

5.3. HEALTH AND SAFETY AT WORK



Ensuring occupational health and safety in all ACS Group companies is one of the pillars of the company's strategy. Each of these companies and the Group in general maintain the commitment to reach the most demanding standards in this area and so become a reference in health and safety protection, not only for its own employees, but also for its suppliers, contractors and collaborating companies.

The ACS Group remains firmly committed to implementing a culture of occupational risk prevention that allows the

ultimate goal of zero accidents to be achieved. 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.

In this regard, the investment in health and safety in the work carried out by Group companies reached the 881 EUR per employee, which implies an increase in total investment of a 36.3% and of the investment per employee of 26.8%.

	2019	2020	2020 Rest.*	2022
Investment on Health & Safety (€ mn)	155	148	89	122
Spending per employee on Safety (euros)	778.1	1,115.5	694.9	881.0

Note: From 2020 onwards, data are shown excluding Industrial Services, following its sale in December 2021, and Thies, following the sale of a 50% stake in December 2020 and its change to the equity method in 2021.

Although each Group company is independently managed and has its own action plans, they abide by common principles and objectives in the management of the safety and health of workers and other stakeholders, which have been formalised in the Occupational Health and Safety Policy, approved by the ACS Group Board on 28 July 2022.



It defines the following basic principles of action for all ACS Group companies:

- 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 communication, consultation and active involvement of staff and, where they exist, their

representatives on the safety and health aspects as an essential aspect in implementing the management systems.

- Cooperation with customers, contractors, suppliers, specialised organisations and other stakeholders in health and safety matters as a key factor for the correct identification and management of prevention risks.
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To ensure effective health and safety management, 100% of the ACS Group companies have implemented occupational health and safety systems. To ensure their correct implementation and management, the health and safety systems are subject to regular reviews by the internal audit teams (covering 100% of the Group's employees). The certification of these management systems by an external party is also encouraged, mainly through ISO 45001 certification. Therefore, in 2022 the Group companies whose health and safety systems are certified by an external one cover a 100% of the Group's employees and ISO 45001 certification among the Group companies, reached 88.6% of Group employees. The level of certification in ISO 45001 decreased compared to previous years due to the improvement in the quality of the data reported, including information from countries where this type of certification is not so widespread in the 2022 scope.

The certification of management systems is one of the key objectives of the new 2025 Sustainability Master Plan of the ACS Group, where it was established as a goal to exceed 97% of the employees covered by this certification by 2025.

	2019	2020	2020 Rest.*	2022
Percentage of total employees covered by OSHAS 18001 or ISO45001 certification	90.6%	90.8%	91.6%	88.6%

Note: For the sake of comparability 2019 and 2020 are presented restated for the sale of Industrial Services and Thies's 50% interest.

In accordance with the ACS Group's occupational health and safety policy, the ACS Group companies' own occupational health and safety systems must include:

