



HUMAN RIGHTS POLICY

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1. INTRODUCTION

ACS Actividades de Construcción y Servicios, S.A. (hereinafter "**ACS**" or the "**Organization**") and the entities of the group of companies of which ACS is the parent company (hereinafter the "**ACS Group**" or "**Group**") have been committed as a business, throughout their history, to respecting human rights (hereinafter "**HR**") in accordance with the ethical principles and the corporate culture that guide the performance of their activities and the achievement of their goals, thus effectively contributing to the sustainability of the economy and society.

This Policy (hereinafter the "**Policy**") ratifies ACS's commitment, which projects onto Group entities, to do the utmost to respect and protect internationally recognised human rights, formalising a due diligence process through a proactive approach that enables the effective adoption of appropriate measures to identify, evaluate, prioritise, prevent, mitigate, and, where appropriate, repair actual or potential human rights adverse impacts related to its products, services and operations and those of natural or legal persons with whom the Group companies maintain a commercial or business agreement (hereinafter the "**Business Partners**") along the Chain of Activities.

The principles established in this Policy must be interpreted and complemented by different internal policies and Standards that make up the ACS Governance System with projection onto the Group; these include, among others, the Code of Conduct, the Sustainability Policy, the Environmental Policy, the Occupational Health and Safety Policy, the Code of Conduct for Business Partners, the Corporate Sustainability Due Diligence Protocol and the General Risk Control and Management Policy.

Likewise, the principles of this Policy are aligned with international and European human rights instruments and conventions, including the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and ILO fundamental conventions, the UN Convention on Persons with Disabilities, the European Convention of Human Rights, the revised European Social Charter, the Charter of Fundamental Rights of the European Union, the EU policy priorities as set out by the European Pillar of Social Rights, and Union legislation, including the EU labour law acquis.

2. DEFINITIONS

For the purposes of this Policy, the following terms shall be interpreted in accordance with the definitions set forth below:

- **ACS/Organization/Company:** ACS, CONSTRUCCIÓN Y SERVICIOS, S.A.
- **Chain of activities:** The activities of the Business Partners involved in the upstream and downstream phases of activities relating to the production of goods or the provision of services by ACS and its Group companies.
- **Code of Conduct:** The ACS Group Code of Conduct.
- **Code of Conduct for Business Partners:** The Code of Conduct for Business Partners of the ACS Group.
- **Consumers and end-users:** those persons who acquire, consume or use goods and services developed or provided by the Group companies or by their Business Partners for personal use, either for themselves or for others, and not for resale, commercial or trade, business, craft or professional purposes, or who use or intend to ultimately use the aforementioned products and services.
- **ACS Group/Group:** ACS and the companies of the group of companies of which ACS is the parent company. For the purposes of this Policy, also “Group entities/companies/corporations” and “entities/companies/corporations integrated in the Group”.
- **Interest Groups/Stakeholders:** those collectives that may affect or be affected by the activities of the ACS Group and, in particular, the directors, managers, employees, employee representatives, trade unions and Business Partners of the Group, as well as consumers, groupings, communities or entities whose rights or interests are or could be affected by the products, services and operations of the Company, its subsidiaries and/or its Business Partners, including national environmental and human rights institutions, civil society organisations whose purposes include the protection of the environment and the legitimate representatives of such persons, groupings, communities or entities.
- **Members of the Organization:** members of the governing bodies, managers, employees, workers or temporary employees or employees hired under a collaboration agreement, and interns or volunteers of ACS.
- **Standard/s:** ACS corporate texts of a different nature, such as Policies, Regulations or Procedures, among other texts, which, where applicable, project onto the ACS Group.
- **UN:** United Nations.
- **OECD:** Organization for Economic Cooperation and Development.

- **SDGs:** Sustainable Development Goals.
- **ILO:** International Labour Organization.
- **Environmental Policy:** The ACS Group's Environmental Policy.
- **Human Rights Policy:** The ACS Group's Human Rights Policy.
- **General Risk Control and Management Policy:** The ACS Group's General Risk Control and Management Policy.
- **Occupational Health and Safety Policy:** The ACS Occupational Health and Safety Policy.
- **Sustainability Policy:** The ACS Group's General Sustainability Policy.
- **Due Diligence Protocol/Protocol:** The Corporate Due Diligence Protocol on sustainability.
- **Business Partners:** Any legal or natural person with whom ACS or the Group companies maintain a commercial or business agreement in their Chains of activities. These include, by way of example, but are not limited to, suppliers or providers of goods or services, intermediaries such as agents or commission agents, external advisors or *joint ventures*.
- **EU:** European Union.

