

## 10. ESRS S-4. Consumers and end-users

### 10.1. Strategy

#### 10.1.1. *ESRS-2 SBM-2 Interests and views of stakeholders*

The ACS Group recognises customers and end users as a key stakeholder group, whose well-being and satisfaction are fundamental to the sustainability of its business model. In line with this approach, the Company is firmly committed to integrating the interests, opinions and rights of these stakeholders into its strategy and operations, ensuring that their human rights are respected at all stages of the projects and services it carries out.

To this end, the Group encourages transparent communication by keeping effective channels of consultation and participation open to understand their expectations and needs. These interactions contribute to the continuous improvement of the solutions and services it offers, aligning them with quality, safety and sustainability criteria.

It also promotes the adoption of responsible practices that strengthen the confidence of customers and end users, such as innovation in sustainable solutions, implementation of measures to protect personal data, and guaranteeing conditions of accessibility, security and efficiency in the infrastructures and services it provides.

The ACS Group's commitment to its customers and end users is a key element for implementing a solid, profitable, ethical and sustainable business strategy.

#### 10.1.2. *ESRS-2 SBM-3 Material Impacts, Risks and Opportunities and their interaction with strategy and business model*

The ACS Group recognises the importance of customers and end users, defined as:

- **Customers:** This includes those requesting specific services from the ACS Group, such to develop infrastructures in the areas of Integral Solutions and Engineering and Construction.
- **End-users:** An end user is considered to be any person who uses infrastructures developed and/or operated by the Group or the services it renders, especially in its company Clece.

The nature of the ACS Group's business means that the number of clients to which it relates is very small, with some being large corporations or public administrations. Due to this, and in a highly competitive market, it is essential to maintain an elevated degree of trust with customers and satisfy them, to establish stable and lasting relationships over time. One of the Group's its priorities is therefore to ensure the highest standards of excellence and quality in the products and services offered.

End users are, by their nature, much more numerous in quantity although they represent a very small percentage of the Group's sales, and are especially relevant to Clece due to its activity as a provider of essential services.

The material impacts related to customers in the ACS Group are directly linked to its strategy and business model and are considered systemic, as they arise directly from the operations carried out by the Group. In the case of end-users, they are linked to the downstream part of the value chain. The identified material impacts related to customers and end users are reflected in the Group's strategy through the Group's internal policies and regulations, which set out the Group's principles and parameters for action in relation to these topics. These policies are detailed in section 10.2.1 of this report. Likewise, following the Group's model, which establishes a centralised model in which the Group's companies have autonomy within the limits of their responsibilities, the companies must develop their own policies or action plans following the general principles marked by the ACS Group.

The Group generates value for all its customers and end users by building infrastructure and providing them services, improving their quality of life and offering solutions tailored to their needs.

By identifying the material impacts related to the ACS Group's consumers and end users, an assessment was made of the effect they generate on the ACS Group's strategy and business model, as well as on its value chain. Accordingly, this chapter sets out a series of policies, actions and targets that relate to the management of material IROs linked to this sustainability topic.

## 10.2. Impact, Risk and Opportunity management

### 10.2.1. S4-1 Policies related to consumers and end-users

The ACS Group has, among others, a Code of Conduct, a General Sustainability Policy, a Human Rights Policy, a Data Protection Policy and the Information Security Policy, which promote the protection of consumers and end users, including the protection of their data, respect for their human rights and safe accessibility to the ACS Group's buildings and infrastructures.

These policies are discussed in further detail in section MDR - P in chapter ESRS -2, and the material IROs are laid out in section SBM - 3 of chapter ESRS 2.

#### Code of Conduct

##### Relationship with Material IROs

The ACS Group's Code of Conduct reflects the Group's essential values and defines the standards of behaviour expected of its employees in the performance of their activities. In relation to IROs associated with consumers and end-users, the Code of Conduct states that the Group's people must act with integrity and responsibility.

It also reaffirms the Group's commitment to continuously improving its customer experience, transparency in the provision of services, and care for user communities, promoting solutions that contribute to the social and economic development of the areas where it operates, for example, by helping to improve access to services and facilities for users, as well as promoting accessibility for people with disabilities.

