

Luxembourg 22 June 2026

## Environmental and Social Data Sheet

### Overview

Project Name:	TECHEU ACCIONA ENERGY WATER & CONSTRUCTION R&D II
Project Number:	2025 0060
Country:	Spain
Project Description:	The project comprises RDI and digitalisation investments over the 2025-2028 period in numerous areas related to sustainable infrastructure, including i) water desalination and treatment, ii) construction iii) renewable energies and v) circular economy.
EIA required:	yes
Project included in Carbon Footprint Exercise <sup>1</sup> :	no
(details for projects included are provided in section: "EIB Carbon Footprint Exercise")	

### Environmental and Social Assessment

#### Environmental Assessment

The project comprises mostly RDI and digitalisation investments over the 2025-2028 period in numerous areas related to sustainable infrastructure, including i) water desalination and treatment, ii) construction iii) renewable energies and v) circular economy. There is one sub-project concerning the construction of a facility for the recycling and recovery of composite materials from the wind sector. This sub-project required an EIA in accordance with EIA Directive 2011/92/EU as amended by Directive 2014/52/EU, for which the promoter received a unified environmental authorisation<sup>2</sup>. The other RDI activities are not listed in either EIA Directive as requiring an EIA, will be carried out in existing facilities, thus are not subject to an EIA.

The result of the project is expected to have direct and indirect positive environmental effects, as it contributes to the expansion of renewable energies and thus facilitates the reduction of global CO<sub>2</sub> emissions by substituting fossil fuel generated electricity. The project also includes the development of advanced technologies to deploy innovative energy saving and resource saving concepts in the construction and water treatment industries.

The project aligns with the Promoter Sustainability Master Plan (SMP). Under the SMP 2025, the company aims to achieve a 60% reduction in Scope 1 and 2 emissions and a 47% reduction in Scope 3 emissions by 2030, compared to 2017 levels. These targets are aligned with the most ambitious scenario of the Paris Agreement, aiming to limit global warming to 1.5°C above

<sup>1</sup> Only projects that meet the scope of the Carbon Footprint Exercise, as defined in the EIB Carbon Footprint Methodologies, are included, provided estimated emissions exceed the methodology thresholds: 20,000 tonnes CO<sub>2</sub>e/year absolute (gross) or 20,000 tonnes CO<sub>2</sub>e/year relative (net) – both increases and savings.

<sup>2</sup> The installation project is included in Annex II, group 9, category b) of Law 21/2013, of 9 December, on environmental assessment.



pre-industrial levels. The targets have been validated by the Science Based Targets initiative (SBTi).

### **EIB Paris Alignment for Counterparties (PATH) Framework**

The counterpart is in scope but screened out.

### **Public Consultation and Stakeholder Engagement**

In accordance with the provisions of Article 36 of Law 21/2013, of 9 December, on environmental assessment, and Article 16 of the Implementing Regulation for Regional Law 17/2020, of 16 December, regulating activities with environmental impact, the environmental impact study of the facility for the recycling and recovery of composite materials from the wind sector was submitted to a joint public information procedure for a period of thirty days. No claims were submitted. The environmental authorisation was granted on the 28/11/2023.

### **Other Environmental and Social Aspects**

#### **Certification for R&D facilities**

All research divisions of ACCIONA operate under certified Quality Management and Environmental Management Systems based on the most relevant international benchmarks (ISO 9001, ISO 14001, etc.). Furthermore, R&D activities are managed under UNE 166:002 RD&I Management Systems Certification and are subject to annual audits by external party.

#### **Health and Safety**

Human Resources and Occupational Health and Safety Policy defines the health and safety strategy and the action plan. The objectives are in line with the SMP 2020 and 2025. ACCIONA has achieved OHSAS 18001 certification in most of its businesses. This certification is internationally acknowledged as the standard for occupational health and safety management systems.

#### **Environmental, Labour and Social Assessment of Suppliers**

ACCIONA assesses suppliers using ESG criteria: environmental, social, Human Rights, Ethics, Integrity and Governance. This assessment is verified in the certification and audit processes. Since 2013, ACCIONA has been conducting annual ESG external audits of suppliers.

#### **Integration of ESG Principles into the procurement process**

ACCIONA's Sustainable Procurement Guide ensures that sustainability criteria are incorporated into the company's procurement and contracting management. The criteria includes four pillars: renewable energy, eco-efficient vehicle fleet, sustainable materials and working with special employment centres for people with disabilities.

## **Conclusions and Recommendations**

The project encompasses various RDI and digitalisation activities that will ultimately help to reduce the environmental impact of the company and their clients.

The promoter has received the environmental authorisation for the activity falling under Annex II. The remainder of the activities are not listed in the EIA Directive 2011/92/EU as amended by Directive 2014/52/EU and will be carried out in existing facilities. Overall, the investment will have positive impacts on the environment and, as such, is acceptable for financing by the Bank in environmental and social terms.



## **Undertakings**

In case the Borrower is notified by one of the competent environmental authorities that, contrary to current knowledge and expectation, one of the components constituting the Project requires an Environmental Impact Assessment or any equivalent document, a copy of such document or screening decision should be provided, within a reasonable timeframe, to the Bank. The complete EIA studies will then be published on the EIB website whenever applicable.

The Project benefits from financing under the Recovery and Resiliency Fund (RRF) and is expected to ensure that it does no significant harm to any of the six environmental objectives within the meaning of the art. 17 of the Taxonomy Regulation (EU) 2020/852 (the principle of "do no significant harm" (DNSH)). Based on the information provided by the Promoter, a simplified DNSH assessment was carried out for all six environmental objectives, and, to the best of our knowledge, it was concluded that, the Project aims not to have significant foreseeable impact on any of the six environmental objectives. Overall, the Project aims to comply with the DNSH principle by satisfying the conditions stipulated in the Council Implementing Decision Annex on the approval of the assessment of the recovery and resilience plan for Spain.