



ACS GROUP  
SUSTAINABILITY  
DATABOOK

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## CORPORATE TRANSACTION IN 2024

On April 23, 2024, ACS's subsidiary CIMIC Group Limited (CIMIC), acquired a further 10% of the equity interest in Thiess Group Holdings Pty Ltd (Thiess), which increased CIMIC's equity interest in Thiess to now 60%. Thiess had previously been accounted for in ACS consolidated financial statements using the equity method and now is fully consolidated as a subsidiary in accordance with IFRS 10. Consequently, Thiess has been included in ACS' sustainability reporting from this acquisition date. The Thiess ESG figures were tracked and fully taken into account since the beginning of May 1, 2024, which corresponds to a reporting period of eight months of 2024. This transaction led to 2024 figures that are not comparable with the 2021-2023 figures. Thiess has its biggest impact in environmental related KPIs and therefore, 2024 ex-Thiess figures are shown to make it easier to see the comparable performance.

### E1 – CLIMATE CHANGE

As a global company, the ACS Group is aware of the important role it can play in the fight against climate change thanks, fundamentally, to its potential contributions to decarbonisation and energy transition or adaptation through the reduction of the physical risks arising from extreme climate events. Therefore, the ACS Group has established as part of its Sustainability Master Plan targets the promotion of energy efficiency and the reduction emissions in its business activities and being a leader in the transition to sustainable infrastructure, providing innovative solutions to meet the challenges of climate change.

#### Energy consumption and mix

Total energy consumption (MWh)	2021	2022	2023	2024 (ExThiess)	2024 Reported
Total non-renewable energy consumption	1,863,998	1,898,947	1,886,162	1,644,801	<b>1,654,736</b>
Total renewable energy consumption	70,556	60,062	97,314	144,889	<b>148,425</b>
<b>Total Energy Consumption</b>	<b>1,934,554</b>	<b>1,959,009</b>	<b>1,983,476</b>	<b>1,789,689</b>	<b>1,803,160</b>

#### Sustainable revenue

	2021	2022	2023	2024
Total revenue from sustainable certified projects (€mn)	10,761.5	13,368.6	14,095.4	14,625.4
Green building revenue (€mn)	6,861.2	8,601.3	8,651.6	9,445.7
Green Infrastructure revenue (€mn)	3,900.2	4,767.4	5,443.8	5,179.7
% of green building revenue / total building revenue (% certified standard)	52.0%	62.0%	66.0%	56.4%
% of revenue from sustainable certified projects / total revenue	38.7%	39.8%	39.4%	35.1%
% of green building revenues / total revenue	24.6%	25.6%	24.2%	22.7%
% of total revenue from sustainable certified projects/ total infrastructure revenue (Ex-Thiess)	41.6%	42.3%	42.2%	40.3%

## Greenhouse gas emissions

	2021	2022	2023	2024 (ExThiess)	2024 Reported
Scope 1 Emissions (tCO <sub>2</sub> eq)	371,978	378,893	328,865	324,091	327,087
Scope 1 emissions intensity (tCO <sub>2</sub> eq/mn € revenue)	13.8	11.5	9.2	8.3	7.9
Scope 2 Emissions (location Based) (tCO <sub>2</sub> eq)	128,440	161,034	151,266	118,607	122,333
Scope 2 emissions intensity (tCO <sub>2</sub> eq/mn € revenue)	4.8	4.9	4.2	3.0	2.9
Scope 2 (market Based) (tCO <sub>2</sub> eq)	104,367	147,274	144,220	104,425	106,834
Scope 2 emissions intensity (tCO <sub>2</sub> eq/mn € revenue)	4.6	4.5	4.0	2.7	2.6
Scope 3 Emissions (tCO <sub>2</sub> eq)	6,025,509	9,530,274	7,681,059	7,008,063	8,416,420
Scope 3 emissions intensity (tCO <sub>2</sub> eq/mn € revenue)	263.1	283.5	214.9	179.4	202.2

\* The Scope of consolidation for Scope 1 and Scope 2 (loc. Based figures) from 2021 to 2024 are 96.86%, 98.41%, 100% and 100%, respectively.