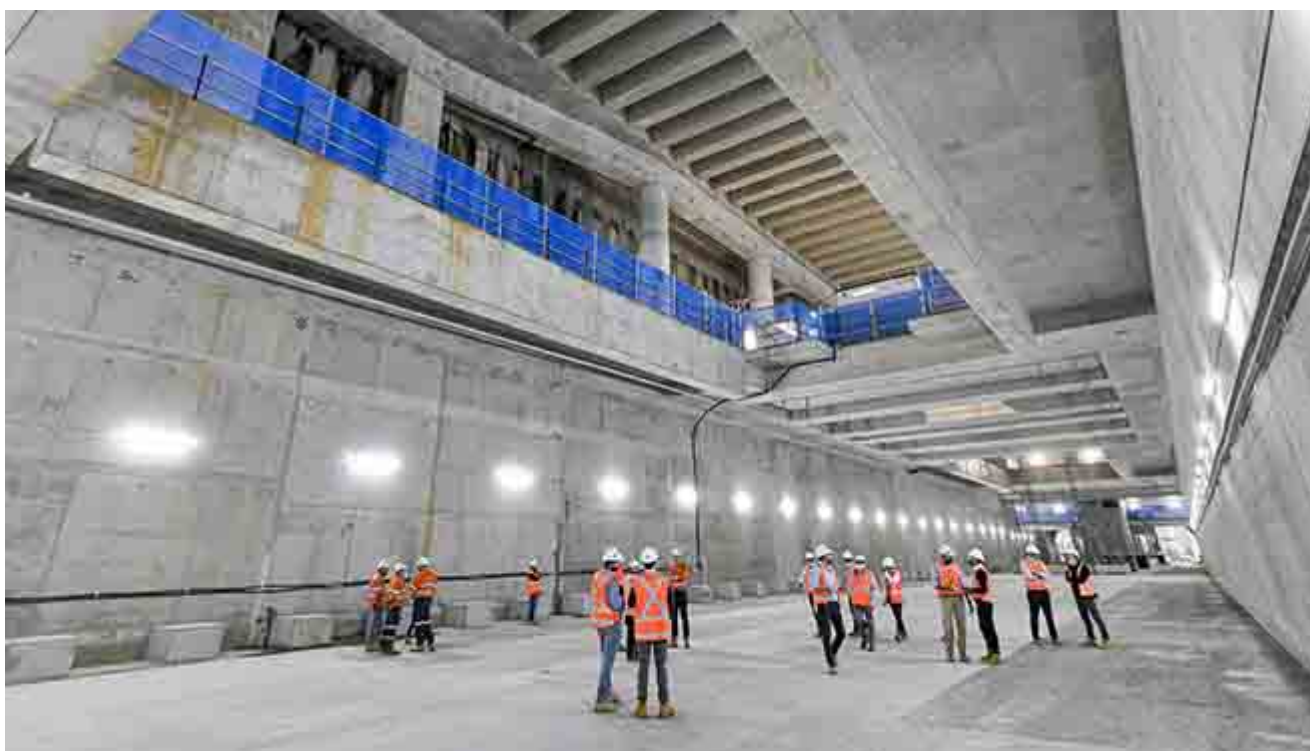
- Periodic assessment and update of the risks to which employees are exposed.
- A definition of risk prevention plans with formal objectives, both quantitative and qualitative, that make it possible to measure performance objectively and incorporate the improvements identified in the assessment processes.
- The integration of action plans to respond to risk situations.
- Procedures for identifying and recording situations that may have arisen in an incident (near-misses), as well as procedures for investigating incidents that have occurred.
- Plans to link remuneration of staff and executives to compliance with formal health and safety targets.
- Regular review programmes by the internal audit departments and subsequent implementation, if necessary, of appropriate mitigation and monitoring measures for risk reduction.

Likewise, 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 ORP teams, as part of the ongoing improvement process, to assess new risks and implement the measures necessary to prevent and manage them.

This way, workers are actively encouraged to engage in occupational safety and health, through, for example, the use of the so-called "Blue Cards" in Dragados, designed for workers to report hazards, incidents, good practices, proposals for recognition or any other matter aimed at improving the safety and health of people. Or through surveys among workers who contribute most to prevention, as in Dragados USA or in Pol-Aqua. The latter is currently implementing a programme to improve the reporting of "near-misses" through recognition of those areas that best report them.

The supervision and optimisation of these occupational health and safety systems involves setting and monitoring objectives, generally on an annual basis, which are approved by senior management. The Risk Prevention Plans implemented at the Group companies include the conclusions from the periodic risk assessments made and establish guidelines for achieving the objectives set. Compliance with the zero accident target is becoming more feasible through the work of the prevention services, and the commitment of workers, suppliers, contractors and partner companies, as well as the use of new technologies that help and facilitate the prevention of possible incidents related to safety and health.



USE OF NEW TECHNOLOGIES IN DRAGADOS TO PREVENT ACCIDENTS

Heat bracelets

A control bracelet is used to prevent the heat stroke in particularly exposed workers.

