

5.6. CONTRIBUTION TO SOCIETY



The ACS Group seeks to carry out its activities by creating shared value in the environments in which it operates, acting as an engine for economic and social development.

To maximise value creation, the ACS Group prioritises the use of local resources, favouring the exchange of knowledge, the transfer of technology and growth of an industrial fabric that contributes to economic growth and social well-being. The ACS Group's commitment to society has two facets:

1. Contributing to the development of society through value creation, local development and compliance with the Sustainable Development Goals.
2. Through its social action, which is understood as a voluntary commitment, which goes beyond its business activities, in order to contribute to the well-being of the society, allocating resources to community investment initiatives, sponsorship, patronage and philanthropic donations (non-profit, both through Group companies and through the Foundation, which has autonomously managed.

To articulate this commitment to society, the Group is supported by a Policy Governing Community Investments, Sponsorship, Patronage, and Charitable Giving which is directly linked to the company's business strategy, the ACS Group Sustainability Master Plan and the UN Sustainable Development Goals, to which ACS and its Group contribute.



ACS Group companies have the power to select the initiatives carried out, in accordance with the strategic priorities of their business and the needs of the communities in which they operate, but always in accordance with the common principles of action defined in this Policy:

- To generate shared value in communities where ACS and its Group operate by means of Initiatives in line with the ACS Group Sustainability Master Plan and its contribution to the SDGs, in harmony with the Group's main areas of impact and influence.
- Improving the recognition and reputation of ACS and its Group, strengthening the trust placed in it

by its employees and stakeholders, promoting Initiatives based on social dialogue and corporate volunteering programmes.

- Striving to generate a significant and lasting social impact, seeking to develop initiatives in collaboration with specialised institutions and organisations.
- Ensuring the ethical and transparent management of Initiatives by monitoring and disseminating the social impact generated.



Each ACS Group company may appoint a department or persons responsible for this matter whose functions will include those of:

- Selecting and managing the Initiatives, taking into account the associated risks and opportunities.
- Defining and monitoring the impact measurement indicators of the Initiatives.
- Promoting corporate volunteering programmes that enable employees to actively participate in the Initiatives.
- Acting as coordinator and point of contact between employees and the company for the implementation of these programmes.

Furthermore, the ACS Foundation is an autonomous and independent nonprofit entity from the ACS Group, which, under the leadership of its Board of Trustees, fulfils its founding purposes, returning to society some of the benefits obtained by the ACS Group, through patronage activities and cultural, institutional, sports or environmental sponsorships, awards and scholarships, training and research, charity and similar activities at both the national and international levels. The ACS Group's parent company may channel and manage part of the resources allocated to implementing this the Policy Governing Community Investments, Sponsorship, Patronage, and Charitable Giving, both nationally and internationally, through the ACS Foundation.

Thus, in 2022 the initiatives carried out by both Group companies and the ACS Group Foundation involved a total investment of EUR 14.3 million for Social Action.



5.6.1. SOCIAL ACTION OF THE ACS GROUP COMPANIES

In 2022, the ACS Group continued to demonstrate its commitment to society through the initiatives carried out by the various ACS Group companies.

Within the ACS Group's decentralisation plan, each Group company has the power to choose the social action activities with which it identifies itself most and in which it wishes to participate, through initiatives consistent with the Group's main areas of impact and influence, such as:

- Contributing to community development, facilitating access to basic, safe, sustainable and inclusive infrastructures and services.
- Strengthening community resilience and adaptability in the face of climate risks and natural disasters.
- Encouraging environmental protection by creating social awareness and promoting initiatives aimed at reducing pollution, preserving biodiversity and water resources, and the circular economy.
- Strengthening the business fabric and job creation in local communities where the Group operates.

- Fostering the development and professional training of adults and young people, increasing their employability and nurturing specialised talent.
- Contributing to equal opportunities and the occupational inclusion of vulnerable groups.
- Contributing to science, research, and technological dissemination.
- Promoting gender equality, supporting women's access to training and professions related to science and engineering.

In this way, the initiatives carried out by the Group seek to align with the strategic priorities of the Sustainability Master Plan as well as the priority SDGs defined by the Group.

The targets set in the 2025 Sustainability Master Plan also include promoting investment in the community by progressively increasing the funds allocated, as well as improving the monitoring and measurement of the impact on society.

