

## 4. ESRS E-4. Biodiversity and ecosystems

Healthy and resilient ecosystems and biodiversity are essential to ensuring the ecosystem services that humans need to survive. Biodiversity loss not only threatens species and ecosystems, but also jeopardises global food security, health and economies. The ACS Group understands that its activities inevitably involve interactions with nature that may alter it, generating risks and opportunities arising from impacts and dependencies. Therefore, within the framework of ACS's Environmental Policy, the Group aims to strike a balance between developing and conserving biodiversity and natural capital, as well as a commitment to preventing deforestation, with a particular focus on protecting sites of ecological, scenic, scientific or cultural interest.

To this end, the ACS Group analyses the direct operations that affect its relationship with ecosystems and biodiversity, and extends this analysis to its entire value chain, including direct and indirect suppliers if the subcontracted activity is critical for biodiversity. Mitigating the impact on ecosystems through prevention, reduction, restoration and compensation actions, especially in protected areas or areas of high biodiversity value, is one of the ACS Group's fundamental principles for action regarding nature.

As protecting biodiversity and ecosystems is intrinsically connected to other environmental standards related to climate change, water or pollution, the Group's strategies in these areas are designed to complement and reinforce each other, favouring positive synergies over potential negative feedbacks.

### 4.1. Strategy

#### 4.1.1. *E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model*

##### The ACS Group and biodiversity

The ACS Group integrates efficient resource management and environmental protection into its business targets, operating under the precautionary principle and the principle of conserving the natural environment to minimise the impact of its operations. Biodiversity therefore plays an important role in its strategy and business model.

It also has policies that encompass biodiversity-related targets and targets and that are integrated into the Group's governance. These targets and targets are aligned with the Kummig-Montreal Global Framework and with SDG 6 and SDG 15, primarily.

Another important aspect of the ACS Group's strategy is integrating an analysis of the risks arising from the impacts and dependence of biodiversity on its assets, operations and supply chain into its risk management system, in addition to identifying potential opportunities that may arise from its relationship with nature.

The ACS Group interacts with ecosystems and biodiversity in many of its projects around the world, including some located in or adjacent to sensitive areas, defined as: key biodiversity areas; areas of high ecosystem integrity; areas of high water stress; or areas of importance for providing ecosystem services, including benefits to indigenous peoples, local communities and stakeholders. For these areas, which are reported on in chapter ESRS - 2, the ACS Group prepares specific risk, impact and dependency analyses and implements specific management plans based on the Environmental Impact Studies, where necessary.

The resilience analysis and transition plan are based on a set of working assumptions, according to which the ACS Group assumes that:

- Many of its activities are likely to have an impact on the natural environment and that, in turn, they may be significantly dependent on natural resources.

- The assessment of risks, impacts and dependencies of activities, products and services on ecosystems, including those in the activity chain, must be underpinned by well-established, science-based frameworks.
- The management of its relationship with biodiversity and ecosystems should be governed by the application of the hierarchy of mitigation of impacts on ecosystems through prevention, reduction, restoration and compensation, especially in protected areas and areas of high biodiversity value.
- Its activities are carried out in countries where there is a significant implementation of environmental legislation that ensures, through the Environmental Impact Assessment (EIA), the application of measures and the engagement of the main agents and affected parties.
- The Group must take full responsibility for environmental management plans and implement the necessary measures in activities for which it has full responsibility, and it proactively collaborates with customers in activities where this is the customer's responsibility (most of its projects).
- Climate change, water and pollution are factors that must be integrated when analysing the Group's relationship with ecosystems and biodiversity.

## Resilience analysis

As a first essential aspect in the analysis of the resilience of the ACS Group's business model in relation to biodiversity, various approaches have been taken in terms of risk and opportunity assessment. In this regard, it was taken into consideration that the Group's commitment to protecting, conserving and restoring biodiversity requires a systematic and scientific approach to biodiversity topics. Therefore, the assessment carried out by the ACS Group has been formulated in accordance with currently available standards and best practices. On the basis of an initial biodiversity risk assessment based on the World Wildlife Fund (WWF) Biodiversity Risk Filter, conducted at Group level in 2023,<sup>2</sup> in 2024, the ACS Group adopted the Locate, Assess, Analyse, Prepare (LEAP) methodology proposed by the Task Force on Nature-related Financial Disclosures (TNFD), as the basis for its assessment of impacts, dependencies, risks and opportunities. The LEAP methodology allows for an analysis of both own operations and other elements of the value chain.

The LEAP methodology is also an essential element for identifying biodiversity IROs and for assessing the ACS Group's resilience in relation to biodiversity.

Since the ACS Group has a broad portfolio of projects of very diverse types, with various levels of operational control, which are carried out in geographic areas on a global scale, in which there are different regulatory frameworks, disclosure on biodiversity for all its new project sites, the subject of this report, requires a rational and balanced approach.

Therefore, after the application's viability was confirmed through a pilot project in July 2024, the ACS Group's Biodiversity and Water Working Group next developed a multi-level method (the Composite LEAP Process) that allows all the projects and sites where the Group operates to be considered, selecting in a standardised way those where a full LEAP approach will be implemented.

This multi-level approach is based on an organised, step-by-step process to assess, analyse and manage biodiversity impacts, risks and opportunities for all the Group's projects. The approach combines widely accepted tools, such as ENCORE and the WWF's Biodiversity Risk Filter (BRF), among others, with Environmental Assessment Reports or Biodiversity Management Plans for selected projects.

