



HUMAN RIGHTS POLICY

Reference	4_Human Rights Policy_3_2021
Title of the Rule	Human Rights Policy
Geographical area	Global
Category	Policy
Approval date	27 July 2021
Approval body	Board of Directors
Current version	V3

Control of Changes

Version	Date	Approval body	Author	Summary of changes
1	29 July 2016	Board of Directors	Corporate General Management	
2	17 December 2020	Board of Directors	Compliance Committee	Change to the name of the term <i>Corporate Social Responsibility</i> to <i>Sustainability</i> . Adaptation to the Good Governance Code for Listed Companies as amended by the CNMV on 26 June 2020
3	27 July 2021	Board of Directors	Compliance Committee	Changes to the ACS Group's Whistleblowing Channel. Adaptation to Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law. Update in relation to the rules that make up the Organisation's compliance management system.

HUMAN RIGHTS POLICY

TABLE OF CONTENTS

- 1 INTRODUCTION**
- 2 SCOPE AND APPLICATION**
- 3 COMMITMENTS TO HUMAN RIGHTS**
 - 3.1 Commitments to ACS Group employees**
 - 3.2 Commitments to customers and suppliers**
 - 3.3 Commitments in investments**
 - 3.4 Commitments in relation to the environment and the community**
- 4 RELATION TO OTHER POLICIES**
- 5 OVERSIGHT AND MONITORING SYSTEMS**

1 INTRODUCTION

ACS Actividades de Construcción y Servicios S.A. and its Group companies (“ACS Group” or “the Group”) has been committed as a business, throughout its history, to respecting human rights in accordance with the ethical principles and the corporate culture that guide the performance of its activities and the achievement of its goals.

By means of this Human Rights Policy, the ACS Group assumes its responsibility to respect human rights, formalising a due diligence process for identifying, preventing, mitigating and reporting on how to handle the impact of its activity on human rights, as well as a process for remedying all negative consequences its activity may have caused or contributed to causing in relation to human rights.

This Policy is in line with the Sustainability Policy and the other Policies to implement the basic principles of action of the ACS Group’s Code of Conduct, thus establishing the Group’s commitment to the ten principles of the United Nations Global Compact.

The Group has based this Policy on the International Bill of Human Rights, consisting of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and its two protocols, and the International Covenant on Economic, Social and Cultural Rights. The Policy is also based on the eight core conventions of the International Labour Organisation, the ILO Declaration on Fundamental Principles and Rights at Work and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. The Group unequivocally undertakes to respect the above declarations with regard to all their procedures, activities and operations.

With regard to the rights of indigenous communities, this Policy is based on the United Nations General Assembly Declaration on the Rights of Indigenous Peoples and ILO Convention 169 concerning Indigenous and Tribal Peoples in Independent Countries.

In interpreting the above standards, the Group will follow the authorised criteria of the specific mechanisms of the Human Rights Council, including the Special

Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises (Ruggie Report) and the bodies created by virtue of human rights treaties.

2 SCOPE AND APPLICATION

The ACS Group's Human Rights Policy is directly applicable to all the Group's activities and to all investees in which ACS has management control, and to all its directors, executives and employees, with the exception of the companies, directors, executives and employees of the Hochtief Group and its Cimic subgroup.

Although the Hochtief Group is fully consolidated in the ACS Group, both the Hochtief Group's parent company, Hochtief A.G., and the parent company of its Cimic subgroup, Cimic Group Limited, are companies listed on the German and Sydney stock exchanges, respectively, and they are subject to their own regulatory bodies' rules and have both their own codes of conduct and policies, and their own internal whistleblowing and control channels, under terms similar to those of the ACS Group. For this reason, the ACS Group's General Code of Conduct and its policies do not apply directly to investees belonging to the Hochtief Group and the Cimic Group. However, the ACS Group will encourage the application of these policies at these groups.

The ACS Group's management team will make every effort to ensure compliance with the commitments contained in this Policy, guarantee that it is made public and disseminated internally and externally, and ensure that it is reflected in the policies and operational procedures necessary to instil the commitment assumed throughout the entire Group.

