



CUSTOMER RELATIONS MANAGEMENT AT ACS: PRINCIPLES AND PRACTICES

Introduction – Commitment to Customers (Consumer and End-Users)

Given its experience and standing in the sector, the ACS Group aims to offer its customers a high level of trust, expertise and technical capability. From a sustainability perspective, the Group not only responds to its operational needs, but also develops innovative and sustainable solutions that create added value compared to its competitors. Its commitment to excellence and innovation enables it to deliver projects that are more efficient, resilient and aligned with market expectations.

Within the ACS Group, given the decentralized management structure, most of its companies have a defined system for measuring customer satisfaction, while those with a more direct relationship with end users, such as Clece, have established formal systems for measuring customer complaints and claims. In this respect, it is important to make a distinction between consumers and end-users. Based on our business model, construction business customers are both Public Administrations or private clients for which we develop the projects (consumers), and end-users are the final users of the different assets we develop. On the other hand, the relationship with end users is particularly important in sectors such as Clece, whose services are linked to providing support and care for people, including vulnerable groups, which underscores the importance of ensuring high-quality service that is tailored to their needs and delivered in accordance with principles of social responsibility.

ACS Group is structured according to a decentralised management model and carries out its activity through a large group of companies that share the culture and values of ACS, while each of the operating companies that are part of the ACS Group has its own systems and mechanisms for managing customer relationships. This document outlines the main practices carried out by each of these companies, highlighting best practices in this area.

Customer Relations Management Approach at ACS

The ACS Group recognises the strategic importance of customers and end users as key stakeholders in its operations, and establishes mechanisms for collaboration, communication and reparation of impacts on sustainability. The Sustainability Due Diligence Protocol sets out the procedure for engaging with stakeholders, including customers and end-users, and defines the functioning of the Sustainability and Compliance Department.

The ACS Group has implemented various processes to identify, manage and mitigate the actual and potential material impacts that may arise from its activities. These mechanisms are structured around two distinct subgroups:

- **Consumers:** The Group maintains an ongoing dialogue with its clients (primarily public authorities and private organisations in the case of the services provided by Clece), with the aim of ensuring that its services are delivered in accordance with criteria of quality, sustainability and respect for users. This dialogue makes it possible to identify potential impacts associated with the provision of services and to take corrective action where necessary.
- **End-users:** In the Group's service activities, particularly in areas such as social services and healthcare, cleaning, maintenance and support services provided through Clece, the Group fosters a close relationship with its service users.

Furthermore, the ACS Group has specific processes in place to mitigate and remedy any significant negative impacts from its activities in relation to its end users. These processes include:

- Investigating incidents thoroughly.
- Implementing corrective measures.

Detailed monitoring to assess the effectiveness of the actions taken, in line with the Due Diligence Protocol

Customer Relations Management in Infrastructure (Turner, Cimic, E&C, Infra & others)

The ACS Group's project teams, engineers, managers, and subject matter experts work closely with customers throughout all project phases and maintain a proactive, solution-oriented dialogue from project inception to completion and, where applicable, throughout the operational phase of an asset. Therefore, ACS companies strive to be responsive and accessible to its customers.

Throughout the project lifecycle, ACS' companies seek to maintain and proactively initiate an open dialogue with customers, providing timely information on project progress, opportunities, risks, challenges, and potential solutions. This transparent and collaborative approach supports informed decision-making and helps establish long-term trust. At some of the Group's companies, weekly meetings are held between the site manager overseeing the project and the client's project managers.

In addition to project-related interactions, ACS Group companies actively engage with customers and stakeholders through industry conferences, trade fairs, congresses, professional associations, workshops, networking events, and industry forums. These interactions provide valuable opportunities to exchange ideas, discuss emerging trends and challenges, present innovative solutions, and better understand evolving customer expectations.

Customer Relations Management in Clece

Clece has a corporate model for managing suggestions, compliments, complaints, and claims from customers and users, formalized through the Corporate Guidelines for Customer Service included in the

Precontractual Information of Clece and its subsidiaries and implemented by the Customer Service Unit (CSU), the central corporate body for all companies in the Group.

This model ensures consistent, accessible, and traceable management of incoming communications by establishing service channels, management and resolution procedures, follow-up mechanisms, quality assessments, and continuous improvement initiatives aimed at enhancing customer and end-user satisfaction.

Clece promotes accessible and inclusive customer service, ensuring that communication channels are free, effective, and tailored to the needs of different user groups, including people with disabilities, elderly people, and other vulnerable groups.

The organization works continuously to improve the accessibility of its customer service channels, adapt its communication mechanisms, and provide solutions that facilitate effective, personalized, and understandable service.

Furthermore, Clece has implemented customer service in co-official languages in those regions where applicable, in order to ensure effective communication in Spanish and, when appropriate, in the co-official language of the autonomous community.

In this regard, with over 5,000 customers and serving more than 2 million end users, Clece has a range of communication channels tailored to the nature of each of the services it provides. As a result, it fosters ongoing and effective interaction with its customers and end users. This multi-channel communication is not only supported by tools that ensure the proper traceability of every interaction but also complies with all the requirements set out by the National Security Framework, with many of these channels holding the relevant certifications. In addition to making it easy to get in touch via the usual channels, such as email, telephone or online forms, Clece offers the following communication channels, depending on the type of service:

- Home Help Service (HHS): The company has its own development team, which has created Asisto, a comprehensive software package for managing this service. This tool enables real-time communication between users (or their relatives) and the Home Help Service's staff via two different channels: a mobile app and a virtual assistant. Asisto also offers a web-based platform for communication between Clece and the customers for whom the company manages this service.
- Rest homes and day centres: Communication between the professionals providing these services and the families of the service's users takes place mainly via a corporate mobile app. In addition, Clece has two online platforms that facilitate communication between the centres and the relatives: Resiplus Familias for care homes and Wappa Senior for out-patient centres.

