2. ESRS E-2. Pollution

As part of its commitment to sustainability, the ACS Group integrates pollution management and reduction as key elements in its management model. The ACS Group prioritises the implementation of measures that minimise the polluting emissions and discharges generated in its activities, ensuring regulatory compliance and promoting practices that contribute to improving environmental quality in the settings in which it operates.

2.1. Management of Impacts, Risks and Opportunities

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

All the information related to IRO-1 on the processes for identifying and assessing impacts, risks and opportunities associated with pollution is provided in section 0.3.1.IRO-1:Description of the process to identify and assess material Impacts, Risks and Opportunities.

2.1.2. E2-1 Policies related to pollution

To implement its strategy, the ACS Group has a number of policies in place that aim at reducing the pollution from its activities, as described in section 0.5.1.MDR - P: Policies adopted to manage material sustainability matters, through which material IROs are managed.

2.1.3. E2-2 Actions and resources related to pollution

ACS has various actions and resources to manage the impacts, both positive and negative, current and potential, and the material opportunities identified in its activity.

All the actions described below are linked to the targets of the 2025 Sustainability Master Plan and are carried out on an ongoing basis. It is planned to continue implementing them over the coming years (in the medium and long term). All the locations and regions in which the ACS Group operates are taken into account. The key initiatives implemented to prevent and reduce air, water and soil pollution and to address these impacts and opportunities include:

Reducing fuel consumption and air pollutant emissions by using modern, efficient and low- or zero-emission equipment, vehicles and construction methods.

Link to policies	ACS Group Environmental Policy and General Sustainability Policy.
Scope of the action	Own operations
Progress on the actions	In 2025, Scope 1 emissions, excluding Thiess and Dornan, were reduced by 15.1% compared to 2019.

Description of the action

In the ACS Group's strategy to reduce fossil fuel consumption and polluting emissions, one of the fundamental pillars of action is the renewal of the fleet of vehicles and machinery, promoting the use of more efficient and less polluting vehicles and machinery. Moreover, work is being carried out on innovation projects to monitor reductions by minimising transport distances and waiting times.

Additionally, through the application of digitalisation projects such as Building Information Modelling (BIM), a collaborative work methodology based on 3D models that provides all the actors involved in construction with the vision and tools to carry out each phase in the most efficient way, construction processes are optimised and the efficiency in the use of machinery is improved. Furthermore, especially at the project design stage, the Group's companies use innovative construction methods such as using prefabricated components for more efficient assembly and reduced fuel consumption. At the same time, the Group partners with its stakeholders, mainly manufacturers and suppliers, to incorporate lower-emission machines and materials into its own activities and thus into the value chain.

Use of electricity from renewable energy sources to reduce and avoid fossil fuel energy consumption.

Link to policies	Environmental policy
Scope of the action	The entire value chain.
Progress on the actions	In 2025, Scope 2 emissions, excluding Thiess and Dornan, were reduced by 39.6% compared to 2019.

Description of the action

The combustion of petrol, diesel and natural gas used in the operation of machinery and other processes generates emissions of compounds such as sulphur oxides (SOx), nitrogen oxides (NOx) and particulate matter (PM10), which affect both the environment and human health. Switching to renewable energy sources represents a key solution to mitigate these impacts, contributing to improved air quality and reducing the effect of operations on the environment.

Fostering the circular economy through waste management actions, both in own operations and along the value chain.

Link to policies	Environmental policy
Scope of the action	The entire value chain
Progress on the actions	In 2025, the ACS Group managed to recover 86.8% of the 14,313,024 tonnes of waste generated (including Thiess and Dornan).