3 COMMITMENTS TO HUMAN RIGHTS

The ACS Group's actions in relation to its stakeholders and the environment, as established in its Sustainability Policy, are based on complying with the national and international laws and regulations in force in the countries where it operates, as well as fulfilling the international commitments related to sustainability and respect for human rights voluntarily subscribed to by the ACS Group.

3.1. Commitments to ACS Group employees

All actions taken by the ACS Group and its employees will strictly abide by the human rights and civil liberties included in the Universal Declaration of Human Rights, and, specifically, the United Nations Ruggie Report on the issue of human rights and business enterprises. The Group's relationship with its employees and their relationship with each other will be based on compliance with the following commitments:

- Equal opportunities: the Group promotes the professional and personal development of all its employees, ensuring equal opportunities through its policies for action. The selection and promotion of Group employees is based on the objective criteria of merit and abilities.
- Non-discrimination: ACS Group executives must maintain a work environment free from all discrimination and from any behaviour involving personal harassment. With this in mind, ACS Group companies will not tolerate any type of discrimination on the basis of race, nationality, social origin, age, gender, marital status, sexual orientation, ideology, political or union opinions, religion or any other personal, physical or social condition.
- Safety at the workplace: the ACS Group will provide its employees with a safe and stable environment, and undertakes to continually update occupational risk prevention measures and to strictly respect the applicable regulations in this regard in all places where it carries out its business activities.
- Eradication of child labour: no Group company or suppliers will use child labour, and they will act in compliance with the provisions established by the International Labour Organisation (ILO) with respect to underage workers.
- Eradication of forced labour: ACS Group companies undertake not to resort to forced or coerced labour and to ensure a balance between professional and personal life of all employees. Likewise, the Group will avoid hiring suppliers, contractors or external collaborators at risk of carrying out such practices directly or indirectly.
- Ensure freedom of association: ACS Group companies promote, respect and protect the freedom to unionise and freedom of association of its workers.

- Training in human rights: the ACS Group undertakes to disseminate and make public its commitments with regard to human rights, and to promote training initiatives among its employees in the areas of ethics, integrity and human rights.

3.2. Commitments to customers and suppliers

The ACS Group undertakes to carry on its activity based on the high professionalism of its employees and executives, which enables it to provide an efficient service tailored to the needs of its customers, focusing on excellence and quality of service. The Group also undertakes to maintain a relationship with its customers based on the principles of transparency, confidentiality and non-discrimination.

The Group considers its suppliers, contractors and external collaborators indispensable in order to achieve its objectives for growth, profitability and improvement in quality of service and, therefore, seeks to establish relationships with them based on trust and mutual benefit. All Group employees who participate in selection processes for contractors, suppliers and external collaborators are obliged to act impartially and objectively, applying quality and price criteria, and avoiding any conflicts of their personal interests with those of the company. The dissemination, knowledge and assumption of the commitments undertaken by the Group in relation to human rights is also promoted among its contractors, suppliers and external collaborators, with measures such as the implementation of non-financial criteria in the approval of suppliers and the establishment of mechanisms that allow bad practices in these areas to be detected.

3.3. Commitments in investments

The ACS Group undertakes to guarantee respect for human rights in carrying out its investment projects, implementing specific measures to manage potential impacts and risks on human rights and allocating the necessary resources to implement corrective measures.

3.4. Commitments in relation to the environment and the community

The ACS Group is committed to ensuring the greatest respect for human rights in the environment and communities in which it operates. The ACS Group therefore undertakes to carry out its activities in accordance with:

- Respect for the rights of minorities: all Group companies must respect the rights of indigenous peoples, ethnic, religious and linguistic minorities, people with disabilities and migrant workers and their families, beyond what is required by local laws, in compliance with corporate values and international standards.
- Honesty in Group management, prohibiting bribes to public authorities and officials, and prohibiting its employees from giving to third parties or receiving from third parties undue payments of any type.
- Fair competition, avoiding any type of conduct and procedure against it.
- Fiscal responsibility and compliance with current tax regulations.
- Respect for the environment in carrying out its activities, minimising in any case the negative effects that these activities could possibly cause.

