

5. ESRS E-5. Resource Use and Circular Economy

As part of its commitment to sustainability, the ACS Group integrates efficient resource use and circular economy as key elements in its management model. ACS prioritises the optimisation of the resources used in its activities, minimising the associated environmental impacts and promoting practices that encourage the durability, recyclability and reuse of materials.

The circular economy is positioned as an essential pillar within the ACS Group's strategy to guarantee the long-term sustainability of the infrastructures and services it offers, contributing to reducing waste, the preservation of natural resources and the generation of added value throughout the value chain. This approach allows the ACS Group not only to meet its stakeholder expectations, but also to strengthen its resilience and competitiveness in the face of current environmental and regulatory challenges.

5.1. Impact, risk and opportunity management

5.1.1. ESRS 2 – IRO 1 Description of the processes to identify and assess material resource use and circular economy-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.

5.1.2. E5-1 Policies related to resource use and circular economy

To carry out its strategy, the ACS Group has various policies aimed at the efficient use of resources and the promotion of the circular economy, through which material IROs are managed.

The ACS Group, through its policies, promotes practices aligned with the principles of sustainability in resource management. These policies aim to move towards reducing the use of natural raw materials and therefore significant efforts are made to minimise their use, prioritising the use of secondary resources such as recycled materials, whenever the characteristics of the project allow.

Likewise, the ACS Group promotes the sustainable supply and responsible use of renewable resources, ensuring that these are obtained from certified sources and are managed in an environmentally responsible manner. These measures reflect the Group's commitment to the transition to a more sustainable model, promoting the circular economy and the preservation of natural resources.

Among the most relevant policies are its Environmental Policy and its Sustainable Procurement Policy, which directly and specifically address this area. These policies extend and develop the fundamental commitments that the ACS Group has taken on in its General Sustainability Policy, reinforcing its focus on responsible and sustainable management of resources.

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 implementing a circular economy, based on the principle of life-cycle analysis of products, services, waste and materials, favouring:

- Use of environmentally responsible materials.
- Reduction of resource use, both in quantity and hazardousness.
- Contributing to extending the usefulness of resources, secondary products and waste through repair, reuse and recycling.
- Reduction and correct treatment of the waste generated, arising from the ACS Group's business model, applying already consolidated solutions such as eco-design or the prevention, management and recycling of waste, as well as new solutions that may be developed.

Sustainable Procurement Policy

Relationship with Material IROs

The policy is directly related to encouraging suppliers and subcontractors to adopt circular principles in their activities, through:

- Prioritising sourcing from suppliers with high standards in terms of resource use and circular economy.
- Encouraging and raising awareness, through training and awareness programmes, of their transition to implementing more efficient circular economy measures.
- Incentivising business partners to continuously improve through continuous assessment on sustainability criteria, such as resource use and circular economy, among others.

5.1.3. E5-2 Actions and resources related to resource use and circular economy

ACS has various actions and resources to manage the material IROs identified throughout its value chain and in its own operations in relation to resource use and the circular economy.

Analysis of the life cycle of projects

Link with policies and targets	The life cycle analysis of projects is aligned with the targets and strategies set out in the Environmental Policy. This action is linked to the targets set in the ACS Group's Sustainability Master Plan, which has a short-term time horizon, as the target is to reassess it in 2025.
Scope of the action	The entire value chain
Time horizon	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.
Progress on the actions	By 2024, the ACS Group had carried out a life cycle analysis on 182 projects since 2019.

Description of the action:

One of the commitments laid out in the Sustainability Master Plan is to promote the optimisation of resources by encouraging the durability of construction materials. To this end, the various ACS Group companies are promoting life cycle analysis (LCAs) in infrastructure and building projects to improve efficiency in terms of the materials used and to improve their useful lives. The life cycle analyses achieve:

- **Reduced emissions and improved energy efficiency:** LCAs reveal the potential to reduce energy consumption and, at the same time, promote the incorporation of energy-efficient and more durable materials and technologies into building projects.
- **Optimisation of resource efficiency:** By using LCAs, the ACS Group can accurately document the flow and use of environmentally responsible materials and thereby reduce its consumption of primary resources. This supports its strategic target of resource efficiency and the incorporation of higher rates of recycled raw materials into the design process.
- **Efficient waste management and promotion of recycling:** LCAs identify the potential for waste reduction, both in quantity and hazardousness, thus supporting waste management across the waste hierarchy, a key priority for the ACS Group. The principles of the circular economy require that waste must be completely avoided in the long term.

