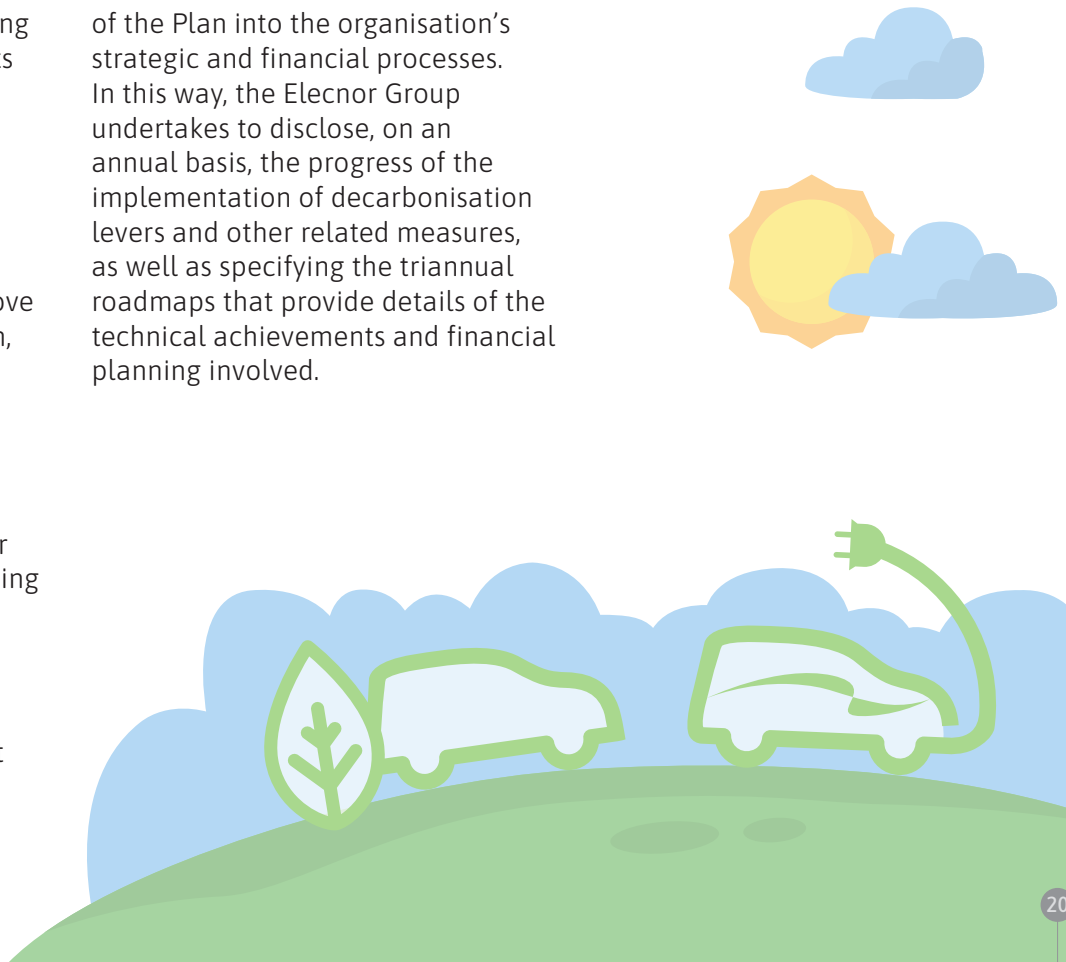


Finally, there are measures with a moderate level of investment and a particularly attractive return, such as:

- **Transition to LPG vehicles:** applicable to part of the light vehicle fleet, with a limited investment and operational benefits, including potential cumulative savings of a similar order of magnitude.
- **Installation of photovoltaic systems for self-consumption:** despite requiring initial investment, this is proving to be a strategic measure with a high capacity for potential returns in the near term in stable locations.
- **Implementation of efficient driving policies *(eco-driving)*:** with investment focusing on training, awareness-raising and monitoring systems, this measure represents one of the greatest estimated savings in the whole Plan, achieving a significant impact by 2034.

In line with the commitment to move towards complete decarbonisation, the Elecnor Group is currently preparing the economic estimate associated with decarbonisation levers and key actions linked to Scope 3. This analysis will allow expansion of financial planning for the Climate Transition Plan, including new measures aimed at reducing indirect emissions throughout the value chain.

This gradual approach will make it possible to reinforce the inclusion of the Plan into the organisation's strategic and financial processes. In this way, the Elecnor Group undertakes to disclose, on an annual basis, the progress of the implementation of decarbonisation levers and other related measures, as well as specifying the triannual roadmaps that provide details of the technical achievements and financial planning involved.