In accordance with the Composite LEAP Process, the first step filters all the Group's projects (brown- and greenfield) by type and characteristics. The second step is to consider the geographical location, identifying its proximity to or location in sensitive areas. The third step is to assess the project's dependencies on ecosystem services; and the fourth steps integrates all the previous steps into a Composite Biodiversity Risk

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<sup>2</sup> Source: <https://riskfilter.org/biodiversity/home>

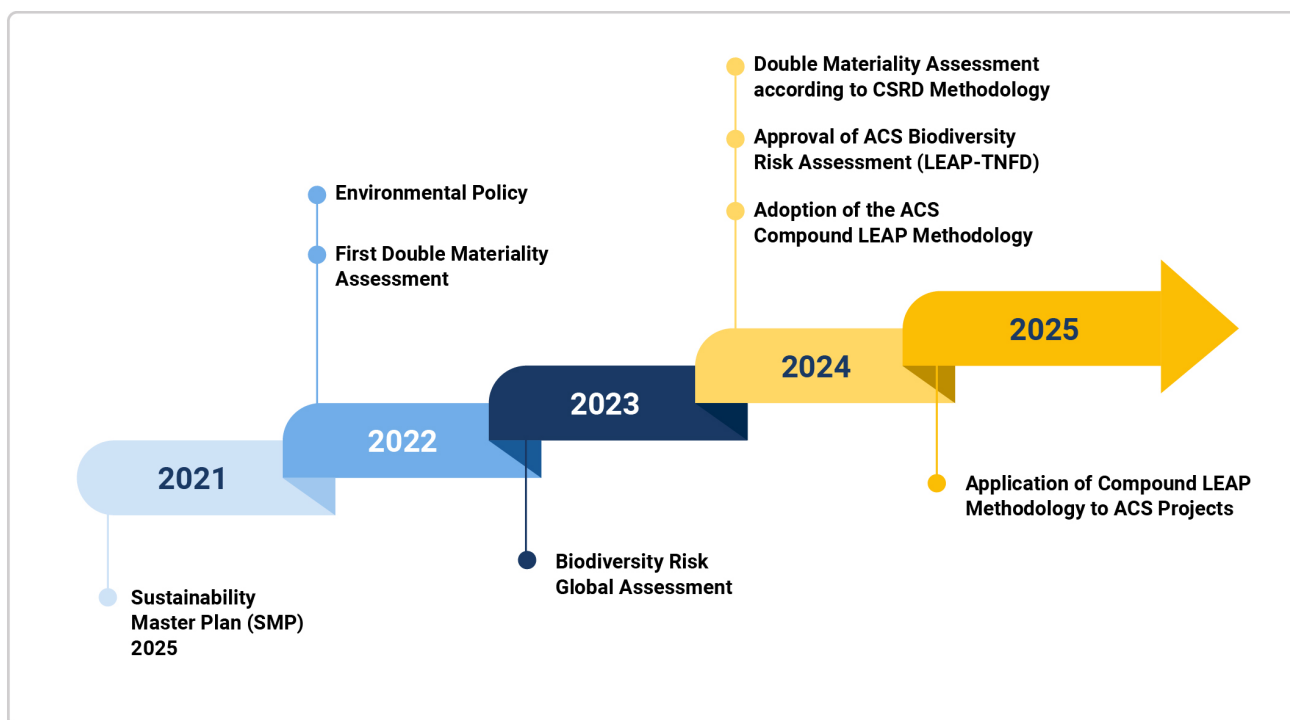
Indicator that allows all ACS Group's projects to be ranked by their biodiversity risk. From this list, those that will be subjected to a full analysis following the LEAP methodology are selected.

The pilot project focused on the direct activities and part of the value chain of the construction sector of one of the Group's companies: Dragados. In addition, the methodology was applied to selected projects considered representative of the Group's main activities. To carry out the assessment and identify how the Group's projects interact with the environment, the main tools used are the Environmental Impact Assessments (EIA) and the Environmental Management or Monitoring plans, which are part of the projects and include the measures necessary to reduce the impact of the Group's activities on biodiversity. In addition, the ACS Group has certified environmental management systems.

In all cases, the analysis includes the potential risks and opportunities arising from impacts and dependencies, considering physical and transitional risks for the short, medium and long term, in accordance with the time horizons used in the climate risk analysis.

It should be noted that the analysis carried out in the various projects shows the various instruments that the ACS Group uses to enable the direct involvement of stakeholders.

The results of the LEAP analysis in the pilot project, considering the short, medium and long term, confirm that risks and opportunities may arise for ACS from the nature-related dependencies and impacts. The materiality depends to a large extent on the location and type of the activity, as well as the time horizon of the assessment.



## Resilience

However, the work has also shown that, at least in the short and medium-term time horizons, the ACS Group is highly resilient to biodiversity-related Impacts and Dependencies. This is due to a combination of:

- 1) The principles set out in the Environmental Policy.
- 2) The hierarchical mitigation framework applied in the Group's companies to avoid, minimise, restore and compensate for negative impacts on biodiversity and ecosystems within the Group's activities.
- 3) The commitment to comply with the strict environmental legislation applicable in the jurisdictions where the activities are carried out.
- 4) The Group's certified environmental management systems.

The results of the resilience analysis have been integrated into the ACS Group's sustainability strategy and its risk management system. This enhances, on the one hand, the alignment of the ACS Group's business model with the vision of the Kuming-Montreal Global Framework and the EU Biodiversity Strategy. On the other hand, the application of a standardised approach to assessing nature-related risks and opportunities, as part of the General Risk Management and Control Policy as well as the Comprehensive Risk Management and Control System, enhances the Group's responsible management of biodiversity-related topics and thus its resilience to unexpected, residual or long-term biodiversity-related risks. It will also help to identify important opportunities for the Group in advance.

## Continuous improvement

The pilot project demonstrated that the approach, tools and data used are robust in standardising the assessment of the materiality of biodiversity impacts, dependencies, risks and opportunities within the ACS Group and provides the basis for scaling up this assessment in a granular manner on a larger (Group-wide) scale for new projects. Given the large number and diversity of companies, activities, geographic scope and the complexity of their value chains, the multi-level method of analysis described above makes it possible to analyse the relevant projects rationally.

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

The ACS Group has identified the environmentally sensitive areas in which it operates following the recommendations of the TNFD, considering among them those areas that are sensitive in terms of diversity.