Main Indicators of Social Action of Group Companies	2021	2022
Cash funds allocated to Social Action (€ mn) (1)	4.9	7.2
Monetary estimate of in-kind contributions to Social Action (€ mn) (2)	1.4	1.3
Estimated number of people benefited by social action	113,774	78,312
Number of citizen awareness courses or activities carried out (road safety, environment, efficiency, social integration,...) (3)	266	112
Number of volunteers (employees) who have participated in these awareness-raising activities (3)	649	148
Number of foundations or NGOs that received grants/support during the year (3)	371	365
Number of events (conferences, exhibitions, sporting events, etc.) sponsored during the year. (3)	16	17
Time employees have spent this year volunteering during the workday (h) (3)	9,714	15,499

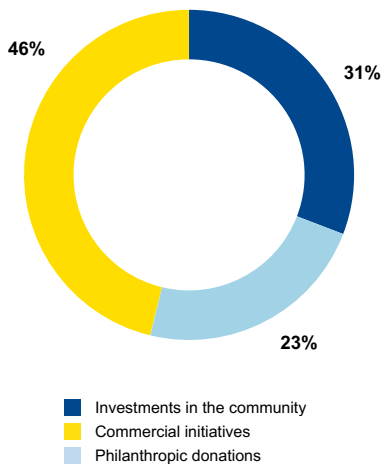
(1) The year 2022 includes the contribution of 1 million euros made by ACS to Cáritas Madrid Futuro-Ukraine.

(2) Includes administration expenses in 2021 and 2022 for €0.9 mn and €0.9 mn respectively, as well as the monetary estimate of time used by employees for volunteer activities in working hours in 2021 and 2022 for €0.2 mn and €0.3 mn respectively.

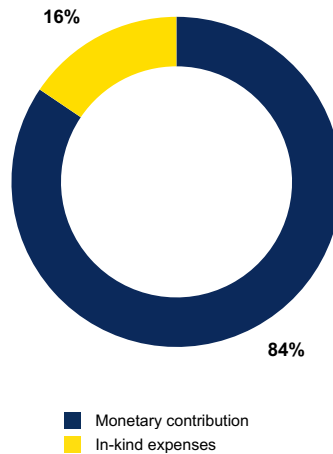
(3) Scope of data of 24.11% and 21.18% of sales in 2021 and 2022.



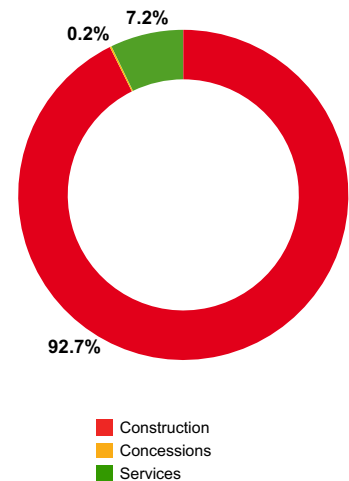
INVESTMENT BY TYPE OF ACTION



INVESTMENT BY TYPE OF CONTRIBUTION



INVESTMENT BY BUSINESS AREAS*



*€ 0.9 mn of administrative expenses are excluded, including them by business area, the distribution would be as follows: 81% Construction and 19% Services.

Some examples of initiatives carried out by ACS Group companies in 2022 are shown below. These initiatives are mainly aligned with SDG 8 on decent work and economic growth, SDG 10 on reducing inequalities in and between countries, as well as SDG 11 on sustainable cities and communities, which in turn are strongly linked to the strategic priorities of the Group for the development of

specialised and diverse talent, economic and social development at the service of the local community and transition to sustainable infrastructure. In addition to these basic initiatives for the Group and in line with its strategy, initiatives were carried out in 2022 to respond to specific emergency situations in the various local communities.

HOCHTIEF'S BRIDGES TO PROSPERITY (B2P)



Since 2010, HOCHTIEF has been a partner of the US non-governmental organisation Bridges to Prosperity. Together with B2P, HOCHTIEF pursues the goal of giving people in remote rural regions better access to key infrastructure such as schools, hospitals and markets. To this end, pedestrian bridges are built that provide safe passage, especially in the rainy season. In this partnership, HOCHTIEF intends to specifically support the population of regions in which the Group itself does not operate.

HOCHTIEF also normally supports the construction of bridges by sending employee teams to carry out construction work together with local communities. Due to the pandemic, this has not been possible since 2020. However, HOCHTIEF financed a bridge project that was completed by a B2P team in the year of the report. The Gitovu bridge in North Kigali allows about 2,100 people to pass when the Gitari River rises during the rainy season. Bridges to Prosperity analyses show that pedestrian bridges have a significant impact on communities. After the construction of the bridge, 59% more women find work, agricultural productivity increases by 75%, and income increases by 30%.

HOCHTIEF will continue these activities in 2023. HOCHTIEF plans to send its own teams again in the coming years. To date, more than 270 employees from across the Group have participated in B2P projects, and all have described the experience as very rewarding. The projects thus contribute to employee loyalty and motivation.

