Sustainability Report

2024

Content

1. General Disclosures _ 03

1.1. ESRS 2 - General Disclosures _ 03

FCC Group Description _ 03

Corporate governance structure _ 06

The role of governance bodies in sustainability issues _ 07

Strategic approach _ 10

Appendix I _ 23

Basis for the preparation of the report _ 23

Mapping of the information provided on the due diligence process _ 24

Risk management and internal controls over sustainability reporting _ 25

Contents of the report _ 25

2. Environmental Disclosures _ 29

2.1. ESRS E1 - Climate Change _ 29

Material impacts, risks and opportunities _ 29

Policies related to climate change _ 31

Transition plan for climate change mitigation _ 32

Actions related to climate change _ 32

Metrics related to climate change _ 35

Targets related to climate change _ 41

2.2. ESRS E2 - Pollution _ 43

Material impacts, risks and opportunities _ 43

Policies related to pollution _ 44

Actions related to pollution _ 45

Metrics related to pollution _ 48

Targets related to pollution _ 49

2.3. ESRS E3 - Water and Marine Resources _ 50

Material impacts, risks and opportunities _ 50

Policies related to water and marine resources _ 52

Actions related to water and marine resources _ 52

Metrics related to water and marine resources _ 55

Targets related to water and marine resources _ 56

2.4. ESRS E4 - Biodiversity and Ecosystems _ 56

Material impacts, risks and opportunities _ 56

Policies related to biodiversity and ecosystems _ 61

Actions related to biodiversity and ecosystems _ 62

Metrics related to biodiversity and ecosystems _ 64

Targets related to biodiversity and ecosystems _ 65

2.5. ESRS E5 - Resource use and circular economy _ 66

Material impacts, risks and opportunities _ 66

Policies related to resource use and circular economy _ 68

Actions related to resource use and circular economy _ 69

Metrics related to resource use and circular economy _ 72

Targets related to resource use and circular economy _ 76

2.6. Other information related to environmental management _ 77

Appendix II: Policies related to environmental management _ 77

Appendix III: Actions related to environmental management _ 80

Appendix IV: Targets related to environmental management_ 104

2.7. Environmental taxonomy of the European Union _ 125

Introduction and regulatory framework _ 125

Scope of the report _ 126

Eligibility and alignment methodology and analysis _ 127

Results for the financial year 2024 _ 137

3. Social Disclosures _ 148
3.1 ESRS S1 - Own Workforce _ 148
Material impacts, risks and opportunities _ 148
Employment _ 151
Development _ 158
Diversity, equality and inclusion _ 163
Safety, health and well-being _ 172
Other questions _ 177
3.2. ESRS S2 - Workers in the value chain _ 184
Material impacts, risks and opportunities _ 184
Indirect job creation _ 185
Health and safety in the value chain _ 187
Other issues _ 188
ESRS S3 - Affected Communities _ 189
Material impacts, risks and opportunities _ 190
Policies related to affected communities _ 192
Actions related to affected communities _ 193
Metrics related to affected communities _ 195
Targets related to affected communities _ 196
ESRS S4 - Consumers and end-users _ 196
Material impacts, risks and opportunities _ 197
Policies related to consumers and end-users _ 199
Actions related to consumers and end-users _ 200
Metrics related to consumers and end-users _ 202
Targets related to consumers and end-users _ 203
3.5. Other information related to the management of social issues _ 204
Appendix V: Policies related to the management of social issues _ 204
Appendix VI: Actions related to the management of social issues _ 206
Appendix VII: Targets related to the management of social issues _ 216
Appendix VIII: Tables related to the management of social issues _ 227

4. Governance Disclosures _ 229
4.1. ESRS G1 - Business Conduct _ 229
Material impacts, risks and opportunities _ 229
Corporate culture _ 231
Supplier Relationship Management _ 233
Fighting corruption and bribery _ 236
4.2. Entity-speci ic issues _ 238
Material impacts, risks and opportunities _ 238
Policies related to tax compliance _ 239
Actions related to tax compliance _ 239
Metrics related to tax compliance _ 239
Targets related to tax compliance _ 239
4.3. Other information related to business conduct and tax compliance _ 240
Appendix IX: Policies related to business conduct and tax compliance _ 240
Appendix X: Actions related to tax compliance _ 242

A. Annex I: Additional information required by Law 11/2018_243
A.1. Environmental disclosures _ 243
Environmental assessment or certification procedures _ 243
ESRS E1 - Climate Change _ 243
ESRS E2 - Pollution _ 246
ESRS E3 - Water and Marine Resources _ 247
ESRS E4 - Biodiversity and Ecosystems _ 248
ESRS E5 - Resource use and circular economy _ 248
A.2. Social disclosures _ 251
ESRS S1 - Own Workforce _ 251
ESRS S3 - Affected Communities _ 254
ESRS S4 - Consumers and end-users _ 258
A.3. Governance disclosures _ 259
ESRS G1 - Business Conduct _ 259
A.4. Contents of the report _ 263
Disclosure requirements required by Law 11/2018, of 28 December, on non-financial information and diversity, covered by the Sustainability Report _ 263

1. General Disclosures

1.1. ESRS 2 - General Disclosures

FCC Group Description

History and business model

The FCC Group has more than a century of experience in the provision of public services and, since its beginnings, has been characterised by its commitment to urban and social development. The Group was founded in 1992, following the merger of the company Fomento de Obras y Construcciones, S.A., a construction company founded in 1900, and the company Construcciones y Contratas, S.A., in operation since 1944.

The FCC Group currently has an international presence, offering its services in more than 35 countries and employing more than 67,000 people, which reaffirms its global reach and expansion, as well as the confidence of its stakeholders in its various activities. The Group's priority is to improve the quality of life of citizens and contribute to the sustainable progress of society, and to achieve this, it has developed a wide range of services, always committed to a diversified business model.

The FCC Group is organised into different specialised business areas. In this regard, it is essential to mention that during this financial year there has been a partial financial spin-off of the Cement and Real Estate Areas, so that, as of 31 October 2024, they are no longer part of the FCC Group, being constituted instead as the Inmocemento Group. Therefore, this report only includes information on these two areas up to the date of the aforementioned spin-off (SBM-1_01, SBM-1_02).

At the end of 2024, the FCC Group has achieved a total volume of income of 9,071,416 thousand euros (SBM-1_06), as a result of the joint efforts of all its employees, the breakdown of which by geographical area is shown below (SBM-1_03, SBM-1_04):

Geographical area	No. of workers
Europe	66,175
America	3,490
MENA	1,667
Australia	39

The business areas that make up the FCC Group are described below, indicating the main activities carried out and the markets in which they operate:

Main activities and y markets in which they operate

Environment

Main activities	Markets served
• Construction of civil works infrastructures, contracted by both private companies and public administrations. • Provision of municipal services for the conservation of green areas, cleaning of beaches, coasts and coastlines, and maintenance of sewage networks. • Collection, transport, treatment and recycling of urban and industrial waste; energy recovery of waste and contaminated soil remediation. • Cleaning and maintenance of buildings; comprehensive energy management; maintenance of street furniture and playground equipment; consultancy and engineering services and event management.	• **Europe** (Spain, Portugal, France, United Kingdom, Austria, Czech Republic, Hungary, Poland, Romania, Serbia, Slovakia). • **America** (United States).

Water

Main activities	Markets served
• Municipal concessions for catchment, treatment, drinking water treatment, distribution and sanitation. • Design, construction and long-term operation of concessions through BOT (Build, Operate, and Transfer) contracts. • Operation, maintenance and exploitation of hydraulic infrastructures. • Development of EPC (Engineering, Procurement, and Construction) design and construction projects.	• **Europe** (Spain, France, Italy, Portugal, Romania, Czech Republic, Georgia) • **Africa** (Algeria and Egypt) • **America** (United States, Chile, Colombia, Mexico and Peru) • **Asia** (Saudi Arabia, United Arab Emirates, Oman and Qatar)

Infrastructure

Main activities	Markets served
• Development of bridges, roads, tunnels, subways, railway, airport, maritime, hydraulic infrastructures and wastewater treatment plants. • Construction and maintenance of infrastructures, electromechanical installations and electricity distribution networks. • Development of buildings for residential and non-residential use (hospitals, stadiums, museums, offices, etc.).	• **Europe** (Spain, Portugal, Germany, United Kingdom, Ireland, Belgium, Netherlands, Norway, Italy, France, Romania). • **Africa** (Egypt). • **Americas** (United States, Canada, Mexico, Peru, Chile, Colombia, Panama, Brazil and Costa Rica). • **Asia** (Saudi Arabia and Qatar). • **Oceania** (Australia).

Concessions

Main activities	Markets served
• Development, financing, management and operation of transport and social infrastructure concessions.	• **Europe** (Spain).

Cement

Main activities	Markets served
• Production and marketing of cement, concrete, aggregate and mortar.	• **Europe** (Spain, Netherlands and United Kingdom). • **Africa** (Tunisia).

Real estate

Main activities	Markets served
• Development and operation of housing rental projects. • Leasing and management of office buildings, commercial premises and shopping centres. • Urban land management at different stages of development. • Promotion and sale of real estate products (mainly housing).	• **Europe** (Spain, United Kingdom, Romania and Croatia).

As can be seen from the above information, the FCC Group has no involvement in activities related to the fossil fuel sector (coal, oil and gas), the chemical production sector, the controversial arms sector, or the tobacco cultivation and production sector (SBM-1_09, SBM-1_15, SBM-1_17, SBM-1_19).

Description of the value chain

The FCC Group's value chain is complex, as a result of the specialisation of the business areas in different sectors. Although in many cases they are complementary activities with synergies between them, each of them contributes differently to the development of cities, interacts with different types of customers and users and requires the supply of specific products and services. The value chains of each of the Group's Areas are described below (SBM-1_25, SBM-1_26, SBM-1_27, SBM-1_28):

Value chain

Environment

The Area's activity, characterised by the provision of services aimed at the cleaning and maintenance of urban environments, and with a direct effect on the health of citizens, is generally contracted by local public administrations.

Likewise, and derived from waste treatment and management, by-products, waste, biogas and other similar substances are produced and sold to companies and public administrations for subsequent use in their own production processes. In many cases, the Area's own distribution channels are used for these products, but on other occasions distributors or means provided by the end customer are used.

In order to be able to carry out its activity, the Area relies on suppliers who provide it with the main inputs it needs: industrial vehicles (waste collection trucks, sweepers, floor sweepers, etc.), industrial equipment (waste compactors, containers, etc.) and hardware and spare parts supplies. The Area also requires the use of water for its activities, mainly through supply companies, and requires maintenance and repair services.

Water

Aqualia, which constitutes the Water Area within the FCC Group, provides services related to the integral management of the water cycle, thus contributing to the correct administration of this limited resource. In addition to different services aimed at design and construction, normally aimed at public and private sector entities, the Area provides services aimed at access to water and sanitation for end consumers.

These services require a series of inputs, which are provided by suppliers, including desalination and purification equipment, reagents and other chemical products, meters and accessories. In addition, the Area requires the services of civil works subcontractors and machinery rental.

Infrastructure

The Area is dedicated to the construction of civil works infrastructures for private companies and public administrations, promoting urban development and the improvement of public services. It also has companies that distribute products such as corporate image (Megaplas), prefabricated concrete (Prefabricados Delta) and aggregates (Áridos de Melo), generally through subcontracted third parties.

The normal development of the activities requires collaboration with suppliers, who provide the necessary inputs, which are mainly made up of materials (concrete, rebar and prefabricated elements) and construction machinery (excavators, cranes, compactors, etc.). Subcontractors are also required for foundations, earthworks, signalling, electricity and lighting.

Concessions

The Area's activities are mainly focused on the design, construction, financing, operation and maintenance of infrastructures related to urban and road transport, as well as infrastructures of a social nature, which enable them to be enjoyed by the public. These services are usually subcontracted on a concession basis by public administrations and companies.

The inputs required for the correct provision of the service and for the maintenance and repair activities required in the contracts are provided both by the company's own equipment and by subcontractors and suppliers. This includes operating personnel (drivers, operators, administration, etc.), spare parts and consumables (cleaning products, fuel, etc.). In addition, the Area often requires the provision of ancillary services by specific suppliers (security, software).

Cement

The Area engages in activities related to the production and marketing of cement, concrete, aggregate and mortar, materials required for all types of construction or maintenance work. These materials are mainly sold in bulk to companies in the construction sector, although they can also be distributed in bags to companies that distribute construction materials, which will subsequently be purchased by the consumer. The most common means of distribution are subcontracted or even owned by the customers.

A large part of the minerals necessary for production are extracted by the Area in its own quarries, which relies on suppliers to obtain fuel, water, raw materials and consumables, containers and packaging, and the necessary machinery. As for the services provided by suppliers, those related to the maintenance and repair of facilities stand out.

Real Estate

Within the Area's activity, a distinction can be made between services aimed at the rental or sale of housing, and those related to offices, premises and shopping centres. In the former, the client (tenant or buyer) coincides with the end user, for whom the service aims to promote access to and availability of housing. On the other hand, in the latter, aimed at promoting commercial activity, the clients are companies seeking to carry out their operations in the Area's properties, and the users are visitors who come to these properties for shopping, leisure or services.

As it provides Real Estate services, the main inputs necessary for the correct development of its activity would be the supply of energy and water for the centres, acquired through supply companies. The Area also requires the provision of services by suppliers, such as those related to cleaning and security.

In order to ensure the main inputs identified above, the FCC Group relies on a large number of suppliers, so that the different areas can develop their operations without any disruption. Specifically, during the 2024 financial year, the FCC Group maintained relations with 34,209 suppliers in various countries in Europe, Australia, the Middle East and North, Central and South America. For more details on the types of inputs used in each of the Business Areas, see the section "Supplier Relationship Management", included in the chapter on Business Conduct.

Corporate governance structure

Administrative, management and supervisory bodies

FCC's governance is made up of five fundamental bodies, which enable efficient strategic decision-making within the parent company. The components that make up the FCC Group's governance structure, as well as the main functions assigned to each of them, are set out below.

- **General Shareholders' Meeting:** This is the highest decision-making body on matters within its competence, including the following: approval of the annual accounts and non-financial reports, allocation of profits and approval of management, amendment of the Articles of Association, appointment of directors, approval of remuneration policies for directors and of any remuneration or incentive system for directors or senior management that is related to the value of the Company's shares.
- **Board of Directors:** This is the body responsible for the management, direction, administration and representation of the Company, and focuses its activity on the supervision and control of the day-to-day management of the Group, entrusted to the executive directors and senior management, as well as on the consideration of all matters of particular importance to the Company. In turn, and with a view to increasing its efficiency and transparency, its work is organised through the creation of different Committees:
  - **Executive Committee:** Body with permanent delegation, appointed by the Board of Directors, and responsible for decisions on investments, divestments, credits, loans, lines of guarantees or sureties, and other instruments of a financial nature, provided that their unit amount does not exceed the figures established in the Regulations of the Board of Directors.
  - **Audit and Control Committee:** A permanent body with no executive functions and with powers to inform, advise and make proposals to the Board. Its main function is to support the Board, supervising the internal control, internal audit and risk management systems, both financial and non-financial, reporting to the Board on financial and non-financial information, establishing a channel of communication between the Board and the external auditor and supervising and periodically evaluating the compliance model, as well as the Company's environmental, social and corporate governance rules and internal codes of conduct.
  - **Appointments and Remuneration Committee:** A permanent body with no executive functions and with powers to inform, advise and propose to the Board on the appointment, re-election, ratification and removal of directors, as well as on the remuneration of directors and senior management of the Company. It also ensures diversity in the composition of the Board and its Committees.

The FCC Group, in its firm commitment to the best practices of good governance, aligns its conduct with the recommendations of the Unified Code of Good Governance for listed companies of the National Securities Market Commission (CNMV). In particular, it focuses its efforts on those recommendations that incorporate sustainability as part of the competencies of the Board of Directors

Composition of the Board of Directors

The Board of Directors of the FCC Group is made up of a total of 11 members, of which one (1) is an executive director (GOV-1_01) and the other ten (10) are non-executive directors (GOV-1_02). The independent members of the Board of Directors represent 18 % of the total number of members (GOV 1_07).

In terms of diversity, the directors are of different nationalities, Spanish and Mexican, and their average age is 60, with two members in the 30-50 age range, and the remaining nine in the over-50 age range (GOV-1_05). The gender diversity ratio[1] stands at 5 7 % (GOV-1_06). The percentage of women on FCC's Board of Directors is 36.36 %, 0.66 % above the Spanish average (35.7 %) according to the Spencer Stuart Index Report on Boards of Directors 2024, a percentage in line with Recommendation 15 of the CNMV's Good Governance Code for listed companies and with the objective established in the Annex to Directive (EU) 2022/2381, of 23 November 2022, which has been transposed into Spanish law through Organic Law 2/2024, of 1 August, on equal representation and balanced presence of women and men, which has redrafted article 529 bis of the Capital Companies Act, without prejudice to the fact that its provisions will not apply to the Company until 30 June 2027.

[1] Number of women on the Board of Directors / Number of men on the Board of Directors.

The following table lists the members of the Board of Directors, which is governed by the principles of a representative structure and balanced governance.

Members of the Board of Directors	Position on the Board	Nature	Executive Committee	Audit and Control Committee	Appointments and Remuneration Committee
Esther Alcocer Koplowitz	President	Proprietary			
Esther Koplowitz Romero de Juseu	First Vice-President	Proprietary			
Alejandro Aboumrad González	Vice-President	Proprietary			
Pablo Colio Abril	Chief Executive Officer	Executive			
Carmen Alcocer Koplowitz	Director	Proprietary			
Alicia Alcocer Koplowitz	Director	Proprietary			
Manuel Gil Madrigal	Director	Independent			
Carlos Slim Helú	Director	Proprietary			
Gerardo Kuri Kaufmann	Director	Proprietary			
Juan Rodríguez Torres	Director	Proprietary			
Álvaro Vázquez de Lapuerta	Director	Independent			

President

Member

On the other hand, although the legal representation of workers has no members on the Board of Directors, in accordance with Spanish legislation (GOV-1_03), the Board Regulations include, among the general obligations of the director, the reconciliation of the interests of the Company with the legitimate interests of its employees, its suppliers, its customers and those of the other stakeholders that may be affected by the Company's activity.

The role of governance bodies in sustainability issues

Roles and responsibilities

The FCC Group's Sustainability Policy sets out the main strategic lines defined to promote sustainable development and the Group's response to the main ESG (environmental, social and corporate governance) challenges, establishing the common framework for responding to the FCC Group's sustainability-related impacts, risks and opportunities.

Based on the governance model established in the Group's Sustainability Policy, which defines the responsibilities of the different bodies involved in the management of ESG activities (GOV-1_09), the Board of Directors is responsible for supervising compliance with this policy, through the Audit and Control Committee (GOV-1_08).

The Audit and Control Committee is supported in this function by the Group's Sustainability Committee, which is the link between the businesses and FCC in relation to sustainability, proposing initiatives, guiding the ESG strategic approach and reporting results to the Board (GOV-1_10).

The Sustainability Committee, made up of the business areas and the FCC Group's Compliance and Sustainability Department and HR Department, is the management body responsible for implementing the Sustainability Policy, and holds meetings at least once a year, through the Compliance and Sustainability Director, with the members of the Board, to report on the performance of its obligations (GOV-1_11, GOV-1_12). The Compliance and Sustainability Department, which is part of the General Secretary's Office, is responsible for developing the systems for monitoring results in relation to the Group's sustainability practices, including the management of ESG impacts, risks and opportunities, as these control procedures are not integrated into other internal functions of the FCC Group (GOV-1_13).

In addition, the Board of Directors assumes and pays special attention to its supervisory and control function, always trying to remain informed on any matter relating to the Company or its Group, also exercising such supervisory and control powers with respect to those competencies delegated to the Executive Committee and the Chief Executive Officer, if any. It should also be noted that, during financial year 2024, it carried out the following ESG activities:

- The approval, following a favourable report from the Audit and Compliance Committee, of the Company's Annual Corporate Governance Report for the financial year 2023.
- Approval of the FCC Group's variable remuneration for 2023 and the Variable Remuneration Plan for 2024.
- The approval, following a favourable report from the Audit and Control Committee, of the Non-Financial Information Report for the financial year 2023.
- Approval of the FCC Group's salary policy for the financial year 2024.
- Approval of the FCC Group Budget for the financial year 2024.

On the other hand, and in matters of business conduct, the Board of Directors has the power to approve internal regulations and codes, such as the Code of Ethics and Conduct and the Compliance Model and, ultimately, to ensure the ethical climate of the organisation. The Board is supported by the Audit and Control Committee, which is responsible for supervising and evaluating the Compliance Model, as well as proposing modifications and updates that contribute to its development and improvement, the Board periodically evaluates the Compliance Model, ensuring that it evolves and adapts to contemporary challenges, without losing sight of the principles that have forged the Company's path. (G1.2_01)

Given the diverse nature of the activities carried out by the different areas that make up the FCC Group, specific sustainability strategies are developed to comply with the Sustainability Policy. These strategies determine the different objectives to be met in each area for the management of ESG impacts, risks and opportunities, and their deployment is the responsibility of the corresponding Sustainability Committees of the business areas. Due to this specification of the objectives established for each Area, these are supervised by the respective Boards of Directors, where they exist, of the Group's subsidiaries that bring together each Area (GOV-1_14).

Skills and knowledge

Every year, the Board of Directors of the FCC Group carries out an internal evaluation of the efficiency of its operation, which determines whether there is any deficiency or point for improvement in the performance of its functions.

Although this evaluation does not specifically include issues related to sustainability (GOV-1_15), this evaluation assesses the different aspects that affect the composition, functioning, efficiency and quality of the actions and decision-making of the Board of Directors, as well as the contribution of its members to the exercise of the functions and achievement of the purposes assigned to the Board. Thus, in the self-assessment carried out for the 2024 financial year, it was concluded that the members of the Audit and Control Committee have the necessary knowledge and experience in accounting, auditing or both, as required by article 37.2 of the Regulations of the Board of Directors, to diligently fulfil the obligations they assume as members of the Committee. As a whole, the members of the Committee have the relevant technical knowledge in relation to the sector of the Company's activity, as established in article 40.1 of the Articles of Association and in accordance with the provisions of article 529 quaterdecies of the Capital Companies Act. It may therefore be concluded that the Audit and Compliance Committee is organised and composed of directors who are able to contribute to the development and achievement of the purposes of this Committee.

Within the framework of the 2024 self-assessment of the Board, it was concluded that the members of the Board as a whole have the necessary qualifications for the proper performance of their duties, and that they efficiently and diligently assume and fulfil the competencies attributed to them by the various corporate texts of the Company.

The full experience of the members of the Board of Directors, which is also assessed in this self-assessment, is detailed in section C.1.3 of the FCC Group's Annual Corporate Governance Report (GOV-1_04, G1.GOV-1_02).

In addition, it should be noted that directors have access, at least every six months, to the Compliance and Sustainability Division, as well as to other divisions of the Group, which hold conversations and present to the members of the Board, within the framework of the supervision of policies and rules in environmental, social and corporate governance matters, knowledge in relation to trends, new regulatory developments, impacts, risks and opportunities in non-financial matters. On the other hand, it should be mentioned that in accordance with the Group's three-year training plan 2024-2026, in 2024 specific training has been provided to the directors on Compliance, on their role in the Group's Compliance Model, as well as new legislative requirements in this area. (GOV-1_16, GOV-1_17).

Management of material impacts, risks and opportunities

As mentioned above, the Sustainability Policy constitutes the common framework for responding to the material impacts, risks and opportunities of the FCC Group in ESG matters, and includes strategic lines related to environmental conservation and protection, the generation of a positive social impact and development, and good governance. At least once a year, the FCC Group's Sustainability Committee presents the results of the application of this Policy to the Audit and Control Committee (GOV-2_01).

Likewise, as set out in the Board Regulations, the Audit and Control Committee is responsible for the periodic supervision of the internal control and risk management systems, including, among others, environmental and reputational risks, so that the main risks are identified, managed and adequately disclosed. To this end, the Committee is supported by the Internal Audit function in the review of controls, as well as by the General Directorate of Administration and Finance and the Corporate Compliance Officer (GOV-2_02).

During the financial year 2024, the Audit and Control Committee has addressed issues related to the following material impacts, risks and opportunities (GOV-2_03):

- Supervise the Company's internal audit unit, as well as the Company's risk control and management policy, reviewing the identification of the most relevant risks and the adoption of the necessary measures to mitigate their impact.
- Overseeing the cybersecurity of the FCC Group.
- Supervise compliance with the Company's environmental, social and corporate governance policies and rules, as well as internal codes of conduct ("Compliance System").
- Report on the communications of the Whistleblowing Channel and the actions carried out for this purpose.
- Report favourably to the Board on the approval of all the documentation for the review of the FCC Group's Compliance Model.
- To report favourably to the Board on the approval of the update of the FCC Group's Protocol for the prevention and eradication of harassment.
- To report favourably to the Board on the Company's Non-Financial Information Report (Sustainability Report) for the financial year 2023.

Remuneration model

The FCC Group, based on its principles and values, has a Remuneration Policy, applicable up to and including 2025, which aims to foster a culture rooted in ethics and commitment to sustainable development. This was proposed by the Appointments and Remuneration Committee and approved at the Ordinary General Shareholders' Meeting in 2022 (GOV-3_06) and is based on the principles of profitability and sustainability (GOV-3_01), without being specifically linked to climate considerations (E1.GOV-3_01, E1.GOV-3_02, E1.GOV-3_03).

This Policy, in accordance with the provisions of the Bylaws, establishes the remuneration of all members of the Board in their capacity as such, based on a share in liquid profits, per diems for actual attendance at meetings, as well as the maintenance by the Company of civil liability insurance and an accident policy. The fixed, variable and in-kind components to which the chief executive officer is entitled as remuneration for the executive duties performed are also defined (GOV-3_02).

Within these variable remuneration components applicable to the chief executive officer, it is established that 50% of the amount recognised depends directly on the degree of compliance with the objectives entrusted to him/her, particularly with regard to long-term sustainability objectives (GOV-3_03, GOV-3_04, GOV-3_05). The decision on the specific amount to be received is taken by the Board of Directors, following a report from the Appointments and Remuneration Committee.

The FCC Group's Remuneration Policy is in line with the amendments introduced in the Capital Companies Act in the 2021 reform, specifically in relation to the long-term shareholdings of shareholders in listed companies. The Company's Appointments and Remuneration Committee is responsible for informing and proposing the Directors' Remuneration Policy to the Board of Directors and ensuring compliance therewith.

In general terms, directors' remuneration is intended to be fair and reasonable, and in line with companies of a similar size and activity. To ensure that this is the case, it is reviewed periodically. Remuneration of the Group's management and non-management personnel is established according to criteria of position, functions and competencies, professional worth and degree of responsibility, as well as according to the circumstances of the Group, the country and the market in which each activity is carried out.

Strategic approach

Relationship between sustainability and business strategy

Given the nature of the activities carried out by each of the business areas, the FCC Group's model as a whole aims to contribute to the sustainability of the environments in which it operates.

The FCC Group's strategic focus is based on the company's mission and vision, elements that establish, respectively, the Group's identity and the future it pursues. Focused on improving the lives of citizens, they reflect FCC's desire to contribute, through the solutions it offers, to the sustainable progress of society. As they are, together with the values, the main elements of the corporate culture, they are described in greater detail in the Business Conduct chapter.

The business strategy of the FCC Group and of each of its Areas is mainly aimed at:

- Strengthen its competitive position in key markets where it currently has a presence.
- Grow selectively in new markets that are attractive and aligned with the company's corporate and risk culture.

This strategy, aimed at both international growth and maintaining its competitive position, seeks to support the environmentally and socially responsible expansion of cities through FCC's range of products and services. Specifically, the Group's activity promotes the sustainable development of urban environments, allowing, among other issues, a better use of resources through the management of urban and industrial waste or through the operation of hydraulic infrastructures, or the contribution to the progress of urban environments through the construction and operation of transport infrastructures (SBM-1_21, SBM-1_22).

Responding to global ESG challenges

The FCC Group understands its responsibility to propose innovative and sustainable solutions capable of responding to the challenges that arise in a dynamic environment. For this reason, since its inception, it has focused its efforts on achieving a resilient business model that is prepared for management adapted to the environmental, social and governance circumstances that arise in the various sectors and geographies in which it operates. As the business model is closely linked to sustainability issues, the Group has identified a number of global ESG trends that affect its various business areas:

Global ESG trends

Trend	Description
Climate change and water stress	Climate change is one of the most crucial challenges for humanity in the coming decades, and its urgency has been recognised globally by the international community. It entails significant impacts such as an increase in the frequency and intensity of extreme weather events (heat waves, droughts, floods, etc.). Water stress in certain geographies is another critical consequence of global warming, which makes sustainable water management a crucial issue, especially in the face of population growth and changing weather patterns.
Urban development	Climate change is already triggering global migration, which is transforming urban development, and climate hazards are expected to cause population redistribution, thus increasing pressure on urban areas. In addition, urban population projections for 2050 estimate an increase of another 2.5 billion people, which will put further pressure on existing water resources and infrastructure.
Circular and sustainable economy	Current production systems extract more resources than nature can replenish and release more pollutants than the natural environment can tolerate. The circular economy represents a fundamental shift in production and consumption patterns beyond simple waste management, and can alleviate the current model's heavy reliance on natural resources.
Digital transformation, AI and cybersecurity	Digital transformation has revolutionised the way organisations operate and adapt to an increasingly technological environment, driven by advances such as artificial intelligence (AI) and process digitisation processes. However, along with the opportunities offered by these technologies, new challenges arise, especially in the area of cyber security.
Biodiversity protection	Despite international efforts in recent decades to conserve biodiversity, continued habitat loss, ecosystem degradation and species extinction persist as threats to both the environment and society. A comprehensive approach combining regulatory and voluntary measures, strengthening the use of economic instruments and encouraging the involvement of the private sector to leverage available resources will be essential to meet the commitments made in this area.

For each of these trends, the Group's different business areas have defined a series of challenges, adapted to the characteristics of each activity, the achievement of which is intended to support the development of the FCC Group's business strategy, and which are set out below (SBM-1_23).

Environment

Trend	Challenges
Climate change and water stress	• Achieve carbon neutrality by 2050. • Implement innovative solutions, integrating technological advances, to promote the development of sustainable cities and communities. • Increase investment in sustainable projects (issuance of green bonds). • Promote the responsible use, consumption and management of water resources.
Urban development	• Leading sustainable mobility in urban services, facilitating the advancement of electric mobility and promoting a transition towards smarter cities. • Adopt sustainable urban development targets and indicators adapted to the needs of Smart Cities.
Circular and sustainable economy	• Implement improvements in waste management and recovery processes. • Optimise and expand waste management services, strengthening its international presence. • Reduce the amount of waste going to landfill by promoting more recycling and reuse. • Transform traditional waste treatment processes by collaborating in research and development (R&D) projects. • Promote the use of new sources of clean energy, seeking to transform waste management centres into biomethane and green hydrogen production facilities.
Digital transformation, AI and cybersecurity	• Optimise the quality of services and ensure data protection. • Designing tools to improve productivity, participating in R&D projects. • Digitise management systems in the organisation.
Biodiversity protection	• Collaborate in the development of forest management and restoration projects. • Develop projects aimed at protecting biodiversity and ecosystems in urban environments. • Raise staff awareness of biodiversity protection, consolidating and improving the environmental management of the services provided. • Collaborate in actions aimed at combating the proliferation of invasive species.

Water

Trend	Challenges
Climate change and water stress	• Contribute to climate change mitigation by developing projects to achieve CO_2 neutrality. • Reduce and prevent the potential contribution to environmental impacts caused by pollution. • Alleviating water stress by assessing the impact of their activities and by implementing processes such as water desalination.
Urban development	• Build infrastructures that allow the supply of water to the population. • Ensure urban development that is resilient to possible extreme weather conditions, through the support of R&D projects. • Manage irrigation infrastructures aimed at sustainable food production and efficient water resource management.
Circular and sustainable economy	• Converting wastewater into value-added products through collaboration in R&D projects. • Boosting the circular economy through the development of advanced technologies. • Encourage collaboration aimed at the transition to a circular model, through agreements with the supply chain for the reuse of resources or the promotion of responsible water consumption among citizens.
Digital transformation, AI and cybersecurity	• Digitise water management to ensure an efficient integrated cycle, investing in technological innovation for the digital transformation of operations. • Incorporate new technologies based on artificial intelligence to modernise services, and develop management and customer communication systems.
Biodiversity protection	• Develop projects to identify potential impacts on biodiversity and establish monitoring to protect and prevent ecosystem degradation.

Infrastructure

Trend	Challenges
Climate change and water stress	• Promote adaptation and identify solutions for climate resilience, taking advantage of new technologies for process adaptation and the use of resilient materials. • Reduce dependence on fossil fuels by replacing the vehicle fleet. • Contribute to the reduction of greenhouse gas emissions, promoting energy efficiency in its processes and encouraging the use of electricity from renewable sources. • Identify solutions to avoid contributing to water stress, through the implementation of water collection, treatment and reuse measures.
Urban development	• Integrate sustainable practices into site development processes. • Participate in projects that promote urban transformation in the environments in which it operates.
Circular and sustainable economy	• Integrate circularity throughout the value chain, starting with close collaboration with its suppliers of materials and equipment. • Incorporate responsible use of materials and waste recovery, prioritising waste recovery and responsible use of materials.
Digital transformation, AI and cybersecurity	• Implement solutions to improve the efficiency of operations. • Develop technologies for the technical improvement of processes. • Optimise the monitoring of works, through mobile platforms that enable the visualisation of the life cycles of works and promote collaboration with clients.
Biodiversity protection	• Contribute, through partnerships, to the ecological continuity of urban areas. • Integrate biodiversity protection measures by establishing a methodology for the prevention and assessment of impacts on vulnerable habitats. • Raise awareness of the importance of biodiversity through participation in external initiatives. • Prioritise the renaturalisation of spaces, developing actions on a local scale.

Concessions

Trend	Challenges
Climate change and water stress	• Promote adaptation and identify solutions for climate resilience, taking advantage of new technologies for process adaptation and the use of resilient materials. • Reduce dependence on fossil fuels by replacing the vehicle fleet. • Contribute to the reduction of greenhouse gas emissions, promoting energy efficiency in its processes and encouraging the use of electricity from renewable sources. • Identify solutions to avoid contributing to water stress, through the implementation of water collection, treatment and reuse measures.
Urban development	• Participate in projects that promote urban transformation in the environments in which it operates. • Integrate sustainable practices into the development processes of projects affecting urban development.
Circular and sustainable economy	• Integrate circularity throughout the value chain, starting with close collaboration with its suppliers of materials and equipment. • Incorporate responsible use of materials and waste recovery, prioritising waste recovery and responsible use of materials.
Digital transformation, AI and cybersecurity	• Implement solutions to improve the efficiency of operations. • Develop technologies for the technical improvement of processes.
Biodiversity protection	• Contribute, through partnerships, to the ecological continuity of urban areas. • Integrate biodiversity protection measures by establishing a methodology for the prevention and assessment of impacts on vulnerable habitats. • Raise awareness of the importance of biodiversity through participation in external initiatives. • Prioritise the renaturalisation of spaces, developing actions on a local scale.

Cement

Trend	Challenges
Climate change and water stress	• Set reduction targets aligned with carbon pricing and emissions trading mechanisms. • Develop projects to improve energy efficiency (process optimisation, equipment upgrades, etc.). • To focus on the use of alternative fuels with biomass as a source of thermal energy. • Increase the use of renewable energy sources in installations through PPA agreements. • Optimise the use of water resources by automating internal processes and leakage control, and by implementing wastewater reuse systems.
Circular and sustainable economy	• Apply circular economy processes by replacing fossil fuels with alternative sources, promoting the use of various types of non-hazardous waste as a source of energy. • Increasing the recovery of industrial waste from third parties in production processes. • Optimise the management of waste produced in factories by implementing selective collection measures.
Digital transformation, AI and cybersecurity	• Modernise, through the development of new digital tools, the company's administrative management and strengthen collaboration with suppliers. • Collaborate in developing R&D projects aimed at manufacturing construction products that are characterised by a more efficient use of resources. • Implement digital signature on delivery notes.
Biodiversity protection	• Implement sustainable practices (soil morphology repair, revegetation of exploited areas and use of native species) to mitigate the alteration of natural habitats. • Develop management criteria, both in exploitation processes and in project design, for the promotion of biodiversity. • Collaborate in projects aimed at generating a positive impact on biodiversity. • Raise stakeholder awareness on biodiversity, sustainability and environmental management.

Real estate

Trend	Challenges
Climate change and water stress	• Develop developments in accordance with the principles of sustainable architecture. • Design buildings with A or B energy certification. • Replace, for existing buildings, air-conditioning equipment with those using refrigerant gases with lower associated GHG emissions. • Use ECO LABEL certified cleaning products to mitigate the negative impact on the environment and human health. • Implement measures to monitor, reduce and manage water consumption efficiently, use rainwater and improve water treatment systems.
Urban development	• Promote, through its activities, the development of spaces created for the well-being of the population. • Promote more sustainable habits and greater environmental awareness among the users occupying the buildings.
Circular and sustainable economy	• To reduce the overall waste generated and ensure its proper management. • Increasing the reuse of resources, through waste monitoring and revalorisation measures. • Implement, together with the different construction companies, a Waste Management Plan to improve the monitoring and revaluation of waste.
Digital transformation, AI and cybersecurity	• Implement home automation in the home, improving the customer experience. • Collaborate in R&D projects aimed at developing technological systems that enable efficient use of resources.
Biodiversity protection	• Develop, for each BREEAM certified property, an Environmental and Biodiversity Management Plan to protect and enhance elements of ecological value. • Collaborate in projects for the conservation, protection and population increase of local species.

ESG management model

Taking into account all the challenges facing the company, the FCC Group's commitment to sustainability is based on aligning its business model and its way of acting with a responsible approach in the environmental, social and governance dimensions.

To promote this management in a transversal manner, the Group has designed a management model based on its corporate culture and Sustainability Policy, which establishes FCC's commitments in this area and is developed through its ESG Framework and in the strategic plans of the businesses. In addition, it is essential to specify that the ESG model is based on its governance structure, as explained above.

Sustainability Policy

The corporate Sustainability Policy, the current version of which was approved on 26 April 2022 by the Board of Directors, is the basis of the FCC Group's sustainability management model. It enables the integration of ESG principles into FCC's activities, while ensuring the commitment and good performance of all members of the Group and alignment with the expectations of customers and society as a whole.

The Sustainability Policy sets out the key strategic lines to promote sustainable development, addressing environmental, social and governance challenges. The key points of the policy are framed around three strategic pillars: environmental conservation and protection, positive social impact and development, and good governance and exemplary performance. It is therefore the basis for the specific sustainability policies of the different business areas.

Sustainability Priorities

Conservation and environmental protection	As a citizen services company, the FCC Group is committed to being part of the solution in terms of global warming mitigation and adaptation, water supply and sanitation, waste management and the preservation of biodiversity.
Positive social impact and development	Based on management that places people at the centre of its core business, the FCC Group incorporates social action into its business strategy, contributing to social, cultural, economic and labour development and well-being, favouring job creation and improving the quality of life of the people and communities in which it operates.
Good governance, exemplary performance	The FCC Group is committed to Good Governance, aligning its guidelines with the main recommendations, especially those that include sustainability among the competencies of the Board of Directors. Likewise, the Group works with its own standards of ethical behaviour, reinforced by its Code of Ethics and Conduct, and strengthened by a system of control and supervision, so that FCC is a benchmark of exemplary performance.

In addition, the Sustainability Policy establishes the FCC Group's commitments regarding dialogue with its various stakeholders. Aware that its stakeholders enable it to mobilise and exchange knowledge and resources, and make the development of FCC's activity possible, the Group seeks to strengthen involvement and the generation of relationships of trust with them, maintaining various channels of communication, channels of dialogue and participation (SBM-1_21).

ESG Framework

The FCC Group's ESG Framework establishes a set of ambitious goals based on stakeholder demands, requests from analysts and rating agencies, references from opinion leaders and best practices in the sector. This Plan, divided into four pillars, establishes the Group's strategic lines and objectives to address the impacts and opportunities arising from its activity, and thus contribute to achieving the priorities defined in the Sustainability Policy (SBM-1_21).

The contents of the ESG Framework are summarised below:

Dimension	Programme	Target
Environmental	Climate action	Promote the FCC Group's leadership with sustainable production and financing models, moving towards a low-carbon economy.
	Circular economy	Boosting the transition by promoting the efficient management of resources and waste and increasing the lifetime of materials.
	Responsible use of water resources	Reduce water stress, promoting the effective management of the resource in its natural and treatment cycles, adopting efficiency and conservation measures.
	Biodiversity protection	Promote the conservation of biodiversity, contributing to the maintenance of natural capital and supporting the recovery of ecosystems.
Social	Human rights	Advance the integration of the principles of protection, respect and remediation of Human Rights in the Group's operations and in its value chain.
	Social action	To contribute to the development of the communities in which the Group operates, through social investment, the consolidation of a network of committed entities and participation in the Third Sector.
	Human capital	To develop and empower human capital by creating an environment in which to develop their skills and create opportunities for personal and professional growth.
	Health and well-being	Placing physical and mental wellbeing at the centre, offering a global response to workers' health.
	Diversity and equality	To foster a culture of respect, tolerance and equity, in which all people are sensitised and involved, by developing inclusive workplaces.
Governance	Ethics, integrity and compliance	Maintain a Compliance Model that guarantees ethical and upright behaviour, favouring the credibility and trust of stakeholders.
	ESG risk management	Minimise the impact of non-financial risks on the company's results.
	Value chain	Encourage all actors in the value chain to integrate sustainability commitments aligned with those of the Group.
Transversal	Innovation	Generate synergies of knowledge and development of R&D&I projects, providing solutions based on innovation, technology and digitalisation.
	Communication	Strengthen and update sustainability communication, involving the company's staff and stakeholders.
	Alliances	Generate unions and alliances to mobilise and exchange knowledge, technical capacity, technology and resources, joining efforts to contribute to the 2030 Agenda.

Business Sustainability Strategies

In order to integrate responsible practices and adapt proactive approaches to sustainability, as well as to ensure alignment with the Group's ESG Framework, specific sustainability strategies have been defined in the main business areas.

Environment Area

FCC Medio Ambiente Atlantic integrates sustainability into its organisation through its Sustainability Strategy 2050, being a company aligned with the SDGs, which puts sustainability at the service of citizens. Its strategy is based on four strategic axes: Environment, Social, Excellence and Governance with specific objectives in each of them, which will mark its actions in terms of sustainable management over the coming years.

For its part, FCC Environment UK presented in 2023 a roadmap towards a GHG-neutral business, aligned with the UK's climate ambition. The public commitment signed by the company's CEO includes actions to progress towards an operating model that progressively reduces its own GHG emissions and is GHG neutral by 2040. To achieve this, it is essential to collaborate between industries in the sector, invest in new technologies, improve process efficiency and increase recycling rates to avoid landfilling waste.

Water Area

Aqualia's 2024-2026 Strategic Sustainability Plan aims to ensure the well-being and progress of people and communities through sustainable water management. This plan, which is based on the results of materiality and is based on a process of active and continuous listening to stakeholders, is structured into seven strategic lines, with their corresponding projects, actions and indicators.

The strategic lines identified in this Plan, which guide Aqualia's ESG efforts, are as follows:

- Climate emergency and care for the planet.
- Technology for integrated management.
- People management.
- Financial and business strategy.
- Ethics and compliance.
- Strategic communication.
- Partnerships for positive impact management.

Infrastructure Area

With the firm intention of aligning its activity with sustainable development in the environmental, social and governance spheres, the Area implemented a Sustainability Strategy 2023-2026, with long-term (2050), medium-term (2030) and short-term (2026) objectives.

The structure of the Sustainability Strategy is based on the ESG dimensions (Environmental, Social and Governance), defining different strategic axes:

Environmental dimension
- Climate action
- Circular economy
- Environmental impact

Social dimension
- Human rights
- Social action
- Human capital
- Health and safety
- Diversity and equality

Governance Dimension
- Ethics and compliance
- Value chain
- Risk management

Cross-cutting dimension
- Innovation and digitalisation
- Communication
- Alliances

Cement Area

The CPV Spain Group has a 2030 Sustainability Strategy, based on three pillars: Environmental, Social and Governance, with 15 topics addressed in 31 lines of action. Its environmental commitment focuses on energy transition, reduction of CO_2 emissions, energy efficiency, circular economy, optimisation of resources and reduction of the carbon footprint of clinker, among others.

The social pillar seeks to improve corporate culture, prevent accidents, promote health and wellbeing, and develop staff talent to meet present and future challenges.

On governance, the strategy focuses on strengthening regulatory compliance, increasing transparency and building more resilient supply chains.

Real Estate Area

As a leading player in the real estate sector in Spain, the Realia Group is committed to directing its efforts towards a more sustainable and responsible future through its ESG Strategy 2024-2027.

This sustainability strategy is based on three fundamental ESG pillars and three cross-cutting pillars, which encompass a total of thirteen lines of work and forty specific goals related to the following subjects:

- Environmental
- Social
- Corporate Governance
- Digitisation
- Communication
- Training

Interaction with stakeholders

In today's business environment, stakeholder dialogue is a key pillar for organisations committed to transparency and sustainability. Effective interaction with various stakeholders, such as staff, customers, communities and shareholders, not only reflects ethical business practice, but also contributes to the long-term success of the company.

In a global context, the initiatives of leading companies in social responsibility and sustainability highlight the relevance of this approach, showing that effective dialogue goes beyond complying with standards and favours the construction of a solid reputation and lasting relationships. Therefore, taking into account the activities carried out by the different areas that make it up, the FCC Group is related to a wide variety of stakeholders. A key issue in contributing to the long-term success of the company is to identify these groups and maintain different channels to gather their perspectives, expectations and needs.

The Group maintains a fluid relationship with its stakeholders through the establishment of various communication channels and dialogue tools, which allows it to continuously build a partnership based on trust and transparency (SBM-2_01).

In addition to the specific channels with each of the stakeholders shown below, the Group is present on key social networks such as YouTube, X, Instagram and LinkedIn, and has a contact form and a detailed directory of headquarters and offices on its corporate website, with relevant information including addresses and telephone numbers of the main departments. In addition, information on environmental, social and governance performance is periodically published on the FCC Group's website, as well as on the websites of the business areas.

Interest group	Communication channel	Purpose
Shareholders and investors	– Company website. – Board of Directors and Committees. – General Meeting of Shareholders. – Shareholder Services Office. – Roadshows with investors. – Questionnaires and interviews with agencies.	To provide up-to-date and accessible information about the company, facilitating transparency and continuous communication; to ensure effective and responsible corporate governance, facilitating strategic decision-making and fostering shareholder participation and engagement; and to strengthen relations with the investment community.

Interest group	Communication channel	Purpose
Clients and communities	– Satisfaction surveys. – Figure of the interlocutor. – Channels of dialogue with customers and local communities according to business line.	To improve customer satisfaction and strengthen relationships by promoting responsible and collaborative management based on two-way communication and mutual understanding, to ensure that the company's actions are aligned with the interests and concerns of communities and customers, improving products and services and ensuring that needs and expectations are met.
Workforce	– One - FCC Group corporate intranet. – Whistleblowing Channel. – FCC360 - FCC Group app tool. – Dissemination and awareness-raising campaigns. – FCC Campus - FCC Group's virtual learning platform – Employee portal. – We are FCC - Online magazine of the FCC Group. – We are FCC Magazine poster in 12 languages. – Meetings with workers' representatives.	To optimise internal and effective communication with the company's staff, promoting an ethical and safe working environment, facilitating access to company information and resources, and encouraging training and professional development.
Suppliers and contractors	– Information and awareness-raising sessions. – Platform for supplier accreditation. – Compliance with the FCC Group's Code of Ethics and Conduct and its Anti-Corruption Policy. – Commitment to implement the UN Global Compact.	Reporting on company policies, ensuring compliance with quality and sustainability standards, guaranteeing ethical and legal practices in line with the Group's expectations.
Partners	– Agreements, sponsorships and donations. – Partnerships. – Business forums. – Publications and presentations. – Due diligence procedures.	Strengthen relationships, mutual support and strategic collaborations by sharing knowledge and ensuring integrity and compliance with ethical and legal standards that contribute to the generation of more sustainable models.
Public administrations and regulators	– Participation in sectoral self-regulation and legislative developments.	To foster collaboration and dialogue by promoting a more balanced and effective regulatory environment, establishing standards and best practices within the industry, and promoting ethical, responsible and transparent behaviour that enhances the reputation of the sector and contributes to its long-term sustainability.

(SBM-2_02, SBM-2_03, SBM-2_05)

As regards the organisation of these channels, relations with shareholders and investors, employees and suppliers are centralised at the corporate level. For the rest of the stakeholders, their organisation depends on the different areas that make up the Group, adapting each of the channels to the specific characteristics of the activity carried out (SBM-2_04). In turn, the results obtained in these interaction processes are taken into account when defining policies, procedures and/or specific actions for the development of the company's operations (SBM-2_06). For this year's double materiality exercise, the Group has relied solely on the knowledge of the Sustainability teams of the business areas and corporate managers, who are familiar with the various stakeholder engagement initiatives and their main results. In this way, stakeholder perspectives are indirectly integrated into the exercise (SBM-2_07).

As the body responsible for approving the Sustainability Report, the contents of which are based on the results of the double materiality process, the Board of Directors is informed of the main impacts of the FCC Group, which incorporate the vision and interests of the stakeholders affected by its activity (SBM-2_12).

Double materiality

Double materiality study

The FCC Group has carried out a double materiality study, in accordance with the European Sustainability Reporting Standards (ESRS), to identify the most relevant issues that should be the focus of this Sustainability Report. In this way, the study was based on the following dimensions:

Impact materiality	It aims to identify the most relevant effects (positive, negative, current or potential) of the Group's activities on people and the environment.
Financial materiality	It identifies future risks and opportunities that may significantly influence the Group's business model or strategy.

Considering the diversity of activities carried out by the different areas that make up the FCC Group, this study has been carried out separately for each of them

It should be noted that the Water Area has developed its own double materiality analysis, in accordance with the requirements of the ESRS, the conclusions of which have been integrated into the FCC Group's analysis.

For the rest of the Areas, the process carried out has been structured in the phases detailed below (IRO-1_01, IRO-1_02, IRO-1_07):

- **Identification of impacts, risks and opportunities (IROs):** the list of IROs has been reviewed on the basis of the previous year's work, more focused on own operations, with the participation of the teams in charge of ESG management in the different business areas of the Group. Specifically, an analysis was made of the upstream and downstream value chain, as well as of the geographies in which FCC operates, identifying IROs related to commercial relations and locations that may increase the risk of adverse impacts on stakeholders (IRO-1_03, IRO-1_04). In addition, this year the Group's personnel and compliance officers were involved. It is worth mentioning that connections with impacts and resource dependencies have been considered when identifying risks and opportunities (IRO-1_08). Although no specific stakeholder consultations have been developed in this exercise (E2.IRO-1_02, E3.IRO-1_02, E4.IRO-1_05, E4.IRO-1_06, E4.IRO-1_07, E4.IRO-1_08, E5.IRO-1_02), the participation of the sustainability teams of the different areas has enabled an exhaustive process to be carried out, as well as the coverage of the different assets and activities (E2.IRO-1_01, E2.IRO-1_03, E3.IRO-1_01, E5.IRO-1_01).
- **Assessment of impacts, risks and opportunities:** although no stakeholder consultations have been carried out this year, the results obtained in the previous year (referring to employees, suppliers and customers) have been considered (IRO-1_05) in the reassessment of the complete list of IROs, carried out by the sustainability teams of each business area and the corporate managers mentioned above, who are aware of the activities carried out by part of the perimeter of operations covered in this report (IRO-1_14). In this phase, the variables considered, common to all FCC's business areas, have differed between the two dimensions that make up the double materiality:
  - **Impact materiality:** impacts have been assessed according to the following elements, depending on their nature: scale (how serious/beneficial they may be), scope (extent), irremediability (how difficult it is to counteract or correct the impact) and likelihood (the degree to which an impact may occur). Negative impacts have thus been assessed on the basis of their severity (composed, in turn, of scale, scope and irremediability), while positive impacts have been assessed on the basis of their scale and scope. All possible combinations of the above variables were evaluated and categorised into five levels, to which a numerical value was assigned (Critical: 1; High: 0.8; Medium: 0.5; Low: 0.1). The probability has been expressed quantitatively and multiplied by the previous value, only in the case of potential impacts.
  - **Financial materiality:** risks and opportunities have been assessed numerically considering the possible future financial effect, multiplied by the probability value, identical to the one used for the impact assessment (IRO-1_07, IRO-1_09).

- **Determination of material impacts, risks and opportunities:** the prioritisation of the IROs to be reported in the report has been done by applying quantitative thresholds:
  - **Impact materiality:** Impacts have been classified according to their severity. Those assessed as "Critical" or "High" (i.e. above 0.8) are considered material, while impacts whose severity is "Medium" or "Low" (i.e. below 0.8) are considered non-material (IRO-1_06).
  - **Financial materiality:** Risks and opportunities have been prioritised in such a way that assessments with a value higher than 0.4 are considered material, i.e. those that may have a significant effect on the annual accounts in the future (IRO-1_09, IRO-1_10).

The process of identifying material impacts, risks and opportunities has been defined specifically for the preparation of the Sustainability Report, so the FCC Group has not yet integrated it into the company's global management process or risk management processes, and has not yet established internal control procedures beyond verification by an independent third party (IRO-1_10, IRO-1_11, IRO-1_12, IRO-1_13). Similarly, as this is the first year that the Group is reporting information in accordance with the ESRS, no changes have been made to the ESRS (IRO-1_15).

Material impacts, risks and opportunities related to climate change and biodiversity

Climate change

When identifying and assessing climate impacts, the greenhouse gas (GHG) emissions reported by the different business areas were considered (see indicator E1-6). To this end, impacts related to the main known emission sources have been identified and assessed in each of the business areas, both in their own operations (Scopes 1 and 2) and in their value chain (Scope 3), in line with the available GHG inventories (E1.IRO-1_01).

In 2023, the FCC Group developed a common methodology, applicable to all contracts, projects or assets, for the identification and assessment of physical and transitional climate risks, the results of which were considered for the Group's double materiality study (E1.IRO-1_16).

This methodology includes the definition of the following scenarios, which group families of assumptions related to physical and transition risks (E1.IRO-1_07):

Scenario	Description	Sources
Trend scenario (Temperature rise in 2050 between 1.5 and 2.0°C above pre-industrial levels)	Balanced energy development is achieved, although dependence on fossil fuels remains. Represents an intermediate emissions pathway compared to other scenarios.	– IPCC SSP2-4.5 – IEA Stated Policy Scenario (STEPS)
Climate neutrality (Temperature rise in 2050 between 1.5 and 1.7°C above pre-industrial levels)	Accelerated steps towards sustainable development and carbon neutrality. Strong regulatory and market adjustments to achieve the Paris Agreement.	– IPCC SSP1-2.6 – IEA Announced Commitments Scenario (APS)
High-emission development (Temperature increase in 2050 between 1.6 and 2.4°C above pre-industrial levels)	The global economy is growing rapidly, but it is fuelled by fossil fuel exploitation and energy-intensive lifestyles. Current levels of CO_2 emissions roughly double by 2050.	– IPCC SSP5-8.5

For the identification of physical risks, the following climatic hazards have been considered as they may have a significant impact on the Group's operations, processes and services:

Chronic	
Temperature-related	• Rising temperatures
Wind-related	• Variations in wind patterns
Water-related	• Variations in rainfall patterns • Sea level rise • Water stress
Solid mass related	• Soil erosion • Coastal erosion
Acute	
Temperature-related	• Heat waves • Cold snaps / frost • Forest fires
Wind-related	• Snowstorms / snowfall • Extreme hydro-meteorological phenomena (cyclones, hurricanes, sandstorms, etc.)
Water-related	• Heavy rainfall • Coastal, storm and river flooding • Droughts
Solid mass related	• Landslide

Taking the scenarios considered as a reference, the identification of physical climate risks is the result of analysing the possible situations with negative implications for the FCC Group, projecting the evolution of the above hazards in the geographies in which the assets are located and taking as a reference the short (2020-2039) and medium-term (2040-2060) time horizons, according to the useful life of the infrastructures or services offered (E1.IRO-1_03, E1.IRO-1_05). In summary, risk identification is the result of assessing the danger posed by climate hazards to business assets, especially under the high emissions climate scenario (IPCC SSP5-8.5). (E1.IRO-1_02, E1.IRO-1_04, E1.IRO-1_08).

For the purposes of the assessment of physical climate risks, the methodology established is based on a qualitative assessment based on the probability of the occurrence of the hazard, the degree of exposure of the assets and the vulnerability of the activities. For the purposes of the double materiality analysis, the results obtained have been adapted to the variables defined in the ESRS (financial effect and probability), in order to allow comparability with the assessments of the other risks (E1.IRO-1_06).

The identification of transition risks and opportunities is also based on the analysis of the scenarios described above, within which the limit of global warming to 1.5ºC in 2050 in line with the Paris Agreement is considered (E1.IRO-1_13), considering transition events that may impact the Group (E1.IRO-1_10, E1.IRO-1_11, E1.IRO-1_15). According to the defined methodology, risks and opportunities can be classified as follows:

Risks and opportunities

Risks

- Policy and regulatory
  Policy developments that seek to limit actions that contribute to the adverse effects of climate change or policy developments that seek to promote adaptation to climate change.
- Technology
  All risks associated with technological improvements or innovations that support the transition to a lower carbon and more energy efficient economic system.
- Market
  All changes in supply and demand for specific commodities, products and services.
- Reputation
  All risks linked to changing customer or community perceptions of an organisation's contribution to or detraction from the transition to a lower carbon economy.

Opportunities

- Resource efficiency: Related to improving resource efficiency in production and distribution processes, buildings, machinery and transport.
- Energy source: Related to the shift in energy use towards low-emission energy sources.
- Products and services: Related to innovation and development of new low-emission and climate-adaptive products and services.
- Market: Opportunities in new markets or asset classes that can help the organisation diversify its activities and better position itself for the transition to a lower carbon economy.
- Resilience: Related to the development of adaptive capacity to respond to climate change.

In the case of transition risks and opportunities, the time horizon to be considered is more limited, taking into account the FCC Group's strategic planning deadlines. Thus, the short (2023-2025) and medium term (2025-2034) are aligned with the 2030 Agenda and the intermediate decarbonisation objectives, while the long term (2035-2051) coincides with the horizon in which the climate neutrality ambitions have been set.

For the assessment of transition risks, both the probability of occurrence and the possible impact (strategic, operational, financial and reputational) on the FCC Group are assessed qualitatively. On the other hand, opportunities are assessed qualitatively on the basis of the Group's capacity to take advantage of the opportunity and its effectiveness. As with physical risks, the results obtained have been adapted, in the materiality analysis, to the variables defined in the ESRS (E1.IRO-1_12).

Within the FCC Group, no assets or activities have been identified that are incompatible with a transition to a climate-neutral economy. In this sense, the Cement Area's activity is subject to the emission rights market, but for this reason investments are continually being made to gradually reduce the intensity of GHG emissions through the recovery of alternative fuels and improvements in the thermal efficiency of its processes. (E1.IRO-1_09, E1.IRO-1_14).

Biodiversity

The process of identifying impacts related to biodiversity was based on participation with the sustainability teams of the different business areas. This process was based on the analysis of the different topics, subtopics and sub-subtopics included in ESRS 1, AR 16. For each one of them, those responsible have identified, based on their knowledge of the activities and centres of the different areas, those issues on which the FCC Group may have an impact on biodiversity, as well as risks that may derive from dependencies on ecosystem services (E4.IRO-1_01, E4.IRO-1_02).

The Group has not developed a specific assessment of physical, transitional and systemic risks to biodiversity, so it has not been possible to incorporate it into the process of preparing the double materiality study (E4.IRO-1_03, E4.IRO-1_04).

The Group has sites located in or near biodiversity-sensitive areas (E4.IRO-1_14). Negative effects can occur at these sites, such as the fragmentation and impact of habitats and ecosystems (biotic and abiotic factors) or the displacement of species (E4.IRO-1_15). For this reason, the Group continuously seeks to implement actions and measures to mitigate negative impacts in these areas, and continuous monitoring and supervision of the species that form part of conservation registers and that may be present in the areas occupied by the Group's facilities or in their immediate vicinity (E4.IRO-1_16) is carried out (E4.IRO-1_16).

Appendix I

Basis for the preparation of the report

General basis for the preparation of the Sustainability Report

Basis for the preparation of the Sustainability Report and scope of information

The Sustainability Report of Fomento de Construcciones y Contratas S.A. and subsidiaries (hereinafter, the FCC Group) has been prepared on a consolidated basis (BP-1_01), covering the same perimeter applied in the financial statements of the Fomento de Construcciones y Contratas S.A. Group (BP-1_02).

The list of subsidiaries exempt from the obligation to prepare a Sustainability Report is included in Appendix I of the 2024 Annual Accounts of Fomento de Construcciones y Contratas, S.A. and subsidiaries (BP-1_03).

Likewise, the FCC Group has identified, within the double materiality analysis, material impacts, risks and opportunities (hereinafter, IROs) with which it is connected beyond its own operations, through its commercial relations. In this sense, the Sustainability Report includes information on how the Group manages these IROs in its value chain, with the exception of the following issues, for which it has made use of the transitional provisions established in ESRS 1, section "10.2 Transitional provision related to chapter 5. Value chain": E1-6 Gross Scope 3 GHG emissions (BP-1_04).

In addition, the Group has availed itself of the transitional provisions set out in ESRS 1, section "10.4 Transitional provisions List of phased-in disclosure requirements", details of which can be found in the "Contents of the report" section of this chapter.

To ensure that the scope of reporting in this Sustainability Report coincides with the scope defined by the Group's Financial Statements, a method has been applied to estimate the metrics of certain companies that do not report information for various reasons, whether due to the immateriality of their environmental, social and governance (ESG) impacts, inactivity, the liquidation process, the absence of productive activity or having been incorporated into the Group during the financial year, among others. For this purpose, the percentage of available information has been analysed in terms of employees and an estimate has been made, increasing, where appropriate, the figures related to environmental or social indicators, depending on the number of employees linked to companies not covered in the scope of the information. Additionally, in the case of companies with specific metrics that are not available, specific estimation methods have been applied based on technical criteria defined by the business area itself. These cases are detailed in each of the corresponding standards (MDR-M_02).

Omission of information

The FCC Group has not availed itself of any omission of information considered classified or sensitive, or related to intellectual property, know-how or results of innovation (BP-1_05).

Similarly, there have been no omissions of information in the Report related to impending events or issues under negotiation (BP-1_06).

Information relating to specific circumstances

Time horizons

FCC has aligned its double materiality study and the reporting of the information contained in this report with the time horizons as set out in ESRS 1, section "6.4 Definition of short, medium and long term for reporting purposes" (BP-2_01, BP-2_02).

Value chain estimates

This report does not include any metrics that include estimated value chain data from indirect sources (BP-2_03, BP-2_04, BP-2_05, BP-2_06).

Sources of estimation and uncertainty of results

No quantitative metrics or reported monetary amounts have been identified that are subject to high levels of uncertainty (BP-2_07, BP-2_08, BP-2_09).

Changes in the preparation or presentation of sustainability information

As this is the first year in which the FCC Group has prepared a Sustainability Report in accordance with the European Sustainability Reporting Standards (hereinafter, ESRS), there have been no changes in the preparation and presentation of the information (BP-2_10, BP-2_11, BP-2_12).

Prior period errors

The FCC Group's 2024 Sustainability Report is the first report prepared in accordance with the ESRS, so no material errors have been identified for previous periods (BP-2_13, BP-2_14, BP-2_15).

Information derived from other legislation or generally accepted standards

The FCC Group includes in its Sustainability Report additional information required by Law 11/2018, of 28 December, on non-financial information and diversity. This information is identified in "Appendix I: Additional information required by Law 11/2018" (BP-2_16). The Sustainability Report does not include additional information set out in other sustainability reporting standards or frameworks other than ESRS (BP-2_17).

Incorporation of information by reference

The following information requirements have been included by reference to other Group documents. The following table also indicates the code of the requirement, together with the document to which the included information refers (BP-2_20):

List of requirements incorporated by reference

Code	Requirement	Document referenced
BP-1_03	Subsidiaries exempted from the obligation to prepare a Sustainability Report	FCC Group Annual Accounts 2024
GOV-1_04	Relevant experience of the members of the administrative, management and supervisory bodies, for the sectors, products and geographic locations of the company	FCC Group Annual Corporate Governance Report 2024
G1.GOV-1_02	Experience of administrative, management and supervisory bodies in business conduct issues.	FCC Group Annual Corporate Governance Report 2024

Application of transitional provisions under ESRS Appendix C 1

With more than 750 employees, the FCC Group has not availed itself of the omission of ESRS E4, S1, S2, S3 or S4 as set out in Appendix C of ESRS 1 (BP-2_21, BP-2_22, BP-2_23, BP-2_24, BP-2_25, BP-2_26, BP-2_27).

Mapping of the information provided on the due diligence process

In relation to the main due diligence aspects and processes, the various references in the Report that can be consulted for the Group's approach are shown below (GOV-4_01):

Key element of due diligence	Reference in the Sustainability Report
a) Integrate due diligence into governance, strategy and business model.	GOV-2, GOV-3, SBM-3
b) Involve stakeholders in all key due diligence steps.	GOV-2, SBM-2, IRO-1, MDR-P, S1-2, S2-2, S3-2, S4-2
c) Identify and assess negative impacts.	ESRS 2 IRO-1, ESRS 2 SBM-3
d) Take measures to manage negative impacts.	MDR-A, E1-3, E2-2, E3-2, E4-3, E5-2, S1-4, S2-4, S3-4, S4-4
e) Monitoring the effectiveness of these efforts and communication.	MDR-M, MDR-T, E1-4, E2-3, E3-3, E4-4, E5-3, S1-5, S2-5, S3-5, S4-5

For specific pages covering the various stages of the due diligence process, please refer to the table of contents located in Appendix I, Contents of the report.

Risk management and internal controls over sustainability reporting

Description of risk management and internal control systems related to sustainability reporting

Although the FCC Group does not have an Internal Control System for Sustainability Information (SCIIS) and, therefore, does not have a procedure for evaluating and prioritising risks related to sustainability reporting (GOV-5_02), the Compliance and Sustainability Department is responsible for preparing the report. This department is also supported by the sustainability functions of the different areas of the FCC Group, which are ultimately responsible for the compilation and quality of the data. On the other hand, the Sustainability Report is subject to a verification process by an independent third party, with a limited security scope (GOV-5_01, MDR-M_03).

Risks identified and mitigation actions taken

As a result of the verification process of the Sustainability Report, the independent third party assesses whether the information reported provides a true and fair view of the Group's performance in relation to the contents required by the applicable regulations. In this way, the main risks identified would be those that could lead to a qualification in the independent verification report, which would be reviewed by the Board of Directors, responsible for the approval of the Sustainability Report (GOV-5_05). As this is the first year in which information is reported in accordance with the ESRS, the FCC Group has not identified any significant risks, as no qualifications have been received on the Non-Financial Information Statements for the last few years (GOV-5_03).

Furthermore, as a result of the verification process, the independent third party may identify recommendations related to both the presentation and the content of the information, based on the findings identified. The recommendations issued as a conclusion are considered with a view to the preparation of the report for the following year, communicating them with the participants involved, mainly the Corporate Compliance and Sustainability Department and the Sustainability functions of the Areas (GOV-5_04).

Contents of the report

Disclosure requirements set out in the ESRS covered by the Sustainability Report

In order to determine the information to be included in the Sustainability Report, the results of the Group's double materiality analysis were used as a starting point. In this way, all material impacts, risks and opportunities have been identified, using the thresholds described in the definition of the process. Each of these impacts, risks and opportunities have been analysed, linking them to the related disclosure requirements (IRO-2_13).

In addition, no additional disclosure requirements have been defined, related to the application of other EU legislation, which have had to be incorporated in this Report (IRO-2_01). The disclosure requirements contained in the ESRS that are included throughout this document are set out below (IRO-2_02).

ESRS disclosure requirement	Page number
ESRS 2 GENERAL DISCLOSURES	
Basis for preparation	
BP-1 - General basis for preparation of sustainability statements.	23-24
BP-2 - Disclosures in relation to specific circumstances.	23-24
Governance	
GOV-1 - The role of the administrative, management and supervisory bodies.	6-8, 24
GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.	9
GOV-3 - Integration of sustainability-related performance in incentive schemes.	9
GOV-4 - Statement on due diligence.	24
GOV-5 - Risk management and internal controls over sustainability reporting.	25
Strategy	
SBM-1 – Strategy, business model and value chain.	3-5, 10-15, 25-26
SBM-2 – Interests and views of stakeholders.	17-19
SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model.	29-31, 43-44, 50-52, 56-61, 66-68, 148-151, 184, 190-191, 196-199, 229-230, 238

ESRS disclosure requirement	Page number
Impact, risk and opportunity management	
IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities.	19-22
IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement.	25-28
MDR-P – Policies adopted to manage material sustainability matters.	31, 44-45, 52, 61-62, 68, 77-80, 151-152155-156, 158, 161-162, 163, 166, 168-169, 170, 172-173, 175-176, 185-186, 187, 192, 199-200, 204-205, 234, 236, 239, 240-241
MDR-A – Actions and resources in relation to material sustainability matters.	32-35, 45-47, 52-54, 62-63, 69-72, 80-103, 152-153, 156-157, 158-160, 162, 164-165, 166-167, 169-170, 171, 173-174, 175-176, 186-187, 188, 193-194, 200-202, 206-216, 234-235, 236-237, 239, 242
MDR-M – Metrics in relation to material sustainability matters.	23, 24, 35-41, 48-49, 55, 64, 72-75, 153-155, 157, 161, 162, 165, 167, 170, 172, 174, 176, 187, 188, 195, 202, 235, 237, 239
MDR-T – Tracking effectiveness of policies and actions through targets.	41-42, 49-50, 56, 65, 76, 104-125, 155, 157, 161, 162-163,165-166, 168, 170, 172, 174-175, 177, 187, 188, 196, 203, 216-227, 236, 237, 239

ESRS disclosure requirement	Page number
ESRS E1 CLIMATE CHANGE	
Strategy	
E1-1 – Transition plan for climate change mitigation.	32
Gestión de impactos, riesgos y oportunidades	
E1-2 – Policies related to climate change mitigation and adaptation.	31, 77-80
E1-3 – Actions and resources in relation to climate change policies.	32-35, 80-87
Metrics and targets	
E1-4 – Targets related to climate change mitigation and adaptation.	41-42, 104-114
E1-5 – Energy consumption and mix.	35-37
E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions.	37-40
E1-7 – GHG removals and GHG mitigation projects financed through carbon credits.	40-41
E1-8 – Internal carbon pricing.	41
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities.	Subject to transitional provision
ESRS E2 POLLUTION	
Impact, risk and opportunity management	
E2-1 – Policies related to pollution.	44-45, 77-80
E2-2 – Actions and resources related to pollution.	45-47, 88-90
Metrics and targets	
E2-3 – Targets related to pollution.	49-50, 115
E2-4 – Pollution of air, water and soil.	48
E2-5 – Substances of concern and substances of very high concern.	49
E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities.	Subject to transitional provision

ESRS disclosure requirement	Page number
ESRS E3 WATER AND MARINE RESOURCES	
Impact, risk and opportunity management	
E3-1 – Policies related to water and marine resources.	52, 77-80
E3-2 – Actions and resources related to water and marine resources.	52-54, 91-92
Metrics and targets	
E3-3 – Targets related to water and marine resources.	56, 1116-117
E3-4 – Water consumption.	55
E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities.	Subject to transitional provision
ESRS E4 BIODIVERSITY AND ECOSYSTEMS	
Strategy	
E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model.	61
Impact, risk and opportunity management	
E4-2 – Policies related to biodiversity and ecosystems.	61-62, 77-80
E4-3 – Actions and resources related to biodiversity and ecosystems.	62-63, 93-98
Metrics and targets	
E4-4 – Targets related to biodiversity and ecosystems.	65, 118-120
E4-5 – Impact metrics related to biodiversity and ecosystems change.	64
E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities.	Acogido a disposición transitoria
ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY	
Impact, risk and opportunity management	
E5-1 – Policies related to resource use and circular economy.	68, 77-80
E5-2 – Actions and resources related to resource use and circular economy.	69-72, 98-103

ESRS disclosure requirement	Page number
Metrics and targets	
E5-3 – Targets related to resource use and circular economy.	76, 121-125
E5-4 – Resource inflows.	72-73
E5-5 – Resource outflows.	73-75
E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities.	Acogido a disposición transitoria
ESRS S1 OWN WORKFORCE	
Impact, risk and opportunity management	
S1-1 – Policies related to own workforce.	151-152, 155-156, 158, 161-162, 163, 166, 168-169, 170, 172-173 175-176
S1-2 – Processes for engaging with own workers and workers' representatives about impacts.	177-180
S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns.	177-178
S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions.	152-153, 156-157, 158-160, 162, 164-165, 166-167, 169-170, 171, 173-174, 175-176
Metrics and targets	
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	155, 157, 161, 162-163, 165-166, 168, 170, 172, 174-175, 177
S1-6 – Characteristics of the undertaking's employees.	153-155, 227-228
S1-7 – Characteristics of non-employees in the undertaking's own workforce.	153-154, 181
S1-8 – Collective bargaining coverage and social dialogue.	181-182
S1-9 – Diversity metrics.	155, 228
S1-10 – Adequate wages.	183

ESRS disclosure requirement	Page number
S1-11 – Social protection.	Acogido a disposición transitoria
S1-12– Persons with disabilities.	165
S1-13 – Training and skills development metrics.	161
S1-14 – Health and safety metrics.	174
S1-15 – Work-life balance metrics.	157, 228
S1-16 – Remuneration metrics (pay gap and total remuneration).	168, 183
S1-17 – Incidents, complaints and severe human rights impacts.	183
ESRS S2 WORKERS IN THE VALUE CHAIN	
Impact, risk and opportunity management	
S2-1 – Policies related to value chain workers.	185-186, 187
S2-2 – Processes for engaging with value chain workers about impacts.	188-189
S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns.	188-189
S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action.	186-188
Metrics and targets	
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	187-188
ESRS S3 AFFECTED COMMUNITIES	
Impact, risk and opportunity management	
S3-1 – Policies related to affected communities.	192
S3-2 – Processes for engaging with affected communities about impacts.	190
S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns.	193
S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions.	193-194, 206-209
Metrics and targets	
S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	196, 216-219
ESRS S4 CONSUMERS AND END-USERS	
Impact, risk and opportunity management	
S4-1 – Policies related to consumers and end-users.	199-200
S4-2 – Processes for engaging with consumers and end-users about impacts.	197
S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns.	197
S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions.	200-202, 210-216
Metrics and targets	
S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	202-203, 220-227
ESRS G1 BUSINESS CONDUCT	
Impact, risk and opportunity management	
G1-1– Business conduct policies and corporate culture.	231-232, 236, 240-241
G1-2 – Management of relationships with suppliers.	233-235
G1-3 – Prevention and detection of corruption and bribery.	236-237
Metrics and targets	
G1-4 – Incidents of corruption or bribery.	237

2. Environmental Disclosures

2.1. ESRS E1 - Climate Change

Climate change, one of the most pressing challenges of our time, requires global solutions that integrate political, economic and social aspects. Aware of the magnitude and consequences of global warming, the international community responded by signing the Paris Agreement, a collective commitment to more effectively address global climate challenges. Thanks to this agreement, it became clear that climate change requires the implementation of measures and strategies aimed at addressing and mitigating its impacts, thereby seeking to reduce emissions and promote efficient and responsible energy consumption.

In this context, the FCC Group is joining the fight against climate change by implementing environmentally friendly actions and measures to minimise its carbon footprint, mitigate the negative impacts of its activity in terms of climate change and lead the transition towards a low-carbon economy.

Material impacts, risks and opportunities

The conclusions obtained from the FCC Group's double materiality analysis in relation to issues related to climate change are set out below. As this is the first year that information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis, and in relation to climate change, the impacts of the Business Areas that have proven to be material on stakeholders are identified below.

Impact	Area	Horizon	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
Adaptation to Climate Change			
(I-E1.1) Contribution to climate change adaptation through the Group's products and services.	Environment Water Infrastructure Real estate	CU	OP
Climate Change Mitigation and Energy			
(I-E1.2) Contribution to climate change from Scope 1 and 2 emissions.	Environment Water Infrastructure Concessions Cement Real estate	CU	OP
(I-E1.3) Contribution to climate change from Scope 3 emissions.	Environment Infrastructure Concessions Cement Real estate	CU	OP
(I-E1.4) Contribution to climate change mitigation as a result of renewable energy production.	Environment Water Infrastructure Cement Real estate	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Financial materiality

Furthermore, based on the double materiality analysis, the material risks and opportunities for the business areas that must be managed in the area of climate change, and which have proven to be material for stakeholders, are identified below.

Risk/opportunity	Type	Physical/ Transition	Area	Financial effects	Location
(SBM-3_02)		(E1.SBM-3_01)		(SBM-3_08, SBM-3_09)	(SBM-3_02)
Adaptation to Climate Change					
(F-E1.1) Increase in global average temperature.	R	Physicist	Environment Real estate	Increased operational costs and reduced productivity due to heat-related impacts (M).	OP
(F-E1.2) Increased severity and frequency of extreme weather events.	R	Physicist	Environment Water	Increased operating and capital costs due to facility damage and disruptions caused by extreme weather events (M).	OP
(F-E1.3) Increase in the price of GHG emissions.	R	Transition	Environment	Increased operational costs due to higher prices for GHG emissions.	OP
(F-E1.4) Reduction in the allocation of CO_2 allowances.	R	Transition	Cement	Increased operating costs and production limitation due to reduced allocation of CO_2 allowances.	OP
(F-E1.5) Insufficient development and adaptation to market requirements on climate change.	R	Transition	Environment Cement	Loss of competitiveness and higher investment and technological development costs to adapt to new low-emission technologies (M).	OP
(F-E1.6) New regulation on Climate Change.	R	Transition	Environment Real estate	Increased operating costs due to adaptation to climate change regulations and possible payment of penalties for non-compliance (M).	OP
Climate Change Mitigation and Energy					
(F-E1.7) Increase in energy costs.	R	Transition	Environment Concessions Cement	Increased operational costs and loss of productivity due to higher energy prices, with possible impact on customers (M).	OP
(F-E1.8) Increase in expenditure on goods and services as a result of energy price volatility.	R	Transition	Cement	Increased expenditure on goods and services due to energy price volatility (M).	UVC
(F-E1.9) Increased valorisation of biomass fuels.	O	-	Cement	Reduction of CO_2 emissions through energy recovery from waste and use of biomass fuels (M).	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

The impacts, risks and opportunities identified above derive mainly from greenhouse gas emissions, the use of energy resources and the generation of renewable energies, in line with the activities carried out by the FCC Group and in the framework of its strategy and sustainable business model (SBM-3_05). Aware of the effects of its impacts, risks and opportunities, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and on its stakeholders. Therefore, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements for the management of impacts, risks and opportunities (SBM-3_03, SBM-3_10).

Likewise, as described in the description of the process followed to identify material impacts, risks and opportunities, the FCC Group has a methodology that includes the analysis of climate scenarios. However, at present, the FCC Group has not developed an analysis of the resilience of the business model to climate change (E1.SBM-3_02, E1.SBM-3_03, E1.SBM-3_04, E1.SBM-3_05, E1.SBM-3_06, E1.SBM-3_07).

Policies related to climate change

As climate change redefines global priorities, organisations are challenged to adopt clear and effective policies to identify, assess, manage and/or remediate the associated impacts, risks and opportunities.

The FCC Group faces these climate challenges in key areas such as mitigation, adaptation, energy efficiency, the use of renewable energies and the responsible management of resources and waste. For this reason, FCC's business areas develop policies to manage the risks, impacts and opportunities linked to climate change, indicated in indicator SBM-3 (MDR-P_01). In all its areas, FCC works to reduce greenhouse gas emissions, optimise energy consumption, promote renewable energies and move towards a circular economy, prioritising actions such as sustainable mobility, minimising environmental impacts and continuous improvement of its processes. This comprehensive approach ensures a balanced development between economic growth, environmental protection and social well-being.

The policies of the Business Areas and the main aspects they cover, related to climate change mitigation and adaptation, are listed below and developed Appendix II: Policies related to environmental management.

Area	Policy	Aspects covered			
		Mitigation (E1-2_01)	Adaptation (E1-2_01)	Energy efficiency (E1-2_01)	Renewable energies (E1-2_01)
Environment	Policies of FCC Servicios Medioambiente Holding[2]	✓	✓	✓	✓
Water	Sustainability Policy	✓	✓	✓	✓
Infrastructure	Environmental Policy	✓	✓	✓	✓
Concessions	Environmental Policy[3]	✓	✓	✓	✓
Cement	Environmental and Energy Policies[4]	✓	✓	✓	✓
Real estate	Sustainability policy	✓	✓	✓	

[2] In the case of FCC Servicios Medioambiente Holding, S.A., as it is made up of several businesses, a synthesis of all the established policies has been made. These include the Management Policy applicable to FCC Medio Ambiente Atlantic, SHEQ Policy applicable to FCC Environment UK, Energy and Environmental Policy applicable to FCC Environment Austria, Energy and Environmental Policy applicable to FCC Environment Czech Republic, Environmental and Management System Policy applicable to FCC Environment Romania and the Environmental and Management System Policy applicable to FCC Environment Slovakia.