#### General Sustainability Policy

##### Relationship with Material IROs

The ACS Group's General Sustainability Policy reflects its commitment to responsible and sustainable management of relations with customers and end users, promoting solutions that generate shared value and improve their quality of life. Through this policy, the Group promotes respect for their rights, accessibility to essential services and the integration of ethical and sustainable principles into all of its activities and projects.

It also establishes a sustainability due diligence approach that focuses on adopting the appropriate measures and applying internal frameworks and procedures to identify, assess, prioritise, prevent, mitigate and, where appropriate, remedy the actual or potential adverse impacts that its operations, products and services may cause for customers and end users.

#### Human Rights Policy

##### Relationship with Material IROs

The ACS Group's Human Rights Policy reinforces its commitment to respecting and protecting the rights of customers and end users, promoting their fair, safe and respectful treatment. This policy promotes access to clear and transparent information on the Group's products and services, as well as the availability of direct communication channels that allow effective attention to their needs, queries and complaints, contributing to strengthening trust and mutual respect in all interactions. In addition, it ensures respect for the human rights of vulnerable groups such as children, through activities such as protecting children through the educational activities carried out by the ACS Group.

It also introduces a commitment to sustainability due diligence to adopt the appropriate measures and implement internal frameworks and procedures to identify, assess, prioritise, prevent, mitigate and, where appropriate, remedy the actual or potential adverse environmental and human rights impacts that may arise from its operations, products and services.

## Corporate Sustainability Due Diligence Protocol

### Relationship with Material IROs

The Protocol sets out the due diligence approach and measures that ACS has defined for the Group, and, to the extent applicable, its consumers and end users, on identified material IROs, as well as the means envisaged to procure and verify their compliance.

## Data Protection Policy

### Relationship with Material IROs

The Data Protection Policy contributes to mitigating risks in the field of cybersecurity and information protection in the value chain. It reinforces the secure and responsible management of personal data, minimising possible negative impacts, such as unauthorised access to confidential data by third parties, promoting a culture of digital security in all of the ACS Group's operations.

## Information Security Policy

### Relationship with Material IROs

The Information Security Policy reinforces the ACS Group's commitment to cybersecurity and data protection, addressing the prevention of incidents and guaranteeing the confidentiality, integrity and availability of information. Its targets include protecting stakeholders' privacy rights and effectively managing the risks associated with data processing and information security.

### **10.2.2. S4-2 Processes for engaging with consumers and end-users about Impacts; and S4-3 Processes to remediate negative Impacts and channels for consumers and end-users to raise concern**

The ACS Group recognises the strategic importance of customers and end users as key stakeholders in its operations, and establishes mechanisms for collaboration, communication and reparation of impacts on sustainability. The Sustainability Due Diligence Protocol sets out the procedure for engaging with stakeholders, including customers and end-users, and defines the functioning of the Sustainability and Compliance Department.

The ACS Group has implemented various processes to identify, manage and mitigate the actual and potential material impacts that may arise from its activities. These mechanisms are structured around two distinct subgroups:

- **Customers:** The Group establishes direct dialogue from the initial stages of the project, where the Group's companies propose, where possible, sustainable solutions adapted to the customer's needs. These proposals cover sustainable construction methods, the use of recycled and reused materials, and implementation of energy efficiency measures. Although the final decision rests with the customer, ACS actively encourages responsible practices that improve project quality, add value and minimise the environmental impact. To address any concerns during all the operational phases, the Group offers its Whistleblowing Channel, which is accessible and confidential, allowing direct communication between customers and the ACS Group.

- **End-users:** The Group has set up the Whistleblowing Channel, guaranteeing a safe space for expressing concerns or suggestions.

