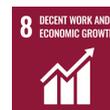


## 5.3. HEALTH AND SAFETY AT WORK



Ensuring occupational health and safety in all ACS Group companies is one of the pillars of the company's strategy. Each of these companies and the Group in general maintain the commitment to reach the most demanding standards in this area and so become a reference in health and safety protection, not only for its own employees, but also for its suppliers, contractors and collaborating companies.

The ACS Group remains firmly committed to implementing a culture of occupational risk prevention that allows the

ultimate goal of zero accidents to be achieved. Occupational health and safety is one of the most important material issues for the ACS Group due to its activity, so management of this issue is being handled as a priority. Throughout 2021, investment in occupational health and safety reached EUR 972.5 per employee. The decrease in investment by 12.1% compared to the previous year in comparable terms was due to the fact that initial extraordinary investments due to the COVID-19 health crisis had to be made in 2020.

	2018	2019	2020	2020 Rest.*	2021
Investment on Health & Safety (€ mn)	160	155	226	148	131
Spending per employee on Safety (euros)	795.5	778.1	1,196.7	1,115.5	972.5

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thies.

In 2021, the health crisis caused by the impact of COVID-19 continued to be addressed by continuing with the measures and actions initiated in the previous year to ensure the health and safety of all employees, as well as in relations with stakeholders.

Although each company of the Group is managed independently and has its own action plans, common principles are followed in managing the safety and health of workers and other stakeholders:

- Compliance with the current regulations on occupational risk prevention and adoption of other more stringent measures in accordance with the requirements voluntarily agreed upon.
- Integration of occupational risk prevention into all activities and at all levels through proper planning and implementation.
- Application of the principle of ongoing improvement in health and safety management systems, including the performance of the actions necessary to protect employees and third parties in the facilities of each of the companies.
- Promotion of training of workers on occupational health and safety aspects, as well as the allocation of the investments necessary to achieve the most innovative techniques for accident prevention.



To ensure effective health and safety management, 99.8% of the ACS Group companies have implemented occupational health and safety systems. To ensure their correct implementation and management, the health and safety systems are subject to regular reviews by the internal audit teams (covering 99.8% of the Group's employees). Likewise, the Group companies whose health and safety systems are certified by an external one reached 99.8% in 2021. The OHSAS 18001 and ISO 45001 certification continued to be extended throughout 2021

among Group companies, reaching 91.8% of the Group employees covered by these certifications in 2021. It should be pointed out that, although historically the most common certification among Group companies was OHSAS 18001, in 2020 companies such as Clece or Dragados certified their health and safety systems under ISO 45001. The certification of management systems is one of the key objectives of the new 2025 Sustainability Master Plan of the ACS Group, where it was established as a goal to exceed 97% of the employees covered by this certification by 2025.

	2018	2019	2020	2020 Rest.*	2021
Percentage of total employees covered by OSHAS 18001 or ISO45001 certification	90.1%	91.3%	92.0%	90.8%	91.8%

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thiess.

The Group companies that have their own health and safety management systems apply the following procedures to their activities:

- Periodic assessment of the risks to which employees are exposed.
- Definition of prevention plans with formal targets which incorporate the improvements identified in the assessment processes.
- Identification and recording of situations which could have given rise to an incident (near misses).
- Workers' and managers' remuneration are linked to fulfilment of formal targets as regards health and safety.

Likewise, occupational health and safety management systems include processes for workers to report occupational hazards or situations that they observe during their activity. These channels allow ORP teams, as part of the ongoing improvement process, to assess new risks and implement the measures necessary to prevent and manage them.

For example, in the case of Clece, in 2020, the Health and Safety Policy was changed to include recognition of workers' authority to be able to halt work that entails a potential serious risk and their duty to notify those responsible to safeguard the health and safety of employees.

## BLUE CARDS (DRAGADOS)

Employee participation is a fundamental part of a positive preventive culture. In Dragados, there are multiple channels through which workers and partners can report the dangers and good practices they detect during their work.

In Dragados, communication is encouraged in daily logging talks, during training actions, during leadership visits or in the multiple Health and Safety meetings in which workers are represented. In addition, workers can make use of the Blue Cards. The Blue Cards are designed as a simple and universal way to report hazards, incidents, good practices, proposals for recognition or any other matter aimed at improving people's health and safety.

