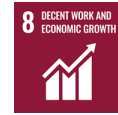


5.2. PEOPLE IN THE ACS GROUP



The ACS Group's business success comes from the talent and diversity of its teams. For this reason, the company is committed to the professional development of its employees while at the same time ensuring the best working, health and safety conditions.

To retain the best professionals, the ACS Group has different corporate policies for managing people that are aligned with the best practices in this area and that are described throughout this chapter. Although each company of the Group develops its own complementary human resources policies to meet its specific needs, they all follow common guidelines:

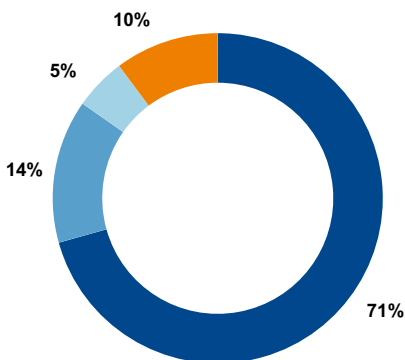


- Attract and hold onto the best talent, while at the same time aiming to improve the degree of responsibility and motivation of employees.
- Promote a culture and corporate values with which the people in the ACS Group identify.
- Promote teamwork and quality control as tools to promote the excellence of work well done.
- Ensuring equal opportunities, diversity and inclusion.
- Support and increase training and learning.
- Innovate to improve processes, products and services

At year-end 2022, the ACS Group had a workforce of 128,721 persons, of which 56.7% were women and

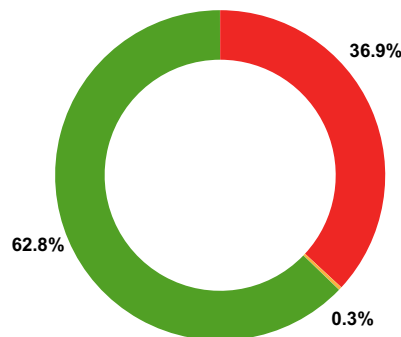
43.3% men. The ACS workforce increased by 5.1% compared to 2021.

WORKFORCE DISTRIBUTION
GEOGRAPHIC AREAS



■ Europe ■ America
■ Asia ■ Oceania

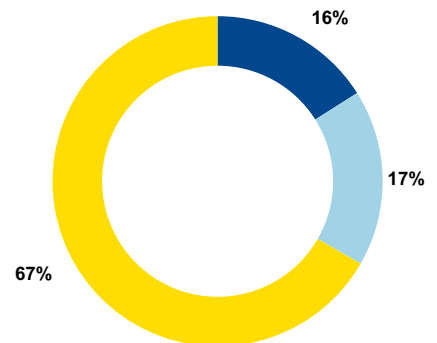
WORKFORCE DISTRIBUTION
OF BUSINESS ACTIVITIES



■ Construction ■ concessions
■ Services

* Excluding 201 employees of the Corporation and other investments.

WORKFORCE BREAKDOWN BY
PROFESSIONAL CATEGORIES



■ Graduates with intermediate and university degrees
■ Non-qualified technicians and Administrative staff
■ Other staff



ACS GROUP
WORKFORCE AT
YEAR-END

128,721

BREAKDOWN OF STAFF BY AGE



WOMEN

56.7%

OF TOTAL ACS GROUP

6,896

GRADUATES WITH
INTERMEDIATE AND
UNIVERSITY
DEGREES

10,109

NON-QUALIFIED
TECHNICIANS AND
ADMINISTRATIVE
STAFF

12.6%

TOTAL STAFF
TURNOVER

55,989

OTHER STAFF

2,631

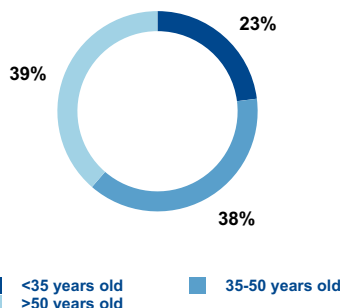
EMPLOYEES WITH A
MANAGEMENT
POSITION (WORKS/
PROJECT MANAGER
OR SIMILAR AND
SUPERIOR)

114

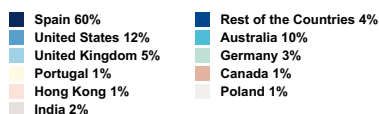
SENIOR
MANAGEMENT
POSITIONS

10.3%

VOLUNTARY
TURNOVER



DISTRIBUTION OF ACS GROUP
EMPLOYEES BY COUNTRY



MEN

43.3%

OF TOTAL ACS GROUP

13,746

GRADUATES WITH
INTERMEDIATE AND
UNIVERSITY
DEGREES

12,135

NON-QUALIFIED
TECHNICIANS AND
ADMINISTRATIVE
STAFF

19.6%

TOTAL STAFF
TURNOVER

29,846

OTHER STAFF

9,011

EMPLOYEES WITH A
MANAGEMENT
POSITION (WORKS/
PROJECT MANAGER
OR SIMILAR AND
SUPERIOR)

615

SENIOR
MANAGEMENT
POSITIONS

14.9%

VOLUNTARY
TURNOVER

With regard to the distribution of employees by country, 60% work in Spain and the remaining 40% are in other countries. The Services area is a more staff intensive area and represents 62.8% of the Group's employees, of which 90.3% are located in Spain. While the Construction area represents 36.9% of the Group's employees and has a more internationalised profile due to its activity, 8.5% of the workers were only located in Spain.

