Entity Specific

12. Innovation and Digitalisation

12.1. Strategy

In an increasingly competitive and demanding context, the ACS Group is aware of the importance of anticipating future trends and demands in pursuing global leadership. The Group promotes innovation, research and digital transformation aimed at finding solutions to improve processes, incorporate technological advances and improve the quality of the services it provides.

The ACS Group has a strong in-house team capable of successfully delivering innovation projects. It also relies on partnerships with technology centres, research institutes and universities, as well as other organisations involved in R&D&I and digitalisation, to strengthen and complement its capabilities. In this sense, the Group has made a notable commitment to developing innovation projects related to sustainability.

Innovation and digital transformation not only drive productivity improvement and sustainability, but also enable ACS Group companies to anticipate industry challenges and adapt to a constantly changing market. Innovation and digitalisation are thus consolidated as a transversal lever that drives growth and excellence in all areas of the Group.

The projects developed in the ACS Group's Innovation area are aimed at responding to the specific challenges and opportunities presented in the current construction and services environment, representing one of the Group's key lines for creating value.

The governance and strategic integration aspects of innovation and digitalisation are described in chapter 0.2.1. SBM-1: Strategy, business model and value chain.

12.2. Management of Impacts, Risks and Opportunities

12.2.1. ESRS-2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

All the information concerning IRO-1 related to this topic is provided in section IRO-1 of chapter 0.3.1. IRO-1: Description of the process to identify and assess material Impacts, Risks and Opportunities.

12.2.2. Policies related to innovation and digitalisation

The policies applicable to this matter are set out in Chapter ESRS 2, section 0.5.1 MDR-P: Policies adopted to manage material sustainability matters.

12.2.3. Actions related to innovation and digitalisation

Below are some examples of innovation and digitalisation projects and actions that the Group carried out in 2025. All these actions are already being implemented on an ongoing basis and are expected to continue to be implemented in the medium to long term, and they apply across the entire value chain:

Implementation of AI

Link with policies and objectives	AI Policy
Progress on the actions	Data management is carried out in a transversal and constant manner throughout the Group and its activities.

Description of the action

The ACS Group is driving the adoption of artificial intelligence (AI) as a means of improving productivity, safety and sustainability throughout the value chain, from design and planning through to construction, operation and maintenance of assets. This initiative forms part of an “applied AI” approach focused on use cases with a tangible impact: process optimisation, decision-making support, risk reduction and the generation of real-time information to accelerate innovation.

The strategy relies on deploying advanced analytics and artificial intelligence solutions to enhance control and operational efficiency. In corporate and project environments, AI is used to analyse consumption data, automate reconciliations and support financial control processes (e.g., by linking material invoices with delivery notes). On site, the combination of AI and augmented reality technologies enables more accurate site monitoring, material identification and digital documentation, contributing to a more efficient and traceable construction process. In the field of linear infrastructure, AI-based analytics enable the monitoring of road conditions, the early detection of damage, the optimisation of maintenance and the extension of assets’ service life, enhancing resilience and reducing the impact of unplanned interventions.

The Group also promotes specialised digital solutions for asset lifecycle management. On roads, tools are deployed that enable assets to be systematically inventoried, assessed and managed, with regular and objective condition assessments, which facilitates long-term maintenance strategies. At the same time, immersive training capabilities are being developed using “gamified” experiences to reinforce health and safety at work, enabling teams to practise procedures and learn to recognise hazardous situations in controlled virtual environments, improving learning retention and preparedness for real-life scenarios.

To scale up adoption, AI is integrated into day-to-day work through cross-functional platforms (including productivity assistants) and through specific tools, such as AI agents connected to corporate systems to carry out specific tasks. These agents are used, for example, in: (i) safety, by helping to prepare concise and practical content for operational briefings; (ii) project management and control, by helping to focus reports on risks, opportunities and actions; and (iii) procurement and supply chain management, by helping to identify requirements and target prices based on historical data. Furthermore, in sectors such as renewable energy, mining services and mineral processing, AI-powered solutions are being implemented for monitoring and optimising asset performance, with a direct impact on availability and operational efficiency.

All of this takes place within the framework of the ACS Group’s Artificial Intelligence Policy, which sets out a commitment to the responsible, transparent, secure and reliable use of AI, in line with applicable legislation and the Company's values. The Policy establishes principles such as transparency, security and reliability, privacy and data protection, human oversight, bias control, continuous evaluation and monitoring, training, and sustainability-focused innovation, and it has set out a governance model for corporate AI tools. In this model, the CISO acts as the point of contact for matters related to security, responsible use and risk management, in coordination with the business and technology departments. These internal control principles are particularly relevant in relation to generative artificial intelligence. That is why the ACS Group has supplemented this Artificial Intelligence Policy with additional controls designed to manage the potential risks arising from the use of such tools, such as:

a. Integration of artificial intelligence into the Information Security Management System (ISMS) and the risk management model

b. A preliminary risk assessment and the definition of controls before the implementation of generative artificial intelligence solutions, particularly where the solutions may affect critical processes or handle sensitive information.

c. Monitoring and raising user awareness of the risks associated with using generative artificial intelligence in the corporate setting.

d. Definition of an artificial intelligence governance framework that sets out clear responsibilities regarding the development, procurement and use of AI-based systems in the ACS Group.

