

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, in accordance with ACS's Environmental Policy, the Group aims to strike a balance between developing and conserving biodiversity and natural capital, as well as making good on its commitment to prevent deforestation as laid out in that policy, 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 Biodiversity Transition Plan

The ACS Group and biodiversity

The ACS Group integrates efficient resource management and environmental protection into its business objectives, 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 objectives and targets and that are integrated into the Group's governance. These objectives and targets are aligned with the Kunming-Montreal Global Framework and with SDG 6 and SDG 15, primarily.

To reinforce a consistent approach across the Group and make progress on integrating biodiversity into management, the ACS Group Biodiversity Task Force was established in 2025. This task force brings together managers and experts from the Group's leading companies and serves as a technical forum for aligning concepts, methodologies and courses of action, where they can share best practices and help develop standardised management tools and reporting criteria.

As part of this task force's work, a number of initiatives were implemented and consolidated in 2025. Among these, the LEAP methodology has begun to be implemented in a structured manner across the ACS Group. In 2025, a screening process was applied to all the Group's projects worth over EUR 200 million, with the aim of identifying risks and impacts related to biodiversity. As a result of this screening, the ACS Group concluded that the full LEAP methodology does not need to be applied to any of the projects analysed in 2025, as none of them exceeded the thresholds defined for identifying significant biodiversity risks. The fact that 95% of its operations take place in countries with highly stringent environmental regulations is consistent with the results of the screening.

As part of this process, a support tool based on geospatial information (GIS) and official sources was used. This tool makes it possible to run preliminary analyses that are consistent and comparable across businesses, and it lays the groundwork for a more systematic integration of environmental criteria into the project lifecycle.

At the same time, a Biodiversity Target Framework has been implemented that defines a common set of definitions and criteria and provides a methodological framework to guide the analysis and prioritisation of areas for action at Group level. This framework serves as a starting point for consistently identifying where to focus efforts and how to move towards more comparable targets and indicators.

Furthermore, the first steps have been taken toward establishing a Certified Wood and Deforestation-Free Framework designed to strengthen deforestation risk management and supply chain due diligence, in line with applicable EU regulatory requirements and the principles set out in internal policies. This initiative is designed to improve governance and supply chain traceability, with the potential to generate synergies with other areas of sustainability (such as managing inputs, emissions and social aspects in the value chain).

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 approach based on recognised frameworks and the best evidence available. Therefore, the assessment carried out by the ACS Group has been formulated in accordance with currently available standards and best practices.

Following an initial biodiversity risk assessment based on the WWF Biodiversity Risk Filter (BRF) carried out at Group level in 2023, the ACS Group adopted the Locate, Assess, Analyse, Prepare (LEAP) methodology proposed by the TNFD in 2024 as a benchmark for assessing nature-related impacts, dependencies, risks and opportunities, including its own operations and, where relevant, elements of the value chain. Following a pilot project in 2024 to assess its feasibility, progress towards Group-wide implementation was made in 2025 through a multi-level approach that will enable projects to be prioritised in a rational and consistent manner for further examination via a full LEAP screening.

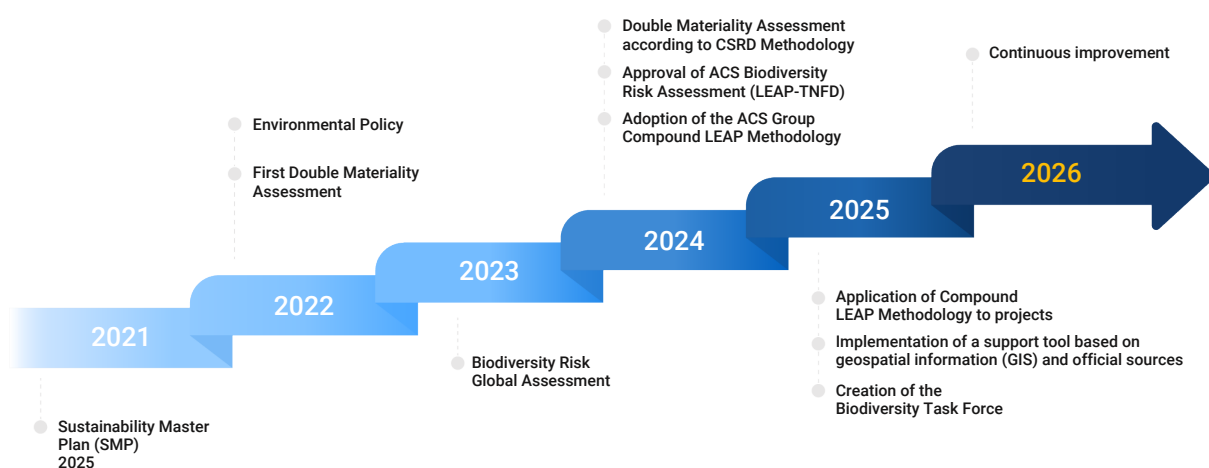
Since the Group has a broad and diverse portfolio of projects, encompassing various types, levels of operational control and geographical locations, reporting on biodiversity requires a balanced approach. That is why a LEAP screening process has been developed as a preliminary step before the full analysis, which enables the standardised identification of projects with potentially high exposure and that may therefore require the full application of LEAP.

