

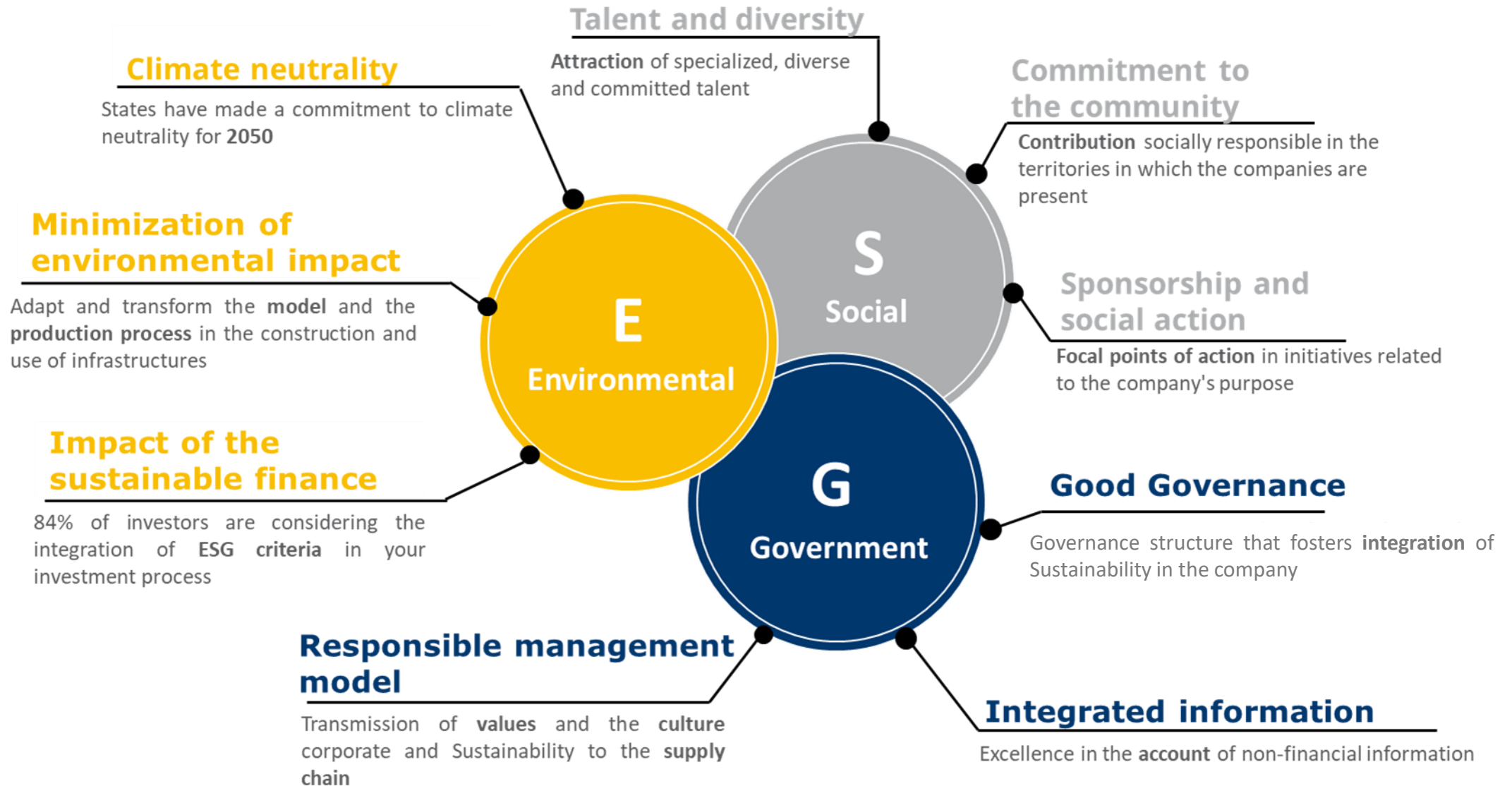
“Translation of original document issued in Spanish. In the event of a discrepancy, the Spanish-language version prevails”