- Telecare: Communication with the end user is always two-way and takes place by telephone, via landlines, mobile phones or devices in the form of pendants or bracelets that users can have with them at all times, ensuring they remain connected both at home and when out and about.
- Children's schools: Communication with families is via a mobile application that can also be accessed on a website. Through this platform, families receive seamless, direct and immediate information to keep them up to date with activities at the centres run by Clece.

Customer/ End users Communications Channels

Open communication, personal interaction, and active engagement are fundamental elements of ACS' customer-focused approach. Successful projects are built on strong professional relationships, mutual trust, and a deep understanding of our customers' objectives and needs.

The Ethical Channel is a cornerstone of communication with customers and end users. The Procedure for managing reports received through the ACS Ethical Channel develops the content of the Operating Policy of the ACS Ethical Channel, ratifying ACS's firm will to guarantee conduct that adheres to both its rules and its ethical standards, establishing the necessary mechanisms to carry out the internal processing of any reports received. In this regard, ACS considers that having various internal channels available broadens the range of possible reports in terms of subject matter or seriousness, and that they need to be classified internally to manage them best, taking into consideration the parameters of (i) urgency; (ii) the people involved; or (iii) the entity affected. These criteria help to identify and deal appropriately with the type of reports received, as set out in greater detail in the ACS Whistleblower Report Management Procedure.

In terms of processing reports, ACS is aligned with the international standard ISO 37002:2021, dividing the procedure for managing and investigating the reports received into four (4) phases: (i) Receipt of reports of wrongdoing; (ii) Assessment of reports of wrongdoing (triage); (iii) Handling of reports of wrongdoing; and (iv) Resolution of the cases.

All stages of ACS's investigation procedure must comply with the following principles and safeguards: (i) Principle of trust and confidentiality; (ii) Principle of objectivity; (iii) Principle of impartiality and presumption of innocence; (iv) Principle of compliance with applicable law and sufficiency of means; (v) Principle of proportionality and subsidiarity; and (vi) Protection of bona fide whistleblowers.

ACS relies on an external technology provider, Whistleblower Software, to receive whistleblower reports. Through this provider, a preliminary analysis is carried out to prevent conflicts of interest if a member of the Governance and Compliance Committee is involved. Likewise, all the reports that are received can be traced and monitored for their appropriate treatment in their management and custody.

The ACS Group also processes personal data to process and investigate reports submitted through the Ethical Channel in accordance with current legislation. Whistleblowers can assert their data protection rights at Avda. Pio XII, 102, 28036, Madrid, Spain or by email at pdd@grupoacs.com. More detailed information on the processing of your data is available in the data protection section of the website as well as directly in the information regarding the users of the Ethical Channel.

Besides the ethical channels of each of the operating companies, some of the different channels used across the Group are:

- Corporate web forms and digital channels
- certified electronic mail service
- Email
- Postal mail
- Face-to-face attention
- Telephone service through free 900 lines (in Clece in Spain)
- Web chat (in the process of implementation in Clece)
- Direct contact with project teams and responsible managers
- In-person meetings, workshops, and site visits

On the back cover of the [ACS Group's Integrated Annual Report](#) is a list of the Group's main companies, including their addresses, phone numbers, and corporate websites.

Customer Feedback, Complaints and Claim Management

The ACS Group companies centralize the receipt, recording, management, tracking, and resolution of suggestions, compliments, complaints, and claims received. These communications are managed using corporate tools that ensure the traceability, control, and tracking of each case, as well as the availability of consistent and consolidated information throughout the organization.

Some companies of the Group conduct quality assessments of the service provided using management indicators (e.g., timeline for complaint resolution, number of complaints per total number of projects, etc.), analysis of inquiries and claims, and satisfaction surveys and/or interviews.

The information gathered makes it possible to measure service performance, identify opportunities for improvement, and enhance the customer experience.

This evaluation system is part of an externally certified management model that ensures the periodic review and continuous improvement of customer service processes.

Resolution and Follow-up process – Monitoring and continuous improvement of Customer Relationships

Most of ACS Group companies have corporate procedures in place that govern the management and resolution of communications received, ensuring individualized tracking of each case until its closure.

In these cases, upon receipt of a complaint or claim, a confirmation is sent to the customer or user with the information necessary for identification and tracking.

These corporate procedures ensure documented, transparent, and traceable management, as well as compliance with applicable resolution deadlines. Where appropriate, information is also provided regarding available out-of-court dispute resolution mechanisms.

In companies with these corporate procedures, lessons learned from customer/end-users concerns are incorporated into continuous improvement activities, helping to enhance future project delivery, customer satisfaction, and organizational performance.

Certified Quality Management Systems (ISO 9001)

Some of the Group's operating companies have a Quality Management System certified to the international ISO 9001 standard. The effectiveness of these processes is independently reviewed through regular external certification audits, providing assurance that customer complaints are managed in accordance with internationally recognized quality management standards.

Information about each of the subsidiaries can be found via the following links:

- Hochtief (2025 Integrated Annual Report, page 283):
<https://www.hochtief.de/mmdownload?id=259017>
- Dragados (Quality & Environmental Awards and Certificates):
<https://www.dragados.com/htmlEN/awardsCertificates.html>
- Iridium: <https://iridiumconcesiones.com/sustainability/quality/>
- Clece: <https://clece.es/en/about-us/integrated-management-system/certifications/>