In this regard and since there are quite a lot of them, Clece, as part of the ACS Group, has multiple communication channels adapted to the nature of each its services, promoting continuous and effective interaction with customers and end users. In addition, this multi-channel communication is supported by tools that ensure proper traceability of each interaction and complies with all the requirements set by the National Security Scheme. By type of service, Clece has the following communication channels:

- **Home Help Service:** The company's in-house development team has created Asisto, a mobile application that can be connected to a virtual assistant through which real-time communication is established between the service coordinator and the user. Communication is also possible via the Gesad management software, by email, by telephone or via a form available on the Clece website.
- **Rest homes and day centres:** These services mainly use a mobile app to communicate with families, who also have other means of communication at their disposal, such as telephone, email and the form on the Clece website.
- **Telecare:** Communication with the end-user is mainly via telephone and is bidirectional.
- **Children's schools:** Communication with families is via a mobile application that can also be accessed on a website. Through it, families receive information in a fluid, direct and immediate way. The email address and telephone number are also available to users, who can consult these details on the website of Koala Escuelas Infantiles, the Clece subsidiary that manages this service.

These channels reflect Clece's commitment to quality, transparency and care for the needs of its users.

The ACS Group has specific processes in place to mitigate and remediate the material negative impacts related to its activities, especially in critical areas such as data security and conditions at construction sites. These processes include:

- Investigating incidents thoroughly.
- Implementing corrective measures.
- Detailed monitoring to assess the effectiveness of the actions taken, in line with the Due Diligence Protocol.

The Whistleblowing Channel is a fundamental pillar for communicating with customers and end users, guaranteeing confidentiality and proper handling of complaints. This channel is managed by an independent third party and is available 24/7, both on the Group's website and by telephone.

The Whistleblowing Channel lets stakeholders:

- Raise concerns about negative impacts.
- Request corrective actions.
- Provide suggestions and feedback on services and infrastructure.

The details on how this channel works are set out in section G1 of this report, together with an explanation of how reports are followed-up on and the channel's effectiveness.

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 line with its social commitment, the ACS Group pays special attention to the needs of customers and end users in vulnerable situations, guaranteeing they have equitable, safe and respectful access to the services and infrastructures provided by the Group.

### **10.2.3. S4-4 Taking action on material Impacts on consumers and end-users; and approaches to managing material Risks and pursuing material Opportunities related to consumers and end-users, and effectiveness of those actions**

The identification of the negative material impacts related to consumers and end-users is detailed in sections S4-2 and S4-3 of this chapter. To manage these impacts, the ACS Group establishes a series of related actions and targets (S4-5), focused on avoiding and remedying the negative impacts of them on consumers and end users.

Furthermore, by applying its Due Diligence Protocol, the ACS Group ensures the implementation and supervision of these measures, as well as the prevention, mitigation and elimination of any negative impacts on this stakeholder group. The Due Diligence Protocol is detailed in the chapter on ESRS 2.

During the reporting period, there were no serious incidences regarding the human rights of consumers and end-users.

The actions are described below:

#### **Safety on construction sites**

<b>Link with policies and targets</b>	This action is related to the principles set out in the Health and Safety Policy.
<b>Scope of the action</b>	The entire value chain
<b>Time horizon</b>	This action is carried out on a recurring basis, as it is currently being implemented (short term) and is planned to continue to be implemented in the medium and long term

Description of the action:

The ACS Group's commitment to safety is not only restricted to its own workers and contractors, but extends to anyone who may be in the vicinity of its construction projects. To this end, both direct and indirect measures are implemented to protect the safety of anyone who accesses or passes through hazardous areas. These actions include appropriate signage, access controls, physical barriers and specific safety procedures to minimise exposure to the hazards inherent to a construction site, as well as regular inspections of the work areas.

#### **Cybersecurity and data protection**

<b>Link with policies and targets</b>	This action is aligned with the principles set out in the Data Protection and Information Security Policy. This action is linked to the targets set in the ACS Group's Sustainability Master Plan, which has a short-term time horizon, as it will end in 2025.
<b>Scope of the action</b>	The entire value chain
<b>Time horizon</b>	This action is carried out on a recurring basis, as it is currently being implemented (short term) and is planned to continue to be implemented in the medium and long term

### Description of the action:

ACS considers information security to be a fundamental pillar for guaranteeing business continuity, asset protection and the confidence of customers and business partners. Due to the increasing risks in the digital environment, an Information Security Master Plan has been developed with strategic targets to anticipate, detect and respond to potential threats, thus minimising the security risk in the organisation.