[3] The Concessions Area adheres to the Environmental Policy of the Infrastructures Area.

[4] The Environmental and Energy Policy applicable to the Spanish cement plants and the Environmental Policy applicable to the Tunisian operations are included.

Transition plan for climate change mitigation

The FCC Group assumes its responsibility and commitment to climate action through its Climate Change Strategy 2050, which, although it does not respond to all the requirements established by the ESRS (E1-1_16), sets the long-term roadmap for tackling climate change, reducing the carbon footprint and improving energy efficiency.

Specifically, the Strategy sets out Group objectives to be implemented in the different Business Areas in line with their activities, which respond to reducing the contribution to climate change, identifying risks to operations and targeting services to help customers respond effectively to the impacts of climate change.

Likewise, the Group's Climate Change Strategy defines five common pillars on which to develop the specific strategic lines for each of the business areas:

1. **Monitoring:** identification and quantification of GHG emissions (carbon footprint calculation), defining priority areas for action to establish reduction targets.
2. **Reduction:** reduction targets to limit process emissions and provide products and services with lower environmental impact.
3. **Adaptation:** recognising impacts and challenges to address them and opportunities to expand services and open new markets.
4. **Innovation:** develop innovation and efficiency capabilities to become more resilient, become strategic allies of customers and facilitate the transformation to low-carbon operations.
5. **Communication:** transparent and open communication with stakeholders, reporting on management and contribution to climate change mitigation and adaptation, and integrated solutions.

Actions related to climate change

In order to promote energy efficiency and climate change mitigation and adaptation, the different business areas of the FCC Group have implemented a series of measures in the past, as described below:

Measures implemented

Environment Area

Climate action

- Promotion of energy recovery from waste.
- Development of a Technical Instruction to prevent heat stroke accidents among workers.
- Development of protocols for dealing with extreme weather events, such as droughts, snowfalls or floods.

Energy efficiency

- Energy Management System certified in accordance with ISO 50001.
- Increased energy consumption of renewable energies.
- Development of more energy-efficient machinery.
- Installation of software for more accurate monitoring of energy consumption from public lighting contracts.
- Installation of LED luminaires.
- Process optimisation in the treatment of industrial waste.
- Training workers in efficient driving techniques.
- Increase in the proportion of vehicles powered by alternative energies.

Water Area

Climate action

- Calculation of the individual carbon footprint per country.
- Use of renewable energies.
- Transformation of the vehicle fleet.

Energy efficiency

- Improved energy tracking and monitoring, enhancing the functionalities and scope of the electricity billing control platform.
- Platform for centralised monitoring and control of proposals and objectives for improvement of the different contracts, relating to efficiency.
- Launch of new pilots and equipment to improve the power supply signal to the facilities and reduce consumption, through the Energy Efficiency Working Group.

Infrastructure Area

Climate action

- Awareness-raising actions on site.
- Promoting low-emission mobility.
- Reduction of exhaust emissions from vehicles and machinery, through the use of electric machinery, or by implementing efficient driving and traffic reduction measures on site.
- Identification of the best adaptation measures for infrastructure and facilities exposed to sea level rise.
- Adaptation of construction processes and materials used, in response to rising temperatures

Energy efficiency

- Installation of energy-saving LED luminaires on site.
- Use of modern and efficient machinery.
- Development of machinery maintenance plans.
- Implementation of good environmental practices to reduce energy consumption in the construction and operation phases of infrastructures.

Cement Area

Climate action

- Modification of furnace burners to optimise fuel consumption.
- Use of fuels with a higher percentage of biomass.
- Development of energy transition plans in cement plants.
- Signing of renewable energy PPA contracts.

Energy efficiency

- Continuous process optimisation.
- Implementation and improvement of furnace and mill driving systems.
- Renewal of equipment.
- Installation of presence sensors and LED luminaires.
- Energy audits according to ISO 50001.

Real estate

Climate action

- Replacement of air-conditioning equipment with those using refrigerant gases with lower global warming potential.
- Installation of energy-efficient and energy-saving air-conditioning systems in developments.

Energy efficiency

- Installation of LED luminaires in buildings.
- Installation of more efficient air conditioning equipment.
- Adjustment of air conditioning and heating temperatures.
- Design of buildings with A or B energy certification.

The main actions implemented by the Business Areas during 2024 (MDR-A_01), focused on managing the impacts, risks and opportunities related to climate change mitigation and adaptation, detailed in indicator SBM-3, are listed and described below. These are further elaborated in Appendix III: Actions related to environmental management.

Principales acciones implementadas por las Áreas de negocio

Environment Area

Action	Short description
LIFE ZEROLANDFILLING Project	Innovation project focused on the revaluation of materials and the promotion of the circular economy with the recovery and reuse of non-recyclable waste.
Renewal of the seal "Calculo-Reduzco - Compenso" and "Calculo-Compenso".	Renewal of the registration, calculation and verification of the Carbon Footprint at the Spanish Climate Change Office (OECC).
Reacciona Project	Compensation project consisting of planting a forest on municipal land (Albacete - Spain).
Climate risk analysis	Development of a climate risk analysis for further prioritisation of actions in line with the objectives.
Climate Change Management Actions	Actions including, among others, projects related to electrification, use of alternative fuels, degasification, energy efficiency, decarbonisation of the supply chain and stakeholder engagement.

Water Area

Action	Short description
Energy optimisation and emission reduction	Development of key actions to achieve decarbonisation targets. This includes achieving CO_2 neutrality, increasing the use of renewable energies, improving the energy efficiency of facilities and transforming the vehicle fleet.

Infrastructure Area

Action	Short description
Contribution to the gradual transition to renewable energies	Installation of renewable energy systems, such as solar panels and wind turbines, to reduce GHG emissions and dependence on fossil fuels.
Contribution to energy efficiency in construction	Implementation of energy efficient technologies and practices in construction through efficient materials, low consumption systems and integration of renewable energies.

Concessions Area

Action	Short description
Contribution to the gradual transition to renewable energies	Installation of renewable energy generation systems, such as solar panels, to reduce greenhouse gas (GHG) emissions by leveraging renewable energy use, energy efficiency, electrification and fuel substitution.
Contribution to energy efficiency in operation	Contribution to operational energy efficiency through the implementation of energy-efficient technologies and practices in projects.

Cement Area

Action	Short description
Reducing the use of fossil fuels in clinker kilns	Reducing the use of fossil fuels in clinker kilns by replacing them with alternative fuels and the use of clean energies, promoting the circular economy through the recovery of waste.
Reduction of CO_2 emission ratio per tonne of cement	Reduction of CO_2 emissions per tonne of cement by substituting alternative fuels and raw materials.
Reducing the carbon footprint through renewable energy procurement	Procurement of renewable energy to reduce Scope 2 GHG emissions and reduce the risk of energy cost overruns.

Real estate Area	
Action	**Short description**
BREEAM In-Use Certification of Office Buildings Portfolio	BREEAM certification in use of managed buildings to improve energy efficiency and promote climate change mitigation.
Digitisation of consumption monitoring in managed buildings	Real-time monitoring of the consumption of managed buildings to promote energy efficiency and contribute to climate change mitigation.
Replacement of traditional lighting with LED technology	Replacement of traditional lighting with LED technology in managed buildings.

To carry out these actions, the FCC Group has allocated a total of 57,674 thousand euros. This expense is charged under the category of supplies, as indicated in the Profit and Loss Account of the Annual Accounts, the total amount of which is 3,735,615 thousand euros (MDR-A_06, MDR-A_07, MDR-A_09, MDR-A_10, MDR-A_11, MDR-A_12, E1-3_06, E1-3_07, E1-3_08).

Metrics related to climate change

Energy consumption and mix

Considering the impacts, risks and material opportunities of the FCC Group, the metrics that enable the monitoring of the company's control and management with respect to energy consumption and mix are set out below.

This section aims to provide detailed information on progress against the targets set, meeting the disclosure requirements of section E1-5 on energy consumption and mix of the ESRS. It includes the consolidation of total energy consumption data for all Business Areas, together with the contextual information necessary to understand it.

Total energy consumption from activities

The following table shows the total energy consumption of the FCC Group in MWh related to its own operations, distinguishing between fossil, nuclear and renewable energy consumption.

Energy consumption in own operations (MWh) (E1-5_01-E1-5_15)	**2024**
Fuel from coal and coal products (MWh) (E1-5_10)	793,418
Fuel from crude oil and petroleum products (MWh) (E1-5_11)	518,451,035
Fuel consumption from natural gas (MWh) (E1-5_12)	1,567,602
Fuel from other fossil sources (MWh) (E1-5_13)	2,955,347
Consumption of purchased or acquired electricity, heat, steam or refrigeration from fossil sources (MWh) (E1-5_14)	16,303,520
Total energy consumption from fossil sources (MWh) (E1-5_02)	**540,070,922**
Share of fossil sources in total energy consumption (E1-5_15)	**99 %**
Total energy consumption from nuclear sources (MWh) E1-5_03)	**181,223**
Share of energy consumption from nuclear sources in total energy consumption (MWh) (E1-5_04)	**0 %**
Fuel consumption from renewable sources, such as biomass (including also industrial and municipal biowaste), biofuels, biogas, hydrogen from renewable sources, etc. (MWh) (E1-5_06)	3,031,760
Consumption of electricity, heat, steam and cooling purchased or procured from renewable sources (MWh) (E1-5_07)	1,051,351
Consumption of self-generated renewable energy (excluding that derived from the use of fuels) (E1-5_08)	422,569
Total energy consumption from renewable energy sources (E1-5_05)	**4,505,681**
Share of renewable sources in total energy consumption (E1-5_09)	**1 %**
Total energy consumption (MWh) (E1-5_01)	**544,759,827**

Energy intensity based on net income

Below, the FCC Group presents information on the energy intensity ratio, calculated as total energy consumption in relation to net income. This information focuses on activities with high climate impact, detailing the sectors by business area (E1-5_18).

High impact sector (E1-5_19, E1-5_20)

Environment Area

E	Water supply; sewerage; waste management and reclamation activities
D	Electricity, gas, steam and air-conditioning supply
H	Transport and storage
E38	Collection, treatment and disposal of waste; materials recovery
E38.1	Waste collection
E38.1.1	Collection of non-hazardous waste
E38.2	Treatment and disposal of waste
E38.2.1	Treatment and disposal of non-hazardous waste
E38.3	Materials recovery
E38.3.2	Recovery of sorted materials

Water Area

E	Water supply; sewerage; waste management and reclamation activities
E36	Water collection, treatment and distribution
E37	Sewerage activities

Infrastructure Area

F41.2	Construction of non-residential buildings
F42	Civil engineering
F43.2	Electrical, plumbing and other installation activities at construction sites (CP0315, CP0318, CP0319)
F42.9	Construction of other civil engineering projects (CP0322)
F42.2.2	Construction of utilities projects for electricity and telecommunications (CP0319)
A2.1.0	Forestry and Other Forestry Activities (3G05 La Herrería / 3P10 TyP Madrid SO 2020 / 3S48 UTE Hidroforest)

Concessions Area (excluding Auconsa)

F42.1.1	Road and motorway construction
H49.3.1	Urban and suburban passenger land transport
CNAE 43.29	Other installations in construction work
Group H 4931	Passenger land transportation

Cement Area

C23.5.1	Cement manufacture
C23.6.4	Manufacture of mortars
C23.6.3	Manufacture of ready-mixed concrete
B8.1.2	Mining of gravel and sand; extraction of clay and kaolin

Real estate Area

L68.1.0	Purchase and sale of own property
L68.2.0	Renting and leasing of own or leased real estate
L68.3.2	Management of real estate for remuneration or on a contractual basis

Energy intensity based on net income	
(E1-5_18, E1-5_19, E1-5_20, E1-5_21, E1-5_22, E1-5_23)	**2024**
Total energy consumption of activities in high climate impact sectors (MWh)	544,750,253
Net income from activities in sectors with high climate impact (€)	8,866,056,722
Net income (other) (€)	205,359,278
Total net income included in the financial statements (€)	9,071,416,000[5]
Energy intensity ratio in sectors with high climate impact (MWh/€)	0,06

The breakdown of the FCC Group's renewable and non-renewable energy production is not available (E1-5_16) (E1-5_17).

Gross Scopes 1, 2, 3 GHG emissions

Considering the material impacts, risks and opportunities of the FCC Group, the metrics that allow the monitoring of the company's control and management of the gross GHG emissions of Scope 1, 2 and 3 are set out below.

This section aims to provide detailed information on progress against the targets set, meeting the disclosure requirements of section E1-6 on gross emissions in metric tonnes of CO_2 equivalent (tCO_2eq) of Scopes 1, 2 and 3 of the ESRS. This includes the consolidation of data on direct emissions (Scope 1) and indirect emissions derived from electricity consumption (Scope 2) in own operations and those generated along the value chain (Scope 3) of all the Business Areas, together with the contextual information necessary to understand them.

Gross Scope 1 GHG emissions

The gross Scope 1 GHG emissions in tCO_2eq emitted by the FCC Group in 2024, by consolidated accounting group (including the parent company and subsidiaries), are presented below. Currently, the FCC Group has not identified emissions by investees (understood as associates, joint ventures or unconsolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are unstructured joint arrangements through an entity for which FCC has operational control).

Scope 1 GHG emissions (tCO_2eq)	
(E1-6_01, E1-6_02, E1-6_03)	**2024**
Gross GHG emissions Scope 1 (tCO_2eq) (E1-6_07)	**7,792,766**
% Scope 1 GHG emissions from regulated emissions trading schemes (tCO_2e) (E1-6_08)	35 %

In this case, the proportion of GHG emissions from regulated emissions trading schemes comes from the Cement Area (E1-6_08).

There are no significant changes during 2024, in relation to the FCC Group's Scope 1 GHG emissions (E1-6_14, E1-6_16).

The methodologies for calculating Scope 1 greenhouse gas (GHG) emissions in the FCC Group vary according to the business area and are adapted to local regulations. In the Environment Area, FCC Medio Ambiente Atlantic follows the MITERD and GHG Protocol guidelines in Spain, with external verification according to UNE EN ISO 14064-3:2006, while in France it applies ABC Carbone and Carbon 4. FCC Environment CEE uses the methodology of the consultancy ERM, while FCC Environment UK uses the EpE methodology with EpE and DESNZ conversions, estimating biogenic EfW emissions of 50% biomass. In FCC Environmental Services USA, the calculation is based on estimated fuel consumption based on 2022 mileage, adjusted for turnover, with DEFRA 2023 emission factors.

In the Water Area, ISO 14064-1:2019 is applied with emission factors from national GHG inventories and primary data from Aqualia's technical control base is used. In the Infrastructure Area, MITERD emission factors and methodologies based on the GHG Protocol under ISO 14064-1 are used. In the Concessions Area, the MITECO Carbon Footprint Calculator is used for the Murcia and Parla trams, while UTE MEL uses factors from the Oficina Catalana de Canvi Climàtic. In the Cement Area, emission factors are applied according to ETS or MITECO regulations and fuel consumption is managed using an internal methodology and ERP SAP. Finally, in the Real Estate and Central Services Area, the MITECO Carbon Footprint Calculator and MITECO 2023 services are used (E1-6_15).

[5] This figure does not include results from discontinued operations (Inmocemento spin-off).

Gross Scope 2 GHG emissions

The gross Scope 2 GHG emissions in tCO_2eq emitted by the FCC Group in 2024 are presented below, both according to the location-based and market-based approach. In the same way as for Scope 1, the information is included by consolidated accounting group; the data for investee companies is not currently reported.

Scope 2 GHG emissions (tCO_2eq)	2024
(E1-6_01, E1-6_02, E1-6_03)	
Scope 2 "location-based" gross GHG emissions (tCO_2e) (E1-6_09)	556,794
Gross "market-based" Scope 2 GHG emissions (tCO_2e) (E1-6_10)	517,152

There have been no significant changes during 2024 in relation to Scope 2 GHG emissions in the FCC Group, except in the Concessions Area, specifically in the "Parla Tramway". This increase is due to the change of electricity supplier in February 2024, from using energy with Guarantee of Origin from renewable energy to energy with Guarantee of Origin from High Efficiency Cogeneration (E1-6_14, E1-6_16).

The methodologies for calculating the FCC Group's greenhouse gas (GHG) emissions vary according to the business areas. In the Environment Area, the methodologies are: in FCC Medio Ambiente Atlantic, the MITERD guidelines are applied for Spain and ABC Carbone for France. In FCC Environment CEE, the methodology of the consultancy ERM is used, while in FCC Environmental Services USA, they are based on estimates of electricity consumption in 2022, with DEFRA 2023 emission factors. FCC Environment UK, on the other hand, ensures that 100% of electricity comes from zero-emission sources.

In the Water Area, primary data from the company's Technical Reporting database and emission factors from MITECO (Spain) and the International Energy Agency (other countries) are used. In the Infrastructure Area, various methodologies are used, such as ISO 14064-1 and the MITERD Carbon Footprint Calculator, together with emission factors from MITECO and the GHG Protocol. In the Concessions Area, the MITECO Carbon Footprint Calculator is used for projects in Spain. In the Cement Area, an approach based on the Spanish electricity mix in 2023 or a market-based approach, depending on power purchase agreements, is applied. Finally, in the Real Estate and Central Services Area, the MITECO Carbon Footprint Calculator and the national energy mix (E1-6_15) are also used.

Gross Scope 3 GHG emissions

Due to not having all the information related to emissions in the value chain, the Group does not have a complete inventory of Scope 3 emissions. However, in accordance with the transitional provision in section 10.2 of ESRS 1, all information that has been collected regarding the gross Scope 3 GHG emissions in tCO_2eq emitted by the FCC Group in 2024 is included below:

GHG emissions Scope 3 (tCO_2eq)	2024
(E1-6_01, E1-6_02, E1-6_03, E1-6_04, E1-6_05, E1-6_11, E1-6_25, E1-6_26, E1-6_27, E1-6_29)	
1. Goods and services procured	975,636
2. Capital goods	72
3. Fuel and energy activities (not included in Scope 1 or Scope 2)	117,144
4. Upstream transport and distribution	153,820
5. Waste generated from operations	126,471
6. Business travel	1,821
7. Employee secondment	15,811
8. Assets leased in pre-commencement stages	0
9. Transport and downstream distribution	2,351
10. Transformation of products sold	579
11. Use of products sold	0
12. End-of-life treatment of sold products	0
13. Assets leased in later stages	0
14. Franchises	0
15. Investments	0
Total gross emissions	**1,393,705**

There are no significant changes during 2024, in relation to the FCC Group's Scope 3 GHG emissions (E1-6_14, E1-6_16).

For those subsidiaries in the Business Areas that calculate Scope 3 GHG emissions, the methodology used follows the specific applicable regulations and tools. In the case of the Environment Area, FCC Environment UK applies the technical guide of the GHG Protocol to estimate emissions from travel, while FCC Environmental Services USA uses DEFRA 2023 emission factors. In the Water Area, the most representative goods and services are considered, such as water meters and reagents, and are measured based on specific data from the upstream and downstream value chain (related to brass purchases and from the company's Technical Reporting) (E1-6_25), using emission factors from DEFRA, ADEME and Ecoinvent.

In the Infrastructure Area[6], FCC Construcción follows the ISO 14064-1 and ENCORD protocol, while FCC Industrial makes estimates based on verified data from 2023 and production in 2023 and 2024. Matinsa obtains its data through the VISION platform, as well as factors from DEFRA, SimaPro or those provided by the FCC Group. Prefabricados Delta calculates its emissions using the MITERD calculator, while Megaplas calculates its emissions following ISO 14064 and using emission factors from MITERD, DEFRA, Ecoinvent and the IEA. In Concessions, UTE MEL uses the calculator of the Oficina Catalana de Canvi Climàtic. In the Cement Area, the GHG Protocol methodology is adopted.

Finally, in the Real Estate Area, they use the data obtained from the life cycle analysis of the developments computed, as well as the data provided by the travel agency, the Join up platform and the personnel department for business trips (E1-6_15) (E1-6_29).

Gross emissions by scope type

The following data is reported for total GHG emissions in tCO_2e, broken down by location and market calculation:

Total GHG emissions by scope type (tCO_2e)	2024
Total GHG emissions by location (E1-6_12)	9,743,266
Total GHG emissions by market (E1-6_13)	9,703,624

The calculation of total GHG emissions is based on the sum of Scope 1, 2 and 3 emissions reported above.

Contractual instruments used for the purchase and sale of combined energy

With regard to the contractual instruments used for Scope 2 emissions, in FCC Environment CEE (FCC Austria) and Environment UK, 100% of the energy purchased is of renewable origin, resulting in market-based emissions of zero (E1-6_18) (E1-6_19). In the Cement Area, PPA contracts are used that specify the renewable origin of the energy (E1-6_23). Both the Real Estate Area and the Water Area use Guarantees of Origin (GoOs) (E1-6_19). However, information on the percentage of contractual instruments used for the purchase and sale of energy with or without attributes related to energy generation in relation to Scope 2 GHG emissions is not available (E1-6_21) (E1-6_22).

Biogenic CO_2 and other greenhouse gas (GHG) emissions related to biomass

Quantitative data on biogenic CO_2 emissions from biomass combustion or biodegradation broken down by emission scope are reported below. As mentioned above, the data reported are for the consolidated accounting group.

Biogenic emissions of CO_2 and other biomass-related greenhouse gases (tCO_2eq)	2024
Biogenic CO_2 emissions from biomass combustion or biodegradation (tCO_2e) - Scope 1 (E1-6_17)	913,499
Biogenic CO_2 emissions from biomass combustion or biodegradation (tCO_2e) - Scope 2 (E1-6_24)	2,470
Biogenic CO_2 emissions from biomass combustion or biodegradation in the upstream and downstream value chain (tCO_2e) - Scope 3 (E1-6_28)	4,055

GHG emissions intensity and its connectivity to financial reporting information

Data for the year 2024 is presented below, detailing total GHG emissions by both location and market, in terms of tonnes of CO_2 equivalent per euro of net income.

[6] FCC Industrial and Megaplas calculate emissions based on primary data from invoices, suppliers and documentary records, considering fuels, electricity, transport, goods and waste management (E1-6_25).

GHG emissions intensity per net income (tCO_2e/miles de €)	
(E1-6_30) (E1-6_31) (E1-6_32)	2024
Total GHG emissions (by location) per net income	1.07
Total GHG emissions (by market) by net income	1.07

The net income used to calculate the GHG intensity was 9,071,416 thousand euros. This net turnover amount is indicated in the Profit and Loss Account of the FCC Group Financial Statements (E1-6_33) (E1-6_34) (E1-6_35).

GHG removals and GHG mitigation projects financed by carbon credits

Considering the material impacts, risks and opportunities of the FCC Group, the metrics that enable the monitoring of the company's control and management of GHG absorption and storage are set out below.

This section aims to provide detailed information on progress against the targets set, fulfilling the disclosure requirements of section E1-7. It will address both GHG removals and storage in the Group's own operations and emission mitigation projects financed through carbon credits, both within and outside the company's value chain.

Absorption and storage of GHG emissions from projects

Currently, the FCC Group, with the exception of the Water Area, has not identified any projects that it may have developed in its own operations, or in which it has contributed in its upstream and downstream value chain, that contribute to the absorption and storage of GHG emissions (E1-7_01).

Below, the Water Area discloses quantitative data regarding the total amount of GHG emissions in tCO_2eq associated with a removal activity, including transport and storage, to which it has contributed in its upstream and downstream value chain during 2024, in order to provide a clear understanding of the amounts and progress against the targets set. During this financial year, no GHG emission absorption or storage activities have been carried out in own operations, nor have carbon credits been generated in these operations or in the value chain, nor have they been sold on the voluntary market (E1-7_09, E1-7_03, E1-7_04, E1-7_05 and E1-7_06).

GHG emissions associated with removal activities (tCO_2eq) (E1-7_07)	2024
GHG absorption and storage projects in the FCC upstream and downstream value chain	
Fixation by sludge input to agriculture	
Biogenic or due to land use changes	
Total GHG removals in the FCC upstream and downstream value chain	
Total	**1.02**

The calculation of GHG emissions absorbed in the described activity is based on the methodology described in the Guide méthodologique d'évaluation des émissions de Gaz à Effet de Serre des services de l'eau et de l'assainissement (ADEME, France, 2024). This is done by multiplying the amount of tonnes of sludge destined for valorisation by an emission factor that takes into account the CO_2 fixation. As this factor reflects carbon sequestration, its value is negative and is counted as a removal (E1-7_08).

GHG emission reductions or removals from climate change mitigation projects

The FCC Group, with the exception of the Water and Infrastructures Area, has not financed climate change mitigation projects outside its value chain through the purchase of carbon credits (E1-7_02).

Although the Infrastructure Area has not offset any emissions by 2024, it plans to carry out this type of action within the framework of its Climate Change Strategy. The Water Area provides more detailed data below on its emissions offsetting initiatives, and is currently working to determine the total amount of non-value chain carbon credits expected to be cancelled in the future and whether or not they will be based on existing contractual agreements, recognised quality standards and/or qualified as corresponding adjustments under article 6 of the Paris Agreement (E1-7_02, E1-7_11, E1-7_12, E1-7_16, E1-7_18, E1-7_19).

Carbon credits recognised by quality standards (E1-7_19)	2024
Carbon credits cancelled in the reporting year (E1-7_10)	
Total (tCO_2e) (E1-7_10)	**1,800**
Percentage of reduction projects (%) (E1-7_13)	6 %
Percentage of absorption projects (%) (E1-7_14)	94 %
Percentage of projects within the EU (%) (E1-7_17)	11 %

Carbon credits from removal projects come from biogenic sinks, specifically from reforestation projects. These projects involve planting trees and restoring forests, which helps to absorb carbon dioxide from the atmosphere naturally (E1-7_15).

The Water Area has set a carbon neutrality target for 2050, aligned with international emission reduction commitments. To meet this target, it plans to reduce GHG emissions by approximately 90-95 % through various measures, including fleet electrification, improved energy efficiency and the use of renewable energy. Residual emissions that cannot be eliminated directly will be neutralised through carbon offset projects in its value chain, or outside the value chain through the purchase of carbon credits.

The Infrastructures Area, for its part, plans to develop offsetting actions following the verification of emissions in 2024, but no specific amounts have been identified at present. These actions are aligned with the company's Climate Change Strategy, which envisages achieving its long-term goals through a combination of direct reductions and external GHG offsets (E1-7_20).

Public declarations of GHG neutrality involving the use of carbon credits

The FCC Group has not made any public declarations of GHG neutrality, with the exception of Área de Agua, whose offset projects are backed by a neutrality certificate associated with an Aqualia contract in Lleida, in which both a Reduzco plan and a Compenso plan are implemented (E1-7_21, E1-7_22). At present, it has not been possible to identify whether the use of carbon credits in this context is complementary to emission reduction strategies and whether or not it interferes with the achievement of GHG reduction targets (E1-7_23). These projects have been certified by the Ministry for Ecological Transition and the Demographic Challenge (MITERD), as well as by the Catalan Climate Change Office, and are registered in the VERRA system (E1-7_24, E1-7_25).

Domestic carbon prices

Currently, the FCC Group has not implemented internal carbon pricing systems (E1-8_01, E1-8_02, E1-8_03, E1-8_04, E1-8_05, E1-8_06, E1-8_07, E1-8_08 and E1-8_09).

Targets related to climate change

The measurable objectives established to support climate change mitigation and adaptation policies that reflect the willingness to manage the impacts, risks and opportunities described in indicator SBM-3 are detailed below. They are further specified in Appendix IV: Targets related to environmental management.

Environment

Targets	Short description
Reducing GHG Emissions to achieve climate neutrality by 2050	The objective is to achieve climate neutrality by 2050 by reducing Greenhouse Gas (GHG) emissions. This implies the implementation of strategies and measures to gradually reduce emissions in order to achieve a net zero emissions balance by 2050.
Increase in GHG emissions avoided	The objective is to increase avoided GHG emissions to reach carbon neutrality by 2050. It aims to reduce a total of 2,353,500.12 tCO_2eq compared to the base year 2017, with intermediate targets of 20 % in 2030 and 50 % in 2050.
Achieving NET ZERO Carbon by 2040	The goal is to achieve net zero carbon emissions by 2040 for FCC Environment UK, reducing carbon emissions by 5 % annually based on 2019 results.
Reduction of specific energy consumption	The target is to reduce the specific energy consumption by 0.5 % compared to the previous year, with a baseline value of 662,896.35 MWh. This target is aligned with the energy and environmental policy of FCC Environment CEE Austria, which promotes energy efficiency and the continuous reduction of energy consumption (Austria).
Renewable energy production from photovoltaic panels	The objective is to generate renewable energy by installing photovoltaic plants, with a total capacity of 750 kWp on rooftops and landfills. The reference value is 480,000 €, with an implementation period of 2024-2025, contributing to emission reduction and energy efficiency (Czech Republic).

Water

Targets	Short description
Annual reduction in climate intensity	The objective is to reduce climate intensity, with a 35 % reduction target by 2030 and to achieve carbon neutrality by 2050. This will be achieved through energy efficiency measures, the use of renewable energies and the implementation of new technologies to reduce emissions, contributing to the mitigation of climate change and adapting the company to its effects.

Infrastructure

Targets	Short description
Reduction of petrol and diesel A consumption	The objective is to reduce petrol and diesel A consumption, with a reduction target of 10 % by 2026 and 61 % by 2030. This effort will contribute to reducing GHG emissions, aligning with the company's long-term decarbonisation commitments.
Evolution of conventional electricity sources towards 100% renewable alternatives	The objective is to achieve a complete transition to 100 % renewable electricity purchases in all countries where the Infrastructure Area operates, eliminating the consumption of non-renewable energy by 2021. Intermediate targets of a 29 % increase by 2026 and 65 % by 2030 are set.

Cement

Targets	Short description
Reduction of CO_2 emissions from process and combustion in grey cement	The objective is to reduce CO_2 emissions in Spanish cement factories to 0.54 tCO_2eq per tonne of grey cement. This objective is part of its Environmental and Energy Policy.
Increasing the share of energy purchased from renewable sources	The goal is to reach 80% of energy purchased from renewable sources by 2030. This target is aligned with the company's Environmental and Energy Policy, with the aim of reducing the carbon footprint and promoting the use of clean energy in all operations.
Increase the percentage of thermal substitution of fossil fuels by alternative fuels.	The objective is to achieve a thermal substitution of fossil fuels by alternative fuels of more than 70 % by 2030. This target is aligned with its Environmental and Energy Policy.

Real estate

Targets	Short description
Greenhouse gas reduction in managed buildings	The aim is to reduce greenhouse gases in developed buildings and developments by 25 % by 2030.

Due to the activity carried out by the Concessions Area, it has not established quantifiable climate change objectives and does not currently have a procedure in place to monitor the effectiveness of its policies and actions (MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

2.2. ESRS E2 - Pollution

Pollution prevention is a fundamental pillar of the FCC Group's commitment to sustainability and respect for the environment. In this regard, the Group works proactively to reduce and minimise negative impacts on air, water and soil derived from operating activities, promoting a sustainable use of natural resources and adopting responsible practices in all processes. In addition, it promotes prioritising the identification and management of environmental risks, as well as the implementation of protection, prevention and remediation measures to ensure a healthier and more balanced environment.

Below is a detailed description of how the FCC Group manages this key aspect, reflecting its commitment to sustainability and the preservation of the natural environment.

Material impacts, risks and opportunities

The conclusions obtained from the FCC Group's double materiality analysis in relation to issues related to pollution prevention are set out below. As this is the first year that information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis, and in relation to pollution, the impacts of the Business Areas that have been material on stakeholders are identified below.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Air pollution			
(I-E2.1) Atmospheric pollution derived from the emission of polluting gases in own operations (NOx, SOx, VOCs, particles and metals).	Environment Infrastructure Concessions Cement	CU	OP
(I-E2.2) Air pollution from the production of goods and services (NOx, SOx, particulate matter, etc.) in the upstream value chain.	Environment Infrastructure Cement	CU	UVC
Water pollution			
(I-E2.3) Contamination of water bodies as a consequence of leachate production and release.	Environment	CU	OP
Soil contamination			
(I-E2.4) Soil contamination as a consequence of leachate production and release.	Environment	CU	OP
Microplastics			
(I-E2.5) Contribution to the reduction of microplastics from cleaning and waste treatment activities.	Environment	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Financial materiality

In addition, based on the double materiality analysis, the material opportunities for the Business Areas to be managed in terms of pollution, which have been material for the stakeholders, are identified below.

Risk/opportunity	Type	Area	Financial effects	Location
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Soil contamination				
(F-E2.1) Increase in turnover from the development of soil restoration projects.	O	Environment	Future growth in turnover and projects related to the decontamination of contaminated land.	OP
Hazardous and extremely hazardous substances				
(F-E2.2) Continuous development of the hazardous substances treatment business.	O	Environment	Generation of economic profitability through the treatment of hazardous substances for other companies, avoiding negative environmental impacts (M).	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

The above impacts and opportunities result, fundamentally, from pollution of water, soil and the emission of microplastics and substances of concern into the air, as well as from the promotion of new projects and pollution management, as a consequence of the activities carried out in the FCC Group, based on the framework of the strategy and business model (SBM-3_05). Aware of the effects of its impacts, risks and opportunities, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and on its stakeholders. Therefore, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements for the management of impacts and opportunities (SBM-3_03, SBM-3_10).

Given the activities carried out by the Water Area and the Real Estate Area, no material impacts, risks and opportunities related to pollution have been identified, so this issue is not a material aspect for these businesses. Therefore, this chapter does not describe the policies, actions and objectives established by these areas.

Policies related to pollution

The FCC Group considers the prevention of pollution as a central issue in its environmental management and, in accordance with its environmental commitment, dedicates its efforts to limiting the effect that its activities have on the environment.

As the activities carried out by the FCC Group vary, the sources and types of associated pollution may vary and therefore each business area has implemented a policy adapted to its operations. These policies reflect a clear commitment to the reduction and prevention of pollution, focusing on managing the impacts, risks and opportunities, detailed in indicator SBM-3, on air, water and soil. Through the sustainable use of natural resources and compliance with current regulations, they seek to transform activities towards more responsible models, promoting sustainable and environmentally friendly practices in all FCC Group businesses (MDR-P_01).

The following is a list of the policies of the Business Areas related to pollution and the main aspects they cover, establishing the commitments and general principles of action applicable to the Business Areas. These policies are developed in more detail in Appendix II: Policies related to environmental management.

Area	Policy	Aspects covered		
		Related negative impacts (E2-1_01)	Substances of concern (E2-1_02)	Incidents and emergencies (E2-1_03)
Environment	Policies of FCC Servicios Medioambiente Holding[7]	✓		✓
Infrastructure	Environmental Policy	✓	✓	✓
Concessions	Environmental Policy[8]	✓	✓	✓
Cement	Environmental and Energy Policy	✓		✓

[7] In the case of FCC Servicios Medioambiente Holding, S.A., as it is made up of several businesses, a synthesis of all the established policies has been made. These include the Management Policy applicable to FCC Medio Ambiente Atlantic, SHEQ Policy applicable to FCC Environment UK, Energy and Environmental Policy applicable to FCC Environment Austria, Energy and Environmental Policy applicable to FCC Environment Czech Republic, Environmental and Management System Policy applicable to FCC Environment Romania and the Environmental and Management System Policy applicable to FCC Environment Slovakia.

[8] The Concessions Area adheres to the Environmental Policy of the Infrastructures Area.

Actions related to pollution

In accordance with the different activities of the FCC Group, measures are identified that contribute to the minimisation of pollution, whether atmospheric pollution derived from emissions of polluting gases; water and soil pollution due to spills and discharges; light pollution due to light emissions or noise pollution due to noise generation, expressing a firm commitment to reduction and considering at all times compliance with the legal requirements established in the different countries in which it operates.

The main sources of pollution and the measures implemented by the business areas to reduce their impact are identified below.

Air pollution (NOx, SOx, particulate matter)

Environment Area

Main sources

- Waste management activities.
- Use of the vehicle fleet.

Measures implemented

- Monitoring and traceability of biodegradable material sent to landfill.
- Dynamic optimisation through the use of sensors of the routes, depending on the level of waste in the containers.
- Reduction of km travelled on routes through the use of spatial calculation programmes.

Infrastructure Area

Main sources

- Earthmoving or demolition activities.
- Movement of vehicles and machinery.

Measures implemented

- Water irrigation on roads to reduce particulate emissions.
- Control of the speed of vehicles on site.
- Use of more modern machinery.

Área de Cemento

Main sources

- Use of clinker kilns in the manufacture of cement.
- Use of machinery and vehicles.

Measures implemented

- Implementation of selective non-catalytic reduction techniques for NOx emission reduction.
- Installation of burners with associated low NOx emissions.
- Control of fuel dosage.
- Installation of sleeves and electrostatics, in order to reduce concentrations in channelled sources.
- Installation of filters in conveying and transfer of powdery materials.
- Irrigation of tracks and paths.
- Use of sweepers and vacuum trucks to avoid diffuse emissions.

Spills and discharges

Environment Area

Main sources

- Leachate generation.
- Discharges of wastewater as a consequence of the development of the activity.

Measures implemented

- Establishment of a procedure for the control of wastewater discharges.
- Control and analysis of discharges to ensure compliance with environmental regulations.
- Monitoring of BOD5 and nitrogen concentrations in leachate.
- Installation of rainwater collection and diversion systems to prevent rainwater from coming into contact with waste.
- On-site treatment of leachate or, if this is not possible, transfer to authorised external waste disposal facilities.
- Installation of water and/or oil interceptors for spill prevention.

Infrastructure Area

Main sources

- Generation of process wastewater.

Measures implemented

- Water quality monitoring.
- Implementation of a gutter washing area on site.
- Installation of decanting systems to remove suspended solids.
- pH neutralisation of water with acids or CO_2.

Cement Area

Main sources

- Discharge of rainwater and sanitary sewage.
- Generation of leachate from stored material.

Measures implemented

- Installation of purification systems in quarries and factories to guarantee the quality of the discharge.
- Implementation of closed circuits for wastewater reuse.
- Storage of waste under roof, on concreted surfaces, and with retention bins.
- Compliance with regulatory inspections of tanks for hazardous substances, such as fuels.

With regard to noise and light pollution, the Business Areas establish specific actions that are adapted to the characteristics and specificities of their activities. The measures implemented are described below:

Light and noise pollution

Environment Area

Measures implemented

- Use of electric vehicles.
- Use of brush cutters, blowers, hedge trimmers and electric chainsaws.
- Adaptation of the time (day or night) of the different activities, such as waste collection, to adapt to the most appropriate time in each case.

Infrastructure Area

Measures implemented

- Sound insulation of machinery.
- Installation of noise barriers or movable screens.
- Staff training and awareness-raising.

Cement Area

Measures implemented

- Installation of noise barriers
- Sound insulation of machinery
- Environmentally friendly night lighting.

Below, lists and describes the main actions implemented by the Business Areas during the 2024 financial year (MDR-A_01), focused on managing the impacts, risks and opportunities related to pollution, detailed in indicator SBM-3. These are developed in more detail in Appendix III: Actions related to environmental management.

Main actions implemented by the Business Areas

Environment

Action	Short description
LIFE ABATE Project	Development of new technologies for the abatement of volatile organic compounds in waste treatment plants.
H2TRUCK Project	Design and development of waste collection vehicles powered by a hybrid hydrogen and lithium-ion battery system, aimed at reducing pollutant emissions associated with fuel combustion.
Landfill management	Application of best practice in landfill construction and operation, minimising negative impact on the surrounding soil, optimising pollutant emissions from transport and installing groundwater monitoring methods.

Infrastructure

Action	Short description
Application of best practices in construction processes	Application of various measures, such as the installation of wastewater treatment plants for the treatment of water left over from construction processes, or the development of actions for the correct maintenance of machinery, which enable the reduction of atmospheric, soil or water pollution derived from the company's operations.
Implementation of environmental monitoring, measurement and analysis	Implementation of environmental monitoring, measurement and analysis systems to contribute to the identification and mitigation of pollution sources.

Cement

Action	Short description
Improving air quality	Installation of improvements in the processes and installations for cement factories in Spain, aimed at improving air quality (road watering, sweepers, wind screens, control of powdery stockpiles), thereby reducing the number of complaints about emissions.

Due to the activity carried out by the Concessions Area, it has not established actions on pollution (MDR-A_13).

Metrics related to pollution

Air, water and soil pollution

Considering the material impacts and opportunities of the FCC Group, below are the metrics that allow us to understand the emissions of pollutants into the air, water and soil, as well as the microplastics generated or used by the company.

This section is intended to provide detailed information on progress against the targets set, meeting the disclosure requirements of ESRS pollution section E2-4. It includes consolidated metrics for all its Business Areas for facilities under financial and operational control. The methodologies used for measurement and data collection are also described, along with any changes in emissions observed over time.

Pollutants emitted and microplastics generated or used

The following table details the quantities of the main pollutants emitted by all the FCC Group's Business Areas into the air during 2024, which exceed the thresholds as set out in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council concerning the European Pollutant Release and Transfer Register (E-PRTR).

Pollutant	Volume of atmospheric emissions (kg/year)
	(E2-4_01, E2-4_02, E2-4_03, E2-4_04)
Methane (CH_4)	58,350,789
Carbon monoxide (CO)	12,211,606
Carbon dioxide (CO_2)	4,342,059,881
Nitrous oxide (N_2O)	253,071
Ammonia (NH_3)	109,745
Non-Methane Volatile Organic Compounds (NMVOCs)	333,564
Nitrogen oxides (NOx/NO_2)	16,576,011
Sulphur oxides (SOx/SO_2)	1,370,124
Hydrochlorofluorocarbons (HCFCs)	1,000
Cadmium and compounds (Cd)	16
Mercury and compounds (Hg)	80
Benzene	4,157
Chlorine and inorganic compounds (HCl)	83,976
Particulate matter (PM10)	477,329

Currently, the volume of pollutants emitted into water has been reported by the Infrastructures Area, although this volume is not included as it does not exceed the previously indicated threshold. On the other hand, pollutants in soil have not been assessed in 2024 by the FCC Group.

The amount of microplastics that the FCC Group, on a consolidated basis, generated and used in 2024 was 21 tonnes (E2-4_05, E2-4_06, E2-4_07).

For the identification and measurement of pollutants, including microplastics, the FCC Group employs a combination of methodologies comprising direct measurements and calculations based on recognised standards, such as EURO emission standards, the GHG Protocol and specific regulations applicable to each region (E2-4_09) (E2-4_10). In situations where direct measurement is not feasible, such as vehicle fleets or microplastics, lower methodologies based on published estimates and pollution factors are used (E2-4_15). These methodologies allow reliable and consistent results to be obtained within the existing technical and economic constraints, ensuring compliance with applicable regulations.[9]

Regarding validation, certain metrics, such as those related to industrial emissions or incineration plants, are verified by external accredited bodies (e.g., TÜV Süd, Eurofins), while others, such as estimates of vehicle emissions or microplastics, are not yet externally validated.

[9] As for changes over time, given that 2024 will be the first reporting year, it is not yet possible to assess changes or trends. However, continuous monitoring is foreseen in subsequent years to analyse the evolution of the results (E2-4_08).

Substances of concern and substances of very high concern

Considering the material opportunity for the FCC Group, the metrics that allow the monitoring of the company's control and management of substances of concern and SVHC are set out below.

This section aims to report information on the production, use, distribution and placing on the market of these substances, in compliance with section E2-5 of the ESRS pollution guidelines.

Total quantity of substances of concern and substances of very high concern

The table below provides a detailed breakdown of the FCC Group's substances of concern, classified according to the main hazard classes associated with these substances, providing the total volume of each. With the exception of the Infrastructure, Concessions and Water Areas, the other Areas of the FCC Group do not handle substances of concern; however, only the former has reported the amount of substances of concern used in 2024. In terms of substances of very high concern, none of the Business Areas are affected.

Substances of concern	Quantity	Type of hazard
(E2-5_01, E2-5_02, E2-5_03, E2-5_04, E2-5_05, E2-5_06, E2-5_07)		
Substance of concern (tonnes)	11	Phytosanitary risk

Targets related to pollution

With the aim of minimising pollution and promoting sustainable management, a series of specific goals are defined to measure, evaluate and optimise environmental performance, which respond to the FCC Group's commitment to environmental protection, continuous improvement and the development of sustainable solutions.

The most important commitments relating to the reduction of pollution from the Business Areas are identified below:

Environment

	Target
Atmospheric pollution	• Reduce pollutant emissions of NOx, SOx and particulate matter. • Increase the proportion of renewable energy in installations. • Promote the use of public transport or sustainable means of mobility for commuting to the office by employees.
Spills and discharges	• To reduce the discharges generated.
Noise pollution	• Expand the use of brush cutters, blowers, hedge trimmers and electric chainsaws for parks and gardens maintenance and other services.
Light pollution	• Extend the use of the light pollution map management tool to installations located in high-risk areas. • Develop reduction plans.

Infrastructure

	Target
Atmospheric pollution	• Minimise the emission of particulate matter. • Extend the use of smart sensors for real-time atmospheric measurements.
Noise pollution	• Minimise noise emission. • Extend the use of smart sensors for real-time noise measurement.

Cement

	Target
Atmospheric pollution	• Improving the NOx abatement system in Olazagutía.
Spills and discharges	• Achieve zero spills of hazardous substances in any of the factories.

The quantifiable objectives established to manage the impacts, risks and opportunities detailed in indicator SBM-3, relating to the reduction of pollution, are indicated and described below. These are also specified in more detail in Appendix IV: Targets related to environmental management.

Environment

Target	Short description
100 % low-emission vehicle fleet	100 % of the vehicle fleet to be low carbon: "ECO" or "0 emissions" label (CNG, hybrid or electric vehicles). This is intended to reduce NOx emissions associated with vehicle combustion (Spain and Portugal).

Cement

Target	Short description
Reduction of dust emissions to the outside, improving air quality in the environment.	Voluntary target to reduce the number of complaints about particulate matter emissions in the environment

The Infrastructures Area has not established quantifiable pollution targets (MDR-T_15), but monitors the effectiveness of its policies and actions, promoting continuous improvement in environmental management based on the Good Housekeeping Practices Guide (MDR-T_16). The Area is working on the development of quantifiable objectives aimed at controlling the possible pollution generated by its activities (MDR-T_14). In any case, every year (MDR-T_19), it publishes the System Review Report, in which an analysis is made of the status and results of operations for review by senior management. In addition, an Area Sustainability Strategy Monitoring Committee has been created to monitor compliance with the Sustainability Strategy by means of the indicators established for this purpose (MDR-T_18).

Due to the activity carried out by the Concessions Area, it has not established quantifiable pollution targets and has not yet established a procedure for monitoring the effectiveness of its policies and actions (MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

2.3. ESRS E3 - Water and Marine Resources

Growing concerns about water scarcity are intensifying in the face of the impacts of climate change. This phenomenon not only compromises the availability of a fundamental resource, but also increases the risk of drought and amplifies water stress situations, directly affecting the quality of life in communities. Beyond its vital role for survival, water plays a central role in the balance of biodiversity, food production and economic development. In this critical scenario, responsible water management becomes an essential pillar to mitigate the adverse effects of scarcity and promote sustainable use.

For this reason, the FCC Group promotes, through its different business areas, the efficient use of water resources, and aims to provide solutions, reducing water stress in the areas in which it operates.

Material impacts, risks and opportunities

The conclusions obtained from the FCC Group's double materiality analysis in relation to issues related to water and marine resources are set out below. As this is the first year that information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis carried out, and in relation to water and marine resources, the FCC Group has identified the following material impacts on stakeholders.

Impact	Area	Horizont	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
Water consumption and withdrawals			
(I-E3.1) Increased water stress as a consequence of the in own operations.	Environment Water Cement	CU	OP
(I-E3.2) Increased water stress due to water consumption in the upstream value chain.	Environment Cement Real estate	CU	UVC
(I-E3.3) Reuse of water in industrial and urban processes, optimising its use to ensure sustainability of water resources and reduce pressure on natural sources.	Water	CU	OP
Water discharges			
(I-E3.4) Impact on water bodies as a result of the generation of wastewater in operations.	Environment Water Cement	CU	OP
(I-E3.5) Reuse of water in industrial and urban processes, optimising its use to ensure the sustainability of water resources and reduce pressure on natural sources.	Water	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Financial materiality

For its part, the Group has identified a number of material risks to be managed in the water and marine resource areas, which are set out below.

Risk/opportunity	Type	Area	Financial effects	Location
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Water consumption and withdrawals				
(F-E3.1) Impossibility of maintaining the continuity of the contracted service for human consumption, irrigation, industrial use, etc.	R	Water	Loss of income due to the interruption of the contracted service for human consumption, irrigation or industrial use.	OP
Water discharges				
(F-E3.2) Legal and reputational risks associated with inadequate waste management and dumping, which could contaminate soils and bodies of water, as well as generate atmospheric emissions.	R	Water	Legal and reputational risk due to inadequate waste management and dumping, with possible contamination of soil, water and atmospheric emissions.	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

The above impacts and risks result, fundamentally, from water consumption, discharges and the unsustainable use of this resource, in addition to the increase in water stress as a consequence of the activities carried out in the FCC Group, based on the framework of the strategy and business model (SBM-3_05). Aware of the effects of its impacts and risks, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and on its stakeholders. Therefore, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements for the management of impacts and risks (SBM-3_03, SBM-3_10).

Given the activity carried out by the Infrastructures Area and the Concessions Area, no material impacts, risks and opportunities related to water and marine resources have been identified, so this issue is not a material aspect for these businesses. Therefore, this chapter does not describe the policies, actions and objectives established by these areas.

Policies related to water and marine resources

Concerns about water scarcity are increasing due to the effects of climate change, which not only affects water availability, but also aggravates the risk of droughts and generates higher levels of water stress. In this context, proper water management becomes crucial to reduce the negative impacts of water scarcity and ensure its responsible use.

The FCC Group addresses the reduction of consumption and the protection of water and marine resources as a priority in its environmental strategy. For this reason, FCC's business areas develop policies to manage the impacts and risks linked to water and marine ecosystems, as indicated in indicator SBM-3. Through these policies, the areas seek to reaffirm their commitment to sustainability through environmental management centred on the protection of natural resources, especially water, focusing on optimising its efficient use, implementing strategies to reduce its consumption and taking advantage of advanced technologies for its treatment and reuse, such as grey water (MDR-P_01).

The Business Area policies related to water resources and the main aspects they cover are listed below, setting out the commitments and general principles of action applicable to the Business Areas. These policies are developed in more detail in Appendix II: Policies related to environmental management.

Area	Policy	Aspects covered		
		Water management (E3-1_01, E3-1_02, E3-1_03, E3-1_04)	Product and service design (E3-1_05)	Consumption in water-stressed areas (E3-1_06)
Environment	Policies of FCC Servicios Medioambiente Holding[10]	✓	✓	✓
Water	Sustainability Policy	✓	✓	✓
Cement	Environmental and Energy Policy	✓		
Real estate	Sustainability Policy	✓	✓	✓

Actions related to water and marine resources

Controlling water consumption is of crucial importance given the essential nature of this resource and the challenges related to its scarcity. Aware of this premise, the various business areas implement measures aimed at mitigating the adverse impacts of activities that generate significant water consumption, thus contributing to the preservation of water resources.

[10] In the case of FCC Servicios Medioambiente Holding, S.A., as it is made up of several businesses, a synthesis of all the established policies has been made. The Management Policy applicable to FCC Medio Ambiente Atlantic and the SHEQ Policy applicable to FCC Environment UK are included.

The work of the Water Area is particularly noteworthy, as it plays a key role in the integral management of water within the FCC Group. Through its activity, the company is committed to maximising efficiency in the use of this resource, in all the phases that make up the integral water cycle:

- **Catchment:** supply from various sources, including seawater, saline wells and springs.
- **Potabilisation:** in order to guarantee the quality of drinking water, specific technologies adapted to its origin and characteristics are applied in the treatment plants.
- **Desalination:** processes are put in place to maximise the use of water resources and address the problem of scarcity.
- **Distribution:** through an articulated network of drinking water distribution from the headwater reservoirs to the municipalities and buildings, ensuring efficient access for the population.
- **Collection:** discharges from buildings and runoff water from rainfall periods are directed to treatment facilities through the sewerage system, where they are managed for reuse or controlled discharge.
- **Purification:** Wastewater treatment plants contribute to improving the physical and sanitary characteristics of wastewater.
- **Reuse:** treated water is used for a variety of applications, such as park irrigation, cleaning and recovery of ecological flows.

In addition to its commitment to the integral water cycle, the Water Area contributes significantly to the responsible management of this essential resource through other specific management areas:

- **Industrial water treatment:** it carries out the design, construction and operation of facilities adapted to the needs of industry, providing solutions tailored to the needs of its customers, supplying state-of-the-art equipment and offering technical assistance.
- **Management of irrigation infrastructures:** irrigation infrastructures are managed and maintained by working with irrigation communities and agricultural entities. This collaboration is essential to ensure optimal water availability in the agricultural sector, contributing to the sustainability of food production and the efficient management of water resources in these communities.

Likewise, the rest of the FCC Group's businesses require the use of water for the normal development of their activity. The following figure shows the main activities in which there is a greater interaction with water, as well as the measures implemented to manage it.

Environment Area

Main water-consuming activities

- Cleaning and maintenance of gardens and green areas.
- Street cleaning service.
- Maintenance of ornamental fountains.
- Maintenance and use of facilities by staff.
- Water use in waste treatment plants.

Measures implemented

- Prioritisation of water-saving technologies and equipment both in the facilities and in park and garden irrigation and street sweeping and cleaning activities.
- Promotion of water saving devices in the facilities and efficient irrigation management.
- Improved practices for monitoring and controlling water consumption in various facilities, with special attention to water-stressed areas.
- Selection of species with lower water requirements and better adapted to the climate.
- Adaptation of management to the decrease in water availability at Municipal Solid Waste (MSW) treatment plants.
- Incorporation of efficient technologies, such as pumping systems in the flushing cisterns or the installation of a dual sweeper.
- Recirculation of water and landfill leachate in waste processing plants, avoiding the use of additional water resources.
- Use of rainwater for the biological treatment of domestic waste, street cleaning services (washing, sweeping and scrubbing) and solidification plants, avoiding dependence on external sources.

Cement Area

Main water-consuming activities

- Drinking water consumption and catering areas.
- Irrigation of roads and gardens.
- Cooling of equipment, conditioning of gases prior to filtration in bag filters, and for the reduction of diffuse emissions in the quarry area.
- Cleaning activities.

Measures implemented

- Maintenance and improvement of the water networks of the facilities to avoid losses.
- Exhaustive consumption control.
- Reuse of rainwater.

Real Estate Area

Main water-consuming activities

- Human consumption.
- Garden irrigation.
- Air conditioning.

Measures implemented

- Daily recording of consumption levels and constant monitoring to identify and control possible water losses.
- Optimisation of air-conditioning refrigeration systems.
- Implementation in various residential building developments for the reuse of greywater for sanitary purposes.

The main actions implemented by the Business Areas during the 2024 financial year (MDR-A_01), focused on managing the impacts and risks related to water resources, detailed in indicator SBM-3, are listed and described below. These are developed in more detail in Appendix III: Actions related to environmental management.

Environment

Action	Short description
Awareness and monitoring of water consumption	Raise staff awareness of ecological gestures by monitoring the activities with the highest water consumption (France).
Use of reclaimed water	Use reclaimed water from the Wastewater Treatment Plant, separating it for irrigation of green areas, cleaning of internal roads, irrigation of landfill recultivation areas and reserve for firefighting (Arad - Romania).

Water

Action	Short description
Reduction of water consumption	Reduce volumes of unregistered water by improving efficiency in water distribution networks and increasing water reuse.
Water access and testing	Create a platform for smart management of the integrated water cycle and increase the number of municipalities providing vulnerable citizens with access to water and sanitation.

Cement

Action	Short description
Waterproofing of coal bunkers	Apply a protective layer on the soil where coal is stored to prevent water and pollutants from seeping into the subsoil, this reduces the impact on the solid fuel (coal, petcoke) storage area (Olazagutía - Spain).

The Real Estate Area has not established actions on water resources (MDR-A_13).

Metrics related to water and marine resources

Water consumption

Considering the material impacts and risks of the FCC Group, the metrics that enable the monitoring of the company's control and management of water resources are set out below.

This section aims to provide detailed information on progress against the targets set, meeting the disclosure requirements of section E3-4 on water consumption of the ESRS. It includes the consolidation of total water consumption data for all Business Areas, together with the contextual information necessary to understand it.

Water consumption in relation to own activities

Below, the FCC Group discloses quantitative data on its water consumption during 2024, with the aim of providing a clear understanding of the quantities and progress against the targets set.

Water consumption (m^3)	2024
Total water consumption (m^3) (E3-4_01)	**16,773,738**
Total water consumption in areas at water risk, including areas of high water stress (m^3) (E3-4_02)	6,907,559
Total recycled and reused water (m^3) (E3-4_03)	2,694,528
Total stored water and changes in storage (m^3) (E3-4_04; E3-4_05)	347,793

To identify locations subject to water stress, the Group has relied on the classification contained in the WRI Water Risk Atlas. For its part, with regard to obtaining information, the FCC Group has relied mainly on direct measurement through invoices or meters. In some specific cases, an estimate has been made based on the average cost of water in the country. Based on the above data, the percentage, in terms of employees, covered has been calculated, and the information has been extrapolated for those companies for which no information is available (E3-4_06). Specifically, the percentage of information obtained according to the different sources is detailed below (E3-4_07):

Sources of information	Percentage of information covered
Direct measurement	95 %
Estimate	4 %
Extrapolation	1 %

With regard to Aqualia, water is managed as a central part of its business model, so its analysis and metrics have been developed from this perspective. For this reason, some specific data on own consumption have not been reported. However, the need to have this information in the future has been identified, and during 2025 work will be carried out to obtain it, establishing a starting point that allows it to be monitored, although initially not in all the countries in which it operates.

Water intensity ratio

The water intensity ratio measures efficiency in the use of water resources, relating previous water consumption to the net profit (in millions of euros) derived from the Group's activity. This indicator makes it possible to evaluate the environmental impact and detect opportunities for optimisation in the FCC Group's water management.

Water intensity of own operations (E3-4_08)	2024
Total water consumption (m^3)	**16,773,738**
Net income (million euros)	9,071
Water intensity ratio (m^3/million euros)	1,849

Targets related to water and marine resources

The FCC Group recognises the importance of water in the development of its activities and seeks to position itself as a benchmark in terms of its contribution to reducing water stress. In this line, it assesses the impact of its activities on water resources, pursues water efficiency in its consumption and management of the resource and researches into alternatives that promote water conservation and its quality.

The following are the measurable objectives established that reflect the will to manage the impacts, risks and opportunities described in indicator SBM-3 related to water resources. These are also specified in more detail in Appendix IV: Targets related to environmental management.

Environment

Targets	Short description
Promotion of efficient water use	Achieve 100% of water consumption from alternative sources to mains water consumption (Spain and France).

Agua

Targets	Short description
Reduction of water consumption	• Reduce the percentage of non-revenue water (NRW) out of the total volume of water injected into the distribution network. • Achieve a reduction in the volume of unregistered water, through the implementation of management practices that ensure the optimisation of its use. • Increase the use of recycled water, through efficient management of this resource.

Due to the activities carried out by the Cement and Real Estate divisions, they have not established quantifiable, results-oriented objectives for water and marine resources. Although the Real Estate Area does not monitor the effectiveness of its policies and actions, the Cement Area has implemented a measurement control of this resource that contributes to monitoring the effectiveness of its actions (MDR-T_14, MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

2.4. ESRS E4 - Biodiversity and Ecosystems

Biodiversity, a fundamental pillar for the balance and health of the planet, is currently facing critical challenges that threaten its preservation. Problems such as pollution, deforestation, climate change and overexploitation of natural resources are accelerating the disappearance of species and threatening the stability of ecosystems, with direct consequences on key aspects of life, such as food availability, climate regulation and access to quality water.

In this scenario, the FCC Group assumes its commitment to the protection of ecosystems and the conservation of biodiversity, recognising the activities that may have an impact on natural environments and integrating strategies and measures that prioritise sustainability and the preservation of the environment for present and future generations.

Material impacts, risks and opportunities

The conclusions obtained from the FCC Group's double materiality analysis in relation to biodiversity and ecosystems are set out below. As this is the first year that information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis, and in relation to biodiversity and ecosystems, the impacts of the Business Areas that have proven to be material on stakeholders are identified below.

Impact	Area	Horizont	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
Drivers of the direct impact of biodiversity loss			
(I-E4.1) Impact on biodiversity (biotic and abiotic factors) as a result of the location and occupation of facilities, buildings and works.	Environment Infrastructure Cement	CU	OP
(I-E4.2) Alteration of habitats and ecosystems as a consequence of quarrying and gravel extraction.	Cement	CU	OP
(I-E4.3) Ecosystem disruption from timber extraction and quarrying in the upstream value chain.	Infrastructure	CU	UVC
(I-E4.4) Damage to ecosystems by accidental spills due to deterioration of infrastructures (Impacts on biodiversity due to extreme environmental events that may involve impacts/ discharges on ecosystems).	Water	CU	OP
Impacts on species status			
(I-E4.5) Habitat fragmentation and species displacement as a consequence of works.	Infrastructure	CU	OP
Impacts and dependencies of ecosystem services			
(I-E4.6) Preservation of ecosystems as a consequence of the company's activities.	Environment	CU	OP
(I-E4.7) Protection of ecosystems resulting from the establishment of agreements with nature protection associations.	Cement	CU	OP
(I-E4.8) Improvements in the environment due to the detection, protection and management of ecosystems to support local management and positively impact the community and the environmental balance of the areas of operation.	Water	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Financial materiality

Furthermore, based on the double materiality analysis, no material risks and opportunities are identified for the Business Areas in terms of biodiversity and ecosystems.

With regard to the above impacts, these result from the impact on biodiversity due to the occupation of infrastructures, the exploitation of resources and accidental dumping and, in addition, the promotion of the preservation and protection of ecosystems through agreements and the active management of habitats. All of this is a consequence of the activities carried out in the FCC Group, based on the framework of the strategy and business model (SBM-3_05). Aware of the effects of its impacts, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and on its stakeholders. Therefore, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements for impact management (SBM-3_03, SBM-3_10).

Given the activity carried out by the Concessions Area and the Real Estate Area, no material impacts related to biodiversity and ecosystems have been identified, so the standard does not represent a material aspect for these businesses. Therefore, this chapter does not describe the policies, actions and objectives established by these areas.

In this regard, and in order to reflect the implications of the FCC Group on biodiversity and ecosystems, the following details how FCC manages transparency with regard to the material impacts related to this matter and its interaction with the strategy and business model, providing key information on material sites, activities that negatively impact sensitive areas, land degradation and its effect on endangered species.

Area	Location (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Nearby sensitive areas (SBM-3_04)
FCC MA Atlantic	Gádor treatment plant	Waste transfer plant	Cabo de Gata-Níjar. Natura 2000 network
FCC MA Atlantic	Las Dehesas biomethanisation plant	Mechanical-biological treatment plant	Cuttings and cliffs of the rivers Jarama and Manzanares. Natura 2000 Network
FCC MA Atlantic	Treatment Plant. Molins De Rei	Mechanical packaging treatment plant	Serra de Collserola. Natura 2000 Network
FCC MA Atlantic	Pinto light packaging plant	Mechanical packaging treatment plant	Cuttings and cliffs of the rivers Jarama and Manzanares. Natura 2000 Network
FCC MA Atlantic	RBU NOGUERA	Municipal waste landfill	Secans de la Noguera. Natura 2000 network
FCC MA Atlantic	Mancomunidad del Sur Landfill	Municipal waste landfill	Cuttings and cliffs of the rivers Jarama and Manzanares. Natura 2000 Network
FCC MA Atlantic	Rubble master plan Granada	Inert waste landfill	Sierra Nevada. Natura 2000 Network
FCC MA Atlantic	St.Feliu Plant	Urban-assimilable industrial waste plant	Serra de Collserola. Natura 2000 Network
FCC MA UK	Danes Moss	Landfill	South West Peak - DEFRA
FCC MA UK	Taddington (Carlton Hill)	Landfill	South West Peak and North Peak - DEFRA
FCC MA UK	Black Rock	Landfill	South Downs - DEFRA
FCC MA UK	Pen-y-Bont	Landfill	EXMOOR - DEFRA
FCC MA UK	Calvert / Greatmoor	Landfill	Upper Thames Tributaries - DEFRA
Water	Brieva WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network
Water	Canales de la Sierra WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network
Water	Ventrosa WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network

Area	Location (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Nearby sensitive areas (SBM-3_04)
Water	Villavelayo WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network
Water	Viniegra de Abajo WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network
Water	Viniegra de Arriba WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network
Water	Camarenilla-Camarena-Arcicóllar	WWTP	Steppe area on the right bank of the Guadarrama River. Natura 2000 Network
Water	Rielves-Huecas	WWTP	Steppe area on the right bank of the Guadarrama River. Natura 2000 Network
Water	Aguamarga	WWTP	Cabo de Gata Nijar. Natura 2000 Network
Water	Isleta WWTP	WWTP	Cabo de Gata Nijar. Natura 2000 Network
Water	Cabo de Gata WWTP	WWTP	Cabo de Gata Níjar. Red Natura 2000
Water	Las Negras	WWTP	Cabo de Gata Nijar. Natura 2000 Network
Water	Rodalquilar	WWTP	Cabo de Gata Nijar. Natura 2000 Network
Water	San José	WWTP	Cabo de Gata Nijar. Natura 2000 Network
Water	E.D.A.R. Hontoria del Pinar	WWTP	Cañón del Río Lobos. Natura 2000 Network
Water	San Leonardo de Yagüe A.R.S.D.T.	WWTP	Cañón del Río Lobos. Natura 2000 Network
Water	STAR Chimá	WWTP	Lower Sinu Mudflats Complex
Water	STAR Lorica	WWTP	Lower Sinu Mudflats Complex
Water	STAR Momil	WWTP	Lower Sinu Mudflats Complex

Area	Location (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Nearby sensitive areas (SBM-3_04)
Water	EDARI Danone Madrid	WWTP	Manzanares river basin. Natura 2000 Network
Water	El Chaparral WWTP	WWTP	Guadarrama river basin. Natura 2000 network
Water	Valdebebas WWTP	WWTP	The catchment areas of the rivers Jarama and Henares. Natura 2000 Network
Water	E.D.A.R. Ávila	WWTP	Holm oak groves of the rivers Adaja and Voltoya. Natura 2000 Network
Water	Bolonia WWTP	WWTP	Strait. Natura 2000 Network
Water	Faro WWTP	WWTP	Strait. Natura 2000 Network
Water	Las Virtudes WWTP	WWTP	Salero y Cabecicos de Villena. Natura 2000 network
Water	San Miguel del Río septic tank	WWTP	Ubiña-La Mesa. Natura 2000 Network
Water	Lagunetas WWTP	WWTP	Los Alcornocales. Natura 2000 Network
Water	Alcalá de la Selva WWTP	WWTP	Maestrazgo y Sierra de Gúdar. Natura 2000 Network
Water	Rada WWTP	WWTP	Marshes of Santoña, Victoria and Joyel. Natura 2000 Network
Water	Portinatx WWTP	WWTP	Nord de Sant Joan. Natura 2000 Network
Water	E.D.A.R. Rioturbio	WWTP	Rías Occidentales and Duna de Oyambre. Natura 2000 Network
Water	E.D.A.R. Ruiseñada	WWTP	Rías Occidentales and Duna de Oyambre. Natura 2000 Network
Water	Outeiro de Rei WWTP	WWTP	Parga - Ladra - Támoga. Natura 2000 Network
Water	E.D.A.R. Sellaño	WWTP	Ponga-Amieva. Natura 2000 Network
Water	OV Albrechtice	WWTP	Poodří. Natura 2000 Network

Area	Location (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Nearby sensitive areas (SBM-3_04)
Water	Alcudia WWTP	WWTP	Puig de Sant Martí. Natura 2000 Network
Water	El Toyo WWTP	WWTP	Ramblas de Gérgal, Tabernas and Sur de Sierra Alhamilla. Natura 2000 Network
Water	E.D.A.R. Urb. "Pago de la Barca"	WWTP	Banks of the River Duero and tributaries - Natura 2000 Network
Water	Arredondo WWTP	WWTP	River Miera. Natura 2000 Network
Water	E.D.A.R. Los Prados o Liérganes	WWTP	River Miera. Natura 2000 Network
Water	EDAR La Cabaña-Club de Campo	WWTP	River Miera. Natura 2000 Network
Water	E.D.A.R. Trubia	WWTP	River Nalón. Natura 2000 Network
Water	Luarca WWTP	WWTP	Río Negro. Natura 2000 Network
Water	E.D.A.R. Selaya	WWTP	River Pas. Natura 2000 Network
Water	Compact Calcabo	WWTP	River Trubia. Natura 2000 Network
Water	Widths	WWTP	Rivers of the middle Guadiana basin and slopes. Natura 2000 Network
Water	EDAR Les Planes	WWTP	Riu Brugent. Natura 2000 Network
Water	Albarracín WWTP	WWTP	Sabinar de Monterde de Albarracín. Natura 2000 Network
Water	E.D.A.R. Casarejos	WWTP	Sabinares Sierra de Cabrejas. Natura 2000 Network
Water	Cortegana WWTP	WWTP	Sierra de Aracena y Picos de Aroche. Natura 2000 Network
Water	Charches WWTP	WWTP	Sierra de Baza. Natura 2000 Network
Water	Ubrique WWTP	WWTP	Sierra de Grazalema. Natura 2000 Network
Water	Puebla de Don Fadrique WWTP	WWTP	Sierra de La Sagra. Natura 2000 Network

Area	Location (E4.SBM-3_01, E4.SBM-3_03)	Activity (E4.SBM-3_02)	Nearby sensitive areas (SBM-3_04)
Water	E.D.A.R. Navalcán-Parrillas	WWTP	Sierra de San Vicente and the Tiétar and Alberche valleys. Natura 2000 network
Water	Anguiano WWTP	WWTP	Sierras de Demanda, Urbión, Cebollera and Cameros. Natura 2000 Network
Water	E.D.A.R. Saliencia	WWTP	Somiedo. Natura 2000 Network
Water	E.D.A.R. Santiago	WWTP	Somiedo. Natura 2000 Network
Water	E.D.A.R. Santullano	WWTP	Somiedo. Natura 2000 Network
Water	E.D.A.R. Madrigal	WWTP	Tierra de Campiñas. Natura 2000 Network
Water	Milagro WWTP	WWTP	Lower stretches of the Aragón and Arga rivers. Natura 2000 Network
Water	E.D.A.R. Piedralaves	WWTP	Tiétar Valley. Natura 2000 Network
Water	Step Butry-Sur-Oise	WWTP	Vexin Français. Natura 2000 Network
Water	ETAR Vila Fernando	WWTP	Vila Fernando. Natura 2000 Network
Water	Noblejas	WWTP	Yesares del valle del Tajo. Natura 2000 network
Water	IDAM Rambla Morales	IDAM	Cabo De Gata Nijar. Natura 2000 Network
Water	Marafiq Jizan SWRO Desalination Plant	IDAM	Imam Faisal bin Turki Royal Reserve
Infrastructure	Central warehouse ancillary equipment (Spain)	This information is not available	South East Regional Park
Infrastructure	Section 3: Gurasada (Romania)	This information is not available	Defileul Mureşului and Râul Mureş între Brănişca şi Ilia. Natura 2000 Network
Infrastructure	UTE Anillo Insular (Spain)	This information is not available	Mountains and summits of Tenerife and Teno. Natura 2000 Network
Infrastructure	A465 - Wales (UK)	This information is not available	Brecon Beacons National Park
Infrastructure	UTE Expansion of Pinto landfill (Spain)	This information is not available	Cuttings and cliffs of the rivers Jarama and Manzanares. Natura 2000 Network
Infrastructure	Industrial bridge (Chile)	This information is not available	Hualpen, Bio Bio region; reptile and amphibian habitat sector with conservation status
Infrastructure	Ribadesella Bridge (Spain)	This information is not available	zec, zepa
Infrastructure	Lugoj-Timisoara Est (Romania)	This information is not available	ROSCI0385 Râul Timis
Infrastructure	Senamiento Arona (Spain)	This information is not available	Barranco del Infierno. Natura 2000 Network
Infrastructure	Cantera del Pilar (Spain)	This information is not available	Les Gavarres. Natura 2000 Network
Cement	Els Monjos Quarry	Marl extraction	Serres del Litoral central. Natura 2000 Network
Cement	Vallcarca Quarry	Aggregate extraction	Parc El Garraf. Natura 2000 Network
Cement	Olérdola	Aggregate extraction	PEIN de Foix. Natura 2000 Network
Cement	El Porcal	No activity	Southeast Regional Park - Nature 2000 Network

In the Environment Area, no material negative impacts have been identified with respect to soil degradation, desertification or soil sealing. However, at FCC Environment UK, there are operations that affect threatened species, these being: great crested newts, water voles and badgers (E4.SBM-3_05, E4.SBM-3_06).

The Infrastructure Area has identified material negative impacts with respect to soil degradation, desertification or soil sealing. The impacts derived from these activities include the alteration of the terrain by excavation, clearing and construction of access roads, as well as the exploitation of quarries and the manufacture of materials such as asphalt and concrete. In addition, waste is generated in landfills and aggregate crushing plants, and there is storage of machinery and stockpiling of extracted materials. It also has operations that affect endangered species (pipelines, dams, transport and communications, roads, maritime works, bridges) (E4.SBM-3_05, E4.SBM-3_06).

For the Water Area and the Cement Area no material negative impacts with respect to soil degradation, desertification or soil sealing have been identified nor are there any operations affecting endangered species (E4.SBM-3_05, E4.SBM-3_06).

The FCC Group has not developed an analysis of the resilience of the business model in relation to biodiversity and ecosystems (E4-1_01, E4-1_02, E4-1_03, E4-1_04, E4-1_05, E4-1_06).

Policies related to biodiversity and ecosystems

The FCC Group recognises the urgency of protecting biodiversity and ecosystems, and therefore, being aware that its activities may have an impact on natural environments, the company reinforces its commitment to the conservation of natural capital, which is manifested in the commitments acquired by each of its Areas. These policies demonstrate a firm commitment to biodiversity and ecosystems, focusing on managing the impacts identified in indicator SBM-3. Through responsible use of natural resources and compliance with applicable regulations, the aim is to transform activities towards more responsible models, promoting sustainable and environmentally friendly practices in all areas of the FCC Group (MDR-P_01).

The policies of the Business Areas and the main aspects they cover related to biodiversity and ecosystems are listed below, setting out the general commitments and principles of action applicable to the Business Areas. These policies are developed in more detail in Appendix II: Policies related to environmental management.

			Aspects related to					
Area		Policy	Drivers of biodiversity loss and their impacts on ecosystems (E4-2_01)	Material impacts (E4-2_02)	Material dependencies, risks and opportunities (E4-2_03)	Traceability in the value chain (E4-2_04)	Production, stocks and consumption (E4-2_05)	Social consequences (E4-2_06)
Environment		Management Policy[11]					✓	✓
Water		Sustainability Policy	✓				✓	✓
Infrastructure		Environmental Policy	✓	✓	✓	✓	✓	✓
Cement		Environmental and Energy Policy	✓	✓	✓			

In addition to the aforementioned policies addressing biodiversity and ecosystem issues, the company recognises the importance of sustainability in its operations and the Areas develop policies and practices in relation to biodiversity and ecosystem protection, sustainable use of land and marine resources, as well as measures implemented to address deforestation.

[11] Includes the Management Policy applicable to FCC Medio Ambiente Atlantic and FCC Ámbito.

Area	Practices or policies adopted			
	Policy for operational centres in biodiversity-sensitive areas (E4-2_17)	Sustainable land/ agriculture practices or policies (E4-2_18)	Sustainable oceans and seas policies/ practices (E4-2_19)	Policies to tackle deforestation (E4-2_20)
Environment	✓			
Water	✓		✓	✓
Infrastructure	✓	✓	✓	✓

The Cement Area has not adopted specific practices or policies covering owned, leased or managed operating sites in a sensitive area, sustainable use of land and marine resources, or measures to address deforestation (E4-2_17, E4-2_18, E4-2_19, E4-2_20).

Actions related to biodiversity and ecosystems

The conservation and maintenance of biodiversity and ecosystems is of crucial importance given their centrality to the stability of ecosystems and other environmental aspects essential for life.

The measures taken to mitigate the impacts associated with biodiversity and ecosystems by the different business lines are detailed below:

Environment Area

Parks and gardens

- Implementation of more biodiversity-friendly working methods and practices, including the use of low-toxicity products.
- Implementation of integrated pest management systems.
- Installation of wildlife-friendly elements in urban and managed environments, such as nest boxes, insect hotels and naturalised fountains.
- Promotion of native species and active monitoring to prevent the spread of invasive species.

Waste treatment centres

- Revegetation of sealed landfills.
- Implementation of deterrent techniques, such as falconry or the use of air cannons, to prevent the proliferation of opportunistic species.

Water Area

- Information on installations with a potential impact on biodiversity within the management system.

Infrastructure Area

- Physical delimitation of sensitive areas.
- Preferential use of existing roads before opening new roads.
- Development of specific biodiversity plans in most projects.
- Planning of the work according to the life cycles of the species.
- Physical protection of specimens.

Cement Area

- Repair of soil morphology.
- Revegetation of harvested areas by applying appropriate planting and planning techniques and using indigenous species.
- Establishment of agreements with nature protection associations.

Likewise, the main actions implemented by the Business Areas during the 2024 financial year (MDR-A_01), focused on managing the impacts related to biodiversity and ecosystems, detailed in indicator SBM-3, are described below. These are further elaborated in Appendix III: Actions related to environmental management.

Environment

Action	Short description
Reacciona Project	Restoration of the landscape using species native to the area to be reforested and ensuring the protection, conservation and integrity of the biological diversity and the characteristic ecosystems of the area (Albacete - Spain).
Landfill awareness	Raising awareness of 100 % of the workforce about accidental losses, with the aim of reducing the impact of accidental spills on biodiversity.
Landfill platform cover	Covering the landfill platform to reduce the risk of fires, contributing to the prevention of biodiversity loss (Gyál - Hungary).
Extending the life of the landfill site	Provide controlled and safe disposal of waste, ensuring the least impact on biodiversity and ecosystems. This action will also provide the means and the basis for the development of new waste treatment facilities (Arad - Romania).

Water

Action	Short description
Ecosystem sensitivity analysis	Analysing the sensitivity of ecosystems, identifying facilities in vulnerable ecosystems, aligning with international sustainability standards and promoting the preservation of biodiversity and ecosystem services.
Forest soil recovery	Significant improvement of soil conditions, contributing to the restoration of degraded forest soils and commitment to biodiversity protection and ecosystem recovery (Riofrio - Spain).
B-FERST	Creation of an innovative and sustainable system that helps to transform the nutrients present in Wastewater Treatment Plants (WWTP) into innovative and sustainable fertilisers for use in agriculture (Jerez de la Frontera - Spain).

Infrastructure

Action	Short description
Ecosystem restoration	Conservation of biodiversity through mitigation of potential adverse effects caused by the development of the activity, through the conservation of habitats and the species that inhabit them and through the restoration of these ecosystems.

Cement

Action	Short description
Method of operation - simultaneous restoration	Establishment of a method of exploitation and immediate restoration in the Porcal, which allows the recovery of the environment and the control of potential dangers that could damage nature, fauna or vegetation (Madrid - Spain).
El Porcal Environmental Classroom	Educational initiative designed to raise awareness and educate about the importance of sustainability and environmental protection and care for biodiversity in El Porcal (Madrid - Spain).

Metrics related to biodiversity and ecosystems

Considering the material impacts related to biodiversity and ecosystem change, below are the metrics that allow the monitoring of the FCC Group's control and management in these aspects.

This section aims to provide detailed information on progress against the targets set, meeting the disclosure requirements of ESRS section E4-5 on biodiversity and ecosystems. It includes the consolidation of biodiversity impact data across all Business Areas, together with the contextual information necessary to understand it.

Sites in sensitive areas

In compliance with the disclosure requirements of the CSRD, an assessment has been carried out to identify biodiversity sensitive areas that may be adversely affected by the FCC Group's operations. As a result of this assessment, sites located within or near protected areas or key biodiversity areas have been identified.

The following table shows the number of sites identified as being close to sensitive areas, as well as their size in hectares, including land owned, leased or managed by the company. The data shown in the table correspond to the business areas that have reported these nearby sites.

Sites located in or near protected areas or key biodiversity areas	No. of sites	Area of sites (hectares)
	(E4-5_01)	(E4-5_02)
Sites owned by FCC	22	401
Sites leased by FCC	0	0
Sites managed by FCC	235	1,932,673
Total sites	**257**	**1,933,074**

The information gathered comes from various sources and internal activities and external projects. Some Business Areas have been involved in forest restoration and CO_2 offset projects, including initiatives in areas close to protected areas. In addition, a spatial analysis has been implemented to assess the proximity of operations to protected biodiversity areas, especially in certain regions.

The FCC Group, through its various subsidiaries present in different countries, has identified that some of them contribute directly to impact factors related to land use change, fresh water and/or the sea.