The Blue Cards promote communication through three words that are a call for action:

**LOOK:** watch, pay attention to your task and that of your colleagues. If you see good practice, risk or danger...

**ACT:** take measures, become involved, recognise the work well done or collaborate to make the situation safe....

**SHARE:** tell us what you have seen, what you have done or what you have learned so that we can learn and take action.

These cards are available on paper or in electronic format accessible by QR code. Blue Card users may enter their name and contact details to receive feedback and may also be sent anonymously if the worker prefers to do so.

The supervision and optimisation of these occupational health and safety systems involves setting and monitoring objectives, generally on an annual basis, which are approved by senior management. The Prevention Plans carried out in the Group companies include the conclusions of the periodic risk assessments conducted and establish

guidelines for achieving the goals set. The Group is getting closer and closer to reaching the goal of zero accidents thanks to the work of the prevention services and the commitment of employees, suppliers, contractors and collaborating companies.

## RECOGNITION AND MOTIVATION IN PREVENTION (DRAGADOS USA)

DRAGADOS USA continuously works to improve the health and safety conditions in its worksites and pays particular attention to workers' commitment and participation. The Company's initiatives to improve in this area are manifold, gradually making workers feel an active part of their safety and that of their colleagues.

Dragados USA leads the California High Speed Rail CP2-3 project, which consists of the design and construction of 60 miles of high-speed track in the state of California (USA). After being recognised as the "Stand 4 Safety Project of the Year", the worksite decided to take advantage of the momentum created by the award and launch a "capture the flag" competition among several segments of the project to promote the highest safety standards.

The 4 project segments will participate in a healthy competition every quarter to see which segment has developed and implemented new and innovative security systems or policies to reduce injuries or incidents, demonstrated the commitment and involvement of all those working in it with security and (iii) shown efforts beyond the minimum required to promote a safe workplace. The segment that demonstrates excellence in the criteria receives the security flag that is flying over its office for three months.



In the Chesapeake, Virginia project, Virginia, developed another original way to recognise a job well done and make work teams proud.

To reinforce the message that prevention is a fundamental part of the work well done and not an add-on, each month the management team meets and reviews health and safety performance, but also such areas as quality, production or budget.

The team that has the best score receives recognition for that month. Instead of a generic trophy purchased in any local store, the project has created a hand-made custom trophy made by the head of the worksite prevention. The trophy has a plaque on which the name of the team is written and is displayed in the work area in the work during the month. The trophy goes from one team to another every month. A new thematic trophy is created each year and the previous one is withdrawn and displayed at the project office.

Furthermore, in addition to the commitment to the occupational health and safety of its employees, the ACS Group promotes the health of its employees and it is increasingly common for Group companies to have access to health insurance or other non-employment-related health services. Some examples are the health insurance that Dragados Clece, Turner, and Flatiron, among others, offer their employees, in addition to the vaccination campaigns

and the promotion of preventive medicine carried out in various Group companies. In addition, as a result of the situation generated by COVID-19, ACS Group companies in 2021 carried out initiatives aimed at promoting occupational health in teleworking situations (ergonomics, promotion of exercise, nutrition, etc.), in addition to focusing on the physical and mental health of their employees through initiatives such as Clece Bienestar.

## CLECE BIENESTAR

Based on a development of the WellWo company, Clece Bienestar is an online platform that Clece has made available to its structure staff to promote their physical and mental health and welfare. Aware that the pandemic has tested our ability to adapt to a new scenario that is full of uncertainties, in 2021 the Company launched this cross-cutting programme to care for employees' health through various proposals: healthy programmes with physical exercises with a wide range of functional modules; specific pills on mental, physical and environmental health; and specific content on nutrition, among others.



Each individual can configure their own participation model by registering for the various modules, as well as scheduling the frequency with which they receive information and registering as an active user of any of the health programmes. These are carried out outside working hours, since they are training activities in the form of video sessions. The platform can be accessed from any device, so that employees can connect from home 24 hours on seven days a week.

To answer real-time questions about the content of the health programmes, there is a direct channel to talk with health professionals, as well as free live sessions.

Currently, more than 70% of the structure staff are registered with Clece Bienestar.



### 5.3.1. TRAINING

The ACS Group believes that one of the basic points of action in the effective management of safety and health at work is the training and awareness of the people who form part of the Group, such as the contractors working in projects within the Group.