3. SCOPE OF APPLICATION

This Policy is applicable to all ACS activities, and compliance therewith is therefore mandatory for members of the governing bodies, managers, employees, workers or temporary employees or employees under collaboration agreements, and ACS interns or volunteers (hereinafter the "**Members of the Organisation**"), encouraging all staff to perform under the same paradigm, while implementing this Policy throughout the entire ACS chain of activities, these obligations being projected onto all the companies in the Group.

Likewise, the Group's companies will monitor that the principles of the Policy are applied, where applicable and to the extent appropriate, to the Business Partners, thus taking into account the Chain of Activities.

ACS will also promote the application of the principles of this Policy with respect to participating entities and, where appropriate, with respect to temporary joint ventures, joint ventures and other equivalent associations, whether national or foreign.

In turn, in the implementation of the principles of the Policy, ACS and the Group companies will collaborate constructively with their stakeholders, in order to establish channels of communication, consultation and contacts that contribute to the better performance of the Group and its business Partners in matters of sustainability.

4. PURPOSE: COMMITMENTS TO HUMAN RIGHTS FOR A SUSTAINABLE BUSINESS

4.1. General Commitment

The purpose of this Policy is to ensure that the ACS Group promotes and respects human rights recognised in applicable legislation and referenced international treaties.

In this sense, the commitments established in this Policy project onto the ACS Group's areas of greatest impact in relation to human rights, taking into account the effects of its global activity on the entire Chain of activities; the foregoing is achieved through the application of due diligence processes that enable the adoption of appropriate measures to identify, evaluate, prioritise, prevent, mitigate and, where appropriate, repair actual and potential human rights adverse impacts, in accordance with the provisions established in this Policy and in other ACS Standards on sustainability with projection onto the Group.

In this regard, special consideration will be given to the circumstances of particularly vulnerable groups, including migrant workers, indigenous peoples and other minorities, young people, children, the LGBTI community, people with functional, physical and intellectual diversity, and any person or community at risk of social exclusion.

4.2. Commitments to workers

Workers include ACS's own employees, temporary employees and trainees of its Business Partners in the Chain of Activities. ACS expects all of its Business Partners to comply through acceptance of the Code of Conduct for Business Partners.

In this regard, ACS and the Group companies, in accordance with the ILO core conventions and other standards and regulations on workers' rights, subscribe the following principles of action:

- **Eradication of child labour:** promoting safe childhood and adolescence, and monitoring compliance with the provisions of (ILO) Convention 138 on child labour, always rejecting all forms of child labour and/or slavery.
- **Eradication of all forms of forced labour, slavery and human trafficking:** rejecting forced or coerced labour, slavery (including practices associated with modern slavery), servitude and human trafficking, as well as minimising any risks in the Group's operations and its Chain of Activities.
- **Decent work:** supporting, encouraging and promoting decent work and adequate wages, with remuneration in line with the duties performed and the number of hours worked, ensuring that payments are made regularly, on time and directly, taking into account national legislation and ILO standards on remuneration, working hours, overtime and social security. In this regard, rules on working hours, breaks and remuneration must be communicated to workers in an accessible and understandable manner.
- **Diversity, inclusion and non-discrimination:** recruitment processes and working environments must be inclusive, promoting diversity based on a cross-cutting, global, social and committed agenda, and free from all discrimination and any abusive or hostile conduct involving personal harassment. There is a zero-tolerance policy towards discrimination on the grounds of race, nationality, social or ethnic origin, age, sex, marital status, sexual or gender orientation or identity, ideology, political or trade union opinions, beliefs, cognitive and/or physical capacity, religion or any other personal or social condition or circumstance, as well as workplace harassment, whether sexual or of any other kind. Measures will also be implemented to prevent bias and algorithmic discrimination, particularly when artificial intelligence is used during the selection and recruitment process, as well as in the evaluation, promotion and termination of employment-related contractual relationships.
- **Recruitment and labour migration practices:** In the case of migrant workers as a particularly vulnerable group, the necessary measures must be taken for their protection, ensuring that there are no hiring fees or charges of any kind in the recruitment process or in labour relationships between workers and recruitment agents, and that there is no fraud, coercion or omission in the contracts and recruitment process. Likewise, it must be ensured at all times that workers have a correct understanding of the contracts and their terms and conditions and that they have their visas and identity documents in their possession, without withholding these documents more than strictly necessary. Workers

must be free to terminate their employment relationship at any time, respecting the corresponding legal and contractual process, without being subject to any kind of penalty.

