

13. Donations and Foundations

13.1. Strategy

To maximise value creation and its impact on society, the ACS Group prioritises the use of local resources, favouring the exchange of knowledge, the transfer of technology and growth of an industrial fabric that contributes to economic growth and social well-being. The ACS Group's commitment to society has two facets:

- Contributing to the development of society through value creation, local development and compliance with the Sustainable Development Goals.
- Through its social action, which is understood as a voluntary commitment that goes beyond its business activities, to contribute to the well-being of the society, allocating resources to community investment, sponsorship and patronage initiatives and philanthropic donations (non-profit), both through Group companies and through the Foundation, which is managed autonomously.

The governance and strategic integration aspects related to donations and foundations are described in the general framework of ESRS 2.

13.2. Management of Impacts, Risks and Opportunities

13.2.1. 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 [IRO-1 of chapter ESRS-2](#).

13.2.2. Policies related to donations and foundations

The policies applicable to this matter are set out in ESRS 2, section [0.5.1 MDR-P: Policies adopted to manage material sustainability matters](#).

13.2.3. Actions and resources earmarked for grants and foundations

In 2025 the initiatives carried out by both Group companies and the ACS Group Foundation involved a total investment of EUR 15.94 million for Social Action (EUR 16.26 million in 2024).

In 2025, the ACS Group continued to demonstrate its commitment to society through the initiatives carried out by the various ACS Group companies.

Within the ACS Group's decentralisation plan, each Group company has the power to choose the social action activities with which it identifies itself most and that it wishes to participate in, through initiatives consistent with the Group's main areas of impact and influence and following the principles of action defined in the Policy Governing Community Investments, Sponsorship, Patronage, and Charitable Donations.



[Policy Governing Community Investments, Sponsorship, Patronage, and Charitable Donations](#)

The ACS Group also boasts the ACS Foundation, a non-profit foundation, independent and separate from the Group. Under the governance of its Board of Trustees, the ACS Foundation gives part of the profits obtained by the ACS Group back to society, thus fulfilling its foundational purposes. The ACS Foundation thus carries out different programmes that contribute to achieving the Sustainable Development Goals, as shown below:

- **General interest programmes:** Sponsorship of prestigious foundations and institutions that, despite their very different purposes, can all be classified as of general interest for the company. Funds earmarked in 2025: EUR 1.1 million
- **Programmes aimed at helping people with disabilities:** Improved quality of life for people with physical or sensory disabilities, or in dependency situations, through three subprogrammes, which all contribute to SDG 10 and specifically to goal 10.2. Funds earmarked in 2025: EUR 1.2 million
- **Cultural programmes:** Support for culture through ACS Foundation grants to museums, universities and other institutions whose main objective is the preservation, exhibition and dissemination of Spain's artistic heritage; as well as aid to promote music and theatre in the form of sponsorship of seasons, galas, plays and concerts. Funds earmarked in 2025: EUR 1.9 million
- **Research support programmes,** mainly for medical research, including rare diseases, and healthcare organisations. Funds earmarked in 2025: EUR 1.0 million
- **Defence of and support for best practices in regard to the environment.** Funds earmarked in 2025: EUR 0.1 million
- **Collaboration programmes with institutions** in the areas of innovation, engineering, science, economics and law. Funds earmarked in 2025: EUR 0.4 million
- **Programmes in developing countries.** The financial aid allocated by the ACS Foundation for the development of the countries most in need is included in this programme. Funds earmarked in 2025: EUR 0.6 million
- **Inclusion promotion and social partnership programme.** This programme includes all of the financial donations that the ACS Foundation allocates to solidarity with society's neediest groups and that are not included in the programmes mentioned above. Funds earmarked in 2025: EUR 0.4 million

 ACS Foundation

Some examples of the initiatives carried out by ACS Group companies and the Foundation in 2025 are shown below. These initiatives are mainly aligned with SDG 8 on decent work and economic growth, SDG 10 on reducing inequalities in and between countries, as well as SDG 11 on sustainable cities and communities, which in turn are strongly linked to the strategic priorities of the Group for the development of specialised and diverse talent, economic and social development at the service of the local community and transition to sustainable infrastructure.

Examples of social action initiatives:

Clece Emplea (CLECE)

Clece Emplea is an initiative designed to facilitate access to the labour market in an effective, accessible and transparent manner for people from groups that face difficulties finding employment. At the event held in Madrid in 2025, 1,773 candidates were interviewed with the support of 127 organisations from across Spain to fill vacancies in various sectors.

This initiative also had a significant technological component, as an operations centre was set up in Madrid to coordinate the entire process in real time to minimise disruptions as much as possible.

Partnership with the NGO Fika (Hochtief)

As a permanent project partner, Hochtief regularly invests funds in a cross-cutting volunteer and group sponsorship project with the NGO Fika (formerly called Bridges to Prosperity). These activities form part of the "designing and preserving living spaces" sponsorship initiative. Through corporate volunteering projects, bridges are built in remote regions to provide communities safer and better access to essential infrastructure such as schools, hospitals and markets. Within this partnership, HOCHTIEF particularly seeks

to support people in regions where the Group does not operate. Through its business activities and its commitment to corporate citizenship—which includes donations and sponsorship—the company helps not only to improve the economic situation of local communities, but also to strengthen the safety of infrastructure.

The Learning with Thies Programme

In 2025, the Learning with Thies programme in Indonesia continued to make a tangible social impact through interactive sessions focusing on English language learning, environmental awareness and road safety through defensive driving. The programme took place at five key locations (Samarinda, Kapuas, Satui, Balikpapan and Jakarta) and involved students and community members in practical and participatory activities. In addition, the programme expanded its reach in Jakarta through specific education and safety initiatives, as over 400 students took part in activities designed to promote cleaner communities and raise awareness of road safety

13.3. Metrics and Targets

13.3.1. Targets related to donations and foundations

To measure the effectiveness of the actions described above and to adequately monitor them, ACS has set various targets in relation to social action. 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. The priority targets in relation to this topic are:

Promoting investment in the community by progressively increasing the funds allocated and improving the monitoring and measurement of the impact on society.

Link to policies	Policy Governing Community Investments, Sponsorship and Charitable Donations
Target level to be achieved	The target is absolute, as it is defined in terms of gradually increasing the funds allocated and strengthening the monitoring of the social impact, without being tied to a specific benchmark.
Scope	The target is defined on a consolidated basis for the entire ACS Group (excluding Thies due to its recent entry into the scope of consolidation), even though the companies in the Group have set their own additional targets. The value chain link concerned is the Downstream Value Chain Phase.
Baseline value and year	The baseline target is 2019, when EUR 12 million was allocated to social action.
Performance	The funds earmarked for social action in 2025 amounted to EUR 15.94 million.

13.3.2. Indicators related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ACS Group companies allocated EUR 9.34 million to Social Action initiatives in 2025 (EUR 8.74 million in 2024), while the ACS Group Foundation allocated EUR 6.60 million in 2025 (EUR 7.52 million in 2024).

Main Social Action indicators of the Group companies

	2024	2025
Funds allocated to Social Action (mn €)	16.26	15.94