Also in 2021, 100.0% of ACS Group employees received health and safety training throughout their career with the

Company. In addition, in 2021, 77.4% of ACS Group employees received health and safety training throughout 2021. The figure decreased compared to the previous year due to the fact that in 2020 there was a need to run extraordinary courses to raise awareness and ensure knowledge of all the new health measures and protocols implemented by the Group in the fight against COVID-19

	2020 Rest.*	2021
Employees who have been trained in health and safety over the year (%)	92.3%	77.4%
Employees who have received training in health and safety throughout their career at the company (%)	99.0%	100.0%

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thiess.

The ACS Group has various health and safety training programmes aimed at employees. On the one hand, there are basic knowledge courses, such as first aid, occupational risk prevention or emergency and evacuation plans, among others. In addition, specific courses are available based on the type of business and the risks associated with them, including work performed at heights, safety in atmospheres with toxic or explosive gases, and handling of specific machinery. Other courses include training focused on the mental welfare of workers, such as mental health and emotional health.

In addition, due to the pandemic and the threat it poses to the health of workers, vaccination campaigns have been carried out and diagnostic tests and actions to prevent transmission of the virus, safety in confined spaces and procedures continued to be conducted in accordance with protocols for action against COVID-19.

The ACS Group collaborates with organisations specialised in health, safety and risk prevention issues and actively participates in the major conferences, congresses and forums organised domestically and internationally.



### 5.3.2. SAFETY STATISTICS

The occupational safety and health of its employees is one of the ACE Group's key strategic pillars in terms of sustainability. This ongoing effort made by all of the companies in the ACS Group in relation to Health and Safety has been reflected in the gradual improvement of accident rates. However, in 2021 the rates were affected by two factors:

1. In 2020 there were fewer accidents at work due to the incidence of COVID-19 and the stoppage of many works during the most difficult months of the

pandemic in 2020, while in 2021 there was a recovery in activity.

2. Increase in the weight of Services activity in total ACS staff, whose accident rates are historically higher due to the nature of the activity. In 2020, accident rates were unusually low in the Services area due to the decline in activity and hours worked. In 2021, Services rates rose compared to 2020, but remained below 2019 indices.

ACCIDENT RATES. OWN EMPLOYEES	2019 Rest.*	2020 Rest.*	2021
<b>Frequency (1)</b>	13.82	11.46	13.64
<b>Severity (2)</b>	0.36	0.33	0.38
<b>Incident rate (3)</b>	25.48	20.62	24.57

\* For the sake of comparability 2019 and 2020 are presented restated for the sale of Industrial Services an Thiess' 50% participation.

ACCIDENT RATES. OWN EMPLOYEES	2019 Rest.*	2020 Rest.*	2021
<b>Frequency (1)</b>	13.82	11.46	13.64
Construction	2.66	2.32	2.54
Concessions	0.00	0.00	3.63
Services	24.99	19.85	23.30
<b>Severity (2)</b>	0.36	0.33	0.38
Construction	0.10	0.08	0.08
Concessions	0.00	0.00	0.04
Services	0.62	0.55	0.64
<b>Incident rate (3)</b>	25.48	20.62	24.57
Construction	5.55	4.74	5.11
Concessions	0.00	0.00	6.13
Services	41.24	32.17	38.45

\* For the sake of comparability 2019 and 2020 are presented restated for the sale of Industrial Services an Thiess' 50% interest.

(1) Frequency Rate: Number of accidents occurring during the working day per million hours worked.

(2) Severity Rate: Number of working days lost due to accidents per thousand hours worked.

(3) Incidence rate: Number of accidents with sick leave per thousand workers.





Historically, the Services activity, due to the nature of business, is associated with a higher incidence and frequency rate. Given the weight that the Services activity

has in the Group's consolidated indicators, particularly in the breakdown by gender, as this is where the highest concentration of women is found in the ACS Group.

	2020 Rest.*		2021	
	Men	Women	Men	Women
Accident rate				
<b>Frequency</b>	<b>6.27</b>	<b>16.64</b>	<b>7.30</b>	<b>19.60</b>
Construction	2.69	0.52	2.95	0.61
Concessions	0.00	0.00	5.28	0.00
Services	19.84	19.85	23.69	23.21
<b>Severity</b>	<b>0.19</b>	<b>0.47</b>	<b>0.20</b>	<b>0.55</b>
Construction	0.09	0.03	0.09	0.03
Concessions	0.00	0.00	0.05	0.02
Services	0.55	0.55	0.62	0.65
<b>Incident rate</b>	<b>12.34</b>	<b>27.58</b>	<b>14.19</b>	<b>33.03</b>
Construction	5.61	0.99	6.03	1.14
Concessions	0.00	0.00	9.22	0.00
Services	32.31	32.14	38.76	38.38

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thiess.