Description of the action

The waste hierarchy is a priority in the ACS Group's resource management and circular economy strategy. Given the high use of materials and generation of waste in the construction and infrastructure sector, ACS promotes sustainable solutions to move toward a circular economy and reduce environmental impacts:

- **Prevent:** Designs based on circular economy principles and accurate material forecasting, including modular construction, elimination of composite materials, and reuse of existing structures, to minimise waste and dependence on primary resources.
- **Reuse:** Incorporation of disassembly and reuse options from design, using digital tools such as BIM and constant monitoring of waste volumes to optimise reuse in line with the waste management order.
- **Recycle:** Continuously increasing recycling rates by using recyclable materials in construction and recovering key materials such as cement, asphalt and steel.
- **Eliminate:** Reduction of hazardous waste through employee training, use of more sustainable materials, and rigorous control of disposal processes.

Risk analysis and preventive maintenance to avoid incidents

Link to policies	Environmental policy
Scope of the action	Affects the Group's own operations
Progress on the actions	In 2025, the ACS Group carried out risk analysis and preventive maintenance to avoid environmental incidents, achieving 0 severe environmental incidents (including Thiess and Dornan).

Description of the action

Ensuring environmental safety at construction sites requires the implementation of preventive plans designed to avoid incidents that may generate pollution in the environment. To this end, ACS carries out environmental risk analyses in activities where there is a possibility of accidents that could have an ecological impact. Based on these analyses, preventive measures are established to minimise the probability of occurrence and, if necessary, remediation protocols are implemented for an effective response to any incident.

In addition, a fundamental aspect in preventing environmental damage is the preventive maintenance on the machinery and equipment used in operations. Periodic reviews allow potential failures to be detected before they occur, ensuring efficient operation and reducing the risk of unwanted spills or emissions. These actions reinforce the ACS Group's commitment to environmental protection and sustainability in all its activities.

2.2. Metrics and Targets

2.2.1. E2-3 Objectives related to pollution

In the field of pollutant emission prevention and control, the targets set by ACS cover air, water and soil pollution. In the case of air pollution, the material pollutants identified are those released by the burning of fossil fuels during operations. For soil and water pollution, the material pollutants correspond to accidental spills of fossil fuels used in the operation of machinery.

Although these pollutants have been flagged as material, the ACS Group's policies, actions and targets include comprehensive management of all pollutants and pollution vectors, thus guaranteeing a comprehensive and responsible approach to pollution in all its forms. This approach enables the ACS Group to stay in line with international sustainability standards and to respond effectively to stakeholder expectations, mandatory regulatory demands and care for the environment, although the targets set by the Group at consolidated level are voluntary targets.

The key targets in relation to this topic defined in the ACS Group's 2025 Sustainability Master Plan are described below. All the targets are defined on a consolidated basis for the entire ACS Group (excluding Thiess and Dornan, which were not in the scope of consolidation in the year the targets were set) and the link in the value chain affected is Own Operations.

Increase the environmental management systems certified under the ISO 14001 standard

Link to policies	Environmental policy
Target level to be achieved	The target is relative as it consists of increasing the percentage of ACS Group operations that are certified through these systems
Baseline value and year	The base year is 2019 for the operations indicator covered by ISO 14001, with a baseline of 73.9%. 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, and without including Dornan as it was not in the consolidation perimeter. 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 ACS Group monitors the percentage of its operations covered by ISO14001 on an annual basis. This rate continues to rise steadily, starting at 73.9% in 2019 and continuing to rise to 90.9% in 2025, exceeding the initially defined target.

Reducing scope 1 emissions by 35% in 2030, with an intermediate reduction target of at least 15% by 2025

Link to policies	Environmental policy
Target level to be achieved	The target is absolute.
Baseline value and year	The baseline year is 2019 in the scope 1 emissions indicator at 422.347 tCO2eq. 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, and without including Dornan as it was not in the consolidation perimeter. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
Scientific evidence	This target is based on science-based criteria.
Performance	In 2025, 358,559 tCO2eq were emitted, a reduction of 15.1% compared to the baseline year.

Zero environmental incidents with severe environmental damage

Link to policies	Environmental policy
Target level to be achieved	The target is absolute, because the goal is set to achieve zero environmental incidents with severe damage.
Baseline value and year	The baseline year is 2019. The target was set in 2019, but no baseline has been set because it is not a comparative target, but an absolute target and the aim is to have no severe environmental incidents.
Performance	In 2025, the number of environmental incidents with severe damage was 0.