	2023	2024 Reported
<b>Scope 3 (tCO<sub>2</sub>eq)</b>	<b>7,681,059</b>	<b>8,416,420</b>
3.1. Purchased goods and services	4,415,033	3,703,527
3.2. Capital goods	114,513	138,975
3.3. Fuel and energy-related Activities	98,060	98,670
3.4. Upstream transportation and distribution	182,276	144,824
3.5. Waste generated in operations	37,413	38,876
3.6. Business travelng	85,019	62,523
3.7. Employee commuting	138,261	193,678
3.8. Upstream leased assets	343,367	344,095
3.11. Use of sold products	2,063,299	1,985,219
3.12. End-of-life treatment of sold products	25,851	21,327
3.13. Downstream leased assets	4,601	12,686
3.15. Investments	173,366.5	1,672,020.4

## E2 – POLLUTION

As part of its commitment to sustainability, the ACS Group integrates pollution management and reduction as key elements in its management model. The ACS Group prioritises the implementation of measures that minimise the polluting emissions and discharges generated in its activities, ensuring regulatory compliance and promoting practices that contribute to improving environmental quality in the settings in which it operates.

### Environmental management systems certification

Environmental management systems	2024 (ExThiess)	2024 Reported
% of operations certified through international standards (ISO 14001)	91.8%	<b>92.5%</b>
% of operations covered through third party certification/ audit/ verification by specialized companies	0.8%	<b>0.7%</b>
% of operations covered by internal certification/ audit/ verification by company's own specialists from headquarters	6.2%	<b>5.7%</b>
% of operations not covered by any kind of certification	1.1%	<b>1.0%</b>

### Environmental Incidents

Severe environmental incidents	2024
Number of environmental incidents with severe damage	0

## E3 – WATER

As part of its commitment to sustainability, the ACS Group integrates responsible water management as a key element into its management model. In line with its mission to responsibly manage water resources, the ACS Group promotes initiatives aimed at reducing water consumption, reusing this resource and improving its efficiency in all the ACS Group's operations. Through the adoption of innovative practices and process optimisation, the ACS Group seeks to minimise its impact on water resources, complying with applicable legislation and promoting sustainable water management in the environments in which it operates.

### Water consumption

	2021	2022	2023	2024 (ExThiess)	2024 Reported
Water withdrawal (excluding saltwater) (m3)	12,646,038	13,726,685	11,687,092	12,472,581	15,835,566
Water discharge (excluding saltwater) (m3)	6,742,172	11,185,685	7,248,693	11,000,185	11,019,866
<b>Total water consumption (excluding saltwater) (m3)</b>	<b>5,903,867</b>	<b>2,541,000</b>	<b>4,438,399</b>	<b>1,472,396</b>	<b>4,815,700</b>

	2023	2024 (ExThiess)	2024 Reported
<b>Total water withdrawn (m3)</b>	<b>11,716,719</b>	<b>12,476,873</b>	<b>23,223,917</b>
Volume of water withdrawn from surface water (rivers, wetlands, lakes) (m3)	1,051,526	808,556	1,031,282
Volume of water withdrawn from groundwater (m3)	2,971,507	7,970,904	9,869,004
Volume of water withdrawn from third parties (municipal network, processing plant or public or private service) (m3)	7,664,059	3,693,121	4,935,280
Volume of water withdrawn from marine waters (m3)	29,627	4,292	7,388,351
<b>Total water discharged (m3)</b>	<b>7,423,601</b>	<b>11,039,375</b>	<b>11,064,309</b>
Volume of water discharged into surface water (rivers, wetlands, lakes) (m3)	2,841,288	3,630,440	3,649,247
Volume of water discharged into groundwater (m3)	17,232	3,983,170	3,983,170
Volume of water discharged into third-party waters (municipal network, processing plant or public and private services) (m3)	4,390,172	3,386,576	3,387,450
Volume of water discharged into marine waters (m3)	174,908	39,189	44,442
<b>Water Consumption (m3)</b>	<b>4,293,118</b>	<b>1,461,910</b>	<b>12,159,608</b>