Employee training and development on topics related to digital transformation

Link with policies and objectives	Sustainability Policy and Artificial Intelligence Policy
Progress on the actions	Data management is carried out in a transversal and constant manner throughout the Group and its activities.

Description of the action

The ACS Group regards training as a catalyst for rolling out digital transformation on a meaningful scale, ensuring that workers adopt new tools and methodologies safely, effectively and in line with the strategy. This approach aims to strengthen digital capabilities, accelerate applied innovation and foster a synergistic culture that facilitates the roll-out of solutions at scale.

In this context, ACS University plays a central role as a driving force behind corporate training. To help drive the digital transition, ACS University has developed a dedicated programme for all employees focused on raising awareness and fostering a culture of Artificial Intelligence (AI) and Data Science, aimed at explaining how digitalisation is contributing to the Group's development and helping improve processes. These courses help to standardise the level of understanding, reduce uncertainty regarding new technologies, and encourage more consistent adoption across the organisation. In addition, some Group companies, such as Turner, incorporate specific AI training into their onboarding processes, reinforcing learning from the outset and facilitating the responsible use of these tools in day-to-day work.

To increase access and improve the traceability of the training imparted, in 2025 ACS University developed the ACS University Learning Management System (LMS): a generation digital platform that provides all employees training options from any device, including mobile phones. The LMS facilitates access to courses and resources, provides detailed tracking of learning progress and links it to professional development, to provide employees more robust management of their skills and reskilling/upskilling needs in a rapidly changing environment.

The training strategy is reinforced by initiatives that promote continuous learning and the sharing of knowledge across the organisation, combining updates on emerging trends with practical sessions designed to identify opportunities and develop solutions. In recent initiatives, these platforms have reached a wide internal audience with topics such as productivity tools (e.g., Copilot, ChatGPT, etc.), AI applications, visual planning workflows, and technologies such as drones and control centres. In 2026, the Group will continue to expand AI training for the entire workforce, where it is relevant to their work.

Lastly, through ACS University and the Group's other companies, partnerships are being forged with leading international universities to develop joint training programmes for students in AI and data science applied to infrastructure, thereby strengthening access to specialist knowledge and the talent that will underpin the Group's future innovation.

Data management and connectivity

Link with policies and objectives	General Sustainability Policy, Code of Conduct, and Artificial Intelligence Policy
Progress on the actions	Data management is carried out in a transversal and constant manner throughout the Group and its activities.

Description of the action

Data management is essential for implementing projects and using infrastructures. The internet of things and artificial intelligence are used for real-time monitoring of traffic systems, buildings, bridges and roads. This makes it possible to identify maintenance requirements at an early stage and reduce costs. Using big data analytics, large volumes of data from networked sensors and other sources can be processed to identify patterns and make decisions to optimise projects. At the same time, smart grids and IoT sensors

increase energy efficiency by optimising energy consumption in urban deconstruction projects and promoting sustainable solutions. Cloud collaboration tools improve the way project teams work together by providing access to real-time data and shared platforms, increasing efficiency and transparency in project delivery. The integration of cutting-edge technologies in smart cities allows for more efficient planning, monitoring and management of urban infrastructures.

For example, in recent years Vias has taken decisive steps to digitise its specialised machinery and its fleet of equipment by implementing an architecture that enables the centralised capture, transmission and processing of information through the Twinrail Project. On the one hand, efforts have been made to improve the efficiency of machine maintenance itself by recording the signals already available from each machine, designing additional sensor networks for the most critical components, implementing the necessary infrastructure for data transmission, and proposing the development of automated data processing to optimise maintenance schedules, and move towards predominantly predictive maintenance strategies. On the other hand, it has been proposed to use the trains themselves as continuous sensors to monitor critical parameters of the railway infrastructure as they pass, and to connect them to a centralised database in real time. In this way, through the processing of large volumes of data, it will be possible to generate the information needed to design an optimal track maintenance strategy that will allow for real-time and proactive decision-making. This would substantially improve the reliability and safety of the lines by optimising the resources required, reducing life-cycle costs, and thus ensuring the sustainability and safety of the railway infrastructure.

Another example is UGL's SigView™ tool, which is designed to deliver reliability and efficiency, integrating seamlessly with both modern and legacy infrastructures. The solution enables key capabilities for railway operations, such as real-time train tracking, automated routing, incident management and safety monitoring, facilitating faster decision-making and a more effective operational response.

Digital design and planning

Link with policies and objectives	General Sustainability Policy, Code of Conduct, and Artificial Intelligence Policy
Progress on the actions	Data management is carried out in a transversal and constant manner throughout the Group and its activities.

Description of the action

The use of digital design and planning tools paves the way for simulation and optimisation of the various activities throughout the project lifecycle. The detailed information provided by these virtual models improves the efficiency of construction planning and implementation and facilitates maintenance.

