



# Participation on Sectorial Associations

2024

# Participation in sectorial associations

- The ACS Group through its different companies actively participates in sectorial associations, working groups and discussion forums.
- The basic principles of action of the ACS Group in relation to the participation in sectorial associations are included in the Policy Governing Participation and Monitoring of Sector Associations, publicly available in our webpage.
- The value of contributions made to trade, business and other associations is as follows:

	2021	2022	2023	2024
Value of financial and in-kind contributions made by the organization to associations (trade associations, business associations, etc.) <sup>(1)(2)</sup> (€)	6,319,298	4,844,286	5,221,463	4,913,209

(1) Includes contributions made by ACS, Actividades de Construcción y Servicios  
 (2) Data coverage in 2023 and 2024 of 100% including Hochtief's Group companies

## Climate change: Memberships in view of Paris Agreement

- ACS Group has a clear commitment to support the Paris Agreement , as it is stated in its Sustainability Policy and its Environmental Policy. This commitment is reflected in the Sustainability Director Plan 2025 of the ACS Group being one of the targets to anticipate climate neutrality by 2045.
- As it is stated in the Policy Governing Participation and Monitoring of Sector Associations, ACS Group explicitly commits to organizations and institutions that align with the Group principles, including the fight against climate change. This approach is ensured by the supervision process describe in the section 5 of the previous mentioned Policy.

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- In order to identify, assess, monitor, review and prevent any misalignment regarding climate issues in memberships, ACS Group conducted for the first time in 2023 a screening of member trade associations of the Group companies with regard to their positions on the Paris Agreement. For materiality reasons, memberships with annual membership fees from EUR 55,000 were assessed. The screening is carried out annually, based on figures provided by the Group companies, covering 100% of membership fees. The screening process is based on information on associations that is publicly available.
- For the screening, we use the following categories to indicate the scope of alignment:
  - **Aligned:** ACS research indicates that a trade association has not taken any action that is misaligned with the goals of the Paris Agreement and/or has made an affirmative statement of support for the goals of the Paris Agreement.
  - **Misaligned:** ACS research indicates that a trade association has taken actions that are not aligned with the goals of the Paris Agreement and has published a statement that it is not aligned with the goals of the Paris Agreement.
  - **Partially misaligned:** ACS research indicates that a trade association has taken actions that are not aligned with the goals of the Paris Agreement but has also published a statement that it is aligned with the goals of the Paris Agreement or has not published any statements.
  - **Not applicable:** ACS research indicates that climate change matters are irrelevant to the scope or subject-matter mandate of the trade association.

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- ACS Group memberships in trade associations with fees > EUR 55,000 (2024)

Trade Association/ Institution/Organization	Fee (2024)	Alignment Status	Notes
SEOPAN, Association of Infrastructure Contractor and Concessionaires (Spain)	EUR 379,500	Aligned	The Code of Conduct of Seopan states in its Standards of Conduct that the commitment to take action in incorporating environmental criteria in all construction processes, including the systematic adaptation to applicable regulations and the effort to minimise environmental impact. In that sense, Seopan is publishing different report to promotes sustainable infrastructure and specifically in 2022, Seopan promotes sustainability and fight against climate change in construction industry launching a Guide for the Application of Environmental Taxonomy, climate change mitigation and adaptation objectives, for the Construction Sector and specifically for roads.
Australian Constructors Association	EUR 161,040	Aligned	See website for published charter: <a href="#">ACA LAUNCHES FIRST-EVER NATIONAL CONSTRUCTION INDUSTRY CHARTER TO SPEARHEAD REFORM -Australian Constructors Association</a> The ACA Commitment to our clients and the Construction industry –includes: Commitment 7 -Reduce our impact on the environment. This recognizes climate change concern and expresses commitment to reducing carbon emissions. 2023-30 Strategic Plan –includes commitment to environmental sustainability and the construction industry’s contribution to the national net zero ambition. See also ACA’s website search results for Sustainability
Aspel (Spanish Association of Cleaning Services)	EUR 109,492	Not applicable	Aspel has not actively position itself in relation to climate change due to the fact that it is not considered a material topic for its activity. In any case, it have not been found any conduct or statement against Paris Agreement.
Deutscher Beton-und Bautechnik-Verein e.V.	EUR 105,111	Aligned	The DBV focuses on climate protection and especially decarbonization as major working fields: "Climate protection and adaptation to the consequences of climate change will shape the work of the DBV in the coming years. Together with its network, DBV wants to lay the foundation for process descriptions on how to achieve the goal of decarbonizing concrete construction by 2045. The goal of all decarbonization steps is the #KlimaneutraleBetonbaustelle(climate-neutral construction site). To this end, we publish writings, offer training courses, exchange ideas in the association committees, among other things." ( <a href="http://www.betonverein.de/nachhaltiges-bauen-dekarbonisierung">www.betonverein.de/nachhaltiges-bauen-dekarbonisierung</a> )
Spanish Chamber of Commerce	EUR 100,000	Aligned	The Spanish Chamber of Commerce develops different initiatives in order to promote sustainability and more specifically fight against climate change through the creation of an Energy Committee, offering help to SME in relation to sustainability adaptations, etc.