The distribution of the workforce at year-end by type of contract shows the predominance of permanent contracts over temporary contracts, with 81.3% of the workforce having this type of contract. Regarding the type of workday, 61.7% of the workforce of the ACS Group work full time.

	31-Dec-22			Total
	Men	Women		
Fixed Contracts	46,906	57,777		104,683
Temporary Contracts	8,821	15,217		24,038

	31-Dec-22			Total
	Age <35	Age between 35-50	Age >50	
Fixed Contracts	21,582	39,794	43,307	104,683
Temporary Contracts	8,045	9,578	6,415	24,038

	31-Dec-22			Total
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	
Fixed Contracts	19,905	20,831	63,948	104,683
Temporary Contracts	737	1,413	21,887	24,038

31-Dec-22			
	Men	Women	Total
Full-time contracts	47,846	31,625	79,471
Part-time contracts	7,881	41,369	49,250

31-Dec-22				
	Age <35	Age between 35-50	Age >50	Total
Full-time contracts	20,884	31,481	27,106	79,471
Part-time contracts	8,743	17,891	22,616	49,250

31-Dec-22				
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Full-time contracts	18,684	16,492	44,295	79,471
Part-time contracts	1,958	5,752	41,540	49,250

In 2022, the total employee turnover in the ACS Group was 15.5% (vs. 14.7% in 2021) and voluntary employee turnover was 12.3% (vs. 11.1% in 2021).

The number of redundancies in 2022 was 2,701 people, including those resulting from the termination of projects.

	2021			2022		
	Men	Women	Total	Men	Women	Total
Redundancies	2,162	786	2,948	1,991	710	2,701

	2021				2022			
	Age <35	Age between 35-50	Age >50	Total	Age <35	Age between 35-50	Age >50	Total
Redundancies	709	1,295	944	2,948	721	1,054	926	2,701

	2021				2022			
	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total	Graduates with intermediate and university degrees	Non-qualified technicians and Administrative staff	Other staff	Total
Redundancies	750	463	1,735	2,948	639	351	1,711.00	2,701



[7.3.2 Additional indicators](#)

5.2.1. PROFESSIONAL DEVELOPMENT

The ACS Group is positioned as one of the world's leaders in developing infrastructure and services, and this would be impossible without the best team of professionals. The Group's human resources teams seek to attract and retain specialised talent in each of the Group's activity sectors.

In 2022, 46,109 professionals, of which 42.6% were under 35 years of age, highlighting the commitment to young talent, with Dragados and the various HOCHTIEF companies standing out for the programmes implemented in this area.

YOUNG TALENT PROGRAMME (DRAGADOS)

In today's ever-changing context, companies must adapt quickly to the demands of society. Value creation, talent attraction, a sustainability project, retention and professional development are fundamental pillars for the success of an organisation.

As reflected in Human Resources policy; the professional and human quality of the team is one of the greatest competitive advantages that allows the company to stand out in the market. Based on this, the Dragados Group continues for another year by betting on the recruitment and retention of young professionals and betting on their development through the already consolidated and valued training and development program aimed especially at this group. In 2022, 130 new young people were included in the most important projects at a national and international level.

This project includes young new graduates with Qualifying Master Civil Engineering and Industrial Engineering, as well as degrees in Civil Engineering, Building and Industrial Engineering and Graduates in Business Administration and Management or equivalent qualifications depending on the country. It is an opportunity for learning and development, with a specific training plan, tutoring, evaluation and experience in construction works.

This program, which was resumed in 2014, when the first Young Talents joined Dragados Spain, has been widening its scope internationally. In 2017 it was implemented in Dragados USA and Canada and in 2020 it began to be developed in countries such as the UK, Chile, Poland and Argentina.

This programme currently has 300 participants, 198 of whom are included in national projects and 102 at the international level.

YOUNG TALENT PROGRAMME 2022 CONSTRUCTION AREA

	National	International
Master Civil Engineer	103	89
Master Industrial Engineering	39	0
Other Master (Architecture, Aeronautical Eng.)	4	0
Degrees in Civil, Building, and Industrial Eng.	16	0
Administration and Business Management	36	13
Total	198	102

HOCHTIEF TALENT ATTRACTION INITIATIVES

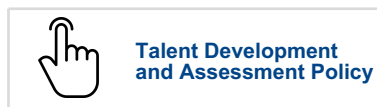
HOCHTIEF focuses on several aspects when attracting talented people to the Group. By keeping direct links with schools and universities, we offer young people a vision of the HOCHTIEF world. Once their interest has been aroused, we maintain permanent contact. In Germany, for example, HOCHTIEF created the "Students' Talent Programme" for this purpose. Similar programmes exist in almost all Group companies.