At the end of 2024, at least 103 projects had been identified within the Group that are in and/or near sensitive areas where its companies operate. The total area affected is approximately 20,636 hectares.

The following table shows the reference and location of the most relevant projects.

Project	Location
RS Gass	Nashville (Tennessee)-USA
CSU Chico	Chico (California)- USA
Geisinger	Wikes-Barre (Pennsylvania)-USA
1888 Studios	Bayonne (New Jersey)-USA
SDC Belmont	Belmont (Virginia)-USA
Aligned IAD04-01	Frederick (Maryland)-USA
Amgen	New Albany (Ohio)-USA
Rheinbrücke Leverkusen	Leverkusen-Germany
Wiederaufbau Ahrthalbahn	Rhineland Palatinate-Germany
A1 Leverkusen - All 3	Leverkusen-Germany
Rheinbrücke Leverkusen (A1 Fahrtr. Trier)	Leverkusen-Germany
Via15 (A12-A15)	Arnhem-Netherlands
S6 Ffm.Rhein-Main, 1. BA	Frankfurt-Germany
Snowdonia VIP Project	Minffordd-Wales-United Kingdom
Tvrdošín - Nižná - R3	Tvrdošín - Nižná- Slovakia
GKW-Flerzheim-VE04-LOS3	Rheinbach-Germany
Long Bridge	Arlington (Virginia)-USA
MTA 43 stations	New York (New York)-USA
Green Line LRT phase i	Calgary-Canada
Ruskin Left Abutment phase ii	British Columbia-Canada
CT Toll Gantries & Toll Plaza	San Francisco Bay Area (California)-USA
Dynamic Personal Microtransit	Contra Costa County (California)-USA
Hou Faa Non-Standard Taxiways	Houston (Texas)-USA
USACE Pav03a Floodwall & Levee	Port Arthur, Galveston (Texas)-USA
Peña Blvd Phase 1B	Denver (Colorado)-USA
French Valley Pkwy Improvement	Temecula (California)-USA
ATMP Landside Improve	Los Angeles (California)-USA
NCC Segment 4c	San Diego (California)-USA
SR 91 - Atlantic to Cherry	Los Angeles (California)-USA

Project	Location
DEN RW 17L-35R Pvmr Rehab & Elect Upgrade Pkg 2	Denver (Colorado)-USA
CCD Antero Peak General Storm	Denver (Colorado)-USA
Conduit No. 20 Diversion Dam Slope Stabilization Improvements & Strontia Springs Reservoir Access	Littleton (Colorado)-USA
I-10 Bayway Design-Build	Mobile (Alabama)-USA
TXDOT Ellis Co. IH-35E Interchange Reconstruction	Ellis County (Texas)-USA
VIA North/South Corridor CMAR - Phase 1	San Antonio (Texas)-USA
Reconstruct Taxiway N (North of Taxiway D)	San Antonio (Texas)-USA
US Open CM/GC	Moore County (North Carolina)-USA
I80/SR20 Yuba Pass Bridge Replacement	Placer and Nevada County (California)-USA
San Juan Creek Bridge Replacement	San Juan Capistrano (California)-USA
Batiquitos Lagoon Segment 7 NCC	San Diego (California)-USA
Hoboken, Coastal Resiliency	Hoboken (New Jersey)-USA
Battery Park City Project Border the Hudson River	New York (New York)-USA
Road Infrastructure-North Lanarkshire	North Lanarkshire-Scotland
M12 Motorway West	Sydney (NSW)-Australia
NEWest [Project]	Perth (WA)-Australia
SMWSA SCAQ	Sydney (NSW)-Australia
Copperstring 2.0	Townsville (Queensland)-Australia
TransGrid Maragle 500/330kV Substation [Project]	Maragle (NSW)-Australia
Genex 275kv Transmission Line [Project]	Kidston (Queensland)-Australia
Glenrowan Solar Farm [Project]	Glenrowan (Victoria)-Australia
HumeLink West [Project]	Maragle (NSW)-Australia
MacIntyre Transmission Line and Substations [Project]	Karara (Queensland)-Australia
UTE Yeles-Guadalmez	Between Yeles (Toledo)-Guadalmez (Ciudad Real) and
UTE Bobadilla Ronda	43 Kms. between Bobadilla and Ronda-Spain
UTE Saneamiento Guadiaro	Cortes de la Frontera and El Colmenar (Málaga) -Spain
UTE Tres Caminos	Polígono Tres Caminos (Cádiz) -Spain
UTE Gran Parque Mijas	Mijas (Málaga) -Spain
UTE Vila-Seca	Tarragona-Spain
Plasencia Monte-Ayerbe upgrade	Plasencia del Monte and Ayerbe (Huesca) -Spain
UTE Yeles-Guadalmez	Between Yeles (Toledo)-Guadalmez (Ciudad Real) and Guadalmez Córdoba-Spain
SEGMENT 2 Upgrade Monforte-Ourense	Between Monforte (Lugo) and Orense-Spain
Assembly via LAV Mérida By-pass	Mérida (Badajoz) -Spain
Southern access Palencia	Palencia-Spain
UTE Sierrapando	Sierrapando-Barreda (Cantabria) -Spain
UTE O' BARCO	Sobradelo - O Barco de Valdeorras (Orense) -Spain
Rio Nalón Drainage	Asturias-Spain
UTE Ramallosa	To Ramallosa (Celanova-Orense) -Spain
Section III of the ATS 2nd phase	Albacete-Spain
288.- Eix Diagonal. 2+1 modification	Between Villafranca del Penedés and Igualada
349.- UTE Bajo De La Cabezucla	Bahía de Cádiz (Cádiz) -Spain
Road work on N-260 Congosto V.-Campo	Congosto de Ventamillo-Campo (Huesca) -Spain
UTE Bajo Añarbe	Guipuzcoa-Spain
UTE Bobadilla-Ronda	Ronda (Málaga) -Spain
Various works in El Roque	El Roque (Santa Cruz de Tenerife) -Spain
Immingham East. Ro-Ro Terminal	Immingham (Lincolnshire)-England-United Kingdom
S3 Świnoujście	Municipalities of Troszyn and Świnoujście-Poland
HSR 2-3 -%JV	Fresno, Tulare and Kings (California)-USA
Harbor Bridge -%JV	Corpus Christi (Texas)-USA
Purple Line%JV	Maryland-USA
P209 Dry Dock%JV	Pearl Harbor-Hickam (Hawaii)-USA
Rockaway Line Resiliency	Rockaway Beach (New York)-USA
Bay Park Conveyance -%JV	Long Island (New York)-USA
UTE Os Peares	Os Peares (Galicia)-Spain
UTE Sector 2	Bergara (Basque Country)-Spain
UTE Atxondo-Abadiño	Atxondo (Basque Country)-Spain
UTE Sector 2 Dra	Bergara (Basque Country)-Spain
UTE Atxondo - Abadiño DRA	Atxondo (Basque Country)-Spain
UTE Edar De Los Letrados	Granadilla de Abona (Canary Islands)-Spain
UTE Central Hidroe Salto Chira	Gran Canaria (Canary Islands)-Spain
La Esfinge Dam Extension	Las Palmas (Canary Islands)-Spain

