



Occupational health and safety policy

Approved by the Board of Directors on July 28, 2022

Translation originally issued in Spanish and prepared in accordance with the regulatory applicable to the Group. In the event of a discrepancy, the Spanish-language version prevails.

HEALTH AND SAFETY POLICY

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1. PURPOSE

This Occupational Health and Safety Policy of ACS, Actividades de Construcción y Servicios S.A. and the companies in its Group (the "ACS Group" or the "Group") is an indication of the ACS Group's commitment to protecting the health and safety of its employees, providers, contractors, and associated companies, providing them with a healthy and safe environment and continuously updating occupational risk prevention measures in accordance with the strategic guidelines set out in the Code of Conduct and the ACS Group's Sustainability Policy.

That commitment is a result of *obeying the laws* in force in the different jurisdictions in which the Group operates and on implementing the most demanding occupational health and safety standards.

The purpose of this Occupational Health and Safety Policy (the "**Policy**") is to set forth the ACS Group's Basic Principles for Action on the subject, notwithstanding other applicable Group regulations, present or future, that must also be observed.

2. SCOPE OF APPLICATION

This Occupational Health and Safety Policy applies to all ACS Group companies.

Where appropriate, this Policy also applies to the ACS Group's Business Partners, including contractor companies acting on behalf of the Group, joint ventures, temporary business associations, and other equivalent associations under the Group's operational control. In the case of other Business Partners, how their own policies and ACS Group policies align will be assessed and, where appropriate, they will be asked to adhere to the ACS Group's Occupational Health and Safety Policy.

ACS Group companies may implement their own occupational health and safety policies and internal rules, which are to be based on or aligned with the principles set out here.

3. REGULATORY FRAMEWORK (REFERENCE REGULATIONS)

This Policy is to be interpreted having in mind the following ACS Regulations and in accordance with the laws currently applicable to ACS:

- ACS Code of Conduct (We promote occupational health and safety)
- Business Partner Code of Conduct, section 3.11.
- ACS Sustainability Policy, section 4.2.

4. EXTERNAL SOURCES

The ACS Group continuously monitors developments in occupational health and safety that may be relevant for the company, so that its frameworks for internal action are up-to-date and are based on assessments of the latest internationally recognised standards and agreements for implementation where they are relevant and implementation is feasible for the Group. The ACS Group's occupational health and safety policy and policy principles are in line with and are based on best practice and such sources as:

- The Universal Declaration of Human Rights
- The International Covenant on Economic, Social and Cultural Rights
- ILO health and safety conventions
- The UN Sustainable Development Goals (SDGs) as they relate to workplace health and safety.

5. BASIC STANDARDS FOR ACTION

Guaranteeing occupational health and safety at all ACS Group companies is one of the strategic pillars of the company. Managing this aspect is therefore a priority, and ACS is firmly committed to instilling a culture that has preventing occupational health and safety risks as one of its priorities.

The ACS Group is built around a decentralised structure in which it does business through a large group of companies that all share the ACS Group's culture and values. Thus, while they all operate under their own independent management systems, they all take into account the shared principles and objectives set out in this Policy, namely:

- Complying with the laws and regulations dealing with occupational health and safety currently in force everywhere the Group does business and voluntarily accepting other requirements and hence implementing other, more stringent measures.
- Including preventive action as an integral part of all activities at all corporate levels through proper planning and implementation, enabling the Group to act and

respond to emergencies.

- Applying the principle of continuous improvement with respect to health and safety management systems, taking action as necessary to protect employees and third parties at all the companies' premises.
- Implementing awareness initiatives, sensitivity training, and permanent training of employees, contractors, and providers in occupational health and safety matters.
- Allocating the material resources necessary to achieve the workplace accident prevention targets set.
- Promoting communication, queries, and active participation by employees and worker representatives, if any, concerning health and safety matters as an essential aspect in implementing management systems.
- Cooperating with customers, contractors, providers, specialised organisations, and other health and safety stakeholders as a key factor in properly identifying and managing occupational health and safety risk prevention.
- Involving business partners in this culture of prevention based on the health and safety standards described for them in this Policy and in the Business Partner Code of Conduct.

To ensure effective management in the area, ACS Group companies will have their own occupational health and safety systems, to include:

- Regularly assessing and updating the risks to which employees are exposed.
- Establishing health and safety risk prevention plans with formal quantitative and qualitative objectives that enable performance trends to be objectively measured and the enhancements identified by the assessments to be implemented.
- Bringing the action plans for responding to risk situations on stream.
- Establishing procedures for identifying and recording situations that could have given rise to an incident (near misses) and for investigating incidents that did occur.
- Implementing plans to link the remuneration of employees and executives to

reaching formally established health and safety targets.

- Having risk reduction, mitigation, and monitoring measures reviewed by the internal audit department regularly and after implementation as appropriate.

Promoting certification of these management systems by an external verifier, e.g., basically under standard ISO 45001 certification.

6. POLICY SUPERVISION

Pursuant to section 26 Regulations of the Board of Directors, the Audit Committee is in charge of supervising compliance of the Company's corporate governance, social, and environmental policies and internal rules and codes of conduct. The Audit Committee's duties include assessing, reviewing, and supervising environmental and social policies and practices, and it is therefore responsible for supervising this Policy based on the characteristics and requirements of each of the companies in the Group.

7. RESPONSE TO BREACHES

Breaches of this Occupational Health and Safety Policy put the Group at risk and may be subject to legal action.

ACS Group companies will respond to breaches of this Occupational Health and Safety Policy immediately as provided under the applicable laws and regulations, and available legal action will be taken.

Potential breaches of this Policy may be reported by various means available to ACS Group companies under their occupational health and safety management systems or using the ACS Whistleblowing Channel:

- Using the ordinary post:

Attn.: Canal Ético Grupo ACS [*ACS Group Whistleblowing Channel*]

Avda. Pío XII 102, 28036 Madrid, Spain.

- Online reporting:

The online channel is available on the www.grupoacs.com website, and it and the telephone channel are operational 24 hours a day, 7 days a week.