AID AGAINST FLOODS IN QUEENSLAND



CIMIC mobilised after the disastrous floods that damaged more than 50,000 homes in Queensland and New South Wales (Australia). The Company and its staff donated a total of AUS 300,000 (approximately EUR 194,000) to the Red Cross, the Lifeline crisis aid line and the BizRebuild reconstruction programme. Practical support was also provided, such as when CPB Contractors helped with two mobile labour offices after the floods affected Lifeline's office in Lismore.

CORAZÓN Y MANOS (HEART AND HANDS) PROJECT (CLECE)



Corazón y Manos is a non-profit association that was created out of the social commitment of a group of workers in Clece.

The main objective of the Corazón y Manos Foundation is to put into practice the social commitment of its partners and contribute to improving the quality of life of people and their social development, paying special attention to the most disadvantaged groups in society.

Its activities include providing assistance to the personal cases emerge in the "Clece community": employees, family members of employees and users of the services managed by the company.

In 2022, in addition to activities and collaborations with other entities, 4 essential lines of action were developed:

- **Employment project:** a social and work integration project in which, in addition to promoting the employment of people belonging to groups with a high risk of social exclusion, we seek improvements in the employment (increase in number of working hours and job stability) of people with special needs.
- **Social emergency:** aid to people or families suffering from extreme situations. We work on these projects individually and seek solutions for each of them.
- **Decent housing:** access to housing is one of the most pressing problems of Spanish society. From the association we manage aid to prevent people from falling into situations of homelessness or inadequate housing.
- **Legal advice:** The project helps people who have significant difficulties in carrying out essential procedures such as the processing of documentation, claims, wills and inheritance, fines, taxation, tax divorces, debts... The service is carried out through partnerships with various universities.

EMPLOYMENT ROUTES (CLECE)



"Employment routes" are a Clece initiative to bring job vacancies closer to the population in an innovative and effective manner. Several selection technicians travelled to cities and towns all over Spain in a bus refurbished as a mobile office to carry out job interviews with the aim of prioritising the recruitment of people from locations and regions where the chances of finding a job are increasingly remote. In addition to promoting employment in rural settings, special attention was paid to the work integration of vulnerable groups and people who have not been able to adapt to digitalisation and find it particularly difficult to find employment.

Candidates could register for these interviews through a website created for this purpose or request it through a free telephone line that the company provided in each province. The range of offers covered areas such as nursing, help in the home, carer, cleaning, security and gardening.

In this first year in which Clece has carried out this initiative, more than 20 selection technicians travelled on different routes and interviewed more than 5,600 candidates, offering 1,350 jobs.

CLECE WITH UKRAINE



The situation in Ukraine as a result of the Russian invasion caused Clece to take a number of measures:

- The Company carried out a census of workers from Ukraine. All of them were contacted and asked about their needs. Of the 71 Ukrainian workers on staff, 10 wish to bring family or friends to Spain.
- This need caused the company to organise a convoy to bring 45 refugees, relatives and friends of Ukrainian employees to Spain. We organised the convoy by partnering with GIRAS (Rescue Aid and Rescue Intervention Group).
- 6 vans were sent. 4 vans are owned by Clece and 2 by GIRAS. The vehicles travelled to the Ukrainian border with Poland loaded with humanitarian aid material. The material transported is sanitary (gas, bandages, compresses, diapers and adult diapers).
- A total of 39 people were collected in Krakow. Volunteers from Spain worked to find reception facilities for refugees who have no contacts in Spain. 100% of the refugees had a destination ready for them on their arrival in Spain. Clece and the Corazón y Manos Employees Association organised various aid and assistance actions.

VULNERABLE GROUP WORKSHOPS (DRAGADOS)



All companies that form the Dragados Group promote a culture of inclusion, diversity and equal opportunities that guarantee respect for and protection of human rights in their scope of action. These basic principles are included in the Code of Conduct.

The Group's relationship with its employees, their relationship with each other and with society is based on the fulfilment, among others, of commitments such as equal opportunities and non-discrimination.

In this regard, Dragados Spain collaborated with various foundations and associations to comply with these voluntary commitments. Specifically, a project was carried out with the Integra Foundation School for Strengthening.

This year, like the previous year, employees from the Human Resources Department at Dragados Spain collaborated in giving several job search workshops aimed at groups at risk of social exclusion. These were 9 workshops through which, attempts were made to generate an impact on society, improving the employability of people at risk of severe social exclusion.

The objective is to equip participants with the tools and knowledge necessary to facilitate their inclusion in the labour market. Practical actions, role-play, CV reviews and job interviews were carried out.