This multi-level screening combines criteria relating to project type and characteristics, location and proximity to sensitive areas, and an analysis of relevant environmental pressures and sensitivities (including biodiversity and water), integrating the results into a prioritisation indicator. In 2025, this screening was carried out using the Group's portfolio of projects with revenues of over EUR 200 million as a benchmark, serving as a representative proxy for the project portfolio. However, this economic threshold is being used solely as an initial prioritisation criterion and does not preclude the possible consideration of smaller-scale projects which, due to their location or characteristics, may have a significant environmental impact.

The analysis draws on an assessment tool based on geographic information systems (GIS) and official sources, which enables the location of projects to be cross-referenced with environmental and biodiversity reference layers. Among others, the following layers have been used: The World Database on Protected Areas (WDPA, UNEP-WCMC/IUCN), Key Biodiversity Areas (KBAs), Ramsar sites and other relevant protection designations, as well as widely used hydrological layers such as HydroRIVERS and HydroLAKES. This approach allows for the inclusion of criteria such as the presence of protected areas or areas of high ecological value, proximity to sensitive sites, water conditions and water stress, and the possible presence of protected and/or endangered species, together with the assessment timeframe (short, medium and long term), in line with the timeframes used in the climate risk analysis.

As a result of the 2025 screening, none of the projects analysed met the defined thresholds that would trigger the need to apply the full LEAP methodology. Similarly, no significant adverse impacts related to land degradation, desertification or land sealing were identified.

However, this process provides a structured and scalable framework for improving the early identification of potentially sensitive projects, supporting the integration of biodiversity considerations into the project lifecycle, and guiding, where necessary, the adoption of specific management and mitigation measures using the available tools.



Resilience

However, the work also showed that, at least in the short and medium-term time horizons, the ACS Group is highly resilient to biodiversity-related impacts and dependencies, in view of the physical, systematic and transition risks. 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 Kunming-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

Given the Group's diversity in terms of the number of companies, types of business, geographical presence and the complexity of its value chain, the multi-level method described above facilitates a rational prioritisation of relevant projects and allows analytical efforts to be focused where there is the greatest potential exposure.

In this context, the Biodiversity Task Force will continue to work on consolidating and improving these tools, with the aim of enhancing consistency and comparability across companies, and facilitating their integration into management and reporting processes. The current areas of work and next steps include:

- a. Refining and perfecting the screening process and its criteria, thresholds and sources of information
- b. Advancing in the gradual integration of biodiversity considerations into the project lifecycle, including prioritisation criteria and early-stage analysis
- c. Developing and reviewing common frameworks such as the Biodiversity Target Framework and the Certified Wood and Deforestation-Free Framework, with a view to improving governance, traceability and the quality of information
- d. Exchanging best practices and technical support between companies to strengthen internal capabilities.

These measures will enable us to continue making progress in an orderly and proportionate manner, aligning our ambitions with our capacity for implementation and with our degree of control and influence over each activity, while staying focused on continuous improvement.

4.1.2. ESRS-2 SBM-3 Material Impacts, Risks and Opportunities and their interaction with strategy and 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 2025, 79 engineering, construction and mining projects had been identified within the Group that are in and/or near environmentally sensitive areas where its companies operate. The total area affected is approximately 2,712 hectares. The reduction in the total area affected in 2025 compared with the figures reported in 2024 (20,042 hectares) is mainly due to the completion of UGL projects.