## E4 – BIODIVERSITY AND ECOSYSTEMS

Healthy and resilient ecosystems and biodiversity are essential to ensuring the ecosystem services that humans need to survive. Biodiversity loss not only threatens species and ecosystems, but also jeopardises global food security, health and economies. The ACS Group understands that its activities inevitably involve interactions with nature that may alter it, generating risks and opportunities arising from impacts and dependencies. Therefore, within the framework of ACS's Environmental Policy, the Group aims to strike a balance between developing and conserving biodiversity and natural capital, as well as a commitment to preventing deforestation, with a particular focus on protecting sites of ecological, scenic, scientific or cultural interest.

### Projects in and near environmentally sensitive areas

<b>Projects located in or near biodiversity-sensitive areas</b>	<b>2024</b>
Number of projects in or adjacent to areas of high biodiversity value (1)	103
Of which have a biodiversity management action plan	103
Percentage of coverage	100%
<b>Total area of projects within or adjacent to areas of high biodiversity value (ha) (2)</b>	<b>20.636</b>

(1) Projects in progress during the reporting year.

(2) Represents total project area, including those areas that are not within or adjacent to sensitive areas.

<b>Direct responsibility for land use change</b>	<b>2024</b>
Hectares with land use change due to implementation of own projects (direct responsibility)	<b>75,00</b>

<b>Restoration actions</b>	<b>2024</b>
Number of hectares restored, reforested, or where biodiversity-related compensation activities have been carried out	6.236,9
Number of hectares restored, reforested or rehabilitated as a result of voluntary compensatory actions	76,5

## E5 – CIRCULAR ECONOMY

As part of its commitment to sustainability, the ACS Group integrates efficient resource use and circular economy as key elements in its management model. ACS prioritises the optimisation of the resources used in its activities, minimising the associated environmental impacts and promoting practices that encourage the durability, recyclability and reuse of materials.

## Recycled/ Reused materials used

2024				
Material	Typology	Total weight (t)	Weight of material with reused or recycled origin (t)	Percentage of material with reused or recycled origin (%)
Wood	Biological	213,211	9,934	4.7%
Steel	Technical	818,059	624,554	76.3%
Concrete	Technical	13,432,595	4,218,770	31.4%
Glass	Technical	20,043	2,517	12.6%
Aggregates	Technical	8,035,449	387,346	4.8%
Asphalt	Technical	3,140,450	1,014,377	32.3%
Cement	Technical	415,769	80,958	19.5%

## Waste by type and disposal operation

	2023	2024 (ExThiess)	2024 Reported
<b>Hazardous waste (t)</b>	<b>167,247</b>	<b>161,986</b>	<b>174,738</b>
<b>Waste not for disposal per operation</b>	<b>2,646</b>	<b>24,794</b>	<b>24,794</b>
Reuse	717	8,316	8,316
Recycling	1,297	15,925	15,925
Incineration with energy recovery	80	527	527
Other recovery operations	552	26	26
<b>Waste for disposal per operation</b>	<b>164,600</b>	<b>137,192</b>	<b>149,944</b>
Incineration without energy recovery	18	47	47
Landfill	163,116	131,161	143,913
Other disposal operations	1,466	5,984	5,984
<b>Non-Hazardous waste (t)</b>	<b>14,093,108</b>	<b>14,857,844</b>	<b>14,874,325</b>
<b>Waste not for disposal per operation</b>	<b>12,552,741</b>	<b>12,835,057</b>	<b>12,837,544</b>
Reuse	8,407,744	3,068,601	3,068,601
Recycling	2,918,319	8,677,651	8,680,138
Incineration with energy recovery	3,822	8,709	8,709
Other recovery operations	1,222,857	1,080,096	1,080,096
<b>Waste for disposal per operation</b>	<b>1,540,366</b>	<b>2,022,787</b>	<b>2,036,781</b>
Incineration without energy recovery	5,706	1,581	1,581
Landfill	1,533,571	1,965,623	1,979,617
Other disposal operations	1,090	55,583	55,583

Note: In 2024 includes 8 months of Thiess after its full consolidation in May 2024. The total waste impact of the integration of Thiess is 29,233 tons.