On the other hand, the participants have worked to acquire social skills, generating a positive impact on others and improving their motivation, confidence and self-esteem to face the challenges of the labour market.



CLECE'S COMMITMENT TO WOMEN VICTIMS OF GENDER-BASED VIOLENCE



In 2022, Clece was awarded the Catalejo Prize by the Spanish Human Rights Observatory. This award recognises the model of workplace inclusion of women victims of gender violence, a commitment that arises from the Clece commitment to strongly supporting people from vulnerable groups.

In this regard, Cristóbal Valderas, president of Clece, highlighted the main pillars of the project for workplace inclusion of women in this group:

- Collaboration with more than 120 entities that mediate between these people and Clece, in order to offer them work opportunities.
- The work carried out by Corazón y Manos with the women of this group. Many cases managed by this association pertain to Clece workers who require global interventions such as addressing housing issues or legal counselling due to gender-based violence.
- The performance of actions to make society aware of the need to eradicate violence against women: online and face-to-face campaigns on the International Day for the Elimination of Violence against Women, the organisation of forums and debates on this topic, the Commitment Awards to recognise projects involved with this cause, etc. Moreover, the Company Network has been part since 2013 of the Business Network programme for a Society Free of Gender Violence, promoted by the Ministry of Health, Consumer Affairs and Social Welfare, which aims to raise awareness of this scourge and promote the social inclusion of victims.

In 2022, Clece ran the eighth campaign "A Life without Violence, A Life with Respect", which once again mobilised employees, clients and users of the services provided by Clece. They all came together in this initiative to show their support for the victims and a complete rejection of gender-based violence. The highlights of this year's campaign were: The highlights of this year's campaign were:

- Like last year, a commemorative sticker was used as mass awareness-raising material. The sticker, designed to be worn on clothes, was produced with a white background and with a purple background so that it would stand out against all types of clothing. Over that week 306,000 units were produced and distributed to more than 30,000 Company workers so that they could distribute it to people in their sphere of influence (relatives and people using Clece's services).
- The offices and work spaces were decorated with vinyl stickers commemorating the event. Numerous customers who provided spaces on their premises to place billboards and communication material that called for a large demonstration against gender violence and in solidarity with its victims on social media.
- On 25 November, a large digital event was held on social media under the hashtag #UnaVidaSinViolencia. The event was held on 25 November at 11.30 a.m. and followed up extensively. Twitter with 4,605 publications and with more than 4 million prints, Facebook with 154 publications, LinkedIn with 113 publications and Instagram with 35 publications.

Similarly, on 15 November 2022, Clece held the Technical Day on Gender Violence at the Valencia Chamber of Commerce. This event addressed the current personal, employment and social reality in which these women are present, both in cities and in rural areas, as well as the general scenario of gender violence, describing, among other aspects, the new forms of abuse of women and girls, especially in the digital arena.

5.6.2. SOCIAL ACTION OF THE ACS FOUNDATION

The Foundation is a non-profit foundation, independent and separate from the ACS Group, whose founding purposes are as follows:

- a. Promotion and development of all kinds of cultural and artistic activities, in their broadest sense.
- b. Promotion and development of programmes and activities relating to science, training, education, teaching, research and the spread of technology, as well as any other activity that serves to improve people's quality of life.
- c. Promotion, preservation and restoration of elements of Spain's historic artistic heritage collaborating increase awareness.
- d. Promotion of activities related to environmental protection.

Under the management of its Board of Directors, the ACS Foundation reversed to the Company some of the profits obtained by the ACS Group, developing its own foundational purposes. The ACS Foundation thus carries out different programmes that contribute to achieving the Sustainable Development Goals, as shown below:

1. General interest programmes. Sponsorship of prestigious foundations and institutions that, despite their very different purposes, can all be classified as of general interest for the company.
2. Programmes aimed at helping people with disabilities: Improved quality of life for people with physical or sensory disabilities, or in dependency situations, through three subprogrammes, which all contribute to SDG 10 and specifically to goal 10.2.