This bracelet uses innovative, proven and patented technology by Biodata Bank.

This is a personal continuous detection device with a sensor that estimates the amount of accumulated heat and dissipated by the human body.

The alarm will be triggered if there is a risk of hyperthermia, increased body temperature, warning the worker with a visual and sound alarm, of the need to hydrate, rest and shadow until the alarm is deactivated (approximately 5 minutes).

Exoskeletons

Injuries related to overeffort and repetitive movements are one of the most common pathologies in construction. To prevent them, Dragados has launched a pilot programme based on the use of exoskeletons.

The exoskeleton is an element that is worn by the individual and is aligned with shoulder movements, reducing the effort made by the arms and improving posture. To adapt to the task, the level of assistance can be adjusted easily and without removing the device.

The exoskeleton assists the person wearing it through the use of pre-charged springs and does not need batteries or engines, which increases its availability. In addition, it is easy to put on and remove since it is light and not bulky.



Use of drones

Use of air drones to monitor the progress of the works and identify dangerous conditions, especially management of traffic and subcontractor activity. They can be used to supervise the workplace layout and if the works are being carried out as planned.

A licensed drone pilot flies over the work areas scheduled for inspection and observes the work activities following a schedule like a normal aircraft pilot. The video is analysed on the same day, in most cases by third parties, to avoid privacy problems.

The authorised pilot must also have knowledge of mechanics and be well trained, since the drones may malfunction or crash. The use of drone cameras to monitor the work also raises other problems, such as their use indoors and the existence of obstacles outside, e.g., as aerial structures, buildings and trees. These items restrict the flight area.

They can also be used for post-event review, since in an incident they are very valuable in placing people and assets in a given time and place, as well as anything else that can be observed, and be used as evidence if necessary. The operator must be an expert in reviewing the records, isolating the times and downloading them.

Fixed cameras are also used to a lesser extent for key asset security and as additional diligence in the event of an incident.

The projects currently running drone programmes are the following:

- Eglington Crosstown Light Rail Transit alignment
- Finch West Light Rail Transit alignment
- Gordie Howe International Bridge (Canada & USA segments)

Furthermore, in addition to the commitment to the occupational health and safety of its employees, the ACS Group promotes the health 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, among others, offer their employees, in addition to the vaccination campaigns and the promotion of preventive medicine carried out in various Group companies.

In addition, in 2022, several ACS Group companies carried out initiatives aimed at promoting both the physical and mental health of their employees through initiatives such as Clece Bienestar. Clece also participated in events related to mental health promotion, such as the "R U OK?" event, to which UGL contributed this year through the production of a video that includes testimonies highlighting the importance of personal networks, among other initiatives carried out around this event.

CLECE BIENESTAR

Based on a development of the WellWo company, Clece Bienestar is an online platform that Clece has made available to its structure staff to promote their physical and mental health and welfare. In 2021 the Company launched this cross-cutting programme to care for employees' health through various proposals: healthy programmes with physical exercises with a wide range of functional modules; specific pills on mental, physical and environmental health; and specific content on nutrition, among others.

Each individual can configure their own participation model by registering for the various modules, as well as scheduling the frequency with which they receive information and registering as an active user of any of the health programmes. These are carried out outside working hours, since they are training activities in the form of video sessions. The platform can be accessed from any device, so that employees can connect from home 24 hours on seven days a week.

To answer real-time questions about the content of the health programmes, there is a direct channel to talk with health professionals, as well as free live sessions.



5.3.1. TRAINING

The ACS Group believes that one of the basic points of action in the effective management of safety and health at work is the training and awareness of the people who are part of the Group, such as the contractors working in projects within the Group.

Also in 2022, 100% of ACS Group employees received health and safety training

throughout his career in the Company. In addition, in 2022, 73.4% of ACS Group employees received health and safety training. The figure decreased compared to the previous year due to the fact that 2021 was still affected by the extraordinary courses carried out to ensure knowledge of the protocols deployed by the Group in the fight against COVID-19.