Project	Location
UTE Edar De Los Letrados-DRA	Granadilla de Abona (Canary Islands)-Spain
S6 Gdynia	Gdynia (W. pomorskie)-Poland
S61 Podborze-Śniadowo	Podborze (W. podkarpackie)-Poland
S10 Solec Odcinek 2	Odcinek (W. opolskie)-Poland
S19 Radzyń Podlaski	Radzyń Podlaski (W. lubelskie)-Poland
S19 Dukla-Barwinek	Dukla (W. podkarpackie)-Poland
DK29 Krosno	Krosno (W. podkarpackie)-Poland
S11 Kepno	Kepno (W. wielkopolskie)-Poland
DK78_Zawiercie	Zawiercie (W. śląskie)-Poland
Gila River Bridge	Clifton (Arizona)-USA
3RD Track 6240 Mainline Exp	Hicksville (NY)-USA
Renewable Energy from the Progreso	Peninsula (Yucatan)-Mexico
Manchasol 1 Solar Thermal Power Plant	Alcazar de San Juan (Castilla-La Mancha)-Spain

It should be noted that specific environmental management projects have been implemented in the 103 projects, in accordance with the Group's commitment. In areas where the Group's operations affect endangered species, at least the measures determined by the competent authority or higher have been implemented.

The Group also monitors any projects in which there is an associated transformation in land use. To do this, the ACS Group's Working Group on Biodiversity and Water has developed a protocol to identify this indicator. The protocol considers, on the one hand, the responsibility of the Group companies in the project in question and, on the other hand, the type of project, differentiating between brownfield and greenfield projects. For those for which the Group is responsible, at least the measures indicated by the Environmental Impact Assessment are applied, while for those for which the customer is responsible, work is carried out from the initial stages of the project with customers to minimise the transformation or implement measures to reduce the potential impact.

Analogous to the previous case, and given the number of projects (>1,000 in 2024), this report includes the number of projects that involve a transformation in land use, including an estimate of the total area affected. (see indicators).

## 4.2. Impact, Risk and Opportunity management

### 4.2.1. ESRS 2 – IRO 1 Description of processes to identify and assess material biodiversity and ecosystem-related Impacts, Risks and Opportunities

All the information concerning IRO-1 related to this topic is provided in section IRO-1 of chapter ESRS-2. In addition, the rest of the requirements related to the material Impacts, Risks and Opportunities identified in Biodiversity are set out.

To determine the impacts, dependencies, risks and opportunities related to biodiversity, the ACS Group uses a methodology based on the LEAP analysis proposed by the Taskforce on Nature-Related Financial Disclosures (TNFD), considering its operations, its supply chain and, in general, its impact and dependence on the ecosystem services that affect its activities. This methodology has been articulated through different approaches as described in section 4.1.1, and is applied systematically in its projects.

The material Impacts, Risks and Opportunities (IROs) identified through the Dual Materiality process are fully detailed in the relevant chapter of the ESR 2 standard and summarised under SBM-3 above.

According to the analysis carried out, the most relevant impact factors of the ACS Group's activities are related to using terrestrial and freshwater ecosystems, greenhouse gas emissions and the generation of solid waste.

In terms of dependence on ecosystem services, the impact on provisioning services is of special note, primarily access to fresh water, which is particularly important in water-stressed areas, and regulation and maintenance services, especially climate regulation and water-related aspects.

Likewise, the ACS Group has analysed, on a preliminary basis, and once the dual materiality analysis was completed, which of these dependencies and impacts could constitute a material risk in the future and their possible impact on the physical and transition risks derived from the climate.

The participation of potentially affected stakeholders and communities is promoted through consultations with the affected groups, which form part of the instruments of the legislation in force in the countries in which it operates. This is especially relevant when it is necessary to implement an Environmental Impact Study and in those projects for which the ACS Group has environmental responsibility.

The ACS Group carries out projects located in or near environmentally sensitive areas. This includes areas of key biodiversity; high ecosystem integrity; high water stress; and areas of importance for providing ecosystem services, including benefits to indigenous peoples, local communities and stakeholders. Some of these projects may have a negative impact on the areas and their species due to the geographical location, scope and scale of the activities involved. It should be pointed out that in these projects the ACS Group companies' capacity to act may vary, as in most of its projects, environmental responsibility falls to the customer itself.