DEVELOPMENT OF A SUSTAINABLE FUNDING FRAMEWORK

As part of its climate transition strategy, the Elecnor Group is moving forwards with the definition of a sustainable financing framework that will allow it to align its financial decisions with the organisation's climate and sustainability targets.

This framework will include two complementary lines of action:

- **Target-based funding that is linked to key performance indicators (KPIs):** such as annual monitoring of GHG emissions according to scope (1, 2 and 3) or the percentage of activity aligned with the European taxonomy.
- **Project-based funding:** focused on specific investments aligned with the technical criteria of the European taxonomy, such as projects involving power generation using photovoltaic solar technology.

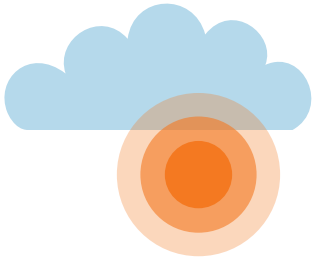
This approach will allow resources to be channelled more efficiently towards sustainable activities, improve traceability and credibility in the use of funds, and set climate commitments that can be verified by the financial entities. Likewise, it leads to the consolidation of a comprehensive financial strategy that goes beyond the occasional management of individual projects, thereby offering greater stability and the ability to mobilise capital in the long term.

In this sense, the Elecnor Group already has a solid operational basis in sustainable funding with initiatives such as:

- **The multi-currency Promissory Note Programme on the Spanish Alternative Fixed-Income Market (MARF,** for its Spanish initials), in collaboration with leading entities in the legal and banking sector with an upper limit of EUR 400 million. This initiative, which is linked to sustainability targets such as the reduction of GHG emissions according to scope and the improvement of occupational risk prevention, envisages a commitment to contribute to sustainable projects in the event of failure to comply with the associated indicators.
- **Sustainable loans,** as well as green financing operations in accordance with the 'Green Loan Principles' underwritten by banks and credit agencies.
- **Issue of sustainability bonds on the MARF,** making it possible to mobilise resources towards activities with a positive environmental impact.

These initiatives have helped to diversify sources of funding in the near and medium term, optimise the Group's financial costs, and boost its standing with institutional investors as an agent that is committed to sustainability.

The Elecnor Group is in the process of designing and formalising a sustainable funding framework in line with international standards, which will enable it to consolidate a coherent and scalable strategy to organise sustainable funding operations, bolster financial transparency and accelerate the implementation of its Plan.



STRATEGY AND GOVERNANCE

STRATEGY AND GOVERNANCE

In addition to the decarbonisation levers described previously, the organisation has established another series of **strategic mechanisms** to improve climate management and ensure alignment with the commitments made. These mechanisms are as follows:

- **Regular analysis of climate risks and opportunities:** the identification and assessment of risks and opportunities resulting from climate change form a strategic pillar for the Elecnor Group in foreseeing potential impacts and strengthening operational and financial resilience. This assessment is part of the processes for planning, management and strategic investment, and is regularly updated depending on changes in the context of climate, regulations and the market. To this effect, prospective analyses are used, based on different timelines (in the near, medium and long term), and benchmark climate scenarios are applied in line with the Intergovernmental Panel on Climate Change (IPCC) (SSP1-2.6, SSP2-4.5 and SSP5-8.5) and with the guidelines of the International Energy Agency (IEA) that allow for the assessment of both physical and transitional risks. The results of this analysis are included in the corporate risk management system, which enables mitigation and adaptation measures to be prioritised in the most vulnerable areas, as well as reinforcing science-based decision-making.

- **Internal carbon management tool:** the organisation considers that establishing strategic tools for internal carbon management, specifically the internal carbon price, contribute to integrating the cost of environmental externalities into the comprehensive management of the business, assigning a monetary value to GHG emissions reflecting the real cost that these emissions and possible non-compliance with reduction targets could have for the Elecnor Group. Including carbon in financial decisions contributes to activating decarbonisation levers and accelerates the climate transition, at the same time as boosting the resilience of the business. The internal carbon price is fixed and monitored separately for each of the organisation's divisions, thereby contributing to its alignment with the decarbonisation targets set for the whole Group.

  In the years to come, the internal carbon price is expected to be applied to strategic or larger projects, also using it as an analysis tool to identify projects with a greater emission intensity or, on the contrary, those with a better environmental performance that may benefit from the instrument.