4 RELATION TO OTHER POLICIES

The ACS Group's Human Rights Policy is based on the ACS Group's Sustainability Policy and the other policies implementing the ACS Group's Code of Conduct, and must be interpreted in accordance with these policies.

5 OVERSIGHT AND MONITORING SYSTEMS

The Audit Committee will oversee compliance with the Company's policies and rules on environmental, social and corporate governance matters, as well as with the internal codes of conduct, with the following functions:

- a) Monitor compliance with corporate governance rules and the Company's internal codes of conduct, ensuring that the corporate culture is in line with its purpose and values.
- b) Supervise the application of the general policy relating to the communication of economic-financial, non-financial and corporate information, as well as communication with shareholders and investors, proxy advisors and other

stakeholders. It will also oversee the way in which the Company communicates and relates to small- and medium-sized shareholders.

c) Regularly evaluate and review the suitability of the Company's corporate governance system and its policy on environmental and social matters to ensure that it fulfils its mission of promoting the corporate interest and takes into account, as appropriate, the legitimate interests of the other stakeholders.

d) Oversee that the Company's environmental and social practices are in line with the strategy and policy established.

e) Monitor and evaluate the Company's interaction with its different stakeholders.

The various ACS Group companies will be responsible for carrying out due diligence processes in the performance of their activities, analysing the indicators and information that enable them to understand and assess their risks in relation to human rights, as well as the adoption of the measures required to prevent and mitigate these risks.

In this regard, the ACS Group will encourage the Group companies to establish mechanisms and procedures to minimise the risk of bad practices in relation to human rights, including the following:

- Develop training initiatives for its employees on ethics, integrity and human rights.
- Promote and encourage suppliers, contractors and collaborating companies to formalise their commitment to human rights and, if they do not have their own policy in this regard, to subscribe to that of the ACS Group, whereby specific clauses on respect for human rights will be included in contracts, especially in those areas where the Group considers the risk in this regard to be higher.
- Promote the implementation of non-financial criteria in the process of approving suppliers and the assessment and establishment of mechanisms to detect bad practices in these areas.

The Organisation has developed the following tools and procedures for monitoring and evaluating the Human Rights Policy:

1. The Corporate Protocol on Due Diligence in regard to Human Rights.

2. The Corporate Guidelines for the Protection of Human Rights.
3. The ACS Group's Positioning Framework on Human Rights.
4. The Human Rights Risk Analysis based on infringement potential.
5. The Sustainability Policy.
6. The remaining policies implementing the ACS Group's Code of Conduct.
7. The Whistleblowing Channel: All Members of the Organisation have the obligation to report individual or collective behaviour or activities that occur in the context of their activities at the Organisation and that may involve a breach of the contents of this document or the other documents of the Global Compliance Management System, regardless of whether such behaviour has been ordered or requested by a superior. The Whistleblowing Channel allows for various forms of communication, which operate in a professional and confidential manner. These means of communication allow potential whistleblowers to report, without fear of retaliation, the events that represent a violation of the system to the ACS personnel designated for this purpose.

Any complaint included in the ACS Whistleblowing Channel Operating Policy may be submitted through one of the channels detailed below:

a) Ordinary channels:

1. Direct supervisor or a member of ACS management;
2. Compliance Committee member;
3. The Regulatory Compliance Department.
4. By post:

For the attention of: ACS Group Whistleblowing Channel
Avda. Pío XII 102, 28036 Madrid, Spain.

b) Alternative channels: Alternative channels are considered the following:

5. The online channels accessible through the website and mobile application, as well as the 24/7 telephone channel, which are listed on the website www.grupoacs.com.

8. Internal analysis of sustainability management at ACS Group companies, with which it seeks to promote and strengthen good management practices in fundamental issues such as ethical principles; customer, quality, supplier, environmental and R&D policies; or personnel, health and safety, and social action policies among the various Group companies. This

analysis also enables the Group's parent company to further develop those matters identified as most relevant in the area of sustainability, and to regularly assess and monitor the degree of application at the Group companies of the common principles and objectives defined in the ACS Group's Sustainability Policy and the other policies implementing the values of the ACS Group's Code of Conduct.