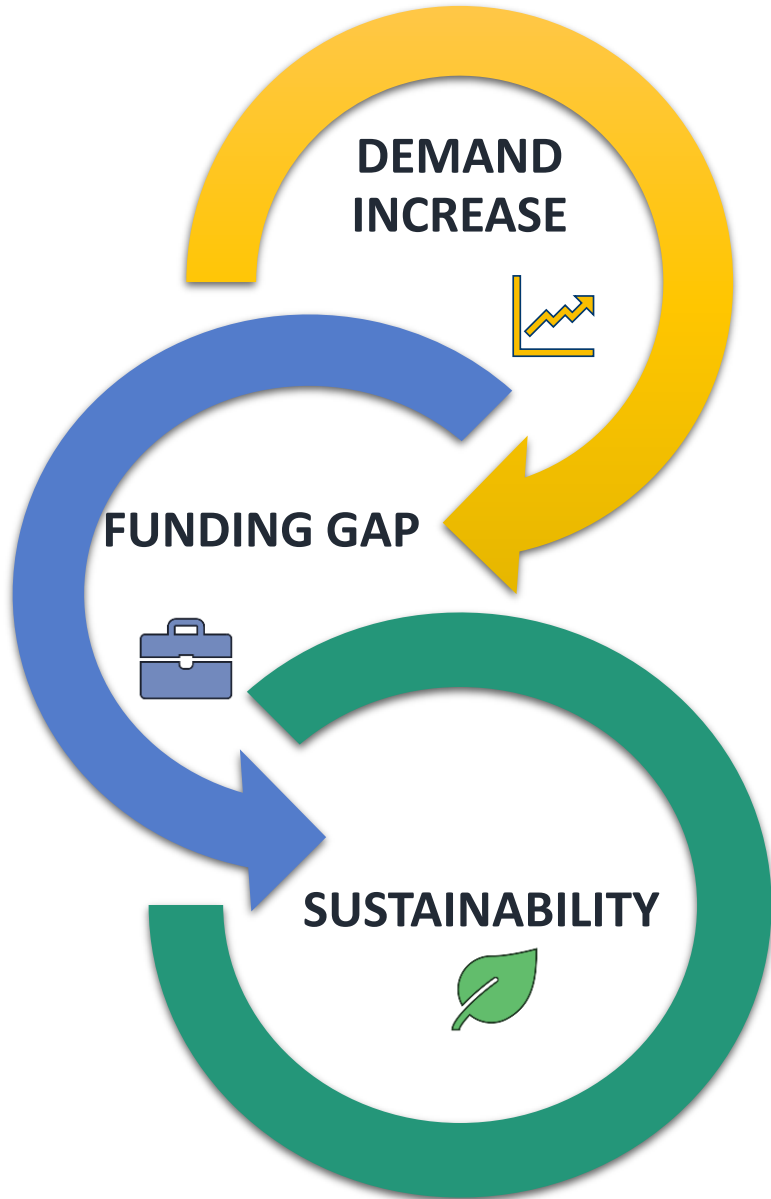


BUILDING A BETTER FUTURE

SMP 2025- Sustainability Master Plan 2025
December 2021



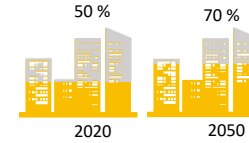




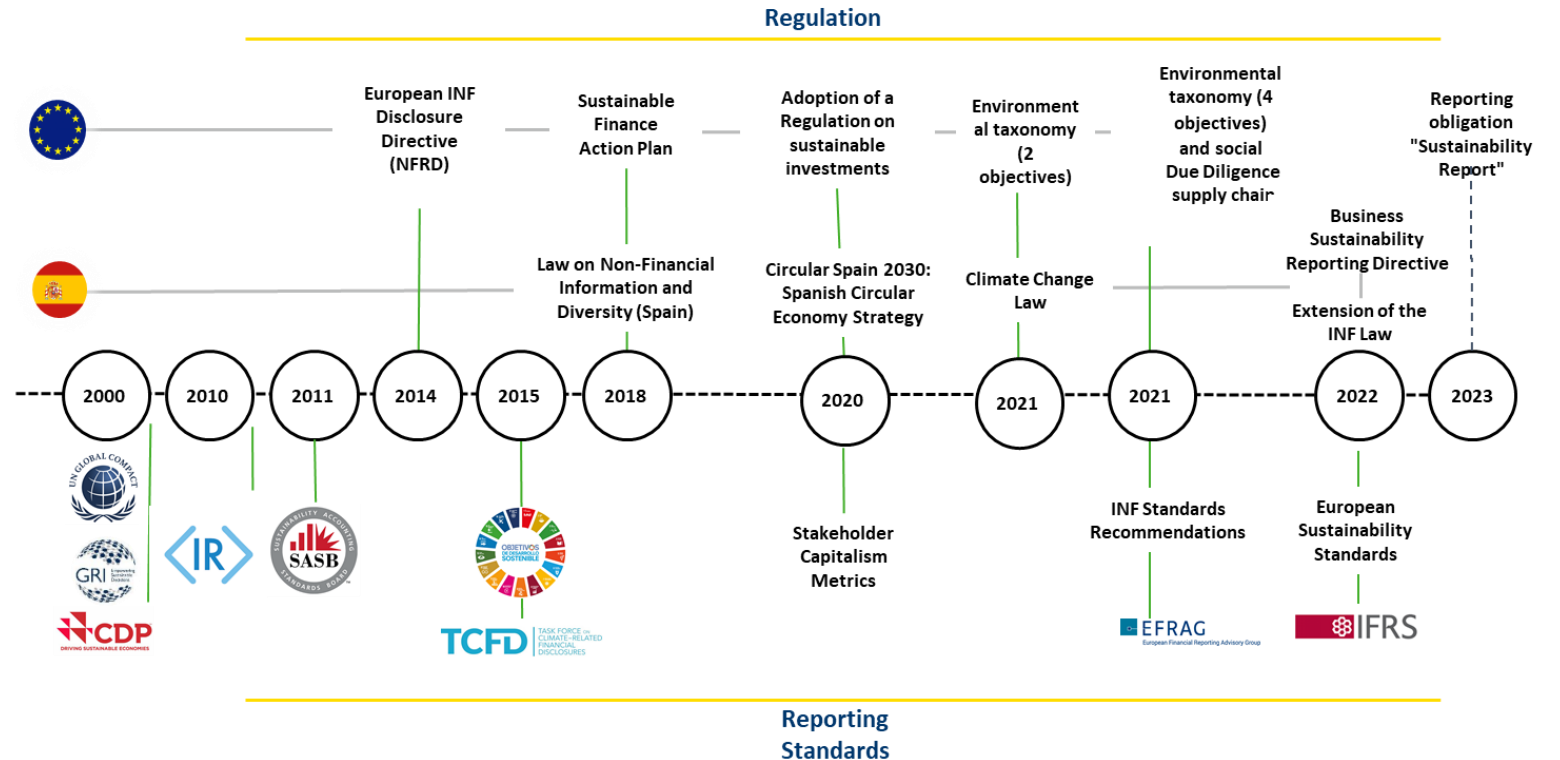
Cities are responsible for more than the **60%** of global GHG emissions



Exponential growth of the urban population



Relevance of industrialized construction and high levels of **energy efficiency**