Nevertheless, the ACS Group has a specific commitment to implementing environmental management plans in environmentally sensitive areas. In addition, in projects carried in sensitive areas, ACS Group companies adhere to the Directives on the conservation of wild birds (2009/147/EC), the conservation of natural habitats and of wild fauna and flora (92/43/EEC) and the environmental impact assessment (EIA) of Directive 2011/92/EU. It is important to note that the ACS Group adheres to all equivalent national or regional legislation in all of the territories in which it operates outside the EU, showing its clear commitment to biodiversity in all the regions in which it works.

#### **4.2.2. E4-2 Policies related to biodiversity and ecosystem**

For the ACS Group, biodiversity and ecosystems have long formed a fundamental and central part of its environmental sustainability strategies. Therefore, the ACS Group continues to work to align its business activities with the target of adopting the right measures to mitigate the impacts of its activities on ecosystems by means of prevention, reduction, restoration and compensation actions, especially in protected areas and areas of high biodiversity value.

This target is underpinned by policies, plans and actions. Among the most important are the Group's General Sustainability Policy, its Environmental Policy and its Sustainability Master Plan. It must be noted that this strategy is also based on the policies of each of the Group's companies or on position papers and specific strategies developed by each of them.

Some of the most relevant of these are as follows.

##### **General Sustainability Policy**

###### **Relationship with Material IROs**

The policy is directly related to minimising the Group's environmental impacts by integrating sustainability criteria into all its operations, prioritising the management and optimisation of the use of resources, and promoting the creation of long-term sustainable value.

It also introduces a commitment to sustainability due diligence to adopt the appropriate measures and implement internal frameworks and procedures to identify, assess, prioritise, prevent, mitigate and, where appropriate, remedy the actual or potential adverse environmental impacts that may arise from its operations, products and services.

## Environmental policy

### Relationship with Material IROs

The policy is directly related to the ACS Group's commitment to biodiversity and ecosystems through implementing measures to mitigate impacts on ecosystems, putting management plans in place to preserve or restore biodiversity in particularly sensitive areas, or to prevent deforestation due to its own activities or those of its business partners.

The ACS Group's Environmental Policy directly and specifically addresses the interaction of the Group's companies with biodiversity and ecosystems. This policy develops and expands on the key commitments set out in the Group's Sustainability Policy, consolidating its focus on responsible biodiversity management. These policies cover the identification and management of material impacts, risks and opportunities defined in the Double Materiality process, as well as through the application of the recommendations of the TNFD.

The guidelines and principles for interacting with biodiversity cover the Group's own operations as well as the responsibilities of its partners and employees in the value chain. By physically protecting, transplanting or relocating affected plant and animal species, and through environmental impact studies, monitoring plans and the application of the impact mitigation hierarchy, the ACS Group contributes to the achievement of its biodiversity targets, guaranteeing the public participation of its stakeholders in the relevant processes and getting its entire value chain involved. This is done with particular attention to areas defined as sensitive, corresponding to areas important for biodiversity; areas of high ecosystem integrity; areas of high physical water risks; and areas of importance for the provision of ecosystem services, including benefits to indigenous peoples, local communities and stakeholders.

It also introduces a commitment to sustainability due diligence to adopt the appropriate measures and implement internal frameworks and procedures to identify, assess, prioritise, prevent, mitigate and, where appropriate, remedy the actual or potential adverse environmental impacts that may arise from its operations, products and services.

From the above policies it can be concluded that especially the Environmental Policy is linked both to material impacts related to biodiversity and ecosystems, and to material dependencies and physical and transition risks, as they include both include assessing the risks and implementing mitigation measures.

The social consequences of the impacts related to biodiversity and ecosystems are integrated into the Group's policies by ensuring public participation of stakeholders in relevant processes and getting the entire value chain engaged.

The Environmental Policy does not refer specifically to agricultural practices, as this is not one of the Group's areas of activity. In terms of land use, it explicitly refers to reforestation.

As an example of other specific instruments that lead to ACS's policy targets, the biodiversity positioning document developed by Hochtief and therefore applied in all the subsidiaries is presented here.

### Hochtief's Position Paper on Biodiversity

#### Relationship with Material IROs

- Promotes investment in internal and external awareness raising.
- Promotes the standardisation of processes to incorporate ecosystem and biodiversity aspects in the internal project approval phase, ensuring potential impacts are reduced from the early stages of the project and identifying other possible actions to reduce impacts throughout the project's implementation.
- Promotes the implementation of methodologies to monitor, measure and quantify impacts on biodiversity and ecosystems

- Promotes the implementation of biodiversity and ecosystem management action plans when projects are located in sensitive areas.
- Promotes the application of the mitigation hierarchy in its projects (avoid, minimise, restore and compensate) for negative impacts on biodiversity.

### 4.2.3. E4-3 Actions and resources related to biodiversity and ecosystems

The ACS Group has various actions and resources to manage the actual and potential impacts, dependencies, risks and opportunities arising from its interactions with biodiversity and ecosystems. These include: applying the hierarchical mitigation framework in its projects to avoid, minimise, restore and compensate for negative impacts on biodiversity and ecosystems within the Group's activities; a commitment to complying with the strict environmental legislation that applies in the jurisdictions where its activities are carried out; and its certified environmental management systems.

The respective national environmental standards, and especially the environmental impact assessments, set out the project-specific biodiversity and ecosystem requirements and form the contractual basis for the project's implementation.

As customers sometimes also specify additional voluntary measures and requirements, ACS takes a proactive approach by proposing sustainable solutions when a project is still in its early stages. In addition to the minimum requirements stipulated by customers, wide-ranging measures are taken to avoid impacts from direct operational activities as far as possible.

Some of the most relevant actions and the resources allocated are described below.

#### Promoting awareness-raising on protecting and conserving ecosystems

<b>Link with policies and targets</b>	This action is related to the Environmental Policy and the General Sustainability Policy established by the ACS Group.
<b>Scope of the action</b>	The action is defined for all ACS Group companies and the other actors in its value chain.
<b>Time horizon</b>	This action is carried out on a recurring basis, as it is currently being implemented (short term) and is planned to continue to be implemented in the medium and long term.
<b>Progress on the actions</b>	In 2024, various initiatives were rolled out in the Group's companies.