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

It should be noted that specific environmental management projects have been implemented in the 79 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. Analogous to the previous case, and given the number of projects, this report includes the number of projects that involve a transformation in land use, including an estimate of the total area affected. (see indicators).

Project	Location
UTE BOBADILLA RONDA	España, Andalucía
UTE SILLA-CULLERA217027	España, Valencia
EMERGENCIA HARO OBRA CIVIL	España, La Rioja
UTE SANEAMIENTO GUADIARO	España, Málaga
UTE TRES CAMINOS	España, Cádiz
UTE GRAN PARQUE MIJAS	España, Málaga
UTE VILA-SECA	España, Tarragona
Acceso sur Palencia	España, Palencia
Conexion AV Olmedo. Fase I	España, Valladolid
Emerg. carril Pinto-Aranjuez	España, Madrid
UTE SIERRAPANDO	España, Cantabria
UTE O BARCO	España, Ourense
SANEAMIENTO RIO NALÓN	España, A Coruña
UTE RAMALLOSA	España, A Coruña
SANEAMIENTO DE BAÑUGUES	España, Asturias
UTE SILLA-CULLERA	España, Valencia
UTE TRASVASE EL PIZARROSO	España, Cáceres
UTE BOBADILLA-RONDA	España, Andalucía
UTE ALIVIADERO DE HUESNA	España, Sevilla
LEVINCO-CABAÑAQUINTA (AST)	España, Asturias
UTE CENTRAL HIDROE SALTO CHIRA	España, Las Palmas de Gran Canarias
BALSA EL PASO	España, Santa Cruz de Tenerife
IMMINGHAM EAST. RO-RO TERMINAL	UK, LINCOLNSHIRE
S6 Gdynia	Polonia, Poland
S3 Świnoujście	Polonia, Poland
S10 Solec Odcinek 2	Polonia, Poland
S19 Dukla-Barwinek	Polonia, Poland
Purple Line %JV	USA, Maryland
P209 Dry Dock %JV	USA, Hawaii
HSR 2-3 - %JV	USA, California
Harbor Bridge - %JV	USA, Texas
N Washington St Bridge Rplcmnt	USA, Massachusetts
MPA Runway 27 EMAS	USA, Massachusetts
Gila River Bridge	USA, Arizona
Rockaway Line Resiliency	USA, New York
Bay Park Conveyance - %JV	USA, New York
Energía Renovable de la Península	Méjico
Manchasol 1 Central Termosolar	España, Ciudad Real
US OPEN CMGC	USA, North Carolina
NC 540B2	USA, North Carolina
VA BEACH - WINDSOR WOODS/PRINC	USA, Virginia
FRANCONIA SPRINGFIELD BYPASS	USA, Virginia
DEN RWY 17L-35R Wildlife Hazar	USA, Colorado
NC - Segment 4	USA, California
NC SEGMENT 4C	USA, California
SAN JUAN CREEK BRIDGE	USA, California

Project	Location
NC - SEGMENT 7	USA, California
S6 Ffm.Rhein-Main	Alemania, Frankfurt - Bad Vilbel
Talbrücken Brunsbecke Kattenohf	Alemania, Hagen
Strombrücke Magdeburg	Alemania, Magdeburg
Rheinbrücke Leverkusen (A1 Fahrt. Trier)	Alemania, Leverkusen
Snowdonia VIP Project	Gales, Porthmadog
A1Leverkusen - Los 3	Alemania, Leverkusen
Rheinbrücke Leverkusen (A1 FR Do)	Alemania, Leverkusen
Wiederaufbau Ahrthalbahn	Alemania, Neuenahr-Ahrweiler
Rheindüker Köln Los 3	Alemania, Köln
Albury Wodonga Military Area Redevelopment (AWMA)	Australia, Wodonga
Perth Metronet (NEWest Alliance)	Australia, Perth
Humelink West	Australia, Wagga Wagga
TSEP Security Fence	Indonesia, Bintuni Bay (Papua Barat)
Camp Phoenix	Indonesia, Bintuni Bay (Papua Barat)
JGC Tangguh - Tree Harvesting & CivilTAR13	Indonesia, Bintuni Bay (Papua Barat)
JGC Tangguh - General Civil and Concrete Works	Indonesia, Bintuni Bay (Papua Barat)
CopperString 2.0 [Project]	Australia, Townsville
Genex 275kv Transmission Line [Project]	Australia, Kidston
Glenrowan Solar Farm [Project]	Australia, Glenrowan
HumeLink West [Project]	Australia, Wagga Wagga
MacIntyre Transmission Line and Substations [Project]	Australia, Warwick
TransGrid Maragle 500/330kV Substation [Project]	Australia, Maragle (Tumut)
CSU Chico	USA, Chico, CA
1888 Studios	USA, Bayonne, NJ
Aligned IAD04-01	USA, Frederick, MD
Google - SML1	USA, Ridgeville, SC
RS Gass	USA, Nashville, TN
Google - LNR4	USA, Lenoir, NC
Clemson University College of Veterinary Medicine	USA, Pendelton, SC
Geisinger	USA, Wilkes-Barre, PA
SDC Belmont	USA, Ashburn, VA
Amgen	USA, New Albany, OH
UCONN Mirror Lake	USA, Storrs, CT