In particular, two business areas have been identified as having a direct impact on these factors in aggregate extraction in the gravel pit and mining. However, no significant changes are foreseen in the next 1-5 years in relation to ecosystem management, landscape configuration or ecosystem connectivity.

To mitigate the negative effects of their activities, some areas have carried out environmental impact studies, ensuring the conservation and restoration of the environment. In other cases, periodic reports have been drawn up on the situation of soils and environmental projects for sustainable forest management. However, not all Areas have specific data on biodiversity and ecosystems. In general, it is expected that more detailed metrics can be provided in the future for some projects and Business Areas (E4-5_04).

Targets related to biodiversity and ecosystems

The FCC Group focuses on the implementation of strategies centred on the preservation of natural capital, focusing on actively promoting biodiversity, supporting the protection of species, their habitats and ecosystem services.

Below are the measurable objectives established in certain activities of the Group, which reflect the desire to manage the impacts described in indicator SBM-3, relating to biodiversity and ecosystems. These are further specified in Appendix IV: Targets related to environmental management.

Water

Target	Short description
New protection and recovery projects	Measures the number of new projects undertaken for biodiversity protection and ecosystem restoration, addressing the social consequences of biodiversity and ecosystem-related impacts.
Identification of protected areas	Identify facilities located in protected areas, analyse the environmental sensitivity of the ecosystems in the areas of operation, and identify the facilities with the most relevant associated risks, in order to establish specific management and mitigation measures.

Cement

Target	Short description
Increasing biodiversity initiatives with stakeholders	Disseminate environmental and energy principles to stakeholders, promoting communication and supporting the implementation of good environmental and energy practices.

The Environment Area has not established quantifiable biodiversity targets (MDR-T_14), except for those necessary to comply with the regulation. However, FCC Medio Ambiente Atlantic, in the coming years (MDR-T_15), plans to develop a voluntary objective based on the protection of natural capital in services, the aim being to understand cities as "ecosystems" that are home to "urban biodiversity", and through various activities to ensure that 100 % of the workforce is aware of issues related to the protection of biodiversity by 2050. With this objective, the aim is to transform these processes in favour of biodiversity protection, based on an approach of creating shared value with the entire workforce.

FCC Medio Ambiente Atlantic also evaluates the biodiversity protection initiatives implemented each year (MDR-T_16, MDR-T_19), quantifying the number of actions carried out and the benefits they have brought to society and the ecosystem (MDR-T_18). The results and conclusions obtained are recorded in the sustainable initiatives module of the Vision platform (MDR-T_17), dedicated to the management of complaints received at FCC Medio Ambiente Atlantic. There is no monitoring of the overall effectiveness of policies and actions, only internal monitoring and an action plan with a list of KPIs that is reviewed a posteriori (MDR-T_19).

The Infrastructure Area has not set quantifiable biodiversity targets (MDR-T_14), but it does monitor the effectiveness of its policies and actions, establishing a methodology for identifying, measuring and assessing the impact of all works in biodiversity-sensitive areas. It also employs Nature Based Solutions (NBS) (MDR-T_16). In addition, specialised monitoring is carried out for projects in sensitive areas, with the aim of preserving the environment and applying compensation measures to promote biodiversity (MDR-T_17).

The Infrastructure Area is also working on the development of quantifiable objectives aimed at the conservation of biodiversity and ecosystems (MDR-T_15). Each year (MDR-T_19), on a four-monthly basis, it reviews the status of the system and publishes the System Review Report, which analyses the status and results of operations for review by senior management (MDR-T_18). In addition, an FCC Construcción Sustainability Strategy Monitoring Committee has been set up to monitor compliance with the strategy by means of the indicators established for this purpose.

2.5. ESRS E5 – Resource use and circular economy

For decades, the global economy has been dominated by a linear model based on extraction, production and waste, which has led to significant environmental impacts, including climate change and the depletion of natural resources. Given this reality, the transition to this model is key to reducing environmental pressure, securing raw material supplies, fostering innovation, employment and competitiveness. However, it faces challenges such as changing consumer behaviour and the need for multi-level governance.

Based on this, the FCC Group promotes the application of circularity principles in various sectors and, faced with the impact of resource depletion in its operations, it is committed to this model to make efficient use of resources and transform waste into resources.

Material impacts, risks and opportunities

The conclusions obtained from the FCC Group's double materiality analysis in relation to the use of resources and the circular economy are set out below. As this is the first year that information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis, and in relation to the use of resources and circular economy, the impacts of the Business Areas that have been material on stakeholders are identified below.

Impact	Area	Horizont	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
Resource inflows, including resource use			
(I-E5.1) Depletion of natural resources resulting from the production of goods and services in the upstream value chain.	Environment Infrastructure	CU	UVC
(I-E5.2) Depletion of natural resources due to the extraction of raw materials in operations	Cement	CU	OP
(I-E5.3) Reduction of the consumption of natural resources through the reuse and recovery of industrial waste and by-products.	Infrastructure Cement	CU	OP
(I-E5.4) Re-use of natural resources as a consequence of waste treatment activities.	Environment	CU	OP
(I-E5.5) Reduction of resource consumption through the introduction of more efficient construction techniques and designs, using highly durable materials designed for easy retrofitting.	Infrastructure	CU	OP
Resource outflows related to products and services			
(I-E5.6) Production of new useful by-products and biofuels as a result of waste recovery and reuse.	Environment	CU	OP
Waste			
(I-E5.7) Pollution of water and soil as a result of waste generation in operations	Environment Water Infrastructure Concessions	CU	OP
(I-E5.8) Water and soil pollution from the generation of hazardous waste in the upstream value chain.	Infrastructure Concessions	CU	UVC
(I-E5.9) Recovery and management of own and third-party waste resulting from the company's activity.	Environment	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Financial materiality

In addition, based on the double materiality analysis, the material risks and opportunities for the business areas that must be managed in terms of resource use and circular economy, and which have proven to be material for stakeholders, are identified below.

Risk/opportunity	Type	Area	Financial effects	Location
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Resource inflows, including resource use				
(F-E5.1) Increase in the cost of raw materials and supplies.	R	Environment Infrastructure	Reduced profit margins and increased contract operating costs. (M)	OP
(F-E5.2) Shortage or interruption in the supply of required materials.	R	Infrastructure	Decrease in productivity and disruptions in the company's activity. (M)	OP
(F-E5.3) Delays and interruptions in operations resulting from lack of materials due to lack of resources in the upstream value chain.	R	Infrastructure	Increased operational costs due to delays in operations caused by lack of materials in the value chain. (M)	UVC
(F-E5.4) Changes in customer perception of renewable and recycled materials.	O	Infrastructure	Revenues by offering products and services that meet environmental criteria for the use of recycled and renewable materials, aligned with new customer preferences.	OP
(F-E5.5) Increased consumption of secondary materials and additions.	O	Cement	Reduction of CO_2 emissions by reducing the proportion of clinker in cements, improving the sustainability and competitiveness of the product. (M)	OP
Risk/opportunity	**Type**	**Area**	**Financial effects**	**Location**
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Waste				
(F-E5.6) New legislation on waste management.	R	Environment	Increased capital expenditure and risk of regulatory non-compliance due to the introduction of new waste management regulations, which may also require additional unplanned investments.	OP
(F-E5.7) Inadequate waste management.	R	Water	Legal and reputational risks associated with inadequate waste and effluent management, which could contaminate soils and water bodies, as well as generate atmospheric emissions.	OP
(F-E5.8) Increased valorisation of biomass fuels.	O	Cement	The energy recovery of waste and the use of biomass fuels enable the reduction of CO2 emissions associated with the company's production.	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

The impacts identified stem mainly from the depletion of natural resources in the value chain and the generation of waste, as well as the reuse and recovery of materials. On the other hand, the risks come from the increase in costs, the scarcity of raw materials and new regulations on waste management, while the opportunities derive from the use of recycled materials, efficiency in design and the valorisation of biofuels, promoting a more sustainable model. All of this is a consequence of the activities carried out in the FCC Group, based on the framework of the strategy and business model (SBM-3_05). Aware of the effects of its impacts, risks and opportunities, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and on its stakeholders. Therefore, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements for the management of impacts, risks and opportunities (SBM-3_03, SBM-3_10).

Given the activity carried out by the Real Estate Area, no material impacts, risks and opportunities related to the use of resources and circular economy have been identified, and therefore it does not represent a material aspect for this business. Therefore, this chapter does not describe the policies, actions and objectives established by this area.

Policies related to resource use and circular economy

In order to efficiently manage aspects related to the use of resources and the circular economy, the FCC Group has assumed strategic commitments that are reflected in a set of clearly defined policies. These policies focus on optimising the use of natural resources, promoting efficiency in the use of materials and reducing dependence on non-renewable resources. Likewise, priority is given to the implementation of circular economy practices, promoting the reuse, recycling and recovery of waste.

Another key pillar of these policies is the promotion of innovation and environmental awareness. This includes the development of sustainable solutions incorporating technological advances and the training of employees and stakeholders to ensure greater awareness of the importance of protecting resources and moving towards a circular economy model (MDR-P_01).

Listed below are the policies of the Business Areas and the main aspects they cover, focused on managing the impacts, risks and opportunities related to the use of resources and the circular economy, as detailed in indicator SBM-3. These aspects are addressed through the establishment of commitments and general principles of action applicable to the Business Areas. These policies are developed in more detail in Appendix II: Policies related to environmental management.

Area		Policy	Aspects covered	
			Use of recycled materials (E1-2_01)	Sustainable supply (E1-2_01)
	Environment	Policies of FCC Servicios Medioambiente Holding[12]	✓	✓
	Water	Sustainability Policy	✓	✓
	Infrastructure	Environmental Policy	✓	✓
	Concessions	Environmental Policy[13]	✓	✓
	Cement	Environmental and Energy Policy	✓	✓

[12] In the case of FCC Servicios Medioambiente Holding, S.A., as it is made up of several businesses, a synthesis of all the established policies has been made. These include the Management Policy applicable to FCC Medio Ambiente Atlantic, the Procurement Policy applicable to FCC Environment UK, the Energy and Environmental Policy applicable to FCC Environment Czech Republic and the Environmental and Management System Policy applicable to FCC Environment Slovakia.

[13] The Concessions Area adheres to the Environmental Policy of the Infrastructures Area.

Actions related to resource use and circular economy

To address resource management efficiently, the FCC Group has established clear commitments that are reflected in its policies, oriented towards sustainability and the responsible use of resources. These commitments have been translated into specific actions designed to reduce environmental impact, optimise resource consumption and promote sustainable practices in all its business lines. In addition, constant efforts are made to raise staff awareness and monitor the use of resources.

The measures related to the circular economy and the main waste generated in the FCC Group's different business areas are detailed below:

Environment

Related aspect	Measures
Promoting the circular economy	• Minimisation of the volume of waste disposed of in landfills, transforming it into resources. • Production of biofuels from landfill gas and selected waste. • Development of infrastructures designed to obtain optimum quality from waste and to transform it into new products.
Efficient consumption of resources	• Reducing the use of non-renewable natural resources by reusing the materials contained in waste as secondary raw materials in the production cycle. • Use of recycled materials and recovered waste to replace raw materials. • Use of recycled glass as a covering material in specific landfill facilities. • Use of ash to replace reagents in ECODEAL.
Waste generation and management	• Implementation of waste minimisation plans. • Valorisation of compost for energy recovery processes or for agricultural purposes. • Acquisition of vehicles built with easily recoverable elements.
	Main waste generated • Derived from the treatment and composting of household waste, wood waste and leachates, among others. • Produced during the maintenance of the vehicle fleet.

Water

Related aspect	Measures
Promoting the circular economy	• Valorisation of sludge for agricultural use, composting and biofertilisers. Recovery and reuse of elements used in the different treatments of the integral water cycle. • Energy generation in urban water cycle management. • Obtaining added-value products in the treatment processes. • Promotion of responsible water consumption among citizens. • Supply chain agreements for the reuse of resources.
Efficient consumption of resources	• Establishment of protocols that ensure the efficient use of reagents in the integral management of the water cycle, in accordance with established regulations.
Waste generation and management	• Control of the characteristics and flow rates of Wastewater entering the treatment plant. • Reuse of sludge and slurry in the production of compost and organic amendments.
	Main waste generated • Sludge obtained during wastewater treatment.

Infrastructure

Related aspect	Measures
Promoting the circular economy	• Reuse of inert materials (earth and rubble), effluents and wastewater, avoiding their transfer to landfill. • Use of recoverable elements such as demountable walls, portable sewage treatment plants and recycled materials (aggregates or water for irrigation). • Use of elements recovered from other works, such as portable purifiers or buckets, among others. • Alternative use of quarried material that does not meet specifications in restoration work. • Development of innovation projects to promote new sustainable and reusable materials. • Use of recycled aggregates instead of borrowed material.
Efficient consumption of resources	• Priority use of recycled or reusable materials. • Preference for materials with returnable packaging. • Reuse of waste generated in the activity. • Awareness-raising actions for staff. • Constant monitoring to optimise resource consumption.
Waste generation and management	• Promotion of the System of Good Practices for proper waste separation. • Valorisation of inert materials, including soil, clean rubble and topsoil, together with the management of excavation surpluses. • Request for reusable packaging from the supplier. • Reducing the use of materials that generate hazardous waste by modifying designs and the construction system. **Main waste generated** • Debris, effluents and waste derived from the Area's own activity.

Cement

Related aspect	Measures
Promoting the circular economy	• Energy and material recovery of waste. • Use of alternative fuel sources (e.g. sludge or plant biomass). • Use of secondary raw materials (e.g. ash, construction waste, sludge) to avoid extraction of mineral resources.
Efficient consumption of resources	• Use of alternative resources derived from the recovery of materials, both from the company itself and from other entities, such as fly ash, blast furnace slag and foundry sands. • Use of waste with energy content as fuel for clinker kilns.
Waste generation and management	• Development of staff awareness campaigns. • Segregation and recovery of waste for use as raw material. • Reuse of waste from the production process. **Main waste generated** • Derived from the maintenance activities of the installations. • Final product packaging.

The main actions implemented by the Business Areas during the 2024 financial year (MDR-A_01), focused on managing the impacts, risks and opportunities related to the use of resources and circular economy, detailed in indicator SBM-3, are listed and described below. These are also developed in more detail in Appendix III: Actions related to environmental management.

Environment

Action	Short description
EnergyLOOP	EnergyLOOP aims to lead the way in the recycling of components from renewable installations, the initial objective being the recovery of wind turbine blade components –mostly glass and carbon fibres and resins– and their reuse in sectors such as energy, aerospace, automotive, textiles, chemicals and construction.
Integral recycling plant for photovoltaic panels	Inauguration of a new integrated recycling plant for photovoltaic panels, with the aim of offering the photovoltaic sector a solution for the recycling of its panels, both those that reach the end of their life, and those that for various reasons become waste during the process of installation or operation of the parks (Cadrete - Spain).
European LIFE projects	• LIFE INFUSION aims to demonstrate an innovative scheme for the recovery of resources –biogas, biofertilisers and reclaimed water (RW)– from effluents in municipal management, in order to achieve a near-zero discharge process. • LIFEPLASMIX aims to demonstrate the material recovery of mixed plastics from municipal waste (polypropylene and polystyrene) in the form of pellets or flakes to be used in the manufacture of new plastic products in a semi-industrial plant.
ECOSAC project, BAG2BAG	Recovering plastic film from the municipal waste stream and converting the recovered bags into new recyclable plastic bags in urban sanitation services.
United Circles project for the creation of Hubs of urban and industrial symbiosis	Valorisation of waste streams for the recovery of nutrients and energy carriers. Apply various valorisation processes such as biological methanisation of various biogas streams for conversion into biomethane.
Increasing recycling with the extension and renovation of the site	Action planned with the aim of increasing the recycling of collected waste from 1% to 19% (Himberg - Austria).

Environment (continuation)

Action	Short description
Replacement of refuse derived fuel drying shredder	The aim is to use the most modern machine that allows for the most efficient waste treatment. The RDF material is used to produce cement (Hungary).
Packaging of secondary raw materials	Packaging of secondary raw materials and their subsequent delivery to the customer, which will enable the production of new products (Gyál - Hungary).

Infrastructure

Action	Short description
Integrated management of the waste generated	Significant reduction of waste generated in construction projects, increased reuse and recycling of materials, and reduced costs associated with waste disposal.
Modular and demountable construction	Reducing construction waste by reusing prefabricated modules, reducing construction and demolition costs, and increasing efficiency in the use of materials.

Concessions

Action	Short description
Integrated management of the waste generated	Work to significantly reduce waste generated, increase the reuse and recycling of materials, and decrease the costs associated with waste disposal.

Cement	
Action	**Short description**
Replacing petroleum-based fossil fuel in clinker kilns with alternative fuels	Achieve a significant reduction in the use of fossil fuels by replacing their use with fuels derived from waste or by-products. The use of petroleum-derived material will be reduced and energy resources that would otherwise be landfilled will be harnessed.
Substitute natural raw materials in the manufacture of clinker and cement with waste and/or by-products.	Achieve a significant reduction in the use of natural raw materials by substituting their use with alternative raw materials, derived from waste or by-products.

With regard to the Water Area, the information related to the use of resources and the circular economy is not included, as the information was not available at the date of publication of this Report (MDR-A_13).

The FCC Group has allocated a total of 73,240 thousand euro to these actions. This investment is charged to the tangible fixed assets account in the balance sheet of the annual accounts, which totals 3,771,499 thousand euro (MDR-A_06, MDR-A_07, MDR-A_09, MDR-A_10, MDR-A_11, MDR-A_12).

Metrics related to resource use and circular economy

Considering the material impacts, risks and opportunities of the FCC Group, below are the metrics that allow us to understand the company's use of resources.

This section aims to provide detailed information on progress against the targets set, complying with the disclosure requirements of ESRS resource inflows section E5-4. It includes consolidated metrics for all its Business Areas, including the methodologies used for measurement and data collection.

Resource inflows

The following is a general description of the information on the material resource inflows of the different business areas of the Group. This includes resources such as products and materials, IT equipment, storage equipment and machinery in the FCC Group's own operations and along its upstream value chain (E5-4_01)[14].

Category	Materials
Computer equipment	IT equipment, office equipment.
Textiles	Microfibre, personal protective equipment.
Machinery (heavy, medium weight, light)	Blower, brush cutter, hoover, car scrubber.
Transport (heavy, medium weight, light)	Vehicles.
Storage equipment	Big bags, reusable large containers with metal cage, 200-litre metal drums, 60-litre plastic drums, 200-litre plastic drums, 25-30-litre drums and shrink film rolls.
Chemicals	Hazardous chemicals, non-hazardous chemicals, urea, hydraulic oil, eco-labelled chemicals, paint, solvents, accelerants, concrete curing liquids, antifreeze, additives, phytosanitary products, salt, bitumen emulsion, lime, acid, caustic soda, aqueous ammonia, activated carbon, hydrochloric acid, sepiolite.
General Materials	Pallets, packaging and bale material, wire, recycled or environmentally marked paper and cardboard, non-recycled paper and cardboard, refuse bags, steel sheets, organic mulch, inorganic mulch, granular material, cement, concrete, bricks, glass, insulation, paint, resins, methacrylate, limestone aggregate, siliceous aggregate, aluminium composite material.
Water	Water (surface, ground, mains or other sources).
Energy and Fuels	Natural gas, liquid fuels, renewable electricity, diesel.
Waste and Management	Biostabilised material (r10), topsoil (recyclable and non-recyclable aggregates), soils and aggregates for landfill restoration, clay and plastic landfill liner, hazardous and non-hazardous waste.

[14] Categories aligned as described in AR 21. of E5-4 Resource inflows.

Materials used

Understanding the typology of the FCC Group's resource inflows, we report below the data related to the materials used to manufacture products and provide services in 2024, expressed in tonnes according to the following criteria.

Resource input	Quantity
Total weight of technical and biological products and materials used (E5-4_02)	22,871,996
Percentage of bio-based materials used to manufacture the company's products and services from sustainable sources (E5-4_03)	0.31 %
Absolute weight of reused or recycled secondary components, secondary intermediates and secondary materials used to manufacture the company's products and services (including packaging) (E5-4_04)	3,444,899
Weight, as a percentage, of secondary components reused or recycled, secondary intermediates and secondary materials used to manufacture the company's products and services (E5-4_05)	11 %

The reported data has been obtained mainly through direct measurements, with the exception of a few cases where estimates have been made in the absence of measured data. Information is collected through internal platforms such as DISCON, Vision and SAP, as well as through invoices, delivery notes and debit notes, applying specific densities where necessary (E5-4_06).

Resource outflows

Considering the material impacts, risks and opportunities of the FCC Group, below are the metrics that allow us to understand the company's use of resources.

This section aims to provide detailed information on progress against the targets set, in compliance with the disclosure requirements of ESRS section E5-5 on resource outflows. It includes consolidated metrics for all its Business Areas, including the methodologies used for measurement and data collection.

Resulting products and materials

In Business Areas where resource output is a material issue, the production process generates a variety of products and by-products under circular economy principles, including compost, biomethane and recyclable materials such as paper, plastic, metals and glass. In addition, recycled materials and sustainable alternatives are incorporated into manufacturing, optimising resource use and reducing waste (E5-5_01).

The key products and materials resulting from the production process and designed according to the circular principles are listed below by business area.

Area	Products and materials
Environment	Compost, recovered incineration ash, paper, plastic, ferrous and non-ferrous metals, biomethane, fats and organic solvents.
Infrastructure	Pipes, concrete, steel, steel, aluminium, methacrylate, vinyl, wood, bituminous mixtures and cement-treated materials.
Concessions	Waste generated by the different contracted maintainers.
Cement	All cements include a proportion of recycled materials in their manufacture through the use of alternative fuels.

Resource outflows

This table represents the required information on **resource outflows** that are material. The following key aspects have been identified and reported:

- Expected durability of products: The durability of the products marketed by the company compared to the industry average for each product group is analysed.
- Repairability of products: Whenever possible, an assessment of the repairability of products is included.
- Recyclable content: Recyclable content rates are indicated for both products and their packaging.

	Environment	Infrastructure	Concessions	Cement
Expected durability of marketed products (in relation to the industry average for each product group) (E5-5_02)	Not applicable	A wide range of products 5 years, 100 years concrete, 15 years bituminous mixtures, 30 years cement-treated materials.	In accordance with the technical specifications and the concessionaire's corresponding operating programme. The service includes replacement maintenance, which has been planned taking into account the durability of the equipment installed (not commercially available).	Concrete is the main derivative of cement and has an approximate durability of >50 years.
Product reparability (E5-5_03)	Not applicable	Concrete, bituminous mixtures, cement-treated materials and all metal and aluminium products are repairable. However, methacrylate and vinyl cannot be repaired.	Your products have corrective maintenance included in the contract.	Not applicable
% of recyclable content in products and their packaging (E5-5_04) (E5-5_05)	Hungary: 4 %. Romania: 13 %.	Matinsa: <1 % Megaplas: 90 % Áridos de Melo: 100 %	Data not available	Data not available

Information on resource outflows is mainly collected through estimations and direct measurements, depending on the type of product or material. For the classification of products designed under circular principles, the extraction of recycled or secondary materials is considered. These data are collected in the FCC management systems and in the secondary raw material reporting system, using operational information obtained from the weighing scale. In other cases, data collection is based on estimates related to the manufactured products, applying both direct measurements and estimates according to the nature of the product (E5-5_06).

Waste generated

A continuación, se presenta una tabla con la cantidad total de residuos generados en las operaciones de Grupo FCC, expresada en toneladas.

Waste generated (E5-5_07)	Quantity
Quantity of hazardous waste	144,631
Quantity of non-hazardous waste	37,204,627
Total waste generated	**37,349,257**

In order to address the total amount of waste whose disposal has been avoided, a distinction is made between hazardous and non-hazardous waste and broken down according to recovery operations.

Wastes destined for recovery operations (E5-5_08)	Quantity
Hazardous waste (tonnes)	
Hazardous waste destined for preparation for re-use	98
Recycled hazardous waste	1,080
Hazardous waste destined for other recovery operations	3,384
Total hazardous waste destined for recovery operations	**4,561**
Non-hazardous waste (tonnes)	
Non-hazardous waste destined for preparation for re-use	515,820
Recycled non-hazardous waste	854,201
Non-hazardous waste destined for other recovery operations	34,045,158
Total non-hazardous waste destined for recovery operations	**35,415,178**

The following table shows the total amount by weight of waste destined for disposal, differentiating between hazardous and non-hazardous waste, according to the type of treatment.

Wastes destined for disposal (E5-5_09)	Quantity
Hazardous waste (tonnes)	
Hazardous waste disposed of by incineration	87
Hazardous waste destined for landfill	112,616
Hazardous waste destined for other disposal operations (tonnes)	27,364
Total hazardous waste destined for disposal	**140,068**
Non-hazardous waste (tonnes)	
Non-hazardous waste disposed of by incineration	326
Non-hazardous waste destined for landfill	1,374,210
Non-hazardous waste destined for other disposal operations	414,810
Total non-hazardous waste destined for disposal	**1,789,347**

The total amount of uncharacterised hazardous and non-hazardous waste by destination during the financial year 2024 is expressed in the following table.

Uncharacterised waste (tonnes)	Quantity
Total hazardous waste generated not characterised	2
Total non-hazardous waste generated not characterised	101

The total amount and percentage of waste not recycled during the financial year 2024 are expressed in the following table.

Non-recycled waste	Quantity
Total non-recycled waste (E5-5_10) (tonnes)	1,929,415
% of waste not recycled (E5-5_11)	5 %

Hazardous and radioactive waste poses unique risks to human health and the environment. Their safe management is crucial due to their potential to cause long-term damage. Below, the FCC Group presents the total amount of hazardous and radioactive waste generated throughout 2024, as defined in **Council Directive 2011/70/Euratom**.

Hazardous and radioactive waste as defined in Council Directive 2011/70/Euratom (tonnes)	Quantity
Total hazardous waste generated (E5-5_15)	144,631
Total radioactive waste generated (E5-5_16)	0

Regarding the methodologies used to calculate the waste generated in the operations themselves, they are mainly used by direct measurement using weighing systems and management software to record the data. In some cases, data is verified by invoices or permits. In addition, in certain Areas, estimates based on regulatory permits or direct measurements provided by suppliers are used (E5-5_17).

The company produces a wide variety of waste from different sectors. The waste generated includes MSW (Municipal Solid Waste), CDW (Construction and Demolition Waste), hazardous waste such as waste oils, waste from vehicles and machinery, as well as biological waste, plastics, metals, textiles and waste from industrial treatment such as ash and sludge. In addition, waste is generated from infrastructure maintenance activities and public transport vehicles (E5-5_12) (E5-5_13).

The materials present in this waste include biomass, metals (ferrous and non-ferrous), plastics, textiles, soil, debris, heavy metals (such as cadmium and nickel), used oils, electronic waste, among others. Waste classification is carried out in accordance with LER codes and specific treatment contracts, ensuring that pollutants are properly identified and managed in accordance with current regulations (E5-5_14).

Targets related to resource use and circular economy

The FCC Group recognises the importance of setting specific targets to monitor progress in the transition to a sustainable model based on the circular economy. In this sense, it is aligned with the objective of emphasising the efficient management of resources and the minimisation of environmental impact, particularly in the use of chemical products.

FCC reaffirms its strategic commitment to these objectives, promoting a business model that prioritises the circular economy through the efficient management of resources and waste, as well as extending the useful life of materials. To this end, various business areas of the Group have defined measurable goals and specific action plans.

The ultimate goal is to achieve optimal levels in its key performance indicators (KPIs) in the future. Below are the measurable objectives established in certain activities of the Group, which reflect the desire to manage the impacts, risks and opportunities described in indicator SBM-3, relating to the use of resources and the circular economy. These are also set out in more detail in Appendix IV: Targets related to environmental management.

Environment

Target	Short description
Meeting the EU's 2035 targets for waste management.	FCC Medio Ambiente Atlantic sets the objective in relation to waste management with the collaboration of customers, to achieve the goals set by the EU for the year 2035.
Replacement of landfills by other types of mechanical-biological treatment of waste.	FCC Environment CEE - Czech Republic, sets the target on the replacement of landfills by another type of mechanical-biological waste treatment such as an incinerator.

Infrastructure

Target	Short description
Promoting waste recovery.	Achieve a 100 % valorisation of the waste generated.
Encourage the use of responsible materials.	Achieve more than 90% use of responsible, recycled or recyclable materials.

Cement

Target	Short description
Increasing the substitution of fossil fuels by alternative fuels	Achieve 70 % energy substitution in clinker kilns with alternative fuels by 2030.

Due to the activity carried out by the Concessions Area, it has not established quantifiable targets related to the use of resources and circular economy, and for the time being it has not established a procedure for monitoring the effectiveness of its policies and actions (MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

With regard to the Water Area, information related to the use of resources and the circular economy is not included, as the information was not available at the date of publication of this report (MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

2.6. Other information related to environmental management

Appendix II: Policies related to environmental management

Below are included all the Policies related to the environmental management of the FCC Group and the Business Areas, which comply with the criteria established by the ESRS, corresponding to ESRS E1 Climate Change, ESRS E2 Pollution, ESRS E3 Water and marine resources, ESRS E4 Biodiversity and ecosystems and ESRS E5 Use of resources and circular economy.

FCC Group

Sustainability Policy	
Scope (MDR-P_02)	Applicable to the FCC Group.
Responsible (MDR-P_03)	The Board of Directors of FCC supervises compliance with this policy through the Audit and Control Committee.
References (MDR-P_04)	Agenda 2030, the Green Deal, the Climate Change and Energy Transition Act, the Circular Economy Action Plan, the EU Green Deal, the European Biodiversity Strategy 2030, the 2015 Paris Agreement, the Organisation for Economic Co-operation and Development (OECD), the United Nations and its Agencies, the Global Compact, the International Labour Organisation (ILO) and the Universal Declaration of Human Rights Framework.
Stakeholders (MDR-P_05)	Dialogue through various channels of communication and different avenues of engagement with stakeholders in order to engage in a transparent, honest, truthful and consistent manner, and as a means to learn and improve business performance. The reformulation of the Sustainability Policy (formerly Corporate Social Responsibility Policy 2016) has taken into account the evolution of the CSR concept towards sustainability, the impetus given by European and national legislators in this area, the environmental, social and governance requirements of customers, investors and analysts, together with the demand for sustainable criteria for financing and the reformulation that the Group itself has made during this time regarding its values and principles of action.
Availability (MDR-P_06)	They are available to all staff on the company's website and intranet and to the rest of the stakeholders on FCC's website, within the Corporate Governance regulations and in the specific Sustainability section.

Environment Area

Policies of FCC Servicios Medioambiente Holding[15]	
Scope (MDR-P_02)	It covers FCC Servicios Medioambiente Holding, S.A., including the entire value chain and all interested parties.
Responsible (MDR-P_03)	National Director of each Area of FCC Servicios Medioambiente Holding, S.A.
References (MDR-P_04)	• UNE-EN ISO 9001 • UNE-EN ISO 14001 • UNE-EN ISO 50001 • I+D+i UNE 166002 • EMAS
Stakeholders (MDR-P_05)	Management systems and policies have been developed based on the requirements, interests and needs of FCC's stakeholders.
Availability (MDR-P_06)	They are available to all staff, visibly displayed in the workplaces and are also available to all other stakeholders on the websites and intranet of each business.

Within FCC Medio Ambiente Atlantic there are centres located in areas at high risk of water stress, and therefore these centres have the ISO whose contents cover aspects related to areas of high water stress (E3-1_07). However, no actions are carried out in these areas (E3-2_03).

[15] In the case of FCC Servicios Medioambiente Holding, S.A., as it is made up of several businesses, a synthesis of all the established policies has been made. These include the Management Policy applicable to FCC Medio Ambiente Atlantic, SHEQ Policy applicable to FCC Environment UK, Energy and Environmental Policy applicable to FCC Environment Austria, Energy and Environmental Policy applicable to FCC Environment Czech Republic, Environmental and Management System Policy applicable to FCC Environment Romania and the Environmental and Management System Policy applicable to FCC Environment Slovakia.

Procurement policy - FCC Environment UK	
Description and contents (MDR-P_01, E5-1_01, E5-1_02)	FCC Environment UK's Procurement Policy outlines FCC's commitment to value for money, conscientious sourcing, waste reduction, ethical supplier relationships and responsible procurement. In this policy, aspects relating to the transition away from the use of virgin resources, including the increased use of recycled resources, are covered. In addition, aspects of sustainable sourcing and the use of renewable resources are covered. For both aspects, strategies and a series of environmental commitments and responsibilities are set out, which consist of giving priority to suppliers and products that are aligned with FCC's environmental objectives, including waste reduction, energy efficiency and the principles of the circular economy.
Scope (MDR-P_02)	The scope of the policy is aligned with that of the Management System, and refers to services required in compliance obligations, contractual requirements, at operational recycling / waste management centres and operational quarries, including central support services provided by the Engineering, Training, Municipal Business Management and Procurement departments.
Responsible (MDR-P_03)	The UK CEO is responsible for the implementation of the policy.
References (MDR-P_04)	—
Stakeholders (MDR-P_05)	FCC Environment UK's Procurement Policy has been developed based on the requirements, interests and needs of FCC's stakeholders.
Availability (MDR-P_06)	The policy is available on the FCC Environment UK website.

Water Area

Sustainability Policy	
Scope (MDR-P_02)	Aqualia and all its investee companies, regardless of whether it has operational control or not. Extendable to staff, customers and users, suppliers, business and public partners, shareholders, regulatory bodies and the media when directly or indirectly related to them.
Responsible (MDR-P_03)	CEO of Aqualia.
References (MDR-P_04)	• UN Global Compact. • Sustainable Development Goals. • UN Guiding Principles on Business and Human Rights. • ILO Declaration on Fundamental Principles and Rights at Work. • OECD Guidelines for Multinational Enterprises.
Stakeholders (MDR-P_05)	Stakeholders' interests are taken into account through a process of active and continuous listening to stakeholders. This has facilitated the identification of important environmental, social and governance issues and decision-making. This listening process is carried out every year and reinforces Aqualia's work with stakeholders.
Availability (MDR-P_06)	Publicly accessible through Aqualia's official website, in all offices and via email to all employees. The policy and infographics are available in several languages, and are also included in the newsletter and banner every 15 days.

Within the Water Area, there are centres located in an area of high risk of water stress, which is why these centres have a Drought Plan (Colombia and Spain) and a Business Continuity Plan (MENA, Georgia and Czech Republic). In addition, there is a Study of physical climate risks and a Study of risks related to nature which, among other things, cover aspects related to areas of high water stress (E3-1_07). Therefore, the Water Area has implemented actions, such as water consumption education, reuse, technology implementation, in these areas (E3-2_03).

Infrastructure Area

Environmental Policy	
Scope (MDR-P_02)	All activities and countries in which the Area operates, including staff, suppliers, customers and contractors.
Responsible (MDR-P_03)	Director General of the Infrastructure Area.
References (MDR-P_04)	• Science Based Targets Initiative (SBTi) • Global Reporting Initiative (GRI) • United Nations Global Compact • ISO 14001 • Climate Disclosure Project (CDP)
Stakeholders (MDR-P_05)	Through dialogue with employees, suppliers, customers, local communities and other relevant stakeholders, it identifies and addresses their main concerns and expectations, which are reflected in its Environmental Policy.
Disponibilidad (MDR-P_06)	Publicly accessible through the Area's official website. In addition, regular meetings and consultations with stakeholders are organised to discuss and review aspects of the policy.

Concessions Area[16]

Environmental Policy	
Scope (MDR-P_02)	All activities and countries in which the Infrastructure Area operates, including staff, suppliers, customers and contractors.
Responsible (MDR-P_03)	Director General of the Infrastructure Area.
References (MDR-P_04)	• Science Based Targets Initiative (SBTi) • Global Reporting Initiative (GRI) • United Nations Global Compact • ISO 14001 • Climate Disclosure Project (CDP)

[16] The Concessions Area adheres to the Environmental Policy of the Infrastructures Area.

Environmental Policy (continuation)	
Stakeholders (MDR-P_05)	The Infrastructure Area maintains a continuous and open dialogue with employees, suppliers, customers, local communities and other relevant stakeholders, enabling it to identify and address their main concerns and expectations, which are reflected in its Environmental Policy.
Availability (MDR-P_06)	Publicly accessible through the Area's official website. In addition, regular meetings and consultations with stakeholders are organised to discuss and review aspects of the policy.

Cement Area

Environmental and Energy Policy[17]	
Scope (MDR-P_02)	Cement plants in Spain, including associated quarries and mortar plants in El Alto and Mataporquera (Dericem). Tunis Cement Plant.
Responsible (MDR-P_03)	Spain Operations Directorate of the Cement Area.
References (MDR-P_04)	• European EMAS Regulation • ISO 9001 • ISO 14001 • ISO 45001 • ISO 50001
Stakeholders (MDR-P_05)	The interests of stakeholders, identified through regular meetings of the CASA (Autonomous Monitoring Commission) and the CEMA Foundation, environmental trade union delegates, and monitoring commissions with local and regional administration, have been considered in the development of the Mercado España policy.
Disponibilidad (MDR-P_06)	Publicly accessible through the official Cementos Portland Valderrivas Group website, as well as on notice boards in common areas and published Environmental Statements.

In the Cement Area there are no centres located in areas at high risk of water stress, and therefore no actions are carried out in these areas (E3-1_07, E3-2_03).

[17] The Environmental and Energy Policy applicable to the Spanish cement plants and the Environmental Policy applicable to the Tunisian operations are included.

Real Estate Area

Sustainability Policy	
Scope (MDR-P_02)	In the territory of Spain, specifically, in all the activities of the Realia Group and the companies that comprise it, taking into account the significant impact on the value chain.
Responsible (MDR-P_03)	Board of Directors of the Real Estate Area Activity.
References (MDR-P_04)	• BREEAM certification scheme. • Passive Haus.
Stakeholders (MDR-P_05)	Stakeholders' interests have not been considered in the development of this policy.
Availability (MDR-P_06)	Publicly accessible through Realia's official website.

In the Real Estate Area there are no centres located in areas at high risk of water stress (E3-1_07), and no actions have been taken in these areas (E3-2_03).

Appendix III: Actions related to environmental management

The following are those actions related to environmental management that comply with the criteria established by the ESRS, broken down by subject and by business area according to materiality.

ESRS E1 - Climate Change

Environment Area

LIFE ZEROLANDFILLING Project	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The LIFE ZEROLANDING project is an ongoing action that directly contributes to climate change mitigation objectives by reducing greenhouse gas (GHG) emissions through the decarbonisation lever of waste treatment and product substitution. The revalorisation of non-recyclable waste offers a solution to the current tonnes of CO_2 associated with landfilling. This action is aligned with FCC Medio Ambiente's 2050 Sustainability Strategy, which seeks to achieve net zero emissions and increase the contribution of innovation to 1 % of turnover. The LIFE ZEROLANDFILLING project will avoid 2,000 t CO_2eq of landfill, prevent an additional 2,600 t CO2eq through the revalorisation of materials and promote the circular economy with the recovery and reuse of non-recyclable waste.
Scope (MDR-A_02)	The project will be developed and operated by ECOMESA, a 100 % subsidiary of FCC Medio Ambiente Atlantic (Spain), at the facilities of the La Campiña Environmental Complex in Loeches (Madrid).
Time horizon (MDR-A_03)	This action is expected to be completed within 39 months (medium time horizon).
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

LIFE ZEROLANDFILLING Project (continuation)	
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Renewal of the seals "Calculo-Reduzco - Compenso" and "Calculo-Compenso"	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	Obtaining the "Calculo-Reduzco-Compenso" and "Calculo-Compenso" seals is an ongoing action for FCC Medio Ambiente Atlantic Spain and FCC Ámbito in which they calculate, verify and register their Carbon Footprint with the Spanish Climate Change Office (OECC). In this way, this climate change mitigation action contributes to meeting the goal set in the Sustainability Strategy of carbon neutrality by 2050. In this process, the decarbonisation levers applied include energy efficiency, fuel substitution, the use of renewable energies and product change, without resorting to nature-based solutions. FCC Medio Ambiente, with an inventory of 2,904,017 t CO_2e (scopes 1, 2 and 3), achieved a 2.34 % reduction in emissions intensity during 2021-2023 compared to the previous three-year period. Likewise, FCC Ámbito, whose inventory reached 50,186.96 t CO_2e (scopes 1 and 2), reduced its greenhouse gas emissions by 9 % between 2022 and 2023.
Scope (MDR-A_02)	The FCC Medio Ambiente Atlantic (Spain) action is implemented in own operations, as well as upstream and downstream operations for. In the case of FCC Ámbito (Spain) this action applies to own operations.
Time horizon (MDR-A_03)	These actions are of an annual nature.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.

Renewal of the seals "Calculo-Reduzco - Compenso" and "Calculo-Compenso" (continuation)	
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Reacciona Project	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The project ¡REACCIONA! SUMIDERO DE CARBONO DE HELLÍN (REACT! HELLÍN CARBON DUMP) consists of planting a forest on municipal land that formerly housed the old "Rincón de las Españas" landfill site. The ultimate objective is to offset CO_2 emissions, with a forecast of capturing 283 tonnes of CO_2 over the 30-year period of its permanence. This ongoing mitigation and nature-based action is developed through the decarbonisation lever of offset projects. This project also promotes compliance with the goal of achieving carbon neutrality set out in its Sustainability Strategy 2050.
Scope (MDR-A_02)	The action is financed and executed by FCC Medio Ambiente Atlantic (Spain) and defined and promoted by Hellín Town Council (Albacete), on municipal land that used to occupy a former inert landfill.
Time horizon (MDR-A_03)	This action is planned to be completed within 30 years (long time horizon).
Impact Remediation (MDR-A_04)	The action aims to remedy the negative impacts on the environment through these reforestation projects for the absorption of CO_2 and the recovery of degraded areas, converting them into usable areas for local communities.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Climate risk analysis	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	FCC Environment UK carried out a climate risk analysis to identify and prioritise specific actions to meet targets and align with its Net Zero strategy, while complying with current legislation. This ongoing action is part of its efforts to adapt to climate change, without resorting to nature-based solutions.
Scope (MDR-A_02)	This enforcement action applies to FCC Environment UK.
Time horizon (MDR-A_03)	The action was completed in 2024 (short time horizon).
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Climate Change Management Actions	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	FCC Environment CEE's key ongoing actions include initiatives related to electrification, such as the purchase of electric trucks and the installation of photovoltaic panels in Austria, and the use of alternative fuels in the Czech Republic. Also of note is the degasification of a landfill site in Romania. In terms of energy efficiency, actions such as the replacement of compacting machines and secondary shredders in Hungary and the implementation of energy-saving technologies in the Czech Republic have been carried out. The main decarbonisation mechanisms used in these climate change mitigation actions have been electrification, energy efficiency, renewable energy use, fuel substitution, supply chain and stakeholder decarbonisation. For its part, FCC Medio Ambiente Atlantic in France is replacing its fleet of vehicles in line with its environmental policy, which represents an action linked to energy efficiency, electrification and fuel substitution.
Scope (MDR-A_02)	The scope of the key actions includes, in terms of activities, Austria, Czech Republic, Romania, Hungary of Environment CEE and FCC Medio Ambiente Atlantic France.
Time horizon (MDR-A_03)	The stocks under FCC Environment CEE are mostly of short to medium term time horizon. In the case of FCC Medio Ambiente Atlantic France, the action is planned for 2035 with a long time horizon.
Impact Remediation (MDR-A_04)	These actions do not provide or cooperate in the remediation of those affected by actual material impacts identified for the Austrian, Czech and Romanian actions of Environment CEE and FCC Medio Ambiente Atlantic France. In Hungary, the replacement of compacting machines and secondary shredders aims to remedy the impacts of the operation of the RDF plant (energy use, waste processing) and the Baling&Ground sorting plant (air pollution from trucks, energy consumption and waste processing) on the company, employees, inhabitants and traffic participants.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	The ability to implement actions depends to a large extent on the availability and allocation of resources. In the case of FCC Medio Ambiente Atlantic France, financial resources are determined by the budgets specifically allocated to vehicle renewal. For FCC Environment CEE, the situation varies from country to country: in Hungary, the implementation of actions depends on the availability of the company's financial resources; in the Czech Republic, implementation could be favoured by possible government subsidies; in Romania, the ability to implement does not depend on financial resources; and in Austria, the availability of financial resources is a key factor in carrying out actions.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Water Area

Energy optimisation and emission reduction	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The actions, currently underway, are part of energy optimisation and emissions reduction, with the aim of achieving the decarbonisation targets set by international institutions. They seek to contribute to climate change mitigation by improving energy efficiency, replacing fossil fuels with renewable energies and electrification, including the transformation of the vehicle fleet. The aim is to achieve decarbonisation and reach carbon neutrality by 2050. These actions are not considered as nature-based solutions.
Scope (MDR-A_02)	This Aqualia action covers the activities of Concessions and BOT.
Time horizon (MDR-A_03)	This action is expected to be completed within more than 3 years.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Infrastructure Area

Contribution to the gradual transition to renewable energies	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The installation of renewable energy generation systems, such as solar panels and wind turbines, is an ongoing action that directly contributes to climate change mitigation goals by reducing greenhouse gas (GHG) emissions through leveraging renewable energy use, energy efficiency, electrification and fuel substitution, without resorting to nature-based solutions. This action contributes to the Area's policy by reducing dependence on fossil fuels, reducing GHG emissions and promoting electrification. It also supports the objectives of energy efficiency and promotion of renewable energies, aligning with the company's commitments to combat climate change. As a result, it is expected to significantly reduce the carbon footprint and promote a healthier and more sustainable environment for local communities and future generations.
Scope (MDR-A_02)	These actions apply to all production processes that take place at Area sites anywhere in the world, including the entire value chain from planning to project execution. They are aimed at all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	This action is expected to be completed within more than 5 years (long time horizon).
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	The ability to implement these actions is highly dependent on the availability and allocation of financial and technological resources. Continued access to finance at an affordable cost of capital is critical for the implementation of these actions, including adjustments to changes in supply/demand and significant investments in research and development (R&D).
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Contribution to energy efficiency in construction	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The ongoing action contributing to energy efficiency in buildings contributes to climate change mitigation by providing for a significant reduction of greenhouse gas (GHG) emissions through the implementation of energy efficient technologies and practices in building projects. This includes the use of more efficient building materials, energy-efficient lighting and HVAC systems, and the integration of renewable energy. This action is not considered a nature-based solution. In addition, it contributes to the Area's policies by reducing dependence on fossil fuels and reducing GHG emissions. It also supports energy efficiency and renewable energy promotion goals, aligning with the company's commitments to combat climate change.
Scope (MDR-A_02)	These actions apply to all production processes taking place at Area sites anywhere in the world, including the entire value chain from planning to project execution. It will address all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	It is envisaged to complete this action over a long time horizon, on an annual basis.
Impact Remediation (MDR-A_04)	The action aims to remedy the negative impacts on the environment and local communities caused by energy inefficiency and excessive use of fossil fuels. This includes reducing air pollution and improving the quality of life of communities near construction sites.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	The ability to implement these actions is highly dependent on the availability and allocation of financial and technological resources. Continued access to finance at an affordable cost of capital is critical for the implementation of these actions, including adjustments to changes in supply/demand and significant investments in research and development (R&D).
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Concessions Area

Contribution to the gradual transition to renewable energies	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The installation of renewable energy generation systems, such as solar panels, is an ongoing action that directly contributes to climate change mitigation goals by reducing greenhouse gas (GHG) emissions through leveraging renewable energy use, energy efficiency, electrification and fuel substitution, without resorting to nature-based solutions. This action contributes to the Area's policy by reducing dependence on fossil fuels, reducing GHG emissions and promoting electrification. As a result, it is expected to significantly reduce the carbon footprint and promote a healthier and more sustainable environment for local communities and future generations.
Scope (MDR-A_02)	These actions apply to all of the Area's ongoing projects anywhere in the world, including the entire value chain from planning to project execution. They address all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	This action is expected to be completed within more than 5 years (long time horizon).
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	The ability to implement these actions is highly dependent on the availability and allocation of financial and technological resources. Continued access to finance at an affordable cost of capital is critical for the implementation of these actions, including adjustments to changes in supply/demand and significant investments in research and development (R&D).
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Contribution to energy efficiency in operation	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The ongoing action contributes to on-site energy efficiency and climate change mitigation by providing a significant reduction in greenhouse gas (GHG) emissions through the implementation of energy-efficient technologies and practices in ongoing projects. This includes the use of more efficient materials, energy efficient lighting and HVAC systems, and the integration of renewable energy. This action is not considered a nature-based solution. It also contributes to the Area's policy by reducing dependence on fossil fuels and reducing GHG emissions.
Scope (MDR-A_02)	These actions apply to all activities that take place on Area projects anywhere in the world, including the entire value chain from planning to project execution. It will address all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	It is envisaged to complete this action over a long time horizon, on an annual basis.
Impact Remediation (MDR-A_04)	The action aims to remedy the negative impacts on the environment and local communities caused by energy inefficiency and excessive use of fossil fuels. This includes reducing air pollution and improving the quality of life of communities near construction sites.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	The ability to implement these actions is highly dependent on the availability and allocation of financial and technological resources. Continued access to finance at an affordable cost of capital is critical for the implementation of these actions, including adjustments to changes in supply/demand and significant investments in research and development (R&D).
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Cement Area

Reducing the use of fossil fuels in clinker kilns	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The Cement Area, through the ongoing action to reduce the use of fossil fuels in clinker kilns, aims to achieve 70% thermal substitution through the use of alternative fuels by 2030. This mitigation measure contributes to the achievement of the Area's objectives by reducing dependence on fossil fuels, through the valorisation of waste as alternative fuels, and promoting the use of clean energy. It is not considered a nature-based solution.
Scope (MDR-A_02)	This Cement Area action applies to the following cement factories in Spain: El Alto, Alcalá de Guadaira, Monjos, Mataporquera, Olazagutía, Hontoria.
Time horizon (MDR-A_03)	This action is projected to the year 2030.
Impact Remediation (MDR-A_04)	The action aims to remedy negative impacts on the environment by minimising the extraction of natural resources and reducing greenhouse gases (GHG).
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is aimed at meeting future taxonomy alignment requirements.

Reduction of CO_2 emission ratio per tonne of cement	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The ongoing action aims to reduce the ratio of CO_2 emissions per tonne of cement, with the objective of reaching a value of less than 0.540 kg CO_2/tonne of cement. The implementation of this measure contributes to the achievement of the Area's objectives, focusing on the mitigation of global warming by reducing the use of fossil fuels, substitution of alternative fuels and raw materials. This measure is not considered a nature-based solution.
Scope (MDR-A_02)	This Cement Area action applies to the following cement plants in Spain: El Alto, Alcalá de Guadaira, Monjos, Mataporquera, Hontoria and Olazagutía.
Time horizon (MDR-A_03)	This action is projected to the year 2030.
Impact Remediation (MDR-A_04)	The action aims to remedy negative impacts on the environment by minimising the extraction of natural resources and reducing greenhouse gases (GHG).
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action is not significantly dependent on the availability and allocation of resources for its implementation. It is expected to be implemented with its own cash and access to state and European subsidies.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is aimed at meeting future taxonomy alignment requirements.

Reducing the carbon footprint through renewable energy procurement	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The ongoing action consists of the procurement of renewable energy, with the objective of reaching 80 % of renewable energy procurement. This action contributes to climate change mitigation by reducing Scope 2 GHG emissions. It also supports the achievement of the Area's objectives and policies by reducing the risk of energy cost overruns and fostering the decarbonisation of the supply chain. The decarbonisation levers of this action include the use of renewable energy and the decarbonisation of the supply chain. It is not a nature-based solution.

Reducing the carbon footprint through renewable energy procurement (continuation)	
Scope (MDR-A_02)	This Cement Area action applies to the following cement factories in Spain: El Alto, Alcalá de Guadaira, Monjos, Mataporquera, Hontoria, Olazagutía.
Time horizon (MDR-A_03)	This action is projected to the year 2030.
Impact Remediation (MDR-A_04)	The action aims to remedy negative impacts on the environment by reducing greenhouse gases (GHG).
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Real Estate Area

BREEAM In-Use Certification of Office Buildings Portfolio	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The action, currently underway, consists of certification in the voluntary BREEAM Sustainability scheme in use for all the buildings in the portfolio managed by the Real Estate Area. The certification consists of the assessment of each building in 10 different categories, which within those topics address factors such as carbon emissions and energy efficiency. This climate change adaptation action seeks to ensure the continuous improvement of the buildings they manage, and alignment with the sustainability objectives set by the Area. It is not considered a nature-based solution.
Scope (MDR-A_02)	The action applies to the office buildings under management, the service providers of these buildings and the tenants occupying the portfolio. The buildings subject to the action are mainly located in Madrid (21), Barcelona (1) and Seville (1).

BREEAM In-Use Certification of Office Buildings Portfolio (continuation)	
Time horizon (MDR-A_03)	It is planned to complete this action in the medium term, with a further 6 buildings to be certified by 2025.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Digitisation of consumption monitoring in managed buildings	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The current action consists of real-time monitoring of the consumption of the buildings managed by the Real Estate Area. This measure makes it possible to detect irregularities in consumption, prevent their continuation and promote the mitigation of climate change through energy efficiency, being aligned with the sustainability objectives of the Area. It is not an action based on nature.
Scope (MDR-A_02)	The action applies to office buildings under management and the tenants occupying the portfolio. The buildings subject to the action are mainly located in Spain: Madrid (21), Barcelona (1) and Seville (1).
Time horizon (MDR-A_03)	It is planned to complete this action in the medium term, aiming to reach full data coverage by 2028 with the integration of tenants' consumption.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual identified material impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Digitisation of consumption monitoring in managed buildings (continuation)	
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

Replacement of traditional lighting with LED technology	
Key actions (MDR-A_01) (E1-3_01) (E1-3_03, E1-3_04)	The current action consists of replacing traditional lighting with LED technology in the buildings managed by the Real Estate Area. This measure promotes climate change mitigation through energy efficiency and ensures the continuous improvement of the buildings and their alignment with sustainability objectives, since, once the replacement has been carried out, consumption and consequently GHG emissions are reduced. It is not an action based on nature.
Scope (MDR-A_02)	The action applies to office buildings under management and the tenants occupying the portfolio. The buildings subject to the action are mainly located in Spain: Madrid (21), Barcelona (1) and Seville (1).
Time horizon (MDR-A_03)	It is planned to complete this action in the medium term, aiming to achieve full data coverage over the next five years.
Impact Remediation (MDR-A_04)	This action provides and cooperates in the remediation of those affected by actual identified material impacts as reducing energy consumptions has a direct positive impact on the tenants and the energy supplier.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resource Dependency for Action (E1-3_05)	This action has no significant dependence on the availability and allocation of resources for its implementation.
Relationship with Taxonomy (E1-3_06, E1-3_07 E1-3_08)	This action is not included in the KPIs reported according to the EU Environmental Taxonomy.

ESRS E2 - Pollution

Environment Area

LIFE ABATE Project	
Key actions (MDR-A_01) (E2-2_01, E2-2_03)	The LIFE ABATE project, as an ongoing action, proposes the implementation of an innovative scheme to reduce the environmental and economic impact of mechanical-biological treatment plants (MBT) of municipal waste. The aim is to develop new technologies to reduce volatile organic compounds (VOCs) in waste treatment plants. This reduces the use of natural resources, lowers energy costs and limits greenhouse gas emissions. Alternatively, the concentrated gaseous emissions can be treated, which allows the reduction of hydrophobic VOCs to be enhanced compared to conventional biofilters and also requires less space. Finally, to close the process cycle, the CO_2 emissions produced are fed to greenhouse agriculture to store the CO_2 and prevent its emission into the atmosphere.
Scope (MDR-A_02)	FCC Medio Ambiente Atlantic. Ecoparc 3 Sant Adrià del Besòs, once the solution has been tested, it will be replicated at the Las Dehesas waste treatment centre in Madrid.
Time horizon (MDR-A_03)	It is intended to be completed in 2027.
Impact Remediation (MDR-A_04)	The action has not been established to remedy an impact.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Value chain commitments (E2-2_02)	This action does not include a commitment related to upstream or downstream stages of the value chain.

H2TRUCK Project	
Key actions (MDR-A_01) (E2-2_01, E2-2_03)	The project, as an ongoing action, has been led by FCC Medio Ambiente Atlantic and developed with the Irizar Group with the participation of companies and academic entities. The innovative equipment consists of a Heavy Vehicle Chassis-Platform for urban service applications powered by a hybrid hydrogen fuel cell and lithium-ion battery system, with a low cab forward and panoramic cab, which is applicable to all urban service activities and allows the waste collection service to be carried out without polluting emissions.
Scope (MDR-A_02)	FCC Medio Ambiente Atlantic.
Time horizon (MDR-A_03)	The action is already being implemented, to achieve the objectives of the Sustainability Strategy 2050, has a business development roadmap based on sustainable growth.
Impact Remediation (MDR-A_04)	The action has not been established to remedy an impact.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Value chain commitments (E2-2_02)	This action does not include a commitment related to upstream or downstream stages of the value chain.

Landfill management[18]	
Key actions (MDR-A_01) (E2-2_01, E2-2_03)	This is an action implemented in 2024, consisting of more efficient operation of landfill plants that reduce air pollutants and negative impact on the environment through the best available technologies. This is achieved through the application of best available techniques in the different phases of landfill construction and operation. The main ones are the application of methods and procedures applied during construction to minimise the negative impact on the surrounding soil, optimisation of transport to avoid the emission of these pollutants, a system for the collection and periodic monitoring of gas emissions and methods for monitoring groundwater by means of piezometers.
Scope (MDR-A_02)	FCC Environment CEE - Czech Republic, Hungary, Romania and Serbia.
Time horizon (MDR-A_03)	Action carried out continuously.
Impact Remediation (MDR-A_04)	Activities are carried out with the aim of constantly preventing environmental pollution, improving environmental performance as well as the safety and health of employees and third parties under the control of FCC Environment CEE. Through its rapid response approach.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Value chain commitments (E2-2_02)	This action does not include a commitment related to upstream or downstream stages of the value chain.

Infrastructure Area

Application of best practices in construction processes	
Key actions (MDR-A_01)	This is an action implemented in 2024, consisting of the application of good practices, such as the treatment of surplus water from various construction processes by means of treatment plants before its discharge, avoids compromising the good condition of the receiving bodies of water, and also by carrying out correct maintenance of the machinery, Furthermore, by carrying out correct maintenance of machinery, it contributes to reducing emissions of particles and nitrogen, carbon and sulphur oxides into the atmosphere, and avoids soil pollution due to accidental spills, provided that the points are defined and the appropriate means are available to carry out this maintenance in the best way possible. All of this, together with the actions carried out in the works, contributes to the minimisation of environmental incidents, the prevention of pollution, and the protection of biodiversity and water resources, points included in the Construction Area Policy.
Scope (MDR-A_02)	It applies to all production processes that take place on construction sites anywhere in the world and are carried out by both in-house personnel and subcontractors.
Time horizon (MDR-A_03)	The Area plans to complete this action on an annual basis.
Impact Remediation (MDR-A_04)	It contributes to reducing the environmental impact on the environment and affected communities, which entails: reducing stakeholder discomfort, strengthening relations with the community and other stakeholders (such as customers and shareholders), avoiding the loss of cultural and ecological heritage, and maximising the positive social impact of the project, among other benefits.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Value chain commitments (E2-2_02)	This action does not include a commitment related to upstream or downstream stages of the value chain.

[18] In the case of FCC Environment CEE, as it operates in several countries, each one carries out its own management of its actions, some of which have already been implemented in 2024 (Hungary and Serbia) and the rest will be implemented between 2025 and 2026 (Czech Republic and Romania). Therefore, a synthesis of the main actions has been made.

Implementation of environmental monitoring, measurement and analysis	
Key actions (MDR-A_01) (E2-2_01, E2-2_03)	This is an action implemented in 2024, consisting of the development of environmental controls, measurements and analyses to help identify and mitigate sources of pollution before they manifest their effects on the environment, helping to protect ecosystems and human health. It also ensures that the company's activities comply with environmental laws and regulations, avoiding fines and penalties. It also allows for continuous improvement through the definition of quantifiable objectives, as well as the optimisation of resources by evaluating the effectiveness of the good practices implemented.
Scope (MDR-A_02)	Applicable to all production processes that take place in the works anywhere in the world of the Infrastructure Area and are carried out by its own personnel as well as by subcontractors.
Time horizon (MDR-A_03)	The Area plans to complete this action on an annual basis.
Impact Remediation (MDR-A_04)	This action is remediation of current impacts on stakeholders. It can contribute to reducing the environmental impact on the surrounding environment and communities, leading to: reducing stakeholder discomfort, strengthening relationships with the community and other stakeholders (such as customers and shareholders), avoiding the loss of cultural and ecological heritage, and maximising the positive social impact of the project, among other benefits.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Value chain commitments (E2-2_02)	This action does not include a commitment related to upstream or downstream stages of the value chain.

Cement Area

Improving air quality	
Key actions (MDR-A_01) (E2-2_01, E2-2_03)	Ongoing action to reduce the number of complaints about the factory environment due to diffuse emissions. The action contributes to the achievement of the Area's policies and/or objectives through the improvement of air quality.
Scope (MDR-A_02)	These actions apply to all cement plants in Spain.
Time horizon (MDR-A_03)	The Area plans to complete this action by December 2025.
Impact Remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by improving air quality in the factory and in the immediate environment.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Value chain commitments (E2-2_02)	This action does not include a commitment related to upstream or downstream stages of the value chain.

ESRS E3 - Water and Marine Resources

Environment Area

Awareness and monitoring of water consumption	
Key actions (MDR-A_01)	This is an ongoing action, which aims to raise staff awareness of ecological gestures and to monitor water-intensive activities. Action contributes to the achievement of policy.
Scope (MDR-A_02)	The policy at FCC Medio Ambiente Atlantic - France, which covers employees, affects each of the entities, where water awareness actions are carried out (reduction of pollution, ecological gestures, etc.).
Time horizon (MDR-A_03)	Awareness-raising actions are already underway and are planned to continue more intensively during the period (2025-2050).
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progreso (MDR-A_05)	Action reported for the first year under ESRS.

Use of reclaimed water	
Key actions (MDR-A_01)	This is an ongoing action, focusing on using reclaimed (permeated) water from the Wastewater Treatment Plant (WWTP) for irrigation of green areas, cleaning of internal roads, irrigation of landfill recultivation areas and reserve for fire fighting. FCC Environment CEE - Romania is reducing the amount of water abstracted from underground wells belonging to the National Water Agency and public utilities, thereby reducing water procurement and the use of water from uncontaminated sources. By decreasing the use of fresh water from wells and expanding the use of reclaimed water, it will contribute to achieving the FCC's target for the control of WWTP discharges.
Scope (MDR-A_02)	The geographical scope is the Arad landfill in Romania (FCC Environment CEE).

Use of reclaimed water (continuation)	
Time horizon (MDR-A_03)	The action is annual and will last for the whole period of operation of the WWTP (2032), including after recultivation of the landfills, for the whole monitoring period (30 years after recultivation).
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Water Area

Reduction of water consumption	
Key actions (MDR-A_01)	This is an ongoing action that aims to reduce the volumes of unregistered water by improving efficiency in water distribution networks, as well as increasing the reuse of this resource. The main purpose of these actions is linked to activating initiatives that achieve the water consumption reduction targets set by international institutions (SBTi, etc.), as well as adapting Aqualia to improve the efficiency of water distribution networks.
Scope (MDR-A_02)	Management of the complete water cycle. Aqualia Perimeter (except USA, Mexico, Romania, Peru, Algeria, Egypt, Qatar and UAE).
Time horizon (MDR-A_03)	The action has no set deadlines for completion, the objectives are reviewed annually and the Strategic Sustainability Plan is drawn up every three years. Due to the permanent evolution of the perimeter, the action is not envisaged.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Water access and testing	
Key actions (MDR-A_01)	This is a resource that consists of two ongoing actions, on the one hand, to create a platform for the intelligent management of the integral water cycle, through the creation of a technology that allows the efficient use of water resources and their management; and on the other hand, to increase the number of municipalities that provide vulnerable or at-risk citizens with access to water and sanitation. A further key action is to implement digitisation throughout the entire water cycle, as well as to accelerate global digitisation projects. The aim is to provide rapid, real-time responses to the needs of users and customers, improving customer information and developing solutions, combining the work of site managers and service managers.
Scope (MDR-A_02)	The first action covers activities carried out in Spain, Colombia, Mexico, Portugal, France, Italy, Czech Republic and Colombia. The second action applies only to Spain, Italy, Portugal, Georgia and France.
Time horizon (MDR-A_03)	The action is planned to be completed by 2026.
Impact Remediation (MDR-A_04)	The action aims to remedy impacts related to the digitalisation of the processes involved in water management and to provide access to water and sanitation for all.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Cement Area

Waterproofing of coal bunkers	
Key actions (MDR-A_01)	This action, implemented in 2024, consists of applying a protective layer on the soil where coal is stored to prevent water and pollutants from seeping into the subsoil, thus reducing the impact on the solid fuel (coal, petcoke) storage area. The implementation of the action does not contribute to the achievement of FCC policies and/or objectives.
Scope (MDR-A_02)	The action is applied in the coal park of the Olazagutía factory (Navarre-Spain).
Time horizon (MDR-A_03)	The action was completed in 2024.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

ESRS E4 - Biodiversity and Ecosystems

Environment Area

Reacciona Project[19]	
Key actions (MDR-A_01)	Ongoing action defined and promoted by Hellín Town Council (Albacete), based on the planting of a forest located on municipal land formerly occupied by the "Rincón de las Españas" inert waste dump, with the ultimate aim of offsetting CO_2 emissions. The forest covers an area of 4.14 hectares, mainly planted with Aleppo pine. The objectives of this project are to mitigate climate change, restore the landscape using species native to the area to be reforested and ensure the protection, conservation and integrity of the biological diversity and the characteristic ecosystems of the area. This project is also part of the Biodiversity environmental axis of its Sustainability Strategy 2050.
Scope (MDR-A_02)	Hellín Town Council (Albacete-Spain).
Time horizon (MDR-A_03)	It will start in December 2024 and is planned to last for 30 years.
Impact Remediation (MDR-A_04)	Supporting and carrying out reforestation projects is a good way to create value for society, not only through CO_2 absorption, but also through the positive impact on biodiversity and the recovery of degraded spaces, turning them into usable areas for local communities.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Reacciona Project (continuation)	
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	Biodiversity offsets have been used for this action plan, which is expected to capture 283 tonnes of CO_2 over its 30-year lifetime. The effects of biodiversity offsets would be the planting of 4.14 hectares of forest.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account.

Landfill awareness	
Key actions (MDR-A_01)	Ongoing action to raise awareness of accidental spillage losses among 100 % of the workforce and to carry out at least 1 accidental spillage exercise at the sites.
Scope (MDR-A_02)	The action concerns the agencies of all entities, as well as field agents in the centres located in France.
Time horizon (MDR-A_03)	The action is expected to be completed by the end of 2025 and early 2026.
Impact Remediation (MDR-A_04)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account.

[19] Action reflected in ESRS E1 - Climate Change, this section is developed by mentioning actions related to biodiversity and ecosystems.

Landfill platform cover	
Key actions (MDR-A_01)	Action implemented in 2024 that aims to cover the landfill platform to reduce the risk of fires and help prevent biodiversity loss. The action contributes to the objective of operating with the least possible damage to the environment.
Scope (MDR-A_02)	The action takes place at the landfill I-VII of FCC Environment CEE - Hungary located in Gyál.
Time horizon (MDR-A_03)	The action was completed in the third quarter of 2024.
Impact Remediation (MDR-A_04)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account.

Extending the life of the landfill site	
Key actions (MDR-A_01)	This is an ongoing action aimed at developing and consolidating activities at provincial, regional and national level. By extending the lifetime of the Arad (Romania) landfill until 2032, the aim is to provide controlled and environmentally safe disposal of non-hazardous municipal solid waste, commercial and industrial waste and construction and demolition waste, ensuring the least impact on biodiversity and ecosystems. This extension will also provide the means and the basis for the development of new waste treatment facilities in the future.

Extending the life of the landfill site (continuation)	
Scope (MDR-A_02)	Applies to the expansion of the landfill and development of new facilities in Arad, FCC Environment - Romania, which will expand the range of services and coverage of future activities for stakeholders, at regional and national level, contributing to the value chain by applying new available technologies.
Time horizon (MDR-A_03)	Expansion of the landfill is ongoing, with 2 sectors (16,17) already built, sector 18 to be built in 2025, new wastewater treatment facilities (leachate tank) planned to be built in 2025, and other treatment facilities to be planned from 2028 onwards.
Impact Remediation (MDR-A_04)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account.

Water Area

Ecosystem sensitivity analysis	
Key actions (MDR-A_01)	This is an action implemented in 2024, whose objective is to analyse the sensitivity of the ecosystems where the Area operates, identifying facilities in vulnerable ecosystems, as well as assessing the impacts, dependencies, risks and opportunities related to nature, aligning with international sustainability standards and promoting the preservation of biodiversity and ecosystem services. The project identifies facilities located in biodiversity-sensitive areas through geospatial analysis and assessments based on TNFD's LEAP methodology. Using biodiversity and ecosystem services data, facilities with significant interaction with ecosystems are located and prioritised.
Scope (MDR-A_02)	This analysis includes the analysis of 817 installations in 15 countries in Europe, the Middle East and Latin America, corresponding to four technologies of the integral water cycle, specifically wastewater treatment plants (WWTPs), drinking water treatment plants (DWTPs), brackish water treatment plants (BWTPs) and seawater treatment plants (WWTPs).
Time horizon (MDR-A_03)	The action has been completed in the period 2024.
Impact Remediation (MDR-A_04)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been taken into account.

Forest soil recovery	
Key actions (MDR-A_01)	This is an ongoing action, and it is expected that the application of treated sewage sludge as organic amendments on degraded forest soils in Riofrio will result in a significant improvement of soil conditions. The aim is to monitor the improvement in physico-chemical properties, the concentration of available nutrients, enzyme activity in the soil and the diversity of plant cover following the application of these amendments. This project aims to restore degraded forest soils, contributing directly to the organisation's commitment to biodiversity protection and ecosystem recovery.
Scope (MDR-A_02)	The study focuses on a specific area affected by the forest fire in Riofrío, Ávila, Spain. The initiative involves the University of Burgos, Aqualia and the local communities of Riofrío.
Time horizon (MDR-A_03)	The study is being carried out over a period of two years.
Impact Remediation (MDR-A_04)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge has been taken into account by incorporating academic knowledge to obtain information on local species, vegetation patterns and sustainable management practices.

B-FERST	
Key actions (MDR-A_01)	This is an ongoing action, the expected outcome of which is the creation of an innovative and sustainable system that helps transform nutrients present in Wastewater Treatment Plants (WWTP) into innovative and sustainable fertilisers for use in agriculture. This project supports the organisational goal of protecting biodiversity and restoring ecosystems. Furthermore, it is aligned with the objectives of the new European Directive (3019/2024), the European Green Pact and the EU Biodiversity Strategy 2030, by minimising the negative impact of agriculture and promoting sustainable agricultural practices.
Scope (MDR-A_02)	This project has already been successfully implemented at the Guadalete WWTP (Jerez de la Frontera-Spain) but is expected to be extended to other WWTPs with fertiliser application in different agricultural areas.
Time horizon (MDR-A_03)	This action covered the period 2019-2024.
Impact Remediation (MDR-A_04)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Local and indigenous knowledge and nature-based solutions have not been considered.

Infrastructure Area

Ecosystem restoration	
Key actions (MDR-A_01)	Action implemented in 2024, the result of which is the conservation of biodiversity by mitigating the possible adverse effects caused by the Area's actions in the development of its activity. This is done through the conservation of habitats and the species that inhabit them and through the restoration of these ecosystems when they are affected. The actions carried out within the scope of this action are directly related to compliance with the Area's Environmental Policy, by establishing preventive and corrective measures, as well as the adoption of the Good Practices system as a means of reducing or avoiding impacts on biodiversity. This is achieved through the restoration of affected areas, the creation of new habitats and green areas, the transplanting of trees, reforestation and the protection of natural areas (especially areas of high environmental sensitivity, protected natural spaces or areas with the presence of protected species).
Scope (MDR-A_02)	Given that the action defined forms part of the policy and the Area's own environmental management system, the scope of the action is global, applying to all works and projects, regardless of their geographical location, and to the entire supply chain.
Time horizon (MDR-A_03)	The action is continuously applied in all Area projects. Its results are reported on an annual basis.
Impact Remediation (MDR-A_04)	Actions are intended to remedy current impacts on stakeholders, including potential impacts on ecosystems, landscape and natural resources. They are identified and assessed during the environmental impact assessment process, a process that ends with the Environmental Impact Statement, or through a project-specific risk assessment. The measures established a posteriori in both cases are included in the project itself to mitigate or correct these impacts.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Ecosystem restoration (continuation)	
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Given the wide and varied nature of biodiversity actions, it can be said that they all follow the philosophy of Nature-Based Solutions, although they do not all conform to the IUCN Global Standard.

Cement Area

Method of operation - simultaneous restoration	
Key actions (MDR-A_01)	This is an ongoing action whose objective is to monitor potential hazards that could damage nature, fauna or vegetation in the Finca El Porcal (the Group's former gravel pit), included in the Natura 2000 Network and in the catalogue of wetlands of the Community of Madrid. This has been achieved through the implementation of a simultaneous exploitation - restoration method. This situation has allowed the lagoons created and their surroundings to be practically restored by the time the extractive activity was completed. Given the environmental characteristics and the legal conditioning factors at El Porcal, derived from the presence of species of fauna and natural habitats protected by the legislation for the protection of biodiversity and the protection of natural spaces, the use that best suits its current situation is a natural use, aimed at the regeneration and ecological-landscape integration of the estate and the creation of fauna habitats.
Scope (MDR-A_02)	El Porcal, former gravel pit of the Group. It is currently part of the Natura 2000 Network and of the catalogue of wetlands of the Community of Madrid-Spain.
Time horizon (MDR-A_03)	The contract expires annually and can be extended for successive years.
Impact Remediation (MDR-A_04)	The actions aim to remedy the current impacts on stakeholders, the planet, local species and localities, contributing to the protection and conservation of an area within the community of Rivas-Vaciamadrid.

Method of operation - simultaneous restoration (continuation)	
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.
Local and indigenous knowledge (E4-3_09)	Given the environmental characteristics and the legal conditions of El Porcal, derived from the presence of species of fauna and natural habitats protected by legislation for the protection of biodiversity and the protection of natural spaces (Regional Park, SCI, SPA), the use that best suits its current situation is a natural use, aimed at the regeneration and ecological-landscape integration of the estate and the creation of wildlife habitats.

El Porcal Environmental Classroom	
Key actions (MDR-A_01)	This is an ongoing action whose educational initiative is designed to raise awareness and educate about the importance of sustainability and environmental protection, as well as care for biodiversity. Workshops and educational activities are offered for students and the community at large, with the aim of promoting greater environmental awareness, as well as guided tours, biodiversity conservation projects and talks and lectures.
Scope (MDR-A_02)	El Porcal, former gravel pit of the Group. It is currently part of the Natura 2000 Network and of the catalogue of wetlands of the Community of Madrid-Spain.
Time horizon (MDR-A_03)	Action carried out and renewable annually.
Impact Remediation (MDR-A_04)	Actions are not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Biodiversity offsets (E4-3_02, E4-3_03, E4-3_04, E4-3_08)	No biodiversity offsets have been used for this action.

El Porcal Environmental Classroom	(continuation)
Local and indigenous knowledge (E4-3_09)	Collaboration is being carried out with an NGO (Naumani Naturalist Association) that has a presence in the area.

ESRS E5 - Resource use and circular economy

Environment Area

EnergyLOOP	
Key actions (MDR-A_01)	This is an ongoing action aimed at the recovery of wind turbine blade components and their reuse in sectors such as energy, aerospace, automotive, textile, chemical and construction. To this end, the first blade recycling plant in Spain is planned to be set up in Navarre. The plant will place Spain at the technological forefront of this industry and is expected to create around 100 direct and indirect jobs over the decade and invest around 10 million euros in the first installation. EnergyLOOP will contribute to the transformation of the wind energy sector into a true circular economy by investing in integrated blade recycling solutions. This initiative will also improve its competitiveness and sustainability through the research and implementation of new recycling technologies, which will enable it to absorb the increasing amounts of waste and adopt increasingly efficient solutions. The incorporation of new technologies in this type of project will enable FCC Ámbito to consolidate and position itself as a key player in the country's circular economy processes, a fundamental pillar of FCC Medio Ambiente's 2050 Sustainability Strategy.
Scope (MDR-A_02)	The initiative, undertaken by Iberdrola and FCC Medio Ambiente Atlantic - Ámbito (with the support of Siemens Gamesa), will begin at Spain's first blade recycling plant in Navarra.

