

# Social

## 7. ESRS S-1. Own Workforce

### 7.1. Strategy

The ACS Group's business success comes from the commitment and talent of its teams. For this reason, the company fosters the professional development of its employees, promoting the best working, health and safety conditions. In this way, the ACS Group's commitment to its workers is one of the main cornerstones of its strategy.

Within the ACS Group, there are two clearly distinct areas of activity with characteristics that are not comparable:

- **Infrastructure Development:** the activities carried out by the ACS Group through its four main business segments: Turner, Cimic, Engineering and Construction, and Infrastructure. As at 31 December 2025, sales related to infrastructure development accounted for 95.6% of the total and 46.9% of the ACS Group's total workforce.
- Under Other businesses, Clece stands out, which is dedicated to providing social services and cleaning services, which are activities intensive in human resources. Thus, as at 31 December 2025, Clece's sales accounted for 4.4% of the Group's total sales, while in terms of staff numbers, it accounted for 53.1% of the total workforce.

Given this differentiation in activities, some of the indicators presented in this chapter are broken down by segment.

Similarly, as a result of this differentiation in activities, each company in the Group develops its own human resources policies to meet its specific needs, while always remaining aligned with the ACS Group's corporate policies and adhering to common guidelines:

- Attract and hold onto the best talent, while at the same time aiming to improve the degree of responsibility and motivation of employees.
- Promote a culture and corporate values with which the people in the ACS Group identify.
- Promote teamwork and quality control as tools to promote the excellence of work well done.
- Ensuring equal opportunities, diversity, inclusion and non-discrimination.
- Support and increase training and learning.
- Innovate to improve processes, products and services.

On the other hand, one of the Company's strategic pillars is to promote the health and safety of those who provide services to ACS Group companies, minimising the risks associated with the Group's activities through prevention and monitoring systems, compliance with international standards, and the delivery of training and awareness-raising initiatives in this area. Occupational health and safety is one of the most important material issues for the ACS Group due to its activity, so management of this issue is being handled as a priority. Although each company within the Group is managed independently and has its own action plans, the following basic principles of conduct set out in the ACS Group's Occupational Health and Safety Policy are adhered to:

- Compliance with the current regulations on occupational risk prevention and adoption of other more stringent measures in accordance with the requirements voluntarily agreed upon.
- Integration of occupational risk prevention into all activities and at all levels through proper planning and implementation.

- Ongoing improvement in health and safety management systems, including the performance of the actions necessary to protect employees and third parties in the facilities of each of the companies.
- The development of awareness-raising and ongoing training initiatives for workers, contractors and suppliers in occupational health and safety aspects.
- Identify the material resources necessary to achieve the targets set for the prevention of occupational accidents.
- The promotion of the communication, consultation and active involvement of staff and, where they exist, their representatives on health and safety aspects as an essential aspect in the implementation of management systems.
- Cooperation with customers, contractors, suppliers, specialised organisations and other stakeholders in health and safety matters have been defined as a key factor for the correct identification and management of prevention risks.

### **7.1.1. ESRs-2 SBM-2 Interests and views of stakeholders**

Employees are one of the ACS Group's fundamental stakeholders. The Group therefore works closely with these workers at all times, promoting open dialogue, and building relations based on mutual trust and respect for human rights. Similarly, maintaining effective channels of communication with stakeholders is of great importance to the Group, as detailed in section [0.2.2 SBM-2: Interests and views of stakeholders](#).

### **7.1.2. ESRs-2 SBM-3 Relatively material impacts, risks and opportunities and their interaction with strategy and business model**

The material impacts identified in relation to the organisation's own workers are explained in section [0.2.3. SBM-3: Material Impacts, Risks and Opportunities and their interaction with strategy and business model](#). Material negative impacts, mostly potential impacts not actual ones, related to own workforce are widespread in the contexts in which the company operates. The material positive impacts are widespread in the contexts in which the company operates, affecting all of the ACS Group's own workers. The Group's own workers comprise all its employees who have an employment relationship with companies in the ACS Group, whether through an employment contract or through direct payment of wages, as is the case with trade union workers in the United States. The double materiality analysis took all the groups into account that may be particularly affected by these incidents.

The ACS Group also takes a proactive approach to sustainability due diligence in its value chain to establish appropriate measures to identify, assess, prioritise, prevent or, where appropriate, adequately mitigate, eliminate or minimise material adverse impacts on the human rights and labour conditions of workers, ensuring that there is no forced or child labour in its operations.

## **7.2. Management of Impacts, Risks and Opportunities**

### **7.2.1. S1-1 Policies related to own workforce**

The ACS Group has various policies aimed at managing the material Impacts, Risks and Opportunities identified in the Double Materiality process in relation to its own workforce. Among the most relevant are ACS's Code of Conduct, Sustainability Policy, Occupational Health and Safety Policy, Human Rights Policy, Sustainability Due Diligence Protocol, and the Policy on Operation of the Ethical Channel detailed in section [0.5.1. MDR - P: Policies adopted to manage material sustainability matters](#) of this report.

### **7.2.2. S1-2 Processes for engaging with own workers and workers' representatives about impacts; and S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns**

The ACS Group promotes open and constructive dialogue with its own workers and their representatives, encouraging communication and active participation in managing actual or potential negative impacts arising from its operations. This approach is aligned with the Group's Due Diligence Protocol, which provides for systematic consultation with stakeholders, including own workers (including vulnerable groups), in the phases of reporting, defining indicators, developing preventive and corrective action plans, making decisions and taking remedial action.

The consultations are conducted in accordance with EU legislation, national legislation and collective bargaining agreements, with guarantees of confidentiality, anonymity where appropriate, and protection against reprisals, as explained in section [11.2.2. G1-1 Corporate culture and business conduct policies and corporate culture](#) of this report.

In the area of health and safety, the Group complies with ISO 45001, which emphasises the importance of getting employees involved in making decisions related to their well-being. An example of this is their active participation in the health and safety committees, where 83.4% of the Group's employees were represented in 2025, and 98.2% of health and safety topics were covered in the 3,455 meetings held during the year.

In addition, at Hochtief, the European Works Council acts as the workers' representative in the various European countries. This body is consulted at least once a year on issues that may affect employees at the European level. Hochtief Aktiengesellschaft's Labour Director actively participates in these meetings, ensuring smooth communication and appropriate advice.

The ACS Group aims to enable employees to share their views, and to this end, several companies in the Group conduct workplace satisfaction surveys. Thus, 24,947 employees took part in these surveys in 2025.

It also promotes direct dialogue between employees and their superiors through regular interviews, providing a space for expressing concerns and proposing improvements.

Each ACS Group company has its own processes and departments that manage relations with the Group's employees.

To raise concerns and report potential adverse impacts, the Group offers accessible confidential channels, notably the Ethical Channel, the operation of which is detailed in Chapter G-1 of this report. The Ethical Channel and its Operating Policy are available on the ACS Group's website, and are included in the policies that the Group's employees must accept, in addition to being one of the elements on which information is provided in employee training.

The communications received are managed in accordance with the ACS' Policy on Operation of the Ethical Channel and the Procedure for the Management of Reports Received through the Ethical Channel. The Governance and Compliance Committee oversees these efforts, ensuring they are handled properly and transparently. The effectiveness of the collaboration and redress processes is assessed through the systematic analysis of the reports received through the available channels. These assessments allow for continuous improvements to be implemented and concerns to be addressed efficiently.