#### Description of the action

This action aims to make the ACS Group's workers and the rest of its value chain aware of the Group's environmental engagement.

The type of activities to be carried out under this action range from specific training for ACS Group personnel, to early interactions with customers to analyse the implementation of measures to mitigate impacts on biodiversity, or the dissemination of the results of the implementation of the methodology to assess the impacts, dependencies and risks associated with biodiversity at the project level.

To this end, guidelines and examples of best practices for incorporating biodiversity-related measures into design and construction processes are provided. This includes using nature-friendly construction methods, protecting sensitive ecosystems during construction, and restoring affected areas after completion of the project. These measures not only create lasting environmental benefits, but also help instil the importance of nature conservation among the Group's business partners. This reinforces environmental responsibility in the construction industry in the long term and significantly contributes to reducing the negative impact of the Group's activities.

For example, this year Hochtief participated in the United Nations International Biodiversity Day to raise awareness and make a difference on biodiversity. In addition to the training, a competition was also organised in which some of the company's employees took part to test their knowledge of biodiversity. Taking part in the competition not only promotes an understanding of the importance of biodiversity, but

also encourages reflection and involvement. Another example is the dissemination of the results of the Biodiversity Risk and Opportunity Analysis based on the LEAP methodology (from TNFD) published on the ACS Group's website.



### Biodiversity Risk and Opportunity Assessment

## Project-level assessment of impacts, dependencies, risks and opportunities, based on TNFD recommendations

<b>Link with policies and targets</b>	The action responds to one of the commitments established in ACS's Environmental Policy: to assess the risks and impacts of its activities, products and services on ecosystems, including those of its Value Chain, with special attention to direct and indirect suppliers if the activity contracted is critical for biodiversity.
<b>Scope of the action</b>	The entire value chain.
<b>Time horizon</b>	This action is carried out on a recurring basis, as it is currently being implemented (short term) and is planned to continue to be implemented in the medium and long term to ensure a detailed understanding of the risks and opportunities ACS has with regard to biodiversity and ecosystems.
<b>Progress on the actions</b>	<p>En progress</p> <ul style="list-style-type: none"> <li>• A multilevel method (the Composite LEAP Process) has been developed to analyse 100% of the ACS Group's biodiversity projects.</li> <li>• A pilot project has been run to apply the LEAP methodology to Dragados, considering its direct operations and part of its supply chain.</li> <li>• The Composite LEAP Process was applied partially to identify projects located in sensitive areas.</li> <li>• In 2025, the application of these methodologies will be expanded to increase their coverage.</li> </ul>

### Description of the action

As described in detail in the previous sections, the ACS Group has adopted the recommendations of the TNFD and more specifically the LEAP methodology to address the risks and impacts of its activities, products and services on ecosystems, including those of its Value Chain. Given the complexity, number and diversity of the ACS Group's projects, it has developed a methodology that enables all its projects to be analysed in terms of biodiversity, using the best knowledge and the most advanced tools, and making rational use of the available resources.

Since the TNFD's 2023 publication of the LEAP methodology, the Group has been working on implementing the necessary protocols for its application and has made great progress. In 2025, work will continue on increasing the coverage to address in more detail other elements of the value chain, the potential systemic impacts, and the implementation of different scenarios.

### Responsible management of biodiversity and ecosystems on projects

<b>Link with policies and targets</b>	This action is the basis for the ACS Group's policies and targets in relation to biodiversity and ecosystems.
<b>Scope of the action</b>	The entire value chain.
<b>Time horizon</b>	This action is carried out on a recurring basis with a permanent desire to improve to achieve the targets set out in the Group companies' sustainability policies and plans and to align it with global biodiversity targets and targets.
<b>Progress on the actions</b>	In progress. In 2024, this Action was applied to 100% of the Group's projects.

### Description of the action

The ACS Group is firmly committed to protecting biodiversity and preserving ecosystems in all its operations. To minimise its environmental impact and guarantee responsible management of the natural environment, the ACS Group has implemented a series of key actions, including:

- Integration of biodiversity analysis into project selection: Assessing the environmental implications of each project from the outset through a rigorous protocol that incorporates specific biodiversity and sensitive ecosystem criteria.

- Getting customers involved early: Working from the early stages of the project to identify, together with the Group's customers, opportunities to reduce environmental impacts, applying innovative solutions and effective mitigation strategies.
- Strict compliance with environmental legislation: Operating in compliance with the most stringent international and local environmental legislation, ensuring adherence to the highest standards in each country where the Group carries out projects.
- Constant environmental monitoring and surveillance: Implementing environmental monitoring and control programmes throughout the project life cycle, enabling early identification of risks and corrective action where necessary.
- Application of mitigation hierarchy principles: Prioritising the avoidance of impacts wherever possible, the Group then applies minimisation, restoration and, as a last resort, environmental compensation, ensuring a holistic approach to biodiversity management.
- Promotion of nature-based solutions: Incorporating strategies that favour the regeneration of ecosystems and the sustainable use of natural resources, contributing to long-term environmental resilience.
- Reducing resource extraction activities with a high environmental impact: Seeking to minimise dependence on materials that have a significant impact on biodiversity by promoting sustainable alternatives and resource-efficient strategies.
- Environmental criteria in the selection of suppliers: Evaluating the Group's suppliers according to their commitment to sustainability and their impact on biodiversity, prioritising those that adopt good environmental practices and operate under strict ecological responsibility standards.
- Working together with local experts and communities: Fostering cooperation with biodiversity specialists, NGOs and local communities to design and implement conservation measures aligned with local needs.

This action reflects the ACS Group's commitment to harmonising its environmental protection activities, actively contributing to the preservation of biodiversity in the regions in which it operates. It must be noted that in many circumstances the decision on implementing actions and measures lies with the customer, who is generally responsible for the environmental aspects. However, the ACS Group always takes a proactive stance from the initial stages of the project to seek the best possible solutions. This is particularly the case when a Group company is acting as the project developer.