EnergyLOOP	(continuation)
Time horizon (MDR-A_03)	The facility has already been tendered and will be put into operation during 2025.
Impact Remediation (MDR-A_04)	The actions are related to identified material IROs, which it aims to remedy. These are related to customers' waste generation and their inability to find ways to recover their waste.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Integral recycling plant for photovoltaic panels	
Key actions (MDR-A_01)	This is an action implemented in 2024 and consists of the inauguration of a new integrated recycling plant for photovoltaic panels in Cadrete (Zaragoza). Its objective is to offer the photovoltaic sector a solution for recycling its panels, both those that reach their end of life and those that for various reasons become waste during the process of installation or operation of the exploitations. This facility is also part of FCC Medio Ambiente's 2050 Sustainability Strategy, a 30-year business development roadmap that is based on four lines of action: environmental, social, excellence and good governance. With the management of the increasingly abundant WEEE waste, FCC Ámbito seeks to reinforce the environmental axis through the promotion of the circular economy, with the aim of achieving the European Union's waste recovery targets for 2035.
Scope (MDR-A_02)	The scope of the project covers the integral recycling plant for photovoltaic panels in Cadrete (Zaragoza-Spain).
Time horizon (MDR-A_03)	The facility has been operational since the end of 2024.
Impact Remediation (MDR-A_04)	The actions are related to identified material IROs, which it aims to remedy. These relate to customers' waste generation and their inability to find ways to recover their waste.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

European LIFE projects	
Key actions (MDR-A_01)	LIFE INFUSION This is an ongoing action whose aim is to demonstrate, with a circular economy vision, an innovative scheme for the recovery of resources - biogas, biofertilisers and reclaimed water (RW) - from effluents in municipal management, so as to achieve a process with almost zero dumping. This is a project developed by a consortium that includes FCC Medio Ambiente through its stake in Ecoparc del Besós, EBESA, together with seven other entities. LIFEPLASMIX, also in progress, aims to demonstrate the material recovery of mixed plastics from municipal waste (polypropylene and polystyrene) in the form of pellets or flakes to be used in the manufacture of new plastic products in a semi-industrial plant (5,600 t/year) at the Ecocentral in Granada. With the aim of seeking solutions capable of increasing the recycling of plastic waste, FCC Medio Ambiente is leading these two European LIFE projects to boost efficiency in the recovery of this waste that is difficult to dispose of in the recycling market, avoiding its incineration or disposal in landfills. These actions are in line with FCC's policies and/or objectives.
Scope (MDR-A_02)	The scope of the LIFE INFUSION project covers the treatment plant at Ecoparc del Besos (Barcelona-Spain). In LIFEPLASMIX to the manufacture of new plastic products in a semi-industrial plant (5,600 t/year) at the Ecocentral in Granada-Spain.
Time horizon (MDR-A_03)	The actions are planned to be completed in 2019-2024.
Impact Remediation (MDR-A_04)	The actions are related to identified material IROs, which it aims to remedy. These are those related to waste recovery and process optimisation to obtain new useful by-products in various sectors, the new requirements in terms of waste recovery and reduction targets and the one related to new regulations on waste management.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

ECOSAC project, BAG2BAG	
Key actions (MDR-A_01)	This is an action implemented in 2024, led by FCC Medio Ambiente and Granada Provincial Council, to recover plastic film from the urban waste stream and convert the recovered bags into new recyclable plastic bags in urban sanitation services. The project aims to implement an integrated and viable solution for the plastic film bales obtained from the sorting processes in solid waste treatment plants. The separation of the different types of plastic contained in the film bales and, in particular, of LDPE and HDPE polyethylene, through different processes, results in 100% recycled plastic bags, closes the plastic bag cycle (BAG2BAG) and thus increases the recovery and recyclability ratios. The project is a clear example of circular economy, where the reduction of the use of non-renewable resources, the reuse of waste as raw materials, recycling, the incorporation of eco-design criteria into production processes and raising public awareness have been priorities in order to achieve the desired objective.
Scope (MDR-A_02)	Urban sanitation services in Granada-Spain.
Time horizon (MDR-A_03)	The project has been completed.
Impact Remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by reducing the use of non-renewable raw materials.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

United Circles project for the creation of Hubs of urban and industrial symbiosis	
Key actions (MDR-A_01)	This action will be implemented in 2024 and is led by FCC Medio Ambiente, which participates in the development of the European project United Circles, led by the CARTIF technology centre. Within the project, FCC Medio Ambiente focuses on the valorisation of waste streams for the recovery of nutrients and energy vectors. To this end, it will apply various recovery processes such as the biological methanation of various biogas streams for conversion into biomethane, the improvement of anaerobic digestion of waste streams to maximise the production of biogas at its waste treatment centres and the application of innovative technologies such as hydrothermal liquefaction (HTL) to obtain high-value products. It has internal R&D&I resources that enable it to offer the most innovative solutions to its customers. The organisation's innovation activity has led to an investment of close to 4 million euros in 2023, and in its Sustainability Strategy 2050 it has committed to this figure reaching 1% of turnover.
Scope (MDR-A_02)	The proposal has 46 partners from 14 different countries and one international organisation, all activities will take place in three European demonstrators, each of them integrated in a regional circularity hub: • In Spain, specifically in Salamanca, the recovery of energy and resources from organic waste, wastewater and recovered sewage sludge and cellulose from sewage treatment plants is being pursued. • In Italy, in the Veneto region, bioplastics will be produced from polymers recovered from used cooking oils. • In Turkey, in the Ankara area, construction and demolition waste will be recovered for the manufacture of new low-carbon buildings.
Time horizon (MDR-A_03)	The project has been funded by the European Union under the Horizon Europe programme, with a total of 25,360,000 euros, and will run for 48 months starting this November.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Increasing recycling with the extension and renovation of the site	
Key actions (MDR-A_01)	This is an action planned with the aim of increasing the recycling of collected waste from 1 % to 19 %, based on the extension and renovation of the Himberg headquarters, with the construction of a new sorting plant. FCC Environment CEE Austria does not yet have any policies or targets related to this objective in 2024. However, it is planned to create policies and targets for this topic and to integrate them with the actions undertaken.
Scope (MDR-A_02)	This action covers the central location of FCC Environment CEE Austria in Himberg.
Time horizon (MDR-A_03)	The action is planned and intended to run until the end of 2027.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Replacement of refuse derived fuel drying shredder	
Key actions (MDR-A_01)	This is an on-going action; the aim is to use the most modern machine that allows a more efficient treatment of waste. The RDF material is used to produce cement. The use of modern technologies helps to achieve the policy that partners want in the use of different services.
Scope (MDR-A_02)	The action takes place at FCC Environment CEE Hungary, at the CDR plant in Gyál, in the cement works.
Time horizon (MDR-A_03)	The machine has arrived at the centre and will be installed in the first quarter of 2025.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Packaging of secondary raw materials	
Key actions (MDR-A_01)	It consists of the replacement of a baler in Gyál, following a fire and in Hódmezővásárhely (Hungary). Replacement of the refuse derived fuel (RDF) drying crusher (UNTHA) and increase of its capacity. This is an ongoing action; the aim is to use the most modern machine that allows for more efficient waste treatment. The RDF material is used to produce cement. These are two actions implemented in 2024 that will lead to the packaging of secondary raw materials and their subsequent delivery to the customer, which will enable new products to be manufactured. The implementation of modern technologies makes it easier to achieve the policies that partners prefer in the use of various services.
Scope (MDR-A_02)	The actions are carried out at FCC Environment CEE Hungary, at the sorting and balancing plant located in Gyál and at the ground sorting and balancing plant in Hódmezővásárhely for subsequent delivery to customers.
Time horizon (MDR-A_03)	The machine located in Gyál was installed in the second quarter of 2024, the baler in Hódmezővásárhely was installed in the last quarter of 2024.
Impact Remediation (MDR-A_04)	The action aims to remedy the impacts resulting from the operation of the Baling&Ground sorting plant (reuse of waste).
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Infrastructure Area

Integrated management of the waste generated	
Key actions (MDR-A_01)	This is an action implemented in 2024 and consists of significantly reducing waste generated in construction projects, increasing the reuse and recycling of materials, and decreasing the costs associated with waste disposal. In addition, it is expected to improve resource efficiency and reduce the environmental impact of construction activities. This action contributes to the Area's policy by minimising the environmental impact of construction activities, promoting sustainable practices and optimising the use of resources.
Scope (MDR-A_02)	These actions apply to all production processes that take place in the Area's works, including the entire value chain from planning to project execution. It will address all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	The action is and will continue to be completed on an annual basis.
Impact Remediation (MDR-A_04)	The action aims to remedy the negative impacts on the environment and local communities caused by the generation and improper disposal of construction waste. This includes reducing soil and water pollution, and improving the quality of life of communities near construction sites.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Modular and demountable construction	
Key actions (MDR-A_01)	Optimisation of the use of materials and reduction of waste through modular and demountable construction. This is an action implemented in 2024 with the aim of reducing construction waste through the reuse of prefabricated modules, decreasing construction and demolition costs, and increasing efficiency in the use of materials. In addition, greater flexibility in design and the ability to adapt structures to different needs and locations is expected. This action contributes to the Area's policy by promoting the reuse of materials and reducing waste generation. It also supports efficiency and cost reduction objectives by optimising construction and demolition processes.
Scope (MDR-A_02)	These actions apply to all production processes taking place on construction sites anywhere in the world, including the entire value chain from planning to project execution. It will address all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	The action is and will continue to be completed on an annual basis.
Impact Remediation (MDR-A_04)	It aims to remedy the negative environmental impacts caused by the generation of construction waste and the need for new raw materials. This includes the reduction of pollution and the conservation of natural resources.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Concessions Area

Integrated management of the waste generated	
Key actions (MDR-A_01)	The Area's ongoing projects are working to significantly reduce the amount of waste generated, increase the reuse and recycling of materials, and reduce the costs associated with waste disposal. This action contributes to the Area's policy by minimising the environmental impact of concession activities, promoting sustainable practices and optimising the use of resources.
Scope (MDR-A_02)	These actions apply to all activities that take place in the ongoing projects of the Concessions Area, including the entire value chain from planning to project execution. It will address all stakeholders, including employees, suppliers and local communities.
Time horizon (MDR-A_03)	The action is and will continue to be completed on an annual basis.
Impact Remediation (MDR-A_04)	The action aims to remedy the negative impacts on the environment and local communities caused by the generation and improper disposal of waste. This includes reducing soil and water pollution and improving the quality of life of communities near the sites.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Resources allocated (MDR-A_06)	For the implementation of these actions, financial, technological and human resources have been allocated for the performance of waste management tasks.
Current and future financial resources (MDR-A_07, MDR-A_09, MDR-A_10, MDR-A_11, MDR-A_12)	The financial resources allocated to the implementation of this action are €850,000.

Cement Area

Replacing petroleum-based fossil fuel in clinker kilns with alternative fuels	
Key actions (MDR-A_01)	This is an ongoing action that aims to achieve a significant reduction in the use of fossil fuels by replacing their use with fuels derived from waste or by-products. It will also reduce the use of petroleum-based materials and make use of energy resources that would otherwise end up in landfills. The use of materials derived from waste reduces fossil CO_2 emissions and promotes the circular economy.
Scope (MDR-A_02)	These actions apply to the cement plants in Spain: El Alto, Alcalá de Guadaira, Monjos, Mataporquera and Hontoria.
Time horizon (MDR-A_03)	The action is planned for the year 2030, but will continue in subsequent years.
Impact Remediation (MDR-A_04)	The action aims to remedy the current impacts on stakeholders by reducing land occupation in landfills and reducing GHG emissions.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Substitute natural raw materials in the manufacture of clinker and cement with waste and/or by-products	
Key actions (MDR-A_01)	This is an ongoing action that aims to achieve a reduction in the use of natural raw materials by replacing their use with alternative raw materials, derived from waste or by-products. The use of natural material will be reduced and mineral resources that would otherwise be landfilled will be utilised. The use of materials derived from waste reduces fossil CO_2 emissions and promotes the circular economy.
Scope (MDR-A_02)	These actions apply to the cement plants in Spain: El Alto, Alcalá de Guadaira, Monjos, Mataporquera and Hontoria.
Time horizon (MDR-A_03)	The action is projected to 2030.
Impact Remediation (MDR-A_04)	The action aims to remedy current impacts on stakeholders by reducing land occupation in landfills and reducing GHG emissions.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Appendix IV: Targets related to environmental management

The targets related to environmental management that comply with the criteria established by the ESRS, broken down by subject and by business area according to materiality, are included below.

ESRS E1 - Climate Change

Environment Area

Reducing GHG Emissions to achieve climate neutrality by 2050

Target (MDR-T_02, E1-4_02, E1-4_03)
Progressive reduction of GHG emissions until 2050.

Type of target (MDR-T_03, E1-4_03)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Absolut	2,353,500.12	t CO_2e

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2017	2017-2050	35 % reduction by 2030

% covered Scope 1	% covered Scope 2	% covered Scope 3	Calculation method Scope 2 (E1-4_12)	Type of gases covered (E1-4_18)
—	—	—	Market-based	All GHGs

Description and relationship with policies (MDR-T_01, E1-4_01)	FCC Medio Ambiente Atlantic's management policy includes its commitment to promote the fight against climate change, to which this objective contributes. Furthermore, through its Sustainability Strategy 2050, it has acquired demanding commitments in terms of reducing GHG emissions in order to achieve climate neutrality by 2050.

Reducing GHG Emissions to achieve climate neutrality by 2050 (continuation)

GHG inventory limit and Scope (MDR-T_04, E1-4_18)	The GHG emission reduction target does not differ from the reported GHG emissions, with all types of gases covered, the respective percentage of scope 1 and 2 GHG emissions and the total GHG emissions covered by the target. For the GHG emission reduction targets of its subsidiaries, FCC Medio Ambiente Atlantic (Spain) similarly applies these requirements at the subsidiary level. The scope of this objective covers both FCC Medio Ambiente Atlantic Spain's own activities and those of its value chain.
Scientific basis (MDR-T_10, E1-4_22)	This objective is based on science.
Climate scenarios (E1-4_22)	The target is compatible with limiting global warming to 1.5 °C
Sectoral decarbonisation pathway (E1-4_22)	The target is derived using a sectoral decarbonisation trajectory. The context, decarbonisation strategies, targets and legislation at international, European and national level have been analysed and the particularities of the waste sector have been taken into account.
Decarbonisation levers (E1-4_23, E1-4_24)	The main decarbonisation levers are the transition to low-emission vehicles, the reduction of biogas emissions from landfills and the implementation of contingency plans. First, the aim is for 100 % of the vehicle fleet to have "ECO" or "0 emission" labels. Secondly, the aim is to capture and manage biogas from landfills, avoiding its release and prioritising its energy recovery, with a target of 80 % by 2050. Finally, a proprietary methodology will be developed to implement contingency plans to adapt to the impacts of climate change on procurement.

Reducing GHG Emissions to achieve climate neutrality by 2050 (continuation)	
Methodologies (MDR-T_09)	FCC Medio Ambiente Atlantic has simulated a set of possible GHG emissions scenarios, against a range of measures. The scenarios we consider most likely are included below: • E.1. Scenario envisaged for emissions associated with the vehicle fleet: A scenario has been envisaged that envisages the greening of the fleet through the gradual replacement of vehicles with less polluting electric-hybrid vehicles, with the consequent progressive reduction of GHG emissions. • E.2. Scenario for emissions associated with municipal waste treatment: Considering the limitation of 10 % of waste disposed of in landfills from 2035 onwards, the scenarios analysed have opted for a substantial change in selective collection models accompanied by a greater increase in biological treatment processes (composting and/or biomethanisation) and energy recovery.
Stakeholders (MDR-T_11)	Different departments of FCC Medio Ambiente have participated.
Charges (MDR-T_12, E1-4_21)	No changes in the target or associated metrics have been observed.
Performance and progress (MDR-T_13, E1-4_19)	In the period 2017-2023 there has been a 23.3 % increase in total GHG emissions mainly due to an increase in diffuse emissions associated with landfills (Tenerife, Montoliú, Loeches and Mancomunidad del Sur) that have become fully operational in 2023. The evolution of emissions by scope (1, 2 and 3) and category (fuel consumption, electricity consumption, landfill emissions, composting, biomethanisation, incineration, HFCs) is studied globally and by contract and the causes of the increase or decrease of emissions are analysed. Target reported for the first year under ESRS.

Increase in GHG emissions avoided

Target
(MDR-T_02, E1-4_02, E1-4_03)
Increase the number of tonnes of GHG avoided compared to 2017.

Type of target (MDR-T_03, E1-4_03)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Absolute	2,776,636.01	t CO_2e

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2017	2017-2050	-20 % by 2030 -50 % by 2050

% covered Scope 1	% covered Scope 2	% covered Scope 3	Calculation method Scope 2 (E1-4_12)	Type of gases covered (E1-4_18)
—	—	—	Market-based	All GHGs

Description and relationship to policies (MDR-T_01, E1-4_01)	As part of its 2050 Sustainability Strategy, FCC Medio Ambiente Atlantic (Spain, Portugal and Scope) has established commitments to reduce GHG emissions, with the aim of achieving climate neutrality by 2050.
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	All GHGs are covered, the respective percentage of scope 1, 2 and 3 GHG emissions and the total GHG emissions covered by the target. For the GHG emission reduction targets of its subsidiaries, the company shall apply these requirements at the subsidiary level in a similar manner. The scope of this objective covers both FCC Medio Ambiente Atlantic Spain's own activities and those of its value chain.
Scientific basis (MDR-T_10, E1-4_22)	The objective has no scientific basis.
Climate scenarios (E1-4_22)	It is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway, nor has the target been externally secured.

Increase in GHG emissions avoided (continuation)	
Decarbonisation levers (E1-4_23, E1-4_24)	The decarbonisation levers envisaged include the use of by-products, energy generation and the prevention of waste disposal.
Methodologies (MDR-T_09)	Avoided GHG emissions from waste treatment have been calculated, which will double the emissions generated by MSW treatment. The benefits of biological treatment and energy recovery will be reflected in avoided emissions by avoiding landfilling of waste in controlled landfills.
Stakeholders (MDR-T_11)	Different departments of FCC Environment have participated.
Changes (MDR-T_12, E1-4_21)	No changes in the target or associated metrics have been observed.
Performance and progress (MDR-T_13, E1-4_19)	Between 2017 and 2023, total GHG emissions increased by 23.3 %, mainly due to an increase in diffuse emissions associated with fully operational landfills from 2023. An analysis of the evolution of emissions by scope (1, 2 and 3) and category is being carried out both globally and by contract, assessing the causes of variations in emissions. Target reported for the first year under ESRS.

Achieving NET ZERO Carbon by 2040

Target (MDR-T_02, E1-4_02, E1-4_04)
Achieve Net Zero Carbon Emissions by 2040. Implementing a 5 % annual reduction in carbon emissions based on 2019 results.

Type of target (MDR-T_03, E1-4_03)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Relative	1,939,581.89	t CO_2e
Base year (MDR-T_06, E1-4_20)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2019	Annual	5 % annual reduction until Net Zero is reached in 2040.

Achieving NET ZERO Carbon by 2040 (continuation)				
% covered Scope 1 (E1-4_07)	% covered Scope 2 (E1-4_13)	% covered Scope 3	Calculation method Scope 2 (E1-4_13)	Type of gases covered (E1-4_18)
100 %	0 %[20]	—	Market-based	All GHGs

Description and relationship with policies (MDR-T_01, E1-4_01)	The aim is to ensure that working practices contribute to increased energy efficiency and environmental conservation, both locally and regionally.
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	The raw GHG emissions data is collected using the same process as the ISO50001 energy management system, so the boundary always covers 100 % of the organisational structure. The cap will change in 2025 due to the new procurement and GHG emissions will be recalculated accordingly. The scope of this objective covers FCC Environment UK's own activities.
Scientific basis (MDR-T_10, E1-4_22)	The objective has no scientific basis.[21]
Climate scenarios (E1-4_22)	It is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway, nor has the target been externally secured.

[20] The energy coming from UK Scope 2 is 100% renewable and generates 0 emissions.
[21] FCC Environment UK has a commitment, following the UK government's scheme for the waste management sector.

Achieving NET ZERO Carbon by 2040 (continuation)	
Decarbonisation levers (E1-4_23, E1-4_24)	To achieve the decarbonisation target, various decarbonisation levers will be implemented. For Scope 2, the procurement of zero-emission electricity supply from the grid will continue. For Scope 1, plans to redirect all organic waste from landfills to recycling and energy production processes, such as composting, anaerobic digestion (AD) and energy recovery (EfW), with the aim of reaching this target by 2030. In addition, efforts will be made to increase the capture of methane emissions from landfills to 85 % by 2030. Finally, modelling and data collection of greenhouse gas (GHG) emissions from landfills will be improved.
Methodologies (MDR-T_09)	The target is aligned with the Environmental Services Association (ESA) decarbonisation pathway for the UK recycling and waste management sector. The EpE Protocol is used to determine emissions from waste management activities as approved by the ESA.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No changes have been observed in the target or associated metrics.
Performance and progress (MDR-T_13)	The reduction of the annual target compared to the baseline has been achieved. Raw data is collected on a monthly basis, following the procedures set out in the Integrated Management System (IMS), and reported internally to the senior leadership team on a monthly basis. Target reported for the first year under ESRS.

Reduction of specific energy consumption

Target (MDR-T_02)

Reduction of the specific energy consumption compared to the previous year by 0.5 %.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	662,896.35 MWh	MWh
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	One year	—

Description and relationship with policies (MDR-T_01)	FCC Environment CEE Austria's Energy and Environment policy emphasises the measurement and monitoring of energy use, with a focus on energy efficiency. This is directly aligned with the objective of avoiding increases in energy consumption and promoting incremental reductions over time, which is consistent with the target of reducing consumption by 0.5 %.
GHG inventory limit and Scope (MDR-T_04)	FCC Environment CEE Austria is currently working on its decarbonisation targets. Once set, specific targets will be broken down by country. The scope of this objective covers FCC Environment CEE Austria's own activities.
Scientific basis (MDR-T_10)	The target has no scientific basis and is not compatible with limiting global warming to 1.5°C.
Methodologies (MDR-T_09)	Different internal documents are used in the evaluation of the target: energy optimisation concept of FCC Abfall Austria and energy consumption lists. The target was derived from the Energy Efficiency Law, which required a 1.5 % improvement. However, the law has been repealed and is therefore no longer valid.
Stakeholders (MDR-T_11)	So far, only internal stakeholders, such as employees and top management, have been involved through internal communication.
Changes (MDR-T_12)	No changes have been observed in the target or associated metrics.
Performance and progress (MDR-T_13)	The environmental energy report analyses the results against targets, including trend analysis, to meet the requirements of ISO 50001, analysing consumption by energy source and location. In addition, the target is monitored on a quarterly basis. Target reported for the first year under ESRS.

Renewable energy production from photovoltaic panels

Target (MDR-T_02)		
Achieve renewable energy production from photovoltaic panels.		
Type of target (MDR-T_03)	**Reference value (MDR-T_05)**	**Unit of measurement (MDR-T_03)**
Absolute	480,000	€
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2024	2024-2025	Installation of photovoltaic plants on site (rooftop installation, landfill installation), in total approx. 750 kWp.

Description and relationship with policies (MDR-T_01)	FCC Environment CEE Czech Republic's Energy and Environment policy encourages greater use of renewable energy to reduce the carbon footprint and protect the environment. This aligns directly with the objective of producing renewable energy from photovoltaic panels.
GHG inventory limit and Scope (MDR-T_04)	The scope of this objective covers both FCC Environment CEE Czech Republic's own activities and those of its value chain, including upstream and/or downstream stages.
Scientific basis (MDR-T_10)	This objective is based on science.
Methodologies (MDR-T_09)	A detailed engineering study has been developed for the installation, orientation and efficiency optimisation of the panels.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12)	No changes have been observed in the target or associated metrics.
Performance and progress (MDR-T_13)	Currently, the project documentation for the photovoltaic panels has been prepared and is awaiting the building permit. Target reported for the first year under ESRS.

Water Area

Annual reduction in climate intensity

Target (MDR-T_02, E1-4_02, E1-4_03)				
Neutralidad en Carbono en el 2050.				
Type of target (MDR-T_03, E1-4_03)	**Reference value (MDR-T_05, E1-4_20)**	**Unit of measurement (MDR-T_03)**		
Absolute	0.67	kg CO_2e/euro		
Base year (MDR-T_06, E1-4_20)	**Period of application (MDR-T_07)**	**Metas intermedias/ provisionales (MDR-T_08)**		
2023	2024-2050	35 % reduction by 2030		
% covered Scope 1 (E1-4_06)	**% covered Scope 2 (E1-4_09)**	**% covered Scope 3**	**Calculation method Scope 2 (E1-4_09)**	**Type of gases covered (E1-4_18)**
100 %	100 %	—	Location-based	All GHGs

Description and relationship to policies (MDR-T_01, E1-4_01)	The objective is to contribute to the annual reduction of climate intensity through energy efficiency measures, the substitution of fuel energy sources by renewable energies or the implementation of new technologies, in line with the goal of carbon neutrality by 2050.
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	With the plan, Aqualia expects to reduce the reduction to 81 % of the base year, if this forecast is not exceeded, a compensation plan will be implemented until 100 % is reached. The scope of this objective covers Aqualia's own Concessions and BOT operations.
Scientific basis (MDR-T_10, E1-4_22)	The target is compatible with limiting global warming to 1.5 °C.
Climate scenarios (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway and has not been externally secured.

Annual reduction in climate intensity (continuation)	
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway and has not been externally secured.
Decarbonisation levers (E1-4_23, E1-4_24)	The scope 1 elimination of 22,344 tonnes of CO_2 will be achieved by electrification and fuel switching of the vehicle fleet. On the other hand, scope 2 emissions will be eliminated 344,355 by the use of renewable energy. For the remaining tonnes of CO_2 of scope 1, they will be eliminated through offset projects.
Methodologies (MDR-T_09)	It has been developed on the basis of the Sustainable Development Goals.
Stakeholders (MDR-T_11)	Aqualia's Strategic Sustainability Plan 2023-2026 was constructed based on the surveys and interviews carried out during the strategic materiality analysis of the Area, which allowed the indirect participation of stakeholders in the definition of its indicators and objectives.
Changes (MDR-T_12, E1-4_21)	No changes in the target or associated metrics have been observed.
Performance and progress (MDR-T_13, E1-4_19)	The objectives set in the Strategic Sustainability Plan are monitored on a quarterly basis. Progress is in line with the objectives set. Target reported for the first year under ESRS.

Infrastructure Area

Reduction of petrol and diesel A consumption				
Target (MDR-T_02, E1-4_02, E1-4_04) Reduction of petrol and diesel A consumption.				
Type of target (MDR-T_03, E1-4_04) Relative		Reference value (MDR-T_05, E1-4_20) 9,089		Unit of measurement (MDR-T_03) t CO_2e
Base year (MDR-T_06, E1-4_20) 2021		Period of application (MDR-T_07) 2023-2050		Intermediate/interim targets (MDR-T_08) -Objetivo a 2026: 10 % de reducción del consumo de Gasolina y Gasóleo A. -Objetivo a 2030: 61 % de reducción del consumo de Gasolina y Gasóleo A.
% covered Scope 1 (E1-4_07) 100 %	% covered Scope 2 —	% covered Scope 3 —	Calculation method Scope 2 —	Type of gases covered (E1-4_18) Metano, óxido nitroso y dióxido de carbono
Description and relationship with policies (MDR-T_01, E1-4_01)	This objective follows the strategic line for the mitigation of climate change. Construction Area will progressively replace its fleet of vehicles, opting for more sustainable vehicles, thus reducing the emissions associated with scope 1 of the carbon footprint.			
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	Continue to monitor and report on the consumption of fossil and renewable fuels in order to know the organisation's behaviour and study the need to take more ambitious measures in the event of not achieving the established targets. Consistency with the emissions inventory is that this measure directly affects fuel consumption (Scope 1 emissions).			

Reduction of petrol and diesel A consumption (continuation)	
Scientific basis (MDR-T_10, E1-4_22)	This objective is based on science and has followed the recommendations of the TCFD. In the context of the elaboration and development of climate change mitigation targets, a comprehensive study of the risks and opportunities of climate change, as well as the economic impacts these may have on assets and investors, has been carried out.
Climate scenarios (E1-4_22)	This target is compatible with limiting global warming to 1.5 °C. Different climate scenarios have been identified based on the IPCC. In the analysis, three scenarios have been defined, grouping families of assumptions related to physical and transition risks: Climate Neutrality, Trend Scenario and High Emission Development.
Sectoral decarbonisation pathway (E1-4_22)	The target is derived using a sectoral decarbonisation trajectory.
Decarbonisation levers (E1-4_23, E1-4_24)	The Construction Area will progressively replace its vehicle fleet, opting for more sustainable vehicles, thus reducing the emissions associated with Scope 1 of the carbon footprint. In addition, policies will be included for the rental and/or purchase of vehicles for construction work that take into account emission reduction criteria. Priority will be given to the use of more modern machinery, both our own and that of subcontractors, which can consume clean energy.
Methodologies (MDR-T_09)	The recommendations of the TCFD have been followed. In the context of the elaboration and development of climate change mitigation objectives, a comprehensive study of climate change risks and opportunities, as well as the economic impacts these may have on assets and investors, has been carried out.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No changes in the target or associated metrics have been observed.

Reduction of petrol and diesel A consumption (continuation)	
Performance and progress (MDR-T_13, E1-4_19)	Each year, Construction Area reviews the status of the system every four months, and annually publishes the System Review Report, in which an analysis is made of the status and results of operations for review by senior management. In addition, a Construction Area Sustainability Strategy Monitoring Committee has been created to monitor compliance with the Sustainability Strategy by means of the indicators established for this purpose. Target reported for the first year under ESRS.

Evolution of conventional electricity sources towards 100% renewable alternatives

Target (MDR-T_02, E1-4_02, E1-4_04)

Implement the purchase of electricity with guarantees of origin in all the countries where it operates, achieving a 100% reduction in the consumption of non-renewable electricity by 2021.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Relative	3,491	t CO_2e

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2021	2023-2050	Target to 2026: 29 % increase in renewable energy consumed. 2030 target: 65 % increase in renewable energy consumed.

% covered Scope 1	% covered Scope 2 (E1-4_10)	% covered Scope 3	Calculation method Scope 2 (E1-4_10)	Type of gases covered (E1-4_02)
—	100 %	—	Location-based	Methane, nitrous oxide and carbon dioxide

Description and relationship with policies (MDR-T_01, E1-4_01)	This objective follows the strategic line for climate change mitigation.

Evolution of conventional electricity sources towards 100% renewable alternatives (continuation)	
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	Through the purchase of energy from 100 % renewable sources at an organisational level, in all countries where Área de Construcción operates and has implemented the EMS, progress has been made in reducing the carbon footprint. In addition, the recommendations of the TCFD have been followed. In the process of elaborating and developing climate change mitigation targets, a thorough study of the associated risks and opportunities, as well as the economic impacts these may have on assets and investors, has been carried out.
Scientific basis (MDR-T_10, E1-4_22)	The objective is scientifically based.
Climate scenarios (E1-4_22)	The target is compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is derived using a sectoral decarbonisation pathway and the target has not been externally secured.
Decarbonisation levers (E1-4_23, E1-4_24)	The decarbonisation levers of this objective are the implementation of electricity consumption with renewable energy guarantees in headquarters and fixed centres and the increase in the use of electricity consumed from renewable energy sources in projects where it is feasible.
Methodologies (MDR-T_09)	The recommendations of the TCFD have been followed. In the context of the elaboration and development of CC mitigation objectives, a comprehensive study of climate change risks and opportunities, as well as the economic impacts these may have on assets and investors, has been carried out. Different climate scenarios have been identified based on the IPCC. In the analysis carried out, three scenarios have been defined that group together families of hypotheses related to physical and transition risks: Climate Neutrality, Trend Scenario and High Emission Development.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No changes in the target or associated metrics have been observed.

Evolution of conventional electricity sources towards 100% renewable alternatives (continuation)	
Performance and progress (MDR-T_13, E1-4_19)	Each year, the Construction Area reviews the status of the system every four months, and annually publishes the System Review Report, in which an analysis is made of the status and results of operations for review by senior management. In addition, a Construction Area Sustainability Strategy Monitoring Committee has been set up to monitor compliance with the Sustainability Strategy through the indicators established for this purpose. Target reported for the first year under ESRS.

Cement Area

Reduction of CO_2 emissions from process and combustion in grey cement

Target (MDR-T_02, E1-4_02, E1-4_04)
Obtain a ratio of 0.540 t CO_2/t cement.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Relative	0.684	t CO_2/t cement

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2020	2020-2030	No intermediate objectives

% covered Scope 1 (E1-4_07)	% covered Scope 2	% covered Scope 3	Calculation method Scope 2	Type of gases covered (E1-4_18)
100 %	—	—	—	CO_2

Description and relationship to policies (MDR-T_01, E1-4_01)	This objective is related to climate change mitigation management within the Environmental and Energy Policy.

Reduction of CO_2 emissions from process and combustion in grey cement (continuation)	
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	The target applies only to cement plants in Spain and only for the greenhouse gas CO_2. Applies to: • Company - Cementos Portland Valderrivas, S.A. Factories (El Alto, Hontoria, Alcalá, Olazagutía, Monjos) • Company - Cementos Alfa, S.A. Factory (Mataporquera)
Scientific basis (MDR-T_10, E1-4_22)	The objective has no scientific basis.
Climate scenarios (E1-4_22)	It is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway, nor has the target been externally secured.
Decarbonisation levers (E1-4_23, E1-4_24)	The decarbonisation levers of this target are the use of biomass fuels, use of decarbonised raw materials, use of additions in cement and investments for the improvement of the clinker production process.
Methodologies (MDR-T_09)	According to the ETS methodology, kg CO2/t clinker is measured for each plant and kg clinker per tonne of cement by weighting all cements from all plants.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No changes have been observed in the target or associated metrics.
Performance and progress (MDR-T_13, E1-4_19)	In 2023 the result was 0.659 tCO_2eq. The result for 2024 was 0.651 tCO_2eq (to be verified by an authorised external audit company). The progress of the objectives is monitored through the Environmental Department of each cement plant, as well as in the Corporate Sustainability Committee. Target reported for the first year under ESRS.

Increasing the share of energy purchased from renewable sources

Target
(MDR-T_02, E1-4_02, E1-4_04)
Achieve 80% of energy purchased from renewable sources by 2030.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Relative	11	%

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2020	2020-2030	Sin objetivos intermedios

% covered Scope 1	% covered Scope 2 (E1-4_13)	% covered Scope 3	Calculation method Scope 2 (E1-4_13)	Type of gases covered (E1-4_18)
—	100 %	—	Market-based	CO_2

Description and relationship with policies (MDR-T_01, E1-4_01)	The focus is on the medium and long-term procurement of renewable energy through power purchase agreements (PPAs). Agreements and investments with third parties for the supply of wind and photovoltaic energy are promoted.
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	The target applies to cement plants in Spain and only for the greenhouse gas CO_2. Applies to: • Company - Cementos Portland Valderrivas, S.A. Factories (El Alto, Hontoria, Alcalá, Olazagutía, Monjos). • Company - Cementos Alfa, S.A. Factory (Mataporquera).
Scientific basis (MDR-T_10, E1-4_22)	The objective has no scientific basis.
Climate scenarios (E1-4_22)	It is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway, nor has the target been externally secured.
Decarbonisation levers (E1-4_23, E1-4_24)	The decarbonisation levers of this objective is the procurement of renewable electricity.

Increasing the share of energy purchased from renewable sources (continuation)	
Methodologies (MDR-T_09)	The methodology consists of purchasing electricity through the electricity trader Fortia, which provides data on the percentage of renewable energy and CO_2 emissions per kWh. In addition, information from Cementos Portland's PPA contracts is considered.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No change in the target or associated metrics has been observed.
Performance and progress (MDR-T_13, E1-4_19)	In 2023 the % of renewable energy has been 63.61 %. In 2024, the estimated figure is 74.7% (pending the final figure for the annual Fortia mix factor). The data is monitored by the operations department and the Group's Sustainability Committee. The information is also externally audited by AENOR in the EINF audit. Target reported for the first year under ESRS.

Increase the percentage of thermal substitution of fossil fuels by alternative fuels

Target
(MDR-T_02, E1-4_02, E1-4_04)
Achieve a % thermal substitution of fossil fuels by alternative fuels of >70 % by 2030.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Relative	34	%

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2020	2020-2030	No intermedia objectives

% covered Scope 1 (E1-4_07)	% covered Scope 2	% covered Scope 3	Calculation method Scope 2	Type of gases covered (E1-4_18)
100%	—	—	—	CO_2

Increase the percentage of thermal substitution of fossil fuels by alternative fuels (continuation)	
Description and relationship with policies (MDR-T_01, E1-4_01)	This objective is related to climate change mitigation management within the Environmental and Energy Policy.
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	The target applies to Cement factories in Spain and for the greenhouse gas CO_2. Applies to: • Company - Cementos Portland Valderrivas, S.A. Factories (El Alto, Hontoria, Alcalá, Monjos). • Company - Cementos Alfa, S.A. Factory (Mataporquera).
Scientific basis (MDR-T_10, E1-4_22)	The objective has no scientific basis.
Climate scenarios (E1-4_22)	It is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway, nor has the target been externally secured.
Decarbonisation levers (E1-4_23, E1-4_24)	The decarbonisation levers of this objective include increasing purchases and consumption of alternative fuels, prioritising biomass, as well as investments in facilities to increase the percentage of recovery, storage and metering of these fuels.
Methodologies (MDR-T_09)	SAP information on alternative fuel purchases and consumption (inputs, consumption and outputs) and CO_2 verification report audited by an authorised external auditing company.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No change in the target or associated metrics has been observed.

Increase the percentage of thermal substitution of fossil fuels by alternative fuels (continuation)	
Performance and progress (MDR-T_13, E1-4_19)	In 2023 the target result was 32%, in 2024 the result was 33% (pending CO_2 verifications). Continuous monitoring is carried out at the factories based on the control of fuel consumption. Subsequently, analyses are carried out on each material to control its energy contribution to the process, as well as monthly monitoring reports. The Sustainability Department also monitors the data, in order to report on the status of the target to the Group's Sustainability Committee. Target reported for the first year under ESRS.

Real Estate Area

Greenhouse gas reduction in managed buildings

Target (MDR-T_02, E1-4_02, E1-4_04)

The aim is to reduce greenhouse gases by 25 % by 2030 in the buildings and developments they develop.

Type of target (MDR-T_03, E1-4_04)	Reference value (MDR-T_05, E1-4_20)	Unit of measurement (MDR-T_03)
Relative	—	%

Base year (MDR-T_06, E1-4_20)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2024	2024-2030	Sin objetivos intermedios

% covered Scope 1 (E1-4_07)	% covered Scope 2	% covered Scope 3	Calculation method Scope 2	Type of gases covered (E1-4_18)
100%	—	—	—	—

Description and relationship with policies (MDR-T_01, E1-4_01)	This objective follows the strategic line for climate change mitigation.

Greenhouse gas reduction in managed buildings (continuation)	
GHG inventory limit and Scope (MDR-T_04, E1-4_18)	The objective applies to the buildings and developments managed by the Real Estate Area.
Scientific basis (MDR-T_10, E1-4_22)	The objective has no scientific basis.
Climate scenarios (E1-4_22)	It is not compatible with limiting global warming to 1.5°C.
Sectoral decarbonisation pathway (E1-4_22)	The target is not derived using a sectoral decarbonisation pathway, nor has the target been externally secured.
Decarbonisation levers (E1-4_23, E1-4_24)	—
Methodologies (MDR-T_09)	—
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12, E1-4_21)	No change in the target or associated metrics has been observed.
Performance and progress (MDR-T_13, E1-4_19)	This is an action implemented for the first time in 2024, emissions are being measured, once the most significant elements are clear, measures can be taken and evaluated in future years. Target reported for the first year under ESRS.

ESRS E2 - Pollution

Environment Area

100 % low-emission vehicle fleet

Target
(MDR-T_02. E2_3_09)
100 % of the vehicle fleet is low carbon: "ECO" or "0 emissions" label (CNG, hybrid or electric vehicles).

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	13,6	%
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2017	2017-2050	50 % en 2030. 100 % en 2050.

Description and relationship with policies (MDR-T_01, E2-3_01, E2-3_02, E2-3_03, E2-3_04)	The goal of achieving a 100 % low-emission fleet contributes to meeting the stringent commitments to reduce environmental pollution (air, noise and light) set out in its Sustainability Strategy 2050 under the Pollution axis.
Scope (MDR-T_04)	FCC Medio Ambiente Atlantic - Spain and Portugal. The aim is for it to apply to all FCC Medio Ambiente Atlantic.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	FCC Medio Ambiente Atlantic has simulated a set of possible GHG emissions scenarios, against a range of measures.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	In 2023 the share of CNG, electric and hybrid vehicles in the total fleet reached 20.16 %. The evolution of the percentage is very positive, an annual performance review is made. Target reported for the first year under ESRS.

Cement Area

Reduction of dust emissions to the outside, improving air quality in the environment

Target
(MDR-T_02. E2_3_09)
Voluntary target to reduce the number of complaints about particulate matter emissions into the environment.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	Not available	Not available
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
Not available	2025	- Upgrading of main and secondary baghouses - Irrigation of roads - Closing of stockpiles

Description and relationship with policies (MDR-T_01, E2-3_01, E2-3_02, E2-3_03, E2-3_04)	The objective is to improve environmental performance, as well as to reduce the number of complaints about the surroundings of the Alcalá de Guadaira and Mataporquera factories due to diffuse emissions. This is related to the mitigation of negative impacts related to air pollution, which is covered in the Environmental and Energy Policy.
Scope (MDR-T_04)	Applicable to the factories of Alcalá de Guadaira and Mataporquera-Spain.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	Factories that are located in a close population environment. Communication and interaction activities are carried out with stakeholders.
Stakeholders (MDR-T_11)	Stakeholders have been involved in the target setting process through regular meetings with nearby stakeholders (schools, neighbourhood associations, etc.). Focus groups.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Reception of complaints is channelled through the Environment Department. A control is kept of the number and type of complaints and of the response given by the company with subsequent communication to the local administrations. Target reported for the first year under ESRS.

ESRS E3 - Water and Marine Resources

Environment Area

Promoting efficient water use		
Target (MDR-T_02, E2_3_08): This is a voluntary target that aims to achieve 100 % of water consumption from alternative sources to mains water.		
Type of target (MDR-T_03): Relative	Reference value (MDR-T_05): 26	Unit of measurement (MDR-T_03): %
Base year (MDR-T_06): 2016	Period of application (MDR-T_07): 2016-2050	Intermediate/interim targets (MDR-T_08): By 2050 to achieve 100 % of water consumption from alternative sources and to achieve zero discharge. By 2025 it is the identification and quantification of 100 % of water consumption. 50 % by 2030. 100 % by 2050.
Description and relationship with policies (MDR-T_01)	FCC Medio Ambiente Atlantic's Management Policy promotes the sustainable use of the natural resources necessary for its activity. For this reason, in its Strategy, it has acquired demanding commitments regarding the reduction of mains water consumption and the promotion of the use of water from alternative sources to tackle water stress.	
Scope (MDR-T_04)	FCC Medio Ambiente Atlantic - Spain and Portugal.	
Scientific basis (MDR-T_10)	The objective has no scientific basis.	

Fomento del uso eficiente del agua (continuación)	
Methodologies (MDR-T_09)	FCC Medio Ambiente Atlantic has identified a series of measures to achieve the percentages of water consumption from alternative sources proposed in the target. These were set on the basis of an internal study which took into account a benchmark of the ambition of other similar companies, regulation and market trends.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	In 2023, 30.5 % of water consumption was covered by alternative sources. In 2016 (base year) the percentage was 26 %, so the evolution of the indicator is positive. Action reported for the first year under ESRS.
Themes related to the objective (E3-3_01, E3-3_02, E3-3_03)	The objective relates to the management of material impacts, risks and opportunities related to areas at water risk, including water quality. It aims to achieve the use of water from alternative sources to reduce water stress. Target reported for the first year under ESRS.

Water Area

Reduction of water consumption

Target
(MDR-T_02, E2_3_08)

This is a voluntary objective composed of three lines of action: First, to reduce the percentage of non-revenue water (NRW) out of the total volume of water injected into the distribution network.

Second, to reduce the volume of unregistered water per kilometre of network/m^3/km/day. And finally, to increase the use of recycled water.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	1: 28.36 % percentage of unregistered water. 2: 11.84 volume of unregistered water per kilometre of network/m^3/km/day. 3: 8,923,855 m^3 recycled or reused water.	1: % of the total volume of water. 2: m^3/km/day. 3: m^3

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2023	3 años	No

Description and relationship with policies (MDR-T_01)	It relates to the Policy's objective of efficient water management, implementing practices that ensure optimisation of water use and minimisation of losses, ensuring that water is not wasted.
Scope (MDR-T_04)	Aqualia Area.
Scientific basis (MDR-T_10)	The objective has no scientific basis.

Reduction of water consumption (continuation)

Methodologies (MDR-T_09)	The Strategic Sustainability Plan, aligned with the company's strategy and the 2030 Agenda, establishes the lines of action and proposes specific initiatives aimed at maximising Aqualia's contribution to sustainable development, including risk mitigation, taking into account that it could have a "water crisis" as contemplated by the World Economic Forum in its annual report on global risks. The definition of the first Plan was based on the strategic materiality analysis that Aqualia carried out in 2020, where the expectations of the company's internal and external stakeholders were identified and prioritised, as well as the SDGs to which Aqualia should contribute. The conclusions of this work led to the SWOT analysis shown below, which is the starting point for the development of the Strategic Sustainability Plan 2021-2023. Aqualia's Management System establishes, among its principles of action, the achievement of the Sustainable Development Goals. These are also a reference framework for the definition of a Strategic Sustainability Plan that determines the SDGs to which it will contribute and integrates quantification and reporting. The Plan is approved by Aqualia's Management Committee and is submitted to the Board of Directors for approval.
Stakeholders (MDR-T_11)	Aqualia's Strategic Sustainability Plan 2023-2026 was constructed based on the surveys and interviews carried out during the strategic materiality analysis of the Area, which allowed the indirect participation of stakeholders in the definition of its indicators and objectives.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Regular data recording allows for the analysis of the evolution of the Strategic Plan and the establishment of appropriate corrective measures. There are Plan monitoring indicators that measure the performance of each action. Action reported for the first year under ESRS.
Themes related to the objective (E3-3_01, E3-3_02, E3-3_03)	The objective is related to the reduction of water consumption by aiming to reduce the percentage of unregistered water and to increase the use of recycled water. Target reported for the first year under ESRS.

ESRS E4 - Biodiversity and Ecosystems

Water Area

New protection and recovery projects

Target (MDR-T_02)
This is a voluntary target measured by the number of projects on biodiversity protection and ecosystem restoration. It has a target of at least 5 projects per year.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	10	Number of new projects
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	2023-2026	—

Description and relationship to policies (MDR-T_01)	The objective relates to the goal of addressing the social consequences of impacts related to biodiversity and ecosystems.
Scope (MDR-T_04, E4-4_07)	This Aqualia action covers the activities of Concessions and BOT.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	The Strategic Sustainability Plan, aligned with the company's strategy and the 2030 Agenda, establishes the lines of action and proposes specific initiatives aimed at maximising Aqualia's contribution to sustainable development, including risk mitigation, given the relevance that a "water crisis" such as the one contemplated by the World Economic Forum in its annual report on global risks could have. The definition of the first Plan was based on the strategic materiality analysis that Aqualia carried out in 2020, where the expectations of the company's internal and external stakeholders were identified and prioritised, as well as the SDGs to which Aqualia should contribute.

New protection and recovery projects (continuation)

Stakeholders (MDR-T_11)	Aqualia's Strategic Sustainability Plan 2023-2026 was constructed based on the surveys and interviews carried out during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in the definition of its indicators and objectives.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The results and performance of the target are realised through actions to protect and restore ecosystems and biodiversity. Target reported for the first year under ESRS.
Ecological thresholds and impact allocations (E4-4_01, E4-4_02, E4-4_03, E4-4_04)	No ecological thresholds or impact allocations were applied in setting the target.
Frameworks and strategies (E4-4_05)	The target is not based on the Kunming-Montreal Global Biodiversity Framework or the EU Biodiversity Strategy 2030 or related national legislation.
Relationship with IROs (E4-4_06)	The projects are different and each has a different relationship to the material IROs.
Biodiversity offsets (E4-4_08)	In some projects, biodiversity offsets are undertaken, as in Colombia with reforestation.
Mitigation hierarchy (E4-4_09)	Projects are different and each can be assigned a level of hierarchy.

Identification of protected areas

Target
(MDR-T_02)

This is a voluntary target measured by the number of biodiversity protected areas identified. This objective aims to identify facilities located in vulnerable ecosystems, protected spaces and areas of high ecological value, to analyse the environmental sensitivity of ecosystems in the areas of operation, considering their biodiversity, ecological connectivity and key ecosystem services, and to identify priority facilities that, due to their sensitivity, present associated risks of greater relevance, in order to establish specific management and mitigation measures.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	2	Number of new projects

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2021	2021-2024	—

Description and relationship with policies (MDR-T_01)	This objective relates to the goal of protecting natural resources, biodiversity and ecosystems by promoting initiatives to restore environments and prioritising nature-based solutions.
Scope (MDR-T_04, E4-4_07)	This objective focuses on Aqualia's direct operations that have a direct effect on nature or whose risks may include financial implications for the company.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	The definition of this objective is made in Aqualia's Strategic Sustainability Plan 2024-2026, and is based on the 2030 Agenda and the Sustainable Development Goals (SDGs), integrating alignment with global biodiversity frameworks and a double materiality analysis that assesses both the actual impact and the priorities identified in the materiality matrix. In addition, stakeholders' expressed interests were considered and a dynamic SWOT approach was adopted, complemented by reviews of the local and corporate context.
Stakeholders (MDR-T_11)	Stakeholders were involved in the target setting through surveys and interviews conducted during the materiality analysis. In addition, collaborative working sessions were held between local and corporate teams that integrated these perspectives.

Identification of protected areas (continuation)

Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Aqualia carried out an analysis of the company's impacts, dependencies, risks and opportunities (IDRO) in relation to nature, with the aim of making significant progress in meeting this objective. Target reported for the first year under ESRS.
Ecological thresholds and impact allocations (E4-4_01, E4-4_02, E4-4_03, E4-4_04)	No ecological thresholds or impact allocations were applied in setting the target.
Frameworks and strategies (E4-4_05)	The target is based on the Kunming-Montreal Global Biodiversity Framework and the EU Biodiversity Strategy 2030.
Relationship with IROs (E4-4_06)	This objective allows the localisation and mapping of ecologically sensitive areas, which could be particularly affected by the discharge of low quality and reagent water, a prevention of the impact on water quality in the receiving ecosystem by the discharge of low quality and reagent water from WWTPs. The identification of protected areas reinforces the perception that Aqualia prioritises the protection of ecosystems, in line with growing social expectations, which is related to the risk of reputational loss due to non-compliance with society's expectations regarding the contamination of natural ecosystems.
Biodiversity offsets (E4-4_08)	Biodiversity offsets have not been used to set this target.
Mitigation hierarchy (E4-4_09)	This objective can be attributed to the avoidance level as it seeks to identify, analyse and prioritise facilities in sensitive areas to avoid or minimise negative impacts before they occur.

Cement Area

Increasing biodiversity initiatives with stakeholders

Target (MDR-T_02)		
This is a voluntary objective to carry out biodiversity initiatives with stakeholders.		
Type of target (MDR-T_03)	**Reference value (MDR-T_05)**	**Unit of measurement (MDR-T_03)**
Absolute	2	Number of initiatives
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2021	2021-2030	8 biodiversity-related initiatives with stakeholders by 2030

Description and relationship with policies (MDR-T_01)	It contributes to the policy objective of disseminating environmental and energy principles to stakeholders, promoting communication and supporting the implementation of good environmental and energy practices.
Scope (MDR-T_04, E4-4_07)	Raise awareness among stakeholders (employees, schools, associations, etc.) in the Cement Area.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	There has been no methodology in the definition of the objective.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	In October 2022 an agreement was signed to extend the current agreement signed with the NGO Naumani (Naumani Naturalist Association) in order to carry out the Life Cerceta Pardilla project (Life 19 NAT/ES/000906). Field specialists are available for monitoring. Target reported for the first year under ESRS.

Increasing biodiversity initiatives with stakeholders (continuation)

Ecological thresholds and impact allocations (E4-4_01, E4-4_02, E4-4_03, E4-4_04)	No ecological thresholds or impact allocations were applied in setting the target.
Frameworks and strategies (E4-4_05)	The target is not based on the Kunming-Montreal Global Biodiversity Framework or the EU Biodiversity Strategy 2030 or related national legislation.
Relationship with IROs (E4-4_06)	The objective relates to the impact on the protection of ecosystems resulting from the establishment of agreements with nature protection associations.
Biodiversity offsets (E4-4_08)	Biodiversity offsets have not been used to set this target.
Mitigation hierarchy (E4-4_09)	Avoid creating impacts from the outset.

ESRS E5 - Resource use and circular economy

Environment Area

Meeting the EU's 2035 targets for waste management

Target
(MDR-T_02, E5-3_13)

This is a mandatory target that is currently under development. FCC Medio Ambiente Atlantic (Spain - Portugal) wants to collaborate with its clients to achieve the goals set by the EU for the year 2035 in relation to waste management.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	Recycling: 37.45 % Landfill: 30.10 %	% of recycling

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2019	2019-2035	Recycling of 55% in 2025 - 60 % in 2030 - 65 % in 2035) and energy recovery to achieve landfill limitation (40 % in 2025 - 20 % in 2030 - 10 % in 2035).

Description and relationship with policies (MDR-T_01)	Working together to meet these objectives ensures effective delivery of services to customers.
Scope (MDR-T_04)	The objective affects Atlantic's strategy in Spain and Portugal.
Scientific basis (MDR-T_10)	The objective is scientifically based.
Methodologies (MDR-T_09)	In order to facilitate the composition of the treatment structure, a scenario has been considered, in which Local Bodies will make substantial changes to the separate collection models. Waste streams that will not be managed by the separate collection model will be treated by TM and composting or biomethanisation.

Meeting the EU's 2035 targets for waste management (continuation)

Stakeholders (MDR-T_11)	Stakeholders have been involved in the target setting process.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	In 2023, 19.4 % of the waste entering the facility was destined for landfill. In 2019 it was 30.10 %. The evolution is positive. Target reported for the first year under ESRS.
Waste hierarchy (E5-3_09)	The waste hierarchy level of the target is as follows: reuse, recycling, composting and recovery.
Resource inflows and outflows (E5-3_01, E5-3_02, E5-3_03, E5-3_04, E5-3_05, E5-3_06, E5-3_07, E5-3_08)	The objective relates to resource inflows and outputs, in particular waste management, including preparation for appropriate treatment.

Sustitución de los vertederos por otro tipo de tratamiento mecánico-biológico de residuos

Target
(MDR-T_02, E5-3_13)

Se trata de un objetivo obligatorio formulado bajo la prohibición de los vertederos en 2030 que consiste en la sustitución de los vertederos por otro tipo de tratamiento mecánico-biológico de residuos como una incineradora.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	—	—

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2019	2019-2029	Preparation of the incinerator

Description and relationship with policies (MDR-T_01)	The objective is in line with the policy objective of achieving greater waste recovery.
Scope (MDR-T_04)	Landfills in which FCC Environment CEE Czech Republic operates.

Replacement of landfills by other types of mechanical-biological treatment of waste (continuation)	
Scientific basis (MDR-T_10)	The objective is scientifically based.
Methodologies (MDR-T_09)	The methodology used for the definition of the objective consists of market-based analysis.
Stakeholders (MDR-T_11)	Stakeholders have been involved in the target setting process by being taken into account in the Environmental Impact Assessment process.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	EIA permit received for the incinerator. The documentation for the building permit is being prepared. Target reported for the first year under ESRS.
Waste hierarchy (E5-3_09)	The waste hierarchy level of the target is of: 1- Recycling 2- Preparation for re-use 10 % of waste goes to landfill.
Resource inflows and outflows (E5-3_01, E5-3_02, E5-3_03, E5-3_04, E5-3_05, E5-3_06, E5-3_07, E5-3_08)	The objective is not related to inflows and outflows of resources.

Infrastructure Area

Promoting waste recovery

Target (MDR-T_02, E5-3_13)

This is a voluntary objective that aims to improve the segregation and recovery of the waste generated, establishing a mandatory waste management procedure, with the objective of achieving 100% recovery of the waste generated.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	2,365,931,480 kg total waste not destined for disposal / 4,171,536,548 kg total waste generated) x100 = 56.72 %.	% recovery of waste generated

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2023	2023-2050	By 2026 to have 100 % of the works under the scope. Reuse, recycling and/or other forms of recovery more than 70 % of non-hazardous Construction and Demolition Waste (excluding land). Valorisation of 90 % of the land volume.

Description and relationship with policies (MDR-T_01)	This objective fulfils the transition away from the use of virgin resources, including the increased use of recycled resources, as well as the minimisation and recovery of waste.
Scope (MDR-T_04)	All works under the scope of the waste management procedure.
Scientific basis (MDR-T_10)	The objective has no scientific basis.

Promoting waste recovery (continuation)	
Methodologies (MDR-T_09)	For the development of objectives, alignment has been carried out with the requirements of the Waste Law 7/2022, as well as with the requirements set out in the Circular Economy Regulation of the European Taxonomy.
Stakeholders (MDR-T_11)	Stakeholders have been involved in the process of setting the objective, as the development of this objective relies on the collaboration of stakeholders such as employees, subcontractors and suppliers. The aim is to involve the workforce and subcontractors to improve the segregation of waste on site and in offices, through training and awareness campaigns for the company's own personnel, incorporating specific requirements in contracts with supplier companies.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Details on the performance and progress of the objective cannot currently be given, the Construction Area is working to be able to measure the results. Target reported for the first year under ESRS.
Waste hierarchy (E5-3_09)	Commitment to the implementation of a circular economy model through the ReSOLVE programme. It establishes the following hierarchical order: Regenerate, Share, Optimise, Digitise, Replace, Close the loop. Waste hierarchy: -Prevention: Avoiding waste generation in the first place. -Reduction: Minimise the amount of waste generated. -Re-use: Re-use of products or their components. -Recycling: Processing waste into new products. -Recovery: Obtaining energy or other resources from waste. -Disposal: Safe final disposal of waste.
Resource inflows and outflows (E5-3_01, E5-3_02, E5-3_03, E5-3_04, E5-3_05, E5-3_06, E5-3_07, E5-3_08)	The objective relates to resource inflows and outflows, in particular waste management, including preparation for appropriate treatment.

Encourage the use of responsible materials

Target
(MDR-T_02, E5-3_13)
This is a voluntary target that aims to achieve a use of more than 90 % of responsible, recycled or recyclable materials.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	—	of responsible, recycled or recyclable materials.

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2024	2024-2050	Target 2026: to offer responsible materials options on construction sites, recycled and/or sustainable (accounting for more than 10 % of building materials).

Description and relationship with policies (MDR-T_01)	This objective fulfils sustainable supply and the use of renewable resources.
Scope (MDR-T_04)	Applicable to the Construction Area.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	For the development of objectives, alignment has been carried out with the requirements of the Waste Law 7/2022, as well as with the requirements set out in the Circular Economy Regulation of the European Taxonomy.
Stakeholders (MDR-T_11)	Stakeholders have been involved in the process of setting the objective, as the development of this objective relies on the collaboration of stakeholders such as employees, subcontractors and suppliers. The aim is to involve the workforce and subcontractors to improve waste segregation on site and in offices, through training and awareness campaigns (workshops and technical commissions) for the company's own staff, incorporating specific requirements in contracts with supplier companies.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.

Encourage the use of responsible materials (continuation)	
Performance and progress (MDR-T_13)	The description of the status of the % waste recovery has a base year of 2024 and will be answered in the future. Target reported for the first year under ESRS.
Waste hierarchy (E5-3_09)	Not applicable, this objective is focused on materials not waste.
Resource inflows and outflows (E5-3_01, E5-3_02, E5-3_03, E5-3_04, E5-3_05, E5-3_06, E5-3_07, E5-3_08)	The objective is related to resource inflows and outflows, in particular the increase of circular product design and the rate of circular material use, as well as the minimisation of primary raw material and the sustainable sourcing and use of renewable resources.

Cement Area

Increasing the substitution of fossil fuels by alternative fuels

Target (MDR-T_02, E5-3_13)
This is a voluntary target that aims to achieve an energy substitution in clinker kilns with alternative fuels of 70 %.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	34	% energy substitution
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2020	2020-2030	—

Description and relationship with policies (MDR-T_01)	This objective fulfils the contribution to the reuse of resources and the reduction of the consumption of natural resources.
Scope (MDR-T_04)	Applicable to cement factories in Spain: El Alto, Alcalá de Guadaira, Monjos, Mataporquera, Hontoria and Olazagutía.
Scientific basis (MDR-T_10)	The objective has no scientific basis.

Increasing the substitution of fossil fuels by alternative fuels (continuation)	
Methodologies (MDR-T_09)	European and national climate change and circular economy policies and legislation are pushing towards the substitution of natural materials and greenhouse gas emissions. Cement manufacturing is energy and natural resource intensive so the industry is focusing on reduction and substitution with alternative materials.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the target setting process.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Continuous monitoring is carried out from the factories based on the control of fuel consumption. Subsequently, analyses are carried out on each material to control its energy contribution to the process, as well as monthly monitoring reports. In 2024, the % energy recovery was 33 %. Continuous monitoring is carried out from the factories based on the control of fuel consumption. Subsequently, analyses are carried out on each material to control its energy contribution to the process, as well as monthly monitoring reports. The Sustainability Department also monitors the data in order to report on the status of the target to the Group's Sustainability Committee. In 2024, the % of energy recovery was 33 % (pending CO_2 verifications). Target reported for the first year under ESRS.
Waste hierarchy (E5-3_09)	The wastes taken into account are 100% biomass alternative fuels (meat meal, olive pomace, grape pomace, WWTP sludge, crushed wood, pruning biomass, grape chippings, coffee grounds). And other waste containing some percentage of biomass (RDF, end-of-life tyres (ELT), textile RDF or rubber. Waste hierarchy: Re-use: Re-use of products or their components. -Recycling: Processing waste into new products. -Recovery: Obtaining energy or other resources from waste. -Disposal: Safe final disposal of waste.

Increasing the substitution of fossil fuels by alternative fuels (continuation)	
Resource inflows and outflows (E5-3_01, E5-3_02, E5-3_03, E5-3_04, E5-3_05, E5-3_06, E5-3_07, E5-3_08)	The target is related to resource inflows and outflows, namely increasing the rate of use of circular material (% of waste derived fuels is increased) and minimising primary raw material (the use of petroleum coke, a common fossil fuel in clinker kilns, is decreased).

2.7. Environmental taxonomy of the European Union

Introduction and regulatory framework

The EU Taxonomy is the cornerstone of the EU's sustainable finance framework and an important tool for market transparency. To meet the EU's 2030 climate and energy targets and achieve the objectives of the European Green Deal, it is vital to direct investments towards sustainable projects and activities. To achieve this, a common language and a clear definition of what is sustainable is needed. For this reason, a common classification system for sustainable economic activities, or an **EU Taxonomy** (SBM-1_14), is created as part of the action plan for financing sustainable growth.

The EU Taxonomy allows financial and non-financial companies to share a common definition of economic activities that can be considered environmentally sustainable. This is an EU tool to increase sustainable investment, creating certainty for investors, protecting investors from greenwashing, and helping companies to be more environmentally friendly.

The Taxonomy Regulation (EU) 2020/852 of 18 June 2020 amending Regulation (EU) 2019/2088 on sustainability disclosures in the financial services sector establishes a framework to facilitate sustainable investments.

An economic activity shall be considered environmentally sustainable when:

- Substantially contribute to one or more of the six EU environmental objectives:
  - Climate change mitigation.
  - Adaptation to climate change.
  - Sustainable use and protection of water and marine resources.
  - Transition to a circular economy.
  - Pollution prevention and control.
  - Protection and restoration of biodiversity and ecosystems.
- Complies with the technical selection criteria set by the EU.
- Do not cause significant harm to any of the other environmental objectives.
- Comply with minimum social safeguards.

The EU Taxonomy Regulation is complemented by **Delegated Regulations** setting out the technical selection criteria for environmentally sustainable activities, their contribution to environmental objectives and the methodology for the dissemination of information. So far, the following **delegated regulations** have been published, starting with the most recent one:

- **Delegated Regulation (EU) 2023/2486** of 27 June 2023 (Delegated Environment Act). Sets out the conditions for an economic activity to make a substantial contribution to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to the prevention and control of pollution, or to the protection and restoration of biodiversity and ecosystems. It amends delegated regulation (EU) 2021/2178 on disclosure of information.
- **Delegated Regulation (EU) 2023/2485** of 27 June 2023 amending the Climate Delegated Act (EU) 2021/2139.
- **Delegated Regulation (EU) 2022/1214** of 9 March 2022 (Supplementary Delegated Act on Climate) extending eligible activities to include activities related to nuclear energy and gaseous fossil fuels for electricity generation or heating/cooling systems for district heating and cooling.
- **Delegated Regulation (EU) 2021/2178** of 6 July 2021 (Delegated Disclosure Act) specifying the content and presentation of information on sustainable activities and the methodology, in accordance with Article 8 of the Taxonomy Regulation (EU) 2020/852.

  To facilitate the interpretation and application of disclosure under EU Taxonomy Article 8 the Commission published Communications (C/2023/305) and (2022/C385/01) and in December 2021 the FAQ: What is the EU Taxonomy Article 8 delegated act and how will it work in practice?
- **Delegated Regulation (EU) 2021/2139** of 4 June 2021 (Climate Delegated Act) sets out the technical selection criteria for determining the conditions under which an economic activity makes a substantial contribution to climate change mitigation or adaptation.

To facilitate the interpretation and application of certain legal provisions of the EU Delegated Act on Climate Taxonomy the European Commission issued Communication C/2023/267 on 20 October 2023. On 29/11/2024 the European Commission issued a DRAFT COMMISSION NOTICE on the interpretation and application of certain legal provisions of the EU Delegated Act on Environment, the EU Delegated Act on Climate and the EU Delegated Act on Dissemination of Taxonomy Information.

In order to respond efficiently to the requirements of the taxonomy, in 2022 the FCC Group created the Sustainable Finance Taxonomy area, reporting to the FCC Group's Management Control Department and in coordination with the Corporate Sustainability Department, the management of the FCC Group's different businesses and their Environment, Quality and Sustainability managers, with the aim of implementing the EU Taxonomy adapted to current environmental objectives and, with a view to the future, developing procedures and optimising information and work flows, providing support for technical solutions in coordination with the business areas, such as administration procedures and information technologies and identifying risks associated with the taxonomic process to optimise the alignment of the FCC Group's eligible activities.

Building on the 2023 exercise where the eligibility study of all approved taxonomic activities and the alignment of activities by climate change mitigation and adaptation objectives approved before 2023 was required, the major breakthrough of the taxonomy study in 2024 is the mandatory study of the alignment of all approved taxonomic activities to the 6 environmental objectives.

The FCC Group has analysed the proportion of its economic activities that are eligible, aligned, non-aligned and non-eligible in terms of **Revenue-turnover**, **CapEx** and **OpEx** for 2024 for the following objectives: Climate Change Mitigation and Adaptation, Sustainable Use and Protection of Water and Marine Resources, Transition to a Circular Economy, Pollution Prevention and Control and Protection and Recovery of Biodiversity and Ecosystems.

The increase in the number of activities to study their alignment in 2024 has not meant a large increase in the total alignment, due to the fact that the main activities of the FCC Group were already included in the climate change mitigation objective. These new activities provide alignment for the adaptation objectives (desalination), for the circular economy objective (collection and management of hazardous waste) and for the pollution control objective (transport of hazardous waste).

Scope of the report

On 16 May 2024, in accordance with the provisions of article 226 of Law 6/2023 of 17 March on Securities Markets and Investment Services and other related provisions, Fomento de Construcciones y Contratas, S.A. ("FCC" or the "Company") announces the following inside information to the market:

"Partial financial spin-off of FCC, as a spun-off company, in favour of Inmocemento, S.A.U., by virtue of which FCC will transfer to Inmocemento, S.A.U. two economic units, the first consisting of all the shares of FCYC, S.A. owned by FCC and the second of all the shares of Cementos Portland Valderrivas, S.A. owned by FCC, with the partial financial spin-off being linked to the admission to trading of the shares of Inmocemento, S.A.U. on the Madrid, Barcelona, Bilbao and Valencia Stock Exchanges".

As a result of this partial financial spin-off of the FCC Group (see note 2 to the consolidated financial statements), by 2024 the scope of application of the EU Taxonomy Regulation for the FCC Group covers all the services it performs in the environment, infrastructure construction and integrated water cycle management sectors, including all the subsidiaries and groups that comprise them.

According to the Delegated Disclosure Regulation (EU) 2021/2178 Annex I Key Performance Indicators for non-financial companies point 1.2.1: *"Where the application of any calculation has changed since the previous reporting period, non-financial companies shall explain why those changes result in more reliable and relevant information and provide restated comparative figures"*, whereby the KPIs for the year 2023 have been restated.

In the templates for the key performance indicators for non-financial companies (annex 2 of Delegated Regulation (EU) 2021/2178) for each KPI (**revenue-turnover**, **CapEx** and **OpEx**) the results of "year N" and the results of "year N-1" are indicated for comparison. Due to the spin-off of Inmocemento, all the income and expenses contributed by the Cement and Real Estate activities up to the time of the spin-off have been reclassified to "Profit for the year from discontinued operations net of tax" in the income statement, and the income statement for 2023 is restated in accordance with the "Income statement for 2023". The activities CCM 3.7 cement manufacturing and CCM 7.7 acquisition and ownership of buildings are exclusive to the Inmocemento Group. The activity CCM 7.1 CE 3.1 Construction of new buildings is carried out by both the FCC Group and the Inmocemento Group. The rest of the activities reported by the FCC Group in 2023 continue only in this Group.

Each of the business areas has carried out a detailed analysis of the services performed, in order to classify the activities and evaluate them according to the EU Taxonomy Regulation. This information is integrated once it is provided to the central area of the FCC Group, which consolidates it in a single report.

In order to obtain and monitor financial data, the tool used by the FCC Group to consolidate the annual accounts is the SAP Financial Consolidation platform, thus avoiding double counting and ensuring that eliminations and adjustments are properly taken into account.

Eligibility and alignment methodology and analysis

The taxonomy exercise has evolved as the various delegated regulations have come into force.

In 2022, the FCC Group carried out an analysis of the different activities carried out by each and every one of its businesses. All eligible activities included in the climate change mitigation and adaptation objectives and non-eligible activities were determined. In the eligible activities, aligned and non-aligned activities were quantified.

In 2023, the eligibility analysis was extended to activities under the sustainable use objectives and the protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems. Also to new activities published under the climate change mitigation and adaptation objectives.

For the 2024 exercise, the analysis of the eligibility and alignment of all taxonomic activities including the 6 environmental objectives is mandatory.

When carrying out the EU Taxonomy exercise, it is important to differentiate between the following concepts:

- An **activity is eligible** if it is included in the descriptive of taxonomic activities listed in the Taxonomy Delegated Regulations, considered to have the potential to contribute substantially to one or more of the environmental objectives set out in Article 9 of Regulation (EU) 2020/852, and which is demonstrated through the alignment analysis of eligible activities.
- Those activities that have previously been determined as eligible are **considered to be aligned** with the taxonomy if the activity meets the criteria for substantial contribution (SCC), does not cause significant harm to other environmental objectives (DNSH) and meets minimum social safeguards.
- An economic activity that has not been identified by the EU Taxonomy would be an **ineligible activity** and therefore no criteria are available for it, either because it has no potential to make a substantial contribution to any taxonomic objective or because it could be included in the future EU Taxonomy regulation.

In order to meet the taxonomy requirements during the year, the FCC Group has assessed compliance with these requirements through its own means, carrying out a detailed analysis based on the taxonomic activities applicable to the FCC Group and their characteristics.

Definition of minimum management unit

Based on the consolidatable units included in the consolidated financial statements of the FCC Group, the analysis of eligibility and alignment has been carried out taking into account **the minimum management unit**. Analogous activities carried out in different geographical areas have been assessed separately, given the dispersion of contracts and facilities that characterise the FCC Group, in order to ensure correct application of the Regulation, taking into account the specific characteristics of each of them.

Depending on the economic activity carried out and its characteristics, the minimum unit considered in many cases is the **contract**.

- **Construction area:** contracts with public and private clients.
- **Environmental Services Area:** contracts with local councils or other local entities and grouping of contracts with similar characteristics and waste treatment and recycling plants.
- **Water area:** the minimum unit in many cases is the concession, in the case of contracts governed by concession regimes.
- **Concessions area:** the concession.

Based on these minimum units, the financial key performance indicators (hereinafter KPIs) set out in the taxonomy have been calculated separately for all the minimum management units, without considering transactions with other management units of the consolidated Group, in order to subsequently assess their eligibility and alignment, if applicable, on a case-by-case basis.

The FCC Group has carried out the appropriate controls to ensure that the sum of the KPIs obtained individually for each of the management units comprising each consolidation unit included in the consolidated financial statements coincides with the KPIs calculated for the corresponding consolidation unit. This ensures that no amount is double counted.

In cases of economic activities that may simultaneously contribute to several taxonomic objectives, to avoid double counting, the climate change mitigation objective has been chosen over the others due to the increased interest of capital markets in decarbonisation. In cases where the same minimum management unit carries out more than one eligible taxonomic activity, the amount of its KPIs has been broken down between the different taxonomic activities using objective allocation criteria according to the specific characteristics of each minimum management unit.

Eligibility study

Once the different minimum management units have been identified, their eligibility has been reviewed for each taxonomic objective and, if eligible, their alignment.

In 2023, the FCC Group considered the eligibility of the construction, maintenance and operation of roads and motorways for the CCM 6.15 taxonomic activity following the sectoral criteria of the SEOPAN (Association of Infrastructure Construction and Concession Companies) guide. Question 33 of the draft FAQs published by the European Commission on 29/11/2024 regarding the eligibility of the CCM 6.15 activity explains that t**he construction, maintenance and operation of motorways and motorways are not eligible under the CCM 6.15 activity, but are eligible under the CCA 6.15 activity**. As construction, maintenance and operation is a relevant activity within the FCC Group, the eligibility and alignment of the CCM 6.15 activity in 2023 has been restated for comparison with 2024.

Due to this change in the interpretation of the eligibility of the CCM 6.15 activity, the FCC Group's eligibility has been reduced and consequently the alignment that this activity contributed in 2023 in its turnover, since the CCA 6.15 activity is not a facilitating activity and according to Annex I section 1.1.1 of Delegated Regulation 2021/2178 its turnover cannot be computed as eligible by taxonomy. As for the **CapEX** and **OpEX** of the CCM 6.15 activity in 2023, the alignment they provided has been discounted, due to not meeting the substantial contribution requirements of the CCA 6.15 activity.

In the year 2024, the FCC Group, when studying the eligibility of its economic activities, has been given the following situations:

- **The economic activity is eligible only for one taxonomic objective and one taxonomic activity.** In this case it can only be aligned by one objective. For example, in the taxonomic groups of transport (CCM 6.13 personal mobility, CCM 6.14 rail), building construction (CCM 7.6 installation of renewable energy technologies) and water supply (CCA 5.13 desalination).
- **The economic activity is eligible for several taxonomic objectives and activities.** In case of alignment by several objectives, the mitigation objective will be prioritised to avoid double counting. For example, in the taxonomic group of water supply, sanitation, waste treatment and decontamination the same economic activity can be simultaneously aligned by the climate change mitigation objective and by the circular economy or water and marine resources protection objectives. For example, the activities CCM 5.5 EC 2.3 collection and transport of non-hazardous waste and CCM 5.1 WTR 2.1 water supply.

Environmental objectives	Taxonomic activities	Activities carried out by the FCC Group
GROUP: FORESTRY		
Climate change mitigation	MCC 1.2 Rehabilitation and restoration of forests, including reforestation and natural forest regeneration following extreme events	Conservation work, vegetation control and reforestation.
	MCC 1.4 Conservation forestry	Conservation forestry.
ENVIRONMENTAL PROTECTION		
Protection and restoration of biodiversity and ecosystems	BIO 1.1 Conservation, including restoration of habitats, ecosystems and species	Contracts for the management, cleaning and maintenance of ecosystems and habitats in Spain.
	BIO 2.1 Hotels, resorts, campsites and similar accommodation	Nature classrooms and accommodation.
MANUFACTURING		
Climate change mitigation	MCC 3.7 Cement manufacture	As a result of the spin-off of the Inmocemento Group, the FCC Group no longer carries out this activity and only the CapEX contributed from 1/1/2024 to 31/5/2024 by the Cement area of the Inmocemento Group in its plants in Spain and Tunisia is included, in accordance with accounting criteria.
ENERGY		
Climate change mitigation	MCC 4.5 Electricity generation from hydropower	Hydroelectric power plant located in Georgia and managed by Georgia Global Utilities.
	MCC 4.9 Transmission and distribution of electricity	Projects integrating the rehabilitation, improvement and extension of electricity grids in Spain.

Environmental objectives	Taxonomic activities	Activities carried out by the FCC Group
WATER SUPPLY, SANITATION, WASTE TREATMENT AND REMEDIATION		
Climate change mitigation	MCC 5.10 Landfill gas capture and utilisation	Contracts for the extraction of biogas in permanently closed landfills from the decomposition of matter for use in Spain and Europe.
Climate change mitigation / Protection of water and marine resources	CCM 5.1 WTR 2.1 Construction, extension and operation of water catchment, treatment and distribution systems	Construction, renovation and maintenance contracts for water distribution networks in Spain, Europe, Georgia, Middle East, USA and South America.
	CCM 5.2 WTR 2.1 Renovation of water catchment, purification and distribution systems	Renovation of water collection, treatment and distribution systems in Spain, Georgia, Middle East, and South America.
	CCM 5.3 WTR 2.2 Construction, extension and operation of sewage collection and treatment systems	Contracts for the construction, expansion and operation of wastewater collection and treatment systems in Spain, Europe, Georgia, Middle East, Egypt and South America.
	CCM 5.4 WTR 2.2 Renewal of wastewater collection and treatment	Renovation of wastewater collection and treatment in Spain.

Environmental objectives	Taxonomic activities	Activities carried out by the FCC Group
Climate change mitigation / Transition to a circular economy	MCC 5.5 SG 2.3 Collection and transport of non-hazardous waste in source segregated fractions	Comprehensive management of the treatment of non-hazardous waste, from collection and transport to recovery. Contracts in Spain, Europe, UK and USA.
	MCC 5.7 SG 2.5 Anaerobic digestion of biowaste	Treatment of organic waste and management of composting plants in Spain, UK and Europe.
	MCC 5.8 EC 2.5 Composting of bio-waste	
	MCC 5.9 SG 2.7 Recovery of non-hazardous waste materials	Facilities for the treatment of non-hazardous waste streams for recovery. Treatment plants in Spain, Europe, UK and USA.
Adaptation to climate change	CEC 5.13 Desalination	Construction, installation and management of desalination plants in Spain, Saudi Arabia, Algeria and Mexico.
Transition to a circular economy	SG 2.6 Decontamination and disassembly of end-of-life products	Plants specialised in the dismantling of waste electronic equipment and its subsequent treatment.
Transition to a circular economy / Prevention and control of waste pollution	SG 2.3 SQP 2.1 Collection and transport of hazardous and non-hazardous waste	Integral management of hazardous waste, from transport in separate fractions to subsequent treatment in Spain and Europe.
	EC 2.4 and PPC 2.2 Treatment of hazardous waste	
Prevention and control of pollution	CFP 2.4 Remediation of contaminated land and sites	Soil decontamination in Spain and Europe.

Environmental objectives	Taxonomic activities	Activities carried out by the FCC Group
TRANSPORT		
Climate change mitigation	CCM 6.13 Infrastructure for personal mobility, cycling logistics	Construction, modernisation and maintenance of infrastructures for personal mobility in Spain and Europe.
	MCC 6.14 Rail transport infrastructure	Construction, modernisation, operation and maintenance of surface and underground railways in Spain, Europe, the Middle East and America.
	CCM 6.16 Infrastructure enabling low-carbon inland waterway transport	Construction, modernisation, operation and maintenance of port infrastructures.
Adaptation to climate change	CCA 6.15 Infrastructure enabling low-carbon road transport and public transport	In general, road construction is an activity eligible for CCA 6.15 but not for CCM 6.15, according to the criteria of the FAQs published by the European Commission on 29/11/2024. Contracts in Spain, Europe and America.

Environmental objectives	Taxonomic activities	Activities carried out by the FCC Group
BUILDING CONSTRUCTION AND PROPERTY DEVELOPMENT ACTIVITIES		
Climate change mitigation	CCM 7.3 Installation, maintenance and repair of energy-efficient equipment	Individual building renovation and maintenance measures related to improving the energy efficiency of buildings.
	CCM 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking spaces attached to buildings)	Installation of charging points for electric vehicles.
	CCM 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy performance of buildings	Digitisation of building installations to improve energy efficiency.
	MCC 7.6 Installation, Maintenance and Repair of Renewable Energy Technologies	Installations of renewable energy technologies in photovoltaic parks and buildings.
	MCC 7.7 Acquisition and ownership of buildings	The activity of renting housing and commercial premises is no longer carried out by the FCC Group as a result of the spin-off of the Inmocemento Group and only the CapEX contributed by the real estate area of the Inmocemento Group from 1/1/2024 to 31/5/2024 is included, in accordance with the accounting criteria.
Climate change mitigation / Transition to a circular economy	MCC 7.1 SG 3.1 Construction of new buildings	Construction of new residential and non-residential buildings.
	MCC 7.2 SG 3.2 Renovation of existing buildings	Renovation of buildings, residential and non-residential.
Transition to a circular economy	SG 3.4 Road and motorway maintenance	Pavement repair works on streets, roads and footpaths.
DISASTER RISK MANAGEMENT		
Adaptation to climate change	CCA 14.1 Emergency services	Support work in extreme situations, e.g. in case of fire or floods.
SERVICES		
Transition to a circular economy	SG 5.1 Repair, refurbishment and remanufacturing	Services focused on the repair of defective products, sale of spare parts and second-hand goods ready for reuse.
	SG 5.2 Sale of spare parts	
	SG 5.4 Sale of second-hand goods	

The proportion of eligible economic activities according to the taxonomy during 2024 has been as follows:

	INCN		CapEx		OpEx	
	Amount*	Percentage	Amount*	Percentage	Amount*	Percentage
FCC Group eligibility	6,194.2	68.3 %	695.9	48.7 %	286.6	64.9 %

*The total amounts are expressed in units of millions of euros.

- **Turnover:** €6,194.2 million; 68.3 % of total eligible turnover.
- **CapEx:** €695.9 million; 48.7 % eligible over total.
- **OpEx:** €286.6 million; 64.9 % eligible over total.

Enabling and transition activities

A taxonomic activity is **facilitative** when it directly enables other activities to make a substantial contribution to one or more of these objectives.

A taxonomic activity is **transitional** if there is no technologically or economically viable low-carbon alternative, where it supports the transition to a climate-neutral economy consistent with a plan to limit temperature increase to 1.5°C above pre-industrial levels by phasing out greenhouse gas emissions, especially emissions from fossil fuels.

The enabling and transition activities carried out and studied by the FCC Group during 2024 were:

Environmental objectives	Taxonomic group	Taxonomic activities
TRANSITION		
Climate change mitigation	7 - Building construction and real estate development activities	MCC 7.2 Renovation of existing buildings
FACILITATORS		
Climate change mitigation	4 - Energy	MCC 4.9 Transmission and distribution of electricity
	6 - Transport	CCM 6.13 Infrastructure for personal mobility, cycling logistics
		MCC 6.14 Rail transport infrastructure
		CCM 6.16 Infrastructure enabling low-carbon inland waterway transport
	7 - Building construction and real estate development activities	CCM 7.3 Installation, maintenance and repair of energy-efficient equipment
		CCM 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy performance of buildings
Adaptation to climate change	1 - Forestry	CCA 1.2 Forest rehabilitation and restoration, including reforestation and natural forest regeneration following extreme events*.
		CCA 1.4 Conservation Forestry*
	5 - Water supply, sanitation, waste treatment and depollution	CCA 5.13 Desalination*
	14 - Disaster risk management	CCA 14.1 Emergency services*

*The marked activities are defined as Adaptive Enabling activities by the Climate Change Adaptation objective.

The **transition activities** carried out by the FCC Group had an aligned **revenue-turnover** amount of €13.8 million (0.15% of the FCC Group's total).

In the case of the **facilitating activities**, the amount aligned **in revenue-turnover** was €1,469 million (16.19% of the FCC Group's total).

Activities not eligible for taxonomy

In addition to the eligible activities the FCC Group performs services considered as non-eligible, due to their low impact on the environment or being activities not currently included in the delegated regulations.

Activities carried out that are considered ineligible under the Taxonomy regulation:

Group Area	Service definition	Characteristics of the service
Environmental Services	Waste-to-energy plants	Conversion of waste that cannot be recycled into energy.
	Landfill	Hazardous and non-hazardous waste landfills.
	Commercial collection, cleaning and cleaning of buildings	Cleaning of facades of public and private buildings, scrubbing and stripping of pavements, cleaning of graffiti, cleaning of containers, cleaning of beaches and roads.
Construction	Manufacturing	Precast concrete. Manufacture of commercial signs.
	Reforestations	Plantations in areas close to infrastructures that are not considered as forest.
Water	Sports facilities	Management and maintenance of sports facilities.
	Irrigation	Irrigation services and maintenance.
Various		Administrative or maintenance services not included in the Taxonomy Regulation.
		Subcontracting and sales.

