

10. ESRS S-4. Consumers and End-users

10.1. Strategy

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. 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.

In the Group's double materiality analysis, customers and end-users have been identified as material stakeholders specifically in relation to Clece. That is why this chapter focuses primarily on Clece's relationship with its customers.

Given the nature of its work, end users are a particularly important group, as many of the services provided are designed to meet the basic needs of the population and improve their quality of life. In this regard, Clece focuses its activities on providing high-quality services that are tailored to the needs of its users and delivered in accordance with principles of social responsibility and respect for users' rights.

10.1.1. ESRS-2 SBM-2 Interests and views of stakeholders

The ACS Group recognises customers and end users as a key stakeholder group, whose well-being and satisfaction are fundamental to the sustainability of its business model.

To this end, the Group encourages transparent communication by keeping effective channels of consultation and participation open to understand their expectations and needs, as detailed in chapter [0.2.2. SBM-2: Interests and views of stakeholders](#).

It also promotes the adoption of responsible practices that strengthen the confidence of customers and end users, such as innovation in sustainable solutions, implementation of measures to protect personal data, and guaranteeing conditions of accessibility, security and efficiency in the infrastructures and services it provides.

The ACS Group's commitment to its customers and end users is a key element for implementing a solid, profitable, ethical and sustainable business strategy.

10.1.2. ESRS-2 SBM-3 Material Impacts, Risks and Opportunities and their interaction with strategy and business model

The material impacts identified in relation to end users and customers are explained in section [0.2.3. SBM-3: Material Impacts, Risks and Opportunities and their interaction with strategy and business model](#).

10.2. Management of Impacts, Risks and Opportunities

10.2.1. S4-1 Policies related to consumers and end-users

The ACS Group has, among others, a Code of Conduct, a General Sustainability Policy, a Human Rights Policy, a Data Protection Policy and the Information Security Policy, which promote the protection of consumers and end-users, including the protection of their data, respect for their human rights and ensures the quality of the services the ACS Group offers.

These policies are set out in section [0.5.1. MDR - P: Policies adopted to manage material sustainability matters](#) of this report.

10.2.2. S4-2 Processes for engaging with consumers and end-users about impacts; and S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

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. To address any concerns during the provision of its services, the Group offers its Ethical Channel, which is accessible and confidential, allowing direct communication between customers and the ACS Group.
- **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. To address any concerns, suggestions or complaints regarding the provision of services, the Group has set up the Ethical Channel, providing a safe and confidential space for raising any concerns.

In this regard, with over 5,000 customers and serving more than 2 million end users, Clece, as part of the ACS Group, 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.

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.

The Ethical Channel is a cornerstone of communication with customers and end users. Details of how this channel operates, along with an explanation of how complaints are handled and the channel's effectiveness, are set out in section G-1 of this report.

The effectiveness of the collaboration and redress processes is assessed through the systematic analysis of the reports received through the available channels. These assessments allow for continuous improvements to be implemented and concerns to be addressed efficiently.

In line with its social commitment, the ACS Group pays special attention to the needs of customers and end users in vulnerable situations, guaranteeing they have equitable, safe and respectful access to the services provided by the Group.

10.2.3. S4-4 Taking action on material impacts on customers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

The identification of the negative material impacts related to consumers and end-users is detailed in section [0.2.3. SBM-3: Material Impacts, Risks and Opportunities and their interaction with strategy and business model](#) of this report. To manage these impacts, the ACS Group has set out a series of related actions and targets ([10.3.1. S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities](#)), aimed at preventing and mitigating the negative effects of these impacts on consumers and end-users.

Furthermore, by applying its Due Diligence Protocol, the ACS Group ensures the implementation and supervision of these measures, as well as the prevention, mitigation and elimination of any negative impacts on this stakeholder group. The Due Diligence Protocol is detailed in section [0.5.1. MDR - P: Policies adopted to manage material sustainability matters](#).

During the reporting period, there were no serious incidences regarding the human rights of consumers and end-users.