In any case, when a Group company becomes aware of the occurrence of an actual material adverse impact, the Policy requires reporting it to its management body. The body in charge of the Group company's sustainability function will lead the investigation into the material adverse impacts and, to this end, liaise with the relevant department to ensure that an appropriate investigation of the material adverse impact is launched and that appropriate measures are taken by those responsible for the relevant areas to prevent material adverse impacts in the future.

Thus, in line with the Corporate Due Diligence Protocol, when a proven negative material impact is identified, the ACS Group adopts the following measures:

1. **Determination of the impact's origin and responsibility:** The origin of the impact and the degree of influence of the Group company involved are analysed, collaborating in judicial or extrajudicial proceedings when necessary.
2. **Restitution and reparation:** Whenever possible and legally enforceable, the aim is to restore the affected parties to the state they were in before the impact, guaranteeing reparation proportional to the severity of the damage. The measures may include apologies, rehabilitation, financial or non-financial compensation, and preventive actions to avoid future incidents.
3. **Corrective action plans:** If the impact cannot be eliminated, specific action plans are implemented with defined timelines and clear metrics to assess improvements.
4. **Management of impacts associated with business partners:** If the impact stems from the relationship with a business partner, the remediation measures are adjusted to the level of influence and control the Group company had over the partner at the time of the incident.

With these processes and channels, the ACS Group reinforces its commitment to protecting the rights of its employees and the responsible management of its operations, guaranteeing a safe, ethical and respectful working environment.

### 7.2.3. S1-4 Actions and resources to manage material IROs on own workforce

The ACS Group has adopted measures to manage the material IROs related to its own workers, as detailed below. By implementing these actions, the Group seeks to mitigate the negative impacts while also maximising the creation of shared value. The targets set for these measures and the indicators for monitoring the effectiveness of the actions are developed in section [7.3. Metrics and targets](#) of this chapter. All the measures outlined in this section focus on the company's own operations and are carried out on a recurring basis, as they are currently being implemented in projects undertaken by the ACS Group. It is anticipated that they will continue to be implemented over the coming years (in the medium and long term).

#### Analysis of adequate wages

<b>Link to policies</b>	Human Rights Policy
<b>Progress on the actions</b>	In 2025, the existence of adequate wages in all ACS Group companies was assessed.

#### Description of the action

In 2025, the ACS Group analysed whether its employees receive adequate pay in accordance with the criteria described in Annex I on the European Sustainability Reporting Standards (ESRS) of Delegated Regulation (EU) 2023/2772. As specified in section 7.3.5 of this report, following this analysis, it has been determined that all Group employees receive adequate wages. Compliance with this requirement will continue to be monitored.

#### Promoting social dialogue, freedom of association and collective bargaining

<b>Link to policies</b>	Human Rights Policy and Code of Conduct.
<b>Progress on the actions</b>	In 2025, 70.9% of ACS Group employees (including Thiess and Dornan) were covered by collective bargaining agreements or by an independent trade union.

### Description of the action

The ACS Group protects the freedom to unionise and freedom of association of its workers. In accordance with each company's activity, these agreements define the number of working hours and set minimum notice periods for significant operational changes, among other matters. Furthermore, in accordance with current legislation and where relevant, companies in the ACS Group maintain regular dialogue with employee representatives regarding working conditions, with a view to fostering communication, consultation and the search for mutually agreed solutions on matters of common interest.

### Work/life balance

#### Link to policies

Human Rights Policy

The various companies in the ACS Group have introduced a range of measures to support a healthy work/life balance and employee wellbeing, such as flexible working hours and remote working options.

Furthermore, in some of the Group's companies, employees enjoy additional benefits in terms of having working conditions beyond those required by law. Examples of this include situations involving an increased number of holiday days, improved conditions for reduced working hours, an increase in the number of days of paternity/maternity leave and/or breastfeeding period, or the option to work part-time to promote a better work/life balance.

With regard to remuneration during parental leave, in Spain there is legally paid leave to promote breastfeeding, but in other Group companies outside Spain there are also facilities and/or benefits to promote breastfeeding. In addition, some ACS Group companies offer paid leave to care for relatives or others, beyond parental leave.

On the other hand, some Group companies provide childcare support for their employees through childcare vouchers, agreements with children's schools in the area, and other measures. There are also flexible wages (Salariflex), which include flexible remuneration and the option of including different items such as medical insurance, childcare or transport in the remuneration.

Currently, companies in the ACS Group accounting for 81% of the total workforce have policies on disconnecting from work. Furthermore, the companies in the ACS Group (in accordance with current legislation, collective agreements or other equivalent frameworks, where applicable) ensure that working hours are monitored, including, where applicable, overtime, which is subject to the appropriate remuneration or compensation, and encourage the planning and taking of paid annual leave in accordance with the applicable employment legislation.

### Basic principles of action to ensure the health and safety of own workers

#### Link to policies

Human Rights Policy, General Sustainability Policy and Health and Safety Policy.

#### Progress on the actions

In 2025, the ACS Group companies' investment in Health and Safety amounted to EUR 221.2 million (including Thies and Dornan)

### Description of the action

Ensuring health and safety in the workplace in all ACS Group companies is one of the Company's strategic pillars and one of the most relevant aspects due to its activity, which is why it treats managing this issue as a priority.

Each of these companies and the Group in general work hard to meet the most demanding standards in this area and thus become a benchmark in health and safety protection, not only for their own employees, but also for their suppliers, contractors and business partners. The ACS Group remains firmly committed to fostering a culture of occupational risk prevention, and allocates the necessary financial and human resources to this end, with the aim of minimising risks and incidents related to workplace safety in the activities carried out by ACS Group employees. To this end, each company in the Group identifies and

establishes its own preventive measures based on the health and safety risk identification and assessment carried out, while always adhering to the principles set out in the ACS Group's Health and Safety Policy.

### Promotion of Health and Safety management systems and their certification

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy.
<b>Progress on the actions</b>	In 2025, the Group companies whose health and safety systems are certified by an external one cover 100% of the Group's employees and ISO 45001 certification among the Group companies reached 97.9% of Group employees (including Thies and Dornan)

#### Description of the action

To ensure effective health and safety management, 100% of the ACS Group companies have implemented occupational health and safety systems. To guarantee they are implemented and managed correctly, the health and safety systems are subject to regular reviews by the internal audit teams, covering 99% of the Group's employees.

The certification of these management systems by an external party is also encouraged, mainly through ISO 45001 certification.

### Hazard identification and reporting processes

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy.
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#### Description of the action

The occupational health and safety management systems include processes for workers to report occupational hazards or situations that they observe during their activity. These channels allow the occupational risk prevention teams, as part of the ongoing improvement process, to assess new risks and implement the measures necessary to prevent and manage them.

In this way, employees are actively encouraged to get involved in occupational health and safety. The actions that are carried out in relation to this engagement include using what are known as "Blue Cards" at Dragados, designed for workers to report hazards, incidents, good practices, proposals for recognition or any other matter aimed at improving peoples' health and safety. Employees are also engaged by recognising workers who contribute the most to prevention, and those who have contributed the most to prevention, and CIMIC continued with its Safety Leadership Score (SLS) programme, which supports the identification, evaluation and proactive improvement of critical risk controls, rewarding the identification of opportunities for improvement and monitoring the implementation of the measures identified. Similarly, at CIMIC, a new internal tool, "One Voice", was introduced in 2025 to gather feedback from employees on all matters, including health and safety at work. Likewise, in Group companies such as Dragados, actions have continued to identify and raise awareness of the risks related to extreme temperatures, in addition to implementing preventive measures such as adapting working hours, changing work stations exposed to the sun, shading and/or cooling measures, and individual protection measures such as biological body temperature sensors, protection from the sun, cooling work clothes, new fabrics and technology, as well as awareness-raising protocols and measures on travel and performing work under adverse weather conditions.

