



**Acciona Energía Financiación Filiales, S.A. Unipersonal**

*(incorporated with limited liability under the laws of the Kingdom of Spain)*

**€3,000,000,000**

**Euro Medium Term Note Programme**

*Guaranteed by*

**Corporación Acciona Energías Renovables, S.A.**

*(incorporated with limited liability under the laws of the Kingdom of Spain)*

This supplement (the “**Supplement**”) to the base prospectus dated 21 July 2023 (the “**Base Prospectus**”) constitutes a supplement for the purposes of Article 23 of Regulation (EU) 2017/1129 of the European parliament and of the Council of 14 June 2017, as amended (the “**Prospectus Regulation**”) and is prepared in connection with the Euro Medium Term Note Programme (the “**Programme**”) established by Acciona Energía Financiación Filiales, S.A. Unipersonal (the “**Issuer**”). Terms defined in the Base Prospectus have the same meaning when used in this Supplement.

This Supplement has been approved by the Central Bank of Ireland (the “**Central Bank**”), as competent authority under the Prospectus Regulation. The Central Bank only approves this Supplement as meeting the standards of completeness, comprehensibility and consistency imposed by the Prospectus Regulation. Such approval should not be considered as an endorsement of the quality of the securities that are the subject of the Base Prospectus. Investors should make their own assessment as to the suitability of investing in the securities that are the subject of the Base Prospectus.

This Supplement is supplemental to, and should be read in conjunction with the Base Prospectus. Each of the Issuer and Corporación Acciona Energías Renovables, S.A. (the “**Guarantor**”) accepts responsibility for the information contained in this Supplement. To the best of the knowledge of each of the Issuer and the Guarantor the information contained in this Supplement is in accordance with the facts and this Supplement makes no omission likely to affect its import.

To the extent that there is any inconsistency between (a) any statement in this Supplement or any statement incorporated by reference into the Base Prospectus by this Supplement and (b) any other statement in or incorporated by reference in the Base Prospectus, the statements in (a) above will prevail.

The purpose of this Supplement is to: (a) incorporate by reference into the Base Prospectus the English translation of the condensed consolidated interim financial statements of the Guarantor for the six-month period ended 30 June 2023, together with the English translation of the interim consolidated directors’ report thereon; and (b) update the sections of the Base Prospectus “Alternative Performance Measures”, “Forward-looking Statements” and “General Information”.

## ALTERNATIVE PERFORMANCE MEASURES

The penultimate paragraph of the section entitled “Alternative Performance Measures”, on page (viii) of the Base Prospectus, is superseded and updated with the following:

“Certain additional APMs are used in, and defined by, the directors’ reports of the Guarantor for the six-month period ended 30 June 2023 and for the financial years ended 31 December 2022 and 31 December 2021, all of which are incorporated by reference into this Base Prospectus (see “*Documents incorporated by reference*”).”

## FORWARD-LOOKING STATEMENTS

The last sentence of the first paragraph of the section entitled “Forward-looking Statements”, on page (ix) of the Base Prospectus, is superseded and updated with the following:

“Forward-looking statements may be found in “Risk Factors” and “Description of the Guarantor”, in the directors’ reports for the six-month period ended 30 June 2023 and for the financial years ended 31 December 2022 and 31 December 2021 incorporated by reference into this Base Prospectus, and elsewhere in this Base Prospectus.”

## DOCUMENTS INCORPORATED BY REFERENCE

The following paragraph shall be inserted on page 26 of the Base Prospectus immediately before the section entitled “Cross-reference list”:

“(vii) the English translation of the condensed consolidated interim financial statements of the Guarantor for the six-month period ended 30 June 2023 prepared in accordance with International Accounting Standard (IAS) 34 and which have been subject to a limited review by KPMG Auditores, S.L., together with the English translation of the auditor’s limited review report thereon and the English translation of the interim directors’ report;

which has been previously filed with the Central Bank of Ireland and can be accessed on the following address on the Guarantor’s website:

<https://procoazrbolsast1.blob.core.windows.net/media/cz012blz/eff-intermedios-consolidados-s1-2023-caer-eng.pdf>”

### Cross-reference list

The following table shall be inserted on page 28 of the Base Prospectus immediately after the last table included on that page:

	<b>Page(s)</b>
<b>English translation of the condensed consolidated interim financial statements of the Guarantor for the six-month period ended 30 June 2023</b>	
Auditor’s Report on limited review.....	0
Condensed Consolidated Balance Sheet .....	3
Condensed Consolidated Income Statement .....	4
Condensed Consolidated Statement of Comprehensive Income .....	5
Condensed Consolidated Statement of Total Change in Equity .....	6-7
Condensed Consolidated Statement of Cash Flows .....	8
Notes .....	9-41
Interim Consolidated Directors’ Report .....	42-68”

## GENERAL INFORMATION

The subsection “Significant/Material Change” of section “General Information”, on page 115 of the Base Prospectus, is superseded and updated with the following:

### **“Significant/Material change**

There has been no material adverse change in the prospects of the Issuer nor has there been any significant change in its financial position or performance since 31 December 2022, being the date of the most recently published financial information of the Issuer.

There has been no material adverse change in the prospects of the Guarantor and its subsidiaries taken as a whole, nor has there been any significant change in the financial position or performance of the Guarantor and its subsidiaries taken as a whole, since 30 June 2023, being the date of the most recently published consolidated semi-annual accounts of the Guarantor.”

The subsection “Independent Auditors to the Issuer and the Guarantor” of section “General Information”, on page 115 of the Base Prospectus, is superseded and updated with the following:

### **“Independent Auditors to the Issuer and the Guarantor**

The consolidated annual accounts of the Guarantor for each of the financial years ended 31 December 2022 and 31 December 2021 and the annual accounts of the Issuer for the financial year ended 31 December 2022 have been audited by KPMG Auditores, S.L., registered in the Official Registry of Auditors (*Registro Oficial de Auditores de Cuentas*) under number S0702. The registered office of KPMG Auditores, S.L. is Paseo de la Castellana, 259C, 28046 Madrid, Spain.

The condensed consolidated interim financial statements of the Guarantor for the six-month period ended 30 June 2023 have been subject to a limited review by KPMG Auditores, S.L.”