In 2023, the Sustainable Finance Platform launched a Stakeholder Request Mechanism to submit suggestions on new activities that could be included in the EU Taxonomy or on possible modifications to the technical selection criteria for existing activities. The FCC Group participated in this initiative by proposing the inclusion of new activities in the EU Taxonomy.

Alignment study

For Taxonomy-eligible activities, the analysis is completed with the study of their alignment.

An activity is considered to contribute directly to the environmental objectives of climate change mitigation or adaptation, protection of water and marine resources, transition to a circular economy, prevention and control of pollution and protection and restoration of biodiversity and ecosystems, if it complies:

1. Technical criteria for the selection of the activity within its taxonomic objective.

2. No Significant Harm Criteria (DNSH) for the remaining taxonomic targets.

3. Minimum social safeguards.

The proportion of economic activities aligned according to the taxonomy during 2024 was as follows:

	INCN		CapEx		OpEx	
	Amount*	Percentage	Amount*	Percentage	Amount*	Percentage
FCC Group alignment	3,967.4	43.7 %	446.4	31.2 %	151.1	34.2 %

*Los importes totales están expresados en unidades de millones de euros

- **Revenue - turnover:** €3,967.4 million; 43.7% of the total.
- **CapEx:** €446.4 million; 31.2% of the total.
- **OpEx:** €151.1 million; 34.2% of the total.

Substantial contribution criteria

This is the first step of the alignment analysis of the different eligible activities in which the FCC Group is involved.

The complexity and lack of applicability of some substantial contribution criteria according to the activities carried out within the FCC Group has required a specific understanding according to the businesses, in order to determine the activities that comply with them and thus be considered aligned by Taxonomy.

Alignment study: DNSH

In addition to contributing to the environmental objectives mentioned above, in order to be considered an aligned activity, it must be ensured that it does not cause significant harm to the other environmental objectives (Do Not Significant Harm).

DNSH Climate change mitigation

In addition to the eligible activities for adaptation to climate change, in FY2024 this DNSH has been studied for the eligible activity of other taxonomic objectives.

In the activity for the climate change adaptation objective CCA 5.13 Desalination, GHG emissions have been studied due to the high energy consumption in the desalination process, which is characteristic of these infrastructures.

DNSH Adaptation to climate change. Climate risks

In line with its commitment to the fight against climate change and to comply with the specific requirements of the EU Taxonomy for Adaptation DNSH, the FCC Group has a complete and updated analysis of the FCC Group's physical climate risks.

This analysis forms part of a global project, developed during 2023 and 2024, on the risks and opportunities of the FCC Group's activities as a whole, associated with climate change. The project includes the identification and assessment of physical and transitional climate risks and climate opportunities, as well as the estimation of the financial impacts derived from the materialisation of these risks and the exploitation of the opportunities

The FCC Group has a procedure for defining and establishing the methodology for identifying, evaluating and prioritising climate risks and opportunities, as well as for estimating their financial impact, in order to subsequently establish the corresponding response measures.

With regard to physical climate risks, which are the subject of this section, it should be noted that the analysis is based on climate projections according to the most advanced scientific information, on a dual time scale, given that the FCC Group's activities are for a duration of between 10 and 40 years.

On the one hand, a horizon up to 2040 is used, with smaller-scale climate projections. On the other, a horizon up to 2060, for which advanced and higher resolution climate projections are used, such as the future scenarios of Shared Socio-economic Trajectories SSP2-4.5, SSP1-2.6 and SSP5-8.5 of the Sixth Assessment Report (AR6) on climate change of the Intergovernmental Panel on Climate Change (IPCC), without ruling out other scenarios of this same report, such as SSP4 6.0. These scenarios correspond to the updated version of the Representative Concentration Pathways (RCPs) of the IPC Fifth Assessment Report, as referred to in the EU Taxonomy Regulation.

With regard to the specific methodology described in the procedure for the assessment of climate risk, it should be noted that this is based on the result obtained by multiplying the probability of occurrence of the hazard by the degree of exposure and the vulnerability of the company's activities and its assets to said hazard. The calculation makes it possible to determine the importance or materiality of the physical climate risks for the economic activity, directing efforts to establish adaptation measures that reduce the most significant physical climate risks.

The adaptation solutions defined by the FCC Group take into account the specifications of Delegated Regulation 2021/2139; do not adversely affect adaptation efforts, nor the level of resilience to physical climate risks of other people, nature, cultural heritage, property and other economic activities; are consistent with local, sectoral, regional or national adaptation strategies and plans; and consider the use of nature-based solutions or blue-green infrastructure

In 2024, with respect to this section, the assessment of climate vulnerabilities and risks affecting the FCC Group's activities and geographies was reviewed and updated.

Basically, on the one hand, the scope of application of the physical risk analysis has been extended in Aqualia, Environmental Services and Construction, taking into account the new geographical locations where its activities have been carried out.

The climate risk map has been updated to take account of new activities and to ensure that no significant harm is caused to climate change adaptation.

DNSH Sustainable use and protection of water and marine resources

The FCC Group is aware that the activity of its businesses can influence the water and marine environment. For this reason, with the aim of minimising its effects and in line with the requirements of the corresponding DNSH of the Taxonomy regulation, the FCC Group integrates exhaustive environmental management systems in its projects and carries out the mitigation and water protection measures derived from the environmental declarations or environmental monitoring plans where applicable, in line with Appendix B of the Taxonomy Delegated Regulations (EU) 2021/2139 (Annex I and II) and (EU) 2023/2486 (Annexes II, III and IV) on generic criteria relating to the principle of not causing significant harm to the sustainable use and protection of water and marine resources.

DNSH Transition to a circular economy

In line with the commitments established in the FCC Group, the principles of circularity in the treatment and destination of the waste generated are promoted. Due to the geographical dispersion of the FCC Group and depending on the level of development of local infrastructure, the percentages of reuse and recycling of CDW (Construction and Demolition Waste) have been taken into account to determine those contracts that exceed the threshold set by Taxonomy of more than 70%. The FCC Group has Good Environmental Practices on site that guarantee adequate selective demolition to allow the elimination and safe handling of hazardous substances and facilitate the reuse and recycling of materials, using classification systems available for construction and demolition waste. In addition, the FCC Group has Environmental Management Policies that ensure the application of best practices in the management, reuse and minimisation of waste.

DNSH Pollution prevention and control

In order to comply with this DNSH, Appendix C of the Delegated Taxonomy Regulations (EU) 2021/2139 (annexes I and II) and (EU) 2023/2486 (annexes I, II and IV) have been analysed for the activities that apply to the FCC Group's activities within the taxonomic groups of transport and construction of buildings and real estate development, and the measures implemented by the corresponding areas to reduce noise, dust and polluting emissions during construction or maintenance work have been taken into account. In addition, the FCC Group has Environmental Management Policies that ensure the application of best practices in pollution prevention and control.

DNSH Protection and restoration of biodiversity and ecosystems

To ensure the protection of biodiversity, the management systems implemented in the different activities of the FCC Group have been taken into account so as not to cause significant damage, as well as the location of the sites and activities with respect to natural areas of special protection. In addition, compliance with this requirement is supported by legally carried out Environmental Impact Assessments (EIA) and Environmental Monitoring Plans for works, or Integrated Environmental Authorisations, depending on the activity, in accordance with the criteria established in appendix D of the Delegated Taxonomy Regulations (EU) 2021/2139 (annexes I and II) and (EU) 2023/2486 (annexes I, II and III). In addition, the FCC Group has Environmental Management Policies that ensure the application of best practices in the protection and recovery of biodiversity and ecosystems.

Minimum social safeguards

The FCC Group has reviewed the Minimum Guarantees with respect to human rights, corruption, taxation and fair competition, which are set out in the EU Taxonomy Regulation, as well as the final Minimum Guarantees report published by the EU Platform on Sustainable Finance in February 2022.

Based on this review, in the area of Human Rights, the FCC Group has, as part of the regulatory block of the Compliance Model, a Human Rights Policy approved by the Board of Directors in 2019. Through this Policy, aligned with the Global Compact and the United Nations Guiding Principles on Business and Human Rights, the FCC Group declares its commitment to respect the human rights contained in the United Nations Universal Declaration of Human Rights, and those others contained in the Declaration of the International Labour Organisation (ILO), relating to the fundamental principles and rights at work, as well as in the so-called eight fundamental conventions of the ILO. In order to comply with the commitments of the Human Rights Policy, the FCC Group's Compliance Committee is defining, in collaboration with the Sustainability Committee, a due diligence procedure, in accordance with the United Nations Guiding Principles for Business and Human Rights and the OECD Due Diligence Guidance for Responsible Business Conduct. This document formalises the current process set up in the company in relation to the detection, prevention and mitigation of adverse effects on human rights, and brings FCC closer to complying with the requirements of the European Parliament and Council Directive on due diligence of companies in matters of sustainability, currently in the process of approval. The Human Rights due diligence procedure makes the FCC Whistleblowing Channel available to all stakeholders for reporting potential violations of these fundamental rights. Any communication received through the FCC Group's Whistleblowing Channel is processed in accordance with the Policy and Procedure of the Internal Information System, both approved by the Board of Directors. The Whistleblowing Channel, and the policy and procedures that regulate it, are adapted to the provisions established in Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

With regard to potential breaches in matters of Corruption and Competition, the FCC Group's Compliance Model also has an express reference in its Code of Ethics and Conduct on both aspects, reflecting the behaviour required by the company, both internally and externally. Likewise, anti-corruption and competition policies have been approved, which establish the FCC Group's commitments and the measures for prevention and control. The FCC Group's Compliance Model provides the most appropriate training processes for risk groups, the definition of controls in the different management areas of the company, as well as the self-assessments and evaluations necessary to guarantee the correct implementation of and compliance with the policies. It is the obligation of all the company's employees to report, through the Whistleblowing Channel, any potential breach of these policies of which they are aware. On the other hand, the FCC Group is adhered to the Code of Good Tax Practices, presents the Tax Transparency Report and has also obtained the AENOR certification for its Tax Compliance management system, in accordance with the requirements established by the UNE 19602 Standard, as well as integrating the recommendations of the Organisation for Economic Cooperation and Development (OECD) into its management system. The total tax contribution is calculated on a cash basis, taking into account globally integrated entities and joint operations, and the accounting policies applied are made public, as well as having a Fiscal Responsibility Policy.

Conclusion of the alignment process

Based on the processes described above, the FCC Group has considered as aligned those eligible activities carried out in FY2024 that have demonstrated compliance with the applicable CCS, DNSH and with the Minimum Social Safeguards described in the previous section.

In the alignment exercise some economic activities are aligned by various taxonomic objectives as discussed in the section Definition of minimum management unit.

To avoid double counting in activities aligned by climate change mitigation and another objective, the substantial contribution to the mitigation objective has been computed. In the case of activities aligned by circular economy and pollution prevention and control, the substantial contribution has been computed for the circular economy objective.

In 2024 the aligned activities that have a part of them aligned by several objectives simultaneously were:

- CCM 5.1 WTR 2.1 Construction, extension and operation of water collection, treatment and distribution systems.
- CCM 5.3 WTR 2.2 Construction, extension and operation of wastewater collection and treatment systems.
- CCM 5.4 WTR 2.2 Renovation of wastewater collection and treatment.
- MCC 5.5 SG 2.3 Collection and transport of non-hazardous waste in source segregated fractions.
- MCC 5.9 SG 2.7 Valorisation of non-hazardous waste materials.
- SG 2.3 SQP 2.1 Collection and transport of hazardous waste.

Calculation of financial KPIs

EU Taxonomy eligibility and alignment are expressed in three financial KPIs, which are calculated as the portion of **revenue or turnover**, **CapEx** and **OpEx** that are considered eligible and, where applicable, aligned or not aligned by Taxonomy (numerator) divided by the FCC Group's total turnover, **CapEx** and **OpEx** as defined by Taxonomy (denominator). The accounting concepts included to calculate these three KPIs are described below:

- **Revenue - turnover:** Ratio of Turnover-net turnover derived from products or services, including intangible ones, associated with economic activities that conform to the taxonomy (numerator), divided by Turnover-net turnover (denominator) as defined in Article 2(5) of Directive 2013/34/EU. The amount of the denominator corresponds to the heading "Net " in the consolidated income statement of the FCC Group's annual accounts. As a result of the spin-off of the Inmocemento Group from the FCC Group, this indicator does not include the turnover of the Cement and Real Estate activities as a result of their classification as discontinued operations (for both years).

- **CapEx:** Proportion of **CapEx**, as defined below, that complies with the taxonomy (numerator), divided by **CapEx** (denominator) as defined in Article 8(2)(b) of Regulation (EU) 2020/852. Includes additions to the gross value of intangible assets, property, plant and equipment and investment property, including additions arising from the application of regulations in relation to decommissioning and dismantling costs that are included as an addition to property, plant and equipment at initial recognition of the asset; additions to property, plant and equipment from leases under IFRS 16, as well as additions to the gross value of intangible assets, property, plant and equipment and investment property arising from the acquisition of control as a result of a business combination. Changes in depreciation, impairments and revaluations of investment property due to their recognition at fair value are not included. The amounts considered are included under "Intangible assets", "Property, plant and equipment" and "Investment property" in the consolidated balance sheet of the FCC Group's annual accounts. As a result of the spin-off of the Inmocemento Group from the FCC Group, this indicator only includes the **CapEx** contributed up to 31 May by the Cement and Real Estate activities as a result of their classification as assets held for sale. The FCC Group has not included in the **CapEx** numerator any amount under the **CapEx** plan.

- **OpEx:** The proportion of **OpEx**, as defined below, that complies with the taxonomy (numerator), divided by the **OpEx** (denominator) as defined in Article 8(2)(b) of Regulation (EU) 2020/852. The amount of this KPI is limited to non-capitalised direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and which are necessary to ensure the continuous and efficient operation of these assets. The amounts considered are included under "Changes in inventories of finished goods and work in progress", "Procurements", "Staff costs", "Other operating expenses" and "Depreciation and amortisation of fixed assets and allocation of non-financial fixed asset subsidies and other" in the consolidated income statement of the FCC Group's annual accounts. As a result of the spin-off of the Inmocemento Group from the FCC Group, this indicator does not include the **OpEx** of the Cement and Real Estate activities as a result of their classification as discontinued operations (for both years).

The key indicator revenue-turnover mainly includes revenues from customer contracts. The typology of customers varies significantly depending on the Business Area as defined in note 1 of the notes to the consolidated financial statements.

- The **Environmental Services** activity carries out various activities whose clients may be both public, such as town councils, provincial councils or similar, and private, whether private individuals or companies, depending on the characteristics of the markets in which it operates.
- The **Water** activity generally provides its services under concession contracts, receiving revenues directly from end customers, and to a lesser extent also carries out infrastructure works related to the integral water cycle for both public and private customers.
- The **Construction** business mainly carries out civil engineering works for public clients, residential and non-residential building for both private and public clients and the installation of heating and cooling systems in the infrastructures it builds, as well as in other infrastructures for both private and public clients.
- Finally, the **Concessions** business operates mainly infrastructure and urban tramway concession agreements, providing its services primarily to public customers, although revenues may be received from both the concession grantor and the end users of the service provided.

The taxonomic activity of the numerator can be found in the tables in the following sections.

Calculation of business combinations

For the 2024 financial year, the **revenue-Turnover** key indicator corresponding to business combinations has represented in eligible and aligned activities an amount of 69.2 million euros and, as eligible and non-aligned, an amount of 12.7 million euros for the Environmental Services area, adding as assets the contracts of Europe Services Groupe (France), Urbaser UK, Resicorreia G.S. (Portugal), GEL Recycling Holdings (United States) and Tranvía de Parla (Spain). For the 2023 financial year, the **revenue-turnover** key indicator accounted for EUR 0.6 million in eligible and aligned activities and EUR 15.8 million in eligible and non-aligned activities, corresponding to business combinations, with the addition of the Aqualia Riohacha, Société Pays de Dreux and North Cluster S.P.V. LLC contracts as assets.

The key **CapEx** indicator business combinations in 2024 includes in the numerator, as aligned eligible activities, an amount of EUR 22.6 million and as non-aligned eligible activities an amount of EUR 44.6 million, corresponding to business combinations. The FCC Group has not included in the numerator of the **CapEx** any amount under the **CapEx** plan. In the case of the 2023 financial year, the **CapEx** key indicator included in the numerator, as eligible non-aligned activities, an amount of 114.1 million euros, contributing as assets the Aqualia Riohacha, Société Pays de Dreux and Municipal District Services LLC contracts.

The **OpEx** KPI includes in the 2024 financial year an amount of EUR 6 million as eligible and aligned activities and EUR 0.8 million of eligible and non-aligned activities, corresponding to business combinations. The **OpEX** key indicator included in the 2023 financial year an amount of EUR 0.1 million as eligible and non-aligned activities corresponding to business combinations.

Results for the financial year 2024

The results of the Taxonomy 2024 exercise are presented below. The KPIs, eligibility and alignment for the year 2023 have been restated due to two circumstances discussed in previous sections:

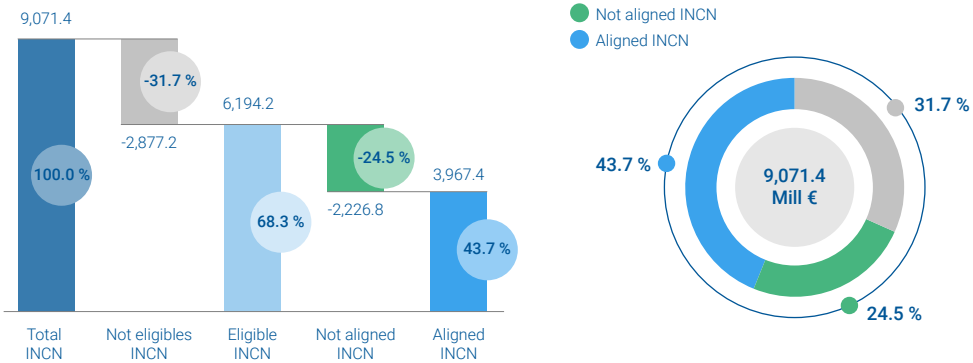
- The partial financial spin-off of FCC, as the spun-off company, in favour of Inmocemento, S.A., the beneficiary company wholly owned by FCC, by virtue of which FCC transfers to Inmocemento, S.A. two economic units, the first consisting of all the shares of FCYC, S.A. owned by FCC and the second consisting of all the shares of Cementos Portland Valderrivas, S.A. owned by FCC.

- The eligibility criteria of the taxonomic activity CCM 6.15 Infrastructure enabling low-carbon road and public transport, according to the answer to question no. 33 of the FAQs published by the European Commission on 29/11/2024, whereby the construction, upgrading, maintenance or operation of motorways is not included in the scope of activity CCM 6.15.

The following graphs present summaries for each of the KPIs with the results of applying the criteria outlined above.

Summary and evolutionary eligibility and alignment 2023-2024

Turnover alignment

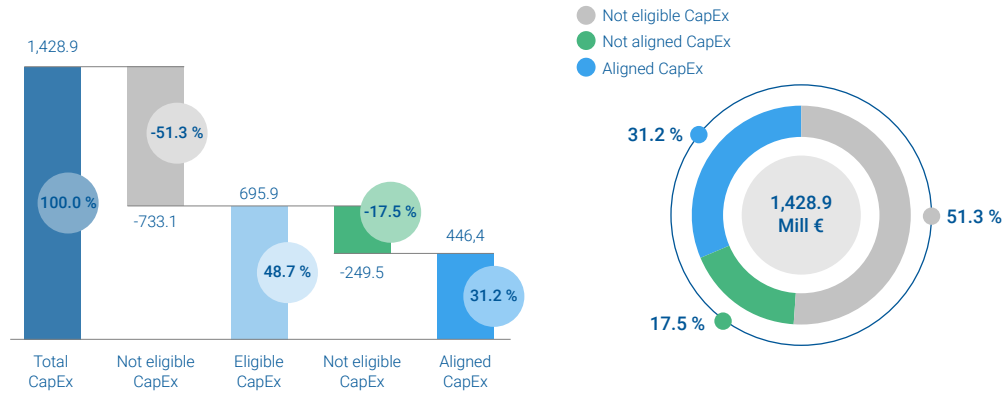


For the key **turnover** indicator, the FCC Group reports a total amount of **9,071.4** million euros.

6,194.2 million euros are eligible; **68.3 %** of the total **turnover.**

3,967.4 million euros are eligible and aligned according to the taxonomy; **43.7 %** of total **turnover.**

CapEx alignment

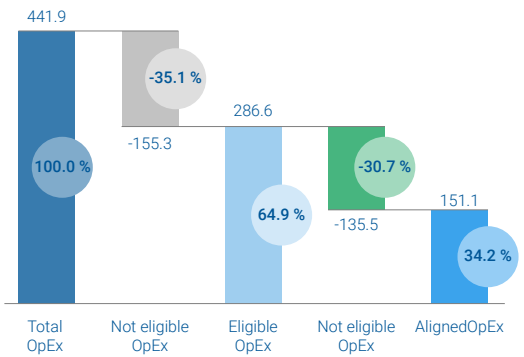


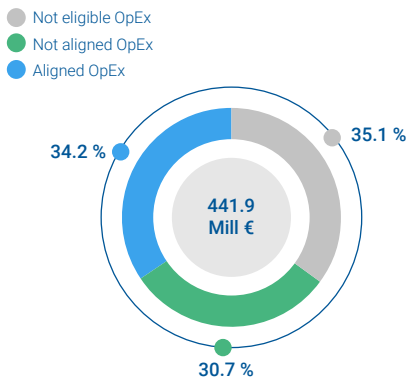
For the key **CapEx** indicator, the FCC Group reports a total amount of **1,428.9** million euros.

695.9 million euros are eligible; **48.7 %** of the total **CapEx**.

446.4 million euros are eligible and aligned according to taxonomy; **31.2 %** of total **CapEx**.

OpEx Alignment



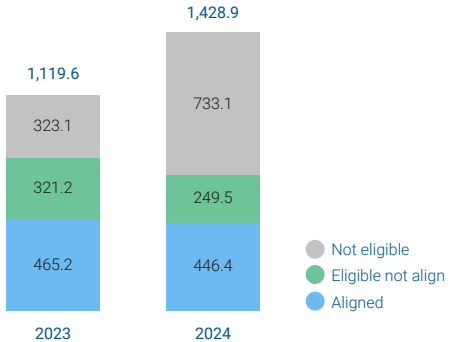


For the key **OpEx** indicator, the FCC Group reports a total amount of **441.9** million euros.

286.6 million are eligible; **64.9 %** of total **OpEx**.

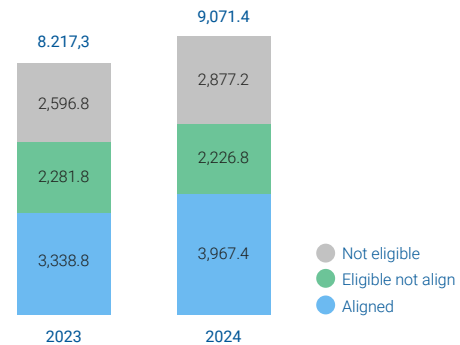
151.1 million are eligible and aligned according to taxonomy; **34.2 %** of total **OpEx**.

Evolutionary 2023-2024 CapEx



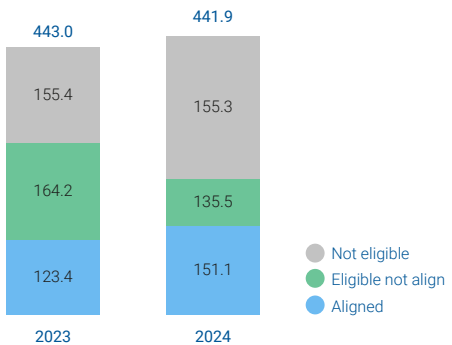
The FCC Group's **CapEx grew by 27.6 %** in 2024, due to the impact of business combinations on this indicator. With respect to the **aligned amount**, it **has fallen by 4 %** in 2024. The **eligible non-aligned** amount **has decreased by 22.3 %**.

Evolutionary 2023-2024 turnover



The **revenue-turnover** of the FCC Group **has grown by 10.4 %** in 2024. Regarding the **aligned amount**, it **has grown by 18.8 %** in 2024, due to the extension of new objectives in the Water Area and the spin-off of the Cement Area. The **non-aligned eligible amount decreased by 2.4 %**. The non-eligible amount **has grown by 10.8 %**.

Evolutionary 2023-2024 OpEx



In 2024, the FCC Group's **OpEx** remained in line with the 2023 figures. Regarding the **aligned amount**, it **has grown by 22.4 %** and the **eligible non-aligned** amount **has decreased by 17.5 %**.

Templates for key result indicators (EU) 2021/2178 Annex II

Due to the spin-off of the Inmocemento Group, it has been necessary to restate the taxonomy results of the FCC Group for the year 2023, considering the turnover and OpEx according to the criteria described in the Scope of the report.

As a result of this spin-off, certain activities have been discontinued within the FCC Group. The taxonomic activities CCM 3.7 manufacture of cement and CCM 7.7 acquisition and ownership of buildings are carried out exclusively by the Inmocemento Group. The activity CCM 7.1 CE 3.1 Construction of new buildings is carried out by both the FCC Group and Inmocemento.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Financial year FY 2024			Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code		Turnover	Proportion of Turnover, year N	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1	Category enabling activity	Category transitional activity
GRUPO FCC			Millions €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Electricity generation from hydropower	**CCM 4.5**		14.9	0.16%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.14%		
Transmission and distribution of electricity	**CCM 4.9**		75.8	0.84%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.15%	E	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	WTR 2.1	674.2	7.43%	**Y**	N/EL	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7.90%		
Renewal of water collection, treatment and supply systems	**CCM 5.2**	WTR 2.1	68.0	0.75%	**Y**	N/EL	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.83%		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	WTR 2.2	150.0	1.65%	**Y**	N/EL	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.51%		
Renewal of waste water collection and treatment	**CCM 5.4**	WTR 2.2	12.4	0.14%	**Y**	N/EL	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.16%		
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CE 2.3	976.3	10.76%	**Y**	N/EL	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	10.69%		
Composting of bio-waste	**CCM 5.8**	CE 2.5	21.7	0.24%	**Y**	N/EL	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.03%		
Material recovery from non-hazardous waste	**CCM 5.9**	CE 2.7	209.9	2.31%	**Y**	N/EL	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2.31%		
Landfill gas capture and utilisation	**CCM 5.10**		1.6	0.02%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%		
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**		647.0	7.13%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7.73%	E	
Infrastructure for rail transport	**CCM 6.14**		476.7	5.25%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	5.55%	E	
Infrastructure for water transport	**CCM 6.16**		2.5	0.03%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.31%	E	
Construction of new buildings	**CCM 7.1**	CE 3.1	86.6	0.96%	**Y**	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.69%		
Renovation of existing buildings	**CCM 7.2**	CE 3.2	13.8	0.15%	**Y**	N/EL	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.11%		T
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**		21.3	0.24%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.20%	E	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	**CCM 7.4**		0.2	0.00%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y		E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**		32.1	0.35%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.45%	E	
Installation, maintenance and repair of renewable energy technologies	**CCM 7.6**		204.0	2.25%	**Y**	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.81%	E	
Desalination	**CCA 5.13**		9.4	0.10%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y		E	
Construction, extension and operation of water collection, treatment and supply systems	**WTR 2.1**	CCM 5.1	5.8	0.06%	N	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Construction, extension and operation of waste water collection and treatment	**WTR 2.2**	CCM 5.3	182.9	2.02%	N	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Renewal of waste water collection and treatment	**WTR 2.2**	CCM 5.4	1.0	0.01%	N	N/EL	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of non-hazardous waste in source segregated fractions	**CE 2.3**	CCM 5.5	10.2	0.11%	N	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of hazardous waste	**CE 2.3**	PPC 2.1	1.4	0.02%	N/EL	N/EL	N/EL	**Y**	N*	N/EL	Y	Y	Y	Y	Y	Y	Y			
Treatment of hazardous waste	**CE 2.4**		34.4	0.38%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Depollution and dismantling of end-of-life products	**CE 2.6**		4.0	0.04%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Material recovery from non-hazardous waste	**CE 2.7**	CCM 5.9	5.8	0.06%	N	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Sale of second-hand goods	**CE 5.4**		0.8	0.01%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of hazardous waste	**PPC 2.1**	CE 2.3	12.9	0.14%	N/EL	N/EL	N/EL	N	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of hazardous waste	**PPC 2.1**		3.5	0.04%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y			
Remediation of contaminated sites and areas	**PPC 2.4**		6.4	0.07%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y			
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	**CCM 1.2**																	0.01%		
Electricity generation using solar photovoltaic technology	**CCM 4.1**																	0.05%		
Sustainable urban drainage systems (SUDS)	**CCM 5.3**										Y	Y	Y	Y	Y	Y	Y	0.01%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)			3,967.4	43.74%	40.67%	0.10%	2.09%	0.62%	0.25%	0.00%	Y	Y	Y	Y	Y	Y	Y	40.63%		
Of which Enabling			1,469.0	16.19%	16.09%	0.10%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	14.65%	E	
Of which Transitional			13.8	0.15%	0.15%						Y	Y	Y	Y	Y	Y	Y	0.10%		T

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)												
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	**CCM 1.2**	CCA 1.2	2.4	0.03%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.00%	
Conservation forestry	**CCM 1.4**	CCA 1.4	0.6	0.01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL		
Transmission and distribution of electricity	**CCM 4.9**		0.3	0.00%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL		
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	WTR 2.1	305.5	3.37%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	2.30%	
Renewal of water collection, treatment and supply systems	**CCM 5.2**	WTR 2.1	30.4	0.34%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	0.38%	
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	WTR 2.2	140.4	1.55%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	3.52%	
Sustainable urban drainage systems (SUDS)	**CCM 5.3**	WTR 2.3	2.6	0.03%	**EL**	N/EL	EL	N/EL	N/EL	N/EL		
Renewal of waste water collection and treatment	**CCM 5.4**	WTR 2.2	9.4	0.10%	**EL**	N/EL	EL	N/EL	N/EL	N/EL	0.44%	
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CE 2.3	91.6	1.01%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	0.29%	
Anaerobic digestion of bio-waste	**CCM 5.7**	CE 2.5	3.7	0.04%	**EL**	N/EL	N/EL	EL	N/EL	N/EL		
Composting of bio-waste	**CCM 5.8**	CE 2.5	11.3	0.12%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	0.33%	
Material recovery from non-hazardous waste	**CCM 5.9**	CE 2.7	289.9	3.20%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	2.88%	
Landfill gas capture and utilisation	**CCM 5.10**		5.0	0.06%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0.07%	
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**		103.2	1.14%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	1.22%	
Infrastructure for rail transport	**CCM 6.14**		684.4	7.54%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	8.70%	
Infrastructure for water transport	**CCM 6.16**		1.9	0.02%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0.00%	
Construction of new buildings	**CCM 7.1**	CE 3.1	173.3	1.91%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	1.13%	
Renovation of existing buildings	**CCM 7.2**	CE 3.2	49.1	0.54%	**EL**	N/EL	N/EL	EL	N/EL	N/EL	2.78%	
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**		1.8	0.02%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0.01%	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**		1.2	0.01%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL	0.02%	
Installation, maintenance and repair of renewable energy technologies	**CCM 7.6**		0.5	0.00%	**EL**	N/EL	N/EL	N/EL	N/EL	N/EL		
Desalination	**CCA 5.13**		101.0	1.11%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	1.20%	
Emergency Services	**CCA 14.1**		7.7	0.08%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0.01%	
Collection and transport of hazardous waste	**CE 2.3**	PPC 2.1	1.6	0.02%	N/EL	N/EL	N/EL	**EL**	EL	N/EL	0.02%	
Treatment of hazardous waste	**CE 2.4**		3.8	0.04%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0.00%	
Depollution and dismantling of end-of-life products	**CE 2.6**		12.1	0.13%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0.18%	
Maintenance of roads and motorways	**CE 3.4**		1.7	0.02%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0.30%	
Repair, refurbishment and remanufacturing	**CE 5.1**		0.2	0.00%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL		
Sale of spare parts	**CE 5.5**	CE 5.2	0.1	0.00%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL		
Collection and transport of hazardous waste	**PPC 2.1**		25.7	0.28%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.33%	
Treatment of hazardous waste	**PPC 2.2**		3.5	0.04%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.04%	
Remediation of contaminated sites and areas	**PPC 2.4**		16.1	0.18%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.29%	
Conservation, including restoration, of habitats, ecosystems and species	**BIO 1.1**		143.8	1.59%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**	1.28%	
Hotels, holiday, camping grounds and similar accommodation	**BIO 2.1**		1.0	0.01%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**		
Nature-based solutions for flood and drought risk prevention and protection	**WTR 3.1**										0.01%	
Use of concrete in civil engineering	**CE 3.5**										0.04%	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			2,226.8	24.55%	21.04%	1.20%	0.00%	0.21%	0.50%	1.60%	27.77%	
A. Turnover of Taxonomy eligible activities (A1+A2)			6,194.2	68.28%	61.70%	1.30%	2.09%	0.84%	0.75%	1.60%	68.40%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES												
Turnover of Taxonomy-non-eligible activities			2,877.2	31.72%								
TOTAL			9,071.4	100.00%								

In taxonomic activities that contribute to more than one objective, the objective to which they contribute is indicated in bold.
N* - Aligned taxonomic activities that contribute to more than one objective where the objective not selected for substantial contribution (to avoid double counting) has part of the amount aligned.
Due to the spin-off of the FCC Group from Inmocemento in 2024, the Turnover % in the column 'year N-1' has been recalculated.

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Financial year FY 2024	Year 2024				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code			CapEx	Proportion of CapEX, year N	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEX, year N-1	Category enabling activity	Category transitional activity
GRUPO FCC				Millions €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Electricity generation from hydropower	**CCM 4.5**	CCA 4.5		10.1	0.71%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.89%		
Transmission and distribution of electricity	**CCM 4.9**	CCA 4.9		2.6	0.18%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.21%	E	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	CCA 5.1	WTR 2.1	128.9	9.02%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	11.46%		
Renewal of water collection, treatment and supply systems	**CCM 5.2**	CCA 5.2	WTR 2.1	15.0	1.05%	**Y**	N	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	1.57%		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	CCA 5.3	WTR 2.2	8.5	0.60%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.43%		
Renewal of waste water collection and treatment	**CCM 5.4**	CCA 5.4	WTR 2.2	1.6	0.11%	**Y**	N	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.06%		
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CCA 5.5	CE 2.3	139.7	9.78%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	13.39%		
Composting of bio-waste	**CCM 5.8**	CCA 5.8	CE 2.5	2.4	0.17%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.01%		
Material recovery from non-hazardous waste	**CCM 5.9**	CCA 5.9	CE 2.7	42.0	2.94%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	1.42%		
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**	CCA 6.13		66.0	4.62%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	11.10%	E	
Infrastructure for rail transport	**CCM 6.14**	CCA 6.14		5.3	0.37%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.24%	E	
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	CCA 7.3		1.0	0.07%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.24%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**	CCA 7.5		0.4	0.03%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.20%	E	
Acquisition and ownership of buildings	**CCM 7.7**	CCA 7.7		1.2	0.08%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S	0.33%		
Desalination	**CCA 5.13**			0.1	0.01%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S		E	
Infrastructure enabling road transport and public transport	**CCA 6.15**			0.3	0.02%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S			
Construction, extension and operation of water collection, treatment and supply systems	**WTR 2.1**	CCM 5.1	CCA 5.1	0.7	0.05%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S			
Construction, extension and operation of waste water collection and treatment	**WTR 2.2**	CCM 5.3	CCA 5.3	18.0	1.26%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S			
Treatment of hazardous waste	**CE 2.4**			0.9	0.06%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S			
Material recovery from non-hazardous waste	**CE 2.7**	CCM 5.9	CCA 5.9	0.9	0.06%	N	N	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	S			
Collection and transport of hazardous waste	**PPC 2.1**	CE 2.3		0.1	0.01%	N/EL	N/EL	N/EL	N	**Y**	N/EL	Y	Y	Y	Y	Y	Y	S			
Collection and transport of hazardous waste	**PPC 2.1**			0.5	0.03%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	S			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)				446.4	31.24%	29.73%	0.03%	1.30%	0.13%	0.04%	0.00%	Y	Y	Y	Y	Y	Y	S	41.55%		
Of which Enabling				75.5	5.28%	5.27%	0.01%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	S	11.99%	E	
Of which Transitional				0.0	0.00%	0.00%						Y	Y	Y	Y	Y	Y	S	0.00%		T

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)													
						EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
Manufacture of cement	**CCM 3.7**	CCA 3.7		9.6	0.67%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	2.01%	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	CCA 5.1	WTR 2.1	19.2	1.35%	**EL**	EL	EL	N/EL	N/EL	N/EL	14.27%	
Renewal of water collection, treatment and supply systems	**CCM 5.2**	CCA 5.2	WTR 2.1	0.1	0.01%	**EL**	EL	EL	N/EL	N/EL	N/EL	0.02%	
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	CCA 5.3	WTR 2.2	5.4	0.38%	**EL**	EL	EL	N/EL	N/EL	N/EL	3.32%	
Renewal of waste water collection and treatment	**CCM 5.4**	CCA 5.4	WTR 2.2	0.9	0.06%	**EL**	EL	EL	N/EL	N/EL	N/EL	0.12%	
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CCA 5.5	CE 2.3	10.4	0.73%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.36%	
Material recovery from non-hazardous waste	**CCM 5.9**	CCA 5.9	CE 2.7	119.1	8.34%	**EL**	EL	N/EL	EL	N/EL	N/EL	2.33%	
Landfill gas capture and utilisation	**CCM 5.10**	CCA 5.10		0.4	0.03%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.01%	
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**	CCA 6.13		17.8	1.24%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	1.24%	
Infrastructure for rail transport	**CCM 6.14**	CCA 6.14		26.0	1.82%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	1.45%	
Construction of new buildings	**CCM 7.1**	CCA 7.1	CE 3.1	1.2	0.08%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.00%	
Renovation of existing buildings	**CCM 7.2**	CCA 7.2	CE 3.2	10.4	0.73%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.01%	
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	CCA 7.3		0.1	0.00%	**EL**	EL	N/EL	N/EL	N/EL	N/EL		
Acquisition and ownership of buildings	**CCM 7.7**	CCA 7.7		0.2	0.01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	1.18%	
Desalination	**CCA 5.13**			10.1	0.71%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	1.24%	
Infrastructure enabling road transport and public transport	**CCA 6.15**			8.4	0.59%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0.60%	
Emergency Services	**CCA 14.1**			1.6	0.11%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL		
Treatment of hazardous waste	**CE 2.4**			0.6	0.04%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL		
Depollution and dismantling of end-of-life products	**CE 2.6**			0.3	0.02%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0.19%	
Collection and transport of hazardous waste	**PPC 2.1**			2.4	0.17%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.18%	
Treatment of hazardous waste	**PPC 2.2**			0.1	0.01%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.07%	
Remediation of contaminated sites and areas	**PPC 2.4**			1.2	0.09%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.01%	
Conservation, including restoration, of habitats, ecosystems and species	**BIO 1.1**			3.8	0.27%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**	0.97%	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				249.5	17.46%	15.45%	1.41%	0.00%	0.06%	0.27%	0.27%	29.59%	
A. CapEx of Taxonomy eligible activities (A1+A2)				695.9	48.70%	45.18%	1.44%	1.30%	0.19%	0.31%	0.27%	71.14%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES													
CapEx of Taxonomy-non-eligible activities				733.1	51.30%								
TOTAL				1,428.9	100.00%								

In taxonomic activities that contribute to more than one objective, the objective to which they contribute is indicated in bold.
N* - Aligned taxonomic activities that contribute to more than one objective where the objective not selected for substantial contribution (to avoid double counting) has part of the amount aligned.
Due to the spin-off of the FCC Group from Inmocemento in 2024, the CapEX % in the column 'year N-1' has been recalculated.

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

Financial year FY 2024	Year 2024			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	OpEx	Proportion of OpEX, year N	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEX, year N-1	Category enabling activity	Category transitional activity
GRUPO FCC		Millions €	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Electricity generation from hydropower	**CCM 4.5** CCA 4.5	0.2	0.04%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.05%		
Transmission and distribution of electricity	**CCM 4.9** CCA 4.9	2.1	0.46%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.65%	E	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1** CCA 5.1 WTR 2.1	17.4	3.94%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.44%		
Renewal of water collection, treatment and supply systems	**CCM 5.2** CCA 5.2 WTR 2.1	0.9	0.20%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.31%		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3** CCA 5.3 WTR 2.2	3.6	0.81%	**Y**	N	N*	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.61%		
Renewal of waste water collection and treatment	**CCM 5.4** CCA 5.4 WTR 2.2	0.7	0.16%	**Y**	N	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.06%		
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5** CCA 5.5 CE 2.3	49.3	11.16%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	11.14%		
Composting of bio-waste	**CCM 5.8** CCA 5.8 CE 2.5	2.5	0.56%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.14%		
Material recovery from non-hazardous waste	**CCM 5.9** CCA 5.9 CE 2.7	12.1	2.73%	**Y**	N	N/EL	N*	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.42%		
Landfill gas capture and utilisation	**CCM 5.10** CCA 5.10	0.2	0.03%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.03%		
Infrastructure for personal mobility, cycle logistics	**CCM 6.13** CCA 6.13	16.6	3.76%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.38%	E	
Infrastructure for rail transport	**CCM 6.14** CCA 6.14	28.0	6.34%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.65%	E	
Infrastructure for water transport	**CCM 6.16** CCA 6.16	0.1	0.02%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.28%	E	
Construction of new buildings	**CCM 7.1** CCA 7.1 CE 3.1	1.0	0.24%	**Y**	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.20%		
Renovation of existing buildings	**CCM 7.2** CCA 7.2 CE 3.2	0.3	0.07%	**Y**	N	N/EL	N	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.04%		T
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3** CCA 7.3	0.4	0.09%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.05%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5** CCA 7.5	0.8	0.19%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.23%	E	
Installation, maintenance and repair of renewable energy technologies	**CCM 7.6** CCA 7.6	1.8	0.40%	**Y**	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.18%	E	
Desalination	**CCA 5.13**	0.2	0.05%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y		E	
Infrastructure enabling road transport and public transport	**CCA 6.15**	0.3	0.08%	N/EL	**Y**	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Construction, extension and operation of water collection, treatment and supply systems	**WTR 2.1** CCM 5.1 CCA 5.1	0.1	0.03%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Renewal of waste water collection and treatment	**WTR 2.2** CCM 5.4 CCA 5.4	0.0	0.01%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Construction, extension and operation of waste water collection and treatment	**WTR 2.2** CCM 5.3 CCA 5.3	8.5	1.92%	N	N	**Y**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of hazardous waste	**CE 2.3** PPC 2.1	0.1	0.02%	N/EL	N/EL	N/EL	**Y**	N*	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of non-hazardous waste in source segregated fractions	**CE 2.3** CCM 5.5 CCA 5.5	1.2	0.26%	N	N	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Treatment of hazardous waste	**CE 2.4**	1.3	0.30%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Depollution and dismantling of end-of-life products	**CE 2.6**	0.2	0.04%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Material recovery from non-hazardous waste	**CE 2.7** CCM 5.9 CCA 5.9	0.4	0.10%	N	N	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Sale of second-hand goods	**CE 5.4**	0.1	0.02%	N/EL	N/EL	N/EL	**Y**	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of hazardous waste	**PPC 2.1**	0.1	0.03%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y			
Collection and transport of hazardous waste	**PPC 2.1** CE 2.3	0.5	0.12%	N/EL	N/EL	N/EL	N	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y			
Remediation of contaminated sites and areas	**PPC 2.4**	0.1	0.02%	N/EL	N/EL	N/EL	N/EL	**Y**	N/EL	Y	Y	Y	Y	Y	Y	Y			
Electricity generation using solar photovoltaic technology	**CCM 4.1**																0.01%		
Sustainable urban drainage systems (SUDS)	**CCM 5.3**																0.01%		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		151.1	34.19%	31.20%	0.12%	1.96%	0.74%	0.17%	0.00%	Y	Y	Y	Y	Y	Y	Y	27.86%		
Of which Enabling		50.0	11.31%	11.27%	0.05%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	7.30%	E	
Of which Transitional		0.3	0.07%	0.07%						Y	Y	Y	Y	Y	Y	Y	0.03%		T

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)													
						EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	**CCM 1.2**	CCA 1.2		0.0	0.01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL		
Transmission and distribution of electricity	**CCM 4.9**	CCA 4.9		0.0	0.00%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.00%	
Construction, extension and operation of water collection, treatment and supply systems	**CCM 5.1**	CCA 5.1	WTR 2.1	5.6	1.27%	**EL**	EL	EL	N/EL	N/EL	N/EL	1.04%	
Renewal of water collection, treatment and supply systems	**CCM 5.2**	CCA 5.2	WTR 2.1	1.1	0.25%	**EL**	EL	EL	N/EL	N/EL	N/EL	0.10%	
Sustainable urban drainage systems (SUDS)	**CCM 5.3**	CCA 5.3	WTR 2.3	0.2	0.03%	**EL**	EL	EL	N/EL	N/EL	N/EL		
Construction, extension and operation of waste water collection and treatment	**CCM 5.3**	CCA 5.3	WTR 2.2	4.9	1.11%	**EL**	EL	EL	N/EL	N/EL	N/EL	2.22%	
Renewal of waste water collection and treatment	**CCM 5.4**	CCA 5.4	WTR 2.2	0.5	0.12%	**EL**	EL	EL	N/EL	N/EL	N/EL	0.25%	
Collection and transport of non-hazardous waste in source segregated fractions	**CCM 5.5**	CCA 5.5	CE 2.3	3.3	0.75%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.27%	
Anaerobic digestion of bio-waste	**CCM 5.7**	CCA 5.7	CE 2.5	0.6	0.13%	**EL**	EL	N/EL	EL	N/EL	N/EL		
Composting of bio-waste	**CCM 5.8**	CCA 5.8	CE 2.5	0.3	0.07%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.06%	
Material recovery from non-hazardous waste	**CCM 5.9**	CCA 5.9	CE 2.7	22.9	5.18%	**EL**	EL	N/EL	EL	N/EL	N/EL	5.69%	
Landfill gas capture and utilisation	**CCM 5.10**	CCA 5.10		0.8	0.17%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.16%	
Infrastructure for personal mobility, cycle logistics	**CCM 6.13**	CCA 6.13		2.6	0.60%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.91%	
Infrastructure for rail transport	**CCM 6.14**	CCA 6.14		41.4	9.38%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	17.98%	
Infrastructure for water transport	**CCM 6.16**	CCA 6.16		0.1	0.03%	**EL**	EL	N/EL	N/EL	N/EL	N/EL		
Low carbon airport infrastructure	**CCM 6.17**	CCA 6.17		0.0	0.01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.02%	
Construction of new buildings	**CCM 7.1**	CCA 7.1	CE 3.1	2.4	0.55%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.28%	
Renovation of existing buildings	**CCM 7.2**	CCA 7.2	CE 3.2	1.7	0.39%	**EL**	EL	N/EL	EL	N/EL	N/EL	0.50%	
Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3**	CCA 7.3		0.2	0.04%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.03%	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	**CCM 7.5**	CCA 7.5		0.0	0.01%	**EL**	EL	N/EL	N/EL	N/EL	N/EL	0.00%	
Desalination	**CCA 5.13**			1.3	0.29%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0.23%	
Infrastructure enabling road transport and public transport	**CCA 6.15**			39.5	8.93%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	6.41%	
Emergency Services	**CCA 14.1**			0.8	0.17%	N/EL	**EL**	N/EL	N/EL	N/EL	N/EL	0.00%	
Collection and transport of hazardous waste	**CE 2.3**	PPC 2.1		0.1	0.03%	N/EL	N/EL	N/EL	**EL**	EL	N/EL	0.03%	
Treatment of hazardous waste	**CE 2.4**			0.4	0.10%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL		
Depollution and dismantling of end-of-life products	**CE 2.6**			1.0	0.23%	N/EL	N/EL	N/EL	**EL**	N/EL	N/EL	0.14%	
Collection and transport of hazardous waste	**PPC 2.1**			1.2	0.27%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.27%	
Treatment of hazardous waste	**PPC 2.2**			0.1	0.02%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.04%	
Remediation of contaminated sites and areas	**PPC 2.4**			0.3	0.07%	N/EL	N/EL	N/EL	N/EL	**EL**	N/EL	0.09%	
Conservation, including restoration, of habitats, ecosystems and species	**BIO 1.1**			2.0	0.45%	N/EL	N/EL	N/EL	N/EL	N/EL	**EL**	0.37%	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				135.5	30.66%	20.10%	9.40%	0.00%	0.36%	0.35%	0.46%	37.07%	
A. OpEx of Taxonomy eligible activities (A1+A2)				286.6	64.85%	51.30%	9.52%	1.96%	1.10%	0.52%	0.46%	64.93%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES													
OpEx of Taxonomy-non-eligible activities				155.3	35.15%								
TOTAL				441.9	100.00%								

In taxonomic activities that contribute to more than one objective, the objective to which they contribute is indicated in bold.
N* - Aligned taxonomic activities that contribute to more than one objective where the objective not selected for substantial contribution (to avoid double counting) has part of the amount aligned.
Due to the spin-off of the FCC Group from Inmocemento in 2024, the OpEX % in the column 'year N-1' has been recalculated.

GRUPO FCC

TURNOVER - ELEGIBILITY AND ALIGNMENT PER ENVIRONMENTAL OBJECTIVE

Environmental Objective		Proportion of turnover/Total turnover	
		Aligned per objective	Eligible per objective
CCM	Climate change mitigation	40.67%	63.97%
CCA	Climate change adaptation	0.10%	1.34%
WTR	Sustainable use and protection of water and marine resources	4.74%	17.45%
CE	Transition to a circular economy	3.86%	22.23%
PPC	Pollution prevention and control	0.26%	0.79%
BIO	Protection and restoration of biodiversity and ecosystems	0.00%	1.60%

CapEx - ELEGIBILITY AND ALIGNMENT PER ENVIRONMENTAL OBJECTIVE

Environmental Objective		Proportion of CapEx/Total CapEx	
		Aligned per objective	Eligible per objective
CCM	Climate change mitigation	29.73%	46.55%
CCA	Climate change adaptation	0.03%	47.99%
WTR	Sustainable use and protection of water and marine resources	3.33%	13.88%
CE	Transition to a circular economy	3.02%	22.96%
PPC	Pollution prevention and control	0.04%	0.31%
BIO	Protection and restoration of biodiversity and ecosystems	0.00%	0.27%

OpEx - ELEGIBILITY AND ALIGNMENT PER ENVIRONMENTAL OBJECTIVE

Environmental Objective		Proportion of OpEx/Total OpEx	
		Aligned per objective	Eligible per objective
CCM	Climate change mitigation	31.20%	53.62%
CCA	Climate change adaptation	0.12%	63.14%
WTR	Sustainable use and protection of water and marine resources	4.30%	9.84%
CE	Transition to a circular economy	4.78%	23.05%
PPC	Pollution prevention and control	0.19%	0.57%
BIO	Protection and restoration of biodiversity and ecosystems	0.00%	0.46%

Activities related to nuclear energy and fossil gas

According to Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022, amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards public disclosure of specific information on those economic activities, financial and non-financial undertakings shall disclose the amount and proportion of non-taxonomy-eligible nuclear-related activities in the denominator of their key performance indicators. Similarly, they shall also report non-taxonomy-eligible fossil gas activities in the denominator of their KPIs. In this regard, the FCC Group's exposure to the above-mentioned activities and in relation to the denominators of the taxonomy indicators is broken down below:

Nuclear energy activities

1.	The company conducts, finances or has exposures to research, development, demonstration and deployment of innovative power generation facilities that produce energy from nuclear processes with a minimum of fuel cycle waste.	NO
2.	The company undertakes, finances or has exposures to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production, as well as their safety upgrades, using the best available technologies.	NO
3.	The company carries out, finances or has exposures to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating purposes or industrial processes such as the production of hydrogen from nuclear energy, as well as their safety upgrades.	NO

Fossil gas activities

4.	The company carries out, finances or has exposures to the construction or operation of electricity generation facilities that produce electricity from gaseous fossil fuels.	NO
5.	The company carries out, finances or has exposures to the construction, renovation and operation of combined heat/cold and power generation facilities using gaseous fossil fuels.	NO
6.	The company carries out, finances or has exposures to the construction, renovation and operation of heat generation facilities producing heat/cooling from gaseous fossil fuels.	NO

3. Social Disclosures

3.1. ESRS S1 - Own Workforce

Material impacts, risks and opportunities

Impact materiality

Based on the double materiality analysis, and in relation to its own personnel, the impacts of the FCC Group (SMB-3_07) that have been material on stakeholders are identified below.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Employment and Professional Development		
(I-S1.1) Creation of direct employment through the recruitment of employees.	CU	OP
(I-S1.2) Encouraging labour market insertion through the promotion of scholarship and professional development programmes.	CU	OP
(I-S1.3) Work-life balance.	CU	OP
(I-S1.4) Contribution to the socio-economic development of the communities in which the company operates through the professional development of its employees.	CU	OP
Diversity, Equality and Inclusion		
(I-S1.5) Promotion of gender equality and diversity through the implementation of plans and programmes.	CU	OP
(I-S1.6) Improvement of employees' skills through training programmes.	CU	OP
(I-S1.7) Promoting labour inclusion and job creation among people with disabilities.	CU	OP
(I-S1.8) Contribution to the prevention of harassment at work through the application of the Protocol for the Prevention and Eradication of Harassment, as well as training on harassment and cyber-bullying, and the protection of women victims of gender-based violence.	CU	OP
Safety, Health and Welfare		
(I-S1.9) Exposure of employees to health and safety impacts.	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

For the purposes of the assessment of material impacts, risks and opportunities, all of the company's own employees have been considered (S1.SBM-3_01).

In this sense, the following pillars are built around the Group's activity and in relation to its employees, around which the material impacts, risks and opportunities are configured:

- **Employment,** which would include measures linked to recruitment and work-life balance.
- **Diversity, equality and inclusion**, which includes diversity in all its dimensions (gender, age, etc.), as well as the promotion of the growth of under-represented groups and the generation of opportunities for people at risk of social exclusion. It is also the vector through which we work for the prevention and eradication of harassment, as well as discrimination and gender violence.
- **Development**, or the establishment of a training proposal and learning offer to meet the challenges we face, recognition and promotion, and the provision of career development opportunities for staff.
- **Safety, health and well-being**, in terms of occupational safety and health and integrated health and well-being actions.

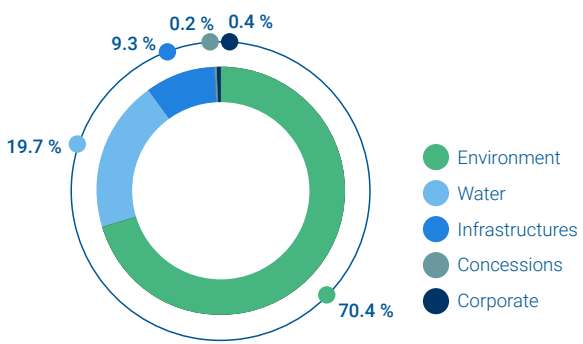
In terms of the ESRS, almost all of our own personnel are employees of Group companies, with which they maintain employment relationships. These employees also dedicate a very high percentage of their activity to functions directly linked to the productive activities of the Group companies, thus placing internal talent at the disposal of our customers and other stakeholders in the development of the projects, services and contracts that make up our portfolio and that drive us to work to always offer our best version (S1.SBM-3_02).

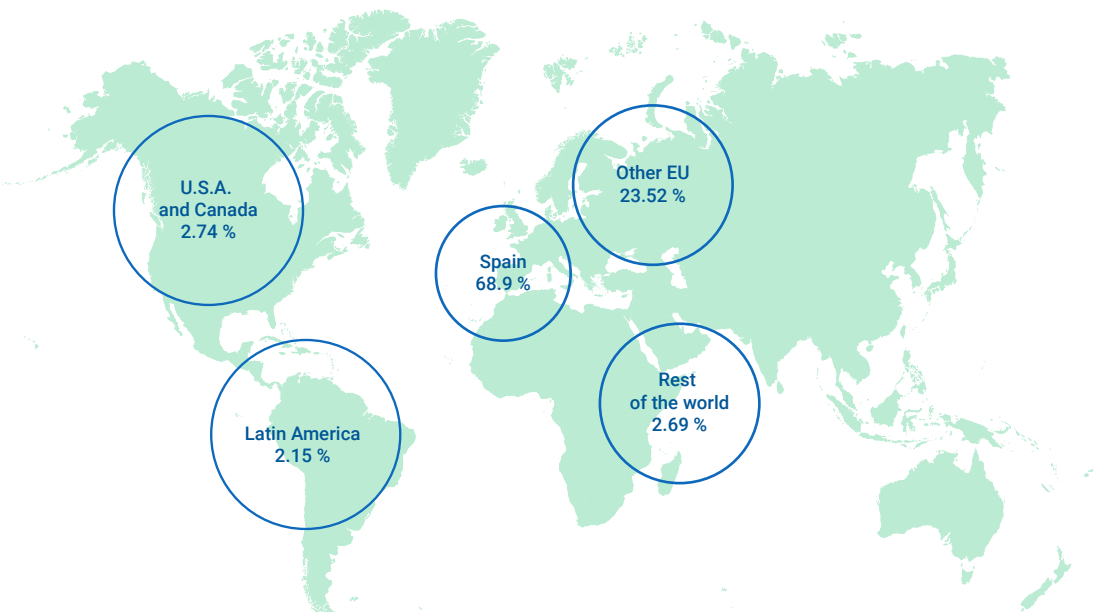
The FCC Group's workforce is also global and is made up of people of different nationalities and cultures, which is proof of the **diversity** that characterises it and also provides it with magnificent skills to meet the challenges we face throughout the world in our aim to improve the lives of the people, communities and cities in which we operate, distributed in more than 35 countries, the distribution by business areas and geographical areas being as shown in the following tables:

Furthermore, the FCC Group's workforce is characterised by **solid and quality labour relations**. In this regard, most of the employees have permanent and full-time employment relationships when our activity allows it, and employment stability is one of the most significant hallmarks of the Group's identity. As is the maintenance of fair and adequate working conditions (economic and of all kinds) in the different countries and sectors in which it operates. This is linked to an honest, loyal and responsible social dialogue, through which lasting and committed relationships are developed both in favour of the rights and conditions of workers and the stability and sustainable progress of the company.

In addition, **development** and the constant need for adaptation and the drive for **personal and professional growth** lead the FCC Group to maintain a wide and growing training offer that covers different specialities, both technical and compliance, including skills, languages and digital competencies, among others, all of which are adapted to the different jobs, personal capacities and production needs.

Staff by business area





And, as a backbone and essential pillar, the **health and safety** of our employees is of paramount importance. For this reason, we follow procedures and certifications at the highest level that determine the operational processes and place the protection and well-being of our staff at the centre, with a strong dose of training in this area.

The negative material impacts on the workforce are not specific or unique to the FCC Group, but respond to generalised contexts in the market in general or in the sector of activity in which it operates (S1.SBM-3_03).

FCC Group's transition plans towards lower environmental impact operations and achieving greener and carbon-neutral operations could have certain material impacts on its workforce. Positive impacts include the creation of direct employment through the hiring of employees and the promotion of job placement through scholarship and professional development programmes, which may generate new job and training opportunities in the transition process.

In addition, FCC will contribute to the improvement of employees' skills through training programmes, which would facilitate reskilling and upskilling to adapt to the new challenges of the green labour market (S1.SBM-3_06).

In terms of positive material impacts on the workforce, the FCC Group's activities contribute to professional development, wellbeing, and the promotion of diversity and inclusion. Professional growth is promoted through wellbeing and health programmes and actions.

The well-being of the Company's employees is a key pillar, with initiatives including recreational activities, psychological support and health programmes.

FCC also promotes diversity and inclusion through equal opportunity policies and awareness programmes on the importance of a diverse work environment (S1.SBM-3_04).

Financial materiality

Likewise, and based on the double materiality analysis, the material risks and opportunities for the FCC Group (SMB-3_07) are identified below, which must be managed in relation to its own personnel, and which have proved to be material for stakeholders.

Risk/opportunity (SBM-3_02)	Type	Financial effects (SBM-3_08, SBM-3_09)	Location (SBM-3_02)
Equal treatment and equal opportunities			
(F-S1.1) Integration of women.	O	The integration of women is an opportunity for diversity and also helps to facilitate generational change (M).	OP
(F-S1.2) Measures focused on diversity and equality.	O	Competitive differentiation by implementing equality measures, attracting talent and improving the perception of the company. (M)	OP
Other work-related rights			
(F-S1.3) Cyber-attacks and loss of personal data.	R	Disruption of operations and loss of key data due to cyber-attacks	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Material risks and opportunities are identified in general with regard to all own employees without distinction of a particular specific group (S1.SBM-3_11, S1.SBM-3_12).

No material impacts have been identified in relation to the development of operations in geographical areas with a high risk of forced or compulsory labour or child labour areas (S1.SBM-3_07, S1.SBM-3_08, S1.SBM-3_09, S1.SBM-3_10).

The material opportunities identified by the FCC Group related to equal treatment and opportunities for all, such as the integration of women and measures focused on diversity and equality through the implementation of actions such as awareness-raising and training campaigns, training programmes aimed at professional training and development, as well as through equality plans (S1.SBM-3_05).

Management of impacts, risks and opportunities in the FCC Group

The following is an analysis of the main material impacts detected and a description of the actions[22] implemented to mitigate the risks arising from them.

As a preliminary point, it should be made clear that in drawing up the different policies that will be presented below, FCC has taken into account the interests of its main stakeholders, as both the departments and the bodies that design them have considered factors such as: compliance with the applicable regulations, market trends and the practical experience of the different departments that are involved in the day-to-day implementation processes and that are in direct and constant interaction with employees and their representatives (MDRP_05).

Employment

Recruiting and talent attraction

Policies related to employment: Recruiting and talent attraction

One of the main ambitions of the FCC Group is to attract and retain the best talent in order to incorporate professionals with the required competencies, knowledge and skills (MDR-P_01).

To this end, FCC has a well-established **Recruitment Policy** approved in 2018 by the Board of Directors that is applicable to all the companies that make up the FCC Group[23] (MDR-P_02, S1-1_01), which establishes the bases for the recruitment and internal mobility process and whose implementation and compliance is the responsibility of the different recruitment departments in each Business Area where a body, person or department is designated to act as the most senior person responsible (MDR-P_03).

This Policy aims to attract and select the right candidate, enhance their professional development in the Company, and retain the best talent, in line with the basic values and principles set out in the Code of Ethics and Conduct, which states that selection and promotion decisions in the Group must always be based on merit and on objective and transparent assessments, The same applies to the **FCC Group's Policy on Equal Opportunities and Safe Environments, Diversity and Inclusion**, which endorses the above commitment, ensuring that personnel selection and hiring processes must be transparent and objective, free of bias, thus guaranteeing equal opportunities and non-discrimination to ensure the inclusion of people (S1-1_13).

Along the same lines, the **principles and compromises of action assumed by FCC in the Recruitment Policy** and aimed at developing these objectives are also fully in line with the Guiding Principles for Business and Human Rights, contained both in the United Nations Universal Declaration of Human Rights and in the ILO Declaration of Fundamental Rights and Principles of Work, together with the conventions that support it (MDR-P_04, S1-1_07), highlighting the following for these purposes:

- The commitment of FCC Group companies to the **principle of equal opportunities and non-discrimination**, thus rejecting any type of discrimination based on race, colour, gender, language, religion, political opinion, national or social origin, marital status, economic position, disability or any other personal condition that is not objectively related to working conditions (S1-1_10, S1-1_11).
- In relation to the above, the **principle of equal opportunities and non-discrimination** is applied to all selection, promotion and mobility processes, through the objective analysis of the aptitude, merits, worth, personal and professional capacity of the candidates and, in addition, favouring **diversity** (S1-1_12).
- All persons joining any FCC Group company must do so through the corresponding selection process, ensuring that they meet the **conditions of suitability** for the post, and passing the phases and tests included in the corresponding selection process.
- Prioritise **internal promotion** to fill vacancies before opting for external recruitment, in order to **offer our employees opportunities for growth and development**, always complying with the criteria of suitability and objectivity of the professional profile defined for the vacancy in question.
- Ensuring that new recruits receive a **Welcome Programme** with a training itinerary that not only favours rapid integration into the position and the company, but also ensures the alignment, training and commitment of the employee with the company and with the values of the FCC Group. In this regard, the role of our **OnBoarding Programme** on the Campus platform stands out, through which new recruits with a digital identity can learn about the fundamental aspects of the Group and its businesses, as well as take all the key training courses that facilitate their adaptation to the company (S1-1_12).
- In accordance with the principles and values of the FCC Group, **access to their first job for young people** is promoted through programmes and other agreements, as well as **for people from excluded groups and those with different abilities** (S1-1_12).

[22] Mentions of "FCC" or "FCC Group" in the different actions refer to those that cover all the Group's business areas (Corporate, Water, Infrastructures, Concessions, Real Estate, Cement and Environmental Services).

[23] It is published on the corporate website at: https://www.fcc.es/normativa and is available in Spanish and English (MDR-P_05).

Furthermore, the Recruitment Policy is fully aligned with **FCC's Human Rights Policy** which addresses issues such as opposition to forced or compulsory labour, child labour and human trafficking (S1-1_08).

The Group is inspired by the highest international standards when developing its Recruitment Policy, going beyond the legal obligations of each of the countries it serves in every case, thus guaranteeing candidates maximum objectivity and non-discrimination in the selection process (MDR-P_05).

In the year 2024, the above-mentioned Recruitment Policy has not undergone any significant changes (S1-1_02).

Actions related to employment: Recruitment and talent attraction

With regard to the actions and/or initiatives developed by the different business lines (MDR-A_02) in 2024 (MDR-A_03) for the **creation of direct employment**, it is worth mentioning, among others, the following, aimed at covering the jobs for which the training courses taken at the training centres with which agreements have been signed are required:

- FCC promotes access for **young people** to their first job, as well as their professional development within the company, by signing multiple programmes and collaboration agreements with universities and vocational training centres, with a total of 150 agreements in Spain alone. This group of young people includes university students, postgraduate students and graduates (MDR-A_01, S1-4_06).

  The objective of these scholarships and/or internships is twofold: **1)** to contribute from the business to the training of new competent professionals and, **2)** the acquisition of new knowledge and professional experience by the student or graduate, applying the knowledge already acquired in the training stage (S1-4_03).

  It is important to note that in 2024, and in compliance with FCC's commitment set out in the Recruitment Policy to promote young talent, the Company entered into a total of 171 collaboration agreements with these training entities and their students, of which a total of 53 were finally hired, which represents an increase in hiring by 17 positions with respect to 2023 (MDR-A_05).

- In relation to the above, FCC actively participates in multiple **Forums and Job Fairs** at different Universities, as they are an opportunity to search for and recruit new young talent.

- In addition, and within the framework of these actions, the **Cement Area** has participated through the CEMA Foundation in an interactive initiative aimed at attracting young talent, especially female, through the production of a video that has been disseminated on the websites of different associations in the sector - Cement and Environment Labour Foundation (CEMA) and the Association of Cement Manufacturers in Spain (Officemen) - as well as on digital platforms such as LinkedIN.

In addition, the **Environment Department** conducts satisfaction surveys aimed at ascertaining the satisfaction and commitment of its employees is a measure that seeks to promote the attraction, recruitment and loyalty of the Company's talent.

In short, by implementing actions such as those described above, the FCC Group contributes to building the loyalty of its human talent, as will be explained below MDR-A_04, S1-4_01, S1-4_02, S1-4_07).

The identification and definition of these actions is carried out by the Group's Human Resources Department, both Corporate and in the different business areas, in harmony and coordination with the different departments involved and especially with those associated with production, thus analysing the negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms.

These Departments have sufficient and specialised staff to address the needs that may arise and, in the event that internal capacities are not available or in the event that the action in question so requires, external advice is sought (S1-4_05).

Similarly, FCC's HR Departments are assigned an annual budget in accordance with the actions to be addressed, thus enabling the management of the material impacts on the Group's people. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

The monitoring and evaluation of the effectiveness of the actions and initiatives described depends on the nature of each one of them. For example, the analysis of the results of the satisfaction surveys, as well as the exit interviews conducted with staff, are an effective tool that contributes to building loyalty and attracting talent to FCC (S1-4_04).

Metrics related to employment: Recruiting and talent attraction

Before setting out the Group's key indicators that enable FCC to parameterise the effectiveness of the above actions and/or initiatives in terms of recruitment and working hours, it is worth highlighting the following contextual information of interest:

Firstly, it should be clarified that the calculation of the numerical data of the workforce is carried out by applying the same criteria as those used in the financial information of the consolidated financial statements of the FCC Group, in accordance with International Financial Reporting Standards (IFRS). Specifically, the total number of employees of the fully consolidated companies is calculated by multiplying the number of employees by the percentage of direct participation in the joint operations[24]. Thus, the number of employees of joint ventures and associates accounted for using the equity method, as well as the number of employees corresponding to financial holdings in entities in which there is no control, joint control or significant influence (S1-6_13, S1-7_06), are excluded from this calculation.

The FCC Group, which at 31st December 2024 has 5 different business areas, employs **71,371 people who work** and provide services in 40 countries around the world. In 2024, following the growth trend of previous years, the workforce has again increased by 8.27 % with respect to 2023, as a result, as we have already mentioned, among others, of the implementation of the actions and/or initiatives described in the previous section, as well as strategic business decisions to expand its business to other foreign markets and the obligation of subrogation provided for in many of the conventional sector regulations applicable to the Company.

In this regard, the **distribution of staff by gender and country** for the financial year 2024[25] is as follows (S1-6_01, S1-6_02, S1-6_04, S1-6_05, S1-6_07, S1-6_08):

Countries	Man	Woman	Total
Spain	36,784	12,388	49,172
United Kingdom	3,765	581	4,346
Czech Republic	2,538	756	3,294
Georgia	2,447	397	2,844
France	1,283	1,114	2,397
USA	1,435	330	1,765
Colombia	854	297	1,151
Saudi Arabia	872	29	901
Portugal	699	128	827
Austria	586	200	786
Romania	487	148	635
Poland	460	158	618
E.A.U.	415	13	428
Slovakia	308	95	403
Italy	275	36	311
Egypt	224	4	228
Canada	133	57	190
Hungary	130	54	184
Mexico	115	25	140
Chile	97	28	125

Countries	Man	Woman	Total
The Netherlands	104	19	123
Serbia	88	24	112
Norway	76	23	99
Algeria	54	8	62
Qatar	44	3	47
Peru	36	9	45
Nicaragua	35	5	40
Australia	28	11	39
Panama	19	9	28
Germany	13	5	18
Ireland	2	1	3
Oman	2	0	2
Brazil	1	0	1
Dominican Rep.	1	0	1
Montenegro	1	0	1
Costa Rica	0	1	1
Bulgaria	0	1	1
El Salvador	1	0	1
Tunisia	1	0	1
Guatemala	1	0	1
Total	**54,414**	**16,957**	**71,371**

[24] Joint operations are those consolidated using the method commonly known as proportionate consolidation.

[25] Data reported as at 31st December FY2024 by HeadCount (S1-6_14, S1-6_15).

In this context and given the wide variety of sectors in which the FCC Group operates, employment contracts are formalised according to the specific needs of each of the activities of the business areas and are based on the type of contract that best suits them.

Moreover, one of the main characteristics that define the Company's workforce is its **employment stability**, with a notable predominance of permanent contracts over temporary contracts, because of the fact that there are many people working under contract in sectors in which there is an obligation of conventional subrogation, and it should be noted at this point that at FCC there are no workers with non-guaranteed hourly contracts.

Specifically, in the current financial year 2024, of the total workforce, 61,015 employees have an indefinite-term contract and 10,356 have a temporary contract, with the number of indefinite-term contracts having increased by 5,930 compared to the previous year. Likewise, most of the workforce (86.58 %) is full-time (61,791 employees), with only a small number of part-time employees (9,580 employees). In fact, in 2024, the number of people with full-time contracts has increased by 4,127 people compared to 2023, as shown in the following table (S1-6_09):

			2024[26]
	Man	Woman	Total
No. Indefinite Employees	46,803	14,212	61,015
No. Temporary Employees	7,611	2,745	10,356
No. Employees with non-guaranteed hours	0	0	0
No. Full-time Employees	49,438	12,353	61,791
No. Part-time Employees	4,976	4,604	9,580
Total No. Employees	**54,414**	**16,957**	**71,371**

Similarly, and in terms of averages, in 2024, 59,690 workers had contracts of an indefinite nature, while 10,540 are of a temporary nature.

Over the year 2024, the number of **new hires** totalled 17,142 as shown in the table below:

			2024
	Man	Woman	Total
< 35 years old	4,550	1,622	6,172
35-54 years	5,497	2,419	7,916
> 54 years old	2,093	961	3,054
Total	**12,140**	**5,002**	**17,142**

It is noteworthy that the recruitment of women has increased by 26 % compared to 2023.

On the other hand, it should be noted that the **turnover rate in 2024**[27] , is as follows (S1-6_12):

			2024
	Man	Woman	Total
No. Resignations	5,364	1,425	**6,789**
Rate	6.94 %	1.84 %	**8.78 %**

The above data show a growing stability in employment at FCC, which is manifested in a low staff turnover rate, which if analysed from the perspective of voluntary resignations would reach 5.74 %.

[26] Data reported as at 31 December FY2024 by HeadCount (S1-6_13, S1-6_14, S1-6_15).

[27] Includes: voluntary resignations, dismissals, retirements and deaths. The percentage has been calculated by dividing the total number of employees who have left the Company for one of the reasons indicated by the number of employees calculated using the HeadCount method. The increase in the turnover rate with respect to the year 2023 is due to the change in the calculation indicators insofar as "dismissals", "retirements" and "death" have been included as new indicators for the year 2024 (S1-6_14, S1-6_15, S1-6_16).

In conclusion, the **distribution of the workforce by age range** is as follows (S1-9_03, S1-9_04, S1-9_05):

	2024		
	Man	Woman	Total
Under 30 years old	5,086	1,504	6,590
From 30 to 50 years old	24,640	8,033	32,673
More than 50 years	24,688	7,420	32,108
Total	**54,414**	**16,957**	**71,371**

These figures confirm the employment stability of our workforce.

The number of employees reported in the Annual Accounts is 71,371 and is reported in section 27. Income and expenses, letter c) Personnel expenses (S1-6_17).

Targets related to employment: Recruitment and attraction of talent

No objectives have been defined in this area by FCC (MDR-T_15), insofar as, as can be seen from the analysis of the results of the actions and metrics described above (MDR-T_18), the different measures promoted by the Company within the framework of its business strategy comply per se with the established purpose of attracting and retaining FCC talent (MDR-T_17), mitigating the material risks and impacts associated with this area of action (MDR-T_16, S1-5_01, S1-5_02, S1-5_03).

Thus, attracting and retaining talent is a strategic pillar of FCC that has been reinforced with the approval of the aforementioned Recruitment Policy in July 2018 (MDR-T_19).

Work-life balance

Policies related to employment: Work-life balance

In line with the Business and Human Rights Guiding Principles on equality, as well as in relation to the ILO Labour Principles and the conventions on which they are based (MDR-P_04, S1-1_07), FCC, in its desire to create a quality working environment and well-being based on equal opportunities, non-discrimination and respect for diversity, is aware of the importance of proper management of the work-life balance of its employees, as it has a clear positive impact on their health and emotional well-being (among other things, increasing their satisfaction and commitment to work, increasing their satisfaction and commitment at work, increasing their professional and personal life balance), is aware of the importance of proper management of the work-life balance of its employees, as it has a clear positive impact on their health and emotional wellbeing (among other things, increasing their job satisfaction and commitment, promoting the attraction, capture and retention of talent, etc.), while at the same time constituting one of the most important aspects of the work-life balance.), while at the same time constituting one of the fundamental elements for the achievement of effective equality between men and women in the workplace.

For this reason, FCC's commitment to achieving an appropriate balance between the personal and working lives of its employees, which contributes to equal opportunities at work, is constant and, in line with the provisions of the European Social Charter, which recognises this right to equal opportunities and treatment of staff with family responsibilities, this commitment has been formally enshrined in its internal or collective Policy and/or Regulations, which must be complied with. Specifically:

On the one hand, in the various **Equality Plans** signed by the different companies of the FCC Group, applicable in Spain, where, once again, this commitment is decisively strengthened, promoting the following common measures in terms of work-life balance:

- Development of campaigns and awareness-raising actions on work-life balance and the sharing of responsibilities between women and men.
- Dissemination of work-life balance rights and the use of parental leave to men.
- Prioritise the development of meetings during the working day and promote the use of videoconferencing as a meeting channel.

On the other hand, and in full harmony with the principles set out above, it should be noted that both the **Human Rights Policy**[28] **and the FCC Group's Policy on the Use of Technological Means**, applicable to the entire workforce (S1-1_01), recognise the right of employees to rest and to digital disconnection, in accordance with the nature and characteristics of their jobs.

[28] As indicated above, this Policy addresses issues such as opposition to forced or compulsory labour, child labour and trafficking in human beings (S1-1_08).

In accordance with the foregoing, the aforementioned **Policy on the Use of Technological Means**[29] , which is applicable to the entire FCC Group (MDR-P_02) since its approval by the Board of Directors in April 2019, and which, since then, is part of a process of adaptation for its effective implementation in all the countries in the international sphere in which FCC operates, is executed by the Systems Department in coordination with the rest of the organisation (MDR-P_03). The aim of this policy is to ensure that users of the Technological Resources make appropriate, responsible and lawful use of the same and for this purpose the following rules of action are regulated, among others, which also allow to achieve a better organisation of work time in order to respect personal and family life, such as:

- Users of the Technological Means shall not be connected to them outside their working hours, except in the event that they have to fulfil an obligation or responsibility that cannot be postponed due to their job.
- Care shall be taken not to send communications or make calls outside working hours.
- Training and awareness-raising actions for staff on the reasonable use of technological tools will be promoted (MDR-P_01).

In the year 2024, the Policy has not undergone any significant changes (S1-1_02).

Actions related to employment: Work-life balance

The organisation of working time in the different companies of the FCC Group responds to the organisational or productive realities and needs of each centre, function or activity, in accordance with the standards and regulations applicable in each sector and location.

Taking into account the above and the risks and opportunities identified above, in 2024 (MDR-A_03) the FCC Group (MDR-A_02) has implemented the following actions (MDR-A_01, S1-4_01, S1-4_03, S1-4_06) and/or initiatives to guarantee this effective right to work-life balance, co-responsibility and digital disconnection of its employees (S1-4_02, S1-4_07):

- Training course on **"Family co-responsibility"** with scope for the entire FCC Group and aimed at raising awareness of the importance of co-responsibility as a dialogue-based and consensual distribution of family tasks and responsibilities to foster a more egalitarian society and improve the well-being and mental health of all members of the family unit. Although this course is voluntary, 7,670 people enrolled in it, of whom 4,218 have completed it to date. After the course, most of the participants agree that it has contributed to raising their awareness of the importance of exercising joint and equal responsibility for family responsibilities (MDR-A_04).
- In the **Environment Area**, awareness-raising actions have been carried out in terms of work-life balance and joint responsibility, such as the dissemination of a course on "Joint Family Responsibility" in which 2,311 employees took part. Likewise, at an international level, the Family friendly UK policy in the United Kingdom stands out in this area.
- The **Water Area** has renewed this year 2024 and until 2027 the EFR (Family Responsible Company) Certificate that it has held since 2017 (MDR-A 05), accredited by the Másfamilia Foundation and endorsed by AENOR, for its international model of people management that is concerned with advancing and providing answers in terms of responsibility and respect for the work-life balance in to guarantee the well-being of its employees (MDR-A_04).
- The **Infrastructure Area** has implemented different initiatives such as the express consideration of "interference in the Work-Family Relationship" as part of the Health Monitoring Programme developed in Mexico.
- FCC also promotes the care, well-being and quality of life of its employees through the **social benefits** resulting from social dialogue (MDR-A_04), most of which are provided for in the conventional regulations applicable in Spain, including, among others, the following:
  - Flexible working hours and holiday periods, as well as continuous working hours during the summer and on Fridays.
  - Improved leave due to illness and/or death, and to attend to personal and family circumstances.
  - Extension of the reservation of a post on leave of absence.
  - Allowances for maternity and paternity, disability, hospitalisation, etc.
  - Group insurance for accidents at work, and compensation for death or permanent, total or absolute disability.
  - Retirement, marriage and birth bonuses.

The aforementioned actions are aimed at the FCC workforce in general, without prejudice to the fact that some of them refer to specific areas, territorial areas or groups (such as, for example, the office staff, insofar as they have to be adapted to the requirements of the activity).

The effectiveness of different actions is measured differently, depending on their nature. EFR certification, for example, is subject to verification by AENOR, while other types of initiatives, such as training, have measured their effectiveness through performance surveys or general staff surveys, which will be discussed in more detail later (S1-4_04).

[29] It is accessible on the corporate website at: https://www.fcc.es/normativa and available in Spanish and English (MDR-P_01).