### Using new technologies and innovative procedures in the field of prevention

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy.
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### Description of the action

The Group has continued to progress on reducing its accident rates thanks to the work of the prevention services and the commitment of its employees, suppliers, contractors and business partners. Furthermore, using new technologies and innovative procedures to prevent occupational risks is one of the main lines of action that the Group's companies are working on. Some examples include:

- Companies in the ACS Group, such as Dragados and CPB Contractors, use aerial drones on some projects to monitor the progress of works and identify hazardous conditions, as well as to reduce the risks associated with certain tasks. For example, on CPB Contractors' NEWest Alliance project, drones have let the surveyors monitor the project's progress in real time, eliminating tasks that traditionally involved high-risk work at height.
- At Dragados, people-detection systems have been installed around machinery, featuring cameras and an audible warning signal to alert people when they are approaching.
- UGL set a national benchmark in rail safety by completing a comprehensive design verification of the Corridor Intrusion Detection System (CIDS) and the Obstacle Detection System (ODS) for the Sydenham–Bankstown line of the Sydney Metro, using advanced fibre-optic and CCTV technology to support the safe use of unattended train operations, and was recognised as a finalist in the 2025 Australasian Rail Industry Awards.

### Boosting Health and Safety Training

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy.
<b>Progress on the actions</b>	In 2025, 100% of the employees had received training in Health and Safety during their career (including Thiess and Dorman)

### Description of the action

The ACS Group believes that one of the basic points of action in effective occupational health and safety management is the training and awareness of the people who are part of the Group, such as the contractors working in projects in the Group. Also in 2025, 100% of ACS Group employees had received health and safety training over the course of their career at the Company.

The ACS Group has various health and safety training programmes aimed at employees. On the one hand, there are basic knowledge courses, such as first aid, occupational risk prevention or emergency and evacuation plans. In addition, specific courses are available depending on the type of business and the risks involved, such as safe driving of light vehicles, fire prevention, operation of specific machinery, and joint health.

Other courses include training focused on the mental well-being of workers, such as mental health and emotional health. For example, at Turner, awareness campaigns have been run for workers on projects to highlight the importance of mental health. In 2025, UGL rolled out a training course on psychosocial safety for managers and operational leaders, focusing on its Psychosocial Risk Management Procedure.

In addition to these training programmes, ACS Group companies carry out awareness-raising events and projects for their employees in relation to occupational health and safety, such as Turner's "Safety Stand-Down" programme and the "Occupational Safety Day" in the HOCHTIEF Europe division. Also in 2025, CPB Contractors launched a communications campaign to promote the slogan: "Safety: Every Job, Every Day".

Likewise, the ACS Group works together with organisations specialising in safety, health and risk prevention matters, and actively participates in the main seminars, conferences and forums organised, both nationally and internationally, such as the Rail Industry Safety Standards Board in Australia, Thiess' partnership with the Minerals Council of Australia on the Fatalities Prevention Project, the Seopan Prevention Commission, and the Spanish Association of Prevention Services.

## Employee well-being programmes

### Link to policies

Human Rights Policy, General Sustainability Policy and Health and Safety Policy.

### Description of the action

In addition to its commitment to the occupational health and safety of its employees, the ACS Group promotes the wellbeing of its employees and it is increasingly common for Group companies to have access to health insurance or other non-employment-related health services. Some examples are the health insurance that Dragados Clece, Turner, and Flatiron offer their employees, in addition to the vaccination campaigns and the promotion of preventive medicine carried out in various Group companies.

In addition, throughout 2025, various companies in the ACS Group launched initiatives aimed at promoting both the physical and mental well-being of their employees through programmes such as Clece Wellbeing (*Clece Bienestar*) and the Take Care (*Cuídate*) project, which is a collection of audiovisual materials designed to raise awareness of healthy lifestyle habits. Furthermore, Clece also has continued with its "Networked Care", a programme that offers free psycho-emotional care to the company's employees and their direct family members. Sedgman also offers proactive health and wellbeing support platforms for its employees, such as Sonder (Australia) and Telus Health (International). These platforms let employees access articles and support proactively via chat and telephone on any topic, including physical and mental wellbeing.

Along these same lines, in 2025 UGL continued with its "Peer Support Programme" initiative that trains workers who volunteer on how to recognise when their teammates are at risk and how to provide confidential support.

Specific initiatives to promote physical health are also offered at various Group workplaces, some of which have free sports facilities for their employees, while other initiatives are carried out to promote sports.

Certain companies in the ACS Group provide a supplement to the temporary disability benefit for common or occupational contingencies, for up to 100% of the employee's salary.

## Commitment to equal opportunities and non-discrimination

### Link to policies

Human Rights Policy, General Sustainability Policy and Health and Safety Policy

### Progress on the actions

In 2025, the number of women in management positions in the Group represented 21.8 % of the total and the number of women in management positions was 207 (including Thiess and Dorman)

### Description of the action

The ACS Group strives to maintain relationships of trust with its employees and therefore considers it essential to safeguard basic principles intrinsic to its business model. In its Code of Conduct, the Group emphasises equal opportunities, non-discrimination and respect for human and labour rights, which form the cornerstone of the Group's business commitment. The ACS Group rejects all types of discrimination, in particular discrimination based on age, sex, religion, race, sexual orientation, nationality or disability.

Beginning with objectivity in selection processes, the ACS Group seeks to ensure equal access to these processes in all phases, from recruitment to hiring.

It is important to highlight that the ACS Group's extensive international presence makes it a multicultural team in which professionals from different races, ethnicities, ages, nationalities, languages, education, capacities, religions and genders converge, making this a constant aspect in the Group's day-to-day work. The company is aware of the relevance of local roots and, in line with its intention to promote the local development of the communities in which it operates, it promotes the direct hiring of local employees and executives. 99% of the Group's employees come from the local community.

The Group's commitment to equal opportunities is reflected across all areas of the business through its Equality Plans and specific measures to ensure equal treatment and opportunities for men and women in the ACS Group companies, as well as through the implementation of protocols against sexual harassment.

Specifically, the Board will ensure that the procedures for selecting its members promote equality between women and men, as well as diversity in terms of factors such as age, disability, and professional training and experience, and that they are free from any implicit biases that might give rise to discrimination. The Group also ensures that the remuneration and talent retention policies comply with the basic principle of equality, so that equal work is remunerated with equal pay.

### Commitment to including vulnerable groups in the labour market

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy
<b>Progress on the actions</b>	In 2025, the number of employees from vulnerable groups was 12,991 (including Thies and Dornan)

#### Description of the action

The ACS Group is committed to the employment integration of people with disabilities and other vulnerable groups, and uses employment as an instrument for social inclusion. In this area, the Group's most prominent exponent is Clece, with numerous collaboration agreements with institutions. In addition, companies that represent most of the Group's employees have implemented systems that guarantee universal accessibility for people with disabilities, with infrastructure adapted to remove physical barriers for all people.