The list of locations has 80 entries compared with a total of 79 projects, due to two HOCHTIEF projects carried out as joint ventures in which the company holds a 50% stake.

4.2. Management of Impacts, Risks and Opportunities

4.2.1. 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 [0.3.1. IRO-1:Description of the process to identify and assess material Impacts, Risks and Opportunities](#).

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.

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 works to ensure compliance with 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 the regions in which it works.

4.2.2. E4-2 Policies related to biodiversity and ecosystems

To implement its strategy, the ACS Group has a range of policies setting out appropriate measures to mitigate the impact of its various activities on ecosystems through prevention, reduction, restoration and offsetting initiatives, particularly in the areas sensitive to biodiversity described in section [0.5.1. MDR - P: Policies adopted to manage material sustainability matters](#), through which material IROs are managed.

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 ensure any negative impacts on biodiversity and ecosystems from the Group's activities are avoided, minimised, restored and offset; 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.

All the actions described are linked to the targets of the 2025 Sustainability Master Plan, are ongoing and are expected to continue to be implemented over the coming years (in the medium and long term), and are linked to the targets identified in section [4.3.1. E4-4 Targets related to biodiversity and ecosystems](#).

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

Promoting awareness-raising on protecting and conserving ecosystems

Link to policies	Environmental Policy and General Sustainability Policy
Scope of the action	The action is defined for all ACS Group companies and the other actors in its value chain.
Progress on the actions	In 2025, various initiatives were rolled out in the Group's companies (including Thies and Dornan).

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, the Group has guidelines and examples of best practices for incorporating biodiversity-related measures into design and construction processes. 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.

Hochtief has published a plan entitled *"Biodiversity and Ecosystems Impacts Approach"* to refine its materiality assessment. In-house experts have provided training on how to implement the action planning process effectively. The project managers work closely with clients and the authorities, supported by specialists who can draw up ecology reports and species conservation plans to monitor the entire construction process.

 Biodiversity Risk and Opportunity Assessment

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

Link to policies	Environmental policy
Scope of the action	The entire value chain.
Progress on the actions	<p>In progress (including Thiess and Dornan).</p> <ul style="list-style-type: none"> The screening process based on the LEAP Composite Process has been applied at Group level, using as a benchmark projects with revenues in excess of EUR 200 million, which are considered representative of the current portfolio. However, this economic threshold is being used solely as an initial prioritisation criterion and does not preclude the possible consideration of smaller-scale projects which, due to their location or characteristics, may have a significant environmental impact. A geographic information system (GIS) tool, based on official sources, has been developed and implemented to enable a consistent assessment of project locations in relation to sensitive areas and other relevant environmental factors. The screening carried out has made it possible to prioritise projects and determine whether the full implementation of the LEAP methodology is necessary. In 2025, none of the projects assessed exceeded the thresholds set for triggering its full implementation. Progress has been made in methodological consolidation and coordination at Group level through the Biodiversity Task Force, laying the foundations for progressive and consistent implementation in the coming years.

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 published the LEAP methodology in 2023, the ACS Group has been steadily integrating it into its internal screening processes. Following initial validation through a pilot project in 2024, a structured screening process was implemented at Group level in 2025 to prioritise projects and identify, in a standardised manner, those that might require full application of the LEAP methodology. This approach has been underpinned by the development of a tool based on geographic information systems (GIS) and official sources, laying the foundations for a more systematic and consistent integration of the analysis of impacts, dependencies, risks and opportunities relating to biodiversity.