Progressively minimise the non-hazardous waste sent to landfills

Link to policies	Environmental policy
Target level to be achieved	The target is absolute, as it is to reduce the non-hazardous waste sent to landfills.
Baseline value and year	The baseline year is 2019, with a rate of 21.2% of non-hazardous waste sent to landfills. 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, and without including Dornan as it was not in the consolidation perimeter. 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 amount of non-hazardous waste sent to landfills is monitored annually. This measurement represented in percentage was 11.3% in 2025, having decreased compared to the base year 2019.
Type and hierarchy	The target is related to waste management, specifically the disposal of the waste generated by the ACS Group's business model.

2.2.2. E2-4 Pollution of air, water and soil

Following the Double Materiality Analysis carried out by the ACS Group, certain topics related to air, water and soil pollution were identified as material. The relevant pollutants under Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC, are listed below.

Air pollution

The most relevant polluting compounds for the ACS Group in relation to air pollution are those generated by the burning of the fossil fuels used in the machinery employed during its activities. These compounds include:

- **Nitrogen oxides (NOx):** These mainly include nitric oxide (NO) and nitrogen dioxide (NO_2). These compounds are generated during combustion at high temperatures and are precursors of acid rain and photochemical smog.
- **Sulphur oxides (SOx):** Mainly sulphur dioxide (SO_2), which is produced during the combustion of fossil fuels that contain sulphur, such as coal and oil. This compound is one of the main causes of acid rain.
- **Particulate matter smaller than or equal to 10 micrometres (PM10):** This refers to airborne solid and liquid particles with an aerodynamic diameter of 10 micrometres or less. These particles affect atmospheric visibility and ecosystems.

Air pollutants (t)

	2024 (1) (2)	2025
Amount of NOx atmospheric emissions	3,558.79	5,084.10
Amount of SOx atmospheric emissions	334.09	472.19
Amount of PM10 atmospheric emissions	53.59	75.93

(1) In 2024, Thiess's emissions are included for 8 months following its reconsolidation by full integration
(2) The 2024 figure has been recalculated in order to align it with the calculation methodology applied in 2025, thereby ensuring the comparability of the reported information.

To calculate the particulate pollutants, for NOx, SOx and PM10 the factors from the EMEP/EEA air pollutant emission inventory guidebook 2023 have been used, in combination with the total consumption of fossil fuels used in vehicles and machinery in the construction sites.

Water and soil pollution

The ACS Group's business model does not directly generate water and soil pollution in its ordinary activities. However, there is the possibility of contamination from accidental spills of fossil fuels used in operations. The potential soil contaminants associated with these discharges include BTEX compounds (Benzene, Toluene, Ethylbenzene and Xylenes):

- **Benzene:** A highly toxic volatile organic compound, known to cause carcinogenic effects.
- **Toluene:** An organic solvent less toxic than benzene, but equally capable of affecting soil quality. It is volatile and highly flammable.
- **Ethylbenzene:** Mainly used in the production of styrene, this compound can cause adverse effects on terrestrial organisms by contaminating soil.
- **Xylenes (orthoxylene, metaxylene and paraxylene):** These compounds are used as solvents in various industrial applications. They have toxic properties and can affect flora and fauna by infiltrating the soil.

In accordance with the thresholds set out in the European Pollutant Release and Transfer Register (E-PRTR), no quantitative data are reported, as the applicable reporting thresholds were not exceeded during the year. Accordingly, the data for 2024, which were initially reported without taking these regulatory thresholds into

account, have been restated in line with the criteria currently applied, and it has been determined that emissions were also below the established reporting thresholds. However, ACS regards this issue as material from a strategic and environmental management perspective, not so much because of the current impacts identified, but because of the importance the Group attaches to protecting the environment and to developing and implementing measures aimed at preventing, mitigating and continuously improving its environmental performance.