- **Safety and health of workers:** workers must be provided with the necessary personal protective equipment and safe work environment to perform their work in optimal occupational health and safety conditions. The occupational risk prevention measures and policies at all operational levels must be updated periodically, comprehensively managed and understood by workers, in compliance with applicable regulations. Employee access to health services will be promoted, ensuring workers are covered against occupational accidents. A zero-accident rate target should also be pursued. These occupational well-being requirements must also be understood from the perspective of employees' mental health. In order to mitigate the effects of health incidents, reporting of such incidents to ACS and Group companies is encouraged.
- **Accommodation and living conditions:** where workers are provided with accommodation, they must be guaranteed decent living conditions, safe and clean facilities, access to drinking water, sanitation and personal hygiene facilities, communications, electricity and sanitation services, always ensuring they have sufficient personal space and privacy, as well as freedom of movement.
- **Freedom of association, assembly, the right to organise and collective bargaining:** the unhindered exercise of freedom of association and the right of association of workers must be promoted, respecting workers' freedom to establish or join, form or belong to trade unions. In all cases, the right to strike and the right to collective bargaining must be promoted and defended, protecting, without interference, the freedom of operation of workers' organisations in accordance with their statutes and rules.
- **Promoting a work-life balance:** the right to holidays, rest, work-life balance and digital disconnection must be respected, as well as the implementation of actions aimed at guaranteeing the physical and emotional well-being of all employees.
- **Equal opportunities:** the professional and personal development of all employees must be promoted, ensuring equal opportunities through policies for action. The selection and promotion of employees must be based on objective criteria of merit and abilities, ensuring equal pay for work of equal value.
- **Training and capacity building:** training initiatives must be pursued to train and upskill employees so that they can perform their jobs safely, grow and adapt to different

needs in the course of their duties, and be aware of their rights and obligations in terms of human rights in the workplace.

4.3. Commitments to other Stakeholders

ACS and the Group companies will conduct their business providing activities in a professional and efficient manner, taking into account the needs of their different stakeholders based on the principles established in the Sustainability Policy.

In this sense, and focusing on excellence and quality of service, they will monitor the needs of **consumers and end-users**, complying with the following principles and commitments:

- **Quality, accessibility and safety of services:** safe and accessible services must be provided for all, including people with functional diversity, both in terms of the provision of services and in facilities, and in a manner that responds, to the extent possible, to the needs of society. Accident and emergency response plans must also be prepared to guarantee the safety of consumers, users and the community, ensuring that these plans are duly communicated to the different people who may have access to these services, guaranteeing adequate information and signage arrangements.
- **Responsible development of products and services:** the design of products and services must be based on sustainability criteria, taking into account social and environmental contributions, integrating the needs of consumers, users and society in general, taking into account diversity and inclusion criteria, and considering the product or service's life cycle as a whole, applying control and due diligence processes from conception to supply and delivery.
- **Non-discrimination:** any kind of discriminatory treatment in relations with consumers and users must be rejected, particularly on the grounds of race, nationality, ethnic origin, gender, religion, sexual or gender orientation or identity, marital status, age, disability or any other personal or social condition or circumstance. End-users must also be guaranteed access to the services, providing mechanisms for access to services and facilities necessary for people with functional diversity.

Likewise, with respect to the **rights of minorities and indigenous peoples**, ACS and the Group companies undertake to:

- **Respect** the rights of the **indigenous peoples**, ethnic, religious and linguistic **minorities**, people with functional diversity and migrant workers and their families, in

accordance with local legislation and corporate values, all based on international standards.

- **Protect cultural, historical and religious heritage sites**, avoiding any involvement in their damage or destruction and in interfering with free access by local or indigenous groups.
- **Monitor indigenous communities access to their means of livelihood.** If there are local or indigenous populations (including irregular settlements) in the area adjacent to a property on which activities are to be carried out, their right to free, prior and informed consultation (and consent, in the case of indigenous peoples) must be respected. Efforts will be made to avoid participating in any occupation and/or exploitation of land that would require the eviction of the communities that have traditionally lived there and when such displacement is unavoidable, necessary measures must be taken to mitigate the harm caused to the persons dispossessed of their property and to enable the activity to be carried out in the least harmful way for all those involved. This includes consultation on the expectations and interests of the injured parties, as well as appropriate compensation and reparation, which must be carried out in the fairest and fastest manner possible.