	2020 Rest.*	2022
Employees who have been trained in health and safety over the year (%)	77.6%	73.4%
Employees who have received training in health and safety throughout their career at the company (%)	99.7%	100.0%

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, among others. In addition, specific courses are available based on the type of business and the risks associated with them, including work performed at heights, safety in atmospheres with toxic or explosive gases, and handling of specific machinery. Other courses include training focused on the mental well-being of workers, such as mental health and emotional health. For example,

Dragados Canada is conducting core knowledge training courses on mental health and initial care among staff, as well as training for the Health and Safety committees to investigate, at the same level as physical injuries, potential problems or complaints from workers that may lead to mental health problems, to reduce action times.

The ACS Group collaborates with organisations specialised in health, safety and risk prevention issues and actively participates in the major conferences, congresses and forums organised domestically and internationally.



5.3.2. SAFETY STATISTICS

The occupational safety and health of its employees is one of the ACE Group's key strategic pillars in terms of sustainability. This ongoing effort made by all of the companies in the ACS Group in relation to Health and Safety has been reflected in the gradual improvement of accident rates. However, in 2022 indices were affected by the increase in accident rates in Services, which is a staff-intensive activity, representing more than 60% of the Group's employees and whose accident rates are historically higher due to the nature of the activity. In Services, accident rates have increased due to the standardisation of activity and the increase in home assistance activity that, due to its characteristics, has a higher accident rate. It should be noted that 99.9% of

accidents registered in the Services area are minor and are mainly related to musculoskeletal disorders caused by overexertion and bumping against objects. Data analysis meetings are being held in the Services department to establish measures for 2023. Comparing the rates of claims for services compared to 2019, there was a -2.1 % drop in the frequency index. The 2020 accident rate must be considered unusually low due to the decline in activity arising from the pandemic. In Concessions, which represents only 0.3% of the Group's employees, the increase is due to the higher number of employees in operational activities. In Construction, the decreasing trend continues and the frequency index decreased by -16.5% compared to 2019.

ACCIDENT RATES. OWN EMPLOYEES	2019	2020	2021	2022
Frequency (1)	14.36	11.84	13.60	15.11
Severity (2)	0.37	0.34	0.38	0.46
Incident rate (3)	26.60	21.60	25.60	27.13

Note: For the sake of comparability 2019 and 2020 are presented restated for the sale of Industrial Services and Thiess' 50% interest, as well as improvements in data calculation methodology.

ACCIDENT RATES. OWN EMPLOYEES	2019	2020	2021	2022
Frequency (1)	14.36	11.84	13.60	15.11
Construction	2.66	2.32	2.62	2.22
Concessions	0.00	0.00	3.63	16.83
Services	27.04	21.16	23.16	26.48
Severity (2)	0.37	0.34	0.38	0.46
Construction	0.10	0.08	0.09	0.08
Concessions	0.00	0.00	0.04	0.51
Services	0.67	0.59	0.64	0.80
Incident rate (3)	26.60	21.60	25.60	27.13
Construction	5.55	4.74	5.26	4.42
Concessions	0.00	0.00	6.13	32.35
Services	44.61	34.91	41.42	43.68

Note: For the sake of comparability 2019 and 2020 are presented restated for the sale of Industrial Services and Thiess' 50% interest, as well as improvements in data calculation methodology.

(1) Frequency Rate: Number of accidents occurring during the working day per million hours worked.

(2) Severity Rate: Number of working days lost due to accidents per thousand hours worked.

(3) Incidence rate: Number of accidents with sick leave per thousand workers.





As stated above, historically, the Services activity, due to the nature of business, is associated with a higher incidence and frequency rate. Given the weight of the Services activity, it impacts the Group's consolidated

indicators, especially in the gender breakdown, since this is where the highest concentration of women in the ACS Group is found.