### Preventive measures

Preventive measures are essential to reduce the likelihood of security incidents. In this sense, the following has been implemented:

- **Redesign and renewal of the internal network architecture**, avoiding technological obsolescence and minimising vulnerabilities that could facilitate the spread of malware. This includes equipment upgrades, network segmentation and adoption of advanced security technologies.
- **Isolation of infrastructure from the internet**, ensuring that critical systems have minimal exposure and that access is strictly controlled through network security elements.
- **Bastioning off customer workstations and servers**, applying secure configurations, rigorous access controls and automated update policies to minimise the risk of vulnerabilities being exploited.
- **Protection of mobile devices**, by implementing security policies such as data encryption, multi-factor authentication and mobile device management (MDM) tools to prevent unauthorised access.
- **Raising staff awareness** through regular training on cybersecurity best practices, reinforcing the importance of secure credential management and identifying threats such as phishing.

### Detective Measures

To identify potential threats in real time and minimise their impact, the following have been implemented:

- **Monitoring and detection systems** that analyse network traffic for suspicious activity, preventing unauthorised access and targeted attacks.
- **Security event management systems** that centralise and correlate events to detect anomalies 24x7x365, enabling a rapid response to any security incident.
- **Periodic internal audits**, which detect deviations in security settings and improve the effectiveness of the preventive measures.

### Reactive Measures

Effective response plans are essential for any incident. The following measures have been implemented:

- **Disaster recovery plans (technological and non-technological)**, ensuring business continuity through automated backups, restoration testing and data redundancy strategies.
- **Incident response procedures**, detailing specific steps for containment, eradication and recovery in the event of any kind of incident (technological or non-technological), periodically testing the process.
- **Forensic analysis**, to investigate the root cause of incidents and the implementation of corrective measures to prevent them from recurring.

## Internal and External Audits

To ensure the continuous improvement of the Group's security, regular internal and external audits are carried out in cooperation with independent experts. These audits assess the Group's compliance with security legislation and standards, identify areas for improvement, and strengthen its defences based on industry best practices.

## Security Awareness and Culture

Information security is not only a technical but also a human aspect. For this reason, continuous training and awareness-raising is held at all levels of the organisation, ensuring that each employee or associate knows their role in the protection of information and the importance of complying with the established policies.

In the ACS Group, information security is a shared responsibility and a permanent commitment. Its strategies will continue to be strengthened and adapted to the latest challenges of the digital environment, to ensure asset protection and stakeholder confidence.

The Group's commitment to information security is key to maintaining its operations and reputation. By implementing these measures and continuously improving its processes, ACS ensures that it is prepared to meet current and future cybersecurity challenges.

### Ensuring children's physical and emotional health through learning

<b>Link with policies and targets</b>	This action is related to the principles set out in the Human Rights Policy. This action is linked to Clece's specific targets.
<b>Scope of the action</b>	Downstream in the value chain
<b>Time horizon</b>	This is a recurrent action in the nursery schools managed by Clece

### Description of the action:

Clece has reaffirmed its commitment to protecting and ensuring the physical and emotional health of the minors in its schools through various initiatives that it conducts in the schools. These activities, carried out throughout the school year, are designed to adapt to different ages and school environments, promoting a comprehensive and sustainable approach to the teaching/learning process.

The environmental actions implemented aim to inculcate ecological awareness from the earliest stages of schooling. The educational project integrates sustainability into all the learning situations, contributing to the achievement of the Sustainable Development goals (SDGs) and fostering an eco-responsible academic environment.

Among the outstanding initiatives is the charity market held in March, where children create handicrafts from recycled materials. The proceeds are donated to the WWF's foundation for the symbolic adoption of endangered species. This activity not only promotes creativity and environmental awareness, but also raises children's awareness of the importance of biodiversity and respect for living things.