With regard to the identification and definition of actions, this is a task that is carried out in a coordinated manner by the Group's Human Resources Department, both Corporate and in the different business areas, in agreement with the different departments involved and especially with those associated with Production, thus analysing the negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms (S1-4_05).

In the same way, FCC's HR Departments have an annual budget assigned to them in accordance with the actions to be undertaken, thus enabling the management of the material impacts on the Group's people. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Work-Life balance

Below is a breakdown of, among others, the following indicator in terms of work-life balance, which allows FCC to evaluate the effectiveness of the actions and measures described above. Thus:

With r**egard to leave to attend to personal and family circumstances**, it should be noted that in the countries where FCC operates, 99.29 % of its employees are entitled to take leave for family reasons in accordance with the applicable local regulations (S1-15_01). In 2024, 6.09 % of FCC staff took one or more of these leaves in response to their personal needs (S1-15_02).

The total amount of leave used in 2024 by eligible staff is 10.8 %.

Targets related to employment: Work-life balance

No general objectives have been defined in this area by FCC (MDR-T_15), insofar as, as can be seen from the analysis of the results of the actions and metrics described above (MDR-T_18), the different measures promoted by the company within the framework of its business strategy comply per se with the purpose of ensuring an adequate balance between the personal and working lives of FCC employees that contributes to effective equality of opportunities, as well as to the generation of a working environment of quality and well-being (MDR-T_17), mitigating the material risks and impacts associated with this area of action (MDR-T_16).

In addition, the different **Equality Plans** negotiated at national level between business and social representatives establish, among others, specific common objectives (S1-5_01, S1-5_02, S1-5_03) aimed at preventing and mitigating risks and negative impacts in terms of work-life balance (MDR-T_15, MDR-T_16), focusing on raising awareness and promoting the exercise of these rights by workers:

- Guarantee and inform on the exercise of work-life balance rights and raise awareness on co-responsibility.
- Ensure that the exercise of work-life balance does not entail any discrimination whatsoever and, specifically, in terms of access to training, promotion possibilities, remuneration concepts and other matters covered by the Plan.

In order to guarantee the achievement of the objectives described above and to evaluate the impact of the different action measures agreed in the aforementioned Equality Plans, the following action indicators (MDR-T_17, MDR-T_18), among others, are defined:

- Report annually on the dissemination of existing work-life balance measures, as well as the progress made in this area.
- Report on work-life balance measures applied and broken down by gender. Report annually on the outcome, processing and number of requests for reduction or adaptation of working hours, or other work-life balance measures, broken down by gender.
- Provide information on the campaigns on work-life balance and co-responsibility carried out.

The monitoring, evaluation and control of the aforementioned data is the responsibility of the corresponding Plan Monitoring Committee at the agreed intervals.

In short, for FCC, the emotional wellbeing and the right to conciliation of its employees is key. For this reason, since 2008 it has been establishing specific measures in its different equality plans to ensure their achievement, which has been reinforced with new lines of action such as the aforementioned Policies on Human Rights and the Use of Technological Means (MDR-T_19).

Development

Training and skills development for employees

Policies related to employment: Training and skills development for workers

For FCC, the training and professional development of each and every one of its employees is essential both for talent management and for responding to the needs and challenges that arise in each of the different businesses.

And this conviction, in line with the guiding principles of human rights, is reflected both in the aforementioned **Recruitment Policy**, which encourages the professional growth of staff, and in the **FCC Group's Code of Ethics and Conduct**[30] approved by the Board of Directors in 2012 and last revised on 29 July 2024, and whose implementation is the responsibility of the Audit and Control Committee with the support of the Compliance Committee, which promotes as an essential principle the creation of a fair and diverse work environment that favours the professional and personal development of employees, and which is applicable in all countries where the Company operates, as well as to all employees, management personnel, suppliers and contractors who collaborate with FCC.

To this end, the FCC Group also promotes different **Training Plans**, adapted to the needs of the different business areas, and a transversal training plan that includes the main and common axes of the same. This transversal plan consists of a training offer of a mandatory and voluntary nature and its deployment is carried out according to its nature and the circumstances of each business area and country.

In this way, the training catalogue offered by the different Plans is given both in the classroom and online (e-learning) mode, as well as in mixed and virtual classroom mode, seeking maximum efficiency and ensuring that the training is generally carried out during the working day.

At the same time, and within the framework of the aforementioned Training Plans, FCC has specific programmes of longer duration and greater depth whose main objective is to meet both the training needs linked to the business (Upskilling) and the development of new skills in employees that will be in demand in the positions of the future (Reskilling), thus achieving an increase in versatility, satisfaction and employability, which will undoubtedly benefit them in the face of new professional opportunities that may arise in the Company, whether in positions of equal or greater responsibility, through professional promotion or even within the same job.

Actions related to employment: Training and skills development for workers

The e-learning platform **Campus FCC** plays a fundamental role in this training deployment offered by the company through its various training plans, as it is used to launch most of the online training actions (e-learning) and to send reminders to Group employees, thus enabling the company to monitor and control the real progress of these actions (S1-4_04).

In this respect, the following **training initiatives** promoted within the aforementioned Plans and launched through Campus (MDR-A_01, S1-4_01, S1-4_06) are particularly noteworthy:

1. Data&Analytics

- Approach to **Data Culture**: This training, which has been completed by 2,892 participants in 2024, aims to transform our organisation towards data-driven decision making. Participants have concluded that this programme has enabled them to become more aware of the importance of data quality and analysis for decision making.
- Introduction to **Advanced Data Analysis**: How to Extract Value from Data: Focused on identifying, cleaning and transforming data to highlight useful information and support informed decisions. The 19 participants who have completed this training in 2024 have indicated that they have acquired basic knowledge in artificial intelligence, Machine Learning and its applied ethics, as well as its practical application to their professional activity.
- **Power BI**: Course aimed at training in the use of this tool for data analysis and visualisation, which was attended by 528 participants, who expressed their satisfaction with the course and their interest in continuing to deepen their knowledge in the use of the tool.

[30] It is accessible to anyone as it is hosted on the corporate website at https://www.fcc.es/normativa and is available in 14 languages.

2. Digital Habits

- **Microsoft 365**: We continue to promote this constantly evolving ecosystem of tools to improve our processes and adapt to a changing environment. For this reason, a Copilot, Synchronisation and Collaborative Space Management Training has been carried out in 2024 to optimise the use of collaborative tools and improve efficiency, in which 2,087 people have participated in 2024, concluding that its completion has allowed them to optimise the use of corporate tools and improve their efficiency.

3. Cybersecurity

- This programme, which was launched in July 2024 at both national and international level and is still ongoing, aims to create and strengthen a culture of information security, protecting our data and systems. So far, 11,419 people have participated in Module I (**"Email and Social Engineering"**), concluding that they have learned strategies to identify and combat possible cyber-attacks, and 7,664 people in Module II (**"Cloud and Internet Security"**) with equally positive feedback, stating that it has enabled them to acquire knowledge to surf the net and store information in the cloud with a higher level of security. Module III (**"Physical security and remote work"**) has been completed by 6,988 participants so far.

4. Anti-corruption

- With the aim of teaching FCC employees to identify corruption and its risks and to know what behaviour is expected according to compliance regulations, 3,729 participants have completed this course to date, indicating that it has enabled them to learn more about unacceptable conduct within the company, the ways to avoid it and to reinforce their knowledge of the whistle-blowing mechanisms available to them.

5. Data Protection

- Aimed at ensuring that our staff treat personal data in accordance with the applicable regulations. In 2024, this training was taken by 2,533 people and obtained a satisfaction rating of 3.35 out of 4.

6. Tax Compliance

- To provide the necessary knowledge of the current tax regulatory framework, 231 people completed this training in 2024, raising awareness of the importance of the tax compliance management system in terms of risk prevention and reduction.

In 2024, we can say that, through Campus FCC, 167 training actions have been launched in e-learning mode in 826 calls at national and international level. Likewise, in 2024 Campus has training content in 14 languages.

Additionally, this year, we have launched the **Campus Library** concept by enriching our main schools with new freely available content, designed to be more attractive and useful for the development of transversal competencies. Through a campaign to boost the library, highlighting a course each month, we have significantly increased the number of accesses and registrations to courses. These contents complement any training and development programme for our staff, making Campus FCC a space increasingly dedicated to continuous learning.

The FCC Campus Content Library is made up of eight schools of different techniques, offering a catalogue of 48 freely available training courses in self-registration format. The main schools are the Skills, Equality and Diversity and Safety, Health and Wellbeing schools.

So far we have more than 3,100 enrolments and 2,200 employees have benefited from the content offered. These initiatives reflect our commitment to continuous training and adaptation to the current and future needs of our organisation (S1-4_03, S1-4_07).

Closely linked to the above, this year we continue to adapt content in multiple languages for the dissemination of the Code of Ethics and Conduct and to deploy awareness-raising campaigns on cyber-bullying (S1-4_05).

On the other hand, and within the aforementioned **specific long-term programmes** promoted in 2024 (MDR-A_03) by the different Business Areas (MDR-A_02) to promote the training and professional development of their employees, the following are worth mentioning:

- **Young Talent Development Programmes** such as the Youth Business Programme and the International Programme for Young Engineers in the **Environment Area** and the 7th Edition of the International Programme for Young Talents in the **Infrastructures Area**, aimed at a total of 54, 6 and 9 young people, respectively, and with training geared towards the development and skills of these people, thus consolidating their continuity at FCC.

  In line with the above, the **Water Area** has created the "AqualiaYoung" young talent network, of which a total of 51 young people currently form part, and which is specifically designed to connect, inspire and strengthen relationships and transmit business know-how through training and face-to-face meetings, all with the aim of attracting and retaining young talent.

- **Female Talent Programmes** in **Central Corporate Services** with the 1st Edition of the Explora Programme. The objectives of this programme are to support the organisation's diversity and inclusion strategy, to support the development of women in positions of responsibility, to generate diverse leadership models where women find inspiration and tools to boost their careers. A total of 15 women have participated, and most of them say that the programme has allowed them to improve and develop new skills that they will put into practice in their work, as well as to create new enriching relationships in their professional environment.
- **Individual Coaching programmes**, for the development of management skills, and Team Coaching, for the development of high-performance teams. This year, a total of 5 teams, 56 participants and 114 hours of dedication took part in Corporate Services. As a result of these programmes, team and individual improvement action plans have been defined that have a direct impact on the productivity and satisfaction of the participants.
- **Leadership and People Management Programmes** for middle management carried out this year 2024 by the Corporate Services and Water Areas, with a satisfaction rating of 9.8 out of 10.

  In relation to the above, it is worth highlighting the leadership training given in different countries in the Water Area, such as the 2nd Edition of the Advanced International Management Programme in collaboration with the Centre for University Studies, designed to train key personnel of the Company in advanced management knowledge in international environments. In this edition, a selection of 15 people working in Saudi Arabia, Portugal, Colombia, France, Georgia, Italy, Qatar and the United Arab Emirates have been able to train and acquire differential skills for business management in a globalised environment and above all in leadership, as a fundamental part of connecting with their teams.
- Participation of the **Cement Area** in the II Edition of the Culture Awards, in which people are recognised for their best work during the year 2024. This year, awards were given to people who stood out in two behaviours: "I am an example" and "I am committed", with 14 employees from this area receiving awards.
- The **Infrastructures Area** has continued with the Master's Degree in BIM applied to building and civil engineering and GIS (Geographic Information Systems) aimed at learning the BIM methodology for the management of building and civil engineering projects. In 2024, 3 employees took part, making a total of 14 employees since 2020. With the programme, participants learn a collaborative work methodology for the creation and management of a construction project using digital tools.

On another point, it should not be forgotten that the FCC Group is committed to creating efficient innovative solutions to tackle the main ESG challenges, evolving and transforming its business model as we know it, as well as bringing innovation closer to all employees, Promoting its participation in this digitalisation process in which the Company has been immersed for years, the third edition of "Innovation Day" will be held in 2024, driven by its **Digital Innovation Lab (DI_Lab)**, a commitment to innovation as a strength and as one of the levers of the Group's value creation. This is a space where knowledge is shared and ideas are developed, focused on improving the efficiency of the company's processes through digital transformation, adding value to the business and improving agility in identifying and understanding the current and future challenges of the digital world. During the conference, the latest initiatives developed by the Innovation and R&D departments of the different business areas in the field of digital transformation were presented, reflecting the Company's commitment to lead the vanguard and offer feasible and viable solutions in each of the sectors in which FCC operates.

In short, and with the implementation of the above training actions, the Company's aim, in addition to training, developing and motivating the best professionals with experience and commitment in each position, is to achieve their long-term loyalty in the Company, thus fostering the creation of a working environment with a broad sense of belonging and community among FCC staff, which will contribute to productivity and the achievement of the Company's business project (MDR-A_04, S1-4_02).

Most of the actions and initiatives described are aimed at the entire FCC workforce, although actions are also launched for specific groups (e.g. women, young people, etc.) on which FCC places a special focus in order to ensure diverse and non-discriminatory working environments, in which the principle of equal opportunities is guaranteed.

The identification and definition of the necessary actions is carried out by the Group's Human Resources Department, both Corporate and in the different business areas, which have personnel specialised in training, who, in coordination with the different departments involved and especially those associated with production, analyse the negative impacts and design and implement the necessary actions through different mechanisms (S1-4_05).

The aforementioned departments, through the training plans and the annual budget allocated in accordance with the actions to be addressed, enable the management of the key material impacts, which are not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4-09).

In addition, as indicated above, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Training and skills development for employees

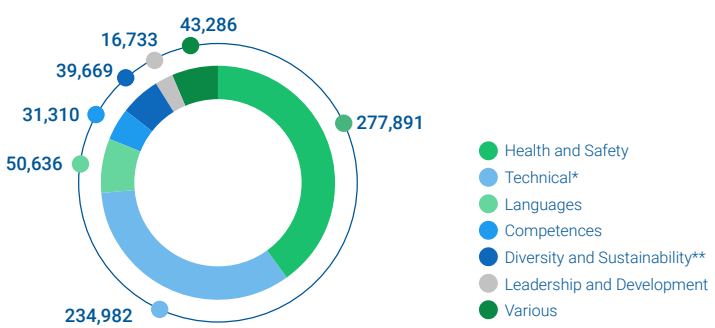
Below is a breakdown of the average **hours of training** in 2024 by gender and level (S1-13_03, S1-13_04, MDR-A_05):

	Man	Woman	Total
Direction and Management	23.50	36.98	25.80
Controls	20.41	27.98	21.91
Technicians	20.28	18.98	19.83
Administrative	19.01	16.46	17.19
Various trades	8.08	3.40	7.12

Particularly noteworthy is the Company's commitment to the education and training of its employees.

Likewise, with regard to the training provided by **areas of knowledge** in 2024, the following results should be highlighted:

Number of training hours by area of knowledge



(*) Technical: aimed at developing the technical and digital knowledge and skills of the professional profiles that encompass, among others, the following areas of knowledge: administration and finance, marketing and communication, commercial development, purchasing, HR and digital.

(**) Diversity and Sustainability: actions aimed at strategic objectives of diversity and good corporate governance, and which encompasses the following areas of knowledge: equality and diversity, legal and compliance and social responsibility.

Targets related to employment: Training and skills development for employees

No annual targets have been set in this area, given that, year after year, it has always been present in the company, and as reflected in the results obtained in the metrics described above (MDR-T_18), the implementation of the aforementioned training plans and the various training measures and actions carried out by the company (MDR-T_17), contribute to FCC having an increasingly trained and versatile workforce, with different professional knowledge and skills, reducing and/or mitigating the material risks and impacts linked to this matter (MDR-T_15, MDR-T_16, S1-5_01, S1-5_02, S1-5_03).

In recent years, FCC has sought to enrich the professional development of its employees by designing tools that enable them to acquire knowledge and skills beyond those required by law or for their job, such as Campus FCC, an e-learning tool that has been in place since 2019 (MDR-T_19).

Professional Promotion and Internal Mobility

Policies related to employment: Professional Promotion and Internal Mobility

Although the Group also uses external selection tools, such as employment platforms as specialised agents when circumstances require it, the usual source of selection and professional promotion in FCC are the Internal Mobility programmes that the Company offers its professionals to change jobs and companies within the FCC Group, with the aim of providing them with new opportunities for growth, development and professional promotion, and motivation, as well as to take advantage of knowledge and strengthen synergies between the different business areas, thus avoiding the loss of FCC's human talent.

The regulatory framework for these internal mobility programmes is defined in the aforementioned **FCC Group Recruitment Policy**, the basic principles on which this process is based being as follows:

A. In general, vacancies may be advertised internally and externally at the same time, although priority must be given to internal promotion within the FCC Group, in order to offer opportunities for change and growth to our teams. Vacancies will be offered through the FCC Intranet, guaranteeing the transparency of the process.

B. Procedures should be put in place to enable employees to know what vacancies they can apply for and to apply for them, thus facilitating their own career development.

C. People management must ensure and facilitate the mobility and promotion of teams for the benefit of their professional development, always under criteria of maximum rigour and objectivity.

D. Transition periods will be established for the effective filling of the vacancy, being as agile as possible, taking into account the complexity of the post, the number of pre-candidates to be evaluated and the needs of each business.

Likewise, the multiple **Equality Plans** applicable in the different companies of the Group in Spain reinforce the Company's commitment to the promotion and professional growth of its professionals on an equal opportunities basis, by promoting, among others, the following common measures of action:

- Ensure objective criteria in career promotions in order to increase the number of women in positions where they are under-represented.
- In those vacancies to be filled by internal professional promotion and under equal conditions, provided that they meet the profile required for the post, female candidates shall be chosen in those positions where they are under-represented.
- Establish promotion programmes focused on people identified as having potential, in order to enable them to acquire the skills and competencies necessary to access vacancies that may arise in more important positions within the Company.

Actions related to employment: Professional Promotion and Internal Mobility

In terms of professional promotion, FCC (MDR-A_02) constantly and permanently (MDR-A_03) publishes its vacancies on the internal mobility portal at national level (MDR-A_01), facilitating growth, versatility and professional promotion for employees (MDR-A_05).

The effectiveness of actions is measured differently depending on their nature. For example, in the monitoring committees of the different equality plans, a specific report is made on the evolution of the promotion and internal mobility actions implemented (S1-4_04).

The identification and definition of promotion and internal mobility actions is carried out by the Group's Human Resources Department, both Corporate and in the different business areas, in harmony and coordination with the different departments involved and especially with those associated with Production. These Departments have sufficient and specialised personnel to address the needs that may arise and, in the event that internal capacities are not available or in the event that the action in question so requires, external advice is sought (S1-4_05).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Professional Promotion and Internal Mobility

FCC's firm conviction in the promotion and rotation of its internal talent established in the previous regulations in its ambition to have flexible, versatile and polyvalent professionals (S1-4_03) is evidenced by the fact that in 2024 a total of **43 internal mobility processes** have been covered at national level (S1-4_01, S1-4_02, MDR-A_04).

Of the total number of internal mobility processes in 2024, 23 of them have led to **promotions** for employees.

In addition, FCC's commitment to the professional growth of its employees is materialised in the fact that, at the end of 2024, a total of 731 employees had been promoted in Spain (MDR-A_05).

Targets related to employment: Professional Promotion and Internal Mobility

No general objectives have been defined in this area by FCC (MDR-T_15), insofar as the different measures promoted by the Company within the framework of its business strategy comply per se with the established purpose of prioritising FCC's internal talent for filling vacancies that may arise in the Company (MDR-T_17), mitigating the material risks and impacts associated with this area of action (MDR-T_16).

Similarly, the objectives defined in this area are also established in the different FCC **Equality Plans** negotiated between business and social representatives, where the following specific common objectives (S1-5_01, S1-5_02, S1-5_03) aimed at preventing and mitigating the risks and negative impacts associated with promotion and internal mobility (MDR-T_17), among others, have been set. Specifically:

- It guarantees effective equality in professional promotion.
- Identify people who show potential so that they are eligible for promotion from vacancies that arise in jobs where they are under-represented.
- Ensure that the work-life balance is not an impediment to career advancement.

In order to guarantee both the achievement of the objectives described above and to evaluate the impact of the different action measures agreed in the aforementioned Equality Plans by the Monitoring Committee in its annual evaluation report, the following action indicators (MDR-T_17, MDR-T_18), among others, were established:

- Report annually on the number of promotions carried out, disaggregated by gender, indicating origin and destination post.
- To report annually on the number of people who have participated in professional promotions or professional training actions, as well as to report on how many people, who have participated in such training actions, have been promoted.

The internal mobility and professional promotion of employees as a mechanism for retaining talent is part of FCC's corporate philosophy, and specific measures have been defined through the equality plans (which have been implemented since 2008), as well as through other policies, such as the Recruitment Policy (MDR-T_19).

Diversity, equality and inclusion

Diversity and Inclusion

Policies related to employment: Diversity and Inclusion

At FCC, the promotion of diversity and equal opportunities are hallmarks of the Company's identity, as well as being one of the central pillars of growth and social progress that underpin its corporate philosophy, as a result of its deep-rooted vocation to be an increasingly diverse and socially responsible company and its commitment to achieving the Sustainable Development Goals (SDGs) contained in the United Nations 2030 Agenda.

For FCC, the management of diversity, equality, inclusion in the workplace and the promotion of a real culture of respect, tolerance and fairness is an inalienable business, ethical and social imperative, as set out in the **Human Rights Policy**[31] and the **Code of Ethics and Conduct**, which advocate the creation of a fair and diverse working environment, prohibiting any form of discrimination, and in the **Equality Policy -of Opportunities and Safe Environments-, Diversity and Inclusion** approved by the Board of Directors on 28 November 2023 and implemented by each Business Area where a body, person or department is designated to act as the most responsible (MDR-P_03), and which ratifies FCC's commitment to Human Rights, the diversity of the work teams and the values of loyalty, professionalism, well-being and development of its communities recognised in the FCC Group's Code of Ethics and Conduct (MDR-P_05).

It should also be noted that the aforementioned **Equality Policy**, which applies to all FCC Group employees[32] (MDR-P_02, S1-1_01), is aligned with the Code of Ethics and Conduct, the Human Rights Policy, the Sustainability Policy, the principles of the United Nations Global Compact and the 2030 Agenda for Sustainable Development (MDR-P_04, S1-1_07), the principles of the United Nations Global Compact and the 2030 Agenda for Sustainable Development (MDR-P_04, S1-1_07), the integration of equality, diversity and inclusion at all levels and activities of FCC is contemplated as an essential objective, in addition to the following objectives (MDR-P_01):

- To facilitate a diverse, equitable and inclusive work environment, where individual differences are respected and valued, fostering creativity and innovation, enriching FCC with different knowledge, skills, experiences and perspectives.
- Ensure a respectful working environment, free from discrimination, harassment or any form of intolerance or violence against any person on the basis of nationality, racial or ethnic origin, age, disability, religion, conviction or opinion, sexual orientation or identity, gender expression, sexual characteristics, marital status, or any other personal, physical or social condition.
- Involve all the people who make up FCC in the fulfilment of this Equality Policy, regardless of the position or function they hold.
- To encourage measures, processes and actions to be developed from the perspective of equality, diversity and inclusion, avoiding situations of direct or indirect discrimination.

The FCC Group has not adopted significant changes in its policies related to the reduction of its carbon footprint or the transition to a green economy, so this requirement does not apply (S1-1_02).

---

[31] As indicated above, the Human Rights Policy addresses issues such as opposition to forced or compulsory labour, child labour and human trafficking (S1-1_08).

[32] It is hosted on the corporate website at the following link: https://www.fcc.es/normativa, and in Spanish and English (MDR-P_06).

Actions related to employment: Diversity and Inclusion

As we have said, for the FCC Group (MDR-A_02) the integration of equality, non-discrimination, diversity and inclusion in social relations, as well as in all the activities and sectors in which it operates, is a permanent element in its social agenda and this is reflected in the multiple and constant actions (MDR-A_03) and/or projects developed by the company in these areas (MDR-A_01, S1-4_01, S1-4_06).

And in this task and conviction, FCC is permanently developing general actions and initiatives for the entire workforce, as well as in specific territorial areas.

In this regard, FCC has both the **You_diversity** platform, which, housed on the corporate intranet, serves as a vehicle for channelling and promoting this corporate culture of respect and inclusion, through which important content and training activities are disseminated (MDR-A_05, S1-4_02, S1-4_04, S1-4_05), and fundamental internal policies and/or regulations such as, among others, the aforementioned Human Rights Policy, the Code of Ethics and Conduct, the Equality and Diversity Policy, as well as the Protocol for the prevention and eradication of harassment and the FCC Group's Inclusive Language Guide published in 2023, all of which favour the creation of a corporate culture free of any form of discrimination (MDR-A_04, S1-4_03, S1-4_07).

Likewise, the different areas of the Group form part of initiatives and organisations linked to promoting safe and respectful working environments such as **REDI**, the Business Network Association for LGTBI Diversity and Inclusion.

In line with all of the above, it should be noted that for years FCC has been undertaking recognised work in the area of diversity and labour integration of people with disabilities and belonging to vulnerable groups at risk of exclusion (such as recipients of minimum insertion incomes, young people from institutions for the protection of minors and people from alternative accommodation centres or other authorised prevention and social insertion services), for which FCC was awarded in 2023, in the Company category, with the **Solidarity Award of the ONCE Community of Madrid Social Group 2023**.

Thus, the Group actively collaborates in Spain with **specialised organisations** that advise on recruitment management and employment support for people with disabilities, such as: Fundación Once (Inserta Programme), Fundación Incorpora (La Caixa), Adecco (Plan Familia), Fundación Síndrome de Down, Ecoembes (Reciclar Vidas).

As a corollary to the above, it should be mentioned that, specifically, in 2024, intense work has been carried out to raise **awareness and sensitise the staff** on the subject, thanks to which the achievement of a fair, serious and diverse working atmosphere in FCC from all points of view (age, sexual orientation, etc.) has been boosted:

- In 2024, the FCC Group has once again reaffirmed and updated its commitment to Diversity and Equality, sealing it with the renewal of the **Diversity Charter** by the head companies of the different business areas - Fomento de Construcciones y Contratas; FCC Medio Ambiente; FCC Construcción; CPV and FCC Aqualia, thus committing to raise awareness, disseminate and integrate the 10 principles of the Diversity Charter in their daily management, among all the people who make up their workforces. With this, FCC continues to make progress in the implementation of good practices that reinforce its competitiveness and social commitment.
- For yet another year, FCC has joined in the celebration of **"European Diversity Month"** to promote the diversity of the people who make up FCC and to continue working to reinforce it, as well as the celebration of the campaign promoted by REDI and the Diversity Foundation, under the slogan **"Our Pride is Diversity"**, thus recalling the company's commitment to the inclusion of people and in which members of all the FCC Group's business areas have taken part.

  The launch of the training course **"LGTBIQ+ Movement: For an inclusive environment"**, continuing the awareness-raising work already started by FCC in previous years, with the aim of providing the keys and good practices for learning about and contributing to the LGTBIQ+ movement, creating safe and inclusive spaces.
- The FCC Group received a double award for the **"For Inclusive Corporate Travel"** project. Firstly, at the gala organised by the Iberian Business Travel Association (IBTA) to recognise the most innovative and outstanding initiatives in the field of corporate travel management and MICE, it received the "Best Practice in Diversity and Inclusion Policies" award for its candidacy presented jointly with Vestas, highlighting the importance of inclusive and diverse management in business travel.

  Secondly, at the Annual Meeting 2024 chaired by AEGVE, which recognises good practices, professional trajectory and solidarity in the Business Travel industry, and where FCC and Vestas were awarded for their Travel Management 2024 Project, for their travel policies and internal communication. Specifically, this project proposes an adaptation of the Travel Regulations, integrating the values of diversity, equality, equity and inclusion in all aspects of business activity, including business travel, all with the aim of creating an inclusive and respectful working environment where everyone can feel safe and supported.
- The **Environment Area** has been awarded the Prize for the Best Diversity and Inclusion Strategy in the 7th Edition of the "Diversity and Inclusion" Awards granted by the Adecco Foundation and the Sustainability Excellence Club.

  In relation to the above, and with the aim of promoting this diverse work environment, in 2024 specific training programmes on diversity were promoted in this area, such as the dissemination of courses such as: "Management of LGTBI+ Diversity in the company", completed by 67 participants in 2024, and "Non-sexist and Inclusive Communication", with a participation of 81 employees in 2024.

- On an international level, it is worth highlighting the initiative undertaken during the Christmas Campaign by the Water Area in conjunction with the Best Buddies Colombia School, aimed at providing job opportunities for people with intellectual disabilities, and through which, in 2024, a total of 23 students received a total of 3,328 hours of training.

FCC has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

The aforementioned departments, through the annual budget allocated in accordance with the actions to be addressed, enable the management of the key material impacts, which are not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4-09).

Metrics related to employment: Diversity and Inclusion

FCC works for the inclusion of **people with disabilities and people at risk of exclusion**, committing to talent without limits and promoting their recruitment. In this sense, this promotion of diversity and inclusion through employment is shown in the number of people with disabilities or at risk of exclusion who provide services in the FCC Group. Specifically:

- In 2024, 3.15 %[33] of the FCC Group's workforce has a recognised disability, with a 10.84 % increase over the previous year. In Spain, where the bulk of FCC's workforce is concentrated, this group represents 3.76 % of the workforce, with the number having increased for the fourth consecutive year to 29 workers. The distribution of people with disabilities by gender is as follows (S1-12_01):

	2024		
	Men	**Women**	**Total**
No. Persons with disabilities	1,841	592	2,433
% S/Collective	75.67 %	24.33 %	100 %
% S/Staff	2.38 %	0.77 %	3.15 %

- Likewise, the number of workers belonging to groups at risk of social exclusion has increased, reaching 181 workers this year and, therefore, increasing the number of contracts for this group by 6.47 % compared to the previous year.
- Specifically, agreements have been developed with associations such as the agreement between the Environment Area and the Spanish Committee for Refugee Aid (CEAR) dedicated to the integration of refugees into the labour market. Among the actions carried out in 2024, the solidarity day held in 2024 stands out, with the aim of collecting basic necessities for people affected by the conflict in Ukraine.

In relation to the above, FCC promotes the employability of people belonging to groups at risk of social exclusion, for which the **project "Migration and its benefits for the FCC Group"**, finalist in the 1st Edition launched this year of the FCC Group's ROOTA intra-entrepreneurship programme, has been decisive,

This programme was created with the aim of covering the personnel needs that may arise in the Company, detecting talent within the training programmes that NGOs develop with the migrant collective, thus achieving considerable savings in both the time invested in the selection and recruitment processes and in costs.

Specifically, this pilot project was carried out at the Guillena (Seville) Photovoltaic Plant of the Infrastructures Area, with the collaboration of the Spanish Committee for Refugee Aid (CEAR), and was successful in achieving the objective previously set, which was to incorporate two trained workers to cover vacancies that had not been filled following the usual recruitment processes.

Targets related to employment: Diversity and Inclusion

As mentioned above, the evolution towards a more diverse and inclusive society is a permanent element in FCC's social agenda and, therefore, it is not necessary to set additional objectives in this regard (MDR-T_15), as the company is continuously implementing different actions and initiatives in this area, as evidenced by those described in the previous sections aimed at achieving this key strategic objective of FCC's corporate philosophy and business model (MDR-T_16, S1-5_01, S1-5_02, S1-5_03).

[33] The calculation of the numerical data of people with disabilities was obtained by dividing the number of people with recognised disability certificates in the different countries in which FCC operates (S1-12_03) by the total number of workers calculated according to the HeadCount method.

Likewise, and as can be seen from the results obtained after the implementation of these actions and/or initiatives, a double objective is achieved: a) to mitigate the material impacts identified in this matter and, b) to achieve the purpose pursued by FCC consisting of advancing in the construction of a real corporate culture of respect, tolerance and equity, such as having an increasingly diverse workforce, with different points of view, approaches and ideas that will undoubtedly contribute value to the different businesses of the Company (MDR-T_17, MDR-T_18).

Equal opportunities

Policies related to employment: Equal Opportunities

For FCC, the promotion of effective equality between women and men is an unavoidable transversal and key objective that is included both in the aforementioned **Equality Policy** and in the multiple **Equality Plans** of the Group's companies in Spain, which reinforce the Company's commitment to equal opportunities through specific measures adapted to the reality of its businesses and to the particularities of its sectors of activity, thus becoming one of the main vehicles for promoting this matter. These Plans have the corresponding monitoring bodies that ensure the effective achievement of the different initiatives and measures agreed therein.

As we have already mentioned, the FCC Group currently has a total of 16 Equality Plans, 5 of which are Group Equality Plans and are the result of ongoing social dialogue and a common interest in achieving, reinforcing and guaranteeing equal treatment and opportunities for men and women in FCC. These plans include, among others, the following common lines of action in the area of equality:

- Promote equal access to employment for women and men and develop measures to encourage a balanced composition of the workforce in the different occupational groups.
- Train and raise awareness of equal opportunities among the staff.
- Providing training to promote women's professional capacity and development.
- To promote co-responsibility and work-life balance for the entire workforce.
- Raise awareness and support the integration and labour protection of female workers who are victims of gender-based violence.
- Ensure the inclusion of the gender perspective in policies and actions on occupational risk prevention.
- Adopt a gender approach in the different policies and communication channels of the company.

FCC also continued to consolidate its commitment to equality in 2024, with the implementation of the negotiated Equality Plans and continued negotiation of the remaining ones. On the other hand, on an international level, the Equality Plan in force in the United Kingdom, which was renewed in 2023, should be highlighted.

Not to mention the fact that all the head offices of the Business Area have been recognised and periodically renew the **Distinctive of Equality in the Company**, a mark of excellence awarded by the Ministry with the Equality portfolio, with the Group currently holding 5 Distinctive awards.

Actions related to employment: Equal opportunities

Therefore, and for the effective achievement of both the lines of action defined in these Plans and FCC's conviction to make equality a reality in the workplace, the following initiatives and programmes promoted in 2024 aimed at creating an enriching work environment, free of discrimination of any kind, favouring diversity and female talent (MDR-A_01, S1-4_01, S1-4_02, S1-4_06) should be highlighted:

- For yet another year, FCC has joined in the commemoration of **International Women's Day**, thus giving a vision and perspective to women in the company's sectors.
- On the occasion of the celebration on 23 June of the International Day of Women in Engineering, the Water Area participated in the Networking and Speed Mentoring organised by Womenalia, a space for connection between pre-university students and female engineers from the business world whose objective is to encourage the interest of these young women in STEM careers (Science, Technology, Engineering and Mathematics).
- The **Environment Department** has promoted various conferences on the subject, such as the "Inspiring Women" conference held this year 2024 in the city of Salamanca.
- Participation in **training programmes aimed at** FCC's **female talent**, a group that is currently under-represented in some positions, thus providing them with the necessary tools to improve their skills and performance.
  - **EOI development project** aimed at women with high potential. In 2024, 12 women participated, totalling 106 women from the different business areas since 2011, with an enriching result that has contributed to improving their skills and capabilities and has also allowed them to develop relationships with other inspiring women.
  - **Promociona project**, specialising in preparing women for access to senior management and board positions (CEOE - ESADE). In 2024, 1 woman participated and, since 2014, a total of 20 This year, the programme has had an overall satisfaction rating of 4.75 out of 5.

- **1st Edition of the Explora Programme**, aimed at promoting the development of female talent in order to prepare them for new professional opportunities that may arise, whether in positions of equal or greater responsibility. In 2024, a total of 15 women participated, and in 2025 the continuation of Phase II of this programme is scheduled to begin.
- **1st Edition of the ESADE Women Directors' Programme**, which main objective is to provide female directors with a global vision, tools and skills in the area of good governance. Currently, 8 female directors have completed this programme, and the knowledge and skills acquired will enable them to perform their functions by broadening their global vision of the corporate world.
- **Cross Mentoring** knowledge and experience exchange programme within the framework of Empowering Women's Talent (EWT), which brings the richness of diversity of sectors and business models and in which mentor and mentee pairs are crossed. In 2024, 2 mentees and 2 mentors from the Water Area and 5 mentees and 5 mentors from the Environmental Services Area participated.

In short, FCC's aim (MDR-A_02) with the implementation of these training programmes is to contribute both to the personal and professional growth of women in the company, by creating new skills in the participants that will be necessary in future professional opportunities within the Group, and to build loyalty among FCC's female talent (MDR-A_04, S1-4_03, S1-4_07). Although the benefits derived from the achievement of these programmes are expected to occur with greater intensity in the medium term (MDR-A_03), it is true that in 2024 some of them are already beginning to be glimpsed, with a total of 21 women who have participated in these training programmes having been promoted (MDR-A_05).

- The internal awareness-raising work carried out through **the magazine *"Somos FCC"*** (We are FCC) for women in positions of responsibility in the company.

The aforementioned actions and/or initiatives described above are mostly aimed at the entire FCC workforce, combined with specific actions and/or initiatives for certain groups, especially women.

The effectiveness of these actions is measured differently depending on their nature. For example, the effectiveness of actions aimed at promoting training talent is measured in the medium term by the promotions and progress of women within the company (S1-4_04).

The identification and definition of these actions is carried out by the Group's Human Resources Department, both Corporate and in the different business areas, in harmony and coordination with the different departments involved and especially with those associated with Production, thus analysing the negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms.

These Departments have sufficient and specialised staff to address the needs that may arise and, in the event that internal capacities are not available or in the event that the action in question so requires, external advice is sought (S1-4_05).

Similarly, FCC's HR Departments are assigned an annual budget in accordance with the actions to be addressed, thus enabling the management of the material impacts on the Group's people. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Equal Opportunities

Through the implementation of the above actions and/or projects in this area, year after year, FCC works tirelessly to ensure the full incorporation of women in all positions and at all levels and to achieve full pay equity.

This is reflected in the fact that, at the end of 2024, the percentage of **women in management positions** has increased compared to 2023, reaching 19.74 % of the total number of such positions.

On the other hand, FCC's remuneration management is based on the criteria of objectivity, external competitiveness and internal equity, and the company does not differentiate by gender, so that remuneration is equitable according to the level of contribution to the business (functional level) and the level of responsibility and value in each job.

With regard to the **calculation of the wage gap** in the FCC Group, two types are considered, gross and adjusted[34] , highlighting that for the first time in 2024, this data will be reflected per hour, in accordance with the following calculation methodology (S1-16_01):

Gross hourly wage gap	Adjusted hourly wage gap
14,77 %	**4,16 %**
It is calculated as the percentage difference between the average total hourly wage of men and women.	It is calculated by considering those aspects that compare men and women in a similar situation, such as seniority, functional level, applicable collective agreement, etc.

In any case, it should be noted that the percentage difference does not imply the existence of gender-based pay discrimination, as there are factors outside the Company's sphere of action that contribute significantly to increasing the gender pay gap. Among them, we can highlight the masculinisation of most of the sectors in which the Group operates, the working conditions derived from subrogation, individual performance, economic crisis, political situation, socio-cultural reasons, academic training, or experience in the position held.

Targets related to employment: Equal opportunities

The effectiveness of the actions and/or projects detailed above (which translate into job promotions, etc.) that FCC has been actively promoting, in its efforts to create a working atmosphere in which effective equality between men and women prevails, makes it unnecessary to set specific targets in this area. (MDR-T_15).

Notwithstanding the above, the aforementioned FCC **Equality Plans** (S1-5_01, S1-5_02, S1-5_03) already regulate different specific objectives to which multiple positive action measures are attached - such as those described in this section - to be implemented by FCC in order to achieve the aforementioned objectives (MDR-T_16).

In this respect, the following objectives, among others, stand out in the Plans aimed at combating the under-representation of women:

- Promote the incorporation of women in those professional positions and groups where they are under-represented.
- Facilitate the presence of women at different functional levels, trying to balance their presence.
- To train women who show potential so that they can apply for jobs where women are under-represented.

With regard to the indicators established (MDR-T_18) to analyse the monitoring and fulfilment of the above objectives by the Monitoring Committee in its annual evaluation report, the following indicators (MDR-T_17), among others, should be mentioned:

- Annual comparison of the distribution of staff by function level, disaggregated by gender at those levels where women are under-represented.
- Number of applications and number of recruitments in positions where it exists under-representation of women.
- Report annually on the difficulties and obstacles encountered in the incorporation of women into certain positions, professional groups or functional levels where they are under-represented.
- Report annually on programmes and partnership agreements for the training and promotion of women with high potential to positions of responsibility.

The promotion of a culture of equal treatment and equal opportunities between women and men is a strategic element for FCC's development, which is why, since 2008, it has been establishing specific measures in its different equality plans to ensure its achievement (MDR-T_19).

Non-discrimination and Prevention and eradication of harassment

Policies related to employment: Non-discrimination and Prevention and eradication of harassment

The **FCC Group's Human Rights Policy** consolidates its commitment to oppose any type of violence, harassment or abuse in the workplace, complying with the regulations in force in each country, and ensuring the dignified treatment of all individuals with whom it works, also rejecting any type of discrimination based on race, colour, gender, language, religion, political opinion, national or social origin, marital status, economic position, disability or any other personal condition.

[34] The method of calculating the gross and adjusted pay gap is different from previous years in accordance with the new ESRS requirements, so the data are not comparable with previous years (S1-16_03).

Reflecting this, the **FCC Group's Code of Ethics and Conduct**, under the principle of rejection and zero tolerance of any conduct involving discrimination or harassment in any of its manifestations, promotes a culture of respect and awareness of harassment, ensuring, among others, the agility of the complaint mechanisms, guaranteeing the labour and social protection rights of the victims, etc.

Likewise, and as a complement to the complaints channel included in the aforementioned Code of Ethics and Conduct, FCC has the **Protocol for the Prevention and Eradication of Harassment**, which was recently revised on 10 December 2024, and whose purpose is to prevent, resolve and eradicate cases of harassment in the workplace, Once again, this protocol reinforces the FCC Group's commitment to not tolerate the abuse of authority or any type of harassment, or any other conduct that could generate an intimidating, offensive or hostile working environment for employees.

The Protocol, which is applicable and mandatory for all FCC Group companies in which direct or indirect management control is exercised and by all persons related to the same, regardless of the link that links them to it, whether they are own personnel or from other companies, including those applying for a job, interns, staff on secondment, suppliers, customers, etc., includes a statement of principles, the definition of harassment, the procedure for action in the event of harassment, the guarantee of confidentiality of the process, and the prohibition of reprisals. This Protocol is executed by the Corporate Compliance Committee and the Corporate Compliance Officer and can be found on the FCC Group's corporate website at the following link: https://www.fcc.es/normativa, and in Spanish and English versions.

Finally, the FCC Equality Plans, which are applied at national level, also include a chapter on the prevention of sexual and gender-based harassment, which includes, among others, the following common measures for action:

- Information and training for staff on the principles and values that must be respected in the Company, and on conduct that is not permitted.
- Specific training on sexual harassment and gender-based harassment will be provided in order to avoid and prevent this type of harassment.
- The creation within the Plan's Monitoring Committee, given the specific nature of this type of harassment, as well as the need to guarantee confidentiality and secrecy, of a sexual and gender-based harassment team, which will be made up of equal numbers of people trained in sexual and gender-based harassment.

Actions related to employment: Non-discrimination and Prevention and eradication of harassment

As part of the FCC Group's commitment (MDR-A_02) to prevent workplace, sexual and gender-based harassment (S1-4_02, S1-4_06) and to promote respectful working environments in which dialogue and organisational and professional development prevail (S1-4_03, S1-4_07), the following initiatives (MDR-A_01, MDR-A_04, S1-4_01) were launched in 2024 (MDR-A_03):

- Course on **"Sexual and gender-based harassment in the workplace"**, with the aim of raising awareness, raising awareness and inviting action to prevent cases of sexual and gender-based harassment, which was completed in 2024 by a total of 6,731 employees, all of whom agreed that these courses are essential for identifying the existence of this type of situation, knowing what should not be tolerated and the instruments available for reporting these situations.
- In 2024, FCC continued to develop training on **cyberbullying**, the aim of which is to help identify cyberbullying behaviour, raise awareness of it and reaffirm the company's commitment to eradicating it. This training has been given to 6,508 employees, enabling them to learn about conduct that could be classified as cyberbullying and to be aware of the commitment made by the company to eliminate it.
- The Awareness Day on Sexual and Gender-based Harassment held in October 2024 by the **Environmental Services area**, with the aim of raising awareness of the importance of having a working environment free of any type of discrimination, especially of behaviour, comments or treatment that could constitute sexual harassment.
- As a reflection of this commitment, the **OnBoarding Programme** includes key mandatory training courses for the Group, such as the Code of Ethics and Conduct, Workplace and Sexual Harassment, Cyberbullying and Let's Talk about Equality, in addition to other mandatory courses on the following relevant subjects, such as Privacy Awareness / Data Protection in HR / Data Protection in Legal, Policy on the Use of Technological Media, Tax Code of Conduct, Health and Safety in the workplace, Sustainability and Cybersecurity, Policy on the use of technological media, Code of Fiscal Conduct, Health and Safety in the workplace, Sustainability and Cybersecurity, all with the aim of making it easier for new recruits to adapt to the Company, making available to them the main essential training to raise awareness and make known the fundamental principles and values of FCC's corporate culture, which must, in any case, be known and respected.

For the implementation of the above initiatives and their dissemination to the workforce, FCC has different **information channels** available to the company, such as FCC One, APP 360, leaflets and information posters or other media, which are an essential instrument for achieving its objective of eradicating all forms of discrimination and/or harassment in the workplace or mobbing, whether sexual or gender-based, in the company (S1-4_04, S1-4_05).

As indicated above, these actions are generally aimed at the entire FCC workforce and are also combined with actions carried out in more specific areas and/or territorial spheres.

The FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Compliance, Auditing, Data Protection, etc.) in order to ensure that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

FCC's HR and Compliance Departments are assigned an annual budget in accordance with the actions to be addressed, thus enabling the management of the material impacts on the Group's people. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09).

Metrics related to employment: Non-discrimination and Prevention and eradication of harassment

Metrics related to non-discrimination and prevention and eradication of harassment are reported in the section "Incidents, grievances and serious human rights impacts within the workforce, as well as fines, penalties or compensation for the reporting period".

Targets related to employment: Non-discrimination and Prevention and eradication of harassment

From the above it is concluded that it is not necessary to set additional objectives in this area (MDR-T_15), insofar as the awareness-raising actions and training courses on harassment described above comply with the established purpose (MDR-T_17) of having an increasingly trained and sensitised workforce in this area with the necessary knowledge to identify any conduct involving discrimination or harassment, as well as knowledge of the channels available to them to report and eradicate this type of conduct.

Without prejudice to the foregoing, aforementioned FCC **Equality Plans** (S1-5_01, S1-5_02, S1-5_03) include specific objectives, such as disseminating the Protocol for the Prevention and Eradication of Harassment in the FCC Group and the complementary measures provided for therein, so that employees are aware of its contents and the existing channels for reporting it, in order to prevent sexual harassment and harassment based on gender.

In order to achieve this objective, and for the purposes of informing the Monitoring Committee, the Company must provide the Joint Team for attention to sexual or gender-based harassment with the following indicators (MDR-T_16) and at least once a year (MDR-T_18) when a complaint is filed in relation to sexual or gender-based harassment:

- The company will report annually on the dissemination of the Plan and Protocol and the means used to do so.
- The company shall report annually on the number of complaints filed.
- The company shall report annually on the number of complaints processed, their outcome and the penalties, preventive or corrective measures adopted.

As indicated above, the rejection and zero tolerance of any conduct involving discrimination or harassment in any of its manifestations, and the promotion of a culture of respect is a cornerstone of FCC's culture that is materialised, on the one hand, in constant training and awareness-raising actions and campaigns and, on the other hand, in policies such as the Group's Code of Ethics and Conduct, in force since 2012 and periodically updated (the last time in 2024) (MDR-T_19).

Gender-based violence

Policies related to employment: Gender-based violence

The FCC Group is particularly committed to fighting against gender violence in all its facets, based on two fundamental principles of action: zero tolerance of gender violence and promoting the social and professional integration of victims.

Thus, the FCC Group's various **Equality Plans** expressly include a chapter dedicated to gender violence with specific measures aimed at preventing and eradicating this type of violence, including, among others, the following:

- To recognise the right to reorganise the working time of a female worker who is a victim of gender violence according to the timetable proposed by said worker, without any reduction in the remuneration she has been receiving.
- Train and sensitise staff on gender-based violence.
- Disseminate awareness-raising campaigns against gender-based violence through the company's website, corporate intranet and other communication channels.
- Establish collaborations with associations, foundations and other entities for the labour integration of women victims of gender violence and for the implementation of specific campaigns and programmes to combat it.

Actions related to employment: Gender-based violence

In the framework of this fight against gender violence, in 2024 (MDR-A_03) FCC (MDR-A_02) has promoted the following awareness-raising and support actions to favour the insertion and labour protection of victims of gender violence (MDR-A_01, MDR-A_04, S1-4_01, S1-4_03, S1-4_06, S1-4_07):

- For yet another year, on 25 November the FCC Group has been on the side of this cause and has therefore made an appeal both inside and outside the Company, launching **information and awareness-raising actions** in workplaces in the conviction that the role of companies and the implementation of initiatives such as these is fundamental for the eradication of this type of violence, as well as a reminder that the Company stands firm in this fight.

  Specifically, for the seventh consecutive year, it has organised an **Awareness Day** at its headquarters, this time together with the Foundations for the Aid of Children and Adolescents at Risk (ANAR) and Save the Children, in which this year 2024 wanted to award these foundations in recognition of their outstanding work, commitment and dedication to the prevention of gender-based violence in the educational sphere, especially in childhood and adolescence.

- FCC maintains close collaboration with the **network of "Companies for a Society Free of Gender Violence"** promoted by the Ministry of Equality, in its work to disseminate and raise awareness, as well as to support the employment of women who suffer from this scourge. FCC currently has a total of 10 agreements signed within the framework of this initiative, in its efforts to promote awareness and social awareness against gender violence.

- The Company actively collaborates with various **foundations and entities** to promote the insertion and labour integration of these victims, such as Fundación Incorpora (La Caixa), Fundación Adecco, Fundación Once and the Red Cross. In 2024, there are a total of 12 women in the workforce who are victims of gender-based violence.

- Funding and collaboration with volunteers from the Water Area in the "Camp for Employment" project through the delivery of workshops, with the aim of promoting the social and labour integration of women in vulnerable situations and their children (among others, victims of gender violence, human trafficking, women with few economic resources, single-parent families), as well as awareness-raising actions against gender violence in specific territorial areas such as Mexico and Colombia.

- This year, the **"Cycle of Gender Violence and Support Networks" training pill** continued to be promoted, with the aim of raising awareness among FCC employees of the possibility of breaking the cycle of gender violence through communication and the mutual help provided by support networks. In 2024, a total of 5,803 employees have completed the course and say that they feel more confident in identifying this type of situation and providing help to the victim.

- In line with the above, the different business areas have an **attention mailbox** so that women victims of gender violence can report their situation in order to activate the action measures envisaged in the Equality Plans for this group or, where appropriate, offer them the necessary assistance by referring them to the appropriate channels to provide specialised, immediate attention adapted to the particular situation of each victim.

In short, the implementation of these initiatives and measures by the Company are fundamental to create a strong and resilient support network for all victims, and to promote the social and professional integration of women victims of this social scourge, thus advancing towards a future and a society without fear (MDR-A_05, S1-4_02).

Most of the actions described apply to the entire FCC workforce, as they are aimed at raising awareness of gender-based violence among the workforce, as well as providing support to victims, without prejudice to the fact that some actions are specifically aimed at women who may be victims of gender-based violence, or at specific territorial areas.

The different training and awareness-raising campaigns undertaken allow us to measure the effectiveness of the actions undertaken, which translates into greater knowledge of the different means and mechanisms of protection available to the victims and their environment (S1-4_04).The identification and definition of these actions is carried out by the Group's Human Resources Departments, both Corporate and in the different business areas, in harmony and coordination with the different departments involved and especially with those associated with Production, thus analysing the negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms.

These Departments have sufficient and specialised staff to address the needs that may arise and, in the event that internal capacities are not available or in the event that the action in question so requires, external advice is sought (S1-4_05).

In the same way, FCC's HR Departments are assigned an annual budget in accordance with the actions to be addressed, thus enabling the management of the material impacts on the Group's people. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Gender-based violence

Metrics related to gender-based violence are reported under "Incidents, grievances and serious human rights impacts within the workforce, as well as fines, penalties or compensation for the reporting period".

Targets related to employment: Gender-based violence

With the different actions, campaigns and initiatives implemented by the company described in the previous section, the aim pursued by FCC to remedy this impact is achieved (MDR-T_16), consisting of promoting the labour integration of the victims and collaborating in the fight against the eradication of this type of violence, so it is not necessary to set additional objectives in this respect (MDR-T_15).

However, in addition to the above, the FCC **Equality Plans** (S1-5_01, S1-5_02, S1-5_03) set out specific objectives aimed at the prevention and eradication of gender violence, including, among others, the following:

- Ensure that any female employee who is a victim of gender-based violence is aware of and can exercise the rights set out in the Workers' Statute as a result of Organic Law 1/2004 on Comprehensive Protection Measures against Gender-Based Violence ("OL 1/2004").
- Ensure the implementation of improvements compared to OL 1/2004.
- Promote and encourage adequate protection in the workplace for victims of gender-based violence.

And for the monitoring and control of the fulfilment of these objectives by the Monitoring Committee in its annual evaluation report (MDR-T_17), the following indicators, among others, are defined (MDR-T_18):

- Provide the Monitoring Committee with information on the number of women in the workforce who have exercised their rights under OL 1/2004.
- Provide the Monitoring Committee with information on the awareness-raising campaigns on gender-based violence carried out.
- Report to the Monitoring Committee on the number of contracts contracted through its collaboration with associations and foundations for the labour integration of victims of gender-based violence.

As has been indicated, FCC's action against gender violence is permanent and has been translated into constant campaigns and actions to raise awareness and sensitise people since 2007 (MDR-T_19).

Safety, health and well-being

Safe working environments

Policies related to employment: Safe working environments

For FCC, guaranteeing safe working environments is an essential principle endorsed in one of its ethical and compliance principles set out in its **Code of Ethics and Conduct**, which establishes that the prevention of occupational risks is a differentiating element for the organisation and an essential requirement to protect the health and safety of employees and collaborators. Similarly, the **Human Rights Policy** reinforces FCC's commitment to action, obliging it both to (i) guarantee: the safety of its workers and its operations, continuously improving working conditions and creating a safe and healthy working environment, and (ii) take all necessary actions to avoid compromising the safety, health and integrity of its customers and users[35].

Likewise, since 2019, FCC has had a **specific safety, health and well-being policy** (S1-1_09), approved by the Board of Directors, hosted on the corporate intranet (MDR-P_06). This policy is based, on the one hand, on the real and effective integration of health and safety in all its decisions and activities by involving the network of employees, contractors and suppliers in the preventive culture; and on the other, on the assurance of a system of continuous improvement of working conditions that contemplates the highest safety standards (MDR-P_01), thus ensuring the safety, health and well-being of people as a pillar of its business strategy and from its responsibility as a social agent (MDR-P_05), thus aligning itself with the right to a safe and healthy working environment recognised, among others, by the ILO Declaration on Fundamental Principles and Rights at Work (S1-1_07).

The policy is corporate in scope, i.e. it covers the entire organisation and geographical areas, as well as the stakeholders involved: employees, subcontractors and suppliers (MDR-P_02, S1-1_01). The responsibility for its implementation lies with the management of the Business Areas (MDR-P_03). On the other hand, no significant changes have been adopted in the policies related to the transition to a green economy (S1-1_02).

[35] FCC's Human Rights Policy addresses issues such as opposition to forced or compulsory labour, child labour and human trafficking (S1-1_08).

FCC also has **health and safety management systems** in the different business areas that have obtained and periodically renew certification in accordance with **ISO 45001** standards (S1-1_07, MDR-P_04). In addition, in those activities that significantly involve the exposure of workers to the risks caused by traffic, road safety management systems certified in accordance with the **ISO 39001** standard have been implemented, as is the case of sensitive activities such as road maintenance and urban sanitation activities in Madrid (S1-1_07, MDR-P_04).

Health and safety management is also supported by the necessary control and guarantee processes to ensure that all decisions comply with the necessary legal framework and the internal regulations of each FCC Group company in this area.

Actions related to employment: Safe Working Environments

During 2024 (MDR-A_03) different actions have been developed involving different levels of the organisation with the aim of permanently improving the safety of the workforce (S1-4_07), through the effective control of the risks identified in each area (MDR-A_04, S1-4_01, S1-4_03, S1-4_06), thus favouring a healthy working environment, involving the workforce directly in campaigns and specific initiatives linked to the promotion of safety, health and well-being (S1-4_02). Among others, the most important measures in this regard have been the following (MDR-A_01, MDR-A_02):

- Assessing the state of the company's safety culture, performance, organisation and reports on health and safety in the **Environment Area**. In 2024, 20 visits were carried out with a total of 149 interviews with operating personnel, middle management and management personnel. There were also 18 focus groups with 126 participants and 200 employee surveys were collected on the company's occupational health and safety performance. The staff perceives a positive situation, however, the systemic and behavioural aspects identified need to be addressed as areas for improvement in order not to affect the performance achieved so far.

  Specific awareness-raising measures such as the dissemination of monthly information pills at waste treatment plants in the Environment Area, so that staff effectively perceive the importance of bearing health and safety in mind daily. Specifically, in 2024, 12 information pills were launched, one per month, corresponding to potential or real accidents or incidents that occurred at the different urban and industrial waste treatment plants. These pills have been well received, and the project has been requested to continue during 2025, introducing new topics such as the use of PPE or the handling of tools.

- Risk control in the **Infrastructures Area** through the implementation and dissemination of a compendium of good practices, audits to control working conditions and the implementation of projects such as the project to measure Respirable Crystalline Silica in railway activities or the R&D&I project "0 accidents".

- The strategic line of zero harm to workers in the Water Area. Four programmes have been structured: control of absenteeism, organisational learning, control of the health and safety performance of contractors and, finally, integration of preventive activities. In 2024, we worked hard on the internationalisation of these projects and on assessing the effectiveness of the training activity.

  On the other hand, in the Water Area, an awareness and communication project has been launched at all levels, called "The company's key risks", with the aim of raising awareness, disseminating and complying with the safety conditions of a series of risks common to all the activities of the integral water cycle. In 2024, the project began with the identification of the list of key risks that will continue to be worked on and studied in depth during 2025.

- Allive 80.0 awareness campaign in the **Cement Area**, aimed at the staff of cement factories in Spain, with the aim of raising awareness of the importance of the human factor in the elimination of unsafe behaviour and developing Collective Safety where the safety of is ensured for all in the detection and correction of unsafe acts, under the slogan "We trust in the people who save lives". Participation in the different actions of the campaign amounted to 447 participants in the "field observations", with a total of 2,342 hours of dedication; 1,512 people in the case studies (701 employees and 811 belonging to contractors and subcontractors), and 452 people in the Goldberg test (identification of possible problems of mental affectation).

  Likewise, in the Cement Area, the second phase of the campaign "Safety is not negotiable" was carried out, awarded as a good preventive practice by the 5th Edition of the Prevencionar Awards, with training sessions in centres in Spain, the UK and Tunisia to consolidate awareness of the main risks. These campaigns, which comprised a total of 218 sessions and 3,556 hours of dedication, were attended by 1,778 people.

- Consideration of **health and safety risks derived from climate change**. Given the increase in the frequency of meteorological episodes of greater impact, different action procedures and protocols have been defined aimed at protecting the health and safety of workers in the performance of their work and in work-related travel. On the other hand, specific risk campaigns on exposure to extreme temperatures have been launched.

The monitoring and evaluation of the effectiveness of the actions and initiatives described depends on the nature of each one of them. For example, the degree of participation and feedback obtained in the different training programmes such as the Allive 80.0 Awareness Campaign or the different information pills at the waste treatment plants are a key tool for evaluating the impact and acceptance of these actions, as well as assessing, where appropriate, possibilities for improvement and defining new areas of action. Internal audits and management meetings to monitor the system are also carried out periodically (S1-4_04).

With regard to the identification and definition of the different actions, this is a task that is carried out in a coordinated manner by the Occupational Risk Prevention departments of the different business areas, in agreement with the different departments involved and especially with those associated with production, thus analysing the negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms (S1-4_05).

In the same way, the Occupational Risk Prevention departments, through the preventive planning documents, have an annual planning of actions in terms of prevention in which the different resources, both material and economic, are defined. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Safe working environments

In 2024 there were 2,085 **occupational accidents** with sick leave in the FCC Group (S1-14_04, S1-14_05), 10 fewer than in the previous year, of which 1,715 involved men and 370 involved women.

In 2024, the overall accident **frequency rate** stands at 18.79, reduction of 0.16 % compared to 2023. Moreover, this marker remains below the equivalent rates published by the Ministry of Labour in each sector of activity.

The evolution of the main **accident and absenteeism rates** is as follows:

- Firstly, the percentage of workers employed and not employed by FCC who are covered by health and safety management systems is 91.14% (S1-14_01).
- The number of fatalities in the FCC Group's own workforce as a result of work-related injuries and illnesses was 3 in 2024 (S1-14_02). There were no fatalities among non-employees in 2024 (S1-14_03).

  In addition, the number of cases of **occupational diseases** of employees in 2024 was 14 (S1-14_06).
- Finally, the number of days lost due to work-related injuries as well as deaths due to occupational accidents among the workforce amounted to 98,597 days in 2024 (S1-14_07).

Targets related to employment: Safe working environments

In general, targets are defined annually for the reduction of occupational accidents in the different business areas (MDR-T_15, MDR-T_16). Specifically:

- In the **Environment Area**, a management objective has been to identify the factors that support or limit the good performance of management processes and that determine the level of safety culture (MDR-T_18), under the prism and basic principle of continuous improvement of health and safety performance as set out in international standards (MDR-T_17).
- In the **Water Area**, targets are set to reduce the accident rate by 5 % by 2024 and to achieve "zero" serious and fatal accidents. Likewise, targets are set for indicators of awareness and dissemination of safety standards and the scope of the programmes to the affected centres.
- In the **Infrastructures Area**, quantitative targets are set to reduce accident rates by delegations and countries on an annual basis (MDR-T_18). Specific safety visits to worksites and work centres are also set as an objective, as well as safety inspections, carrying out risk prevention awareness campaigns, and collecting and sharing good practices and lessons learned (MDR-T_17).
- The health and safety management objectives contemplated in the **Cement Area**, in addition to contemplating the reduction of accident rates by establishing annual targets, have been aimed at improving awareness of the "main killers" and consolidating operational control of pedestrian safety, the application of best preventive practices and specialised training in the handling of mobile machinery.

It should also be noted that another general objective for FCC during the year 2024 has been to advance in the **integration of the gender perspective** (MDR-T_18) in health and safety management, and to achieve this, the following measures have been carried out (MDR-T_17):

- A working group is active to update and advance integration criteria.
- The computerised risk assessment tools have been parameterised, with the aim of identifying risks, causes and preventive measures from a gender perspective.
- Work has been and will continue to be done on the inclusion of the gender perspective in the use and provision of personal protective equipment, taking into account sizes and designs adjusted to female morphology.

Promoting people's health and well-being

Policies related to employment: Promoting people's health and well-being

For FCC, fostering people's health and well-being through specific policies aimed at promoting healthy working environments and increasing individual capacity to maintain and improve physical and emotional health and quality of life is another fundamental axis in response to its social commitment and as an element of differential value in terms of competitiveness.

In this regard, the **FCC Group's Code of Ethics and Conduct** specifically includes the organisation's commitment to generating a culture of healthier living, through the implementation of initiatives aimed at promoting physical exercise, healthy nutrition, health care and healthy habits.

Likewise, the **Group's Health, Safety and Well-being Policy** establishes as one of the main lines of action in this area, the promotion of the health and well-being of people through specific policies aimed at promoting healthy working environments and increasing individual capacity to maintain and improve physical and emotional health and quality of life.

Actions related to employment: Promoting people's health and well-being

The health and well-being of FCC's employees has been consolidated as an essential axis in the management of its business model.

With regard to the creation of different **projects to promote health and well-being**, FCC (MDR-A_02) continues to maintain and generate new initiatives to promote healthy living and health care among its own employees and other stakeholders (S1-4_02). Among these initiatives and milestones developed in 2024 (MDR-A_03) both at Group level and by the different areas are the following (MDR-A_01, MDR-A_04, S1-4_01, S1-4_03, S1-4_06, S1-4_07):

- Development of the **Integral Well-being Programme** as part of FCC's LIVE Healthy project, offered transversally to the entire organisation, which comprises a series of workshops and awareness-raising activities, in virtual classroom mode, on subjects related to physical and emotional well-being, healthy eating and personal care, taking into account the gender perspective and the different generational needs, with more than 2,000 attendees and a high level of overall satisfaction.
- In line with the above, the **ASUME Integral Wellbeing Development Programme** aims to promote self-knowledge and the acquisition of personal and professional values and skills, as well as to strengthen ties and enhance interpersonal relationships. In the first year of this programme, 32 Corporate Services employees have participated, which has provided them with a different space in which to share experiences and joint reflections. Work is currently underway to extend the programme to different teams in all business areas.
- On the other hand, the **LIVE Healthy** space hosted on the FCCONE intranet has been extended to include monthly tips and content of interest to encourage employees to create healthy habits, thus contributing to improving the health and wellbeing of our staff.
- Likewise, in 2024, the **VII Edition of the FCC LIVE Healthy Awards** took place, to which more than 30 candidatures from different countries were presented, resulting in the following awards: (i) In the category of Occupational Risk Prevention: The first prize went to the Project "Live training, connect with information" presented by the Water Area; (ii) In the category of Health Promotion: The first prize went to the "Be and feel well" project presented by the Cement Area; and (ii) In the Personal Mention category, the professional careers of seven employees from different business areas who have made an outstanding contribution to improving health and safety at work at FCC were recognised.
- The **Environment Area** in Spain has participated in the "ROI Project: Impact of psychosocial management programmes on the reduction of absenteeism" developed by Affor Health, a consultancy firm specialising in psychosocial well-being, in collaboration with the Cofares University Chair at the Complutense University of Madrid in Health Promotion and Social Responsibility in the Company. The project provides an Employee Assistance Programme (PAE) aimed at measuring the positive impact on people's health and business performance, including, among other actions, a personalised psychological care service.
- In the **Water Area**, the emotional health programmes for the workforce continued in 2024. The measures implemented include those included in the Be Aqualia psychopack, such as: (i) Psychomet, (ii) Employee Assistance Programme, (iii) Emotional health prevention.
- The **Infrastructure Area** in Portugal was awarded the 2024 Certified Company Seal for its Well-being and Happiness Index, as a result of the Company's participation in conjunction with KEEPTALENT Portugal and Academia da Felicidade.

- Implementation in the **Cement Area** of the Goldberg scale test during the annual medical check-ups of all personnel in Spain. In 2024, this test was taken by 452 people, who stated that it enabled them to identify the likelihood of cases of anxiety and potential depression.
- In different business areas, different **interpersonal conflict management procedures** are developed as an effective tool for the management and resolution of conflicts arising in the workplace.
- Dissemination of articles and health content in the internal magazine **We are FCC**, with the aim of raising staff awareness of health and wellbeing.

In addition, in 2024 FCC has continued to set healthy challenges for the entire workforce through the **LIVE Healthy Platform**, a mobile and web application where employees have access to different resources to take care of their health and help them create healthy habits.

FCC maintains relations with influential agents at community level in the field of health and wellbeing, with the aim of contributing and enriching joint collaboration and participating in and influencing the advances, improvements and new trends that take place. As an example of this, the FCC Group is a member of AESPLA (Spanish Association of Occupational Prevention Services) and takes part in the different actions it carries out. Likewise, it has collaboration agreements in this area with entities such as Fundación MAPFRE (promotion of health in the workplace) and forms part of business forums and hubs specialising in health and sustainability such as Forética, whose mission is to promote the integration of social, environmental and good governance (ESG) aspects in the strategy and management of companies and organisations.

The monitoring and evaluation of the effectiveness of the actions and initiatives described above depends on the nature of each one of them. For example, the degree of participation and the feedback obtained in the different training programmes such as the Integral Wellbeing and Asume programmes make it possible to know the impact and benefits of these actions on their participants, as well as to define new areas of action. Other tools such as the interpersonal conflict management procedures measure their effectiveness in terms of the different specific situations that have been processed, managed and resolved in application of the procedure. Internal audits and management meetings to monitor the system are also carried out periodically (S1-4_04).

With regard to the identification and definition of the different actions, this is a task that is carried out in a coordinated manner by the Occupational Risk Prevention departments of the different business areas, in agreement with the different departments involved and especially with those associated with Production, as well as with the Prevention Services, thus analysing the negative impacts and designing response actions that are implemented, depending on their nature, through different mechanisms (S1-4_05).

In the same way, the Occupational Risk Prevention departments, through the preventive planning documents, have an annual planning of actions in terms of prevention in which the different resources, both material and economic, are defined. At the same time, the management of these impacts is not alien to the rest of the organisation, which participates and is involved depending on the nature of the different actions, so that attention to these issues concerns the organisation as a whole (S1-4_09). In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that permanently advise on all matters of their speciality (Legal Advice, Auditing, Data Protection, etc.) so that the company's practices do not generate impacts or, where appropriate, so that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S1-4_08).

Metrics related to employment: Promoting people's health and well-being

FCC's Medical Services draw up a global scorecard based on the quantitative and qualitative analytical results of the actions carried out in the field of health monitoring, which provides us with different indicators to extract global cardiovascular health indices for the evaluation of the benefits obtained from the implementation of healthy habits. The aim of this tool is to monitor these indicators, which can be filtered by the different units and organisational levels of the Group.

Data from external prevention services are now also being incorporated in order to carry out more complete diagnoses and monitoring of the company's integrated health indices.

FCC's Medical Services have the function of protecting and improving the health of workers, seeking a complete state of physical, mental and social well-being. This is done through the detection, assessment and control of all risk factors that may affect the health of workers. To this end, the main tool in health monitoring is **medical check-ups**, through which different pathologies can be prevented and detected at an early stage. This year, 17,666 medical check-ups were carried out.

Throughout 2024, these services have participated in and developed the following health and wellbeing **campaigns**: Smoking cessation campaign, Healthy eating campaign and Musculoskeletal disorders campaign.

Targets related to employment: Promoting people's health and wellbeing

The main objective in health and wellbeing promotion is to consolidate appropriate information systems, management tools and dashboards to establish sound diagnostics, identify needs and adequately measure the impact of designed initiatives, with effective monitoring (MDR-T_16, MDR-T_17).

On the other hand, the aim is to update the resources for the diagnosis of psychosocial risks at work, taking into account technological and methodological advances in the field (MDR-T_18).

Other questions

Processes of interaction

For FCC, **internal communication** is a key element both in its strategic management and in the development of the different procedures for dialogue and direct dialogue with all its employees and their legal representatives, aimed at identifying and channelling the Company's impacts, risks and opportunities, in order to achieve sustainable business management that makes a difference and allows us to adapt to the different current and future challenges that arise (S1-2_01).

To this end, the company has various channels of communication -both online and offline- and numerous channels of dialogue and participation that promote continuous communication and interaction between FCC and its employees in which employees can raise needs or concerns or report any incidents, among other aspects (S1-2_02, S1-2_03, S1-3_01, S1-3_02, S1-3_04, S1-3_05).

As a starting point, FCC employees can bring any concerns, suggestions or complaints directly to their superiors, either on their own or through the unitary representation or trade unions established for this purpose.

Having said that, the following **channels and channels of communication** at FCC stand out:

A. Internal communication channels and social media

- **Corporate website** (https://www.fcc.es): has a detailed directory of headquarters and offices, with relevant information including postal addresses and telephone numbers of the main departments, which can be accessed by anyone through the following link: https://www.fcc.es/contacto.
- **One - FCC's corporate Intranet,** which offers a wide range of functionalities and improved performance for sharing knowledge across the board and having access to the FCC Group's latest information, including the employee portal, where all Human Resources information (such as pay slips, holidays, income tax certificates, etc.) is grouped together.
- **Whistleblowing Channel**. A communication channel that FCC makes available to staff, as well as to persons who are related to the FCC Group (contractors, suppliers, shareholders, volunteers, interns and trainees) to report, anonymously and confidentially, matters or activities that may involve breaches of the Code of Ethics and Conduct or the commission of possible criminal offences. This channel is fully accessible (S1-3_06) from the FCC website and, where appropriate, from the websites of other Group companies, the FCC intranet[36] and the FCC360 App, by post[37] and e-mail[38] and local channels enabled by the different countries, as well as and through a face-to-face meeting at the request of the reporting person through any of the aforementioned channels.

  In addition, the communications received in the Whistleblowing Channel by any of the aforementioned channels shall be diligently and rigorously analysed in confidence by the Compliance Committee, which shall determine, depending on the facts reported, their classification in accordance with the FCC Group's Internal Information System Procedure (S1-3_07), respecting throughout the procedure the protection of personal data as well as the rights to privacy, honour and the presumption of innocence (S1-3_09).
- In different business areas, different **procedures for the management of interpersonal conflicts** are developed as an effective tool for the management and resolution of conflicts arising in the workplace.

[36] Through the electronic form available on the link: https://fccone.fcc.es/web/fccone/formulario.
[37] P.O. Box 19312, 28080 - Madrid (Spain).
[38] At the addresses canaletico@fcc.es or denunciaacoso@fcc.es.

- **FCC360 - FCC's app tool,** where all employees can maintain two-way communication with the company, carry out formalities (time registration, holidays, delivery of pay slips, income tax certificates, etc.), receive training (by accessing the Campus, also hosted on the app), access job offers or different initiatives promoted by the company in terms of social benefits (FCC Club, equality, diversity and inclusion (You_d_cfc.com).), receive training (through access to Campus, also hosted on the app), access job offers or different initiatives promoted by the company in terms of social benefits (Club FCC), equality, diversity and inclusion (You_diversity), health and safety (LIVE Healthy), participate in projects (ROOTA), report incidents or file complaints with the Whistleblowing Channel, or be informed of relevant FCC Group milestones, etc.

  This is why the App is particularly relevant as it allows workers to be more connected than ever from the palm of their hand. In this regard, it should be noted that in 2024, 41,936 employees will be active users of the FCC360 App. This figure is particularly significant, not only because the number of digital users has increased by 1,225 compared to 2023, but also if we take into account that 78% of the Group's employees are not digital users in their daily work.

- **Dissemination and awareness-raising campaigns**, deployed on the website or in the different work centres, to raise awareness among the workforce on key issues for the FCC Group, such as equality, diversity, work-life balance, health, etc.

- **FCC Campus** - the e-learning platform - which meets the training needs linked not only to compliance with our policies, but also to other more strategic issues of interest to the FCC Group.

  Through the launch of various eLearning trainings, the opportunity has been taken to include opinion surveys on the same training topics. The aim of these surveys is to listen to employees and identify actions for improvement, ensuring that training is increasingly effective and aligned with their needs and expectations.

- **We are FCC** - Quarterly online magazine and poster, which keeps employees up to date with FCC Group news, internal communication campaigns, competitions for employees, on the various sporting and health activities, etc. promoted by the company.

- Setting up **regular meetings** with employees to address staff concerns and also specific meetings, for example, to find out staff satisfaction with new tools, systems or operational changes in order to get their opinion, implement improvements where necessary and define new challenges.

- FCC has various **accident and incident forms** that can be accessed by any worker via the following link: https://www.fcc.es/acceso-empleados, for reporting the following situations:

  — Incident form: accidents at work in the field of health and safety and,

  — Incident form: any event or occurrence that affects the security of the company's people and/or assets and which is caused by antisocial or malicious behaviour by employees or third parties, such as theft, vandalism, threats, etc., and which is managed and processed by the FCC Group's Corporate Security and General Services Department.

- FCC is also present on key **social networks** such as YouTube, X (Twitter), Instagram and LinkedIn.

B. Opinion polls

In addition to the above, FCC carries out anonymous opinion surveys of its employees at national and international level, such as satisfaction and commitment surveys, psychosocial risk or work climate surveys, implementation of new systems, etc., at the established intervals in the different business areas. These surveys are an important tool in the framework of business management, as they allow the Company to know the level of satisfaction of the workforce in the different aspects that influence the development of work, and thus detect both those in which improvement actions are necessary and also identify the areas in which the organisation is working adequately in order to strengthen them, thus building the loyalty of internal talent.

In this regard, we would highlight, among others, the satisfaction and work climate surveys launched globally by the **Environment Area**, in which 3,837 employees participated online, and in the **Cement Area**, carried out at the level of the 6 cement factories in Spain and the central offices in Madrid, with a participation of 466 employees. Also noteworthy is the psychosocial risk survey in the **Water Area**, with a participation of 3,323 workers (S1-3_08).

C. Avenues for dialogue and participation with workers and their legal representatives

With regard to the specific participation processes available to employees through their legal representatives (S1-2_02), who play a key role at national and international level in the management of FCC's current material impacts in relation to its workforce, depending on the subject matter, are as follows:

- **Employment:** as regards the participation of the workforce in actions aimed at promoting the creation of direct employment, these are generally implemented through their legal representatives, who transmit to the company the concerns of the workforce in the context of a mature and open social dialogue in the collective procedures or social dialogue roundtables that are held with the established and negotiated frequency.

It is also worth highlighting the important role played by the exit interviews conducted by the company as a tool to prevent talent drain, with the aim of obtaining detailed information on the reasons that led the employee to take the decision to leave the company, as well as to find out about all those aspects related to the well-being of its workforce that the company could improve, in its desire to retain FCC's internal talent.

- **Development**: with regard to the actions aimed at establishing a training proposal and learning offer that promotes the training and personal development of employees, once the different training courses or programmes have been completed, employees are given the opportunity to give their individual feedback in an opinion survey so that, after analysis by the Training Departments of the different Areas, new initiatives and opportunities for improvement in this area can be identified for future courses.

  Specifically in Spain, the legal representatives of the employees are directly involved as they have the right to issue a report prior to the implementation of the Training Plans adapted to the needs of the different business areas.

  With regard to professional recognition, promotion and/or internal mobility, it is the employees themselves who, through their hierarchical superior, directly channel their concerns for professional development and growth or by applying for vacancies in other positions in the Company, following the Internal Mobility Procedure.

- **Diversity, equality and inclusion**: actions aimed at promoting an enriching work environment, free of discrimination or harassment in any form and gender-based violence, as well as favouring diversity and growth of people belonging to under-represented groups, or those at risk of exclusion, are fundamental (S1-2_07):

  — On the one hand, the Labour Relations staff of the different business areas are responsible for coordinating equality plans and awards and for diversity and disability management.

  — On the other hand, the Monitoring Committee for the different FCC Equality Plans, which meets at the intervals negotiated in the plans, in order to ensure the effective achievement of the different initiatives and measures agreed in the previous areas and which are implemented through training courses or awareness campaigns, etc.

  — In the same way, after the end of these training courses, campaigns, etc., participants are sent an opinion survey, the aim of which is to provide them with a tool from which to learn the perspective of our increasingly diverse workforce on the above, as well as to formulate suggestions for future processes to be implemented by the Company.

  — Safety, health and welfare, in terms of accident rates and integral health and welfare, the different business areas of FCC have participation bodies that comply with the legal requirements at local level, such as the Health and Safety Committees whose function is to channel queries raised directly by workers through the complaint channel established for this purpose or by their legal representatives in the matter.

As a corollary of the foregoing, it should be noted that the agreements par excellence signed by FCC with the social partners in relation to respect for the human rights of its staff and its corporate values are firmly embodied in the aforementioned Equality Plans and in the Collective Agreements, and that the preparation of the Diagnostic Situation Report on Equal Opportunities enables the parties to identify the needs and actions to be taken in matters such as those described above (among others), selection and recruitment processes, training, professional promotion, working conditions, co-responsible exercise of the rights of personal, family and working life, female under-representation, prevention of sexual harassment and gender-based harassment, gender-based violence, prevention of occupational risks and occupational health), in order to reinforce and improve strategies in these fields (S1-2_05).

Finally, reference should be made at this point to other initiatives promoted by FCC in 2024 that are part of its commitment to promote internal talent and the involvement of its employees in the search for innovative proposals that achieve an improvement in the quality and service offered, highlighting, among others, the launch of the aforementioned 1st Edition of the FCC Group's ROOTA intra-entrepreneurship programme, which is open to all employees of the entities that make up the FCC Group, regardless of their location, Among others, the launch of the aforementioned **1st Edition of the FCC Group's ROOTA intra-entrepreneurship programme**, which is open to all employees of the entities that make up the FCC Group, regardless of their geographic location, professional category and function or department. This programme values the potential of people to participate and contribute innovative ideas, with the understanding that progress is achieved thanks to the talent of the FCC Group, which opens up paths to improve our future.

Hence, this programme is designed to respond to challenges, promoting innovation through diverse and multidisciplinary teams made up of professionals who, following a process inspired by innovation methodologies and with expert support, make it possible to develop tangible and innovative solutions that benefit the FCC Group within the framework of its activities, either by promoting proposals that are aligned with the challenges faced by FCC Group entities in their activities, or by evaluating the visibility, sustainability and viability of the proposed solutions, so that they can be implemented in a challenging and changing environment.

In this 1st Edition of the Programme, 68 ideas have been registered, from 6 countries and 3 continents, 17 reached the end of phase 2, and 5 of them have reached phase 3 as finalists, with the first prize going to the initiative "Digital Twins: Our Window to the Future".