Digitisation of processes to optimise the resources used

Link with policies and targets	Digitalising processes to optimise the resources used is aligned with the targets and strategies set out in the General Sustainability Policy. This action is linked to the targets set in the ACS Group's Sustainability Master Plan, which has a short-term time horizon, as the target is to reassess it in 2025.
Scope of the action	The entire value chain
Time horizon	This action is carried out on a recurring basis and is implemented in the construction and infrastructure projects carried out by the ACS Group.

Description of the action:

Digitalisation is changing the way in which projects are planned, built and managed, and is a key action among those that the ACS Group carries out to improve its resource efficiency and minimise its environmental impact, both through its own operations and its value chain.

The digitalisation solutions developed by the ACS Group encompass various areas and are in many cases specific to the projects and services developed. In the field of the circular economy, the most significant actions are:

- **Building Modelling Information (BIM):** BIM is a collaborative working methodology based on 3D models that provides everyone involved in construction with the views and tools they need to carry out each phase in the most efficient way. This methodology offers its full potential when its features are exploited in real time, and when data can be captured in an automated, or at least partially automated, manner. Through this method, a "Digital Twin" can be created, which is nothing more than processing the BIM model dynamically—can provide valuable information to improve production processes, such as up-to-date data on resources during construction (facilitating control over personnel, material and machinery), an up-to-date cost forecast based on the detailed actual development as the work progresses, etc. This allows simulation and forward planning of all stages of the process, from design and construction to operation, maintenance and eventual dismantling (and reuse). In particular, with regard to maintenance, having accurate information on all the materials used allows maintenance and repairs to be carried out in a more targeted and efficient manner.
- **Use of digital material passports,** which are digital documents that provide quantitative information on the environmental impact of a product throughout its life cycle. This promotes the efficient reuse of resources and the transition towards a circular economy model, covering all phases of the life of the project from design to dismantling and end of life, applying circular business practices related to the use and management of materials through system efficiency actions. In addition, digital material passports enable sustainable solutions to be communicated transparently to customers. In this way, greater resource efficiency is achieved in the use of technological and biological materials through the application of circular design.

Encouraging the active engagement of supply chain actors, prioritising suppliers that are more sustainable

Link with policies and targets	Promoting and prioritising the most sustainable suppliers is aligned with the targets and strategies set out in the Sustainable Procurement Policy. This action is linked to the targets set in the ACS Group's Sustainability Master Plan, which has a short-term time horizon, as the target is to reassess it in 2025.
Scope of the action	Phase before own operations
Time horizon	This action is carried out on a recurrent basis, and it is tracked annually.
Progress on the actions	In 2024, the percentage of critical suppliers assessed was 85.60%.

Description of the action:

The ACS Group's responsible supply chain management model begins with the process of approving suppliers and subcontractors, in which their compliance with the fundamental criteria established by the ACS Group to form part of its supply chain is assessed.

This approval and assessment considers both technical/economic and ESG factors and will prioritise, where conditions are comparable and equivalent circumstances are present, procurement from major suppliers and contractors that are able to demonstrate concrete decarbonisation targets. This involves actions to maximise value in the application of circular business practices.

Promoting the use of recycled and recyclable materials

Link with policies and targets	Promoting the use of recycled and recycled materials is aligned with the targets and strategies set out in the Environmental Policy. This action is linked to the targets set in the Group's Sustainability Master Plan, which has a short-term time horizon, as the target is to reassess it in 2025.
Scope of the action	Phase before own operations.
Time horizon	This action is carried out on a recurring basis and is implemented in the projects carried out by the Group.
Progress on the actions	The percentage of recycled materials in 2024 was 24.31%

Description of the action:

The ACS Group actively promotes using recycled and recyclable materials in its projects, in line with the principles of the circular economy and reducing environmental impact. Through this initiative, the Group encourages the use of recycled and/or certified construction materials, contributing to a more efficient management of resources and minimising waste generation.