Complementing this approach with Building Information Modelling (BIM) greatly enhances collaboration and consultation between the project's stakeholders, boosting efficiency, improving process quality, and mitigating risk. This makes project implementation more sustainable and cost-effective while promoting the safety of employees and affected communities.

In addition, using digital twins serves to virtually simulate projects and processes, generating real-time data that improve decision-making and process optimisation.

Another advance in digital planning is the use of generative design, where algorithms and AI contribute to the automatic creation of innovative and efficient design alternatives. This improves design quality, enhances efficiency and provides more economical and sustainable solutions. Virtual Reality (VR) and Augmented Reality (AR) are used to further support visualisation and interaction with digital models. These technologies provide real information on project phases at an early stage and improve collaboration through visual representation of construction and planning data in real environments.

Some examples of this in the ACS Group include:

- The SOGUN Project (Gunite Robot Geometric Control System) represents a significant advance in the automation of construction processes in tunnels. Developed internally by Dragados since 2018, SOGUN allows the geometry of a tunnel to be compared in near real time with its theoretical design, ensuring the precise application of shotcrete. The impact of this innovation is remarkable in terms of efficiency and sustainability. SOGUN has been shown to improve performance by 100% in section re-profiling activities and up to 200% in gunite spraying, achieving a 67% reduction in construction time. This increased efficiency means less consumption of materials and energy, as well as an optimisation of resources, which directly contributes to reducing the carbon footprint on construction sites. SOGUN is available to any ACS Group company that wishes to use it. The team is currently being integrated into the ACS Group's technology portfolio, in line with the Group's philosophy of "One Group, One Team".
- Cimic's ToBe Suite platform: a visualisation tools software suite that supports project planning and execution through an immersive 4D collaborative environment. Its main components include ToBe Builder™, a planning tool; ToBeMaps™, an augmented reality (AR) application; ToBe XR, an application for Meta Quest headsets supporting virtual reality (VR) and augmented reality; and ToBe Twin™, a 4D collaboration web portal.

Automation of processes and development of innovative and sustainable materials, products and services.

Link with policies and objectives	General Sustainability Policy, Code of Conduct, and Artificial Intelligence Policy
Progress on the actions	As a recurrent measure, data management is carried out in a transversal and constant manner throughout the Group and its construction activities.

Description of the action

The use of automation significantly improves efficiency and safety in projects. Assistive systems, autonomous machines, controlled remotely and powered by artificial intelligence, are taking on dangerous and physically demanding tasks, such as using drones that can be operated remotely or using robotics such as Boston Dynamics' SPOT, which has been used by Turner on several projects. This not only improves worker safety, but also increases precision and accuracy, reducing human error and ensuring higher quality project results.

The use of 3D printing in construction opens up new options for fast and efficient production of complex structures, reducing material inputs and increasing flexibility. Automated systems take care of repetitive tasks such as brick-laying and concreting, increasing productivity and shortening project schedules. Robots assist workers on the construction site by handling and transporting heavy loads, as well as performing physically demanding tasks. These approaches contribute to more environmentally friendly construction processes, minimising the ecological footprint and making project execution more efficient and economical. Industrialised construction integrates standardised, prefabricated components and automated workflows as a way to further increase efficiency.

Moreover, developing new types of materials improves durability, performance and efficiency, allowing for stronger and more user-friendly structures. Prefabrication and modular construction streamline processes, minimise resource use and waste, and accelerate project delivery. Innovative product solutions combine smart technologies and design to meet current and future demands for efficiency and resilience. Together, these approaches create a comprehensive framework for a more sustainable and forward-looking construction industry.

For example, Vias is currently carrying out several R&D projects on 3D printing with concrete, and it has gained extensive experience from four previous R&D projects led by the company, all of which were co-funded by national and EU funds: PRINT'N BUILD (development of a prototype portable concrete printer), 3DCONS (development of a prototype high-performance stationary 3D printer), HINDCON (development of a

prototype installed on a cable robot) and ADRIANO (standardisation of printing process parameters and materials).

12.3. Metrics and Targets

12.3.1. Targets related to innovation and digitalisation

The ACS Group recognises innovation and digital transformation as strategic axes to strengthen its competitiveness and contribute to sustainable development. However, due to the diversity of the Group's companies and the specialisation of their activities, no specific global targets have been set in this area. Instead, ACS fosters a culture of innovation and digitalisation, encouraging the adoption of new technologies and promoting the development of advanced solutions in each of its companies, while respecting their autonomy and technical knowledge in the implementation of specific measures. The 2025 Sustainability Master Plan flags innovation as a transversal lever for achieving its targets and commitments.

12.3.2. Indicators related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

In 2025, the ACS Group had 298 projects underway (230 projects in 2024).

Progressing in digital transformation also requires making improvements in information security and greater awareness among employees in this area. Thus, in 2025, 41,981 employees received training in cybersecurity (37,473 in 2024).

In the field of innovation and digital transformation, the ACS Group is working to continue making progress on defining metrics that will accurately reflect the Group’s achievements in this area.