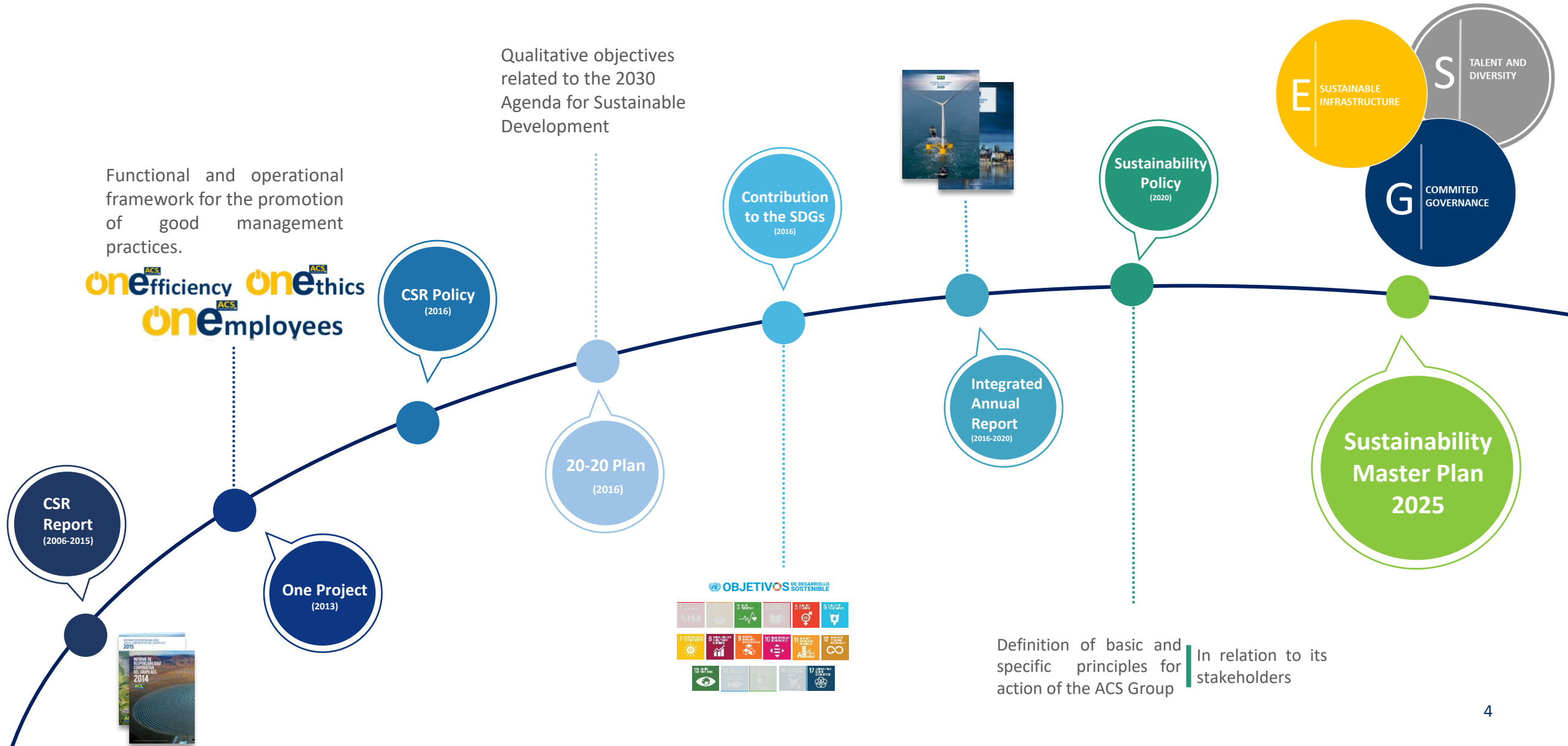


Building a better future: Continuing our roadmap in Sustainability

Functional and operational framework for the promotion of good management practices.

one efficiency
one ethics
one employees

Qualitative objectives related to the 2030 Agenda for Sustainable Development



Definition of basic and specific principles for action of the ACS Group | In relation to its stakeholders



PROMOTING THE GLOBAL TRANSITION TO SUSTAINABLE INFRASTRUCTURE

- Climate Neutrality to 2045
- Circularity in our activities
- Reference en sustainable infrastructures
- Protection of the environment



KEY PLAYER IN ECONOMIC DEVELOPMENT INTEGRATING SPECIALIZED AND DIVERSE TALENT

- Prioritize the occupational health and safety
- Development of specialized and diverse talent
- Economic and social development at the service of the local community

REFERENCE IN GOOD BUSINESS PRACTICES WITH GOVERNANCE COMMITTED TO SUSTAINABILITY

- Sustainability in the governance model
- Ethical and responsible culture
- Adapt the Group's financing to new sustainable financing models
- Responsible management of the supply chain
- Quality and reliability of sustainability information