The employment inclusion of disadvantaged groups is the main objective of the social project for Clece. Clece has worked in coordination on this project since 2012, employing people with disabilities, victims of gender violence, people at risk of social exclusion and young people in high unemployment. In addition, Clece has continued to carry out various initiatives in relation to the inclusion of disadvantaged groups in the workplace, offering employment opportunities to people from vulnerable groups, people with disabilities, women victims of violence, people at risk of social exclusion, young people looking for their first job, and the long-term unemployed. Networking plays a key role in the selection of these individuals. In 2025, Clece contributed to 1,191 organisations: 831 social organisations, 266 local authorities and 94 training centres.

### Development of talent acquisition programmes and professional development initiatives

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy.
<b>Progress on the actions</b>	2,283,115 hours of training were given in the ACS Group during 2025 (including Thies and Dornan).

#### Description of the action

The ACS Group is one of the world leaders in the development of infrastructures and services. The Group's human resources teams aim to attract and retain specialist talent across each of the Group's business sectors, as well as to implement professional development initiatives to build the best teams of professionals. The Group's commitment to offering its employees specialised training in the Group's different sectors of activity is based on the quality and improvement of the products and services.

In 2025, the training provided in the various ACS Group companies continued to increase, combining current, online and hybrid training models to take advantage of all the opportunities offered by the different types of training.

The adjustment from face-to-face training to online training undergone by the various Group companies in recent years has undoubtedly led the companies to continue with this type of training through centralised platforms that provide greater efficiency and scope.

In October 2024, the ACS Group launched the ACS University initiative, an educational platform focused on leveraging the cutting-edge expertise of its companies Hochtief, Turner, Cimic, Dragados and Flatiron, to offer all ACS Group employees advanced opportunities to develop new skills and continue to grow professionally within the Group. ACS University is the result of a collaboration between all the companies, and aims to strengthen the technical knowledge and global experience of the Group's teams and leaders. Internal experts from across the Group and external experts from organisations, companies and universities are participating in the design and delivery of courses offered in both online and face-to-face formats, broadening access to knowledge within the organisation. The initial training pillars of ACS University are designed to foster leadership not only in the Group's traditional business, but also in next-generation technologies, innovative practices and its diverse operations. In 2025, the activities focused on areas such as operational excellence (primarily aimed at structuring and sharing existing knowledge across the Group, as well as developing new training programmes), executive leadership, talent acquisition and corporate culture.

More specifically, in executive leadership, the first corporate leadership programme was carried out in collaboration with one of the world's top business schools, in which 35 executives from all the companies have been trained. In addition to the training, which was delivered in a hybrid and face-to-face format, the executives carried out a series of strategic projects with the support of mentors from the Group and facilitators from the business school. In addition to helping to develop leaders, this programme has also fostered the Group's corporate culture.

Furthermore, as part of the corporate culture programme, specific online courses have been launched covering the ACS Group as a whole, as well as each of the Group's main companies, to help promote awareness of the Group both among its employees and externally. To contribute to the digital transition, ACS University has developed a specific training programme for all its staff on awareness and culture in Artificial Intelligence and Data Science, as detailed in chapter [12. Innovation and Digitalisation](#) of this report.

ACS University is an initiative that complements the training programmes run by each of the Group's companies, supporting their training objectives for workers in areas that are specific to the companies themselves or to the markets in which they operate.

Consequently, the combination of ACS University with the initiatives that the Group's companies have been offering their employees for decades gives the Group a robust and relevant training strategy for its workers.

On top of this, each ACS Group company manages the development of its professionals independently, adapting its needs to the specific characteristics of its activity. Similarly, the various ACS Group companies have their own formal and regular performance appraisals for their permanent employees in line with professional development, most of which are carried out at least annually and influence the percentage of the bonuses employees earn, forming part of the Group's professional development culture. In other Group companies, the performance evaluations are carried out through direct discussions in the various teams.

The ACS Group's ongoing training and performance evaluation model makes it possible to identify the training needs among its employees during the year, which means that training programmes are constantly revised. In order to determine the efficacy of the training programmes, the Group companies evaluate the courses at different levels: participant satisfaction, knowledge acquired by the participants and impact on the performance of the participants in the area in which they have been trained.

## Management of human rights due diligence

<b>Link to policies</b>	Human Rights Policy, General Sustainability Policy and Health and Safety Policy.
<b>Progress on the actions</b>	100% of the Group's own operations have been assessed in relation to human rights (excluding Thies and Dornan, as they fell outside the scope of the Plan, although 100% of Thies's operations have been assessed).

### Description of the action

In the area of human rights due diligence management, the Company integrates this management horizontally across the Group through its Global Compliance Management System, which articulates, among other internal rules, those aimed at ensuring compliance with, and supervision of, human rights in all ACS Group divisions, thus configuring the Group's Human Rights Due Diligence Management System, the backbone of which is the Sustainability Due Diligence Protocol, which includes the defending human rights, updated in its latest version by the Company's Board on 19 December 2024.

This protocol defines the approach and due diligence responsibilities that ACS requires of all of its employees, divisions and business partners, providing the means to guarantee and verify their compliance. This includes the Annual Compliance Monitoring Report, whose conclusions on the risk that human rights due diligence breaches may have are submitted to the Audit and Sustainability Committee of the ACS Group's parent company, as the body in charge of overseeing compliance with the Company's internal policies, rules and codes with regard to compliance and sustainability.

These measures constitute the essential pillars on which the Group continuously applies due diligence processes in its operation and global value chain, ensuring their compliance with applicable law in each jurisdiction and with relevant international reference frameworks: the International Bill of Human Rights, the core International Labour Organisation conventions, the UN Guiding Principles, the OECD Guidelines for Multinational Enterprises, and the Tripartite Declaration of Principles on Multinational Enterprises.

The System is also based on the "protect, respect and remedy" pillars of the UN Guiding Principles. This helps identify, prevent, mitigate, monitor and rectify any possible adverse effects on human rights related to ACS's activity (due to causing them, contributing to them and/or being directly or indirectly associated with them), and defines the procedures for potential victims of that conduct and/or their legitimate representatives to file any complaints or claims. The procedures to be followed for remediation if material adverse impacts are identified are set out in section [7.2.2. S1-2 Processes for engaging with own workers and workers' representatives about impacts](#); and [S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns](#) of this report.

In 2025, the various ACS Group companies worked to ensure their effectiveness and continuous improvement in the protection of Human Rights, both in direct operations and along the supply chain, through the provision of training courses for their employees, analysis of operational risks in the field of human rights, promotion of dialogue with Human Rights stakeholders, among other examples.

## 7.3. Metrics and Targets

### **7.3.1. S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

The affected Stakeholders' involvement in setting the targets is detailed in section [0.5.2. MDR-T: Tracking effectiveness of policies and actions through targets](#). This engagement was based either on direct consultation to identify material issues or on indirect consultation through external studies and reports. The progress towards these targets is reported annually in this report, which is available on the ACS Group's website, and policies and improvement measures have been put in place as a result of their monitoring. Regarding the scientific evidence that the targets are based on, this does not apply as they do not require a scientific basis for their establishment or interpretation.

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 following are priority objectives related to own workers, and the affected link in the chain is own operations.

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

<b>Link to policies</b>	Code of Conduct, Human Rights Policy, and Health and Safety Policy
<b>Target level to be achieved</b>	The target is absolute. Annual monitoring of the total percentage of employees covered by OHSAS18001 or ISO45001.
<b>Baseline value and year</b>	The base year is 2019 for the indicator of employees covered by OHSAS18001 or ISO45001, with a baseline of 90.6%. 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 without including Dornan as it was not yet in the perimeter. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
<b>Performance</b>	The total percentage of employees covered by OHSAS18001 or ISO45001 is tracked annually. This rate started at 90.6% in 2019 and continued to rise to 97.7% in 2025.