As part of its commitment to sustainability, ACS offers its customers specific choices of materials with a lower environmental footprint in the selection process. In this way, the Group not only encourages the reuse and recycling of materials within its activity, but also raises awareness and works together with its customers and suppliers to promote more sustainable construction practices.

Promotion of sustainable solutions for customers and eco-friendly techniques in construction proposals

Link with policies and targets	<p>Promoting diverse sustainable solutions for customers as well as implementing green techniques in construction proposals is aligned with the targets and strategies set out in the Environmental Policy.</p> <p>This action is linked to the targets set in the ACS Group's Sustainability Master Plan, which has a short-term time horizon, as the target is to reassess it in 2025.</p>
Scope of the action	Own and downstream operations.
Time horizon	This action has an associated target date of 2025 (short term).

Description of the action:

The ACS Group actively promotes the integration of sustainable solutions and ecological techniques in its construction projects, contributing to the transition towards a more efficient and environmentally-friendly model. Where the Group is involved in the design and early planning phases, it takes a proactive approach to recommend its customers implement circular practices that will optimise resource use and reduce the environmental impact.

The proposed measures include installing removable roofs, building modular and prefabricated buildings, and using materials with a high rate of recyclability. These solutions not only favour the reuse and minimisation of waste, but can also generate significant reductions in construction and operating costs, improving the efficiency of projects throughout their life cycle.

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

Link with policies and targets	<p>Promoting the circular economy through waste management actions, both in the Group's own operations and throughout its value chain, is aligned with the targets and strategies set out in its Environmental Policy.</p> <p>This action is linked to the targets set in the ACS Group's Sustainability Master Plan, which has a short-term time horizon, as the target is to reassess it in 2025.</p>
Scope of the action	The entire value chain
Time horizon	This action is carried out on a recurring basis and is implemented in the projects carried out by the ACS Group.
Progress on the actions	In 2024, the ACS Group achieved the recovery of 85.5% of the 15,049,063 tons of waste generated by its infrastructure and services projects.

Description of the action:

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

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

5.2. Metrics and Targets

5.2.1. E5-3 Targets related to resource use and circular economy

To measure the effectiveness of the actions described above and to monitor them adequately, ACS has set various resource use and circular economy targets in its Sustainability Master Plan. These targets have been defined in accordance with the ACS Group's internal policies, reflecting its commitment to sustainability and responsible management of resources within the framework of this topic, taking 2019 as a reference year.

As the Sustainability Master Plan runs until 2025, its actions, resources and targets are expected to be updated over the next year to respond directly to the material IROs.

All the targets set by the ACS Group go beyond the legal requirements imposed by the countries in which it operates, reflecting the organisation's firm commitment to sustainability. Likewise, in relation to waste dumping, ACS ensures that the legal thresholds defined in each region are adhered to, thus reaffirming its environmental responsibility and regulatory compliance.

The priority targets in relation to this topic are:

Maintain a rate of waste (hazardous and non-hazardous) destined for reuse / recycling / recovery of 80%

Link to policies	This target is related to the Environmental Policy established by the ACS Group.
Target level to be achieved	The target is relative, as it is to maintain a recovery rate of at least 80%.
Scope	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.
Baseline value and year	The base year is 2019, which had a waste for recovery rate of 77.8%.
Performance	The target is monitored annually in terms sustainability versus its base year. This rate continues to rise steadily, starting at 77.8% in 2019 and continuing to rise to 85.62% in 2024, exceeding the initially defined target.
Type and hierarchy	The target is related to waste management, specifically the preparations for reusing, recycling and otherwise repurposing the waste generated by the ACS Group's business model.

Progressively minimise the non-hazardous waste sent to landfills

Link to policies	This target is related to the Environmental Policy established by the ACS Group.
Target level to be achieved	The target is absolute, as it is to reduce the non-hazardous waste sent to landfills.
Scope	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.
Baseline value and year	The baseline year is 2019, with a rate of 21.2% of non-hazardous waste sent to landfills. In 2024, the non-hazardous waste rate was 13.2%.
Performance	The target is monitored annually in terms sustainability versus its base year. This percentage is decreasing, as the target was hit in previous years and was 13.2% in 2024.
Type and hierarchy	The target is related to waste management, specifically the disposal of the waste generated by the ACS Group's business model.