This type of action is especially relevant in sensitive areas where the ACS Group has made a commitment to implementing specific management plans aimed at avoiding and managing the impacts and risks identified with the best practices available. However, it is necessary to remember that the measures finally implemented depend ultimately on the customer. However, the ACS Group always takes a proactive stance from the initial stages of the project to seek the best possible solutions.

The plans include the following elements:

- Type and location of the project: Specification of the type of project and its proximity to areas of conservation value.
- Types of ecosystems: Assessment of terrestrial and aquatic ecosystems, including endangered species.
- Stakeholder engagement: Collaboration with key actors, such as local communities, public authorities and NGOs.

- Mitigation measures: Specific actions to mitigate negative impacts, such as marking off wildlife corridors, preventing deforestation and using sustainable materials.
- Biodiversity compensation measures: Actions to reduce and compensate for possible negative impacts of the Group's business activities on biodiversity, such as renaturalisation, reforestation or creating ecological compensation areas. In most cases, these measures are a contractual part of the projects being implemented for customers. In some cases, the Group implements additional voluntary compensation measures, such as reforestation projects.
- KPIs: Definition of specific indicators to monitor the actions taken, such as hectares of land rehabilitated, resources saved or carbon reduction.

A number of key measures that form part of best practice in these management plans throughout the various phases of the project are presented below:

### Design and planning phase

- Ecological compensation areas
- Protection programmes for protected species
- Sustainable procurement

### Construction phase

- Conservation of flora and fauna
- Flood protection programmes
- Prevention plans to avoid the introduction of invasive species

### Operation phase

- Sustainable management of nearby habitats

## Preventing deforestation

<b>Link with policies and targets</b>	This Action is related directly to the Environmental Policy.
<b>Scope of the action</b>	Defined for all ACS Group companies in its own operations and for its business partners whose contracted activity is critical for non-deforestation.
<b>Time horizon</b>	This action is carried out on a recurrent basis to contribute to achieving zero net deforestation.
<b>Progress on the actions</b>	In addition to promoting the use of certified and recycled wood, in 2024 the total number of hectares restored, reforested or where biodiversity-related compensation activities have been carried out, was 6,313.36 hectares. With this, ACS undertakes those compensation, restoration or reforestation activities in accordance with the customer or its obligations arising from the environmental assessment.

### Description of the action

The ACS Group contributes to this target through actions focused on compensation, restoration and reforestation, as well as promoting the use of certified and recycled wood. To this end, customers are encouraged to use certified wood from sustainably managed forests and awareness is raised internally. In addition, business partners are monitored for compliance with the ACS Environmental Policy and, in turn, must monitor their own supply chain. The Group also works with its customers and undertakes the actions established to compensate, restore or reforest forests that may be affected by the projects in which it participates.

## 4.3. Metrics and targets

### 4.3.1. E4-4 Targets related to biodiversity and ecosystems

One of the ACS Group's key targets is to strike a balance between development and the conservation of biodiversity and natural capital in its operations. To this end, it aims to apply the hierarchy of mitigation of impacts on ecosystems through prevention, reduction, restoration and compensation actions, especially in protected areas and areas of high biodiversity value, and it implements management plans to preserve or restore biodiversity in any of its activities and services that may have a significant impact on ecosystems. Its targets also include preventing deforestation from its activities and those of its business partners whose contracted activity is critical to non-deforestation, through actions focused on compensation, restoration and reforestation, and on promoting the use of certified and recycled wood.

Its targets are therefore aligned with the Kuming-Montreal Global Biodiversity Framework and are relevant to the EU Biodiversity Strategy 2030 and, in general, to the policy and legislative targets of the countries in which it operates.

The geographical scope of the Group's targets is global, and it applies in all the countries in which the Group's companies operate, which are noted for having very strict environmental legislation.

The biodiversity targets that have been set are related to the impacts, dependencies, risks and opportunities.

Therefore, the targets address aspects that lead to responsible management of biodiversity and ecosystems in the ACS Group's projects, through the application of the mitigation hierarchy or reducing the Group's dependencies on nature. In some cases, such as water, they are not mutually exclusive. This is also consistent with the Group's comprehensive view of the environmental aspects that must be covered in this report.

ACS sets its sustainability targets through an approach that combines active listening to its stakeholders, analysis of market trends, and assessment of strategic priorities. This process promotes the alignment of the defined targets with external expectations and contributes to the responsible development of the Group.

The Group and its member companies have multiple active listening channels to interact with their stakeholders. These include the whistleblowing channel, a tool accessible to both internal and external stakeholders, which allows them to express their opinions and raise concerns on any issue. This feedback is carefully analysed and used as key input to design or adjust strategies based on the considerations received.

In addition, the targets are set based on information obtained from both direct and indirect sources:

- **Direct sources:** Surveys carried out during the Double Materiality process, aimed at employees, executives, customers, suppliers and shareholders, as well as labour climate surveys conducted in various ACS Group companies.
- **Indirect sources:** These include benchmarking of companies in the sector, studies on new ESG trends in the market and applicable legislation, as well as an assessment of the expectations of society at large. In this particular case, the sources used are from regulation and international agreements that are based on science.

Once the expectations of stakeholders and the ACS Group's strategic priorities were gathered, the actions of the ACS Group's various companies and their individual action plans were assessed to determine a consolidated target at ACS Group level.

Once the targets were defined, a sectoral benchmarking was carried out to verify their alignment with market expectations and ensure their strategic relevance. Then these targets are communicated to the employees through an internal sustainability seminar, while their monitoring is published annually in the

Annual Report and is available on the corporate website, ensuring transparency and accessibility of information.