Responsible management of biodiversity and ecosystems on projects

Link to policies	This action is the basis for the ACS Group's policies and objectives in relation to biodiversity and ecosystems.
Scope of the action	The entire value chain.
Progress on the actions	In progress. In 2025, this Action was applied to 100% of the Group's projects (including Thiess and Dornan).

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 manage the natural environment responsibly, 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 particularly important in sensitive areas where the ACS Group has committed to implementing specific management plans within the scope of its influence. These plans aim to prevent and manage the identified impacts and risks using best available practices. 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

Link to policies	Environmental policy
Scope of the action	Defined for all ACS Group companies in its own operations and for its business partners whose contracted activity is critical for non-deforestation.
Progress on the actions	In addition to promoting the use of certified and recycled timber, the ACS Group carries out offsetting, restoration and reforestation initiatives as part of its projects, in line with the commitments to its clients and its obligations from environmental assessments (including Thiess and Dornan).

Description of the action

The ACS Group contributes to preventing deforestation through actions focused on offsetting, 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 offset, restore or reforest forests that may be affected by the projects in which it participates.

In 2025, it was decided not to report the aggregate figure for reforested and restored hectares, as the methodology is currently under review and being improved. The Biodiversity Task Force will work on standardising the calculation and reporting criteria to ensure the quality, consistency and representativeness of the information at Group level.

4.3. Metrics and Targets

4.3.1. E4-4 Targets related to biodiversity and ecosystems

One of the ACS Group's key objectives 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 within its scope of influence.

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

The geographical scope of the Group's targets is global, and they apply 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 defined in Chapter [0.5.2. MDR-T: Tracking effectiveness of policies and actions through targets](#).

The targets set out below were established for the entire Group (with the exception of Thiess and Dornan, due to their recent inclusion) and apply to the Group's own operations.

Strengthening the measures to preserve/restore biodiversity in 100% of projects in environmentally sensitive areas

Link to policies	Environmental Policy and General Sustainability Policy
Target level to be achieved	The target is to mitigate the impact of the Group's activities on biodiversity and ecosystems in sensitive areas.
Baseline value and year	The base year is that of the 2025 Sustainability Plan (2021), and the baseline is absolute as the aim was to ensure that 100% of the projects in sensitive areas meet this requirement.
Performance	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 2025 the percentage of projects was 100%

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 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.

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.

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

Projects located in or near biodiversity-sensitive areas

	2024	2025
Number of projects in or adjacent to areas of high biodiversity value (1)	99	79
Of which have a biodiversity management action plan (2)	99	78
Percentage of coverage (3)	100%	99%
Total area of projects within or adjacent to areas of high biodiversity value (ha) (4)	20,042	2,712

(1) Projects in progress during the reporting year

(2) Biodiversity management action plans apply to projects located within sensitive areas. In 2025, one project that was only adjacent did not require such a plan

(3) The coverage percentage is calculated on projects located within and adjacent to sensitive areas. The total number of projects located within sensitive areas, which are those requiring a biodiversity management action plan, is 100%

(4) Represents the total project area, including those areas that are not located 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.

The reduction recorded between 2024 and 2025 was primarily due to the nature of the Group's business model, in which the launch, progress and completion of projects have a direct impact on the number of sites and the area located in or adjacent to sensitive areas. In particular, the completion of several large-scale UGL projects in 2025 accounted for a significant proportion of the reduction in hectares compared with the previous year.

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 (1)	2025
Hectares with land use change due to implementation of own projects (direct responsibility)	15.94	1.29

(1) The year-on-year variation is explained primarily by business dynamics (opening/closing of projects and execution phase) and, additionally, by methodological improvements incorporated in 2025 in FlatironDragados, whose retrospective application to 2024 has not been possible in all cases.

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.

To improve the quality and consistency of the reported information, the data for 2024 has been restated in accordance with the methodology currently in use.

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 usually 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.

In this context, work will be carried out in 2026 to standardise a common methodology for calculation and reporting, to ensure that the information disclosed accurately and consistently reflects the reality of the actions undertaken and the efforts made by the ACS Group.

Severe environmental incidents

	2024	2025
Number of environmental incidents with severe damage	0	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.