## S1 – OWN WORKFORCE

The ACS Group's business success comes from the commitment and talent of its teams. For this reason, the company is committed to the professional development of its employees while at the same time promoting the best working, health and safety conditions. In this way, the ACS Group's commitment to its workers is one of the main axes of its Sustainability Master Plan.

Similarly, one of the company's strategic pillars is to promote the health and safety of the people who provide services for ACS Group companies, ensuring the application of the highest standards in this area, managing risks and promoting a safe and healthy working culture and environment to minimise the risks associated with the Group's activities, thanks to its prevention and monitoring systems, adaptation to international standards, and implementation of training and awareness-raising activities 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.

### Employees breakdown by country

Total Workforce (Headcount)	2023	2024
Spain	79,094	83,987
Australia	14,648	21,751
United States	14,882	17,443
India	5,260	7,024
United Kingdom	6,220	6,440
Indonesia	1,194	5,391
Germany	3,238	3,447
ROW	8,617	11,801

### Employees breakdown by nationality

Employees/position by nationalities 2024*	% Employees	% Management
Spanish	78,3%	93,0%
British (UK)	4,9%	4,1%
Colombian	1,6%	0,0%
Others	15,2%	2,9%
<b>Total employees assessed</b>	<b>89.226</b>	<b>1.278</b>

\* Scope of the data 69% (including data from Clece and Dragados Spain). To see Hochtief's USA breakdown by ethnic group, please see: <https://www.hochtief.com/sustainability/corporate-sustainability/key-figures>

## Employees breakdown by position and gender

Workforce of the ACS Group (Breakdown by Activity)	ACS Group	
	Men	Women
<b>Workforce at year end 2024 (Headcount)</b>	<b>157,267</b>	
% of the total staff	47.8%	52.2%
Employees with a management and senior management position (all management positions)	<b>14,574</b>	
%Employees with a management and senior management position (all management position)	77.4%	22.6%
Employees with a management position	<b>13,674</b>	
% of employees with a management position	77.2%	22.8%
% of employees with management positions in revenue-generating functions	80.9%	19.1%
Top management position	<b>900</b>	
% of top management position	81.0%	19.0%
Employees with graduates in engineering/ architecture/building... (STEM related positions)	<b>11,490</b>	
% of employees with graduates in engineering/ architecture/building... (STEM related positions)	79.3%	20.7%
<b>Revenues of the Group 2024 (mn €)</b>	<b>41,633</b>	
% of total revenues	100.0%	

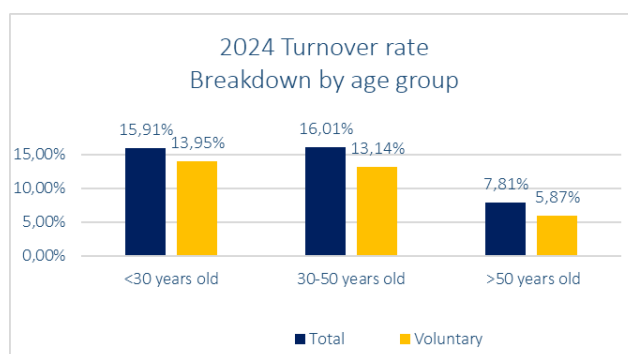
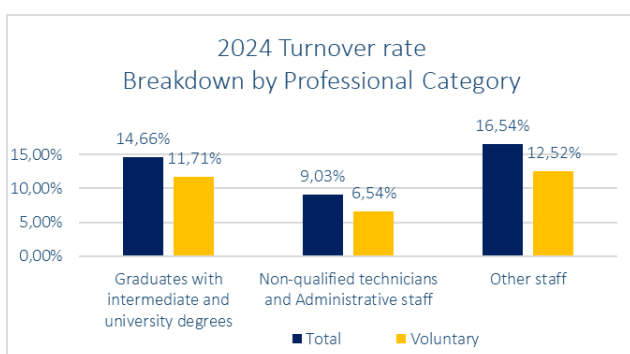
## Total new hires