### Decrease the lost time injury frequency rate for own workers by 15% compared to 2019

<b>Link to policies</b>	Code of Conduct, Human Rights Policy, and Health and Safety Policy
<b>Target level to be achieved</b>	The target is relative to the 2019 level. Annual tracking of the lost time injury frequency rate defined as the number of accidents with lost time divided by million hours worked.
<b>Baseline value and year</b>	The 2019 benchmark level is the indicator of accidents with lost time, including musculoskeletal injuries, divided by million hours worked, with a rate of 14.36 at consolidated level, and a 2.65 rate for infrastructure development and 27.04 for Clece. 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 without including Dornan as it was not yet in the ACS perimeter. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
<b>Performance</b>	The lost time injury frequency rate (LTIFR), or number of lost time accidents per million hours worked, is monitored annually. The figure for 2025 was 11.07, excluding Thiess and Dornan, compared with 14.36 in 2019, which implies a reduction of 22.9% in 2025 versus 2019. By segments, in infrastructure development the figure for 2025 is 1.71, and for Clece it is 20.23

The frequency index data calculated as LFTIR at consolidated level (including musculo-skeletal injuries) is only considered for the purposes of monitoring the Sustainability Master Plan, as the indices of the activities related to infrastructure development and those of Clece are substantially different due to the type of activity carried out and the regions in which they are located. Thus, the LTIFR of the activities related to infrastructure development in 2025 was 1.71, while that of Clece's social services and cleaning activity was 20.23. This is due to the completely different nature of the two activities; employees in the social services and cleaning activity have many musculoskeletal incidents with a lower severity.

## Increasing the presence of women in management positions by 25% since 2019, and increasing the total number of women in management positions to 20% in 2025

<b>Link to policies</b>	Code of Conduct and Human Rights Policy
<b>Target level to be achieved</b>	The target is absolute for women in senior positions and relative to 2019 for women in management positions. Annual monitoring of the percentage of women in senior and management positions, considering for this criterion considering positions that are two steps below the CEO.
<b>Baseline value and year</b>	The base year is 2019 for both indicators of women in management positions with a baseline of 93 women, and the percentage of women in management positions which was 18%. 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 without including Dornan as it was not yet in the ACS perimeter. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
<b>Performance</b>	The number of women in management positions was 200 in 2025, an increase of 115.1% compared to 2019. In 2025, women in decision-making positions accounted for 22.8% of the total. Thiess and Dornan have been excluded in both cases to make it comparable with 2019.

## Increasing the number of employees from vulnerable groups by 7% compared to 2020

<b>Link to policies</b>	Code of Conduct and Human Rights Policy
<b>Target level to be achieved</b>	The target is relative to the 2020 level.
<b>Baseline value and year</b>	The base year is 2020 in the indicator for people in vulnerable groups, defined as those over which the ACS Group exercises active management. The number of workers from vulnerable groups was 9,819 in 2020. 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 without including Dornan as it was not yet in the ACS perimeter. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
<b>Performance</b>	The number of workers from vulnerable groups was 2025 in 12,476, an increase of 27.1% compared to 2020.

## Evaluating 100% of own HR operations by 2025

<b>Link to policies</b>	Human Rights Policy and Due Diligence Protocol
<b>Target level to be achieved</b>	The target is absolute. Annual monitoring of operations assessed in the area of human rights.
<b>Baseline value and year</b>	2019 in the human rights assessed operations indicator, 58%. 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 without including Dornan as it was not yet in the ACS perimeter. Furthermore, the baseline has been updated throughout the life of the Sustainability Master Plan following the best methodologies carried out during the Plan.
<b>Performance</b>	The evaluation of own operations in the field of human rights is monitored annually. This rate continues to rise steadily, starting at 58% in 2019 and continuing to rise to 100% in 2025

### 7.3.2. S1-6 – Characteristics of the undertaking's employees

At the close of 2025, the ACS Group had 167,803 employees. The ACS Group's workforce increased by 6% to 9,998 employees, 1,342 of whom come from the 2025 consolidation of Dornan by global integration. The main characteristic of the Group's employees is the differentiation of the two activities mentioned above, with the number of workers associated with infrastructure development reaching 78,744 as of December 2025, while the number of employees at Clece was 89,059.

The information presented in this point in relation to own workforce is expressed in number of workers at the end of the year, and the scope of the information is 100% of the consolidation perimeter in line with the financial information disclosed in the annual financial statements.

The compilation and preparation of the information presented in this section is based on the various human resources information or payroll accounting systems of the ACS Group's companies. The aggregate data are collected through standardised questionnaires and compiled centrally on a quarterly or annual basis.

#### Total Workforce

	2024	2025
Male	75,693	83,437
Female	82,102	84,365
Other	9	1
Not reported	–	–
<b>TOTAL</b>	<b>157,804</b>	<b>167,803</b>

Note: The 2024 data in the workforce tables have been restated to include employees of joint ventures/joint operations on a pro-rata basis, following the 2025 calculation methodology and the financial consolidation method used in the annual financial statements. In 2025, employees from the Turner and Grupo Dragados trade unions are included in the total workforce, whereas in 2024 only employees from the Dragados trade unions were included.

#### Total Workforce

	2024	2025
Spain	83,986	86,216
Australia	17,311	21,776
United States	21,751	19,391
India	7,024	11,724
United Kingdom	6,443	6,983
Indonesia	5,391	4,630
Germany	3,446	3,654
ROW	12,452	13,429
<b>TOTAL PLANTILLA</b>	<b>157,804</b>	<b>167,803</b>

Note: The 2024 data in the workforce tables have been restated to include employees from all joint ventures and joint operations on a pro-rata basis, following the 2025 calculation methodology and the financial consolidation method used in the annual financial statements. In 2025, employees from the Turner and Grupo Dragados trade unions are included in the total workforce, whereas in 2024 only employees from the Dragados trade unions were included. The table lists the countries where the Group has the highest level of activity, including all those representing more than 10% of the total workforce.

	31-Dec-25			
	Male	Female	Other/ Not reported	Total
Fixed contracts	61,035	65,722	1	126,758
Temporary contracts	19,644	13,236	–	32,880
Non-guaranteed hours contracts	2,758	5,407	–	8,165
	31-Dec-25			
	Age <30	Age between 30-50	Age >50	Total
Fixed contracts	15,101	60,038	51,619	126,758
Temporary contracts	10,402	16,358	6,120	32,880
Non-guaranteed hours contracts	2,287	3,554	2,324	8,165
	31-Dec-25			
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Fixed contracts	29,625	18,172	78,961	126,758
Temporary contracts	1,182	1,780	29,918	32,880
Non-guaranteed hours contracts	228	784	7,153	8,165
	31-Dec-25			
	Male	Female	Other/ Not reported	Total
Full-time contracts	75,209	37,356	1	112,566
Part-time contracts	8,228	47,009	–	55,237
	31-Dec-25			
	Age <30	Age between 30-50	Age >50	Total
Full-time contracts	21,875	56,629	34,063	112,566
Part-time contracts	5,915	23,321	26,000	55,237
	31-Dec-25			
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Full-time contracts	28,933	15,262	68,371	112,566
Part-time contracts	2,102	5,474	47,661	55,237
	31-Dec-24			
	Male	Female	Other/ Not reported	Total
Fixed contracts	58,851	65,942	7	124,800
Temporary contracts	13,999	11,721	2	25,722
Non-guaranteed hours contracts	2,843	4,439	–	7,282