### Strengthening measures to preserve/restore biodiversity, with 100% of projects in environmentally sensitive areas having these measures by 2025

<b>Link to policies</b>	This target is related to the Environmental Policy and the General Sustainability Policy established by the ACS Group, in addition to being specified in the 2025 Sustainability Plan.
<b>Target level to be achieved</b>	The target is to mitigate the impact of the Group's activities on biodiversity and ecosystems in sensitive areas.
<b>Scope</b>	The target is defined on a consolidated basis for the entire ACS Group (excluding Thiess due to its recent entry into the scope of consolidation).
<b>Baseline value and year</b>	The base year is that of the 2025 Sustainability Plan (2021), and the baseline is absolute as the aim is to ensure that 100% of the projects in sensitive areas meet this requirement.
<b>Performance</b>	The target is monitored annually in terms of its base year. Hochtief and its partner companies have reached this target of having a biodiversity management plan implemented in all their projects in sensitive areas since 2023. Specifically, in 2024 the percentage of projects was 100.00%.

### Increase the environmental management systems certified under the ISO 14001 standard

<b>Link to policies</b>	This target is related to the Environmental Policy established by the ACS Group.
<b>Target level to be achieved</b>	The target is relative as it consists of increasing the percentage of ACS Group operations that are certified through these systems.
<b>Scope</b>	The target is defined on a consolidated basis for the entire ACS Group (excluding Thiess due to its recent entry into the scope of consolidation) and the link in the value chain affected is Own Operations.
<b>Baseline value and year</b>	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. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan
<b>Performance</b>	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 91.8% in 2024, exceeding the initially defined target.

### Zero environmental incidents with severe environmental damage.

<b>Link to policies</b>	This target is related to the Environmental Policy established by the ACS Group.
<b>Target level to be achieved</b>	The target is absolute, because the target is set to achieve zero environmental incidents with severe damage.
<b>Scope</b>	The target is defined on a consolidated basis for the entire ACS Group (excluding Thiess due to its recent entry into the scope of consolidation) and the link in the value chain affected is Own Operations.
<b>Baseline value and year</b>	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.
<b>Performance</b>	In 2024, the number of environmental incidents with severe damage was 0.

### 4.3.2. E4-5 Impact metrics related to biodiversity and ecosystems change

#### Projects in and near environmentally sensitive areas

	2024
Number of projects in or adjacent to areas of high biodiversity value (1)	103
Of which have a biodiversity management action plan	103
Percentage of coverage	100%
Total area of projects within or adjacent to areas of high biodiversity value (ha) (2)	20,636

(1) Projects in progress during the reporting year.

(2) Represents total project area, including those areas that are not within or adjacent to sensitive areas.

#### Methodology

This indicator records the number of projects located in or near environmentally sensitive areas. Including key sensitive biodiversity areas, it covers projects that may have a negative impact on the areas and their species due to the geographical location, scope and scale of the activities involved. This also applies to projects near environmentally sensitive areas.

A project is considered to be close to environmentally sensitive areas if the area in question or the species in it may be adversely affected by the location, scope or size of the project. The area of the project that is in or near environmentally sensitive areas is based on the total area of the projects and not only on the part that is within an environmentally sensitive area.

To identify these projects, the ACS Group has drawn up a protocol that allows for a homogeneous analysis of the diversity of the projects and regions in which the Group's activity is carried out.

The responsibility for identifying the projects lies with the operational units. These project-specific aspects must be assessed on a case-by-case basis, together with the relevant legal provisions and nature conservation lists.

The environmentally sensitive areas are identified on the basis of national and international frameworks and nature conservation lists. According to the ESRS, the reference sources include: Protected Planet, the IUCN Red List, BirdLife International, the UNESCO World Heritage Sites, Natura 2000 protected areas, and other national legislation.

The indicator is based on primary data collected by the operating units, which are then consolidated and reported at Group level.

#### Change in land use

Direct responsibility for land use change	2024
Hectares with land use change due to implementation of own projects (direct responsibility)	75.00

#### Methodology

To identify this indicator, the ACS Group's Working Group on Biodiversity and Water has developed a protocol to define it. The protocol considers, on the one hand, the responsibility of the Group companies in the project in question and, on the other hand, the type of project, differentiating between brownfield and greenfield projects.

In the case of changes in land use for which the ACS Group is directly responsible (i.e., those in which it plays the role of developer or the permits for changes in land use are the responsibility of its companies), the estimates are made directly from the information on the projects, as the specific information is in fact available.

In the case of land use changes for which the ACS Group is only indirectly responsible (i.e., in projects executed on behalf of customers), the data are based on estimates. These estimates may vary depending on the type of project and are often made on the basis of whether the land use change is classified as greenfield or brownfield (determined by the customer). Greenfield projects develop untouched lands, while brownfield projects redevelop or rehabilitate existing sites.

The ACS Group implements biodiversity restoration actions in those projects where required, in compliance with applicable environmental legislation. The responsibility for the Environmental Impact Assessment (EIA) lies with the customer, who is responsible for its preparation and finances the restoration measures resulting from it. ACS, as the one carrying out the project, is responsible for the implementation of these actions.

In addition, as part of its commitment to protecting the natural environment, the ACS Group carries out biodiversity restoration initiatives beyond its regulatory obligations, promoting voluntary measures that reinforce the conservation and regeneration of the ecosystems affected by its activities.

Restoration actions	2024
Number of hectares restored, reforested, or where biodiversity-related compensation activities have been carried out	6,236.9
Number of hectares restored, reforested or rehabilitated as a result of voluntary compensatory actions	76.5

In 2024, thanks to ACS Group's application of best environmental practices and its solid management system, no incident causing severe environmental damage was recorded. This result reflects the Group's commitment to preventing environmental impacts and taking proactive measures to minimise any possible impact on the environment.

Severe environmental incidents	2024
Number of environmental incidents with severe damage	0

## Other

The other indicators related to biodiversity but associated with water, pollution or the circular economy are included in the relevant chapters of this report to avoid duplication.