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- **Climate commitment programme for strategic suppliers:** as mentioned previously, emissions related to the supply chain are a significant part of the Group's carbon footprint. The organisation is aware that it cannot meet its climate commitments without the involvement of its collaborators. For this reason, every year the Elecnor Group draws up a climate commitment programme with its strategic suppliers, which aims to ensure their progressive alignment with the Paris Agreement and their contribution to the company's own decarbonisation. The programme includes basic pillars such as training, maturity analysis, primary data collection and the introduction of the necessary requirements to achieve the targets specified.

- **Residual emissions neutralisation strategy:** as part of its commitment to reach net zero emissions by 2050, the Elecnor Group is aware that during this period there will be residual emissions that cannot be reduced due to technological and/or business limitations, and these will be reported on an annual basis. Reduction being the priority at all times, the Group has set up the neutralisation strategy as a way of compensating the residual emissions that cannot be reduced, and which should not be in excess of 5-10% of the total GHG emissions in 2050.

With the implementation of all these strategic mechanisms and decarbonisation levers, and with the ultimate goal of fulfilling the commitments made, the organisation is aware that sound Governance will be needed where climate-related issues are concerned. In this sense, the current Climate Transition Plan includes the commitments, general principles and foundations for governance of the Elecnor Group in terms of sustainability and climate change set out in the General Sustainability Policy, the Due Diligence Policy and the Climate Change Policy, accordingly considering the competences and duties that correspond, on the one hand, to the Board of Directors and their Committees (Appointments, Remunerations and Sustainability Committee, and the Audit Committee), and on the other hand, to the Sustainability Committee and the head of sustainability, with this governance being applicable to the different companies within the Elecnor Group.

MONITORING

MONITORING

The Elecnor Group understands that achieving climate targets does not depend solely on designing a good plan but also on the ability to execute it with rigour, consistency and continuous learning. This is why a structured, technical monitoring system has been defined to regularly assess the degree of progress of the Climate Transition Plan, identify deviations, adapt the measures implemented and foresee changes in the surroundings.

More than just a response to regulatory demands, this system is a strategic tool to ensure that the Group's climate transition remains in line with the aim of decarbonisation, with its international commitments and the operational reality of its projects. Accurate monitoring, learning from results and acting swiftly are, for the Elecnor Group, part of climate commitment and the way it understands sustainability: as a living, challenging process in continuous improvement.

The Group's model of climate governance envisages regular supervision of the Plan by the bodies responsible for sustainability and strategy, to guarantee a critical review of progress and the inclusion of the plan in operational and financial decision-making. Similarly, it is planned to structurally update the Plan at least every two years, or sooner if there are significant changes in the regulatory, technological or business situation.

To ensure effective monitoring, the Elecnor Group has defined a set of key performance indicators (KPIs) that are aligned with the Plan's targets. These indicators will measure the degree of progress in terms of reduction of emissions, mobilisation of sustainable investment, inclusion of climate risk and other key dimensions in the process of climate transition. The key performance indicators (KPIs) for the Elecnor Group are:

KEY PERFORMANCE INDICATORS (KPIS) FOR THE ELECNOR GROUP

KEY PERFORMANCE INDICATOR (KPI)	DESCRIPTION	UNIT OF MEASURE	REVIEW FREQUENCY	AREA
Monitoring of GHG emissions according to scope (1, 2 and 3)	Monitoring of absolute GHG emissions according to scope, compared to the base year.	Annual t CO_2e and percentage (%)	Annual	Carbon footprint; Risks and Opportunities
Emission intensity per hour worked	Relationship between total GHG emissions and volume of annual hours worked.	kg CO_2e / hour worked	Annual	Carbon footprint
Emission intensity by turnover	Relationship between total GHG emissions and annual turnover.	t CO_2e / M€ invoiced	Annual	Carbon footprint; CDP
Energy consumption covered by fossil fuels	Proportion of total energy consumption resulting from fossil fuels (including electricity and fuels).	kWh and percentage (%)	Annual	CSRD; Risks and Opportunities
Energy consumption covered by renewable sources	Proportion of total energy consumption resulting from renewable sources (including electricity and fuels).	kWh and percentage (%)	Annual	CDP; SBTi; CSRD; Risks and Opportunities
Energy consumption covered by renewable self-generation	Proportion of total energy consumption resulting from self-consumption (electricity only).	kWh and percentage (%)	Annual	CDP; CSRD
Consumption of electrical and renewable energy	Proportion of total energy consumption resulting from electrical and renewable energy (electricity only).	kWh and percentage (%)	Annual	CDP; CSRD; Risks and Opportunities
Monitoring of SBTi-validated climate target (Scopes 1 and 2 – 1.5 °C pathway)	Percentage of fulfilment of target for reduction of absolute GHG emissions compared to base year (1.5 °C pathway).	Percentage (%)	Annual	CDP; SBTi (not annual in this case)