In addition to engaging experienced professionals, HOCHTIEF focuses on attracting new young employees to ensure a good positioning in the medium and long term. We hired 59 young people in Germany in 2022 (2021: 52); the figure in CIMIC was 503, and in Turner in the US. US, 519 (2021: 347). Specific incorporation programmes facilitate the start of new employees and help them to find their way in the Group. These programmes were mainly held online during the year of the report.

In addition to conventional training in cooperation with vocational schools, HOCHTIEF offers training in combination with a cooperative degree programme. A total of 88 young people followed these two training courses at HOCHTIEF in Germany in 2022 (2021: 95).

Attracting and retaining talent requires the ACS Group to offer its employees the best employment practices, encouraging their professional development within the Group. The ACS Group maintains a human resources management approach that is committed to continuously improving the skills and capacities of its teams.

Each ACS Group company manages the development of its staff independently, adapting its needs to the specific characteristics of its activity, although they all address the elements defined in the **Talent Development and Assessment Policy**.



TALENT DEVELOPMENT AND ASSESSMENT POLICY

El Grupo ACS busca desarrollar las siguientes buenas prácticas en cuanto al desarrollo y evaluación del talento:

1. Strengthen performance evaluations through the achievement of goals.
2. Multidimensional performance evaluation (180° or 360°).
3. Strengthen the individual evaluation of employees, recognising and encouraging leadership among those with high potential.
4. Apply incentives related to long-term goals for staff below senior management.
5. Associate incentives related to long-term goals with non-financial performance indicators (environment, health and safety, customer satisfaction, relationship with stakeholders, etc.).
6. Implement measures to reduce the rate of voluntary turnover.
7. Measure employee satisfaction.
8. Take measures to increase employee satisfaction.
9. Implement a global metric to quantitatively evaluate the benefits for the business of investing in human capital.

It should be noted that companies representing 100.0% of the Group's employees have variable remuneration systems, with 23.8% of the workforce having professional performance appraisal plans and 22.8% of employees being subject to measurable targets set with their superiors which influence the determination of the percentage of their variable remuneration, as part of the Group's professional development culture. Furthermore, companies representing 99.7% of the Group's employees have professional development plans for their employees.

The training programmes defined in the different Group companies all have the common aspect of encouraging individual talent to create the best teams of professionals. The Group's commitment to offering its employees specialised training in the Group's different sectors of activity is based on the quality and improvement of the products and services.

In 2022, the training provided in the various ACS Group companies continued to increase, combining current, online and hybrid training models to take advantage of all the opportunities offered by the different types of training.

After the adjustment from face-to-face training to online training undergone by the various Group companies in recent years has undoubtedly led companies to continue with this type of training through centralised platforms that provide greater efficiency and scope.

In 2022, the Dragados Virtual Classroom was consolidated as one of the ways to reach a large number of workers and continue to encourage their training.

The continued growth of online training in Clece reflects the importance of this learning methodology for the company to reach all people in the organisation through the available means, such as tablets and smartphones. Making the training necessary available to each professional at the time required. In 2022 we continued to develop new digital proprietary contents, customised based on the characteristics of each group. Fourteen training actions were performed with customised online teaching contents tailored to company needs, facilitating their dissemination

and achieving significant cost savings with respect to market costs, as a result of the ability to reach a large number of staff members. In 2022, 5,928 participants were trained in these Clece courses, with 25% cost savings, and a quality assessment of 3.6 over 4.

Since 2022, the new learning management system (LMS) has also been available to HOCHTIEF employees in Europe. The LMS offers virtual web training, in addition to running classroom and online training seminars. In Germany, 63.5% of the courses given by HOCHTIEF were held online.

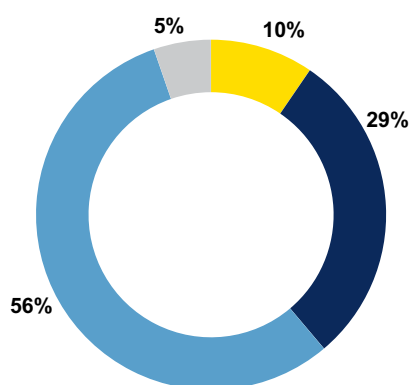
The ACS Group's ongoing training model makes it possible to identify the training needs among its employees during the year, which means that training programmes are constantly revised. To determine the effectiveness of the training programmes, the Group companies assess the courses taught at different levels:

participant satisfaction, knowledge acquired by participants, and impact on participant performance in the field of their training.

In 2022 the number of employees trained during the year increased by 22.4%. The number of teaching hours increased by 8.8% compared to 2021, reaching 1,048,174 teaching hours in the period. The ACS Group shows its ongoing commitment to the professional development of the Group's employees and their training in new skills, increasing the scope of training programmes for its employees as defined in one of the objectives of the 2025 Sustainability Master Plan.