	2021	2022	2023	2024
<b>Number of total hires</b>	<b>39,480</b>	<b>49,100</b>	<b>50,695</b>	<b>58,731</b>
Male	17,247	22,534	25,716	30,538
Female	22,233	26,566	24,979	28,193
Age <30	16,081	20,476	21,306	18,204
Age between 30-50	15,127	18,355	18,531	28,175
Age >50	8,272	10,269	10,858	12,353
Graduates with intermediate and university degrees	n.a.	n.a.	5,133	5,172
Non-qualified technicians and Administrative staff	n.a.	n.a.	2,998	3,295
Other staff	n.a.	n.a.	42,564	50,265
% of vacancies/positions to be filled filled by internal candidates	n.a.	10.5%	8.9%	8.7%

## Turnover rate

	2021	2022	2023	2024
<b>Total Turnover</b>	<b>14,7%</b>	<b>16,4%</b>	<b>19,59%</b>	<b>23,53%</b>
Male	20,1%	20,0%	27,25%	31,94%
Female	11,0%	13,8%	13,80%	15,88%
<b>Voluntary Turnover</b>	<b>11,1%</b>	<b>12,8%</b>	<b>15,4%</b>	<b>17,0%</b>
Male	14,8%	15,0%	21,08%	22,23%
Female	8,5%	11,3%	11,07%	12,24%

Note: Please consider that 2021 figures don't include neither Industrial Services activity due to their sales in December 2021. Data coverage: 96.68% in 2021, 97.54% in 2022 and 100% in 2023 of the Group's employees.



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

	2024
% Employees covered by collective bargaining agreements	<b>73,4%</b>

## Training

Training hours' breakdown by gender	2023	2024
<b>Total hours received</b>	<b>1.566.882</b>	<b>1.984.316</b>
Total hours received to male	1.084.551	1.398.769
Total hours received to female	482.331	585.547

Training hours' breakdown by professional category	2023	2024
<b>Total hours received</b>	<b>1.566.882</b>	<b>1.984.316</b>
Total hours received to graduates with intermediate and university degrees	642.846	744.501
Total hours received to non-qualified technicians and administrative staff	165.665	197.719
Total hours received to other staff	758.371	1.042.096

Training hours' breakdown by content	2023	2024
<b>Total hours received</b>	<b>1,566,882</b>	<b>1,984,316</b>
Total hours received in Ethics, integrity and compliance	241,249	168,641
Total hours received in Health and Safety	465,675	898,252
Total hours received in environmental awareness	119,227	72,436
Total hours received in other subjects	740,732	844,987

	2023	2024
Total hours received	1.566.882	1.984.316
Teaching hours per employee (over total employees)	11,8	12,6
Teaching hours per employee (over FTEs)	14,3	15,2
Employees participating in training activities	74.710	92.868
% Employees participating in training activities	56,1%	59,0%
Training hours per employee (over total employees trained)	21,0	21,4
Investment in training (M€)	22,2	30,6
Investment per employee in training (over total employees) (€)	166,9	194,6
Investment per employee in training (over FTEs) (€)	203,1	235,0
Investment per employee in training (over total employees trained) (€)	297,5	329,6

## Employee satisfaction

	2021	2022	2023	2024
Percentage of "satisfied" or "very satisfied" employees according to work climate surveys conducted	83,80%	83,84%	81,54%	81,03%
Percentage of "satisfied" or "very satisfied" employees according to work climate surveys conducted (Male)	84,00%	84,75%	81,66%	81,41%
Percentage of "satisfied" or "very satisfied" employees according to work climate surveys conducted (Female)	88,00%	81,80%	81,24%	80,42%

Note: Please note that the 2021 data does not include data from the Industrial Services activity due to its divestiture in December 2021. In 2021 data only HT Europe activity data is reported, in 2022 HT Europe and Americas data is reported and in 2023 and 2024 Turner (Americas), Cimic (Asia Pacific) and HT Europe data is reported.