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Engineers Australia	EUR 74,150	Aligned	<p>Australia's national organization for engineers Ingenieure (<a href="http://www.engineersaustralia.org.au/about-us">www.engineersaustralia.org.au/about-us</a>): „As Australia's national body for engineering, we're the voice and champion of our 130,000 plus members. Providing them with the resources, connections and growth they need to do ethical, competent and high value work in our communities. (...) Ultimately, what we do is simple. We support the engineering profession in every capacity. Representing it in policy and advocacy, upholding professional standards, nurturing talent and celebrating achievement."</p> <p>Clear Paris commitment: <a href="https://www.engineersaustralia.org.au/news-and-media/2022/07/engineers-will-help-turn-cop21-agreement-action">https://www.engineersaustralia.org.au/news-and-media/2022/07/engineers-will-help-turn-cop21-agreement-action</a>; <a href="https://www.engineersaustralia.org.au/news-and-media/2022/07/australian-and-new-zealand-professions-launch-charter-climate-action">https://www.engineersaustralia.org.au/news-and-media/2022/07/australian-and-new-zealand-professions-launch-charter-climate-action</a></p>
Australian Mines and Metal Association	EUR 71,126	Not Applicable	<p>Clear focus on HR topics                      Organization that delivers "superior workforce services to Australia's resources and energy industry":                      "As a member based organisation , our work in policy and advocacy directly shapes the environment in which we all operate and work. We ensure the resources and energy industry is an attractive place for employment and investment now and into the future. By utilising our services, you have industry specialists on your side. Assisting employers in the fields of HR, IR, Public Affairs, Training, Policy, or simply through beneficial industry networking opportunities, your membership with AREEA provides ready access to an unrivalled national support network." (<a href="https://www.areea.com.au/">https://www.areea.com.au/</a>)                      Comment: AREEA's particular expertise and influence lie in the employment policy areas of the resources and energy industries, including labor and employee relations, qualifications and training, health, safety and well being at work, labor mobility and skilled migration..</p>
Conacee (Spanish National Confederation of special employment centers)	EUR 63,323	Not applicable	<p>Conacee has not actively position itself in relation to climate change due to the fact that it is not considered a material topic for its activity that is aimed to promote the labour inclusion and employability of people with disabilities. In any case, it have not been found any conduct or statement against Paris Agreement.</p>
Building Trades Employers' Association	USD 60,357	Not Applicable	<p>With a clear focus on work safety, "BTEA is dedicated to a built environment that meets the highest safety, environmental standards, integrity, cost efficiency, productivity and value that contributes to improving the quality of life in New York City." (<a href="https://www.bteany.com/about/">https://www.bteany.com/about/</a>) Building Trades Employers' Association published an Economic Impact Report: <a href="https://bteany.com/economic-impact-report/">https://bteany.com/economic-impact-report/</a> "Strategy to rebuild and renew New York City</p>

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Queensland Resources Council	EUR 56,782	Aligned	<p>Ver <a href="http://www.qrc.org.au/">www.qrc.org.au/</a>; <a href="https://www.qrc.org.au/advocacy/energy-climate-change/climate-policy/">https://www.qrc.org.au/advocacy/energy-climate-change/climate-policy/</a>:                      Clear Paris commitment:                      “The Queensland Resources Council (QRC) and its members are committed to working together to achieve energy security while taking proactive steps towards a low emissions economy.                      An orderly transition to a low emissions economy will require an integrated set of national policies, which are technology neutral. These policies must be within the framework of Australia’s participation in global agreements, including the Paris Agreement, which includes greenhouse gas emission reduction commitments from major emitting nations. QRC supports the Paris Agreement and its emissions reductions goals to limit global warming to well below 2, preferably to 1.5 degrees Celsius, compared to pre industrial levels. (...)”</p>
Australasian Railway Association	EUR 56,364	Aligned	<p>See ARA website <a href="http://Sustainability-Australasian-Railway-Association(ara.net.au)">Sustainability -Australasian Railway Association (ara.net.au)</a>                      Sustainability page for various resources which provide a commitment to sustainability/emissions reduction, including Media release (<a href="http://New-report-to-drive-action-on-transport’s-journey-to-net-zero-Australasian-Railway-Association(ara.net.au)">New report to drive action on transport’s journey to net-zero -Australasian Railway Association (ara.net.au)</a>)                      –re ARA jointly publishing report The Journey to Net Zero –Inspiring Climate Action in the Australian Transport Sector                      ARA Sustainability Strategy 2021 (<a href="http://Portrait-report-template(ara.net.au)">Portrait report template(ara.net.au)</a>) –outlining its commitments and actions to advocate and accelerate sustainability practices and low emissions outcomes across the rail industry, includes Theme 3 – Energy and carbon; Promote energy efficiency and emissions reduction across the rail industry                      Media release (<a href="http://Industry-first-partnership-to-lead-the-way-to-achieve-net-zero-transport-in-Australia-Australasian-Railway-Association(ara.net.au)">Industry first partnership to lead the way to achieve net-zero transport in Australia -Australasian Railway Association (ara.net.au)</a>) -Industry first partnership to lead the way to achieve net-zero transport in Australia</p>

- As stated in Section 11.3.2. G1-5 Political influence and lobbying activities of the 2024 Non-Financial Information Statement (Sustainability Report): “The ACS Group is committed to the fight against bribery and, as stated in its Code of Conduct, ACS Group companies must avoid any transaction that could be interpreted as a donation to political parties or individual politicians, whether in cash or in kind. Donations or sponsorships to entities that appear not related to political parties or public officials must be prevented from fundamentally violating this Code of Conduct. In 2024, the ACS Group did not make any financial or in-kind contributions to political parties, as stipulated in its Group Code of Conduct.”