Each one of the Group's companies closely monitor these indices and due to the importance given to these aspects, periodic reporting, in many cases is weekly or monthly, of the accidents and incidents that have occurred is a common practice, in order to assess the effectiveness of the measures implemented.

In 2021, occupational illness dropped to 66 cases, compared to 70 cases in 2020 restated. None of these occupational illnesses resulted in the death of the employee. The main types of occupational illnesses are,

for the most part, due to ergonomic injuries that vary according to the type of activity carried out (the most common ones are due to repetitive movements or forced positions).

The main types of work-related injuries that occur to ACS Group employees are, for the most part, linked to bumps or bruises, cuts, sprains, fractures and/or sprains of the legs and arms, as well as eye injuries. The common cause of these injuries is often due to overexertion, ergonomics, falls and the use or handling of objects or tools.

	2020 Rest.*	2021
Total number of cases of occupational diseases (employees)	70	66
Total number of cases of occupational diseases (Male employees)	39	29
Total number of cases of occupational diseases (Female employees)	31	37
Occupational Disease Frequency Rate (employees)(1)	0.292	0.273
Occupational Disease Frequency Rate (Male employees)	0.325	0.247
Occupational Disease Frequency Rate (Female employees)	0.260	0.297

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thiess.

(1) Occupational Frequency Rate: Number of occupational diseases per million hours worked.

## ACCIDENT RATE INDICES SUBCONTRACTORS

The dissemination of the culture of prevention between suppliers, contractors and collaborating companies is another one of the Group's basic guidelines of action in this area. The Group continuously monitors the health and safety conditions of these stakeholders and records the accident rates associated with them.

In 2021 no cases of occupational illness or death due to this cause were recorded among subcontractors. In this regard, the main types of injuries caused by occupational accidents and illnesses are linked to the same causes as those described for employees when performing the same activity.

CONTRACTORS	2018	2019	2020 Rest.*	2021
<b>Frequency</b>	3.01	2.91	3.36	3.01
<b>Severity</b>	0.10	0.10	0.10	0.09

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thiess.

	2020 Rest.*	2021
<b>Frequency</b>	<b>3.36</b>	<b>3.01</b>
Construction	3.34	3.00
Concessions	12.87	7.68
<b>Severity</b>	<b>0.10</b>	<b>0.09</b>
Construction	0.10	0.09
Concessions	0.00	0.03

\* 2020 restated for the sale of Industrial Services and the 50% interest in Thiess.

(1) Since Clece does not work with subcontractors, the indicators for the Services activity are reduced to 0.

Likewise, the ACS Group's commitment to the safety and health of its suppliers, contractors and collaborating companies takes the form of training that is provided to ensure that they are aware of all of the safety measures available that the Group makes available to them to safely carry out their activities. In 2021, 83.8% of the Group's contractors had received training in the reporting year and 99.8% throughout their relationship with the ACS Group. Also,

Dragados and Iridium provided 203,097 hours of training to contractors, which represents an increase by 35.7% compared to 2020. It is important to highlight that the Group has recently begun to record indicators related associated with the training of the contractors, so there are Group companies that have begun to monitor this information so that it will be available for the coming years.

### COMMITMENT TO CONTRACTOR OCCUPATIONAL HEALTH SAFETY (SEDGMAN)

In 2021, Sedgman's operations group ran a Health, Safety and Environment Forum (SSMA) for contractors in Mackay, Queensland. Using the Group's "One SSMA Culture" approach, the goal is to engage, discuss and collaborate with key contractors working at multiple Sedgman locations on all security issues.

This group of key contractors supports plant paralyses and maintenance days, provides equipment and staff for high-risk activities, such as lifting operations, and provides knowledge and specialised skills. Ensuring that contractors understand Sedgman's culture and requirements regarding SSMA is essential for the safe operation of the plants.

A wide range of contractor companies attended and the key topics of the day were:

- Establishing safety expectations;
- Debating the current results and collaborating in improving them;
- Focusing on critical risks using Sedgman's essential safety elements and on-site safety commitment through key tools such as safety observation at work and hazard identification; and
- Understanding what drives Sedgman's culture and behaviour regarding SSMA through the "One SSMA culture" survey.

The "One SSMA Culture" approach and the open communication style of the contractor forum made it possible to better understand the SSMA problems faced by Sedgman contractors and an action plan has been established to address the opinions. There is a very positive commitment in which Sedgman has also been able to establish the positive security aspects applied in the group and how to maintain that approach.