	2021	2022
Total hours taught	963,760	1,048,174
Teaching hours per employee (over total employees)	8.0	8.3
Employees participating in training activities	55,954	68,462
Training hours per employee (over total employees trained)	17.2	15.3
Investment in training (M€)	14.8	17.9
Investment per employee in training (over total employees) (€)	122.5	140.8
Investment per employee in training (over total employees trained) (€)	264.4	261.0

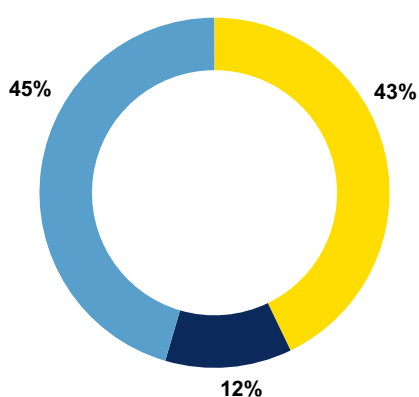
TRAINING HOURS BY CONTENT



- Ethics, integrity and compliance.
- Health and safety
- Other subjects*
- Environmental protection awareness

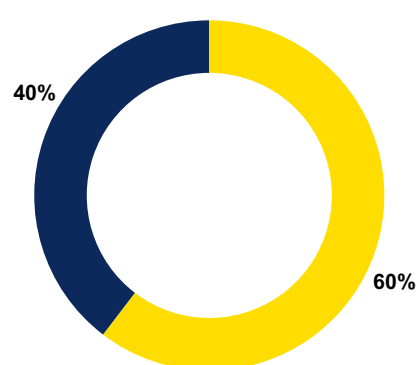
*Other subjects related to the development of skills, performance improvement and complementary knowledge of the area.

TRAINING HOURS BY PROFESSIONAL CATEGORY



- Graduates with intermediate and university degrees
- Non-qualified technicians and Administrative staff
- Other staff

TRAINING HOURS BY GENDER



- Men
- Women

SKILL DEVELOPMENT PROGRAMMES (CLECE)

The Senior Development Programme for Service Managers is a long-term training programme encompassing each of the skills that ensure efficient management of services, within the company's strategy. The Programme was developed by professionals from the organisation itself, who are responsible for the different areas and activities, and by external experts in the different subjects taught. The programme lasts 300 hours and consists of practical cases, online interactive content and practical in-person classes. This training develops technical, commercial, economic-financial, people management and leadership skills. In 2023 76 participants in the 10th programme, which started at the end of 2022 and will be completed in 2023, continued to be trained.

Two other skills development programmes related to training for specific jobs were also performed in 2022:

Care Centre and Service Management Programme, with 13 trainees in 2022, with a total of 220 cumulative participants, a programme aimed at training in the skills required for the position of Care Centre Manager.

Security Director programme, training that provides the professional skills necessary for the position of Head Surveillance Services in the private sector, with 6 trainees 2022 and 43 cumulative participants.

FUTURE LAB (HOCHTIEF)

HOCHTIEF recently created the development and loyalty programme for senior employees at the HOCHTIEF Europe division. The first group has completed this series of workshops, which will continue due to the positive response. The programme supplements already established offers, such as expert professional experience, the executive development programme for the entire Group, the training modules on construction and project management, and the programmes for young engineers and sales staff.

5.2.2. EQUAL OPPORTUNITIES, DIVERSITY AND INCLUSION

The ACS Group strives to maintain relationships of trust with its employees and considers it essential to safeguard basic principles intrinsic to its business model. In its Code of Conduct, the Group emphasises equal opportunities, non-discrimination and respect for human and labour rights, which form part of the Group's business commitment. The ACS Group rejects all types of discrimination, in particular discrimination based on age, sex, religion, race, sexual orientation, nationality or disability.

Beginning with objectivity in selection processes, the ACS Group seeks to ensure equal access to these processes in all phases, from recruitment to hiring.

In 2022, the ACS Group continued different actions in line with its Diversity Policy, the purpose of which is to manifest, implement and develop the Group's commitment to diversity and inclusion of all types of groups. The ACS Group understands diversity from many areas and is convinced that the creation of a diverse team allows it to successfully meet global challenges.

It is important to highlight that the ACS Group's extensive international presence makes it a multicultural team in which professionals from different races, ethnicities, ages, nationalities, languages, education, capacities, religions and genders converge, making this a constant aspect in the Group's day-to-day work. The company is aware of the relevance of local roots and, in line with its intention to promote the local development of the communities in which it operates, it promotes the direct hiring of local employees and executives. 98.2% of the Group's employees correspond to the local community.

The Group's commitment to equal opportunities and diversity is reflected in all areas of the company:

- Regarding gender, companies representing 100% of the Group's employees have adopted measures to promote equal treatment and opportunities for men and women, and 88.6% of the Group's employees are covered by Equality Plans.
- In companies that represent 100% of the Group employees, there are anti-sexual harassment protocols.