4.4. Commitments to ethical and responsible activity

ACS and its Group companies undertake to fulfil the following commitments to ensure their activities are performed in an ethical and responsible manner:

- **Take such measures as are reasonably within their power to protect society and the environment:** contribute to the conservation of resources and habitats in all their operations. The right of local communities to live in a suitable and healthy environment with reasonable standards of living will be respected. Local communities are defined as individuals and groups within society whose rights could be affected by the Group's activity.
- **Foster a healthy and suitable environment:** pollution prevention measures must be established, especially for the protection and sustainable use of air, soil and water in the areas where the activity is carried out, avoiding impacts on the health of the community or deteriorating its quality of life, in order to ensure the conservation of natural resources and habitats while respecting communities' right to live in an adequate and healthy environment, with a reasonable standard of living. In the development of the activities workforce safe and health will be prioritized, as well as their personal development,

acting responsibly towards the people and societies where it operates, as well as operations decarbonization and circular economy promotion.

- **Protection of data privacy and confidentiality of information:** correct processing of the personal data of all persons involved in the ACS Group's activities must be ensured, particularly the right to personal data protection, privacy and honour of individuals, as well as the right to secrecy of all privileged, personal, confidential and reserved information held, in accordance with current legislation. The Group must have appropriate cybersecurity mechanisms in place to safeguard these standards, protecting the information for which it is responsible.
- **Responsible use of artificial intelligence:** artificial intelligence must be used as a vehicle for personal development, improving the quality of life, and under no circumstances should it give rise to discriminatory or harmful situations. For this reason, IT tools of this type will not be used when they infringe any law, the Group's ethical values and/or any of the principles established in this Policy; these requirements must be taken into account throughout the life cycle of any artificial intelligence system.
- **Rejection of corrupt practices and bribery:** processes should be in place to identify and resolve cases of corruption, fraud, bribery and conflicts of interest, repudiating any such practices in the course of its activities. Likewise, any practices aimed at unduly interfering with any person's free access to a fair judicial process in the course of business is also unacceptable.
- **Apply responsible taxation:** business must be conducted with fiscal and financial integrity, in an open and transparent manner, protecting the interests of users, consumers and society, and rejecting all forms of money laundering.

5. DUE DILIGENCE

To ensure that the commitments adopted in this Policy are applied to the activities of ACS and the Group companies, as well as throughout their Chains of Activities, ACS has defined a set of action guidelines in the ACS Due Diligence Protocol, which projects onto the Group companies.

In this regard, reasonable efforts must be made to protect and promote respect for human rights throughout the Chain of Activities, adopting a continuous and dynamic due diligence approach through appropriate measures based on criteria of gravity, scope, proportionality and probability to identify, assess, prioritise, prevent, mitigate and, where appropriate, repair actual and potential

human rights adverse impacts, taking into account the communities and the number of people who may be affected, the irreversible nature of the adverse impact or the ability to return to a situation equivalent to that prior to the adverse impact.

Efforts will also be made to maintain a constant dialogue with stakeholders and to encourage their participation in the continuous review and adaptation of the procedures adopted in this regard.

Reasonably available measures will be adopted to integrate human rights due diligence across all management systems and, particularly, in risk management systems, as well as to promote training plans in accordance with the provisions established in the Due Diligence Protocol.

The Due Diligence Protocol will be publicly accessible on the ACS corporate website (www.grupoacs.com).

6. GOVERNANCE

This Policy includes the bases of ACS's governance in sustainability matters as established in the ACS General Sustainability Policy with projection onto the Group. In this regard, consideration is given to the competences and functions attributed to, on the one hand, the Board of Directors and the Audit and Sustainability Committee, and on the other hand, the Sustainability Directorate and the Governance and Compliance Committee.

7. WHISTLE-BLOWING AND COMPLAINTS CHANNELS

All Members of the Organization and, in general, authorized persons who are aware of or have reasonable suspicion of any breach of the commitments undertaken in this Policy must report said breach through the channels provided for this purpose, in accordance with the provisions established in the Operating Policy of the Ethical Channel of ACS.

8. APPROVAL, DISSEMINATION AND ENTRY INTO FORCE

This Policy will be applicable after its approval by the Board of Directors of ACS on the date indicated at the beginning of this document and shall be of mandatory application from that moment forward, without prejudice to the fact that ACS and the Group companies may avail themselves of the deadlines provided for in the applicable regulations with respect to the enforceability of sustainability due diligence obligations.

The Policy shall be available on the Company's corporate website (www.grupoacs.com) and shall be communicated to all companies in the Group.

9. ADDITIONAL CONSIDERATIONS

Although this Standard may be translated into different languages, the official version thereof, for the purposes of interpretation, shall be the Spanish version.