	31-Dec-24			
	Age <30	Age between 30-50	Age >50	Total
Fixed contracts	14,191	60,287	50,322	124,800
Temporary contracts	7,379	12,622	5,721	25,722
Non-guaranteed hours contracts	2,049	3,185	2,048	7,282

	31-Dec-24			
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Fixed contracts	28,533	17,894	78,373	124,800
Temporary contracts	998	1,847	22,877	25,722
Non-guaranteed hours contracts	270	378	6,634	7,282

	31-Dec-24			
	Male	Female	Other/ Not reported	Total
Full-time contracts	66,990	35,849	9	102,848
Part-time contracts	8,703	46,253	—	54,956

	31-Dec-24			
	Age <30	Age between 30-50	Age >50	Total
Full-time contracts	17,805	52,629	32,414	102,848
Part-time contracts	5,814	23,465	25,677	54,956

	31-Dec-24			
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Full-time contracts	27,790	14,379	60,679	102,848
Part-time contracts	2,011	5,740	47,205	54,956

In accordance with the protocol established by the ACS Group in 2025 regarding the calculation of the staff turnover rate, the following are taken into account: dismissals, retirements, deaths and individuals who left the company voluntarily, and the turnover rate does not include employees who have left the company as a result of the expiration of their contracts. In 2025, the total employee turnover in the ACS Group was 20.2% (vs. 17.6% in 2024, restated in accordance with the Group's new protocol). Thus, in 2025, the number of employee departures for these four reasons stands at 33,672 (vs. 27,046 in 2024). Voluntary turnover (i.e., the proportion of staff who left the company voluntarily) stood at 12.7% (compared with 11.8% in 2024).

	2024				2025			
	Male	Female	Other/ Not reported	Total	Male	Female	Other/ Not reported	Total
Dismissals	5,437	1,809	—	7,246	8,482	2,468	—	10,950

	2024				2025			
	Age <30	Age between 30-50	Age >50	Total	Age <30	Age between 30-50	Age >50	Total
Dismissals	1,532	3,847	1,867	7,246	2,083	6,003	2,863	10,950

	2024				2025			
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Dismissals	1,348	856	5,041	7,246	2,010	1,252	7,688	10,950

	2024	2025
Total hours lost due to absenteeism	19,393,775	21,311,393

Note: The 2024 data on total hours of absenteeism have been restated to reflect the total hours due to temporary disability, using the same methodology as in 2025.

### 7.3.3. S1-8 Collective bargaining coverage and social dialogue

The ACS Group protects the freedom to unionise and freedom of association of its workers. 70.9% (73.5% in 2024) of the workforce in 2025 were covered by collective agreements or by an independent trade union. In accordance with each company's activity, these agreements define the number of working hours and set minimum notice periods for significant operational changes.

By country, in companies headquartered in Spain, the number of employees covered by collective agreements or by an independent trade union was 100% in 2025 (100% in 2024).

### 7.3.4. S1-9 Diversity indicators

In its Code of Conduct, the Group emphasises equal opportunities, non-discrimination and respect for human and labour rights, which form part of the Group's business commitment. The ACS Group rejects all types of discrimination, in particular discrimination based on age, sex, religion, race, sexual orientation, nationality or disability.

The number of women in senior management positions, as defined in the Annual Corporate Governance Report, was 4 of in 2025, which represents 33.3% of the 12 members of senior management, as shown in question C1.14 of the Annual Corporate Governance Report.

### 7.3.5. S1-10 - Adequate wages

The ACS Group has carried out an analysis of the wages paid in its organisation to determine whether its employees globally receive adequate compensation in accordance with the standards defined in the ESRS. In all the cases analysed, it has been concluded that the ACS Group pays adequate wages in accordance with the criteria established in the ESRS in the countries in which it has employees.

### 7.3.6. S1-12 - People with disabilities

The ACS Group is committed to the employment integration of people with disabilities and other vulnerable groups, and uses employment as an instrument for social inclusion. At year-end, the ACS Group had 9,749 disabled employees (8,830 in 2024) and 3,242 employees from other vulnerable groups. The data on employees with disabilities are reported subject to legal restrictions on data collection that prevent the

reporting of this information in Australia. Thus, the percentage of employees with disabilities in 2025 stands at 7.6% (excluding Cimic) compared to 7.4% in 2024 (excluding Cimic).

Furthermore, companies accounting for 100% (100% in 2024) of the Group's workforce have universal accessibility systems in place.

### 7.3.7. S1-13 - Training and skills development metrics

In 2025, the number of employees who received training was 104,580, which represents 62.3%. The number of training hours was 2,283,115 in the period. In this way, the ACS Group is demonstrating its ongoing commitment to the professional development of its employees and to their training in new skills, increasing the scope of its own employee training programmes, as defined in one of the targets of the 2025 Sustainability Master Plan. The ACS Group provides training to all its employees in accordance with the same criteria, regardless of whether they are men or women. The differences set out below in the number of training hours required for each group are solely due to differences in the type of work, specialisation or the requirements needed to develop the individuals' skills. When the figures are restated on an aggregate basis, as required, the results are not representative.

In 2025, the average number of training hours per employee was 13.6 hours (19.3 average hours for all employees and 8.0 average hours for all female employees), while in 2024 the figures were: 12.9 hours on average for all employees (an average of 19.0 hours per male employee and 7.2 per female employee). In the Infrastructure sector in 2025, the average number of training hours per employee was 22.1 hours (21.8 average hours for all employees and 22.3 average hours for all female employees). In the case of the Services segment in 2025, the average number of training hours per employee was 6.1 hours (9.2 hours on average for all employees and 5.3 hours on average for all female employees). As we noted above, the difference in the number of hours by gender is due to the different types and specialisations of the services provided and the different gender representation in them.

Furthermore, in the Group, there are various methods for assessing performance and professional development: in 2025, 22.2% of the Group's employees took part in performance and professional development assessments (32.1% of all men and 12.4% of all women), whereas in 2024 the figures were: 22.9% of the total workforce (34.1% men and 12.6% women). In the Infrastructure segment, 45.0% of all employees took part (39.8% of all men and 70.3% of all women). The gender difference arises because it is more common for office staff ("white-collar workers") to undergo this type of assessment than for manual workers ("blue-collar workers").

Standardised measures for the Group-wide periodic performance and professional development reviews are currently being assessed through the ACS University platform.

#### Training hours' breakdown by professional category

	2024	2025
<b>Total hours received</b>	<b>2,030,315</b>	<b>2,283,115</b>
Total hours received to graduates with intermediate and university degrees	716,954	745,832
Total hours received to non-qualified technicians and administrative staff	264,502	329,431
Total hours received to other staff	1,048,859	1,207,854

### 7.3.8. S1-14 - Health and safety metrics

To ensure effective health and safety management, 100% of the ACS Group companies have implemented occupational health and safety systems. To guarantee they are implemented and managed correctly, the health and safety systems are subject to regular reviews by the internal audit teams.

The certification of these management systems by an external party is also encouraged, mainly through ISO 45001 certification. Therefore, in 2025 the Group companies whose health and safety systems are certified by an external one cover 99.7% of the Group's employees and ISO 45001 certification among the Group companies reached 97.9% of Group employees.