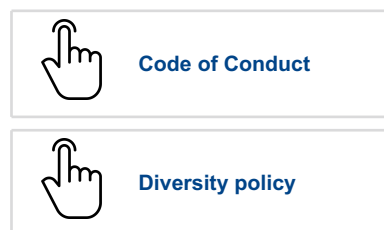
- In companies that represent 100% of the Group's employees, measures have been adopted to ensure equal opportunities and avoid discrimination in the selection process for any position.

It is important to highlight that, in recent years, the ACS Group's commitment to the presence of women in the labour force and their professional development has resulted in an increase in the proportion of women in management positions.

Thus, in 2022 women in positions of responsibility represented one 22.2% of the total, while there are 114 women in senior management positions (vs. 113 in 2021). Within management positions directly related to income generation, the distribution of women is similar to that of the total, with women holding 19.1% of all these types of positions.

The Group has also taken steps to increase women's participation in the scientific and technological fields. In 2022, the number of women with higher or middle degrees in the areas of engineering, architecture and other related areas amounted to 1,862, which represents 20.4% the senior and middle graduates of these categories in the ACS Group. Various Group companies performed initiatives to promote the inclusion of women in this profile. For example, HOCHTIEF has a percentage of at least 35% new women engineers in training out of the total for the category as a target for 2025.

Similarly, in companies representing a 26.5% of the Group's employees, specific development programmes have been implemented to promote female talents, such as the Emerging Women Leaders programme implemented by UGL.





The ACS Group is committed to the employment integration of people with disabilities and other vulnerable groups, and uses employment as an instrument for social inclusion. At year-end, the ACS Group had 8,217 disabled employees and 2,764 employees from other vulnerable groups. In this area, the Group's most prominent exponent is Clece, with

numerous collaboration agreements with institutions. In addition, companies that represent 98.7% of the Group's employees have implemented systems that guarantee universal accessibility for people with disabilities with infrastructure adapted to remove physical barriers for all people.

EMPLOYMENT INTEGRATION OF VULNERABLE GROUPS AT CLECE

The employment inclusion of disadvantaged groups is the main objective of the social project for Clece.

Clece has worked in coordination on this project since 2012, employing people with disabilities, victims of gender violence, people at risk of social exclusion and young people in high unemployment. Since the beginning of the project, the figures for workers from these groups have grown both in absolute terms and in percentage terms with respect to the entire workforce. At the end of 2022, Clece had 9,817 workers from vulnerable groups, which represented 12.2% of the total workforce and an increase of 5.6% compared to the previous year.

In 2022, Clece continued to perform various initiatives in relation to the employment inclusion of disadvantaged groups, such as the annual "Job Hunting" event held on 14 and 15 June 2022, which consisted of an online selection process in which 2,800 jobs were offered to people in vulnerable situations or at risk of social exclusion. During these two days, 44 Clece selection technicians, located in different cities in the country, interviewed more than 3,500 candidates via video conference. The candidates were presented by 139 public and social entities. The entities were responsible for entering candidates' data and booking the interview time through a specially-designed computer application. The entire event was reserved for people from vulnerable groups, people with disabilities, women victims of gender violence and people at risk of social exclusion. As a result of this event, 464 people joined Clece between June and September 2022.

In addition, in 2022, Clece obtained, for the second consecutive year, the gold category, the highest possible, in Discert, a European certification awarded to companies committed to the inclusion of disabled people in the workplace, which recognises the value contributed beyond the requirements established by law.

The key points for to this recognition are Clece's effort to maintain the level of commitment to people with disabilities. It continued to prioritise this group in its selection processes and strengthened its network of alliances with social organisations, which it has integrated into the corporate recruitment and selection system. It has consolidated its Support Unit, made up of professionals who help integrate people with disabilities joining the company. The Company has also received successful assessments under corporate social responsibility standard IQNet SR 10, extending its scope to other subsidiaries, with 11 subsidiaries currently certified under this standard in addition to Clece. This demonstrates its alignment with stakeholders as regards the maximum value given to disability in the surveys performed in relation to this standard, the certification of which has also highlighted Clece's social project within its supplier network.

Clece has been Discert certified since 2012, which confirms its conviction to continue making progress in the inclusion and integration of disabled people within its organisation.

Specifically, the Nominations Committee ensures that the selection procedures for Board members favour diversity to the above issues and, in particular, seeks to facilitate the

selection of directors in a number that allows a balanced presence between women and men. The Board's total remuneration is shown in the table below

Thousands of euro	2021 Number of Directors	2022 Number of Directors	Average remuneration for the 2021 financial year (3)	Average remuneration for the 2022 financial year (4)	Variation
EXECUTIVE DIRECTORS (1)(3)	4	4	3,386	4,663	37.7%
Fixed remuneration			1,352	1,632	20.7%
Variable remuneration(2)			1,278	2,177	70.3%
Contributions to long-term savings systems			748	834	11.5%
Other concepts			8	21	n.a.
NON-EXECUTIVE DIRECTORS	11	11	241	237	-1.4%
WOMEN	3	4	202	189	-6.5%
MEN	8	7	255	261	2.1%

(1) The Executive Directors of the ACS Group are men.