## Health & Safety – Lost Time Injury Frequency Rate (LTIFR) own employees

LTIFR own employees	2021	2022	2023	2024
ACS Group	13,60	14,95	14,67	<b>8,43</b>
Infrastructure	2,62	2,22	1,68	<b>1,02</b>
Services	23,16	25,93	26,87	<b>19,66</b>

Note: 2023 and 2024 figures have been calculated following the CSRD criteria while 2021 and 2022 were using a different calculation methodology. Lost time injury frequency rate (LTIFR): Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift.  $LTIFR = (\text{number of lost-time injuries}) / (\text{total hours worked in accounting period}) \times 1,000,000$

## S2 – VALUE CHAIN WORKERS

In the ACS Group, the employees in its value chain are a highly relevant stakeholder group, given their importance in carrying out the Group's operations. Due to the companies' business model, a large number of employees work closely with the Group on its activities without directly forming part of its workforce, and are key to the operation and success of ACS.

### Health & Safety – Lost Time Injury Frequency Rate (LTIFR) contractors

LTIFR Contractors	2021	2022	2023	2024
Frequency rate (LTIFR)	3,01	2,92	2,59	2,09

Lost time injury frequency rate (LTIFR): Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift.  $LTIFR = (\text{number of lost-time injuries}) / (\text{total hours worked in accounting period}) \times 1,000,000$

## S4 – CONSUMERS AND END-USERS

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.

### Customer satisfaction

	2021	2022	2023	2024
Percentage of "satisfied" or "very satisfied" customer responses according to surveys carried out	95,80%	89,50%	94,70%	95,54%

### Cybersecurity

	2024
Breaches related to information security	0

## G1 – BUSINESS CONDUCT

An effective sustainability strategy requires a robust governance structure to ensure implementation and compliance. ACS is cognizant of the fact that, only through transparent and ethical management in line with the best practices in the sector can it consolidate a sustainable business model that generates value.

### Supply chain – Identification & Assessment

	2024
Total Number of Tier-1 suppliers	81.475
Total Number of Significant suppliers in Tier-1	6.248
% of total spend on significant suppliers in Tier-1	65,0%
Total Number of significant suppliers in Non-Tier 1	89.633
Total number of significant suppliers (Tier-1 and non Tier-1)	95.881

Supplier Assessment Program*	2024
Total number of significant suppliers assessed via desk assessments/ on-site assessments	13.279
% of unique significant suppliers assessed	13,8%
Number of significant suppliers assessed with substantial actual/ potential negative impacts	255
% of significant suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	37,9%
Number of significant suppliers with substantial actual/potential negative impacts that were terminated	10

\*The different ACS Group subsidiaries have implemented systems for the pre-qualification and monitoring of possible supplier risks. For example, in 2021, Clece implemented GoSupply, an intelligent platform which monitors possible supplier risks in real time and which integrates third-party data sources such as Dow Jones, Refinitiv, Moody's, Informa D&B, Serasa and Aenor. HOCHTIEF, on the other hand, developed a complete pre-qualification system based on six steps that can be consulted on its website (For business partners - HOCHTIEF). Within this analysis, a first step of analysis is carried out through questionnaires that are completed by the companies and supplemented with information from external rating agencies to independently evaluate their suppliers in terms of sustainability. Thus, since 2021, HOCHTIEF has been working with Integrity Next.

Corrective Action Plans	2024
Total number of significant suppliers supported in corrective action plan implementation	93
% of significant suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	36,5%

Capacity Building Programs	2024
Total number of significant suppliers in capacity building programs	735
% of unique significant suppliers in capacity building programs	0,77%