### 5.3.3. MANAGEMENT OF RISKS RELATED TO HEALTH AND SAFETY

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 and the Code of Conduct for Business Partners.

The ACS Group companies will develop these policies in accordance with the characteristics and needs of each one of the Group companies, but always maintaining the common management principles described in section 5.3

and focusing on the fundamental objective on which the entire company is focused, which is the objective of zero accidents.

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 in regard to occupational health and safety, depending on the type of activity, areas of activity, policies and management focuses.

Issue	Potential risks	Detection, prevention, management and mitigation measures	Associated management indicators	Applicable Policies ACS Group
Responsible management of the supply chain.	<p>The management systems responsible for suppliers and contractors allow for the mitigation of the potential risks associated with the supply chain, improving processes and working conditions, and creating opportunities and lasting relationships of trust. Otherwise, the failure to implement a responsible management system might pose significant legal and operational risks for the Group.</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: Purchases/subcontracting. The main risks associated with this material issue that forms part of the group's risk management system are:</p> <ul style="list-style-type: none"> <li>• Increase in costs associated with activities.</li> <li>• Loss of market share</li> <li>• Loss of license to operate</li> </ul>	<p>The mandatory Code of Conduct for Business Partners establishes, among other basic principles, that:</p> <ul style="list-style-type: none"> <li>• It is essential that the business partners, regardless of the country in which they carry out their activity, respect the fundamental human and labour rights, recognised internationally</li> <li>• Respect for human health and safety is a primary objective for ACS. Therefore, its business partners must be committed to ensuring a safe and healthy working environment for their members, as well as greater respect for occupational health and safety regulations, complying with the applicable occupational risk regulations.</li> </ul>	<ul style="list-style-type: none"> <li>• In 2021, of the 80,328 direct suppliers with which the Group works, 86.13% of suppliers signed on to accept this Code or have a method similar to the ACS Group Code of Conduct.</li> </ul> <p>In these formal supplier approval systems, the weight of the factors related to sustainability (environmental, ethical and social criteria) out of the total factors used for the approval varies according to the companies' activities and areas of activity, but the weighted average weight of these factors exceeded 38.4% in 2021.</p>	<ul style="list-style-type: none"> <li>• Code of Conduct Business Partners</li> <li>• Risk Control Policy.</li> <li>• Human Rights Policy</li> </ul>
Occupational health and safety in employees and contractors	<p>Ensuring occupational safety and health among employees and contractors is a key aspect in the sector. Occupational accident rates in the infrastructure sector are higher than in other sectors, negatively affecting the perception of stakeholders. Therefore, the ACS Group manages the risks and promotes a safe and healthy working culture and environment through action plans, which establish prevention and monitoring measures with specific targets.</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: Health and Safety and Occupational risks. The main risks associated with this material issue that forms part of the group's risk management system are:</p> <ul style="list-style-type: none"> <li>• High accident and occupational disease rates</li> <li>• Loss of employee productivity</li> <li>• Reputation risks</li> </ul>	<ul style="list-style-type: none"> <li>• In the 2025 Sustainability Master Plan, one of the strategic lines is to prioritise the safety and occupational health of employees and contractors. The Sustainability Master Plan has specific commitments focusing on extending the certification of occupational health and safety management systems to international standards, reducing the rate of accident rates for own employees Safety and Health. To achieve this global commitment, each company independently manages health and safety, planning and implementing activities and measures such as periodic risk assessments and the definition of prevention plans with annual objectives.</li> <li>• Most companies have a management system to comply with the action plans approved by senior management.</li> <li>• The Company set occupational health and safety targets linked to the Board's variable remuneration.</li> <li>• The Group collaborates with specialised organisations and participates in congresses on this matter.</li> </ul>	<p>Indicators presented in this point 5.3. relating to:</p> <ul style="list-style-type: none"> <li>• Health and safety standards, also required for the supply chain.</li> <li>• Zero-accident policies: mitigation plans and reduction targets.</li> <li>• Safety and health training and awareness.</li> <li>• Monitoring of accident rates, frequency and severity indicators.</li> </ul>	<ul style="list-style-type: none"> <li>• ACS Sustainability Policy</li> <li>• The ACS Group's Code of Conduct</li> <li>• Code of Conduct for Business Partners</li> <li>• Human Rights Policy</li> <li>• Risk Control Policy</li> </ul>