In short, through the feedback received from its employees through the above communication channels, opinion surveys or publications, or initiatives, FCC assesses the implementation of actions aimed at managing the above impacts and identifying opportunities for improvement that result in the well-being and care of its staff (S1-2_06).

In this sense, there is no single department or role in charge of ensuring the interaction of FCC employees and/or their legal representatives, but rather this competence is given to the corresponding specific department depending on the material impact identified and the channel associated with its management and/or mitigation (S1-2_04).

Human Rights Policy and Commitments

For FCC, compliance with the Universal Declaration of Human Rights is a fundamental element of the Company's corporate culture, values and business model, and as such, it is included in a number of regulations that form part of the Company's Compliance Model. Specifically:

In the **Code of Ethics and Conduct**, the highest-ranking regulation within the FCC Group, the purpose of which is to guide all persons linked to any company in the Group through guidelines for behaviour in matters of an ethical, social and environmental nature, following the highest level of demand in the commitment to comply with laws, regulations, contracts, procedures and ethical principles. These regulations include, among others, the Company's declaration to respect the dignity and guarantee of human and fundamental rights and civil liberties of people, a commitment that must also be followed by all employees in the performance of their professional activities (S1-1_05, MDR-P_05).

It should also be noted that this Code reminds us that all the FCC Group's policies and rules are mandatory and that they incorporate the requirements of the voluntary principles to which the Group is committed, such as the United Nations Global Compact, the Declaration of Fundamental Principles and Rights at Work and the ILO Conventions.

In the same way, FCC's **Human Rights Policy**[39], the quintessential regulation on the subject, and whose compliance extends, in full harmony with the aforementioned Code of Ethics, to all employees, partners, collaborators and suppliers with whom FCC collaborates (MDR-P_02, S1-1_01), definitively consolidates the company's commitment to human rights[40], by expressly committing itself to respect and protect the fundamental human and labour rights (S1-1_04) enshrined internationally in the United Nations Universal Declaration of Human Rights and in the ILO Declaration together with its eight fundamental conventions (MDR-P_01, MDR-P_04, S1-1_07).

With regard to the commitments included and assumed by FCC in this Policy that are relevant for its workforce, the following seven are worth highlighting (S1-1_03):

Freedom of association and collective bargaining

- Recognise the right of workers to freedom of association and to work constructively with their freely chosen representatives within the national legal framework.

Decent and gainful employment

- To ensure just and favourable working conditions and decent and gainful employment, in a fair and satisfactory manner, as well as the right to rest and leisure time, in accordance with the country's labour market and labour legislation.
- Reject any kind of violence, harassment or abuse in the workplace.

Forced labour and child labour

- Reject forced, involuntary or child labour, the withholding of documentation, or any other form of modern slavery or servitude, as well as any form of torture, cruel, inhuman or degrading treatment.

Diversity and inclusion

- Reject any kind of discrimination based on race, colour, gender, language, religion, political opinion, national or social origin, marital status, economic status, disability or any other personal condition.

Health and safety

- To ensure the safety of its employees, its operations, as well as its customers and users.

Data privacy

- To guarantee responsible use of the personal data of its employees and clients and of the information collected in the different international projects.

Respect for communities

- Establish relationships of respect and credibility with the communities where it carries out its activities.

[39] It is fully accessible as it is hosted on the corporate website at the link: https://www.fcc.es/normativa and available in 14 languages (MDR-P_06). In the year 2024, this Policy has not undergone any significant changes (S1-1_02).
[40] This policy specifically addresses human trafficking, forced or compulsory labour and child labour (S1-1_08).

As mentioned above, the development of the aforementioned commitments and their monitoring is carried out through the Group Sustainability Committee and the corresponding business committees, in coordination with the corporate Human Resources and Procurement departments (MDR-P_03).

In order to **comply with the commitments** of the Human Rights Policy, the Group has adopted different consolidated mechanisms and certain policies, standards, procedures and appropriate controls to promote the objective of preventing and mitigating the risks and negative impacts on Human Rights (S1-1_06):

- Regulatory block, corporate governance policies and procedures.
- Protocol for the prevention and eradication of bullying.
- ESG strategies (environmental, social and governance).
- Training and capacity building programmes.
- Mechanisms for dialogue and joint work with NGOs and social organisations.
- Awareness-raising actions and campaigns.

The official procedure for **due diligence in Human Rights matters** that FCC makes available to all persons or stakeholders, so that they can report any irregularity or infringement affecting fundamental rights, is the FCC Whistleblowing Channel. Any communication received through the **Whistleblowing Channel** will be processed in accordance with the Compliance Model.

Finally, the **FCC Group's Sustainability Policy**[41], approved by the Board of Directors on 26 April 2022 and implemented by this body through the Audit and Control Committee, to which the Sustainability Committee, made up of the business areas and the Compliance and Sustainability Department, reports, establishes the Group's foundations, values and commitments to sustainable development. This Policy aims to guide the Group's actions to ensure environmental sustainability, contribute to social development and promote exemplary corporate governance. Once again, it ensures the protection of human rights internally and throughout the value chain, thus reinforcing, once again, FCC's commitment to respect human rights.

Characteristics of non-employees in the company's workforce

The number of non-employed workers in the FCC Group's workforce is very small, accounting for only 3 % of the total workforce. Specifically, the total number of non-employed workers[42] in the workforce amounts to 2,358 people (S1-7_01), of which 627 are self-employed personnel (S1-7_02) and 1,731 are personnel of temporary employment agencies (S1-7_03). In most cases, these are personnel who participate in the production activity cycle to cover temporary needs that may arise in the various countries in which FCC operates (S1-7_09).

Coverage of collective bargaining and social dialogue

As we have already mentioned, FCC considers collective bargaining to be the basis for social dialogue between the company and its employees in order to identify the different needs and sensitivities of its staff.

As a result of this belief, and in compliance with the commitment set out in the Human Rights Policy to collaborate constructively with the legal representatives of employees within the national legal framework, the Company has always been committed to the existence of a constant and fluid social dialogue with the teams, the legal representatives of employees, trade unions and other social agents, in order to promote the establishment of an appropriate framework for labour relations, as well as the mechanisms for dialogue that allow the Company to adapt to the different business and social requirements.

Thus, social dialogue is an essential instrument that fosters consultation and collective bargaining of the FCC Group's employees, as it not only enables the achievement of collective agreements of general interest, including the signing of the various Equality Plans, agreements and collective agreements of different scopes, among others, but also to disseminate the objectives of decisions with a direct impact on the Group. In this sense, it is worth highlighting, among others, the following:

- The company is a member of the Building and Woodworkers International (BWI) which covers all construction sites in the sectors in which it operates.
- During 2024, the Areas were present at numerous negotiating tables for collective bargaining agreements or workplace collective agreements, and actively participated in sectoral collective bargaining.

[41] It is accessible on the corporate website at: https://www.fcc.es/normativa and is available in Spanish and English.

[42] Data reported as at 31 December FY2024 by HeadCount (S1-7_07, S1-7_08)

Likewise, it is essential for the FCC Group to maintain an adequate network of communication and participation with the social part in preventive matters through the **Health and Safety Committee** or equivalent bodies established for this purpose, in aspects such as monitoring the planning of preventive measures, accident rate and absenteeism due to illness, emergency measures, health promotion actions, among others.

Finally, as a percentage of total employees with **legal representation**, for countries where the Company has significant levels of employment, a breakdown is given below:

	2024
	Social Dialogue EEA Employees
0-19 %	
20-39 %	Rest EEA
40-59 %	
60-79 %	Spain
80-100 %	

Collective agreements in the field of social relations

Collective bargaining agreements are an important instrument for regulating the working conditions of FCC Group employees, as they regulate such essential aspects as wages, working hours, holidays, leave, etc., as well as occupational health and safety in the broadest sense.

In the field of occupational health and safety, in accordance with our Code of Ethics, the prevention of occupational risks is for the FCC Group a differentiating element and an essential requirement to protect the health and safety of its workers and collaborators. In this regard, each of its businesses has a strategy and management systems certified in accordance with recognised standards and aligned with the legislation in force in each country.

In Spain, where the bulk of FCC's workforce is concentrated, the clauses that have most frequently been included in the **collective bargaining agreements** signed with respect to occupational health and safety have been, among others, the following:

Most included clauses in Collective Agreements	
Continuous improvement: General conditions in workplaces	**Preventive measures:** PPE and emergency situations or work with special risks.
Communication and liaison with prevention services	**Health surveillance** Regular medical check-ups.
Prevention Plans: Risk Assessments and technical-preventive action.	**Regulations on workers' rights:** Participation, training and information.

On the other hand, as regards the percentage of workers covered by collective bargaining agreements, this varies depending on the applicable legislation, the existence of collective bargaining agreements and even worker representation, considering in all cases the commitment to comply with the applicable legislation and/or collective regulations (S1-8_06, S1-8_07).

Thus, in Spain, 100 % of the FCC Group's employees are covered by collective bargaining agreements (S1-8_01), applying, as we have already mentioned, more than 900 collective bargaining agreements in different areas (S1-8_02). However, in those countries where there is no conventional regulatory framework, the employment relationship of employees is governed by the provisions of the applicable legal regulations, in compliance with the relevant local legislation.

Likewise, the total percentage of **employees covered by collective bargaining agreements** for the different countries where the FCC Group operates is detailed below (S1-8_02, S1-8_03, S1-8_08).

	2024	
	Negotiation Coverage	
	EEA Employees	Non-EEA Employees
0-19 %		Rest
20-39 %		Europe
40-59 %	Rest EEA	
60-79 %		
80-100 %	Spain	

Adequate compensation

FCC operates in a wide range of production sectors in 40 countries and, in this context, has been remunerating its employees in accordance with criteria of sectoral and geographical competitiveness, internal equity and level of responsibility.

In this way, and in full harmony with the United Nations Guiding Principles on Business and Human Rights and with the Global Compact, the **FCC Group's Human Rights Policy** approved by the FCC Board of Directors on 30 July 2019[43] and implemented by the Group's Sustainability Committee and by the committees of the equivalent business areas and the corporate directors in the countries where it has a presence under the coordination of the corporate Compliance and Sustainability departments, Human Resources and Procurement, the Company's commitment to respect the Human Rights ("HR") established in the Universal Declaration of Human Rights and in the Declaration of the International Labour Organisation ("ILO") by ensuring decent and remunerated employment with equitable and satisfactory remuneration in accordance with the local labour market and legislation, training, experience and responsibilities of the worker is expressly included[44]. This policy applies to all employees and in all activities in which FCC has financial or operational control, regardless of their nature and location, and extends to partners, collaborators and suppliers with whom the Company collaborates.

In accordance with the above, FCC has been guaranteeing its workers an adequate minimum wage, in accordance with the economic, social and legislative conditions existing in the country of reference (S1-10_01).

The ratio of the annual remuneration of the highest paid person to the median annual remuneration of all employees is 36.04 (S1-16_02).

Universal Accessibility of persons with disabilities

FCC is aware that accessibility is a key factor for the inclusion of people with disabilities and this is reflected in the aforementioned **Equality, Diversity and Inclusion Policy**, where the Company guarantees all employees, regardless of their physical, mental or sensory limitations, the same opportunities and experiences in the workplace so that each one can give the best of themselves, and at the same time feel safe and fully integrated.

Specifically, in 2024 the FCC Group, continuing with its commitment to **universal accessibility** to guarantee equal opportunities in access and in the environment where it carries out its activities, has incorporated circuits with tactile flooring at FCC's corporate headquarters to facilitate accessibility and mobility as well as safety and health for visually impaired workers, customers and other visitors/suppliers.

In line with the above, the **Environment Area** has recruited technical staff for labour integration in its Special Employment Centres with the aim, , of facilitating access to employment and promoting safe working conditions for the staff working in these centres.

These measures are in addition to others already implemented by the company that favour the creation of a working environment free of obstacles and barriers, such as the magnetic loop for the hearing impaired, or the accessibility certifications FCC already has, such as the **AENOR Certificate for Accessible Website Products** for the FCC Group's website or the **UNE 170001-2:2007 Certification for Universal Accessibility**, which certifies universally accessible access and services obtained by FCC's headquarters in 2023.

In short, and with this type of measures, FCC contributes to the creation of a working environment free of obstacles and barriers, which guarantees the full participation and integration of all people, regardless of their abilities.

Incidents, complaints and serious human rights impacts

In 2024, the total number of work-related complaints, incidents and claims regarding social issues and human rights reported and processed through the FCC Group's Whistleblowing Channel (S1-17_07) was 19 (S1-17_03, S1-17_04). Of this total, the number of incidents of harassment was a total of 7 (S1-17_02), with no fines, sanctions or compensation for damages arising from the above (S1-17_05).

It should also be noted that no serious human rights cases have been reported in 2024 (S1-17_10).

---

[43] It is fully accessible as it is hosted both on the corporate website at https://www.fcc.es/normativa and available in 14 languages (MDR-P_06).

[44] This policy specifically addresses human trafficking, forced or compulsory labour and child labour (S1-1_08).

3.2. ESRS S2 – Workers in the value chain

Material impacts, risks and opportunities

Based on the double materiality analysis, and in relation to the personnel in the value chain, the impacts of the FCC Group (SBM-3_07) that have been material for stakeholders are identified below.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Working conditions		
(I-S2.1) Creation of indirect employment through the hiring of suppliers and contractors.	CU	UVC
(I-S2.2) Exposure of workers in the value chain to occupational accidents and diseases arising from the performance of their duties	CU	UVC

* Issue dealt with by specific organisational issues.
CU: Current **ST**: Short term **MT**: Medium term **LT**: Long term
OP: Own operations **UVC**: Upstream value chain **DVC**: Downstream value chain

The FCC Group maintains relationships with a large number of suppliers in different geographies. Specifically, during the 2024 financial year, FCC has maintained relationships with 46,315 suppliers, which is a clear indication of the Group's capacity to influence the workers in its value chain.

For the purpose of assessing material impacts, risks and opportunities, all workers in the value chain have been considered (S2.SBM-3_01).

Specifically, of the different typology of suppliers, those workers in the value chain that would be subject to material impacts would be (S2.SBM-3_02, S2.SBM-3_03):

- Workers belonging to suppliers involved in phases or operations that are part of the production activity cycle.
- Workers belonging to suppliers who carry out their professional services on the company's site or premises.

The typology of suppliers located in the value chain of the different Business Areas can be consulted in the section "Supplier Relationship Management", within the chapter ESRS G1 - Business Conduct.

No material impact has been identified in relation to the development of operations in geographical areas with a high risk of forced or compulsory labour or child labour areas (S2.SBM-3_04). Furthermore, the Group's Human Rights Policy, which the Company extends to its suppliers, opposes any form of forced or compulsory labour, as well as child labour.

Indeed, due to the activities that FCC carries out and its business relations, the negative material impacts on workers in the value chain are not specific or unique to the FCC Group, but all of them respond to generalised contexts in the market in general or in the sector of activity in which it operates (S2.SBM-3_05).

Specifically, the FCC Group takes into account the creation of indirect employment through the hiring of suppliers and contractors in all the geographical areas in which it is present and the promotion of sustainable practices among suppliers and contractors through the implementation of policies that take into consideration the social and ethical issues that affect the value chain. Likewise, FCC follows purchasing procedures that allow it to establish a single methodology for approval. Thus, FCC's supplier approval system makes it possible to limit risks by also making it easier for suppliers and contractors to adapt to our requirements (S2.SBM-3_06).

On the other hand, the Group, aware of the health and safety performance of its subcontractors, develops management, in accordance with recognised standards, aimed at controlling and minimising the health risks derived from the nature of the activities carried out that reach the workers in the value chain, risks that could lead to the materialisation of specific events (S2.SBM-3_05). The approval process includes a series of questions related to the prevention of occupational risks in which the level of maturity of the organisation in this area is analysed, identifying, in this way, the groups with particular characteristics, working in particular contexts or carrying out particular activities that may entail differential treatment when sizing the risk of suffering harm (S2.SBM-3_08).

Material risks and opportunities arising from impacts and dependencies

Supplier management occupies a central place in the value chain, where the choice and collaboration with ethical and sustainable business partners contributes crucially to strengthening the reputation and resilience of the company, avoiding the risk of inappropriate selection or monitoring of suppliers or contractors who do not participate in the principles and values that FCC proclaims and puts into practice in social matters.

In this way, having a supplier and contractor approval and evaluation system in place creates opportunities to limit risks on the one hand, while on the other hand facilitating and encouraging suppliers to adapt to our social requirements and ultimately to choose and collaborate with ethical and sustainable business partners.

No material risks and/or opportunities for workers in the value chain have been identified (S2.SBM-3_07, S2.SBM-3_09).

Procurement of suppliers and contractors

Indirect job creation

Policies related to indirect employment creation in the value chain

For FCC, its suppliers and contractors are strategic collaborators who play a fundamental role in its activity, supplying the products and services necessary for FCC to carry out its activities in accordance with the standards and expectations of the different stakeholders. Likewise, the hiring of suppliers and contractors favours the promotion of indirect employment.

Collaboration with suppliers and contractors is based on the promotion of solid, lasting and mutually beneficial business relationships. In this context, business partners must align themselves with FCC's commitments, being able to demonstrate compliance with the social and other standards set by the Company.

In this regard, FCC has various policies and procedures with which it extends its commitments in social matters to its suppliers and contractors, requiring them to accept and comply with the principles and values of the **Code of Ethics and Conduct**, including the promotion and creation of a working environment that takes into account diversity and fair treatment in order to promote the professional and personal development of its employees, also extending the commitment to not tolerate any type of discrimination or harassment in the workplace or sexual harassment. It also extends the commitment to comply with occupational health and safety standards, guaranteeing safe and healthy working environments (S2-1_06, MDR-P_01).

In relation to the above, and as an integral part of the FCC Compliance Model contained in the aforementioned Code of Ethics and Conduct, the Company has a **Protocol for the Prevention and Eradication of Harassment**, the scope of which has been expressly extended, in the latest version approved by the Board of FCC in December 2024, to all persons related to FCC, regardless of the link between them and FCC, with express mention of suppliers (MDR-P_02).

FCC also offers its suppliers and contractors the **Whistleblowing Channel**, for which more information is provided in chapter ESRS G1 - Business Conduct, and through which any communication related to a breach of the Code of Ethics and Conduct can be registered.

Likewise, the FCC Group, through its **Human Rights Policy**, approved by the Board of Directors in 2019 and whose scope of application takes into account its partners, collaborators and suppliers, is committed to respecting Human Rights (S2-1_02), aligning itself with the United Nations Guiding Principles and the United Nations Universal Declaration of Human Rights (UDHR), as well as with the fundamental principles of the International Labour Organisation (ILO) relating to the fundamental principles and rights at work and with the eight ILO core conventions (S2-1_08).

The development of the commitments and monitoring of this policy is carried out through the Group's Sustainability Committee and the corresponding business committees, in coordination with the corporate Human Resources and Procurement departments (S2-1_04).

The FCC Group's Human Rights Policy forms part of the Group's Compliance Model and is available on the company's website in 14 languages. It extends to all the company's activities and requires equal protection for partners, collaborators and suppliers, in accordance with the Code of Ethics and Conduct and the commitment to Human Rights set out in FCC's Sustainability Policy (S2-1_03).

As part of the commitments included in the Human Rights Policy, the following should be highlighted, among others (S2-1_01, S2-1_02, S2-1_05, MDR-P_01):

- FCC opposes forced or involuntary labour, the withholding of documentation, or any other form of modern slavery or servitude, as well as any form of torture, cruel, inhuman or degrading treatment.
- FCC respects the rights of children and rejects child labour, in compliance with ILO Conventions 138 and 182.

- FCC undertakes to take all necessary actions to avoid compromising the safety, health and integrity of its customers and users.

Likewise, the **FCC Group's Procurement Manual**, which regulates commercial relations between FCC and its suppliers and contractors, approved in 2014 and revised for the last time in 2022, headed by FCC's Administration and Finance Department, based on the principles of competitiveness, transparency and objectivity, seeks to stimulate the formation of solid and lasting commercial relations between FCC and its suppliers, contractors and partners (MDR-P_02).

This Manual sets out the fundamental principles of FCC's purchasing model, the responsibilities and functions, as well as the processes to be followed to comply with the Company's internal rules, the applicable legislation and to encourage the Group's suppliers to improve their performance in terms of sustainability, establishing obligations, among others, in the following areas (MDR-P_01):

- Prevention of occupational hazards
- Environmental protection
- Compliance with the Code of Ethics and Conduct, the Anti-Corruption Policy and the 10 principles of the UN Global Compact.

As part of this process is the **Purchasing Procedure for supplier management** approved in 2014 and last revised in 2022, headed by the Directorate of the Purchasing Department, which has the following objectives:

1. Establish a single methodology for the **approval** of natural or legal persons, both Spanish and foreign, in the Purchasing Department's Database of Approved Suppliers.
2. Define a single methodology for the **evaluation of their performance** once they become successful suppliers of the purchases managed by the CD.

Both the approval and evaluation of suppliers is recorded in the database of the management platform used by the Purchasing department as the Group's main supplier repository.

This comprehensive due diligence process, focused on ESG risk analysis, requires suppliers and contractors to ensure their alignment with the ethical standards set by the company for entering into and maintaining contractual relationships (MDR-P_04).

During this process, different information is requested from suppliers and contractors: financial information, quality certifications and information on their environmental commitment and performance, as well as information on occupational risk prevention. In terms of human resources, during the approval process, information is required on the number of employees, percentage of women, average age and average length of service of the company's staff, equality measures, among other aspects. In this area, it is necessary not to have been sanctioned for any infringement of the Law on Infringements and Sanctions in the social order in the last four years.

Finally, it should be noted that in 2024 there have been no reported cases of non-compliance related to the UN Guiding Principles on Business and Human Rights, the ILO Fundamental Principles and Rights or the OECD Guidelines for Multinational Enterprises affecting workers in the upstream and downstream value chain. (S2-1_09).

Actions related to indirect job creation in the value chain

As part of its commitment to the creation of indirect employment through the hiring of suppliers and contractors, FCC (MDR-A_02) is committed to the **local hiring** of the above with the aim of promoting the socio-economic development of the communities in which FCC operates (MDR-A_01, S2-4_01, S2-4_02, S2-4_06).

Thus, of the total number of national and international FCC suppliers in 2024, which amounted to 46,315, the number of local suppliers was 45,582, more than 98% (MDR-A_05).

Thus, with regard to the procurement of suppliers at Group level, in 2024 (MDR-A_03), the volume of spending on local suppliers, i.e. those from the country in which the operations are located, amounted to 5.1 billion euros.

Along the same lines, among the actions carried out by FCC to foster and favour existing ties with its suppliers, one of the most important (S2-4_03) was the company's **Supplier Day** held at its corporate headquarters. This day, organised by the Purchasing Department and attended by several of the most important suppliers with which the Group works, was organised with the aim of consolidating and strengthening FCC's relationship with its suppliers, thanking them for their commitment and dedication. In this way, a climate of trust was fostered in which knowledge, experiences and good practices were shared (MDR-A_04).

In this context, and as part of its comprehensive approach to strengthening relations with suppliers, through its **supplier and contractor approval and assessment** process, FCC mitigates and avoids negative impacts on workers in its value chain by carrying out a detailed analysis of the social, labour and environmental aspects of each supplier (S2-4_10).

The FCC Group strives to ensure that its business practices are responsible and in line with the principles of respect for human rights. The effectiveness of its initiatives is monitored and evaluated by the Purchasing Department, both Corporate and in the different Business Areas, through the effective use of the supplier approval procedure, which ensures that the different suppliers with which FCC maintains commercial relations are informed and aligned with the Group's commitment and values (S2-4_04, S2-4_05).

In addition, the FCC Group has departments specialised in the analysis of all types of risks or management areas that provide permanent advice on all matters within their speciality (Legal Advice, Auditing, Data Protection, etc.) to ensure that the company's practices do not generate impacts or, where appropriate, that these can be mitigated. In those cases where it is considered necessary, external suppliers with reputable experience are also used (S2-4_07, S2-4_08).

In short, it is a key material opportunity for FCC to have a supplier approval and evaluation system that allows its business partners to align themselves with the commitments in terms of the social and labour standards that FCC promulgates (S2-4_09).

Metrics related to indirect job creation in the value chain

No serious human rights cases related to the upstream and downstream stages of their value chain have been reported (S2-4_11, MDR-M_01, MDR-M_02).

Targets related to indirect employment creation in the value chain

No targets have been defined in this area by FCC, insofar as, as can be seen from the analysis of the results of the actions and metrics, the procedure for the approval and evaluation of suppliers favours the creation of indirect employment in the value chain, in order to ensure collaboration with ethical and sustainable business partners (S2-5_01, S2-5_02, S2-5_03).

In this regard, it should be noted that the **Infrastructures area** has established within its Management Targets 2021-2024 "Promote responsible contracting", setting as a goal that 90% of the contracting at cost should be from local suppliers. Likewise, in its Sustainability Strategy it establishes as a target for 2026 "more than 90 % of contracting of local people" (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

Health and safety in the value chain

The Group is aware of the importance of maintaining a safe working environment, and that its commitments in this area extend to employees in the value chain.

For this reason, especially in the **Infrastructures area**, where most of the subcontractors of the activity itself are concentrated, the relevant provisions of the Health and Safety Plans are passed on to the subcontracted companies in each case, and regular monitoring meetings and other coordination measures are held with them. In these meetings, in which representatives of the different companies involved in the development of a project participate, the workers can transmit, without reprisals (S2-3_06), the concerns and needs of the workers in terms of health and safety (S2-3_02, S2-3_03). When dealing with all issues related to the prevention of occupational risks, the actions to be developed are dealt with and coordinated and followed up (S2-3_04, S2-3_05).

Likewise, in general, in accordance with the ISO 45001 standard, suppliers who access work centres with certain preventive characteristics, such as, for example, waste treatment plants in the case of the **Environmental Services area**, are informed on occupational risk prevention.

However, there are no specific procedures for the remediation of negative health and safety-related impacts in addition to the coordination and continuous improvement of preventive measures (S2-3_01).

Policies related to safety and health in the value chain

As described in the chapter "ESRS S1 - Own Personnel", the specific Health, Safety and Welfare Policy includes subcontractors and suppliers, thus covering workers in the value chain (MDR-P_01, MDR-P_2, MDR-P_03, MDR-P_04, MDR-P_05, MDR-P_06).

Actions related to safety and health in the value chain

The Group is aware of the need to engage with companies that share its health and safety commitments, protecting workers in the value chain. For this reason, the Group's **approval processes**, aimed at minimising the materialisation of risks in its business relations, include specific requirements in the area of occupational risk prevention, which can be consulted in greater detail in the chapter "ESRS G1 - Business Conduct" (MDR-A_01, MDR-A_02, MDR-A_03, MDR-A_04, MDR-A_05).

Likewise, the FCC Group **investigates all serious accidents** that may occur, regardless of whether they affect workers in the value chain or its own personnel, identifying their causes in order to prevent their occurrence in the future. Furthermore, in the case of fatal accidents, specific meetings are held to coordinate the relevant actions with the subcontracted companies with a view to implementing, correcting or optimising, where necessary, the necessary measures.

In this way, the Group allocates **technological and human resources** to try to prevent the occurrence of serious health and safety incidents that could affect workers in the value chain (S2-4_12).

Metrics related to safety and health in the value chain

In 2024, two fatalities were recorded in health and safety incidents involving subcontractors. No cases of occupational diseases were detected (MDR-M_01, MDR-M_02).

Targets related to safety and health in the value chain

The **Infrastructures Area**, where the largest volume of subcontractors is concentrated, has defined the targets detailed in the safe working environment objectives section of the "ESRS S1 - Own Personnel" chapter. The rest of the Areas have not established targets applicable to subcontracted companies insofar as, on the one hand, the level of subcontracting of own activity is low and, on the other hand, the effectiveness of the actions promoted by the Company in its efforts to guarantee safe working environments makes it unnecessary to define specific targets in this area (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

Other issues

Interaction processes

FCC maintains relationships of trust and transparency with its suppliers and contractors, through constant dialogue that allows it to understand their expectations and needs, addressing their concerns.

To this end, the Company has various **channels of communication**, as well as channels for dialogue and participation based on a transparent, honest, truthful and consistent relationship, either directly with the workers in the value chain or with their legitimate representatives. Specifically, the following have been established (S2-2_01, S2-2_02, S2-2_03):

- **Platform for the approval of suppliers**, managed by the corporate Purchasing Department, which guarantees the extension of the scope of social and environmental criteria to its value chain.
- FCC Group **Whistleblowing Channel**, which is a tool that allows you to report, confidentially and through a simple form, those potentially irregular activities and conducts that may involve a breach of the Protocol on Workplace, Sexual and Gender-Based Harassment, the Code of Ethics and Conduct and/or the possible commission of a criminal offence.
- Corporate **website**, with a contact form and a detailed directory of headquarters and offices, with relevant information including addresses and telephone numbers of the main departments.

In another vein, the **specific participation processes** available to FCC for the management of real and potential impacts on workers in the value chain are as follows:

- With regard to the creation of indirect employment, the purchasing and contract management processes with suppliers incorporate risk mitigation and monitoring mechanisms for the identification of legal risks. The business areas have expert teams, supported by the Compliance and Procurement Divisions (S2-2_04).
- Commitment to implement the UN Global Compact (S2-2_05).
- With regard to the assurance and fulfilment of commitments to sustainable practices by suppliers and contractors, the FCC Group has implemented a process of approval and evaluation, based on a risk analysis, which considers ESG issues (S2-2_06).

Currently, the FCC Group does not have specific measures to understand the perspectives of workers especially vulnerable to impacts or at risk of exclusion in the value chain, maintaining its commitment to the principles of equality and non-discrimination in its relations with suppliers and contractors (S2-2_07). Furthermore, the characteristics of the material impact identified do not require the implementation of additional mechanisms in the short and medium term (S2-2_08).

3.3. ESRS S3 - Affected Communities

In recent years, global social changes have had a significant impact on the population, especially on those at risk of exclusion due to economic crises, rising unemployment and loss of purchasing power in households. Faced with this situation, society demands a greater commitment from companies in order to contribute to the well-being of communities. To achieve this change, companies must focus on creating solid relationships with their environment, so that they are not only limited to obtaining economic benefits, but can also generate a positive social impact, promoting the development of the territories where they operate and ensuring the well-being of the population.

In order to generate a positive impact on society, the FCC Group is committed to dedicating efforts to support communities in vulnerable situations. Below is a more detailed description of how the Group addresses the needs of local communities.

Types of affected communities

As a basis, it is necessary to identify the affected communities that may be materially impacted by the company's activities (S3.SBM-3_01). In this way, for each of the Business Areas, the following can be distinguished:

Affected communities (S3.SBM-3_02)

Environment

- Citizens of the cities in which they operate and the communities that live around the facilities and are negatively impacted by them.

Infrastructure

- Urban and rural communities in developed infrastructures.

Cement

- Communities living or working in the vicinity of operation centres, factories or facilities.

Real estate

- Tenants or buyers of real estate.
- Visitors to managed shopping centres.

It should be noted that the Water Area considers its consumers and the communities affected by its activities to be the same stakeholder group. For this reason, the actions and objectives established by this business to manage its identified material impacts, risks and opportunities are developed in more detail in chapter ESRS S4 - Consumers and end users.

As described above, the activities carried out by the Group aim to contribute to the development of urban environments, including communities living or working in the centres of operation and collectives at both ends of the value chain (S3.SBM-3_03).

No affected communities with particular characteristics, contexts or activities have been identified as likely to be exposed to increased risk, and no specific groups of affected communities have been assessed as likely to be particularly affected by FCC impacts (S3.SBM-3_07).

Interaction processes

Regarding the processes of interaction with the affected communities, each Area establishes its specific process, as these groups differ between the different businesses (S3-2_01, S3-2_02, S3-2_03, S3-2_04, S3-2_05, S3-2_06).

In the Infrastructures Area, many of the projects developed include a person responsible for communicating and attending to relations with the community, reporting on possible impacts on them and applying compensatory and/or corrective measures to reduce or avoid possible impacts. This communication is carried out directly and takes place throughout the project and on an ongoing basis. The most senior position responsible for ensuring that this collaboration takes place and that the results serve as a basis for the company's approach is the Country Manager, who must ensure compliance with the requirements established in the project with regard to the communities. Furthermore, the measures implemented within each project are evaluated with specific KPIs that determine the degree of compliance.

Likewise, establishing measures to understand the perspectives of affected communities that may be particularly vulnerable to impacts or marginalised is an issue that is taken into consideration in the Infrastructure Area, where the risk-based Due Diligence System is being developed in the countries where the Area has a presence and active projects.

This system begins with the identification of negative impacts and their prevention, mitigation and neutralisation. From this, it continues by establishing reporting mechanisms, maintaining collaboration with all personnel independently to detect irregular conduct, this communication is evaluated and supervised, ending with a follow-up and monitoring of results.

This Due Diligence System seeks to identify negative impacts in the construction sector, taking into account a wide range of issues (safety, health and wellbeing, working conditions, equality, diversity and non-discrimination, relations with third parties, local communities, etc.) in order to reach every individual involved or affected.

On the other hand, the Cement Area carries out Focus Groups and meetings of the regional CASAs (Autonomous Commission for Monitoring the Agreement for the Sustainable Use of Resources). During the 2024 financial year, the CAS of Cantabria and the CASA of Castilla y León were held with the participation of the Hontoria factory. This collaboration takes place directly with the legitimate representatives and is carried out on an annual basis. The Head of Environment at each plant, and the Plant Factory Manager, are responsible for ensuring that this collaboration takes place and that the results serve as a basis for the company's approach, although the effectiveness of this collaboration is not evaluated. However, it does not have measures in place to understand the perspectives of particularly vulnerable communities.

In the case of the Environment and Concessions Area, these have not adopted processes or actions to interact with affected communities to manage current and potential impacts on them, nor do they have measures in place to understand the perspectives of particularly vulnerable communities (S3-2_08).

Although the Real Estate Area has not adopted processes or actions to interact with the affected communities, it has established measures to understand the perspectives of particularly vulnerable affected communities, in accordance with the regulations or recommendations of European, national, regional or local public administrations (S3-2_08).

Material impacts, risks and opportunities

In its exhaustive analysis of impacts, risks and opportunities (IROs), the FCC Group has assessed those related to its affected communities. This analysis has enabled it to identify priority issues that must be actively managed to ensure operational excellence and compliance with objectives.

The conclusions obtained from the FCC Group's double materiality analysis in relation to affected communities are set out below. As this is the first year in which information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis carried out, and in relation to the affected communities, the FCC Group has identified the following material impacts on stakeholders.

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Economic, social and cultural rights of communities			
(I-S3.1) Increase in housing availability due to real estate activity.	Real estate	CU	OP
(I-S3.2) Generation of socio-economic development in the communities in which it operates.	Infrastructure Cement Real estate	CU	OP
(I-S3.3) Contribution to local development through solidarity actions (donations, volunteering, etc.).	Water	CU	OP
(I-S3.4) Promoting healthier spaces and controlling the spread of disease as a result of waste management and cleaning activities.	Environment	CU	OP
(I-S3.5) Exposure of citizens to inconvenience or personal injury from the potential occurrence of traffic accidents involving company vehicles.	Environment	CU	OP
Civil and political rights of communities			
(I-S3.6) Promotion of initiatives for the integration of vulnerable groups.	Environment	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST**: Short term **MT**: Medium term **LT**: Long term
OP: Own operations **UVC**: Upstream value chain **DVC**: Downstream value chain

Financial materiality

Furthermore, based on the double materiality analysis, the material risk related to the affected communities is identified below.

Risk/opportunity (SBM-3_02)	Type	Area	Financial effects (SBM-3_08, SBM-3_09)	Location (SBM-3_02, S3.SBM-3_08)
Economic, social and cultural rights of communities				
(F-S3.1) Increased costs associated with extreme weather events, affecting the fulfilment of contracts, the satisfaction of the population's water needs and the repair of infrastructure.	R	Water	Increased costs due to extreme weather events, affecting contract performance, water supply and infrastructure repair.	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC**: Upstream value chain **DVC**: Downstream value chain

The positive impacts identified derive from increased housing, socio-economic development and the creation of healthy spaces through waste management, as well as the promotion of the integration of vulnerable groups, although there is a risk of traffic accidents. On the other hand, increased costs due to extreme weather events may affect contracts, water supply and infrastructure, in line with the company's strategy and business model, which translates into a risk (SBM-3_05, S3.SBM-3_05). Aware of the effects of its impacts and risk, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and its stakeholders. Therefore, although they are related to the Group's strategy and business model, and also taking into account that the material negative impacts identified are of a generalised nature, it is not considered necessary to update these elements for impact and risk management (SBM-3_03, SBM-3_10, S3.SBM-3_04).

Given the activity carried out by the Concessions Area, no material impacts, risks and opportunities related to the use of resources and the circular economy have been identified, and therefore this is not a material aspect for this business. For this reason, this chapter does not describe the policies, actions and targets established by this Area.

However, although vulnerable groups may be more affected by material impacts, it is not considered that risks can be related to specific consumer groups (S4.SBM-3_08).

The Group has not identified the following risk arising from these impacts on affected communities (S3.SBM-3_06).

Policies related to affected communities

As a result of the different activities carried out by each of FCC's business areas, the types of impact on the communities affected may vary. For this reason, the Group has implemented policies adapted to its operations. These policies show the FCC Group's commitment to preventing and mitigating impacts on communities, focusing on impact and risk management, as detailed in indicator SBM-3. Through the establishment of procedures, norms and standards, it seeks to guarantee compliance with and respect for human rights, as well as to promote the well-being of communities (MDR-P_01). These policies are developed in more detail in Appendix V: Policies related to social management.

The general approach to each policy covering the issue of affected communities is described below, and each of these policies is developed in more detail in Appendix V: Policies related to the management of social aspects.

FCC Group

Temas cubiertos	Política	Breve descripción
(MDR-P_01)		(MDR-P_01)
Respect for communities Respect for the environment	Human Rights Policy FCC Group	It declares its commitment to respect the human rights contained in the United Nations Universal Declaration of Human Rights and those contained in the ILO Declaration on Fundamental Principles and Rights at Work. Furthermore, it establishes a commitment to respect local communities, raising awareness of their rights in terms of natural resources, access to health care, respect for the environment, etc.
Respectful and credible relations with local communities	Code of Ethics and Conduct FCC Group	The FCC Group, through the Code of Ethics, undertakes to establish relations of respect and credibility with the local communities where it carries out its activities. It also undertakes to respect the specific rights of the communities, their structures, territories and resources, in accordance with national and international agreements and regulations, establishing dialogue and minimising the impact on their rights.
Positive social impact and development	FCC Group Sustainability Policy	The FCC Group integrates social action into its business strategy to contribute to social, cultural, economic and labour development and well-being, improving the quality of life of the people and communities where it operates. The company focuses on transforming cities into inclusive and innovative environments, placing people at the centre of its management. Its framework includes the protection of human rights, community development, promotion of talent, safety and well-being at work, and equality, diversity and inclusion.

The Human Rights Policy, in line with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises (S3-1_06), includes a commitment to respect communities, which establishes the principle of maintaining relations of respect and trust with the local communities in which it operates, making known the rights they have in terms of natural resources, access to health, education, culture and tradition (S3-1_02). FCC also undertakes to respect the specific rights of the communities, their structures, territories and resources, in accordance with national and international agreements and regulations, establishing dialogue procedures and minimising any impact on these rights (S3-1_03).

Finally, it includes a commitment to respect the environment, assessing the life cycle of the Group's activities, and to promote best practices and conduct in the management of its consumption, waste and emissions of polluting gases. (S3-1_04)

In order that the fundamental principles contained in this policy always guide the actions of the FCC Group in human rights matters, and in accordance with the UN Guiding Principles on Business and Human Rights, the FCC Group defines and implements the appropriate mechanisms to exercise due diligence in relation to the identification, prevention, mitigation and response to violations (S3-1_05). To this end, appropriate protocols will be approved for the continuous identification, monitoring and management of the impacts of the Group's activities on human rights, a plan will be developed to raise employee awareness of human rights and to disseminate this Policy internally and externally, and finally, initiatives will be defined to extend the commitments of this Policy to partners and employees.

Largely as a result of these protocols and commitments, there have been no instances of non-compliance with relevant internationally recognised instruments regarding affected communities in FCC's own operations or in its upstream and downstream value chain (S3-1_07).

The Group has also established a whistleblower channel, Canal Ético, to report possible negative impacts on affected communities. This channel, aligned with the Code of Ethics and Conduct, allows any violation of the Human Rights Policy to be reported and guarantees the confidentiality and protection of whistleblowers. In addition, priority is given to partnerships with entities committed to human rights and transparency.

Follow-up of complaints is monitored by a compliance team, from receipt to resolution, ensuring appropriate action. Currently, there is no assessment of whether communities are aware of and trust this process, although complainants are protected against retaliation.

(S3-3_10, S3-3_11, S3-3_12, S3-3_13, S3-3_14, S3-3_15)

Actions related to affected communities

In this scenario, and with the aim of generating a positive impact on local communities, the FCC Group has developed a framework that is implemented in a comprehensive manner throughout the company to promote the social well-being of communities.

Creating value Promoting a positive social and economic impact to foster the development of communities, as well as encouraging the generation of employment and the hiring of local suppliers.	**Knowledge** Collaborating with educational and awareness-raising projects within the community that contribute to social advancement and well-being, as well as supporting future generations.
Integration Facilitating the transformation of communities into inclusive spaces by creating awareness-raising initiatives and supporting the social and labour inclusion of people in vulnerable situations or at risk of exclusion.	**Solidarity** Participating in solidarity programmes and campaigns through alliances with associations, foundations and third sector entities, and making financial contributions to improve people's lives.

The FCC Group carries out key activities for the development and operation of cities, such as the supply of essential resources like water, cleaning and maintenance services, as well as the construction of infrastructures and buildings. These products and services are fundamental for the well-being of society, as they have a direct impact on the quality of life of citizens.

As part of its commitment to continuous improvement, FCC is dedicated to the search for solutions to produce and deliver services in a more optimised way, generating a positive impact on both the social and environmental surroundings of the communities in which it operates.

Furthermore, in order to promote the company's progress in line with the needs of the population, it is essential to listen to citizens' demands. For this reason, the FCC Group has implemented communication channels adapted to the particularities of each business area. In this way, it ensures that it works together with the communities, with fluid communication that guarantees the satisfaction of their expectations.

Employment and local development

For the FCC Group, it is essential to analyse how it can contribute to the promotion of employment and local development. For this reason, actions are carried out in different areas and at Group level, focused on satisfying the needs and expectations of the communities. In this way, the FCC Group renews its impact on sustainable development and social welfare, while promoting the exchange of information between the company and the communities.

Solidarity initiatives

The FCC Group reinforces its positive impact not only through its products and services, but also through solidarity actions that encompass a variety of social initiatives.

The company fosters a committed culture, which includes the participation of its employees in solidarity programmes, strengthening their connection with social needs and cultivating a sense of belonging. In addition, the FCC Group works to raise awareness among new generations, promoting education and guaranteeing integration opportunities for people at risk of social exclusion. Thus, social action is linked to the company's strategy, reflecting a continuous effort to improve the lives of citizens.

Integration of vulnerable groups

The FCC Group, aware of the diversity of activities and people of which it is composed, recognises the importance of generating environments committed to inclusion and diversity. It is for this reason that the FCC Group is dedicating efforts to the development of different support and integration actions, contributing to the creation of more egalitarian societies.

Education, awareness-raising and sensitisation

For FCC, education is a fundamental pillar for change and social progress in communities. Therefore, through its different lines of business, it promotes the training of new generations by collaborating with educational centres, organising workshops to raise awareness in different areas, and organising visits to the facilities by the different areas.

Below is a description of the main actions carried out in 2024 by the FCC Group's business areas and related to material impacts and risks on the affected communities, detailed in indicator SBM-3 (MDR-A_01, S3-4_01, S3-4_08, S3-4_09). These are developed in greater detail in Appendix VI: Actions related to the management of social aspects.

Environment

Action	Short description
With those affected by the cut-off low	Contribution of volunteer workers, vehicles and machines with the aim of collaborating with the tasks of unblocking and cleaning in the communities affected by the natural disaster caused by the cut-off low (DANA in Spanish) that occurred in the Valencian Community (Valencia - Spain).
Reconstruction and upgrading of administrative buildings	Reconstructing and upgrading administrative buildings, as well as increasing employee capacity and improving the working environment (FCC Environment Slovakia).
Satisfaction of the affected communities and improvement of the company's image	Reaching the satisfaction of affected communities, by increasing satisfaction surveys to to get their feedback, relocation of containers and lining of landfills.
Environmental education and awareness-raising	Carrying out environmental education and awareness-raising days on waste management in the affected communities, kindergartens and schools.

Infrastructure

Action	Short description
Enhancing positive impact on communities	Raising environmental awareness in society, also transmitting the Area's environmental commitment throughout the value chain, informing customers of the actions carried out in this area.
Environmental training and communication	Training and awareness-raising for our own and subcontracted personnel in the correct execution of their activities, through courses on environmental matters, as well as awareness of the consequences of poor execution of these activities. It also seeks to inform communities about the social, economic, environmental and cultural impacts.

Cement

Action	Short description
Sponsorship of sporting activities and collaboration in social actions	Foster social and community cohesion, improve relations with local residents and enhance the company's reputation.

Real estate

Action	Short description
Development of subsidised housing developments	Planning and design of projects that meet the requirements for the development of subsidised housing.

The FCC Group has an internal procedure for identifying and applying the necessary measures in the event of negative impacts on the affected communities. Any collaboration, sponsorship or donation must be channelled through the Strategic Planning and Management Department, ensuring its suitability and impact. In this way, the Group implements an approach based on the evaluation of impacts and mitigation measures, with a monitoring system to evaluate their effectiveness. In addition, the Cement Area has resources such as training, awareness-raising and insurance to ensure the remediation of material negative impacts. Finally, with the aim of minimising environmental impacts, emission reduction and noise control techniques are implemented, with monitoring indicators in management committees. In addition, conservation and environmental education initiatives are developed to strengthen the relationship with the affected communities. In addition, this Area has an Environmental Manual and specific procedures for each factory, aligned with applicable regulations and ISO 14001. Environmental plans are established and reviewed annually to manage risks and improve sustainability.

It should also be noted that the Infrastructure Area has developed a due diligence system to identify and mitigate impacts in the sector. It also seeks opportunities through sectoral cooperation and standards such as ISO 44001. The Cement Area has an Environmental Manual and specific procedures for each factory, aligned with applicable regulations and ISO 14001. Annually reviewed environmental plans are established to manage risks and improve sustainability (S3-4_05, S3-4_06, S3-4_07, S3-4_08, S3-4_09, S3-4_10, S3-4_11).

Metrics related to affected communities

Considering the material impacts, risks and opportunities of the FCC Group, detailed information on the additional metrics identified within the affected communities section S3 of the ESRS is presented below.

Economic value created and distributed to affected communities

The following table expresses the economic value created and distributed among local communities, reflecting the magnitudes in which the FCC Group generates wealth through its activities and contributes to the economic well-being of these communities (MDR-M_01).

Economic value created and distributed to affected communities	Amount (thousands €)
Economic value generated	**9,477,740**
Turnover	9,071,416
Other income	406,324
Economic value distributed	**8,419,385**
Operational costs	5,326,124
Staff	2,703,107
Capital providers	236,051
Taxes	153,170
Community	933
Economic value retained	**1,058,355**

The methodology used is based on the accounting practices set out in the Group's financial statements (MDR-M_02).

Local complaints and incidents

Finally, detailed information is provided on the number of complaints, claims and incidents reported by local communities (MDR-M_01).

Local complaints and incidents	2024
No. of complaints and grievances from local communities	9,238
No. of incidents involving loss of community data	0

Some business areas of the FCC Group consider every complaint received from local and national residents. This approach facilitates the identification of areas for improvement and the implementation of corrective measures to address the concerns of the communities where it operates (MDR-M_02).

Targets related to affected communities

In order to measure and monitor and control the effectiveness of the FCC Group's management of affected communities, the different areas have defined different quantifiable targets to manage impacts and risk, detailed in indicator SBM-3, which are briefly described below. These are described in greater detail in Appendix VII: Targets related to the management of social aspects.

Area		Target	Short description
	Environment	Reduce road accidents by 50 %.	It is a voluntary target that aims to reduce road accidents involving company vehicles by 50 %.
		Stakeholder satisfaction	The objective is to obtain the satisfaction of the majority of stakeholders (employees, customers, users, investors and trade unions).
	Infrastructure	Allocate 0.1 % of turnover to social action programmes	It is a voluntary objective that seeks to allocate 0.1 % of the company's total turnover to the development of social action programmes.
		Assessment of 100 % of activities in terms of risks of human rights violations	The objective is to evaluate 100 % of the activities of the business model of the Infrastructures Area, with the aim of contributing to the achievement of the Human Rights and environmental objectives.
	Cemento	Social actions in the communities where it operates	This is a voluntary objective consisting of the execution of social actions in the local communities where the Cement Area in Spain carries out its activities.

Due to the activity of the Real Estate Area, it has not adopted measurable and result-oriented targets for its affected communities. On the other hand, it does not yet have a procedure for monitoring the effectiveness of its policies and actions (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

3.4. ESRS S4 - Consumers and end-users

One of the foundations of the FCC Group's success over more than a century has been its vocation for service, which is intrinsically linked to the company's culture. For FCC, the customer is at the centre of its activity, and it continually seeks to promote innovation and the marketing of products and services of the highest quality. By developing effective and customised solutions, the Group aims to adapt to the needs of its varied customer portfolio, which includes public sector entities, private organisations and individual consumers.

This chapter identifies the material impacts, risks and opportunities that may relate to consumers and end-users and sets out the Group's commitments and actions to manage them.

Types of consumers and end-users

As a basis, it is necessary to identify the consumers and end users that may be materially impacted by the company's activities (S4.SBM-3_01). Thus, for each of the Business Areas, the following can be distinguished:

Area		Consumers and end-users (S4.SBM-3_02)
	Environment	• Citizens benefiting from cleaning and maintenance services in urban environments.
	Water	• Final customer (inhabitants with access to water and sanitation services). Within this group, vulnerable groups have been identified.
	Infrastructure	• Citizen users of the infrastructures developed.
	Concessions	• Citizens using the transport infrastructures managed.
	Cement	• Private customers (buyers of building materials).
	Real estate	• Tenants or buyers of real estate. • Visitors to managed shopping centres.

As described above, the Group's activities are intended to contribute to the development of urban environments. In no case do they provide products or services that may be inherently harmful to consumers and end users. However, customers of the Cement Area may need accurate and accessible information on product labelling to avoid possible harmful use (S4.SBM-3_03).

Likewise, the Water Area is the only one that has identified groups that are especially vulnerable to certain impacts of the organisation. In the rest of the Group, and considering the products and services offered, it has not been determined that there are specific groups of consumers and end users that may be especially affected by the impacts (S4.SBM-3_07).

Interaction processes

Regarding the processes of interaction with end consumers, each Area establishes its specific process, as this group differs between the different businesses (S4-2_01, S4-2_02, S4-2_03, S4-2_04, S4-2_05, S4-2_06, S4-2_07).

With regard to interaction processes, the role of the Water Area, which provides its water supply and sanitation services directly to consumers, is noteworthy. For this reason, different listening and dialogue processes have been established, supported by communication channels, such as Aqualia Contact (mobile app), the Virtual Office or personalised attention through physical offices.

The Water Area interacts with both consumers and their legitimate representatives on an ongoing basis. The data obtained from these listening processes, which are recorded on a six-monthly basis, allow the evolution of the Strategic Sustainability Plan to be analysed and any necessary corrective measures to be established. In addition, the Area has established measures to understand the perspectives of consumers and end users who may be particularly vulnerable to impacts or marginalised. For example, the Customer Service office has a pictogram at the entrance that makes it easier for people with Autism Spectrum Disorder (ASD) to identify the office.

In the Environment, Infrastructures and Concessions areas, interaction with consumers and users is indirect, as they are the beneficiaries of the products and services contracted by customers. As such, the perspectives of users must be taken into account by customers, which in many cases correspond to public sector entities, and there are no specific mechanisms or processes for this purpose. In the case of the Cement Area, this type of measures have not been established either, as most of the production is destined for private companies in the construction sector, with sales to private customers being residual.

In the Cement Area, interaction with consumers and users is indirect, as they are beneficiaries of the products and services purchased by customers. As such, the perspectives of users must be taken into account by customers, most of whom are private companies in the construction sector, with sales to private customers being residual.

Lastly, and in relation to the activities of the Real Estate Area, specific communication channels have been established for homebuyers and tenants. By means of e-mail addresses, interaction on real estate portals or via the website, the Area aims to continuously capture the perspectives and satisfaction of these groups through direct dialogue.

Material impacts, risks and opportunities

In its exhaustive analysis of impacts, risks and opportunities (IROs), the FCC Group has assessed those related to its consumers and end users. This analysis has made it possible to identify priority issues that must be actively managed to ensure operational excellence and compliance with objectives.

For each of the dimensions covered in the materiality analysis, the material impacts and risks for the FCC Group are shown below. Considering that this is the first year that information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Considering the Group's relationships with consumers and users described above, FCC has identified the following material impacts:

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Privacy			
(I-S4.1) Exposure of consumers' and end-users' private data, due to the management and storage of information.	Environment Water Concessions Cement	CU	OP
(I-S4.2) Exposure of private data of consumers and/ or end-users due to the management and storage of information in the upstream value chain.	Concessions	CU	UVC
(I-S4.3) Potential interference with critical plant operations that could prevent service delivery: Cybersecurity in plants, especially water treatment and desalination.	Water	LT	OP
Access to information			
(I-S4.3) Failures in the provision of services to customers: invoices, incident management, complaints, response times and collections from users and customers.	Water	MT	OP
(I-S4.4) Increased customer satisfaction through quick responses, better communication and development of solutions tailored to their needs	Water	CU	OP

Impact (SBM-3_01, SBM-3_04, SBM-3_12)	Area (SBM-3_07)	Horizon (SBM-3_06)	Location (SBM-3_01, 07)
Health and safety			
(I-S4.6) Development and management of safe buildings and infrastructure	Infrastructure Real estate	CU	OP
Access to products and services			
(I-S4.7) Enable the population's access to basic construction goods, such as cement, through practices that protect free competition.	Cement	CU	OP
(I-S4.8) Impacts on relations with third parties due to increased energy costs, water scarcity or other reasons that may lead to an increase in the price of water management.	Water	CU	OP
(I-S4.9) Facilitate equitable access to water through adapted tariffs that ensure its availability to all sectors of society, especially the most vulnerable.	Water	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST**: Short term **MT**: Medium term **LT**: Long term
OP: Own operations **UVC**: Upstream value chain **DVC**: Downstream value chain

Financial materiality

For the financial dimension, the Group has identified the following material risks, all of which are connected to the impacts identified above (S4.SBM-3_06).

Risk/opportunity	Type	Area	Financial effects	Location
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Privacy				
(F-S4.1) Cyber-attacks and personal data loss	R	Water Cement	Disruptions in operations and increased costs as a result of sanctions and/or information redemptions.	OP
Access to information				
(F-S4.2) Loss of customers due to inadequate management and service failures, management of incidents, invoices, complaints, response times and collections from users and customers.	R	Water	Decrease in revenues due to loss of customers.	OP
Acceso a productos y servicios				
(F-S4.3) Reputational risk due to increased water management costs due to high energy costs.	R	Water	Reputational damage and loss of revenue due to loss of customers.	OP

* Issue dealt with by specific organisational issues.
R: Risk **O**: Opportunity **M**: Possible materialisation in the short term
OP: Own operations **UVC**: Upstream value chain **DVC**: Downstream value chain

All of the above impacts are related to the strategy and business model of the FCC Group, as they can be generated through the provision of products and services aimed at improving the quality of life of citizens and end users (SBM-3_05, S4.SBM-3_05). Therefore, only negative impacts related to specific incidents have been identified, such as possible computer attacks that expose private data or affect operations, or external events that may increase the price of water management (S4.SBM-3_04). As can be seen, the material risks of the FCC Group have been related to the Cement and, especially, Water areas, which supplies essential goods. However, although vulnerable groups may be more affected by the material impacts, it is not considered that the risks can be related to specific consumer groups (S4.SBM-3_08). Aware of the effects of its impacts and risks, over the years the FCC Group has implemented measures to mitigate their effects, both on the company and on its stakeholders. Therefore, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements for the management of impacts and risks (SBM-3_03, SBM-3_10).

Policies related to consumers and end-users

The Group strives to establish lasting relationships with its consumers and end users, based on mutual trust, offering products and services in line with their needs. The continuous search for excellence, offering products and services of the highest quality that provide added value, is one of FCC's hallmarks.

Proof of this is the Areas maintain management systems focused on ensuring quality, meeting customer needs and establishing a culture of continuous improvement.

In addition, the provision of quality products and services generates beneficial impacts on citizens, who benefit from improvements in the infrastructure or public services available.

In relation to the material impacts and risks identified, detailed in indicator SBM-3, the Areas have established the following policies, applicable to all consumers and users (S4-1_01). For each of them, the aspects covered and a brief description are detailed, and Appendix V: Policies related to the management of social aspects can be consulted for further details.

Area		Topics covered	Policy	Brief description
		(MDR-P_01)		(MDR-P_01)
	Environment	Privacy	Management Policy	It establishes the commitment to compliance with the Management Systems and defines the principles that guide the actions of professionals. These include guaranteeing the protection of personal data and the incorporation of the best available technology in the field of information security.
	Water	Privacy Access to information Access to products and services	Sustainability Policy	The criteria for action include strengthening cybersecurity commitments derived from digitalisation, as well as guaranteeing customer satisfaction. The principles also include seeking to guarantee universal access to water, as a fundamental right, in the environments in which it operates.
	Infrastruc-ture	Health and safety	Customer Policy	In matters related to quality, the Policy determines that the necessary measures must be established to ensure customer satisfaction and to comply with customer and regulatory requirements. The latter would include those related to the safety of the infrastructures built.
	Cement	Access to products and services	Quality Policy	The policy defines the organisation's commitment to quality in activities, products and services, which is materialised in the manufacture of products with optimum conditions and durability, meeting the needs of customers and complying with the applicable legal requirements.
	Real estate	Health and safety	Sustainability Policy	The Policy defines the company's sustainability objectives. Among them is to promote the wellbeing of current and future occupants, as well as the promotion of health and wellbeing for tenants. Within the framework of this policy, it presides over the development of the Realia Group's activities and is inherent to the commitment and actions of all the companies that make up the Group, aligning itself with the demands of customers and society as a whole.

The Concessions Area does not currently have a Policy covering the identified material impacts and risks (MDR-P_07).

In addition to the above, and as detailed above, the Group has a **Human Rights Policy**, aligned with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises (S4-1_06). It sets out the Group's human rights commitments and, especially for users, recognises the following (S4-1_02, S4-1_03, S4-1_04, S4-1_05, S4-1_06):

- **Health and safety:** Carry out all necessary actions so as not to compromise the safety, health and integrity of clients and users.
- **Data privacy:** Responsible use of personal data and information collected in the different international projects where it operates.

For the reporting of possible negative impacts, the Group has established an **Whistleblowing Channel**, which is also available to consumers and end users. This Channel, framed within the operation of the Group's Compliance Model, is assigned a process for investigating notifications, within which measures for the remediation of negative impacts would be established, if necessary. More detailed information on the functioning of this channel can be found in the chapter on Business Conduct (S4-3_01, S4-3_02, S4-3_03, S4-3_04, S4-3_05, S4-3_06, S4-3_07).

Actions related to consumers and end-users

The main actions carried out in 2024 by the FCC Group's business areas and related to material impacts and risks on consumers and users, detailed in indicator SBM-3, are set out below (MDR-A_01, S4-4_01, S4-4_08, S4-4_09). In Appendix VI: Actions related to the management of social aspects, the information related to self-consumption is not included in the Water Area, as the information was not available at the date of publication of this report.

Area	Action	Short description
Environment	Artificial intelligence applied to street cleaning *	A new project that will allow inspection vehicles to carry out a visual recognition task using artificial intelligence to detect waste that is deposited outside the containers.
Water	Omni-channel customer service	To enhance communication with customers and communication channels, ensuring their satisfaction, as well as that of other stakeholders, through the provision of services and the creation of products and projects that contribute to this end.
	Cybersecurity	Ensure the cybersecurity of all stakeholders by strengthening the cybersecurity commitments derived from the digitalisation process in which the company is involved.
	Asset management and maintenance	Manage client and own facilities and assets, through design, reception, risk management, control, maintenance, legal compliance and refurbishment. To provide Water Area workers with functional tools for the performance of their daily work, as well as to optimise the maintenance of installations, plants and networks.
	Building a Communication Plan *	Achieving the positioning of the company, highlighting technological evolution, raising awareness of sustainability and conveying the value that the company provides.

Area	Action	Short description
Infrastructure	Implementing a Quality Management System	Implement, in all projects, a quality assurance and control plan to ensure compliance with the regulations applicable to the construction sector, as well as with all the requirements established in the projects.
	Implementing an Information Security Management System	Implement an Information Security Management System that ensures compliance with requirements, thus ensuring compliance with the Information Security Policy and contributing to compliance with other policies of the Infrastructure Area.
	CE marking of iron and aluminium structures and re-engineering to reduce material waste	To provide products with extra quality, in order to increase competitiveness, while ensuring the safety of end consumers and reducing the waste or residue of materials.
	Certificate of conformity of factory production control	To ensure the safety of product users and compliance with harmonised European standards. The CE marking determines minimum levels of safety, functionality, energy saving and environmental protection common in Europe.
Concessions	Implementing a Quality Management System	Implement a quality assurance and control plan for all projects in the Concessions Area, in which it has a majority stake.
Cement	Renewal and acquisition of new quality control equipment	Renew and purchase equipment to ensure greater control of the process and products placed on the market, as well as the reduction of future quality risks, which could in turn represent risks for consumers and end-users.
Real estate	Inclusion of green or ESG clauses in contracts	Have ESG-related information from tenants and suppliers and include green clauses or clauses referring to ESG aspects in lease contracts.
	Integrate and monitor ESG criteria in the selection and evaluation of suppliers and contractors	To make a selection of partners and suppliers so that in the coming years a higher percentage of them include ESG criteria in their procedures, ensuring that these criteria are transferred to contracts and projects.

* Additional actions to make a positive contribution (S4-4_03).

As it has a mostly indirect relationship with consumers, the FCC Group focuses its efforts on providing quality products and services from which users will benefit. In order to maintain excellence and manage negative impacts, all business areas closely monitor customer satisfaction and possible complaints and claims. In this way, possible non-conformities are managed effectively, ensuring a constant alignment between customer needs and the actions developed, and consequently limiting possible adverse effects on consumers (S4-4_05, S4-4_06, S4-4_07, S4-4_10).

As a result of the processes in place, and the constant monitoring of customer satisfaction, no serious cases related to the violation of human rights among consumers and end-users have been reported during the financial year 2024 (S4-4_11).

Metrics related to consumers and end-users

Considering the material impacts, risks and opportunities of the FCC Group, detailed information on the additional metrics identified in relation to consumers and end users is presented below.

Complaints, claims and incidents

The following table reports the number of complaints and claims from consumers and end-users (MDR-M_01).

Complaints and claims	2024
No. of complaints and claims received	43,771
No. of complaints and claims resolved	43,771
Average resolution time	10

The FCC Group's business areas manage customer complaints and claims through different systems, adapted to the nature of the activity and the country. In general, these are received through channels such as telephone, e-mail or in person, and are recorded in specific programmes for each region. Subsequently, the causes are analysed and corrective actions are implemented to avoid recurrences (MDR-M_02). In all cases, the process involves recording, managing and closing complaints once they have been resolved, maintaining constant communication with stakeholders (MDR-M_02).

Products and services assessed for their health and safety impacts

Regarding products and services, 100% of products and services in the Environment, Infrastructure, Cement and Real Estate areas are assessed for their impact on the health and safety of consumers and end-users (MDR-M_01).

The assessments range from occupational risks to end-user safety (MDR-M_01), adapting the assessment methodologies according to the nature of the activities and the regulatory context of each country, ensuring compliance with applicable regulations and quality standards, such as ISO 9001, ISO 14001, ISO 45001, and CE marking certifications for construction products, aggregates, and metallic structures, among others, or specific certificates that guarantee safety during their life cycle (MDR-M_02).

These practices reinforce the Group's commitment to protecting health and safety throughout the entire life cycle of its products and services, from production to end use, in activities such as construction, environmental management, and transport (MDR-M_01).

Incidents

During 2024, no incidents have been reported, and specifically incidents resulting in the loss of consumer and/or end-user data (MDR-M_01). In the different businesses of the FCC Group, incidents are recorded and managed by methods that include Information Security Management systems based on continuous improvement and consultation with the data protection department for the recording of incidents (MDR-M_02).

Targets related to consumers and end-users

Through the design and marketing of products and services with differential value for the customer, the Group contributes to improving the quality of life of citizens.

In pursuit of continuous improvement, the different business areas have established the following targets, related both to improving the quality of the solutions offered and to increasing customer satisfaction, focused on the management of impacts and risks, described in indicator SBM-3. Given the characteristics of the issues addressed, the following general objectives have been established by the company, in whose definition process consumers have not participated (S4-5_01, S4-5_02, S4-5_03). These are also specified in more detail in Appendix VII: Targets related to social management.

Area	Target	Short description
Environment	Reduction of customer complaints.	To achieve that less than 0.45 % of all invoices issued by the company give rise to complaints. (FCC Environment CEE Austria)
	Data protection in accordance with the law.	Achieve data protection as required by the General Data Protection Regulation, ISO and other documents/policies. (FCC Environment CEE Czech Republic)
Water	Improving quality and contractual procedures.	Increase the number of contracts with all customer service channels in place and the number of electronic invoices, increase the number of contracts with digital signature, the number of customers with remote metering and the number of contracts managed with AWA, the professional platform for the water sector.
	Compliance with the Cybersecurity Plan and Communication Plan.	Achieve 95 % compliance with the company's cybersecurity action plan and 80 % compliance with the Global Strategic Communication Plan.
	Improvement of the customer satisfaction index.	Improve the satisfaction index of end and institutional customers and achieve at least 80% of end customers satisfied with the quality of service provided by 2024 and more than a 4 (range 1-5) average rating of satisfaction with the quality of service provided by institutional customers.
Infrastructure	Improve customer experience.	Improve the customer satisfaction index by obtaining a value equal to or higher than 3.70 points (out of 4 points) as an average value in the end-of-work surveys.
	Quality management.	To generate a better opinion of the company in the eyes of customers, the aim is to obtain a rating in customer surveys and reports of 97 % of the attributes of the end-of-work survey rated as Very Good or Good.
	Information security.	Improve the system used in the FCC IIE Systems Area with regard to information security. To this end, the goal is to achieve a minimum percentage of approximately 80 % of updated equipment, as stably as possible over time.
	Resolution of customer complaints.	Achieve resolution of customer complaints within the timeframe agreed with customers.
	Customer satisfaction	Identify the degree of customer satisfaction and adopt the necessary measures to increase customer satisfaction and continuous improvement in the Area's activities.
	Improving the company's image	Improve the company's image with regard to customers, by means of end-of-work surveys, maintaining contact with customers, attending to their complaints, suggestions, etc.
	Increasing customer satisfaction	Increase customer satisfaction through advice, offering products and materials of greater value than the competition. In addition, we seek to guide the customer on new formulas or applications, with the aim of improving the ratings in the End of Work Survey.

Due to the activities carried out by the Concessions, Cement and Real Estate Area, they have not adopted measurable and results-oriented targets for their consumers and end users. On the other hand, it does not yet have a procedure for monitoring the effectiveness of its policies and actions (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

3.5. Other information related to the management of social issues

Appendix V: Policies related to the management of social issues

All the policies related to the social management of the FCC Group and the business areas, which comply with the criteria established by the ESRS, are included below.

FCC Group

Human Rights Policy	
Scope (MDR-P_02)	The protection of and respect for human rights is at the core of the FCC Group's corporate culture and values and applies to all activities in which the company exercises financial or operational control, regardless of the respective process or location. It is aimed at internal stakeholders. However, the company requires the same respect for human rights - including privacy - from its partners, employees and suppliers in accordance with the current Code of Ethics and Conduct.
Responsible (MDR-P_03)	Board of Directors of FCC Group.
References (MDR-P_04, S4-1_06)	• UN Guiding Principles on Business and Human Rights. • ILO Declaration on Fundamental Principles and Rights at Work. • OECD Guidelines for Multinational Enterprises. • Global Compact (to which the FCC Group adhered in 2006).
Stakeholders (MDR-P_05)	Aimed primarily at internal stakeholders, i.e. employees. The interests of affected communities have been taken into account.
Availability (MDR-P_06)	Code of Ethics and Conduct and Compliance Model available on the FCC Group's website and intranet.

Code of Ethics and Conduct	
Scope (MDR-P_02)	Applicable to all persons linked to any FCC Group company, regardless of the type of contract, position or geographical scope.
Responsible (MDR-P_03)	Board of Directors.
References (MDR-P_04)	• United Nations Global Compact. • Declaration on Fundamental Principles and Rights at Work and ILO Conventions.
Stakeholders (MDR-P_05)	Funders, clients and rating agencies (through project-specific questionnaires); partners (in the signing of the partner agreement and in the implementation of a compliance model), ASCOM (as members of the Board, collaboration in regulatory development processes).
Availability (MDR-P_06)	Publicly accessible through the official website of the FCC Group, in 15 languages.

Sustainability Policy. See Appendix II: Policies related to environmental management.

Environment Area

Management Policy. See Appendix II: Policies related to environmental management.

Water Area

Sustainability Policy. See Appendix II: Policies related to environmental management.

Infrastructure Area

Customer policy	
Scope (MDR-P_02, S4-1_01)	It applies to all geographical areas where it operates and where the factories in which it does business are located and affects the entire organisation.
Responsible (MDR-P_03)	All policies are approved by the Sustainability Committee of the Construction Area, in all cases the policies are also approved and signed by the relevant General Management.
References (MDR-P_04, S4-1_06)	• Trade union agreement with the ILO (2012) to promote and respect human rights in the field of construction work. • Code of Ethics. • UN Women Compact for Women's Empowerment. • United Nations Global Compact. The Construction Area is currently implementing a Due Diligence System (CS3D) in all countries where it is present, in line with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. Explicit reference to affected local communities, indigenous peoples and cultural heritage is included at the end of the policy.
Stakeholders (MDR-P_05)	Customers are one of FCCCO's main stakeholders, so this policy is specifically drafted to meet their interests. On the other hand, a second stakeholder group is considered to be society in general, which may be affected by the activity of the Infrastructures Area. In the case of Prefabricados Delya, the quality system is focused on its first group of interest, which are the customers, establishing all the specifications necessary to meet their expectations. The other stakeholders that have been taken into account range from Delta's own personnel to the study of all those parties that may be affected by Delta's activity.
Availability (MDR-P_06)	All the policies of the Infrastructure Area are available on its website (Delta, FCC Industrial, Matinsa and Megaplas). Delta's policies are also published on all the information boards at both factories and at the head office.

Cement Area

Quality Policy	
Scope (MDR-P_02, S4-1_01)	The scope of the quality policy corresponds to the cement, aggregate, mortar and concrete manufacturing activities at the CPV Group's centres in Spain. This policy responds to the needs of customers, complying with all the legal and/or regulatory requirements applicable wherever they are marketed (manufacturing conditions, necessary certifications, compliance with applicable product regulations, correct labelling, etc.).
Responsible (MDR-P_03)	The quality policy is defined by the Spanish Operations Management, and is the maximum expression of the Area's commitment to Quality.
References (MDR-P_04, S4-1_06)	• UNE-EN ISO 9001:2015. The policy is not aligned with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises.
Stakeholders (MDR-P_05)	The policy explicitly mentions the analysis of the organisation's context and the understanding of the needs and expectations of stakeholders. These analyses and studies are developed within GCPV's quality management system.
Availability (MDR-P_06)	The policy is available at all sites, but is not available on the company's website.

Real Estate Area

Sustainability Policy. See Appendix II: Policies related to environmental management.

Appendix VI:
Actions related to the management of social issues

The following are those actions related to social management that meet the criteria established by the ESRS, broken down by theme and by business area according to materiality.

ESRS S3 – Affected Communities

Environment Area

With those affected by the cut-off low (DANA)	
Key actions (MDR-A_01, S3-4_01)	This is an ongoing action implemented by FCC Medio Ambiente Atlantic - Spain following the natural disaster caused by the cut-off low (DANA in Spanish) that occurred mainly in the Valencian Community (Spain). The action consists of providing volunteer workers, vehicles and machinery with the aim of collaborating in the clean-up, unblocking and cleaning tasks in the communities affected by the phenomenon. This equipment has been made available to the emergency coordination centres working in the Valencian Community and is also being managed by the company managers responsible for local services. The implementation of the action contributes to the achievement of the Sustainability Strategy, where volunteer actions are promoted with the communities.
Scope (MDR-A_02)	Sewerage teams have been mobilised from the delegations of Barcelona Capital and Balearic Islands, Catalonia I, Castilla-Leon and Extremadura, Andalusia I, Andalusia II, Aragon-La Rioja, Vizcaya, Madrid, Murcia-Almeria, Canary Islands and Guipuzcoa-Navarra of the Environment Area in Spain.
Time horizon (MDR-A_03)	The company is currently working to ensure that the affected municipalities and citizens can return to normal as soon as possible.
Remediation of Impacts (MDR-A_04, S3-4_02, S3-4_07)	The action aims to remedy the negative impacts caused by the cut-off low natural disaster in the affected municipalities.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

With those affected by the cut-off low (DANA) (continuation)	
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	Effectiveness will be assessed in 2025, so that if the proposed targets have not been achieved, new actions are proposed for the next cycle.

Reconstruction and upgrading of administrative buildings	
Key actions (MDR-A_01, S3-4_01)	These are two actions in Slovakia, "Ensuring the reconstruction of the administrative building", implemented in 2024; and "Improving the working environment for employees and increasing their capacity", both of which are ongoing. These actions ultimately aim to reconstruct and improve the administrative buildings, as well as to increase employee capacity and improve the working environment for employees.
Scope (MDR-A_02)	The scope of the action to reconstruct the administrative building is the existing offices in the municipality of Dolný Bar, while the scope of the action to improve the working environment of the employees and increase their capacity applies to the offices in the municipality of Zohor (FCC Environment CEE Slovakia).
Time horizon (MDR-A_03)	The implementation period for both actions is 2024.
Remediation of Impacts (MDR-A_04, S3-4_02, S3-4_07)	These actions do not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	The effectiveness of the action concerning the reconstruction of the facilities is evaluated in the employee satisfaction surveys, while the action for the improvement of the working environment of employees is not evaluated in terms of effectiveness.

Satisfaction of affected communities and improvement of the company's image	
Key actions (MDR-A_01, S3-4_01)	These are different actions, all of them implemented in 2024 in FCC Medio Ambiente Atlantic France, and FCC Environment CEE Austria and Hungary, and aimed at achieving the satisfaction of the communities concerned. One of the main actions is to increase the number of satisfaction surveys, in order to obtain the opinion and level of satisfaction of 100% of the affected communities. This contributes to the achievement of policies and objectives aligned with the needs of these communities. Another initiative involves the relocation of containers to prevent waste from being blown away by the wind and ending up on local communities' property, contributing to company policies and objectives by minimising disruption to local residents and creating positive relationships. Finally, the landfill in the city of Gyál has been covered to prevent nuisance to the communities caused by odours from the landfill, improving the quality of life of the neighbours and increasing stakeholder satisfaction.
Scope (MDR-A_02)	The scope of the action to increase the number of satisfaction surveys is the agencies of all entities and actors in the field, customers, users, investors, employees and trade unions in France. The second option dedicated to satisfying the affected communities by relocating the containers applies only to the territory of the city of Amstetten (Austria). As for the scope of the landfill liner action, it applies to areas I-VII of the landfill in the city of Gyál (Hungary), inhabitants, employees, visitors and suppliers.
Time horizon (MDR-A_03)	It is planned to increase actions to increase the number of surveys in France by 2030. The action relating to the relocation of the containers has already been completed, while the deadline for the landfill cover action was the third quarter of 2024.
Impact Remediation (MDR-A_04, S3-4_02, S3-4_07)	It is intended to remedy impacts related to the company's performance and image, as well as stakeholder satisfaction.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Satisfaction of affected communities and improvement of the company's image (continuation)	
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	The monitoring of the actions is carried out by reviewing the results obtained in the surveys, as well as the number of complaints received from nearby inhabitants in the case of the action related to the Gyál landfill.

Environmental education and awareness-raising	
Key actions (MDR-A_01, S3-4_01)	These are different actions aimed at strengthening the commitment to the environment and promoting the sustainability of local communities, in several countries of FCC Environment CEE. One of the key actions, implemented in 2024, consists of environmental education and awareness days in kindergartens and schools in Hungary and Poland. This type of initiative contributes directly to stakeholder satisfaction, thereby contributing to the company's related policies and objectives. Other actions implemented include raising awareness of local communities on the importance of proper waste management in Romania, and developing educational programmes and events for children and adults on waste prevention and proper waste treatment in the Czech Republic. It is an ongoing action that facilitates the achievement of the company's environmental objectives and policies.
Scope (MDR-A_02)	The action aimed at environmental education and awareness-raising covers Hungary, Poland and Romania. On the other hand, the action related to waste management awareness is extended to the inhabitants of the city of Arad in Romania and the Czech Republic.
Time horizon (MDR-A_03)	The implementation period for the environmental education and awareness-raising action in Hungary is 2024, while the actions in Poland, Czech Republic and Romania are ongoing actions that are carried out on an annual basis.
Impact Remediation (MDR-A_04, S3-4_02, S3-4_07)	The actions are intended to remedy impacts related to stakeholder misinformation, environmental protection and waste prevention.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Environmental education and awareness-raising (continuation)	
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	For the evaluation of the progress of the action, a complaints channel is available for the affected communities.

Infrastructure Area

Enhancing positive impact on communities	
Key actions (MDR-A_01, S3-4_01)	This is an ongoing action to raise awareness and sensitise society to environmental issues, transmitting the knowledge acquired by the company throughout its experience in this field. In addition, the company conveys its environmental commitment throughout the value chain, as well as informing the customer of the actions carried out in environmental matters.
Scope (MDR-A_02)	It covers all construction and site activities in which the company has financial or operational control, including all employees, managers, suppliers, customers and contractors who collaborate with the Infrastructure Area globally.
Time horizon (MDR-A_03)	It is planned to complete the action on an annual basis.
Remediation of Impacts (MDR-A_04, S3-4_02, S3-4_07)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	Monitoring and evaluation of effectiveness is carried out through the Due Diligence System.

Environmental training and communication	
Key actions (MDR-A_01, S3-4_01)	This is an ongoing action to train personnel in the correct execution of their activities, as well as subcontractors, through environmental courses. Raising awareness and environmental awareness of the consequences of incorrect performance of its activities. In addition, informing communities about social, economic, environmental and cultural impacts.
Scope (MDR-A_02)	It covers all construction and works activities in which the company has financial or operational control, including all employees, managers, suppliers, clients and contractors who collaborate with FCC globally.
Time horizon (MDR-A_03)	It is planned to complete the action on an annual basis.
Remediation of Impacts (MDR-A_04, S3-4_02, S3-4_07)	Through the action, the Infrastructure Area aims to remedy current negative impacts on stakeholders by raising environmental awareness and training. In this way, relations have been established with the populations involved in 90 % of the works, providing them with information on the impacts, the municipalities affected and the duration, as well as the benefits of the project. In addition, consultation mechanisms were established, complaints and claims received from those affected were managed and solutions were agreed upon for some of the projects. In addition, knowledge acquired in environmental matters was disseminated, and good environmental management practices and social initiatives were made public.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	Environmental aspects are identified, and their relevance is assessed according to the magnitude and importance of the impact, good environmental practices that go beyond legislative requirements are implemented and evaluated according to their benefit to the environment. In addition, it publishes sustainability reports containing environmental management data and has its greenhouse gas (GHG) emissions reports verified by accredited external bodies, ensuring transparency and accuracy of the data.

Cement Area

Sponsorship of sporting activities and collaboration in social actions	
Key actions (MDR-A_01, S3-4_01)	This is an action carried out during the year 2024 and to which the Group has been committed for several years, in which the main objective is to promote social and community cohesion, improve relations with local residents and enhance the company's reputation. The action contributes to the achievement of one of the stated objectives, "To contribute to social actions in the local communities where we operate".
Scope (MDR-A_02)	It covers the companies that make up the Cement Area and all those companies or entities in which the Area holds, directly or indirectly, a stake of more than 50 % or in which it is entrusted with management.
Time horizon (MDR-A_03)	Indefinite. No deadline at present.
Remediation of Impacts (MDR-A_04, S3-4_02, S3-4_07)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	At the end of the financial year, the Sustainability Department monitors the number of actions carried out, as well as the total amount spent on sponsorships and social actions. Once the actions have been carried out, information on the execution of the action is requested in order to disseminate it through the media used by the Group to inform stakeholders of the actions carried out. These sponsorships are approved according to internal procedures by the Planning and Management department. The Internal Audit department is responsible for carrying out regular checks to verify compliance with this procedure, reviewing the requests registered, the approval flows and the evidence of the actions carried out, in accordance with the Group's protocolised procedure.