Cross levers



Technology and innovation



Active listening, dialogue and engagement with stakeholders



Data governance and strategy ESG communication



EMISSIONS | CO₂ Reduction vs 2019

SCOPE 1: **-15%** 2025 | **-35%** 2030

SCOPE 2: **-30%** 2025 | **-60%** 2030

CIRCULARITY | Waste

80% Waste → reuse/recycling

Minimization non-hazardous waste destined for landfill

SUSTAINABLE INFRASTRUCTURE

45% of infrastructure sale= Projects with sustainable certification

Increase % activities under certified environmental management systems



HEALTH AND SAFETY | Priority Objective

97% of employees subject to certified Health and Safety management systems

-15% frequency rate in own employees

DIVERSITY | Gender equality

+25% women in Senior Management position

20% women in positions of responsibility

INCLUSION AND SOCIAL ACTION

+7% employees belonging to vulnerable groups

Increase Funds for social action and improving measurement of impact



GOVERNANCE AND COMPLIANCE

Strengthen sustainability governance

100% of employees with responsibility in compliance matters trained

100% of own operations evaluated in the field of Human Rights

Quantify the volume of sustainable assets in the ACS portfolio aligned with the EU Environmental Taxonomy

SUPPLY CHAIN

75% of suppliers trained in the Business Partner Code of Conduct

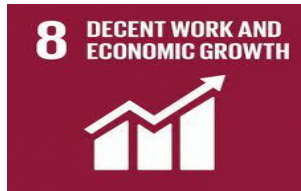
100% of the direct critical suppliers evaluated in terms of sustainability

The new Sustainability Master Plan 2025 contributes substantially to the achievement of **6 Sustainable Development Goals** linked to the Group's activity.

Sustainability Master Plan 2025

SDG

Related Plan Commitment



- Prioritize occupational health and safety of employees and contractors
- Reference group in the development of specialized and diverse talent
- Economic and social development at the service of the local community



- To be a benchmark in sustainable infrastructures



- To be a benchmark in sustainable infrastructures

SDG

Related Plan Commitment



- Reference group in the development of specialized and diverse talent
- MEconomic and social development at the service of the local community



- Anticipating climate neutrality to 2045
- To be a benchmark in sustainable infrastructures



- Integrate circularity into our activities
- Ensure responsible supply chain management in line with commitments and performance standards





“Building a better future”



Sustainability Master Plan 2025 details



The Sustainability Master Plan 2025 objectives has been drawn up considering the situation and the scope of consolidation of the ACS Group at the moment of its approval.





PROMOTING THE GLOBAL TRANSITION TO SUSTAINABLE INFRASTRUCTURE

Anticipate climate neutrality to 2045

Climate neutrality

Implement a climate strategy

Reduction of GHG emissions

Advance carbon footprint measurement and reduce carbon footprint emissions scope 1 and 2 (market based) by 2025

Climate risks

Strengthening the management of risks arising from climate change

- Implement a climate strategy to anticipate climate neutrality to 2045
- Scope 1 emissions reduction of 35% by 2030 with an intermediate reduction target of at least 15% by 2025
- Scope 2 emissions reduction of 60% by 2030 with an intermediate reduction target of at least 30% by 2025
- Expand the scope of the carbon footprint to include relevant Scope 3 categories in order to set quantitative reduction targets for 2030 by 2025
- Implement international methodologies



PROMOTING THE GLOBAL TRANSITION TO SUSTAINABLE INFRASTRUCTURE

Integrate circularity into our activities

Optimization of resources

Promote resource optimization by encouraging the durability of building materials

- Promote life cycle analysis in infrastructure projects, exceeding 200 projects with this analysis in 2025

Recyclability

Encourage the use of recycled building materials

- Progressively increase the rate of recycled building materials

Waste

Efficient management of waste, contributing to the segregation at source of waste and prioritizing recovery operations

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



PROMOTING THE GLOBAL TRANSITION TO SUSTAINABLE INFRASTRUCTURE

Guarantee the protection of the environment in the development of our activity

Environmental impacts

Prevent and minimize environmental impacts

- Zero environmental incidents with severe environmental damage
- Increase operations subject to environmental management systems certified by ISO 14001

