

Participation in sectorial associations

- The ACS Group through its different companies actively participates in sectorial associations, working groups and discussion forums.
- The basic principles of action of the ACS Group in relation to the participation in sectorial associations are included in the Policy Governing Participation and Monitoring of Sector Associations, publicly available in our webpage.
- The value of contributions made to trade, business and other associations is as follows:

	2021	2022
Value of financial and in-kind contributions made by the organization to associations (trade associations, business associations, etc.) ⁽¹⁾ (Euro)	6,319,298	4,844,286

(1) Data coverage in 2021 and 2022 of 95.22% and 100% , respectively, including HT Group companies.

Climate change: Memberships in view of Paris Agreement

- ACS Group has a clear commitment to support the Paris Agreement , as it is stated in its Sustainability Policy and its Environmental Policy. This commitment is reflected in the Sustainability Director Plan 2025 of the ACS Group being one of the targets to anticipate climate neutrality by 2045. To this end, we are focused on making our business sustainable and offering Green products and services.
- As it stated in the Policy Governing Participation and Monitoring of Sector Associations, ACS Group explicitly commits to organizations and institutions align with the Group principles, including the fight against climate change. This approach is ensured by the supervision process describe in the section 5 of the previous mentioned Policy.

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- In order to identify, assess, and prevent any misalignment regarding climate issues in memberships, ACS Group has for the first time in 2023 conducted a screening of member trade associations of the Group companies with regard to their positions on the Paris Agreement. For materiality reasons, memberships with annual membership dues from EUR 50,000 were assessed. The screening will be carried out annually, based on figures provided by the Group companies, covering 100% of membership fees. The screening process is based on information on associations that is publicly available.
- For the screening, we use the following categories to indicate the scope of alignment:
 - Aligned: ACS research indicates that a trade association has not taken any action that is misaligned with the goals of the Paris Agreement and/or has made an affirmative statement of support for the goals of the Paris Agreement.
 - Misaligned: ACS research indicates that a trade association has taken actions that are not aligned with the goals of the Paris Agreement and has published a statement that it is not aligned with the goals of the Paris Agreement.
 - Partially misaligned: ACS research indicates that a trade association has taken actions that are not aligned with the goals of the Paris Agreement, but has also published a statement that it is aligned with the goals of the Paris Agreement or has not published any statements.
 - Not applicable: ACS research indicates that climate change matters are irrelevant to the scope or subject-matter mandate of the trade association.

Participation in sectorial associations



- ACS Group memberships in trade associations with fees > EUR 50,000 (2022)

Trade Association/ Institution/Organization	Fee (2022)	Alignment Status	Notes
SEOPAN, Association of Infrastructure Contractor and Concessionaires (Spain)	EUR 379,500	Aligned	The Code of Conduct of Seopan states in its Standards of Conduct that the commitment to take action in incorporating environmental criteria in all construction processes, including the systematic adaptation to applicable regulations and the effort to minimise environmental impact. In that sense, Seopan is publishing different report to promotes sustainable infrastructure and specifically in 2022, Seopan promotes sustainability and fight against climate change in construction industry launching a Guide for the Application of Environmental Taxonomy, climate change mitigation and adaptation objectives, for the Construction Sector and specifically for roads.
Massachusetts Institute of Technology (MIT)Climate & Sustainability Consortium	EUR 237,500	Aligned	The MIT Climate & Sustainability Consortium (MCSC) describes itself as "a new kind of academia industry collaboration, working together to vastly accelerate the implementation of large-scale, real-world solutions, across sectors, to help meet global climate and sustainability challenges." (About Us –MIT Climate & Sustainability Consortium/)Current impact areas include value chain resilience, circularity, nature-based solutions, and climate finance.
Associated General Contractors of America	USD 164,343	Aligned	In 2021, AGC released a Climate Change Task Force Report, actively calling for "investment in physical infrastructure and increased funding opportunities and incentives for public and private projects to help make our neighborhoods more resilient" (Climate Change Associated General Contractors of America (agc.org)). AGC promotes sustainability in the construction industry, now launching a task force on Decarbonizationand Carbon Reporting "to address the real challenges around reporting and reducing carbon emissions in the construction industry" (New AGC Task Force to Tackle Carbon Reporting and Reduction Tips for the Construction Industry Associated General Contractors of America).
Australian Constructors Association	AUD 226,136	Aligned	See website for published charter: ACA LAUNCHES FIRST-EVER NATIONAL CONSTRUCTION INDUSTRY CHARTER TO SPEARHEAD REFORM -Australian Constructors Association The ACA Commitment to our clients and the Construction industry –includes: Commitment 7 -Reduce our impact on the environment. This recognizes climate change concern and expresses commitment to reducing carbon emissions. 2023-30 Strategic Plan –includes commitment to environmental sustainability and the construction industry’s contribution to the national net zero ambition See also ACA’s website search results for Sustainability

