

# ACS: Social and environmental impact calculation

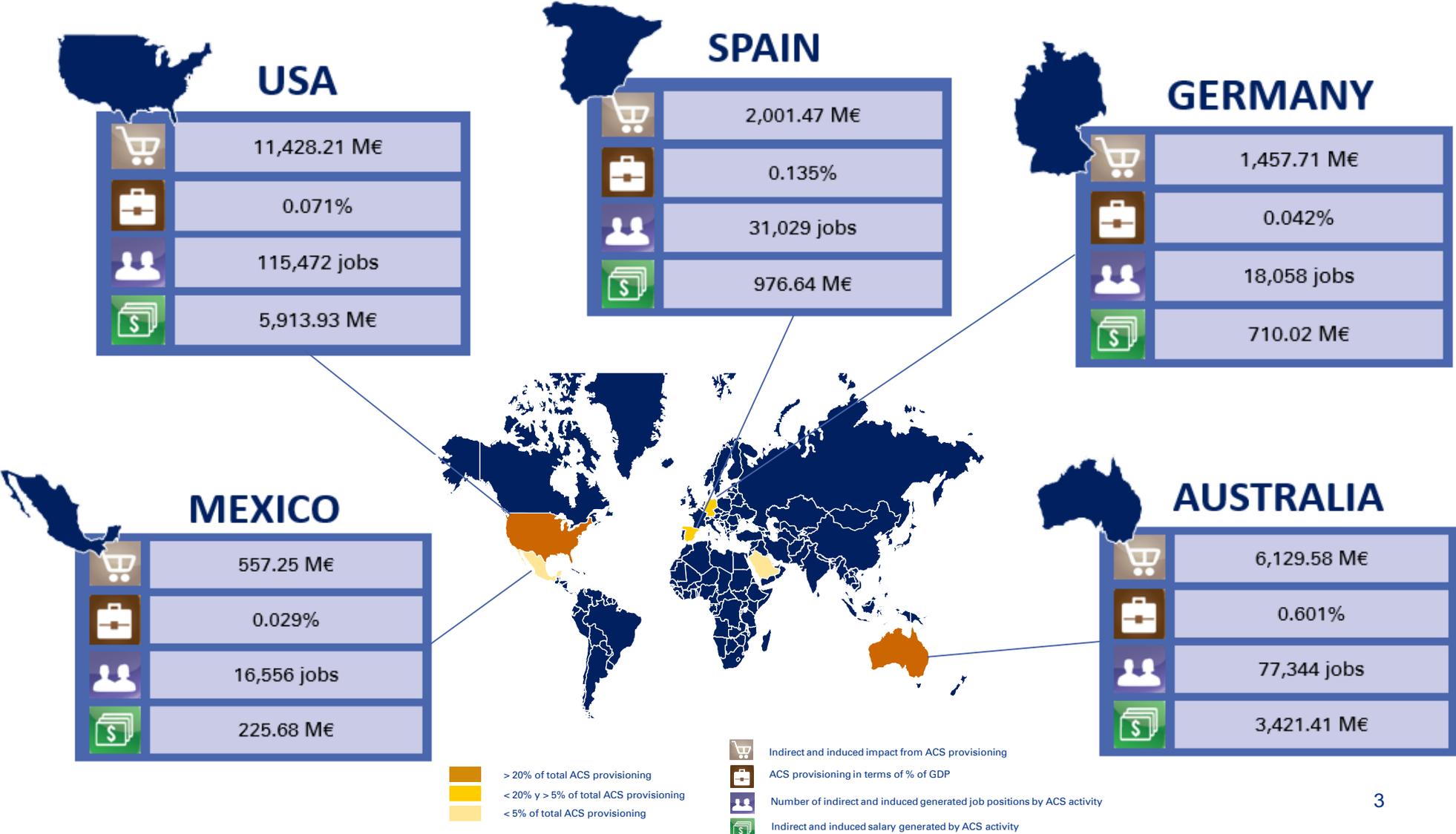


# ACS Impact: Methodological description

The impact calculation has been carried out through three variables, for which the methodological detail is listed below:

- ***Profit before tax (+):***
  - Difference between incomes and costs derived from the economic activity of ACS.
  
- ***Indirect and induced impact generated through provisioning (+):***
  - The calculation of this impact has been carried out based on the activity of ACS in those countries in which the company acquires the 87.85% of its supply, extrapolating to 100% of them for the calculation of the final impact of indirect and induced employment.
  - At first, technical coefficients that represent the multiplying effect of the global provisioning from the main countries in which ACS operates, accounting for 87.85% of its total supply, have been calculated.
  - This coefficient has been applied to the provisioning related to ACS in each of the countries, in order to obtain the indirect and induced effect derived from the ACS purchases.
  - Additionally, % of GDP related to indirect and induced effect from ACS purchases has been calculated.
  - This % obtained has been extrapolated to the active population in each of the countries mentioned above, with the aim of calculating the generation of indirect and induced employment derived from the activity of ACS.
  - To monetize the employment that has been generated, the number of jobs generated has been multiplied by the average salary of each of the countries analyzed.
  - As explained in the first point, final figures obtained correspond to the countries that represent 87.85% of the supply of ACS, so, finally, we will proceed to extrapolate this figure to 100% of countries in which ACS operates.
  
- ***Social cost derived from CO<sub>2</sub> emissions (-):***
  - Based on the CO<sub>2</sub>eq emissions of ACS, through the social cost of carbon published by the EPA, monetized impact of emissions on society has been calculated.

# ACS Impact: Indirect and induced impact generated through provisioning



# ACS Impact: Social cost derived from CO<sub>2</sub> emissions



ACS Carbon  
Footprint

ACS GROUP'S TOTAL	5,831,059
Scope 1	2,366,580
Scope 2	368,021
Scope 3***	3,096,457
Emissions intensity (total emissions/revenues)	181



The social cost  
of carbon 2017  
(EPA)

32.02 €/tCO<sub>2</sub>

**Final Impact: 186.702 M€**

# ACS Impact: True earnings



\* - Based on KPMG's True Value Methodology

# ACS Impact: Sources

- **Profit before taxes (+):**
  - <https://www.grupoacs.com/accionistas-e-inversores/informe-anual/>
- **Indirect and induced impact generated through provisioning (+):**
  - <https://data.oecd.org/gdp/gross-domestic-product-gdp.htm>
  - <https://datos.bancomundial.org/indicador/SL.TLF.TOTL.IN?view=chart>
  - <http://es.global-rates.com/estadisticas-economicas/inflacion/2017.aspx>
  - <https://www.rba.gov.au/calculator/annualDecimal.html>
- **Social cost derived from CO2 emissions (-):**
  - [https://19january2017snapshot.epa.gov/climatechange/social-cost-carbon\\_.html](https://19january2017snapshot.epa.gov/climatechange/social-cost-carbon_.html)
  - <https://www.grupoacs.com/accionistas-e-inversores/informe-anual/>