	2024	2025
Percentage of total employees covered by ISO45001 certification	98%	98%

Up to 2023, the ACS Group published its accident and occupational illness rates following the GRI standards (i.e., using the number of accidents with sick leave as the baseline, including those arising from musculoskeletal injuries), and the targets are set based on this standard, as explained above. In 2025, the ACS Group reported the frequency and severity data, including all the recordable accidents that resulted in injuries (all those involving lost days or not and that required treatment beyond first aid), excluding those resulting from musculoskeletal injuries, which are classified as occupational illnesses. The 2024 data have been restated to comply with this criterion.

It is important to bear in mind that, as we explained above, the nature of the services business (Clece) and that of the rest of ACS's infrastructure development business are completely different. Consequently, Clece's operations require constant travel between various work sites, which increases the likelihood of incidents; Furthermore, due to the nature of the work carried out, the number of accidents at Clece is higher than in other ACS operations.

The breakdown of the frequency rate of recordable accidents by gender and the severity rate, number of days lost per thousand hours worked, of these accidents are shown below.

	2024	2025
<b>Recordable work-related injuries</b>	<b>4,869</b>	<b>5,206</b>
Male	1,522	1,583
Female	3,347	3,623
<b>By segment</b>	<b>4,869</b>	<b>5,206</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>450</b>	<b>502</b>
Male	415	459
Female	35	43
<b>Clece</b>	<b>4,419</b>	<b>4,704</b>
Male	1,107	1,124
Female	3,312	3,580
<b>Total number of cases of work-related ill health (employees)</b>	<b>1,953</b>	<b>1,855</b>
Male	495	556
Female	1,458	1,299
<b>By segment</b>	<b>1,953</b>	<b>1,855</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>97</b>	<b>208</b>
Male	92	196
Female	5	12
<b>Clece</b>	<b>1,856</b>	<b>1,647</b>
Male	403	360
Female	1,453	1,287

	2024	2025
<b>Fatal work-related injuries for own employees</b>	<b>1</b>	<b>0</b>
Male	1	–
Female	–	–
<b>By segment</b>	<b>1</b>	<b>0</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>1</b>	<b>–</b>
Male	1	–
Female	–	–
<b>Clece</b>	<b>–</b>	<b>–</b>
Male	–	–
Female	–	–
<b>Fatal work-related ill health for own employees</b>	<b>0</b>	<b>0</b>
Male	–	–
Female	–	–
<b>By segment</b>	<b>0</b>	<b>0</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>–</b>	<b>–</b>
Male	–	–
Female	–	–
<b>Clece</b>	<b>–</b>	<b>–</b>
Male	–	–
Female	–	–
<b>Fatal work-related injuries for own contractors</b>	<b>3.35</b>	<b>3.00</b>
<b>Number of total hours worked</b>	<b>252,292,393</b>	<b>265,804,786</b>
Male	149,585,257	159,281,242
Female	102,707,137	106,523,544
<b>By segment</b>	<b>252,292,393</b>	<b>265,804,786</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>151,482,343</b>	<b>162,643,486</b>
Male	126,064,507	135,258,892
Female	25,417,837	27,384,594
<b>Clece</b>	<b>100,810,050</b>	<b>103,161,300</b>
Male	23,520,750	24,022,350
Female	77,289,300	79,138,950
<b>Number of days lost (calendar) due to work-related injuries</b>	<b>67,535</b>	<b>78,187</b>
Male	21,517	27,916
Female	46,018	50,271
<b>By segment</b>	<b>67,535</b>	<b>78,187</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>7,944</b>	<b>10,722</b>
Male	7,447	10,206
Female	497	516
<b>Clece</b>	<b>59,591</b>	<b>67,465</b>
Male	14,070	17,710
Female	45,521	49,755

	2024	2025
<b>Number of days lost (calendar) due to work-related ill health</b>	<b>33,094</b>	<b>32,684</b>
Male	7,733	10,955
Female	25,361	21,729
<b>By segment</b>	<b>33,094</b>	<b>32,684</b>
<b>Infrastructure (Turner, Cimic, E&amp;C, Infra &amp; others)</b>	<b>395</b>	<b>3,788</b>
Male	395	3,662
Female	—	126
<b>Clece</b>	<b>32,699</b>	<b>28,896</b>
Male	7,338	7,293
Female	25,361	21,603

(1) Since 2024, we have begun using CSRD criteria for reporting, under which both our own employees and contractors who are part of a joint operation are accounted for at the same percentage as our stake in the joint operation. If we had continued to use the reporting criteria from previous years (counting the number of people), there would have been 4 fatalities in 2024 and 3 in 2025. In 2024, there was one fatality in a 35% joint operation, and in 2025, there were two fatalities, both of which are recorded in full since the joint operation involved several Group companies.

## Accident rates

	2024			2025		
	Male	Female	Total	Female	Male	Total
<b>Work-related injuries rates</b>						
<b>Frequency</b>	<b>10.17</b>	<b>32.59</b>	<b>19.30</b>	<b>9.94</b>	<b>34.01</b>	<b>19.59</b>
Infrastructure (Turner, Cimic, E&C, Infra & others)	3.29	1.39	2.97	3.39	1.58	3.09
Clece	47.06	42.85	43.83	46.79	45.24	45.60
<b>Severity</b>	<b>0.14</b>	<b>0.45</b>	<b>0.27</b>	<b>0.18</b>	<b>0.47</b>	<b>0.29</b>
Infrastructure (Turner, Cimic, E&C, Infra & others)	0.06	0.02	0.05	0.08	0.02	0.07
Clece	0.60	0.59	0.59	0.74	0.63	0.65
<b>Work-related ill health rates</b>						
<b>Frequency</b>	<b>3.31</b>	<b>14.20</b>	<b>7.74</b>	<b>3.49</b>	<b>12.19</b>	<b>6.98</b>
Infrastructure (Turner, Cimic, E&C, Infra & others)	0.73	0.20	0.64	1.45	0.43	1.28
Clece	17.13	18.80	18.41	14.99	16.26	15.97

Accident frequency rate: Number of recordable work-related injuries per million hours worked excluding musculoskeletal. Recordable work-related injuries are considered to be work-related injuries that must be reported to the country's labor authority immediately upon becoming aware of them. This labor authority will health carry out an investigation in order to find out the possible causes of the accident, such as injuries with a serious medical qualification, occurring at work and/or related to it, causing hospitalization of the worker, amputation of a limb, loss of consciousness, burns covering more than 10% of the body, etc. Likewise, work-related injuries involving more than two workers are considered recordable injuries. In those cases in which it has not been possible to obtain information on recordable work-related injuries, these are assimilated to the number of work-related injuries with one day of sick leave.

Accident severity rate: Number of days lost (calendar days) per recordable accident out of every thousand hours worked, excluding musculoskeletal work-related injuries. In those cases in which it has not been possible to obtain information on recordable work-related injuries, these are assimilated to the number of work-related injuries with one day of sick leave.

work-related ill health frequency rate: Number of recordable diseases per mill healthion hours worked including those derived from musculoskeletal disorders.

### 7.3.9. S1-16 Compensation indicators (pay gap and total compensation)

The Group works to ensure that its remuneration policies adhere to the basic principle of equality (equal pay for equal work). The differences in pay shown in the tables are mainly due to factors such as having

different levels of responsibility in each category or due to the fact that the Group's various activities have, for example, professionals with different specialisations, workdays, levels of seniority, hazard levels and locations.