(2) Includes short-term annual variable remuneration and long-term plans

(3) Includes the remuneration in 2021 of Mr. Marcelino Fernández Verdes until his resignation as Executive Director and of Mr. Agustín Batuecas as Executive Director until the end of 2021, when he changed his status to External Director.

(4) Includes the remuneration in 2022 of Mr. Agustín Batuecas and Mr. Joan David Grimá Terré until March 25, 2022, date on which they ceased to be directors. The remuneration of Ms. María José García Beato and Mr. Juan Santamaría is included from May 6, 2023, the date on which they were appointed directors.

In 2022, the ACS Group Management Committee was made up of 6 executives since 6 May (all men) who had an average annual remuneration of EUR 3,612 thousand⁹ (compared to EUR 3,459 thousand¹⁰ in 2021), including fixed and variable remuneration, and an average annual contribution to pension plans of EUR 682 thousand (vs. EUR 768 thousand in 2021).

The Group also ensured that the remuneration and talent retention policies complied with these basic principles of equality, ensuring that the same salary is paid for work of the same value. To analyse the average remuneration, the average annual remuneration of the ACS Group employees was taken into consideration considering their basic salary and other cash incentives. The consolidated data show the weighted average broken down by gender, professional classification and age.

The salary differences detected are due to several reasons. These include the increased presence in countries with higher per capita income, which is relevant in activities such as construction, and typology, specialisation, working hours, seniority, hazard factors, and location of the various Group activities. The comparison will equate operators at heights in the United States, with high danger levels and higher per capita income, with the Services activity, whose personnel are mainly located in Spain and with activity focused on cleaning services, home help and care for the elderly, with salaries regulated by the collective agreements of each activity.

This diversification of activities and the distribution of employees in countries with different levels of income is what justifies the differences presented in the average remuneration table. Furthermore, in the evolution of wages, it is important to highlight that, given the large degree of geographic diversification of activities and types of contracts, it is very difficult to show a homogeneous evolution of wages and salaries in different years, given the variations of the weight that the different countries/activities represent of the total, with the composition of the salary mass changing significantly from year to year, and the effect of the exchange rate.

In 2022, the ACS Group analysed the salary of its employees to ensure that they are receiving a decent salary that covers basic needs in countries representing more than 60% of the Group's employees. To perform this analysis, initially performed in Spain and HOCHTIEF's European companies, generally accepted methodologies for calculating decent wages were followed (such as the "Anker methodology"). The variables taken into account to calculate the decent salary are housing expenses and associated expenses, clothing, food, health, education, and other basic expenses per family unit taken from official statistical sources, where possible in the various countries, such as the Spanish INE (National Statistics Institute), and external consultants. The calculation includes only employees' basic wages, excluding bonuses and non-ordinary items. The ACS Group will continue to expand this analysis in subsequent years.

⁹ Includes Juan Santamaría's remuneration from 6 May 2022 when he was appointed as CEO

¹⁰ Includes Marcelino Fernández Verdes' remuneration up to 7 May 2021 when he failed to put forward his candidacy for re-election as CEO.

Average annual remuneration (€)	2021 (1)			2022(1)		
	Men	Women	% Difference between average salary for men/ average salary for women	Men	Women	% Difference between average salary for men/ average salary for women
Senior management and university graduates (2)	101,899.4	76,419.4	-25.0%	111,971.5	85,774.4	-23.4%
Non-qualified technicians, similar positions and administration staff (3)	61,939.8	37,549.9	-39.4%	67,991.7	40,903.0	-39.8%
Operators and other staff						
Construction and Concessions (4)	49,373.8	45,991.5	-6.9%	41,893.2	52,579.4	25.5%
Services	15,868.7	14,992.1	-5.5%	16,699.6	16,717.8	0.1%

Average annual remuneration (€)	2021	2022
Age <35 years	34,938.2	35,850.1
Age between 35-50 years	34,871.7	35,973.4
Age >50 years (5)	29,908.9	30,001.1

(1) For the calculation of average salaries for both 2020 and 2021, the average salary data for the year including both fixed and variable salaries are taken.

(2) The differences in salaries by gender for the Executive category are related to the heterogeneity of profiles in this category and the differences in salaries between countries. Likewise, the higher percentage of male staff in this category generates a greater diversity of positions and salaries in this category for the male gender, making comparability by gender difficult.

(3) The differences in salaries by gender for the category of unqualified technicians, assimilated and administrative personnel are also related to the heterogeneity of profiles in these categories.

(4) The salary differences by gender for the Operators and other personnel category, for the Construction division, are related to the geographical distribution of the workforce and the heterogeneity of positions ranging from construction operators to office personnel. In 2022, there has been an increase in the hiring of male operators in Asian countries (Hong Kong, India, Indonesia, Philippines) with lower salaries than their counterparts in other countries, which has led to a drop in the remuneration of male personnel in this category.