Achieve 45% of Infrastructure sales in sustainably certified projects by 2025 or equivalent requirements

Link to policies	This target is related to the Environmental Policy and the General Sustainability Policy established by the ACS Group.
Target level to be achieved	The target is relative, as it is to reach 45% of infrastructure sales in sustainably certified projects by 2025.
Scope	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.
Baseline value and year	The benchmark year is 2019, with 34.38% sales of sustainably certified projects.
Performance	The target is monitored annually in terms sustainability versus its base year. In 2024, 40.3% of the infrastructure sales in projects were certified as sustainable.
Type and hierarchy	The target is related to waste management, specifically the prevention of the waste generated by the ACS Group's business model.

Progressively increasing the rate of recycled building materials

Link to policies	This target is related to the Environmental Policy and the General Sustainability Policy established by the ACS Group.
Target level to be achieved	The target is absolute, in that it is to increase the rate of recycled building materials.
Scope	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.
Baseline value and year	The base year is 2019 with a baseline of 16.07%
Performance	The target is monitored annually in terms sustainability versus its base year. The percentage of recycled materials in 2024 was 24.31%. This figure has been calculated from the total tonnes of materials divided by the total amount of recycled materials used during the reporting year.
Type and hierarchy	The target is related to preventing and recycling waste, specifically to preventing and recycling the waste generated by the ACS Group's business model.

Assessing 100% of critical direct suppliers in terms of sustainability during the period of the Master Plan.

Link to policies	This target is related to the Sustainable Procurement Policy and the General Sustainability Policy established by the ACS Group.
Target level to be achieved	The target is absolute, as it is to increase the number of critical suppliers assessed in terms of sustainability to 100% by 2025.
Scope	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 the Pre-Operations Phase.
Baseline value and year	The base year is 2019, with a baseline of 93% of critical suppliers assessed.
Performance	The target is monitored annually in terms sustainability versus its base year. In 2024, 85.60% of critical suppliers were assessed.
Type and hierarchy	The target is related to preventing and recycling waste, specifically to preventing and recycling the waste generated in the Pre-Operations Phase of the ACS Group's value chain.

Promoting life cycle analysis in infrastructure and building projects, exceeding 200 analysed projects in 2025.

Link to policies	This target is related to the Environmental Policy and the General Sustainability Policy established by the ACS Group.
Target level to be achieved	The target is absolute, as it is to achieve over 200 projects with a life cycle analysis by 2025.
Scope	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.
Baseline value and year	The base year is 2019, with 9 projects with life cycle analysis carried out.
Performance	The target is monitored annually in terms sustainability versus its base year. In 2024, 182 life cycle analyses were carried out.
Type and hierarchy	The target is related to waste prevention, specifically the prevention of the waste generated in the ACS Group's own operations.

5.2.2. E5-4 Resource inflows

Resource inflows are considered to be all materials employed during the reporting period and used by the ACS Group in the provision of its products and services to customers.

The consumption of materials in the ACS Group varies according to the sector to which the operations are performed, and it is adapted to the specific needs of each business area.

- **Integral solutions and engineering and construction:** The Group's construction companies work on a wide range of infrastructures, including buildings, roads, bridges and tunnels. The materials required for these activities are sourced from suppliers upstream in the Group's value chain. In mining operations, no procurement of raw materials is required. The main resources used are fuel for the equipment and water. These resources are reported in specific chapters: ESRS E1 - Climate Change, with regard to fuel consumption, and ESRS E3 - Water, with regard to water use. The main materials used fall into two categories:
 - **Biological materials:** Wood is the most widely used biological material in construction. Whenever the characteristics of the project and the customer's specifications allow, priority is given to using certified wood from sustainable sources or recycled wood.
 - **Technical materials:** The predominant materials are steel, concrete, glass, aggregates, asphalt and cement. The Group encourages the procurement of sustainably certified and recycled materials, as well as the reuse of the materials generated during the construction phase itself, such as the aggregates obtained from excavations.
- **Other businesses:** In service-related activities, material consumption is significantly lower. Raw materials are not purchased, but rather the products necessary to render the services purchased by the customer. For example, in cleaning services, the main input is the cleaning products required to fulfil the assigned tasks.
- **Investment in infrastructure:** In operations related to concessions, no procurement of raw materials is required.