	2021		2022	
	Men	Women	Men	Women
Accident rate				
Frequency	7.35	19.48	7.51	22.65
Construction	3.02	0.71	2.57	0.56
Concessions	5.28	0.00	21.68	10.20
Services	23.69	23.04	24.41	27.02
Severity	0.21	0.55	0.25	0.67
Construction	0.10	0.04	0.09	0.02
Concessions	0.05	0.02	0.29	1.07
Services	0.64	0.64	0.81	0.80
Incident rate	14.17	35.40	14.30	38.02
Construction	6.04	1.33	5.13	1.02
Concessions	9.22	0.00	37.66	20.00
Services	40.39	41.68	40.27	44.59

Each one of the Group's companies closely monitor these indices and due to the importance given to these aspects, periodic reporting, in many cases is weekly or monthly, of the accidents and incidents that have occurred is a common practice, in order to assess the effectiveness of the measures implemented.

Occupational diseases dropped in 2022 to 65 cases. None of these occupational illnesses resulted in the death of the employee. The main types of occupational illnesses are mainly due to ergonomic

injuries that vary depending on the type of activity carried out (the most common are due to repetitive movements or forced positions).

The main types of work-related injuries that occur to ACS Group employees are, for the most part, linked to bumps or bruises, cuts, sprains, fractures and/or sprains of the legs and arms, as well as eye injuries. The common cause of these injuries is often due to overexertion, ergonomics, falls and the use or handling of objects or tools.

	2021	2022
Total number of cases of occupational diseases (employees)	66	65
Total number of cases of occupational diseases (Male employees)	29	37
Total number of cases of occupational diseases (Female employees)	37	28
Occupational Disease Frequency Rate (employees)(1)	0.272	0.262
Occupational Disease Frequency Rate (Male employees)	0.247	0.300
Occupational Disease Frequency Rate (Female employees)	0.297	0.225

(1) Occupational Frequency Rate: Number of occupational diseases per million hours worked.

ACCIDENT RATES. CONTRACTORS

The dissemination of the culture of prevention between suppliers, contractors and collaborating companies is another one of the Group's basic guidelines of action in this area. The Group continuously monitors the health and safety conditions of these stakeholders and records the accident rates associated with them.

It is also important to note that the ACS Group's Occupational Health and Safety Policy is also applicable, where appropriate, to the ACS Group Business Partners, including the contracted companies acting on behalf of the Group, joint ventures, and other equivalent associations, provided that the Group is in charge of their operational control.

For the other Business Partners, the alignment between their own policies and the ACS Group policies will be assessed and, where appropriate, adherence to them will be promoted.

In 2022 there were 2 cases of occupational illness but no deaths due to this cause were recorded among subcontractors. In this regard, the main types of injuries caused by occupational accidents and illnesses are linked to the same causes as those described for employees when performing the same activity.

CONTRACTORS	2019	2020	2021	2022
Frequency	2.91	3.36	3.01	2.93
Severity	0.10	0.10	0.12	0.11

Note: From 2020 onwards, data are shown excluding Industrial Services, following its sale in December 2021, and Thies, following the sale of a 50% stake in December 2020 and its change to the equity method in 2021.

	0	2021	2022
Frequency	3.36	3.01	2.93
Construction	3.34	3.00	2.91
Concessions	12.87	7.68	47.48
Services (1)	—	—	—
Severity	0.10	0.12	0.11
Construction	0.10	0.12	0.11
Concessions	0.00	0.03	0.07
Services (1)	—	—	—

(1) Since Clece does not work with subcontractors, the indicators for the Services activity are reduced to 0.

Likewise, the ACS Group's commitment to the safety and health of its suppliers, contractors and collaborating companies takes the form of training that is provided to ensure that they are aware of all of the safety measures available that the Group makes available to them to safely carry out their activities. In 2022, 82.6% of the Group's contractors had received training in the reporting year and 100% throughout their relationship with the ACS Group.