(5) The 50+ age group includes a large number of employees in the Services division, who perform cleaning, home help and elderly care services, with part-time contracts being the predominant type of working day.



5.2.3. ORGANISATION OF WORK AND LABOUR RELATIONS

In recent years, the ACS Group has accelerated the trends and initiatives that ACS Group companies have been implementing in previous years as time flexibility measures or the promotion of teleworking in the jobs that allow it, so as to promote work and family reconciliation and employee well-being. Thus, 99.2% of Group companies have flexitime measures, accounting for 90.8% of Group employees, and 94.3% of Group companies promote teleworking, which is implemented in centres where 28.3% of employees work.

It should be noted that ACS Group employees have additional improvements regarding their working conditions in terms of the legal provisions, such as more holidays, more days of paternity/maternity leave, an improvement in the conditions for the reduced working day, the accumulation of breastfeeding periods, or the increase in the number of breastfeeding period days. Similarly, 97.5% of the Group's companies offer the possibility of working part-time in order to promote family reconciliation.

As a result of these measures, in 2022, 84.5% of women and 95.4% of men in 2022 have returned to work after maternity leave, although in these ratios it is important to consider possible annual mismatches (people who have taken a maternity leave in the last months of the year and the end of the year have not yet been reinstated as they are still on leave). In addition, in Group companies that represent a 26.8% of the total number of Group employees remunerated parental leaves are granted for the main and

non-main caretaker above the legal minimum. Likewise, in some ACS Group companies, such as Dragados, the remuneration in periods of parental/maternal leave is supplemented by up to 100%.

In Group companies that represent 66.7% of employees, childcare support is provided for employees' children through childcare checks, agreements with children's schools in the area, among other measures. Also in different ACS Group companies, there is the flexible salary (Salariflex) that includes flexible remuneration and the option of including in remuneration different elements such as health insurance, childcare and transport.

ACS Group companies do not currently have any formalised employment disconnection policies, but one of the targets set in the 2025 Sustainability Master Plan is the implementation of these policies.

Moreover, the implementation of health-hygiene protocols and measures has changed the work systems, particularly in the Construction and Services division to ensure the health and safety of its employees.

The promotion of remote work has also led to the development of new procedures to guarantee the best working conditions and ensure the physical and mental health and safety of employees in this new work environment.

WORK-LIFE BALANCE MEASURES (CLECE)

Work-life balance policies in Clece are part of our EFR (Family Responsible Company) certification, obtained in 2017. EFR certification is an international people management model that, as part of CSR and management of excellence, advances and provides answers regarding responsibility and respect for the reconciliation of personal, family and work life. In the case of Clece, 17 subsidiaries were certified and the scope of application of the scope only affects structure staff. The entire internal and external annual audit process lead to a series of measures that go beyond legal requirements, which materialise in a catalogue of applicable and mandatory measures.

This catalogue of measures is public and is divided into five blocks, amounting to a total of 42 different measures: Quality in employment (14 measures), temporal and spatial flexibility (8 measures), employee family support (12 measures), personal and professional development (4 measures), and equal opportunities (4 measures).

It is expected that these measures will promote work-life balance and decrease the absenteeism rate will decrease, which reached 2022 1.3% and translated into 3,348,262 hours of absenteeism.

	2019	2020	2021	2022
Total number of days missed (due to absenteeism)	694,806	459,332	425,897	481,214
Percentage of days missed due to absenteeism	1.3 %	1.2 %	1.2 %	1.3 %

Note: From 2020, data are presented excluding the Industrial Services activity due to its sale in 2021 and Thiess' 50% stake in December 2020.

	2021	2022
Total number of days missed (due to absenteeism)	2,944,812	3,348,262

The ACS Group promotes, respects and protects the freedom to unionise and freedom of association of its workers. The percentage of Group employees who were members of trade union organisations in 2022 was: 7.7%¹¹, while 77.6% are covered by collective bargaining agreements or by an independent trade union. In accordance with each company's activity, these agreements define the number of working hours and set minimum notice periods for significant operational changes.

By countries, in companies whose head offices are in Spain, the number of employees covered by collective bargaining agreements or by an independent trade union was 99.4%, 79.9% of employees in companies with head offices in Germany, 24.9% for Australia and 22.3% in the United States and Canada. In regard to collective bargaining agreements with health and safety, in 2022, 100% of the ACS Group employees is represented on formal joint health and safety committees for management and employees, and 97.8% of the health and safety issues are covered by these. Over the course of 2022, these committees met more than 1,933 times.

ACS Group companies encourage and maintain channels of communication with workers' representatives to maintain labour relationships based on communication between employees and the Company.

Specifically, in Clece, the largest company in the ACS Group due to the number of employees, there is a large number of workers' representatives, with whom the company is in constant and fluid communication in any circumstance. For example, when workers, or trade unions, in exercising their legitimate right to strike, call for strike action, there is absolute respect for the exercise of this right from Clece and its subsidiaries, always guaranteeing the constitutional right to work and protecting the rights and interests of users and customers. In strike processes, the regulations for requesting minimum services, as well as their participation in the negotiation procedures and, where appropriate, mediation, that have arisen from these calls have always been complied with, and in no case has Clece been sanctioned by the competent authorities for any type of behaviour aimed at preventing or hindering the right to strike.