All the measures outlined below are carried out on an ongoing basis, and the plan is to continue implementing them over the coming years (in the medium and long term):

Cybersecurity and data protection

Link with policies and objectives	Data Protection and Information Security Policy. This action is linked to the cybersecurity targets set out in S4-5.
Scope of the action	The entire value chain

Description of the action

ACS considers information security to be a fundamental pillar for guaranteeing business continuity, asset protection and the confidence of customers and business partners. Due to the increasing risks in the digital

environment, an Information Security Master Plan has been developed with strategic targets to anticipate, detect and respond to potential threats, thus minimising the security risk in the organisation. The actions taken in this regard are explained in section [11.2.2. G1-1 Corporate culture and business conduct policies and corporate culture](#) of this report.

Social Innovation Projects in the services offered by Clece

Link with policies and objectives	Human Rights Policy. This action is linked to Clece's specific targets.
Scope of the action	Downstream in the value chain

Description of the action

Clece reaffirms its commitment to its customers and end users by guaranteeing the quality and safety of the services it provides, with a particular focus on protecting the most vulnerable groups, such as elderly people who are dependent. In this context, the company promotes social innovation initiatives aimed at fostering the holistic well-being of its users (encompassing physical, emotional and mental health), and at strengthening preventive and early-detection capabilities within its own services, going beyond strictly contractual requirements.

In 2025, two initiatives carried out in the Home Help Service (HHS) are particularly noteworthy:

- Research into unwanted loneliness and a detection tool (AURORA): Clece has completed an in-depth study on unwanted loneliness among elderly people who are dependent. The study examines the phenomenon from a multidimensional perspective and has culminated in the development and validation of the AURORA Questionnaire, a specific tool for identifying instances of unwanted loneliness among the care-dependent. This study reinforces the role of the Home Help Service as a key channel for early detection and referral of potential cases, providing a solid scientific framework that underpins and guides the social work performed by the service.
- Training in the identification of gender-based violence against elderly women: Throughout 2025, Clece provided its Home Help Service assistants specific training sessions on gender-based violence against elderly women, with the aim of strengthening their ability to identify early warning signs in the home setting and to set the appropriate support mechanisms in motion. This approach establishes the Home Help Service as a strategic tool for prevention and early detection, combining social support, user protection and emotional wellbeing support, particularly for elderly women who live alone or are dependent on care.

10.3. Metrics and Targets

10.3.1. S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ACS's key customer relationship management policy is measuring customer satisfaction and establishing plans for making improvements.

Within the ACS Group, 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 take into account that the company's business is not focused on end clients, but rather on the business with other companies or with the public administration, so these systems are mainly managed using personalised tracking systems.

In 2025, throughout the ACS Group, 3,061 complaints were received: 97.3% of which were resolved in the reporting year. In 2024, 2,540 complaints were received, 95.0% of which were resolved.

The involvement of consumers and end-users in the setting of targets, monitoring and identification of possible improvements related to the targets is detailed in the [General Information chapter on ESRS 2](#).

Cybersecurity Recovery Plan

Link to policies	Information Security Policy
Target level to be achieved	Business critical infrastructure
Scope	100% of services considered business critical
Baseline value and year	2025 final dividend
Period for the target	2024 - 2025

Promoting Information Security awareness initiatives and increasing the number of trained employees

Link to policies	Information Security Policy
Target level to be achieved	There is no target level. The aim is to increase the number of trained employees annually.
Scope	The target includes all employees of the Group with responsibility for cyber security.
Baseline value and year	The base year is 2019, with a total of 13,868 employees trained. The 2019 baseline was considered excluding the part of the Industrial Services Division sold in December 2021, and Thiess as "Operationally Equivalent" after 50% of it was sold in December 2020. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
Performance	The number of employees trained in the field of cybersecurity is monitored annually. In 2025, the number of employees trained in the reporting year was 41,036 (excluding Thiess and Dornan), compared to 13,868 in the base year. It is important to consider that although cybersecurity is an important subject for the ACS Group, not all of the Group's employees need this type of training due to their functions.

Renewing and redesigning the network architecture

Link to policies	Information Security Policy
Target level to be achieved	Technological renewal of ACS's network electronics.
Scope	100% of the network electronics.
Baseline value and year	There is no baseline, but there is a risk analysis of the electronics' condition.
Performance	A monthly check is carried out to verify their condition.