To prepare the data presented in the attached table on the consumption of materials, the ACS Group used the invoices received by the companies' procurement departments. These invoices detail the number of tonnes of each material purchased, as well as the percentage of materials with sustainable certification and those of recycled origin, allowing a comprehensive monitoring of resource management.

2024					
Material	Typology	Total weight (t)	Percentage of certified sustainable material (%)	Weight of material with reused or recycled origin (t)	Percentage of material with reused or recycled origin (%)
Wood	Biological	213,211	2.9%	9,934	4.7%
Steel	Technical	818,059	n.d.	624,554	76.3%
Concrete	Technical	13,432,595	n.d.	4,218,770	31.4%
Glass	Technical	20,043	n.d.	2,517	12.6%
Aggregates	Technical	8,035,449	n.d.	387,346	4.8%
Asphalt	Technical	3,140,450	n.d.	1,014,377	32.3%
Cement	Technical	415,769	n.d.	80,958	19.5%

2023					
Material	Typology	Total weight (t)	Percentage of certified sustainable material (%)	Weight of material with reused or recycled origin (t)	Percentage of material with reused or recycled origin (%)
Wood	Biological	225,542	2.5%	11,771	5.2%
Steel	Technical	889,726	n.d.	556,686	62.6%
Concrete	Technical	15,141,605	n.d.	2,431,972	16.1%
Glass	Technical	16,089	n.d.	2,107	13.1%
Aggregates	Technical	7,393,389	n.d.	360,755	4.9%
Asphalt	Technical	2,754,361	n.d.	818,639	29.7%
Cement	Technical	288,596	n.d.	109,038	37.8%

In the 2023 report, the total amount of concrete used was reported in cubic metres, whereas this year it is reported in tonnes, in line with ESRS requirements.

5.2.3. E5-5 Resource outflows

ACS offers the market a wide range of products and services. In the case of services, even though providing them does not generate a tangible product for the customer, they may result in the generation of waste.

The ACS Group's activities that generate the most material waste correspond mainly to the areas of Integral Solutions, Engineering and Construction and Other Businesses (services activities).

In the field of construction, the waste generated comes directly from the same materials used as inputs, as there are no transformations that alter their composition. On the other hand, in the mining sector, the main waste produced is slag from the extractive activities.

The ACS Group implements responsible and efficient management of the waste generated during the various phases of its projects, both in the engineering and construction stages. This approach is aligned with the waste hierarchy, which establishes an order of priorities in waste management: a) prevention; b) preparation for reuse; c) recycling; d) recovery, including energy recovery; and e) disposal. Following this hierarchy, the Group prioritises the prevention and reuse of materials whenever feasible, encourages the recycling of the waste generated, and promotes its recovery rather than disposal, ensuring sustainable

management that minimises the environmental impact. It promotes these actions in its projects, reducing not only the waste load in landfills but also the emissions from transport.

Depending on the nature and hazardousness of the waste, it is subjected to different treatment processes, while ensuring compliance with environmental legislation and standards. The Group's priority approach is to maximise the recyclability and recovery of waste as opposed to its disposal, promoting management that favours sustainability and the circular economy.

To compile the data presented in the table below, the Group carried out an exhaustive control of the weighing of the waste generated, classifying it by type into hazardous or non-hazardous waste. In addition, the final destination of the waste is specified, differentiating between waste that has been recovered (and the type of recovery applied) and waste that has been sent to disposal processes. This methodology ensures rigorous and transparent monitoring of the waste generated by the Group's activities. On the other hand, the products developed by the ACS Group consist of infrastructures of various types, designed under principles of circularity that promote their durability and recyclability at the end of their useful life, after they are dismantled.

The useful life of the infrastructures built by the ACS Group is predicated on the durability strategy defined in their design, including the selection of the materials used in their construction, the type of infrastructure, the climatic conditions and the environment in which they are located, as well as the maintenance performed by the customer throughout the service period, among others. Given this set of factors, each project is calculated to achieve a certain established lifetime, meet the applicable technical regulations and, in certain cases, satisfy additional requirements from the customer:

- **Applicable technical regulations:** These regulations establish nominal useful lives depending on the type of infrastructure. For example, in Spain, the minimum useful life varies between 50 years for building works and minor civil works and 100 years for monumental buildings, bridges and other major civil structures. The ACS Group is committed to complying with these regulations, working to guarantee and, in some cases, extend the useful life of infrastructures, provided that the customer's specifications and the design of the project allow this.
- **Customer requirements:** In some cases, the customer demands a higher minimum service life of up to 150 years. To respond to these requirements, ACS carries out a specific study of the durability strategy included in the design, developing, for example, geographical and climatological studies of the area, analysis of the most suitable materials and construction methods, all with the aim of ensuring that the infrastructure meets the required service periods.