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KEY PERFORMANCE INDICATORS (KPIS) FOR THE ELECNOR GROUP

KEY PERFORMANCE INDICATOR (KPI)	DESCRIPTION	UNIT OF MEASURE	REVIEW FREQUENCY	AREA
Monitoring of SBTi-validated climate target (Scope 3 – 2 °C pathway)	Percentage of fulfilment of target for reduction of absolute GHG emissions compared to base year (2 °C pathway).	Percentage (%)	Annual	CDP; SBTi (not annual in this case)
Number of strategic suppliers with an SBTi-aligned reduction plan	Key suppliers who have defined science-based climate targets and percentage covered regarding the base year carbon footprint.	No. of suppliers and percentage (%) of turnover and total emissions	Annual	SBTi; CDP
Percentage of scope 1 and 2 emissions covered by the internal carbon price	Proportion of emissions to which the internal carbon price mechanism applies.	Percentage (%)	Annual	ICP: CDP
Degree of compliance with the intermediate milestones defined in the decarbonisation roadmap	Degree of progress in implementing operational measures foreseen in the 2025-2027 roadmap for Scopes 1 and 2, including efficient driving, electrification of the vehicle fleet, replacement of generators, among others.	% of milestones achieved	Annual	SBTi 2025-2027 roadmap
Monitoring of climate risks and opportunities	Monitoring of economic indicators regarding the impact of R&O, the probability of occurrence and the mechanisms for managing these R&O.	No. of risks and opportunities identified and their economic impact (€)	Annual	Risks and Opportunities

Furthermore, in order to ensure transparency and the trust of stakeholders, the Elecnor Group will set up an external verification system for the main data reported and will periodically disclose the Plan's progress in its annual sustainability report, as well as in the documentation required by the CSRD.

The monitoring of the Plan will be included in the existing management systems and linked to the organisation's strategic planning, thereby ensuring operational and financial coherence in the execution of the decarbonisation process.

STAKEHOLDER INVOLVEMENT

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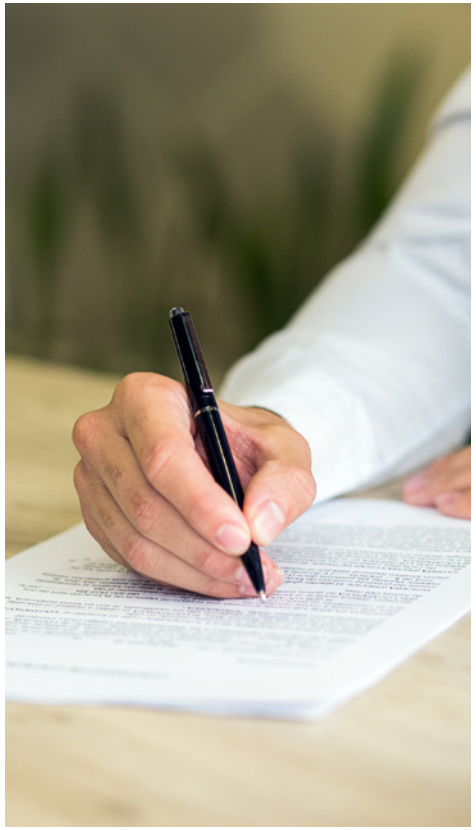
The Elecnor Group knows that sustainability and climate action cannot be addressed in isolation. The Group's ability to move towards an effective climate transition depends, to a great extent, on dialogue, collaboration and the active involvement of the stakeholders. Therefore, the design of this Climate Transition Plan has included participation mechanisms that have made it possible to collect valuable contributions from different internal and external perspectives.

The Elecnor Group has a smooth relationship with its main stakeholders: shareholders, investors, customers, employees, suppliers, subcontractors, regulatory bodies, financial backers, partners, trade unions and representatives from the social sphere, through stable communication channels and consultation mechanisms. In the context of this Plan, specific actions have been carried out to guarantee that it is successfully integrated, particularly in relation to the identification of social, work-related and environmental impacts.

In this context, Elecnor has promoted consultation sessions with key interested parties, with the aim of identifying threats, priorities and opportunities regarding the effective implementation of the Climate Transition Plan. These spaces for dialogue, which included internal teams and management boards, have enabled the alignment of strategic and operational views, by reinforcing the shared commitment to climate action and continuous improvement.

The process has revealed significant potential to drive climate integration in the supply chain, through training, incentives and reporting tools. Likewise, opportunities have been identified to consolidate climate governance, make progress towards strategic tools such as the internal carbon price and intensify dialogue with stakeholders, thereby reinforcing transparency and collaboration in the pursuit of an effective climate transition.

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