It is this diversification of activities and positions that justifies the wage differences, as presented in the average remuneration tables. Furthermore, in the evolution of wages, it is important to highlight that, given the large degree of geographic diversification of activities and types of contracts, it is very difficult to obtain a homogeneous evolution of wages and salaries in different years, given the variations of the weight that the different countries/activities represent out of the total, with the composition of the total wages changing significantly from year to year, and the effect of exchange rates.

To analyse the average remuneration (as defined in Spanish Law 11/2018), the average annual remuneration of the ACS Group's employees was taken into consideration based on their base salary and other cash incentives at year-end. The consolidated data show the weighted average broken down by gender, professional classification and age. In 2025, the ACS Group continued to work on improving the reporting of information by publishing the remuneration of men and women by job category in locations where it has significant operations. This means Spain, the United States and Australia, which represent more than 75.9% of the Group's employees.

### Average annual remuneration (€)

	2024			2025		
	Male	Female	% Difference between average salary for men/ average salary for women	Male	Female	% Difference between average salary for men/ average salary for women
Senior management and university graduates (1)	123,639.0	96,488.9	-22.0%	115,479.4	89,986.9	-22.1%
Non-qualified technicians, similar positions and administration staff	73,740.1	51,885.2	-29.6%	73,482.4	52,009.4	-29.2%
<b>Operators and other staff</b>						
Construction and Concessions	43,574.3	47,572.7	9.2%	39,830.5	49,520.4	24.3%
Services	22,063.3	18,603.5	-15.7%	23,155.3	20,184.1	-12.8%

(1) At Clece, only positions of responsibility are included in the category of university graduates.

Note: In the year 2024 the data has been restated to follow the same calculation methodology as in 2025, that is, considering the compensation of UTE's and JV's employees, as well as in the case of part-time employees, their compensation has been raised to full-time in order to achieve a homogeneous comparison.

### Average annual remuneration (€)

	2024	2025
Age <30 years	35,910	33,829
Age between 30-50 years	45,844	46,473
Age >50 years	44,058	43,805

Note: In the year 2024 the data has been restated to follow the same calculation methodology as in 2025, that is, considering the compensation of UTE's and JV's employees, as well as in the case of part-time employees, their compensation has been raised to full-time in order to achieve a homogeneous comparison.

## Average annual remuneration (€)

	2025		
	Spain		
	Male	Female	% Difference between average salary for men/average salary for women
Senior management and university graduates (1)	94,842.2	60,849.5	-35.8%
Non-qualified technicians, similar positions and administration staff	44,155.4	34,586.8	-21.7%
<b>Operators and other staff</b>			
Construction and Concessions	26,669.4	26,187.0	-1.8%
Services	26,644.0	26,365.0	-1.0%

(1) At Clece, only positions of responsibility are included in the category of university graduates.

## Average annual remuneration (€)

	2025		
	United States		
	Male	Female	% Difference between average salary for men/average salary for women
Senior management and university graduates	159,553.7	130,234.7	-18.4%
Non-qualified technicians, similar positions and administration staff	140,276.9	92,414.1	-34.1%
<b>Operators and other staff</b>			
Construction and Concessions	76,843.3	60,942.5	-20.7%
Services	n.a.	n.a.	—%

## Average annual remuneration (€)

	2025		
	Australia		
	Male	Female	% Difference between average salary for men/average salary for women
Senior management and university graduates	123,552.8	94,233.7	-23.7%
Non-qualified technicians, similar positions and administration staff	87,251.5	57,218.9	-34.4%
<b>Operators and other staff</b>			
Construction and Concessions	73,545.3	60,867.2	-17.2%
Services	n.a.	n.a.	—%

In addition, for 2025, the pay gap was calculated in accordance with the requirements of the ESRS: i.e., by including in a single figure the difference between the average hourly pay level of male employees and the average hourly pay level of female employees. To this end, the total remuneration accrued by all employees during the year (including management positions) has been taken, and this total has then been divided by the number of hours worked annually by the Group's employees. Based on these calculations, in 2025, the wage gap in infrastructure development activities stands at 2.4% (compared with -1.1% in 2024) and at -16.4% at Clece (versus -13.7% in 2024). As noted above, it is not meaningful to analyse the consolidated

data because of the differentiation of activities and the resulting average wages, as can be seen in the table above. The information was collected by obtaining the data from the Company's internal databases.

As regards director pay, the Nominations Committee ensures that the selection procedures for Board members favour diversity in regard to the aforementioned issues and, in particular, seeks to facilitate the selection of directors in a number that allows a balanced presence between women and men. The Board's average remuneration is shown in the table below. All non-executive directors, whether men or women, are remunerated by ACS equally for their membership on ACS's Board; the variation in total remuneration is solely due to the number of committees each director sits on, the roles/functions within these committees and/or membership on other ACS Group company boards.

Thousands of euros	2024 Number of Directors (3)	2025 Number of Directors	Average remuneration for the 2024 financial year	Average remuneration for the 2025 financial year	Variation
<b>EXECUTIVE DIRECTORS (1)</b>	<b>3</b>	<b>3</b>	<b>7,047</b>	<b>8,369</b>	<b>18.8%</b>
Remuneration for Directors functions			315	317	0.6%
Fixed remuneration			1,689	2,079	23.1%
Variable remuneration (2)			4,166	5,592	34.2%
Contributions to long-term savings systems			845	352	-58.3%
Other concepts			32	28	-11.6%
<b>NON-EXECUTIVE DIRECTORS</b>	<b>12</b>	<b>11</b>	<b>240</b>	<b>258</b>	<b>7.3%</b>
WOMEN	6	6	162	169	4.7%
MEN	6	5	321	364	13.4%

(1) The Executive Directors of the ACS Group are all men.

(2) Includes annual short-term variable compensation and long-term plans

(3) This includes Antonio Botella's compensation for 2024 until July 30, 2024, the date on which he stepped down as a director. It includes Javier Echenique's compensation until his death on December 15, 2024. The remuneration of Isidro Fainé is included from July 30, 2024, the date on which he was appointed as a director. To calculate the average remuneration, the actual time each director has held the position throughout the year is taken into account.

The gender breakdown of the average annual remuneration of executives in 2024 and 2025, defined as employees two levels below the CEO and taking into account bonuses, per diems, severance pay, contributions to long-term savings schemes and any other payments, was as follows:

Average annual remuneration (€)	2024			2025		
	Male	Female	% Difference between average salary for men/ average salary for women	Male	Female	% Difference between average salary for men/ average salary for women
Management positions*	415,889.79	325,145.09	-21.8%	384,428.5	290,731.6	-24.4%

\*Management positions: Two positions under the CEO

As noted above, the Group works to ensure that its remuneration policies adhere to the basic principle of equality. The differences in pay shown in the table are mainly due to factors such as the fact that the Group's various activities have, for example, professionals with different specialisations, levels of seniority and locations.

### **7.3.10. S1-17 – Incidents, complaints and severe human rights impacts**

In the reporting year, the following were received via the ethical channels and other means that the company provides employees for raising concerns regarding their working environment, as well as other external channels:

- 448 discrimination complaints, including harassment cases, which were received through the Group's ethical channels and through other means (directly through human resources or specific channels for this purpose).
- In addition, 562 reports on other issues were received through the Group's ethical channels and by other means.

In 2025, there were no serious human rights incidents.

No sanctions were imposed in connection with these complaints and reports.