It is important to note that the design of the project is the direct responsibility of the customer. If the customer does not follow the technical recommendations provided by the Group, or decides not to use specific materials and construction methods that will increase the useful life of the infrastructure, ACS companies assume no responsibility for the final durability of the project.

It must be stressed that the useful life or service period is understood to be the time during which the structure must be maintained, meeting its requirements, with "normal" maintenance, without having to undertake rehabilitation work or construction.

The reparability rate of infrastructure is determined by multiple variables, among which the maintenance carried out by the customer throughout the infrastructure's lifetime is one of the most relevant factors. Adequate maintenance preserves the optimal condition of the infrastructure and facilitates its repair if necessary. However, any infrastructure, regardless of its type or condition, has a 100% reparability rate, as it is always possible to take action to restore or improve its functionality using the appropriate techniques and resources. However, in certain circumstances, the cost associated with repairing the infrastructure can exceed the cost of its demolition and new construction. In these cases, the final decision on action rests solely with the customer.

As part of its commitment to sustainability and efficiency, the ACS Group proposes plans and actions aimed at delivering quality infrastructures that incorporate measures to reduce resources and use them efficiently. These plans seek to optimise the life cycle of the infrastructures and facilitate their maintenance and reparability, to the benefit of both the customer and the environment in which they are inserted.

Due to the wide diversity of projects carried out by the ACS Group, it is not feasible to establish a single recyclability rate for the infrastructures it builds. Each project has specific characteristics in terms of materials, design and location, which makes it difficult to make a homogeneous estimate. Furthermore, once the infrastructures have been delivered, management at the end of their useful life depends exclusively on the decisions and actions of the customer, over which the ACS Group has no direct control or responsibility.

The total waste during the reporting year is shown in the table below:

	2023	2024
Non-Hazardous waste (t)	14,093,108	14,874,325
Hazardous waste (t)	167,247	174,738
Total waste (t)	14,260,355	15,049,063

Note: In 2024 includes 8 months of Thies after its full consolidation in May 2024. The total waste impact of the integration of Thies is 29,233 tons.

	2023	2024
Recycled waste (not for disposal) (t)	12,555,388	12,862,338
Recycled waste (not for disposal) (%)	88.0%	85.5%
Non-Recycled waste (not for disposal) (t)	1,704,966	2,186,303
Non-Recycled waste (not for disposal) (%)	12.0%	14.5%

ACS Group Waste breakdown by operations	2023	2024
Hazardous waste (t)	167,247	174,738
Waste not for disposal per operation	2,646	24,794
Percentage of waste not for disposal per operation (%)	1.6%	14.2%
Reuse	717	8,316
Recycling	1,297	15,925
Incineration with energy recovery	80	527
Other recovery operations	552	26
Waste for disposal per operation	164,600	149,944
Percentage of waste for disposal per operation (%)	98.4%	85.8%
Incineration without energy recovery	18	47
Landfill	163,116	143,913
Other disposal operations	1,466	5,984
Non-Hazardous waste (t)	14,093,108	14,874,325
Waste not for disposal per operation	12,552,741	12,837,544
Percentage of waste not for disposal per operation (%)	89.1%	86.3%
Reuse	8,407,744	3,068,601
Recycling	2,918,319	8,680,138
Incineration with energy recovery	3,822	8,709
Other recovery operations	1,222,857	1,080,096
Waste for disposal per operation	1,540,366	2,036,781
Percentage of waste for disposal per operation (%)	10.9%	13.7%
Incineration without energy recovery	5,706	1,581
Landfill	1,533,571	1,979,617
Other disposal operations	1,090	55,583

Note: In 2024 includes 8 months of Thies after its full consolidation in May 2024. The total waste impact of the integration of Thies is 29,233 tons.