Promotion of social, economic and political inclusion, in addition to contributing to the ACS Group's priority SDGs:

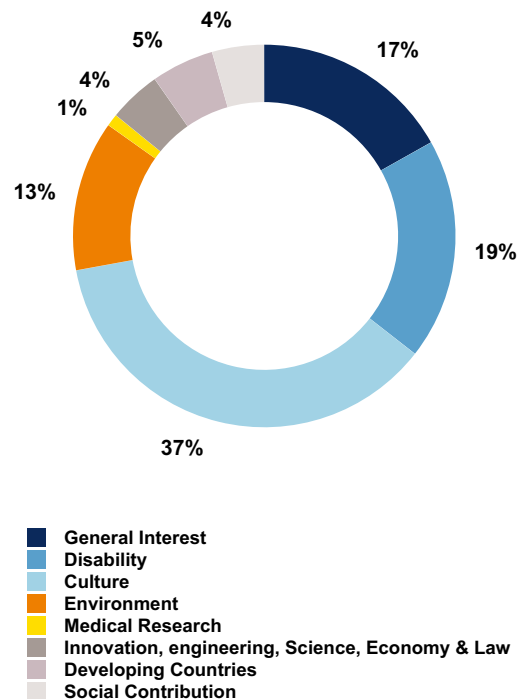
- a. Universal Accessibility
- b. Work and social training and integration
- c. Integration through sport

3. Cultural programmes: Support for culture through ACS Foundation grants to museums, universities and other institutions whose main objective is the preservation, exhibition and dissemination of Spain's artistic heritage; as well as aid to promote music and theatre in the form of sponsorship of seasons, galas, plays and concerts.

4. Support programmes, mainly for medical research, including rare diseases, and healthcare organisations.
5. Defence of and support for best practices in regard to the environment.
6. Collaboration programmes with institutions in the areas of innovation, engineering, science, economics and law.
7. Programmes in developing countries. The financial aid allocated by the ACS Foundation for the development of the countries most in need is included in this programme.
8. Social collaboration programme. This programme includes all of the financial donations that the ACS Foundation allocates to solidarity with society's neediest groups and that are not included in the 7 programmes mentioned above.

In 2022, the ACS Foundation allocated 5.8 million to its statutory activities:

BREAKDOWN OF THE BUDGET ALLOCATED BY THE FOUNDATION ACCORDING TO PROJECT CATEGORY (IN €M)



ARANJUEZ ROYAL PALACE

The ACS Foundation signed a Final Collaboration Agreement with the Real Trust for isability and the National Heritage, with the title: "For the execution of works to improve accessibility in buildings and gardens of the Aranjuez Royal Site. This Agreement entered into force 27 February 2021, when it was published in the Official State Gazette.

Throughout 2021 and 2022, various interventions aimed at improving accessibility were carried out on the routes open to the public visit both at the Aranjuez Royal Palace and in other buildings in the Royal Site: the Island Gardens, the Prince's Gardens, and Isabella II's Gardens, as well as Plaza de Parejas and Plaza de San Antonio. A tactile map for visually impaired people and informative panels to help people with cognitive disabilities were placed outside.

In December 2022, the works were fully completed and are being visited by large audiences, with a high degree of satisfaction from people with disabilities.



5.7. SUPPLIERS AND CONTRACTORS



Supply chain management is one of the main material issues for the ACS Group. The Group's commitment to its supply chain is key to ensuring a responsible model, in which the quality of its services and products involves compliance with high standards of action and the promotion of sustainable practices.

The model relationship with suppliers, contractors and business partners established by the ACS Group seeks to ensure a responsible, equitable and ethical process that is adapted to each company's operational needs. The integration of environmental, social and good governance aspects (ESG) into the management of its supply chain forms part of the responsibility of the ACS Group and its commitment to sustainable development.

The Board of Directors of the ACS Group approved the Code of Conduct for Business Partners, last updated on 27 February 2023, which outlines the basic principles that must govern the relationship between the Business Partners and the ACS Group.

This code of conduct is based on the ethical principles that guide ACS Group's conduct at all times. The Group requires all of its business partners to expressly accept (by signing and commitment to comply) the content included in this Code. Only in cases in which the Business Partners

can demonstrate the existence of a Code of Conduct or other internal rules with content similar to the requirements of the ACS Group may explicit signing of this Code be waived (which must ultimately be confirmed by the Organisation). Of the 77,851 suppliers and contractors with which the ACS Group worked during 2022, 80.1% accepted by signing or have a procedure similar to the Code of Conduct for Business Partners of the ACS Group. This percentage is lower than that reported in the previous year in comparable terms since some Group companies published their own adjustment to the Code of Conduct for Business Partners in 2022 and are still making the transition. In addition, in 2022, 15.6% of suppliers received training on the Code of Conduct for Business Partners in the reporting year.

In ACS Group companies, the procurement departments are responsible for managing the relationship with suppliers and contractors by means of specific systems for managing, classifying, approving and controlling the supplier risks. As a characteristic feature that differentiates the Group from its competitors, it is important to highlight the strong decentralisation of procurement and supplier management departments in this area. This gives Group companies a competitive advantage as a result of the agility, flexibility and independence granted by this model.