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Deutscher Beton-und Bautechnik-Verein e.V.	EUR 106,085	Aligned	The DBV focuses on climate protection and especially decarbonization as major working fields: "Climate protection and adaptation to the consequences of climate change will shape the work of the DBV in the coming years. Together with its network, DBV wants to lay the foundation for process descriptions on how to achieve the goal of decarbonizing concrete construction by 2045. The goal of all decarbonization steps is the #KlimaneutraleBetonbaustelle (climate-neutral construction site). To this end, we publish writings, offer training courses, exchange ideas in the association committees, among other things." (www.betonverein.de/nachhaltiges-bauen-dekarbonisierung)
Spanish Chamber of Commerce	EUR 100,000	Aligned	The Spanish Chamber of Commerce develops different initiatives in order to promote sustainability and more specifically fight against climate change through the creation of an Energy Committee, offering help to SME in relation to sustainability adaptations, etc.
Association of Consulting Engineering	USD 94,823 Aligned	Aligned	ACEC British Columbia has published an elaborate statement on its climate change position (ClimateChange Position -ACEC-BC), explicitly expressing the industry members' responsibility "to be stewards of environmentally conscious, sustainable, and resilient design". The organization has committed to "Reducing emissions related to our own operations across the industry; Reducing embedded and operational carbon emissions in the projects on which we consult, design, and deliver; Supporting climate change adaptation through mitigation and design of resilient infrastructure."
Australasian Railway Association	AUD 101,945	Aligned	See ARA website Sustainability -Australasian Railway Association (ara.net.au) Sustainability page for various resources which provide a commitment to sustainability/emissions reduction, including Media release (New report to drive action on transport's journey to net-zero -Australasian Railway Association (ara.net.au)) –re ARA jointly publishing report The Journey to Net Zero –Inspiring Climate Action in the Australian Transport Sector ARA Sustainability Strategy 2021 (Portrait report template(ara.net.au)) –outlining its commitments and actions to advocate and accelerate sustainability practices and low emissions outcomes across the rail industry, includes Theme 3 –Energy and carbon; Promote energy efficiency and emissions reduction across the rail industry Media release (Industry first partnership to lead the way to achieve net-zero transport in Australia -Australasian Railway Association (ara.net.au)) -Industry first partnership to lead the way to achieve net-zero transport in Australia

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Australian Resources and Energy Employer Association	AUD 95,000	Not applicable	AREEA's particular expertise and influence is in the resources and energy industry's key employment policy areas including industrial and employee relations, skills and training, workplace health, safety and wellbeing, labor mobility and skilled migration. AREERA's key advisory boards reflect the organization's focus and include its Board Reference Group; Resources and Energy Mental Health Advisory Board; Diversity & Inclusion Advisory Board; and People & Culture Advisory Board (cf. www.areaa.com.au/who-we-are/areaa-boards/)
Roads Australia	AUD 90,218	Aligned	IRA website Policy-RoadsAustralia express the organization's commitment to uphold the principles of a safe, inclusive, sustainable, economic and socially valuable roads industry for all Australians. The RA Sustainability policy stream recognizes the impact transport infrastructure has on the environment and climate change and that a strong partnership between the government and industry is required to meet national and global sustainability goals and community expectations. RA has co-published The Journey to Net Zero –Inspiring Climate Action in the Australian Transport Sector Support regarding the net-zero goal of the Australian Transport Sector is also stated in the annual report of Roads Australia (RA_Annual-Review-2022_ScreenLayout_digital-1.pdf (roads.org.au))
Business Council of Australia	AUD 87,500	Aligned	BCA's policy platform and advocacy priorities (Our work -Business Council of Australia (bca.com.au)) include:Australia increases its level of ambition and speed to achieve a national goal of net-zero emissions by 2050 through a coordinated and well managed transition that drives investment in new technologies, develops new export industries, preserves energy security and actively supports regions and communities. A range of BCA resources/statements demonstrate alignment with the Paris Agreement (Search -Business Council of Australia -V1 (bca.com.au)).These include a 2021 joint statement re Global businesses support climate action that enhances competitiveness (joint_statement_brt_erti_bca_rcc_cmn). Also see its 2021 media release Achieving net-zero with more jobs and stronger regions at Achieving net-zero with more jobs and stronger regions -Business Council of Australia (bca.com.au)

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Aspel (Spanish Association of Cleaning Services)	EUR 81,887	Not applicable	Aspel has not actively position itself in relation to climate change due to the fact that it is not considered a material topic for its activity. In any case, it have not been found any conduct or statement against Paris Agreement.
Conacee(Spanish National Confederation of special employment centers)	EUR 53,763	Not applicable	Conacee has not actively position itself in relation to climate change due to the fact that it is not considered a material topic for its activity that is aimed to promote the labour inclusion and employability of people with disabilities. In any case, it have not been found any conduct or statement against Paris Agreement.
Center Building and Infrastructure Engineering(CBI)	EUR 50,000	Aligned	An affiliate to the RWTH Aachen University, the CBI is designed for change processes in the German construction industry: "Current issues such as digitalization, globalization, climate change and the shortage of skilled workers are more topical than ever. These issues are already being countered in many other industries through digitalization, automation and new processes. Research would allow this progress in the construction industry as well, but unfortunately the implementation of innovations is usually very slow. Together with its community, the CBI would like to accelerate these processes and contribute to making fast and efficient technology transfer the standard for structural engineering and transport infrastructure construction. In addition, innovative approaches to solutions help to increase competitiveness, also in international comparison." (About us -Center Building Infrastructure Engineering (rwth-campus.com) One current project regards CO2 reduction through congestion avoidance (CO2 -reduction through congestion avoidance -Center Building Infrastructure Engineering (rwth-campus.com)