Lastly, in addition to the relationship between trade unions, the ACS Group offers formal dialogue channels for the relationship with its workers, such as ethical channels or work atmosphere surveys. In any case, for more information on the communication channels in relation to employees, see Chapter 5.5.



¹¹ Scope data: 80.2% ACS Group employees

5.2.4. RISK MANAGEMENT IN HR MATTERS

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 the Code of Conduct, Diversity Policy, as well as the Human Rights Policy, which will be developed in accordance with the characteristics and needs of each of the Group's companies.

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, depending on the type of activity, action areas, policies and management approaches.

The table below shows the results obtained from this prioritisation of potential risks to perform the activity related to human resource management, as well as the management measures adopted by the ACS Group:

Issue	Potential risks	Detection, prevention, management and mitigation measures	Associated management indicators	Applicable Policies ACS Group
Fair remuneration and quality employment	<p>The creation of stable, dignified and fairly paid employment is a key aspect to be taken into account in the management of the Company's risks. It can lead to a loss of productivity, competition and business profitability by generating a negative working environment and dissatisfaction among employees. On the other hand, providing quality employment increases employee satisfaction and the sense of belonging.</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: Attracting and retaining talent and Employment relationships. The main risks associated with this material issue of the group's risk management system are:</p> <ul style="list-style-type: none"> • Loss of talent and key profiles • High rate of employee turnover and absenteeism, and therefore inefficiency in human resources • Reduction of feeling of belonging 	<ul style="list-style-type: none"> • The 2025 Sustainability Master Plan includes the commitment to be a leading group in the development of specialised and diverse talent, ensuring equal opportunities and best work practices. • Personnel management measures, in accordance with the general principles established in the Group's policies, adapting to the specific characteristics of each of the Group's companies. 	<p>Indicators presented in this Chapter 5.2. Such as Remuneration, type of employment contract and distribution in the workforce. Measures for social dialogue, organisation, flexibility and work-life balance.</p>	<ul style="list-style-type: none"> • Code of Conduct • Diversity policy. • Talent Development and Assessment Policy. • Sustainability Policy • Human Rights Policy • Risk Control Policy.
Equality, diversity and non-discrimination	<p>Ensuring equal and fair treatment of employees who are part of the Group is not only due to regulatory requirements but also to an increasing demand from stakeholders. Ensuring the prevalence of these principles in people management programmes ensures a greater ability to attract and retain talent and improve their productivity.</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: Attracting and retaining talent and Employment relationships. The main risks associated with this material issue of the group's risk management system are:</p> <ul style="list-style-type: none"> • Loss of key profiles for the organisation • Reduction in economic growth • Reputation risks 	<p>The 2025 Sustainability Master Plan includes the commitment of being a leading Group in the development of specialised and diverse talent, through:</p> <ul style="list-style-type: none"> • Setting up a diverse team by increasing the presence of women in positions of responsibility • Being a leader in the integration of vulnerable groups • Ensuring equal opportunities and best labour practices • Within this common framework, each company prepares its own initiatives in accordance with its specific needs, 	<p>Indicators presented throughout this chapter 5.2, such as: Remuneration, type of employment contract and distribution in the workforce. Measures for social dialogue, organisation, flexibility and work-life balance. Policies, plans and measures for diversity and equality between men, women and persons with disabilities.</p>	<ul style="list-style-type: none"> • Code of Conduct • Diversity policy. • Talent Development and Assessment Policy. • Sustainability Policy • Human Rights Policy • Risk Control Policy.
Attracting talent and professional development	<p>The complexity of the sectors in which ACS Group companies operate makes it necessary to identify key profiles and launch attraction and talent development plans that respond to the new needs of the company. Socio-economic changes and the increased complexity of projects require more training for employees. Therefore, professional skills must be defined for sound business management and supported by programmes that allow them to be developed.</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: Attracting and retaining talent.</p> <p>The main risks associated with this material issue of the group's risk management system are:</p> <ul style="list-style-type: none"> • Loss of competition in the market • High employee turnover • Loss of talent 	<ul style="list-style-type: none"> • The Sustainability Master Plan 2025 includes a commitment to improving professional performance by increasing investment in training. The Code of Conduct, the Diversity Policy and the other developments in this area also define the framework for action. • Within this common framework, each company manages the development of its professionals in accordance with its specific needs, taking into account the Group's policy. They design training and professional and personal development programmes, and assess their impact on participants. 	<p>Indicators presented throughout this chapter 5.2, such as: - Strategies for attracting, developing and retaining talent - Training hours, investment in training, employees trained.</p>	<ul style="list-style-type: none"> • Code of Conduct • Diversity policy. • Talent Development and Assessment Policy. • Sustainability Policy • Human Rights Policy • Risk Control Policy.