Water resources

Responsibly manage water resources

- Promote water consumption reduction initiatives and procedures for water recycling/reuse
- Monitor water extracted from areas of water stress in order to minimize its proportion
- Establish a methodology for calculating the water footprint

Biodiversity

Promote biodiversity conservation in infrastructure projects

- Reinforce measures aimed at preserving/restoring biodiversity with the 100% of projects in environmentally sensitive areas with this type of measure by 2025

Become a reference in sustainable infrastructures

Sustainable infrastructure

Champion the provision of sustainable solutions (design, materials, certifications, etc.) in the projects we develop

- Reach 45% of Infrastructure sales in projects with sustainable certification by 2025



KEY PLAYER IN ECONOMIC DEVELOPMENT INTEGRATING SPECIALIZED AND DIVERSE TALENT

Prioritize the occupational health and safety of our employees and contractors

H&S certification

Extend the certification of occupational health and safety management systems in international standards



- Exceed 97% of employees subject to certified health and safety management systems by 2025

Accidentability

Reduce the rate of accident rates of own employees



- Decrease by 15% the frequency rate for own employees compared to 2019.
- 100% of new hires receive at least one occupational health and safety course

Contractors

Improve the rate of accidents in contractors



- Improve contractor accident rates through increased training

To be an engine of economic and social development at the service of the local community

Local community

Community investment and promotion of local development



- Promote community investment by progressively increasing funds for social action and improve monitoring and measurement of impact
- Keep the proportion of employees belonging to the local community above 90%
- Keep above the 75% local supplier involvement



KEY PLAYER IN ECONOMIC DEVELOPMENT INTEGRATING SPECIALIZED AND DIVERSE TALENT

Become a Group of reference in the development of specialized and diverse talent

Gender diversity

Building a diverse team by increasing the presence of women in positions of responsibility



- Increase by 25% the presence of women in senior management positions compared to 2019 and that the total number of women in senior positions represents 20% by 2025.

Vulnerable groups

Continue to be a reference in the integration of vulnerable groups



- Increase by 7% the number of employees belonging to vulnerable groups with respect to 2020.

Professional development

Commitment to the professional development of our employees and their training in new skills



- Increase the scope of training of own employees addressing specific needs

Equal opportunities

Ensure equal opportunities and best working practices



- Deepen the evaluation of wage differences to implement the necessary measures to ensure wage equity
- Expand the scope of workplace disconnection policies

REFERENCE IN GOOD BUSINESS PRACTICES WITH GOVERNANCE COMMITTED TO SUSTAINABILITY

Strengthen sustainability in the governance model

Governance in Sustainability

Adapt the Group's governance structure to the highest sustainability requirements



- Strengthen sustainability governance
- Maintain the link of the variable remuneration of Management teams to the performance in non-financial aspects

Identify with an ethical and responsible culture in our daily operations

Ethics and compliance

Continue to promote good practices of ethical conduct and compliance in the Companies of the Group



- 100% adherence of the new Group companies to the Code of Conduct
- 100% of employees with responsibility in compliance matters trained through compliance programmes by 2025

ESG Risks

Comprehensive and efficient management of ESG risks



- Promote information security awareness initiatives

Human rights

Monitoring of good practices to ensure respect for human rights



- Evaluate 100% of own operations in the field of Human Rights by 2025

Communication

Strengthening internal/external communication

REFERENCE IN GOOD BUSINESS PRACTICES WITH GOVERNANCE COMMITTED TO SUSTAINABILITY

Adapt the Group's financing to new sustainable financing models

Sustainable financing

Take advantage of the new forms of sustainable financing provided by the market

- Quantify the volume of sustainable assets in the ACS portfolio aligned with the EU Environmental Taxonomy

Ensure the responsible management of the supply chain in line with the Group's commitments and performance standards

Supply Chain

Extension and monitoring of ESG best practices in the supply chain

- Reach 75% of suppliers trained in the Code of Conduct for Business Partners by 2025
- Increase the proportion of suppliers evaluated every three years in terms of sustainability
- Evaluate 100% of direct critical suppliers in terms of sustainability during the Plan period

Advance the quality and reliability of sustainability information

Reporting

Anticipation and compliance with regulatory requirements and better standards of Reporting



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