Also, in Group companies Dragados has provided 201,442 hours of contractor training. It is important to highlight that the Group has recently begun to record indicators related associated with the training of the contractors, so there are Group companies that have begun to monitor this information so that it will be available for the coming years.

COMMITMENT TO SAFETY AND OCCUPATIONAL HEALTH OF CONTRACTORS (DRAGADOS) - CONTRACTORS LEAGUE

The Euston Station project developed a subcontractor classification programme based on health and safety performance

The official in charge of each section rates the subcontractors they supervise based on aspects such as:

- Leadership
- Supervision
- Participation in meetings for on-site inspections
- Management of observations and incidents
- Communication of risks and change management

Those who systematically obtain the best scores are eligible for the recognition programme. Improvement plans are offered to those who obtain poor scores in different areas.

The programme not only aims to improve the performance of subcontractors in terms of safety, but also to increase their commitment and motivation by involving them in the Group's safety culture.

5.3.3. MANAGEMENT OF RISKS RELATED TO HEALTH AND SAFETY

The functions attributed to the Audit Committee of the Group's Board of Directors include the review, monitoring and assessment of the Group's Sustainability Policy, as well as the other related internal regulations, including that pertaining to the Occupational Health and Safety Policy.

The ACS Group companies will develop these policies in accordance with the characteristics and needs of each one of the Group companies, but always maintaining the common management principles described in the

Occupational Health and Safety Policy and focusing on the fundamental objective on which the entire company is focused, which is the objective of zero accidents.

Likewise, in accordance with the Group's risk map, and the materiality analysis, the Group has prioritised the risks based on their potential relevance for the company's activity in regard to occupational health and safety, depending on the type of activity, areas of activity, policies and management focuses.

Issue	Potential risks	Detection, prevention, management and mitigation measures	Associated management indicators	Applicable Policies ACS Group
Occupational health and safety in employees and contractors	<p>Ensuring occupational safety and health among employees and contractors is a key aspect in the sector. Occupational accident rates in the infrastructure sector are higher than in other sectors, negatively affecting the perception of stakeholders. Therefore, the ACS Group manages the risks and promotes a safe and healthy working culture and environment through action plans, which establish prevention and monitoring measures with specific targets.</p> <p>Likewise, to ensure adequate control, supervision and monitoring of these aspects, the risks associated with them were integrated into the ACS Group's Risk Map, the associated risk being: Health and Safety and Occupational risks. The main risks associated with this material issue of the group's risk management system are:</p> <ul style="list-style-type: none"> • High accident and occupational disease rates • Loss of employee productivity • Reputation risks 	<ul style="list-style-type: none"> • In the 2025 Sustainability Master Plan, one of the strategic lines is to prioritise the safety and occupational health of employees and contractors. The Sustainability Master Plan has specific commitments focusing on extending the certification of occupational health and safety management systems to international standards, reducing the rate of accident rates for own employees Safety and Health. To achieve this global commitment, each company independently manages health and safety, planning and implementing activities and measures such as periodic risk assessments and the definition of prevention plans with annual objectives. • There is a Occupational Health and Safety Policy in the ACS Group that is common to both Group employees and contractors. This policy establishes the basic principles of common action for all ACS Group companies. • Most companies have a management system to comply with the action plans approved by senior management. • The Company set occupational health and safety targets linked to the Board's variable remuneration. • The Group collaborates with specialised organisations and participates in congresses on this matter. 	<p>Indicators presented in this point 5.3. relating to:</p> <ul style="list-style-type: none"> • Health and safety standards, also required for the supply chain. • Zero-accident policies: mitigation plans and reduction targets. • Safety and health training and awareness. • Monitoring of accident rates, frequency and severity indicators. 	<ul style="list-style-type: none"> • Occupational Health and Safety Policy • ACS Sustainability Policy • The ACS Group's Code of Conduct • Code of Conduct for Business Partners • Human Rights Policy • Risk Control Policy