The school garden project is another cornerstone of these actions. During the months of September and October, students help out with the gardening, learning about soil quality and basic cultivation techniques. Throughout the school year, they engage in planting, watering and plant care activities, developing practical skills and promoting healthy habits. In addition, the participation of families in these activities is encouraged, strengthening the link between the school environment and the home.

Environmental education sessions complement these actions, that address topics such as composting, the importance of pollinators, and how to use natural remedies to prevent pests. These activities not only enrich academic learning, but also promote the children's emotional and social development by working as a team and taking care of their environment.

Through these initiatives, Clece actively contributes to the creation of healthy and sustainable educational spaces, guaranteeing the physical and emotional wellbeing of the children and promoting fundamental values for the construction of a more responsible and environmentally friendly future.

## 10.3. Metrics and Targets

### 10.3.1. S4-5: Targets related to managing material negative Impacts, advancing positive Impacts, and managing material Risks and Opportunities

ACS's key customer relationship management policy is measuring customer satisfaction and establishing plans for making improvements.

Within the ACS Group, most of its companies have a defined system for measuring customer satisfaction, while those with a more direct relationship with end users, such as Clece, have established formal systems for measuring customer complaints and claims. In this respect, it is important to take into account that the company's business is not focused on end clients, but rather on the business with other companies or with the public administration, so these systems are mainly managed using personalised tracking systems.

In 2024, 2,521 complaints were received, 94.9% of which were resolved in the reporting year. In 2023, 1,282 complaints were received, 95.7% of which were resolved.

The involvement of consumers and end-users in the setting of targets, monitoring and identification of possible improvements related to the targets is detailed in the general information chapter on ESRS 2, specifically in section 0.2.2. on stakeholder engagement.

#### Cybersecurity Recovery Plan

<b>Link to policies</b>	This target is related to the Information Security Policy established by the ACS Group.
<b>Target level to be achieved</b>	Business critical infrastructure
<b>Scope</b>	100% of services considered business critical
<b>Baseline value and year</b>	2025 final dividend
<b>Period for the target</b>	2024 - 2025

#### Promoting Information Security awareness initiatives and increasing the number of trained employees

<b>Link to policies</b>	This target is related to the Information Security Policy established by the ACS Group.
<b>Target level to be achieved</b>	There is no target level. The aim is to increase the number of trained employees annually.
<b>Scope</b>	The target includes all employees of the Group with responsibility for cyber security.
<b>Baseline value and year</b>	The base year is 2019, with a total of 13,868 employees trained. The 2019 baseline was considered excluding the part of the Industrial Services Division sold in December 2021, and Thies as "Operationally Equivalent" after 50% of it was sold in December 2020. 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 employees trained in the field of cybersecurity is monitored annually. In 2024, the number of employees trained in the reporting year was 37,473, compared to 13,868 in the base year. It is important to consider that although cybersecurity is an important subject for the ACS Group, not all of the Group's employees need this type of training due to their duties.

## Renewing and redesigning the network architecture

<b>Link to policies</b>	This target is related to the Information Security Policy established by the ACS Group.
<b>Target level to be achieved</b>	Technological renewal of ACS's network electronics.
<b>Scope</b>	100% of the network electronics.
<b>Baseline value and year</b>	There is no baseline, but there is a risk analysis of the electronics' condition.
<b>Performance</b>	A monthly check is carried out to verify their condition.

## Homogenising internal quality reviews by means of structured checklists on sensitive topics (especially social and educational services)

<b>Link to policies</b>	This target is related to the principles included in Clece's Social Services Policy
<b>Target level to be achieved</b>	Homogenising control checks on sensitive issues (especially social and educational services), reaching 60% of the social and educational services reviewed.
<b>Scope</b>	Social and educational services
<b>Baseline value and year</b>	In 2024, these checklists were used in 24 centres. The target for 2025 is to achieve the use of the checklists in 48 social services (residential homes, day centres, home help and telecare) and educational centres (nursery schools).
<b>Performance</b>	Six-monthly monitoring of progress toward the target.