Real Estate Area

Development of subsidised housing developments	
Key actions (MDR-A_01, S3-4_01)	Planning and design of projects that meet the requirements for the development of subsidised housing. The action contributes to the achievement of the policies and objectives by contributing to the access to housing for young and vulnerable groups.
Scope (MDR-A_02)	It covers those geographic areas where the company may have qualified land available for this type of housing.
Time horizon (MDR-A_03)	It is intended to develop the action indefinitely.
Remediation of Impacts (MDR-A_04, S3-4_02, S3-4_07)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company, although it does make a small contribution to this national social problem.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Positive initiatives (S3-4_03)	In this policy, no additional positive initiatives are taken.
Effectiveness evaluation (S3-4_04)	The monitoring and effectiveness of this action is carried out continuously, with the commercial department.

ESRS S4 - Consumers and end-users

Environment Area

Artificial intelligence applied to street cleaning	
Key actions (MDR-A_01, S4-4_01)	This is an action implemented in 2024, where a new project is incorporated into Madrid's street cleaning service that will allow inspection vehicles to carry out a visual recognition task using artificial intelligence to detect waste that is deposited outside the containers. With a data feed device through artificial vision, and through the use of visual sensors and the development of algorithms based on AI and Machine Learning, the developed solution allows the proactive and automatic detection of abandoned waste next to the containers. This action contributes to the improvement of the quality of services and the satisfaction of the customer and the general public.
Scope (MDR-A_02)	This pioneering initiative in Spain has been developed by the Information Technology department and the Madrid branch of FCC Medio Ambiente, responsible for the street cleaning contract for lot 6 in the capital, in collaboration with a company specialising in AI, Advisory ExpertS, and will be activated in Carabanchel, Villaverde and Usera.
Time horizon (MDR-A_03)	The project will operate in districts with a daily average of 2,100 abandoned waste collection actions, to be completed by the end of the contract in 2028.
Remediation of Impacts (MDR-A_04, S4-4_02, S4-4_07)	The project seeks to eradicate a problem that greatly affects the quality of the service, causing sources of dirt, significant aesthetic problems in the urban landscape and numerous complaints from citizens. With the implementation of this project, the service reduces the average response time for this type of incident by more than 50 %. In addition, it contributes to reducing the energy consumption of vehicles, which increases efficiency and, consequently, the useful life of the equipment. In order to meet the requirements of data protection legislation, the system also pixelates people and vehicles that may appear in the images.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Artificial intelligence applied to street cleaning (continuation)	
Effectiveness evaluation (S4-4_04)	In this case, customer and therefore community satisfaction is analysed after the measure. Nothing formal is done, but a reduction in customer complaints and overall cleanliness of the area of operation is observed.

Water Area

Omni-channel customer service	
Key actions (MDR-A_01, S4-4_01)	This is an ongoing action, which aims to enhance communication with customers and communication channels, ensuring their satisfaction, as well as that of other stakeholders, through the provision of services and the creation of products and projects that contribute to this end. The aim is to provide rapid, real-time responses to the needs of users and customers, improving customer information and developing solutions, combining the work of site managers and service managers.
Scope (MDR-A_02)	The action reaches end-users of Integrated Water Cycle Management activities in Spain, Georgia, Italy, Colombia, France, Portugal and the Czech Republic.
Time horizon (MDR-A_03)	The action is planned to be completed by 2026.
Remediation of Impacts (MDR-A_04, S4-4_02, S4-4_07)	The action aims to remedy impacts related to reputational impacts caused by not having transparent information systems with stakeholders, as well as those related to failures in the provision of services to customers, invoices, incident management, claims and collections from users and customers, waiting times, etc.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Quarterly monitoring of the action and target is carried out at the quarterly Management Systems meetings, as well as the annual evaluation of the SPFS.

Cybersecurity	
Key actions (MDR-A_01, S4-4_01)	This is an ongoing action, where the objective is to ensure the cybersecurity of all stakeholders by strengthening the cybersecurity commitments derived from the digitalisation process in which the company participates. It also aims to contribute to protecting information from loss of availability, confidentiality, integrity and unauthorised access.
Scope (MDR-A_02)	The action reaches all stakeholders in Integrated Water Cycle Management activities in all countries where it operates or has control.
Time horizon (MDR-A_03)	The action does not have a specific deadline, the objective is to achieve more than 95 % compliance with the company's cybersecurity action plan.
Remediation of Impacts (MDR-A_04, S4-4_02, S4-4_07)	The action aims to remedy impacts related to cybersecurity and data protection of user and customer groups.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Quarterly monitoring of the action and target is carried out at the quarterly Management Systems meetings, as well as the annual evaluation of the SPFS.

Gestión de activos y mantenimiento	
Key actions (MDR-A_01, S4-4_01)	This is an ongoing action, where client and own facilities and assets are managed through design, reception, risk management, monitoring, maintenance, legal compliance and refurbishment. To provide workers with functional tools for the performance of their daily work, as well as to optimise the maintenance of installations, plants and networks. In addition, the information necessary for all teams to achieve excellence, process digitalisation or regulatory requirements is made available.
Scope (MDR-A_02)	Reaches plants managed under operation and maintenance concession or BOT, which have been in operation for two or more years.
Time horizon (MDR-A_03)	The action is not time-bound, it is a continuous action that is repeated every year.
Remediation of Impacts (MDR-A_04, S4-4_02, S4-4_07)	The action aims to remedy the impacts related to the digitalisation of processes involved in water management, those associated with the design and implementation of processes and procedures.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Quarterly monitoring of the action and target is carried out at the quarterly Management Systems meetings, as well as the annual evaluation of the SPFS.

Building a Communication Plan	
Key actions (MDR-A_01, S4-4_01)	This is an ongoing action, which seeks to achieve the positioning of the company, highlight technological developments, raise awareness of sustainability and transfer the value provided by the company. To this end, the Water Area's commitment to society is communicated to stakeholders, ensuring that the information provided meets the quality criteria and complies with the requirements of applicable legislation and company standards. In addition, the aim is to raise awareness and increase the educational role of the company in terms of resource conservation, the environment, biodiversity, etc.
Scope (MDR-A_02)	The action covers the entire Area, its activities and includes all stakeholders.
Time horizon (MDR-A_03)	The action does not have a set date for completion, a plan is established and updated annually.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	The action aims to remedy reputational impacts, through communication and transparency.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Quarterly monitoring of the action and target is carried out at the quarterly Management Systems meetings, as well as the annual evaluation of the SPFS.

Infrastructure Area

Implementing a Quality Management System	
Key actions (MDR-A_01, S4-4_01)	This is an action implemented in 2024 to ensure compliance with the regulations applicable to the construction sector, as well as with all the requirements established in the projects. the Infrastructures Area implements a quality assurance and control plan in all projects. This plan is part of the Quality Management System certified by an external verifier through annual audits. This system has been in place since 1994 and is renewed annually. Implementing a Quality Management System that ensures compliance with requirements, thus ensuring compliance with the regulations applicable to the sector and contributing to compliance with other policies of the Infrastructure Area, in particular the Quality Policy.
Scope (MDR-A_02)	The scope includes: • The development of projects and construction works in various areas. • Maintenance and operation of civil engineering and building works • Management of contracting projects, works, maintenance and operation of civil works and building, management of the A-3 and A-31 motorways. • The production and marketing of railway ballast and aggregates. As for the applicable geographical area, it covers the permanent sites included in the Infrastructure Area Certificate.
Time horizon (MDR-A_03)	This is a recurrent action, required to develop the activity.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	This is not a remedial action.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Monitoring and evaluation is carried out through annual internal and external audits. Additional audits may be carried out at construction sites by the client and other parties involved.

Implementing an Information Security Management System	
Key actions (MDR-A_01, S4-4_01)	This is an action implemented in 2024 that aims to implement an Information Security Management System that ensures compliance with requirements, thus ensuring compliance with the Information Security Policy, and contributes to compliance with other policies of the Infrastructure Area, such as customer policy, supplier policy, etc. This system is verified through annual external audits.
Scope (MDR-A_02)	It covers information and documentation systems for construction sites with special safety requirements in construction sites and central services, related to the development of projects and construction of all types of works, as well as the maintenance, upkeep and operation of civil and building works. As for the applicable geographical area, it covers the permanent sites included in the Infrastructure Area Certificate.
Time horizon (MDR-A_03)	It is a continuous action, required to develop the activity.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Monitoring and evaluation is carried out through annual internal and external audits.

CE marking of iron and aluminium structures and re-engineering to reduce material waste	
Key actions (MDR-A_01, S4-4_01)	This is an ongoing action that aims to provide products with extra quality, in order to increase competitiveness, while ensuring the safety of end consumers and reducing the waste or residue of materials. The action contributes to the objective of reducing waste by developing products that are safe for the end user, without this type of marking being mandatory.
Scope (MDR-A_02)	The action is carried out for all products manufactured and supplied by Megaplas, in all countries where it distributes its products.
Time horizon (MDR-A_03)	This is an ongoing action, which has already been implemented in previous years and is intended to be continued.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	The action is not intended to remedy current impacts on stakeholders.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	So far, no complaints or incidents of any kind have been received about failures in the iron or aluminium structures of the installed products. Waste is controlled by the amount of material taken to landfill versus material purchased.

Certificate of conformity of factory production control	
Key actions (MDR-A_01, S4-4_01)	This is an action implemented in 2024 that aims to ensure the safety of product users and compliance with harmonised European standards. The CE marking determines minimum levels of safety, functionality, energy saving and environmental protection common in Europe. This certificate contributes to guaranteeing the structural safety of infrastructures and buildings, which is in line with the objectives of the Infrastructure Area.
Scope (MDR-A_02)	The scope of the action covers the entire activity of Áridos de Melo.
Time horizon (MDR-A_03)	This is an action already in place and it is intended to renew the certificate when necessary.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	The action aims to remedy the current impact on the personal safety of consumers or end-users.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	The monitoring and evaluation of the effectiveness of this action is carried out through external audits by certification bodies accredited by ENAC (Entidad Nacional de Acreditación en España).

Concessions Area

Implementing a Quality Management System	
Key actions (DR-A_0, S4-4_01)	The Concessions Area implements a quality assurance and control plan for all projects in which it has a majority stake. This plan is part of the Quality Management System certified by an external verifier through annual audits. Implement a Quality Management System that ensures compliance with requirements, thus ensuring compliance with the regulations applicable to the sector and contributing to compliance with other policies of the Concessions Area.
Scope (MDR-A_02)	The scope of certification is specific to each of the concession companies. At present, the following companies have ISO 9001 certification: • Autovía Conquense, S.A. • Parla Tramway, S.A. • Sociedad Concesionaria Tranvía de Murcia, S.A.
Time horizon (MDR-A_03)	This is a recurrent action, required to develop the activity.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	This is not a remedial action.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Positive initiatives (S4-4_03)	There are no positive initiatives in addition to the procedures for achieving this action.
Effectiveness evaluation (S4-4_04)	Monitoring and evaluation is carried out through annual external audits. For projects, additional audits may be carried out by the client and other parties involved.

Cement Area

Renewal and purchase of new quality control equipment	
Key actions (MDR-A_01, S4-4_01)	This is an ongoing action to renew and purchase equipment to ensure better control of the process and of the products marketed, as well as to reduce future quality risks, which could in turn represent risks for consumers and end-users. Through the renewal and acquisition of equipment, a greater degree of control of the process and of the products marketed is guaranteed, contributing to the achievement of FCC's objectives.
Scope (MDR-A_02)	Renewal and acquisition of equipment has been carried out in the following geographical areas: • New RX spectrometer at the Mataporquera factory (Cantabria). • New automatic laboratory at the Hontoria factory. • QCX system upgrade Monjos Factory (Barcelona). • Multiphase C-H analyser Olazagutía factory. • Heat pump Alcalá factory. • BlendExpert V8 control system Alcalá factory. • On-line analyser Hontoria factory. • XRD analyser Monjos factory.
Time horizon (MDR-A_03)	The action is planned to run in parallel in the various factories in the period 2024-2025.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	This is not a remedial action.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Regular monitoring is carried out at the meetings of the Quality Committee of the Cementos Portland Valderrivas Group in Spain.

Real Estate Area

Inclusion of green or ESG clauses in contracts	
Key actions (MDR-A_01, S4-4_01)	Have ESG-related information on tenants and suppliers and include green clauses or clauses referring to ESG aspects in lease contracts. This action generates data that allows for the grouped reporting of environmental issues and to raise awareness among tenants of the correct use of materials and energy.
Scope (MDR-A_02)	National scope (Spain), affects suppliers and external collaborators.
Time horizon (MDR-A_03)	The action is planned to be implemented over 4 years, with annual review.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	By having data on tenants' consumption and emissions, efforts can be made to improve services where appropriate and actions can be suggested.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	In future years by the percentage of green clauses signed compared to the overall number of contracts signed.

Integrate and monitor ESG criteria in the selection and evaluation of suppliers and contractors	
Key actions (MDR-A_01, S4-4_01)	To make a selection of partners and suppliers so that in the coming years a higher percentage of them include ESG criteria in their procedures, ensuring that these criteria are transferred to contracts and projects. This action generates data that allows for the grouped reporting of environmental issues and raises awareness among suppliers and contractors of the correct use of materials and energy.
Scope (MDR-A_02)	National scope (Spain), it includes the entire value chain as it directly concerns suppliers and collaborators and indirectly customers and users.
Time horizon (MDR-A_03)	The action is expected to be completed in 5 years.
Impact Remediation (MDR-A_04, S4-4_02, S4-4_07)	This is not a remedial action.
Progress (MDR-A_05)	Action reported for the first year under ESRS.
Effectiveness evaluation (S4-4_04)	Annual monitoring of the action is carried out.

Appendix VII: Targets related to the management of social issues

The targets related to social management that comply with the criteria established by the ESRS are included below, broken down by subject matter and by business area according to materiality.

ESRS S3 – Affected Communities

Environment Area

Reduce road accidents by 50 %		
Target (MDR-T_02) The objective is voluntary, with the aim of reducing road accidents by 50 % through the implementation of initiatives and training in safe and efficient driving.		
Type of target (MDR-T_03) Relative	Reference value (MDR-T_05) 79	Unit of measurement (MDR-T_03) % of accidents
Base year (MDR-T_06) 2020	Period of application (MDR-T_07) 2025	Intermediate/interim targets (MDR-T_08) There are no intermediate targets
Description and relationship with policies (MDR-T_01)	The objective would reduce citizens' exposure to inconvenience or personal injury related to potential traffic accidents involving the company's vehicles.	
Scope (MDR-T_01)	Applies to the activities of the Atlantic Environment Area (Spain and Portugal), and to its entire value chain.	
Scientific basis (MDR-T_10)	The objective has no scientific basis.	
Methodologies (MDR-T_09)	The number of accidents that were recorded by the company was analysed and the benefits of the actions to be implemented were quantified, concluding that the number of accidents could be reduced by 50 %.	

Reduce road accidents by 50 % (continuation)	
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the process of defining the objective.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	In 2023, the number of accidents was the same as in 2020. Compared to the previous year, there was a 15% reduction. The data obtained is reviewed annually. Target reported for the first year under ESRS.
Involvement of affected communities (S3-5_01, S3-5_02, S3-5_03)	Affected communities have not been involved in the process of targeting, monitoring or conclusions and improvements.

Stakeholder satisfaction

Target (MDR-T_02)

This is a mandatory objective that aims to achieve the satisfaction of the majority of its stakeholders (employees, customers, users, investors and trade unions).

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	Not available	% of satisfied customers
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2024	2024-2030	• 100 % of customers surveyed, 60 % satisfied • Address 100 % of non-conformities • Hold annual meetings on objectives • Hold meetings with trade unions • Optimise the dissemination of information from customers to users.

Stakeholder satisfaction (continuation)	
Description and relationship with policies (MDR-T_01)	This objective is linked to QSE policies, in which indicators are shared, as well as to a QSE action plan.
Scope (MDR-T_01)	The objective reaches each entity and each contract in France in a different way, although there are also objectives common to each entity as a whole.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	The target has been proposed following a low participation rate in customer satisfaction surveys, regular exchange with customers, complaints from trade unions and the results of internal cross-audits.
Stakeholders (MDR-T_11)	The company's stakeholders involved in the target setting process were the Quality, Safety and Environment and Human Resources Services.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The objective is measured by means of a common action plan for all entities, and surveys are carried out through the Google Form to obtain direct results, statistics and trends. Target reported for the first year under ESRS.
Involvement of affected communities (S3-5_01, S3-5_02, S3-5_03)	Affected communities have not been involved in the process of targeting, monitoring or conclusions and improvements.

Infrastructure Area

Allocate 0.1 % of turnover to social action programmes

Target
(MDR-T_02)
This is a voluntary objective, where the aim is to allocate 0.1 % of turnover to the development of social action programmes.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	1,120,000.00 €	% of turnover
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	2050	The target for 2026 is to allocate 0.05 % of turnover to the development of these programmes

Description and relationship with policies (MDR-T_01)	The development of the Social Action Programme is supported by the Human Rights Policy, which sets out the roadmap and establishes the priority areas for action.
Scope (MDR-T_04)	The objective applies to the company globally, covering all activities in which it has operational or financial control, and reaches all employees, managers, suppliers and contractors who collaborate with the Area.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	Based on the Area's Sustainability Strategy.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the process of defining the objective.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Target reported for the first year under ESRS.
Involvement of affected communities (S3-5_01, S3-5_02, S3-5_03)	Affected communities have not been involved in the process of targeting, monitoring or conclusions and improvements.

Assessment of 100 % of the activities in terms of risks of human rights violations

Target
(MDR-T_02)
This is a mandatory objective, consisting of the evaluation of 100 % of the activities of the business model of the Infrastructures Area, with the aim of contributing to the achievement of the Human Rights and environmental objectives.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	At present, there is no reference value for this target.	% of activities
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	2050	The objective for 2026 is the evaluation of the company's strategic activities. and annual reporting of due diligence processes and means in place for the identification and prevention of human rights violations in the value chain.

Description and relationship with policies (MDR-T_01)	The objective is related to the Human Rights Policy as it integrates Human Rights due diligence into its internal policies and HR risk management systems. It also has a Human Rights Due Diligence System, as well as internal rules linked to respect for Human Rights (Code of Ethics, the FCC Group's Compliance Policy and Human Rights Policy).
Scope (MDR-T_01)	The objective applies to the company globally, covering all activities in which it has operational or financial control, and reaches all employees, managers, suppliers and contractors who collaborate with the Area.
Scientific basis (MDR-T_10)	The objective has no scientific basis.

Assessment of 100% of the activities in terms of risks of human rights violations (continuation)	
Methodologies (MDR-T_09)	The data sources used for the definition of the objective are the following: • Human Rights and Environmental Due Diligence Directive • Guiding Principles of the UN Global Compact • Global Risks 2024 • Universal Declaration of Human Rights • International Covenant on Civil and Political Rights (ICCPR) • International Covenant on Economic, Social and Cultural Rights (ICESCR) • OECD Due Diligence Guidance for Responsible Business Conduct • Sustainable Development Goals
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the process of defining the objective.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Work is currently underway to develop indicators for monitoring and controlling progress and results. Target reported for the first year under ESRS.
Involvement of affected communities (S3-5_01, S3-5_02, S3-5_03)	Affected communities have not been involved in the process of targeting, monitoring or conclusions and improvements.

Cement Area

Social actions in the communities where it operates

Target (MDR-T_02)

This is a voluntary objective consisting of carrying out social actions in the local communities and with stakeholders where the Cement Area in Spain carries out its activities.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	24.00	No. of shares
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2020	2030	There are no intermediate targets

Description and relationship to policies (MDR-T_01)	It is related to the Area's policies, as they involve commitments such as establishing respectful and credible relations with the local communities where it operates, raising awareness of their rights in terms of natural resources, access to healthcare, education, culture and tradition.
Scope (MDR-T_04)	The objective covers all the Group's workplaces in Spain.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	For the definition of the objective, the actions carried out in 2020 have been taken into account, with the aim of improving their contribution.
Stakeholders (MDR-T_11)	Stakeholders have not been involved in the process of defining the objective.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The objective is reviewed annually in the Corporate Sustainability Committee, for which the accounting accounts of donations and sponsorships and social action registered in SAP are reviewed. Target reported for the first year under ESRS.
Involvement of affected communities (S3-5_01, S3-5_02, S3-5_03)	Affected communities have not been involved in the process of targeting, monitoring or conclusions and improvements.

ESRS S4 - Consumers and end-users

Environment Area

Reduction of customer complaints

Target
(MDR-T_02)
This is a voluntary target with the goal that less than 0.45 % of all invoices issued by the company should give rise to complaints.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	3,385	Number of complaints
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	One year	–

Description and relationship with policies (MDR-T_01)	FCC Environment Austria does not yet have policies related to customer complaints.
Scope (MDR-T_04)	This objective covers the company's own activities at its 18 locations in Austria.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	Data is collected quarterly for each location in an Excel document. If there is a deviation of more than 10 % from one quarter to the next, the reason is investigated.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	In the process of defining the target, so far, only internal stakeholders, such as employees and top management, have been involved. These are involved in employee consultations prior to the approval of the target which are included in the decision making by top management. Consumer and end-user representatives are not involved in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Quarter-on-quarter trends are calculated in the same Excel document where the data is collected, and regular monitoring is carried out in the form of regional meetings and briefings with drivers. Target reported for the first year under ESRS.

Data protection in accordance with the law

Target
(MDR-T_02)
This is a mandatory objective with the goal of achieving the data protection required by the General Data Protection Regulation, ISO and other documents/policies.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	–	–
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2024	Always	Data protection according to ISO and other documents/policies.

Description and relationship with policies (MDR-T_01)	The objective is directly related to the goals set out in the Data Protection Policy.
Scope (MDR-T_04)	For all companies of FCC Environment Czech Republic.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	Alignment with the national and European objectives of the General Data Protection Regulation.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Stakeholders have not been involved in the process of setting and defining the target. Similarly, consumer and end-user representatives are not involved in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Monitoring of cyber-attacks and leakage of private data is carried out by the IT department.

Water Area

Improving quality and contractual procedures

Target
(MDR-T_02)

This is a voluntary objective that covers a series of goals aimed at improving the quality and procedures of the contracts in which Aqualia participates. These goals include: Increasing the number of contracts with all customer service channels implemented and the number of electronic invoices, increasing the number of contracts with digital signature, the number of customers with remote metering and the number of contracts managed with AWA.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	Most of the targets are new, benchmarks are available in: Number of electronic invoices: 11,573,934 Number of customers with telemetry: 347,416	–

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2023	2024-2026	One of the interim targets is for 90 % of contracts to have access to all customer service channels.

Description and relationship with policies (MDR-T_01)	This objective aims to guarantee the satisfaction of customers, whatever their nature and territorial location, as well as that of other stakeholders by providing services and carrying out products and projects that meet the specified requirements. This boosts the objective of improving omnichannel communication with customers and facilitates the relationship with Aqualia from any place and device.
Scope (MDR-T_04)	This Aqualia action covers the activities of Concessions and BOT.
Scientific basis (MDR-T_10)	The objective has no scientific basis.

Improving quality and contractual procedures (continuation)

Methodologies (MDR-T_09)	The Strategic Sustainability Plan, aligned with the company's strategy and the 2030 Agenda, establishes the main lines of action and proposes specific initiatives aimed at reviewing the listening processes (double materiality and dynamic SWOT), holding work sessions and contrasting with local and corporate teams. Finally, a scorecard is defined that evaluates and establishes the appropriate corrective measures.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's Strategic Sustainability Plan 2023-2026 was constructed based on the surveys and interviews carried out during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in the definition of its indicators and objectives. Similarly, consumer and end-user representatives are involved in the process of monitoring the results of the target and in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The objectives set in the Strategic Sustainability Plan are monitored on a quarterly basis. Progress is adequate and in line with the objectives set. Target reported for the first year under ESRS.

Compliance with Cybersecurity Plan and Communication Plan

Target
(MDR-T_02)

This is a voluntary objective that aims to achieve 95 % compliance with the company's cybersecurity action plan and 80 % compliance with the Global Strategic Communication Plan.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	New target	–

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2023	2024-2026	–

Compliance with Cybersecurity Plan and Communication Plan (continuation)	
Description and relationship with policies (MDR-T_01)	Compliance with the Cybersecurity Plan is directly related to the cybersecurity commitments derived from the digitalisation process of the integral water cycle and the management of customers and employees. This objective aims to protect information against loss of availability, confidentiality and integrity, as well as against unauthorised access. With the fulfilment of the Communication Plan, Aqualia's commitment to society is communicated through the provision of quality services in all phases of the integral water cycle. This promotes Aqualia's knowledge and credibility on the part of institutional clients and stakeholders and transmits Aqualia's corporate purpose and values, making its contribution to the generation of value visible and thus strengthening its reputation and commitment to the excellence of the services provided to the end and institutional client.
Scope (MDR-T_04)	This Aqualia action covers the activities of Concessions and BOT.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	The Strategic Sustainability Plan, aligned with the company's strategy and the 2030 Agenda, establishes the main lines of action and proposes specific initiatives aimed at reviewing the listening processes (double materiality and dynamic SWOT), holding work sessions and contrasting with local and corporate teams. Finally, a scorecard is defined that evaluates and establishes the appropriate corrective measures.
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's Strategic Sustainability Plan 2023-2026 was constructed based on the surveys and interviews carried out during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in the definition of its indicators and objectives. Similarly, consumer and end-user representatives are involved in the process of monitoring the results of the target and in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The objectives set in the Strategic Sustainability Plan are monitored on a quarterly basis. Progress is adequate and in line with the objectives set. Target reported for the first year under ESRS.

Improved customer satisfaction index

Target (MDR-T_02)

This is a voluntary objective that aims to improve the satisfaction index of end and institutional customers. Framed within Aqualia's Strategic Plan, the goal of this objective is to achieve at least 80 % of end customers satisfied with the quality of the service provided by Aqualia by 2024 and more than a 4 (range 1-5) average rating of satisfaction with the quality of the service provided by Aqualia for institutional customers.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	–	Number of contracts
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	2024-2026	–

Description and relationship with policies (MDR-T_01)	With the fulfilment of the Communication Plan, Aqualia's commitment to society is communicated through the provision of quality services in all phases of the integral water cycle. This promotes Aqualia's knowledge and credibility on the part of institutional clients and stakeholders and transmits Aqualia's corporate purpose and values, making its contribution to the generation of value visible and thus strengthening its reputation and commitment to the excellence of the services provided to the end and institutional client.
Scope (MDR-T_04)	This Aqualia action covers the activities of Concessions and BOT.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	The Strategic Sustainability Plan, aligned with the company's strategy and the 2030 Agenda, establishes the main lines of action and proposes specific initiatives aimed at reviewing the listening processes (double materiality and dynamic SWOT), holding work sessions and contrasting with local and corporate teams. Finally, a scorecard is defined that evaluates and establishes the appropriate corrective measures.

Improved customer satisfaction index (continuation)	
Stakeholders (MDR-T_11, S4-5_01, S4-5_02, S4-5_03)	Aqualia's Strategic Sustainability Plan 2023-2026 was constructed based on the surveys and interviews carried out during the strategic materiality analysis of the Area, which allowed for the indirect participation of stakeholders in the definition of its indicators and objectives. Similarly, consumer and end-user representatives are involved in the process of monitoring the results of the target and in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The objectives set in the Strategic Sustainability Plan are monitored on a quarterly basis. Progress is adequate and in line with the objectives set. Target reported for the first year under ESRS.

Infrastructure Area

Improve customer experience

Target (MDR-T_02)

This is a voluntary objective that aims to improve the customer satisfaction index, which will be assessed by obtaining a value equal to or higher than 3.70 points (out of 4 points) as an average value in the end-of-work surveys.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Absolute	3.70	Points scale
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2019	Annual	No. of "Poor" or "Sufficient" ratings <10 %. No. of works completed with surveys carried out within six months >75 %.

Improve customer experience (continuation)	
Description and relationship with policies (MDR-T_01)	The target set in the objective is directly related to the customer policy, as it is a reliable indicator of the real perception of the work carried out on a site-by-site basis.
Scope (MDR-T_04)	The completion of the End of Works Survey is compulsory for all projects developed by the Construction Area. In Matinsa and Áridos de Melo's works, the completion of the End of Works/Supplies Survey is requested from all Clients and the degree of satisfaction is measured in the same way.
Scientific basis (MDR-T_10)	The objective is scientifically based.
Methodologies (MDR-T_09)	The objective considers all aspects of the performance of the Construction Area, since within the End of Works Survey, various aspects are to be assessed, including respect for the environment, performance of subcontractors and collaborators, health and safety on the site, etc.
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Stakeholders have not been involved in the process of setting the target. Similarly, consumer and end-user representatives are not involved in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	The target is monitored annually, in 2019 the performance weighted rating for the works was 3.62 points, in 2020 3.65 points, in 2022 3.74 points, in 2022 3.84 points and in 2023 3.71 points. Target reported for the first year under ESRS.

Quality management

Target
(MDR-T_02)

This is a voluntary objective that aims to generate a better opinion of the company in the eyes of customers. To this end, the goal is to obtain maximum customer satisfaction, achieving a rating in customer surveys and reports of 97 % of the attributes of the end-of-work survey rated as Very Good or Good.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	97 %	%
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2019	2024	–

Description and relationship with policies (MDR-T_01)	The target set is related to the Policy objective "Treat customer relations with special care".
Scope (MDR-T_04)	It applies to all geographical areas in which FCC Industrial operates and affects the entire organisation.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	The measurement of customer satisfaction is mainly carried out by means of satisfaction surveys. Satisfaction surveys are used to make decisions based on quantitative information obtained by means of a questionnaire.
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Indirect participation of the FCC Group's stakeholders in setting and defining the objective, as the Group's strategies are followed. Consumer and end-user representatives are not involved in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	A review of the target goal is carried out annually for the purpose of continuous improvement.
Performance and progress (MDR-T_13)	Based on the good result obtained for the year 2019, which exceeded the set target, it was decided to extend the target for the coming years to 97 %. Given this last target, the benchmark was achieved for the years 2020 and 2021, and for the years 2019, 2022 and 2023 a value very close to the benchmark was obtained. Target reported for the first year under ESRS.

Information security

Target
(MDR-T_02)

This is a voluntary objective that aims to improve the systematics used in the FCC IIE Systems Area with regard to information security. To this end, the goal is to achieve a minimum percentage of approximately 80 % of updated equipment, as stably as possible over time.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	80 %	%
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	2024	–

Description and relationship with policies (MDR-T_01)	The target set is related to the objective of the organisation's policy on "treating customer relations with special care". It is also in line with the Information Management Security System.
Scope (MDR-T_04)	It applies to all geographical areas in which FCC Industrial operates, and affects the entire organisation.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	It consists of the automatic detection and implementation of software updates and patches, both relating to operating systems and to the development software in use in the area, with special emphasis on continuous monitoring of the process that allows for improving the volume of updated equipment (both clients and servers) with respect to the total equipment, as well as the time used in the update process.
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Indirect participation of the FCC Group's stakeholders in setting and defining the objective, as the Group's strategies are followed. Consumer and end-user representatives are not involved in the process of monitoring the results of the target or in the process of identifying conclusions or improvements.
Changes (MDR-T_12)	The achievement of the objective set is reviewed annually. If it has been achieved, a new objective is set, and if not, new actions are established to achieve it.

Information security (continuation)	
Performance and progress (MDR-T_13)	This is a 2-year target, with separate actions to be fulfilled annually. According to the monitoring of the years 2023 and 2024, all planned actions have been successfully completed. Target reported for the first year under ESRS.

Resolution of customer complaints

Target (MDR-T_02)

Se trata de un objetivo voluntario que pretende conseguir la resolución de las quejas de los clientes dentro del plazo acordado.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	0.90	%
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2023	2024	–

Description and relationship with policies (MDR-T_01)	Matinsa's policy establishes as one of its objectives "To ensure customer satisfaction beyond their expectations and meet customer requirements". By meeting the objective of resolving complaints within the timeframe agreed with the customer, customer confidence is reaffirmed.
Scope (MDR-T_04)	It applies to all Matinsa contracts.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	There is a document manager (VisiOn) in which customer complaints are attached with estimated resolution times, the actual date of closure of the complaint and the descriptive report of the resolution. From this, statistics are obtained on resolution times and the percentage of complaints closed within the deadline.

Resolution of customer complaints (continuation)	
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Stakeholders have not been involved in the process of setting and defining the target. Similarly, representatives of consumers and end users do not participate in the process of monitoring the results of the target. However, they do participate in the process of identifying conclusions or improvements as a result of FCC's performance, as customers receive a survey at the end of the year in which they assess their satisfaction with the service received and can propose aspects for improvement.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Target reported for the first year under ESRS.

Customer satisfaction

Target (MDR-T_02)

This is a voluntary objective that aims to identify the degree of customer satisfaction and to adopt the necessary measures to increase customer satisfaction and continuous improvement in the Area's activities.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	–	–
Base year (MDR-T_06)	**Period of application (MDR-T_07)**	**Intermediate/interim targets (MDR-T_08)**
2024	01/01/2024 - 31/12/2024	–

Description and relationship with policies (MDR-T_01)	Matinsa's policy establishes as one of its objectives "To ensure customer satisfaction beyond their expectations and meet customer requirements". Annual satisfaction surveys are used to find out how our service is perceived and to take measures, if necessary, to increase the degree of customer confidence.
Scope (MDR-T_04)	It applies to all Matinsa contracts.
Scientific basis (MDR-T_10)	The objective has no scientific basis.

Customer satisfaction (continuation)	
Methodologies (MDR-T_09)	There is a document manager (VisiOn) in which customer complaints are attached with estimated resolution times, the actual date of closure of the complaint and the descriptive report of the resolution. From this, statistics are obtained on resolution times and the percentage of complaints closed within the deadline.
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Stakeholders have not been involved in the process of setting and defining the target. Similarly, representatives of consumers and end users do not participate in the process of monitoring the results of the target. However, they do participate in the process of identifying conclusions or improvements as a result of FCC's performance, as customers receive a survey at the end of the year in which they assess their satisfaction with the service received and can propose aspects for improvement.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Target reported for the first year under ESRS.

Improving the company's image

Target
(MDR-T_02)

This is a voluntary objective that aims to improve the Company's image with respect to customers, by means of end-of-work surveys, maintaining contact with the customer, attending to complaints, suggestions, etc.

Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	–	–

Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2023	2024	The weighted score for each of the sections of the end-of-work survey shall be greater than or equal to the cumulative score for the year 2023. Average number of visits to clients/ worksite will reach 2 visits/month for the works selected by the Commercial Director.

Mejorar la imagen de la Empresa (continuación)	
Description and relationship to policies (MDR-T_01)	Maintaining contact with the customer, dealing with complaints and suggestions, as well as carrying out site visits and disseminating the technical sales document contribute to the objectives of customer satisfaction.
Scope (MDR-T_04)	The quality system is focused on its first stakeholder group, which is the customers, establishing all the necessary specifications to meet their expectations. The other stakeholders that have been taken into account range from Delta's own staff to the study of all those parties that may be affected by Delta's activity. It is applicable in the geographical area where the factories where its activity is carried out are located, and affects the entire organisation.
Scientific basis (MDR-T_10)	The objective has no scientific basis.
Methodologies (MDR-T_09)	A series of surveys are conducted, the average number of surveys in 2024 was 2,000, maintaining the results of 2023 (top score), the number of customer visits was 60 with an average of 2.25, meeting the target.
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Stakeholders have participated in the process of setting and defining the objective, through visits to customers and worksites, and surveys, all the specifications necessary to meet their expectations are established. The other stakeholders that have participated are General Management, Commercial Management and Planning Technician. Similarly, representatives of consumers and end users do not participate in the process of monitoring the results of the objective. However, they do participate in the process of identifying conclusions or improvements as a result of FCC's performance, as customers receive a survey at the end of the year in which they assess their satisfaction with the service received and can propose aspects for improvement.
Changes (MDR-T_12)	There has been no change in the target or associated metrics.
Performance and progress (MDR-T_13)	Prefabricados Delta monitors its Strategic Plan every four months in the Quality Committees. Target reported for the first year under ESRS.

Increasing customer satisfaction		
Target (MDR-T_02)		
This is a voluntary objective that aims to increase customer satisfaction through advice, offering products and materials of greater value than the competition. In addition, it seeks to guide the customer on new formulas or applications, with the aim of improving the ratings in the End of Work Survey.		
Type of target (MDR-T_03)	Reference value (MDR-T_05)	Unit of measurement (MDR-T_03)
Relative	–	–
Base year (MDR-T_06)	Period of application (MDR-T_07)	Intermediate/interim targets (MDR-T_08)
2023	Annual	–
Description and relationship with policies (MDR-T_01)	The target set in the objective is directly related to the customer policy, as it is an indicator that reflects the customers' perception of the work carried out.	
Scope (MDR-T_04)	The completion of the End of Works/Supplies Survey is requested from all Clients, once the activity has been concluded by Áridos de Melo.	
Scientific basis (MDR-T_10)	The objective is scientifically based.	
Methodologies (MDR-T_09)	The objective considers all aspects of Áridos de Melo's performance, as the End of Works Survey must assess various aspects, including the Environment, Performance of Subcontractors and collaborators, Health and Safety on the site, etc.	
Stakeholders (MDR-T_11, S4-5_01, S4-5_03, S4-5_02)	Stakeholders have not been involved in the process of setting and defining the target. Similarly, representatives of consumers and end users do not participate in the process of monitoring the results of the target. However, they do participate in the process of identifying conclusions or improvements as a result of FCC's performance, as customers receive a survey at the end of the year in which they assess their satisfaction with the service received and can propose aspects for improvement.	
Changes (MDR-T_12)	There has been no change in the target or associated metrics.	
Performance and progress (MDR-T_13)	This is an ongoing objective. Target reported for the first year under ESRS.	

Appendix VIII: Tables related to the management of social issues

Dismissals by gender (S1-6_11)

2024	
Men	969
Women	268
Total	**1,237**

Dismissals by age range (S1-6_11)

2024	
< 35 years old	316
35-54 years	611
> 54 years old	310
Total	**1,237**

Dismissals by functional level (S1-6_11)

2024	
Direction and Management	15
Controls	84
Technicians	126
Administrative	57
Various trades	955
Total	**1,237**

Distribution of staff by functional level and gender (31/12) (S1-9_01, S1-9_06)

2024		
	Man	Woman
Direction and Management	380	80
Controls	4,025	990
Technicians	4,469	2,385
Administrative	816	2,108
Various trades	44,724	11,394
Subtotal	**54,414**	**16,957**
Total	**71,371**	

Distribution of staff by functional level and gender (31/12) (S1-9_02)

2024		
	Man	Woman
Direction and Management	1 %	0 %
Controls	6 %	1 %
Technicians	6 %	3 %
Administrative	1 %	3 %
Various trades	63 %	16 %
Subtotal	**76 %**	**24 %**
Total	**100 %**	

Family leave (S1-15_03)

No. of employees who have taken family leave	
Men	3,539
Women	1,169
Total (Nº.)	**4,708**
Total (percentage)	**6.09 %**
Employees entitled to take family leave	
Percentage	99.29 %

4. Governance Disclosures

4.1. ESRS G1 - Business Conduct

The current economic and social context has led companies to operate in an increasingly complex marketplace, with a constantly changing regulatory environment, where compliance risks are increasing.

This, together with the Group's international presence, implies the need for a solid ethical and integrity framework to ensure that all those involved in its activities ensure regulatory compliance and exemplary business conduct.

To this end, FCC has established its Compliance Model, and is constantly striving to strengthen and update it. Based on the Code of Ethics and Conduct, this system not only makes it possible to detect and avoid risks of non-compliance, but also establishes the foundations of the FCC Group's business culture, built on the values shared by all its members.

Throughout this chapter, the results of the FCC Group's double materiality analysis are presented and, based on them, the main policies, actions, metrics and targets related to business conduct issues are described. In accordance with this analysis, the following issues are addressed in this chapter:

- Ethics and corporate culture, whistleblower protection.
- Supplier relationship management.
- Fight against corruption and bribery.

Material impacts, risks and opportunities

For FCC, business conduct is intended to be a sign of identity and a fundamental element in the Group's sustainability, by defining the ethical bases that guide the day-to-day work of all its members.

For each of the dimensions covered in the materiality analysis, the material impacts and risks for the FCC Group are shown below. Considering that this is the first year that information is reported in accordance with the ESRS, no trends are presented with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis carried out, and in relation to business conduct, the FCC Group has identified the following material impacts on stakeholders.

Impact	Area	Horizon	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
Corporate culture			
(I-G1.1) Promotion of responsible business conduct through the application of the FCC Compliance Model, generating a fairer, more equitable and sustainable business environment, and increasing stakeholder confidence.	Environment Water Infrastructure Concessions Cement Real estate	CU	OP
Supplier Relationship Management			
(I-G1.2) Promotion of sustainable practices among suppliers and contractors through the implementation of procurement policies and procedures.	Environment Water Infrastructure Concessions Cement Real estate	CU	OP
Fight against corruption			
(I-G1.3) Strengthening the rule of law by promoting law enforcement and reducing impunity.	Environment Water Infrastructure Concessions Cement Real estate	CU	OP
(I-G1.4) Strengthening confidence in public and private institutions by consumers, investors and other stakeholders.	Environment Water Infrastructure Concessions Cement Real estate	CU	OP

Impact	Area	Horizon	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
(I-G1.5) Promotion of ethical behaviour of affected parties through the management of incidents by the company, with the application of corrective measures and sanctions.	Environment Water Infrastructure Concessions Cement Real estate	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

The above positive impacts are mainly the result of the culture of ethics and compliance fostered in the FCC Group and are not directly linked to the Group's business strategy or to the range of products and services it offers.

As these impacts are positive and not linked to the business strategy, they do not require specific management and therefore do not require updating (SBM-3_05, SBM-3_03, SBM-3_10).

Financial materiality

The Group has also identified a number of material risks and opportunities to manage in the areas of business conduct, supplier management and anti-corruption, which are set out below.

Risk/opportunity	Type	Area	Financial effects	Location
(SBM-3_02)			(SBM-3_08, SBM-3_09)	(SBM-3_02)
Corporate culture				
(F-G1.1) Eligibility for government grants and funding schemes and programmes that promote sustainability in business activities.	O	Environment Water Infrastructure Concessions Cement Real estate	Additional income and access to alternative sources of finance (M)	OP
(F-G1.2) Establish agreements with other companies for the offer of complementary services.	O	Environment Water Infrastructure Concessions Cement Real estate	Increased revenues as a result of attracting new customers (M)	OP
Supplier Relationship Management				
(F-G1.3) Ensure a constant supply of high quality products and services, and potential development of new products and solutions.	O	Environment Water Infrastructure Concessions Cement Real estate	Increased revenues from the development of new products and solutions (M)	OP
Fight against corruption				
(F-G1.4) Potential weaknesses in internal controls, leading to non-compliance not detected in time.	R	Environment Water Infrastructure Concessions Cement Real estate	Reputational damage and increased costs as a result of sanctions.	OP
(F-G1.5) Possible incidents of corruption, bribery or money laundering related to the company.	R	Environment Water Infrastructure Concessions Cement Real estate	Reputational damage and increased costs as a result of sanctions.	OP

* Issue dealt with by specific organisational issues.
R: Risk **O:** Opportunity **M:** Possible materialisation in the short term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

As with the material impacts, the above risks and opportunities depend on the correct application of the Compliance Model and procurement management procedures and are not directly linked to the organisation's strategy or to the portfolio of products and services offered.

This is why they do not require specific management, and therefore do not require (SBM-3_03, SBM-3_10).

Corporate culture

Mission, vision and values

Throughout its more than 120 years of history, the FCC Group has developed a solid and consolidated culture, built up jointly by all the members of the organisation. Shaped by the mission, vision and values, which are set out below, this culture expresses the Group's identity and the commitment to sustainability of all the people who form part of it.

Vision	Mission
To be an international benchmark Group in Citizen Services that offers global and innovative solutions for the efficient management of resources and the improvement of infrastructures, contributing to improving the quality of life of citizens and the sustainable progress of society.	*Designing, implementing and managing environmental services, integrated water management and the construction of major infrastructure works in an efficient and sustainable manner, in order to improve the lives of citizens.*

Values	
Results-oriented	*We act in pursuit of improvement and the achievement of goals, with the aim of making the FCC Group a benchmark in profitability and competitiveness.*
Honesty and respect	*We want to be recognised for honest and upright behaviour, deserving of the trust of our employees, customers and suppliers as partners of reference and long-standing partners.*
Rigour and professionalism	*We work in an exemplary manner and with a vocation to serve our clients, developing the capacity of our teams to seek efficient and innovative solutions.*
Loyalty and commitment	*We encourage diversity, promote professional development and recognise merit and creativity as a stimulus to productivity and progress.*
Well-being and development of communities	*We are aware of the value that our services bring to society and we are committed to the protection of the natural environment, development and well-being of the communities in which we operate.*

The corporate culture of the FCC Group, built jointly by the generations of members who have contributed their work, perspectives and efforts during more than a century of history, is supported by the **Code of Ethics and Conduct**.

The Code of Ethics and Conduct is the main vehicle for maintaining and transmitting FCC's corporate culture and is the highest-ranking standard of the Group's Compliance Model. Approved by the Board of Directors, the Code reflects the Group's mission and vision and develops in a practical way the values shared in the organisation. The aim is to strengthen a culture of compliance and support long-term value creation. This standard is linked to all material IROs identified under corporate culture and detailed under the requirements of indicator SBM-3.

As regards responsibilities in this area, the functions assigned to the Audit and Control Committee include overseeing the alignment of the corporate culture with the organisation's purpose and values, as well as reviewing compliance with internal codes of conduct (G1-1_01).

Compliance Model

To foster a culture of ethics and integrity at all levels of the organisation, the Group has developed its Compliance Model. Through this, FCC guarantees that all of the company's companies and people act in accordance with the principles established in the Code of Ethics and Conduct and the policies that develop it.

Through the prevention and detection of risks of non-compliance, the Group reinforces internal control within the organisation. The Compliance Model guarantees compliance with laws and regulations in all the geographies in which FCC operates, while at the same time generating trust among stakeholders. The regulatory block that makes up the Model is set out below:

Compliance Model
Code of Ethics and Conduct
Crime Prevention Manual
Compliance Policy
Anti-Corruption Policy
Compliance Partner Relationship Policy
Agent Policy
Gift Policy
Tender Policy
Competition Policy
Human Rights Policy
Protocol for the Prevention and Eradication of Harassment
Tax Compliance Policy
Internal Information System Policy
Equality, Diversity and Inclusion Policy
Rules of Procedure of the Compliance Committee
Internal Information System Procedure
Internal Investigations Protocol

The Group continuously strives to strengthen the Compliance Model, assessing its effectiveness, expanding and disseminating its contents, and updating it in accordance with the new applicable regulations. Throughout 2024, the following actions will be carried out:

- Review of the Compliance Model by an external firm for an independent assessment of its maturity. As a result of this review, changes were made to the regulatory block and a Compliance Policy was approved for the Group.
- Boosting the number of investee companies and joint ventures adhering to the FCC Group's Compliance Model, or defining their own model.
- Annual Monitoring of the Compliance Model by Internal Audit.
- Annual review of the criminal risk assessment in the Water and Environment Areas, and start of the review process for the Infrastructure, Concessions and Corporate Areas.
- Conduct two biannual self-assessments and certification in the Compliance Tool of the controls and processes designed to minimise the most significant compliance risks.
- Progress in the fulfilment of the Annual Training Plan 2024, in line with the three-year training plan 2024-2026 of Compliance.
- Compliance risk assessment of suppliers with 587 new suppliers assessed in 2024, under the defined criteria, with 34 of them requiring specific assessment by the Compliance Function (by "D rating" and by "red flag").

Warning mechanisms

In June 2023, the Board of Directors approved the FCC Group's Internal Information System Policy, which was amended in July 2024.

It establishes the principles and guidelines for managing communications on potential irregularities. Aligned with Directive (EU) 2019/1937 and Spanish legislation to protect whistleblowers, and integrated into the Compliance Model, this policy is applicable to all companies that make up the FCC Group (MDR-P_01).

This Internal Reporting System Policy recognises the Whistleblowing Channel as the mechanism that FCC makes available to its stakeholders for the confidential reporting of potentially irregular activities and conduct, as well as possible breaches of the Group's Code of Ethics and Conduct, the Criminal Prevention Model or other FCC internal rules.

This tool, open to both internal and external stakeholder notifications, is available through various channels: postal mail, FCC and other Group company websites, intranet, FCC360 app, e-mail (canaletico@fcc.es), telephone/voicemail, depending on the jurisdiction, and face-to-face meetings.

All communications, whether nominal or anonymous, are received and analysed diligently, rigorously and confidentially in accordance with the FCC Group's Compliance Model, applying the Policy and Procedure of the Internal Information System and the Protocol for Internal Investigations of the FCC Group. These documents establish the types of analysis and investigations to be carried out independently and objectively, guaranteeing confidentiality and prohibiting retaliation (G1-1_02, G1-1_08).

Retaliation against whistleblowers is expressly prohibited within the FCC Group, in accordance with the provisions of the Code of Ethics and Conduct and the Internal Reporting System Policy and Procedure. All communications received through the Whistleblowing Channel are recorded in a protected and encrypted database, and the confidentiality of identities is ensured. Access to this information is restricted to the members of the Compliance Committee and the person responsible for the System, who are obliged to maintain the confidentiality of the information. In addition, in cases where the preliminary review reveals risks, precautionary measures may be adopted for the protection of the informant.

Training and awareness-raising initiatives are regularly promoted on the mechanisms and policies implemented in the Group to protect whistleblowers and whistleblowers who report possible irregularities (G1-1_05).

Through the above measures, the Group aims to foster a transparent, compliance-oriented environment, providing confidence in the reporting of irregularities.

Business conduct training

In order to develop and promote knowledge and understanding of the Compliance Model, the FCC Group develops various training programmes. Specifically, the Group has Triennial Compliance Training Plans, approved by the Board of Directors, which address the following topics: Code of Ethics and Conduct, Competition and Anti-Corruption. These triennial plans include the training objectives, the indicative dates, and the target audience according to risk and the roles of the employees. (G1-1_10).

Supplier Relationship Management

Supplier relationship management has been, and continues to be, an essential aspect of the FCC Group's business conduct. The way a company interacts with its business partners not only influences its corporate identity, but also the sustainability of its operations. In this sense, FCC ensures that its suppliers and contractors, considered strategic collaborators, share the values of ethics, transparency and responsibility that guide its operations.

Over the years, FCC has diversified its operations in different sectors, which has led to the existence of several differentiated value chains. This diversity requires close collaboration with a large number of suppliers and contractors that provide products and services that are essential for the development of activities. At year-end 2024, the Group had relationships with 46,315 suppliers, mostly located in Spain, but also present in Europe, Australia, the Middle East, North, Central and South America. This breadth reflects the Group's international dimension. The main supplies required by each of the business areas are described below.

Main inputs

Environment

- Equipment and machinery: trucks, waste collectors, sweepers, bucket sweepers, containers, waste compactors, etc.
- Maintenance and repair services.
- Spare parts and tools.

Water

- Desalination and purification equipment.
- Subcontracted civil works services.
- Supply and rental of machinery.
- Reagents and other chemicals.
- Counters and accessories.

Infrastructure

- Subcontracted services for civil works, foundations, metallic structures, earthworks, signalling, etc.
- Concrete, rebar and prefabricated elements.
- Electricity supplies.

Concessions

- Supplies of equipment and spare parts.
- Supplies of consumables (cleaning products, fuels, etc.).
- Surveillance services.

Cement

- Electricity, fuel and water supplies.
- Maintenance and repair services for installations.
- Supplies of raw materials and consumables.
- Transport and logistics services.
- Supply of packaging and containers.
- Supply and rental of machinery.

Real estate

- Electricity and water supply.
- Cleaning and security services.

To ensure a sustainable supply chain, the Group's suppliers and contractors must share its ESG culture and commitments. This is the basis of supplier relationship management at FCC, which is supported by the policies, actions, metrics and targets set out below.

Policies related to supplier relationship management

In the FCC Group, collaboration with suppliers and contractors is based on the promotion of solid, lasting and mutually beneficial commercial relationships. The aim of this way of working is for these groups to act not as mere external agents, but as business partners who share the Group's commitments in environmental, social and corporate governance matters.

The role of the Code of Ethics and Conduct in this area, which establishes the basic guidelines to be followed by the Group's partners, employees and suppliers, is fundamental:

- Demonstrate ethical behaviour in business relations, expressing rejection of corruption, bribery and fraud.
- Protect fundamental human and labour rights.
- Demonstrate a high level of commitment to compliance with occupational health and safety standards.
- Respect the environment in all its activities.

In this way, the Group aims to promote sustainable practices among its business partners, while ensuring a consistent supply of high quality, mutually beneficial products and services (MDR-P_01, G1-2_02).

Actions related to supplier relationship management

To ensure compliance with the above principles, and to prevent risks from materialising in its business relationships, the Group has implemented a comprehensive approval process.

This process, which starts with the registration of each supplier or contractor on the Group's platform, requires the following information from the business partners (MDR-A_01, MDR-A_02, MDR-A_03):

- Signing of a Responsible Declaration, which addresses issues such as anti-corruption, receiving and giving gifts, conflicts of interest and respect for fundamental human rights.

- Responses to a series of questionnaires assessing social, environmental and governance criteria, some of which are necessary to obtain a positive assessment in the approval process. The information requested in these questionnaires includes:
  - Financial information, being a necessary requirement not to appear on the ASNEF list (National Association of Financial Credit Establishments).
  - Quality certifications and information on environmental commitment and performance, including certifications of environmental management systems, carbon footprint, efficient driving practices or environmental sanctions.
  - Occupational risk prevention systems, with the following requirements: to have a preventive organisation model, to have occupational accident rates lower than those of its sector and not to have received any very serious health and safety sanction in the last five years. In addition, information is requested regarding own resources allocated to health and safety management; training plans; medical protocols for health surveillance and health promotion programmes; as well as certification of the occupational health and safety management system.
  - Information on the number of workers, percentage of women, average age and average length of service of the staff. It is necessary not to have received any sanction typified in the Law of Infringements and Sanctions in the social order in the last four years.
  - Information on ethical or social management system certifications, adherence to the UN Global Compact, measures to assess employee satisfaction, and work-life balance and sustainability policies.
  - Information regarding whistle-blowing channels, the existence of a Compliance Officer and measures implemented against corruption, money laundering and the financing of terrorism, as well as sanctions or convictions in this area. It is an essential condition to comply with the provisions of the FCC Group's Code of Ethics and Conduct, expressing its rejection of corruption, bribery and fraud, and including conditions relating to influence peddling and competition.
  - Information security and data protection measures and systems, requesting, among others, the necessary requirements for the designation of a specific delegate; not having been sanctioned for breaches of data protection regulations in the last two years; not having any sanctioning or investigation procedure open with the Control Authority and not having reported any security breach affecting personal data during the last two years.
  - Operational details of product supply, where appropriate, including requesting information regarding allocation of responsibilities, training, customer care, process control, supplier approval and evaluation, and systems for measuring customer satisfaction.

Based on the information gathered, suppliers and contractors are assessed and graded according to their risk level. For A, B and C ratings, an approval certificate is issued, with recommendations for improvement.

For suppliers that obtain a D assessment (high risk), a due diligence process is carried out to prevent contractual risks. Depending on the results of this process, it is decided whether to approve the supplier or contractor, after establishing the appropriate measures and actions.

Whenever, during the approval process, an alert is raised in any of the aforementioned matters, the affected departments and areas of FCC are contacted, which must carry out a specific assessment and issue a conclusion, based on which the purchasing department will approve or not approve the supplier. In addition, in the event that suppliers classified as "critical" have been detected, audits are established to reinforce supervision of the supply chain. (G1-2_03, MDR-A_04).

Likewise, during 2024, the Group has renewed and obtained the UNE 15896:2015 certifications, corresponding to Value Added Purchasing Management, and ISO 20400:2017, for the Sustainable Purchasing Management System. This demonstrates the FCC Group's commitment to the implementation of good practices and continuous improvement in purchasing management, as well as the integration of environmentally and socially responsible criteria throughout the supply chain (MDR-A_05).

Metrics related to supplier relationship management

To ensure the correct functioning of the general approval process described above, the FCC Group continuously monitors its suppliers through the computer tools available to the Purchasing Department.

At the close of the 2024 financial year, the FCC Group has approved a total of 2,219 suppliers and contractors, of which 587 correspond to new suppliers. During 2024, 34 high-risk suppliers have been detected, of which 16 have completed the approval process, having successfully passed the due diligence process, while the remaining 18 are still in the process of evaluation. No supplier has been classified as "critical" and therefore no audit has been carried out (MDR-M_01, MDR-M_02).

Targets related to supplier relationship management

With a view to strengthening purchasing management, the FCC Group has planned a change in the supplier tool. During 2024, it has already been implemented in part of the Water Area, and the replacement of the tool for the rest of the Areas (MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19) is planned for 2025.

Fighting corruption and bribery

Corruption-related practices undermine trust in institutions, both public and private, and contribute to the creation of an unequal, inequitable and discriminatory business environment.

As a benchmark in citizen services, the Group aims to maintain exemplary conduct and ensure respect for the law. These are two of the principles on which the Compliance Model is based, which establishes FCC's zero tolerance for any kind of practices related to corruption, bribery, kickbacks and all forms of extortion.

The Group's commitments, the measures implemented, the indicators managed and the targets established are set out below, providing an overall view of FCC's management approach to the prevention of corruption in all its forms.

Políticas relacionadas con la lucha contra la corrupción y el soborno

In order to prevent the occurrence of practices related to corruption and bribery, the FCC Group has approved the Code of Ethics and Conduct, as well as various specific policies within the regulatory compliance block:

- **Code of Ethics and Conduct:** Establishes the principle of zero tolerance, and expressly prohibits influencing the will of third parties with the aim of obtaining advantages, favourable treatment or benefits.
- **Anti-Corruption Policy:** Defines the principles applicable in the Group with the aim of preventing corruption, thus complementing and extending the provisions of the Code of Ethics and Conduct.
- **Gift Policy:** This establishes the definition and principles relating to the giving or acceptance of gifts in the FCC Group, which must be observed by all members of the company.
- **Agent Policy:** Determines the general principles that should guide the FCC Group's relationship with any commercial agent or business developer, as well as the basic elements of the procedures for selecting, negotiating and controlling the activity of these operators.

These policies, which form part of the Compliance Model, establish and develop the Group's commitments in anti-corruption matters as a whole. They thus constitute the common principles applicable to the management of the material impacts and risks identified in this area (MDR-P_01).

Actions related to fighting corruption and bribery

The Group's Anti-Corruption Policy details the procedures in place to prevent, detect and address allegations or incidents of corruption and bribery in all operations and throughout the value chain.

In this way, the Group promotes a culture of anti-corruption and bribery, prohibiting any attempt to influence third parties to obtain undue advantages, including any type of facilitation payments to public officials and disguised donations. To this end, cash payments are avoided, and actions are taken to monitor the source and purpose of funds, complying with anti-money laundering and anti-terrorist financing regulations. (G1-3_01)

For its part, the detection of possible irregularities is supported by the Group's Whistleblowing Channel, the characteristics of which are described above in the section on Corporate Culture. The Compliance Committee, together with the corporate Compliance Officer, is responsible for processing the reports received. They act independently and objectively (G1-3_02) and report half-yearly to the Board of Directors, through the Audit and Control Committee, on the reports, including those related to corruption and bribery (G1-3_03).

Any employee who violates the provisions of the Anti-Corruption Policy is subject to disciplinary action, up to and including termination of employment and other legal sanctions.

The Group considers that there is, to a greater or lesser extent, a risk of committing corruption offences in all groups. For this reason, the Anti-Corruption Policy is disseminated by e-mail and is available on the intranet and the corporate website (G1-3_05).

Likewise, to reinforce knowledge and understanding of the Policy, the Group has designed training for all its employees (G1-3_07), and with a special focus on executives, middle management and technicians (G1-1_11). During 2024, the following were given (G1-3_06):

- "Zero Tolerance for Corruption" (compulsory for all workers)
- "Tax compliance (mandatory for workers most exposed to tax risk).
- "Awareness-raising on the Code of Ethics and Conduct" (video for online and offline groups)
- "Conflicts of interest" (information pill launched globally)
- "Code of Ethics and Conduct" (international training)

Likewise, in 2024, compliance training was provided to all members of the Board of Directors of FCC and the Group's parent companies (G1-3_08).

Metrics related to fighting corruption and bribery

There is no record of any corruption and bribery non-compliance related to the Group in 2024 (G1-4_01, G1-4_02).

During 2024, online anti-corruption training was provided to the following selected groups, based on their functions and exposure to risk. The courses given, recipients and percentage of completion are as follows (G1-4_03):

Training	Target group	Students summoned	Completion (31/12/2024)
Zero Tolerance for Corruption	DI, MI, TE, TC	6,722	51.4 %
Awareness-raising Code of Ethics and Conduct	DI, MI, TE, TC, NC	7,041	76 %
Conflicts of Interest	DI, MI, TE, TC	7,449	73.8 %

DI: managers **MI:** middle management **TE:** technicians **TC:** highly qualified technicians **NC:** not qualified

Targets related to fighting corruption and bribery

Any action related to strengthening the Compliance Model will further reduce the risk of corruption. Several of the objectives defined for 2025 in relation to the strengthening of the Compliance Model are as follows:

- **Review of the compliance risk assessment procedure:** with this review, after more than six years of using the current methodology, the aim is to adjust certain assessment criteria and simplify the procedure.
- **Specific training for department heads on compliance risks:** the aim is to improve process owners' knowledge of the compliance risks that affect them, in order to increase their involvement in identifying, preventing and mitigating these risks.
- **Anti-corruption training:** within the framework of the three-year Compliance Training Plan, a new course on corruption prevention is scheduled to be designed and delivered, with an international scope, which will be aimed at the group most at risk of committing this crime.
- **Increase in the number of** FCC Group **investees, joint ventures and joint ventures** adhering to the Compliance Model or with a model designed ad hoc.

(MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19)

4.2. Entity-specific issues

Due to the relevance of tax management for the FCC Group, tax compliance has been identified as an entity-specific issue. An entity-specific issue in the context of the CSRD refers to those additional disclosures that, although not included in AR 16, provide users with a detailed understanding of the entity-specific impacts, risks and opportunities in relation to environmental, social or governance issues.

Tax compliance

Tax compliance is a responsibility that contributes to the transparency and proper management of the company. The FCC Group is firmly committed to this premise, aware that the taxes it pays in each of the jurisdictions in which it operates make an essential contribution to the development and progress of the people. Through its Tax Code of Conduct and the Tax Control Framework Standard, the Group establishes clear guidelines for the proper management of tax risks, complying with the regulations in force in all the jurisdictions in which it operates.

In this way, FCC seeks not only to comply with its tax obligations, but also to take into account the potential impact of its tax decisions on the various communities in which it provides its services.

Material impacts, risks and opportunities

In its comprehensive analysis of impacts, risks and opportunities (IROs), the FCC Group has assessed those issues that may be specifically relevant to its own business. This analysis has identified these priority issues that need to be actively managed to ensure operational excellence and the achievement of business objectives.

The conclusions obtained from the FCC Group's double materiality analysis in relation to taxes are set out below. As this is the first year in which information is reported in accordance with the ESRS, there are no changes with respect to previous years (SBM-3_11).

Impact materiality

Based on the double materiality analysis carried out, and in relation to tax compliance, the FCC Group has identified the following positive impact on stakeholders (S3.SBM-3_04).

Impact	Area	Horizon	Location
(SBM-3_01, SBM-3_04, SBM-3_12)	(SBM-3_07)	(SBM-3_06)	(SBM-3_01, 07)
Taxes			
(I-EE.1) Contribution to the financing of public services through the payment of taxes of the organisation. *	Environment Infrastructure Cement Real estate	CU	OP

* Issue dealt with by specific organisational issues.
CU: Current **ST:** Short term **MT:** Medium term **LT:** Long term
OP: Own operations **UVC:** Upstream value chain **DVC:** Downstream value chain

Financial materiality

Furthermore, based on the double materiality analysis, no material risks and opportunities are identified for the Business Areas regarding taxes (SBM-3_02, S3.SBM-3_06, S4.SBM-3_08).

The positive impact derives from the socio-economic development to which FCC contributes through the payment of the organisation's taxes (SBM-3_05, S3.SBM-3_05). Aware of the effects of this impact, the business areas that make up the FCC Group have implemented measures to continue attributing this effect to its stakeholders. However, although they are related to the Group's strategy and business model, it is not considered necessary to update these elements to manage the impact (SBM-3_03, SBM-3_10).

Policies related to tax compliance

The FCC Group has a Tax Code of Conduct, the purpose of which is to establish the policies, principles and values that should guide behaviour in tax matters within the FCC Group. Likewise, in 2023 the FCC Group's Tax Compliance Policy was adopted, certified by AENOR according to the UNE 19602:2019 standard. The main contents of both regulatory documents are described below:

- **Tax Code of Conduct:** Describes the tax obligations of all FCC Group employees, including mandatory compliance with the "Tax Control Framework" and specific procedures for tax management.
- **Tax Compliance Policy:** Identify, prevent, manage and mitigate the tax risks defined in the FCC Group's Tax Control Framework Standard, in accordance with criteria of sufficiency, reasonableness and proportionality.

These internal regulations constitute the applicable common principles for managing the material impacts and risks identified in this area (MDR-P_01).

Actions related to tax compliance

The commitments embodied in the Tax Code of Conduct and the Tax Compliance Policy have given rise to a series of specific actions in this area. These initiatives guarantee the correct application of tax regulations, strengthen the internal control system and promote adherence to international standards of good tax practices. The main measures implemented by the FCC Group as part of its commitment to tax transparency are detailed below:

FCC Group

Action	Short description
Identification and management of tax risks	Identify the Group's inherent tax risks, qualify them and prioritise them according to their potential quantitative and qualitative impact, as established in the Group's Tax Control Framework Standard.
Stakeholder engagement	Make available to stakeholders the Tax Transparency Report, reported to the State Tax Administration Agency and ensure that parties particularly interested in an adequate tax compliance management system can report their concerns regarding possible unethical or illegal conduct, irregularities, unlawful acts or non-compliance with any tax regulation or Group policy through the Group's Whistleblowing Channel.

Metrics related to tax compliance

Below are the metrics related to income taxes paid by the FCC Group during 2024 for both continuing and discontinued operations up to 31 October (MDR-M_01).

2024	
Income taxes paid 2024 (thousands of €) - Continuing operations 2024	215,498
Taxes on profits paid 2024 (thousands of €) - Discontinued operations until 31-10	7,989

The FCC Group's income taxes in 2024 were calculated in accordance with the tax regulations applicable in each jurisdiction (MDR-M_02).

Targets related to tax compliance

Given the characteristics of the matter, no quantifiable and specific targets have been established in this area, beyond strict compliance with the regulations applicable in the jurisdictions in which the FCC Group operates. Likewise, for the time being it has not established a procedure for monitoring the effectiveness of its policies and actions (MDR-T_15, MDR-T_16, MDR-T_17, MDR-T_18, MDR-T_19).

4.3. Other information related to business conduct and tax compliance

Appendix IX: Policies related to business conduct and tax compliance

FCC Group

Business conduct

Internal Information System Policy	
Scope (MDR-P_02)	Applicable to all persons linked to any FCC Group company, regardless of the type of contract, position or geographical scope.
Responsible (MDR-P_03)	Board of Directors.
References (MDR-P_04)	• United Nations Global Compact. • Declaration on Fundamental Principles and Rights at Work and ILO Conventions. • ISO 37002 for the management of whistleblowing channels.
Stakeholders (MDR-P_05)	Funders, clients and rating agencies (through project-specific questionnaires); partners (in the signing of the partner agreement and in the implementation of a compliance model), ASCOM (as members of the Board, collaboration in regulatory development processes).
Availability (MDR-P_06)	Publicly accessible through the official website of the FCC Group, in 15 languages.

Anti-Corruption Policy	
Scope (MDR-P_02)	Mandatory for members of the Board of Directors, executives and all employees of the FCC Group, regardless of their position, responsibility or geographical location.
Responsible (MDR-P_03)	Board of Directors.
References (MDR-P_04)	ISO 37001 Anti-Bribery Management.
Stakeholders (MDR-P_05)	Funders, clients and rating agencies (through project-specific questionnaires); partners (in the signing of the partner agreement and in the implementation of a compliance model), ASCOM (as members of the Board, collaboration in regulatory development processes).
Availability (MDR-P_06)	Publicly accessible through the FCC Group's official website, in 14 languages.

Gift Policy	
Scope (MDR-P_02)	Applicable to all the companies that make up the FCC Group, as well as to all its employees.
Responsible (MDR-P_03)	Board of Directors.
References (MDR-P_04)	ISO 37001 Anti-Bribery Management.
Stakeholders (MDR-P_05)	Funders, clients and rating agencies (through project-specific questionnaires); partners (in the signing of the partner agreement and in the implementation of a compliance model), ASCOM (as members of the Board, collaboration in regulatory development processes).
Availability (MDR-P_06)	Publicly accessible through the FCC Group's official website, in 14 languages.

Agent Policy	
Scope (MDR-P_02)	Applicable to all the companies that make up the FCC Group, as well as to all its employees.
Responsible (MDR-P_03)	Board of Directors.
References (MDR-P_04)	No references to third-party standards or initiatives are included.
Stakeholders (MDR-P_05)	Funders, clients and rating agencies (through project-specific questionnaires); partners (in the signing of the partner agreement and in the implementation of a compliance model), ASCOM (as members of the Board, collaboration in regulatory development processes).
Availability (MDR-P_06)	Publicly accessible through the FCC Group's official website, in 14 languages.

Tax compliance

Code of Conduct	
Scope (MDR-P_02)	Applicable to all employees, regardless of their contractual arrangement, position or geographical location, and focuses on fiscal management. Specific obligations are defined for employees involved in fiscal functions.
Responsible (MDR-P_03)	Tax area of the FCC Group. Board of Directors.
References (MDR-P_04)	It is aligned with the Code of Ethics and Conduct, the mission and vision of the FCC Group and the Group's corporate social responsibility policy. However, no reference is made to any third-party standards or initiatives.
Stakeholders (MDR-P_05)	Stakeholder interests have been taken into account in developing the policy. This includes funders, clients and rating agencies; partners in signing the agreement and implementing a compliance model; and ASCOM in regulatory collaboration.
Availability (MDR-P_06)	Publicly accessible through the official website of the FCC Group.

Tax Compliance Policy	
Scope (MDR-P_02)	It is required for FCC, S.A. and its subsidiaries, in respect of which FCC, S.A. exercises control in the terms provided for in Article 42 of the Commercial Code.
Responsible (MDR-P_03)	Board of Directors.
References (MDR-P_04)	Commercial Code, Law 31/2014 on Capital Companies and the Capital Companies Act.
Stakeholders (MDR-P_05)	Stakeholder interests have been taken into account in developing the policy. This includes funders, clients and rating agencies; partners in signing the agreement and implementing a compliance model; and ASCOM in regulatory collaboration.
Availability (MDR-P_06)	Publicly accessible through the official website of the FCC Group.

Appendix X: Actions related to tax compliance

FCC Group

Identification and management of tax risks	
Key actions (MDR-A_01)	This is an ongoing action aimed at identifying the Group's inherent tax risks, classifying them and prioritising them according to their potential quantitative and qualitative impact, as established in the Group's Tax Control Framework Standard. This process is carried out in accordance with the principles of reasonableness, efficiency and proportionality, and it will be the responsibility of the Tax Compliance body to analyse the underlying causes of the tax risks identified and propose measures to prevent or mitigate such risks. The implementation of the action is aligned with the FCC Group's Tax Compliance Policy, which aims to identify, prevent, manage and mitigate the tax risks defined in the FCC Group's Tax Control Framework Standard, as well as to ensure internal control systems in tax matters that avoid the materialisation of risks.
Scope (MDR-A_02)	The action applies to all tax risks inherent to the FCC Group.
Time horizon (MDR-A_03)	Action is already underway, and is planned to continue on an annual basis, the FCC Group's Audit and Control Committee is the body responsible for reviewing, on a half-yearly basis, significant tax risks.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

Stakeholder engagement	
Key actions (MDR-A_01)	This is an ongoing action, which has two expected outcomes: First, to make the Tax Transparency Report, reported to the State Tax Administration Agency, available to stakeholders, making tax information relating to the global tax contribution by country accessible to stakeholders, thus ensuring transparency and compliance with good tax practice standards. And second, to ensure that parties with a special interest in an adequate tax compliance management system can report their concerns regarding possible unethical or illegal conduct, irregularities, unlawful acts or non-compliance with any tax regulation or Group policy through the Group's Whistleblowing Channel.
Scope (MDR-A_02)	The action applies to the FCC Group.
Time horizon (MDR-A_03)	Action is already underway, and is planned to continue on an annual basis, the FCC Group's Audit and Control Committee is the body responsible for reviewing, on a half-yearly basis, significant tax risks.
Impact Remediation (MDR-A_04)	This action does not provide or cooperate in the remediation of those affected by actual material impacts of the company.
Progress (MDR-A_05)	Action reported for the first year under ESRS.

A. Annex I: Additional information required by Law 11/2018

The following section presents, for the 2024 financial year, the additional information not covered by the European Sustainability Reporting Standards (ESRS), required for compliance with Law 11/2018, together with comparable data from previous years.

It also includes the historical data of the indicators reported in this report in accordance with the ESRS, which in turn are required by Law 11/2018. It should be noted for these indicators that in 2024 changes have been introduced in the calculation methods and perimeter of information covered, in order to respond to the new regulatory requirements.

A.1. Environmental disclosures

Environmental assessment or certification procedures

Percentage of activity covered by environmental certifications (ISO 14001):

	2022	2023	2024
ISO 14001 (%)	81.6	82.7	82.2

ESRS E1 – Climate Change

E1-5: Energy consumption and mix

Fossil fuel consumption at stationary and mobile sources under operational control (GJ)

	2021	2022	2023
Petrol	64,346	100,147	146,730
Diesel/Diesel	3,819,086	4,001,426	4,129,503
Boiler fuel oil (Diesel C)	29,088	95,629	126,771
Fuel Oil	12,233	18,649	163,951
Liquefied Petroleum Gas (LPG)	2,175	5,035	4,116
Petroleum naphtha	-	-	-
Natural gas	125,087	171,141	135,810
Compressed natural gas (CNG)	498,937	677,574	2,754,933
Liquefied natural gas (LNG)	327	-	-
coke	-	-	-
Paraffin	623	443	346
Coal (domestic)	-	1,087	702
Coal (industrial)	-	-	-
Propane	3,363	4,262	2,621
Waste (fossil fraction)	7,602,329	7,273,523	6,827,044
Butane	7	3	2
Conventional fossil fuels in clinker furnaces	12,724,095	14,359,785	12,428,211
Alternative fossil fuels in clinker kilns	1,945,334	2,367,251	1,780,961
Total	**26,827,028**	**29,075,956**	**28,501,702**

Total energy consumption by origin (GJ)

	2021	2022	2023
From NON-renewable sources	32,933,408	34,585,831	32,832,774
From renewable sources	13,029,179	14,766,007	15,783,674
Total	**45,962,587**	**49,351,838**	**48,616,449**

Consumption of renewable fuels in stationary and mobile sources under operational control (GJ)

	2021	2022	2023
Biodiesel	152,128	1,706	3,598
Bioethanol	2,842	-	-
Biogas flared in boilers without electricity generation	202,287	234,876	201,444
Biogas flared in engines or turbines with electricity generation	1,297,256	1,552,670	1,833,149
Waste (biomass fraction)	9,278,924	8,871,101	8,398,163
Biomethane	688	532	522
Landfill gas	4,350	213,460	239,880
Biomass	1,683,963	1,684,242	1,576,190
Total	**12,622,438**	**12,558,587**	**12,252,946**

Direct energy consumption (GJ)

	2021	2022	2023
Direct consumption from NON-renewable sources	26,827,028	29,075,956	28,501,702
Direct consumption from renewable sources	12,627,020	13,246,262	12,918,520
Total	**39,454,948**	**42,322,218**	**41,420,222**

Indirect energy consumption (GJ)

	2021	2022	2023
Indirect consumption from NON-renewable sources	6,123,109	5,509,876	4,331,072
Indirect consumption from renewable sources	406,908	1,519,745	2,865,154
Total	**6,530,017**	**7,029,620**	**7,196,227**

E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions

GHG emissions (tCO_2e)

	2021	2022	2023
Direct GHG emissions (Scope 1)	6,624,839	6,507,988	6,045,270
Indirect GHG emissions (Scope 2)	549,838	630,050	514,089
Total	**7,174,677**	**7,138,038**	**6,559,359**

Direct GHG emissions (Biogenic origin) (tCO_2e)

	2021	2022	2023
Emissions from the consumption of biogenic fuels in stationary and mobile sources under operational control	2,090,644	2,083,924	269,390

Direct GHG emissions (Scope 1) (tCO_2e)

	2021	2022	2023
tCO_2e emissions from fossil fuel combustion at stationary sources under operational control	1,484,852	1,581,523	1,404,147
tCO_2e emissions from fossil fuel combustion in mobile sources under operational control	282,799	258,977	275,798
tCO_2e emissions generated in water management complexes with operational control (e.g. leakage in digestion processes, etc.)	80,224	93,991	72,132
Direct emissions from energy recovery centres in operationally controlled plants (thermal treatment plants Energy from Waste)	634,735	600,786	603,084
tCO_2e emissions associated with biological treatment in operationally controlled plants (composting and biomethanisation)	77,148	85,641	101,082
Direct emissions from the calcination of carbonaceous raw materials in clinker kilns	2,607,731	2,616,559	2,347,403
tCO_2e emissions associated with landfill deposition with operational control	1,457,336	1,269,959	1,239,337
Direct emissions due to refrigerant leakage	15	553	2,285
Total	**6,624,839**	**6,507,988**	**6,045,268**

Indirect GHG emissions (Scope 2) (tCO_2e)

	2021	2022	2023
tCO_2e emissions associated with electricity or steam purchased from third parties - geographical method	549,838	630,050	514,089
tCO_2e emissions associated with electricity or steam purchased from third parties - market method (optional)	-	-	8,248

Total GHG emissions (tCO_2e)

	2022	2023
Direct GHG emissions (Scope 1)	34,036	174,706
Indirect GHG emissions (Scope 2)	7,794	4,210
Derived from emission offsets	-	200

ESRS E2 – Pollution

E2-4: Pollution of air, water and soil

Atmospheric emissions (t)

	2021	2022	2023
NOx	10,395	10,316	13,904
SOx	1,237	1,501	1,702
Persistent Organic Pollutants (POPs)	-	44	45
Volatile organic pollutants (VOC)	256	320	445
Particulate Matter (PM)	618	438	600
HCl	55	59	59
HF	3	2	2
Other emissions	-	265	282

Significant spills

	2021	2022	2023
Total number of significant spills (No)	33	28	95
Total volume of significant spills (m^3)	54	21	33

Water discharges by destination (m^3)

	2021	2022	2023
Surface water	1,144,552	1,436,279	1,890,932
Groundwater	9,080	78,225	55,616
Sea water	45,865	76,518	74,654
Third-party water (total): municipal network and treatment plants	2,962,241	1,931,930	2,066,206
Third-party water transferred for use by other organisations	-	15,673	21,514
Total	**4,161,737**	**3,538,625**	**4,048,923**

Water discharges by concentration (m^3)

	2021	2022	2023
Fresh water (total dissolved solids ≤ 1000 mg/l)	2,452,153	1,451,157	1,278,470
Other waters (total dissolved solids > 1000 mg/l)	621,596	1,157,329	1,234,196
Uncharacterised	1,087,988	930,139	1,536,257
Total	**4,161,737**	**3,538,625**	**4,048,923**

Water discharges by concentration in water-stressed areas (m^3)

	2021	2022	2023
Fresh water (total dissolved solids ≤ 1000 mg/l)	541,175	729,741	661,553
Other waters (total dissolved solids > 1000 mg/l)	10,081	23,650	16,958
Total	**551,256**	**753,391**	**678,511**

ESRS E3 – Water and Marine Resources

E3-4: Water consumption

It should be noted that the data presented below are for all FCC Group areas, with the exception of the data relating to self-consumption in the Water Area, as they represent residual consumption in comparison with the amounts managed by the business, which are detailed at the end of the section.

Water withdrawal (m^3)

	2021	2022	2023
Municipal or other water companies water supply	9,927,550	9,298,690	9,240,341
Surface water (wetlands, rivers, lakes and other watercourses)	1,001,832	642,429	1,104,123
Marine waters	-	-	-
Brackish waters	-	-	-
Groundwater	1,139,239	1,350,880	1,573,509
Rainwater captured and stored by the organisation	295,928	312,651	287,659
Recycled or reused water	2,042,356	2,629,037	2,690,141
Other waters resulting from withdrawals, processing or use of raw materials	-	-	-
Total	**14,406,904**	**14,233,686**	**14,895,772**

Water abstraction from water-stressed areas (m^3)

	2021	2022	2023
Municipal or other water companies water supply	5,609,234	4,544,768	4,874,968
Surface water (wetlands, rivers, lakes and other watercourses)	93,176	32,575	97,395
Marine waters	-	-	-
Brackish waters	-	-	-
Groundwater	546,313	121,823	161,847
Rainwater captured and stored by the organisation	242,319	285,474	265,440
Recycled or reused water	1,931,123	646,415	715,867
Other waters resulting from withdrawals, processing or use of raw materials	-	-	-
Total	**8,422,165**	**5,631,054**	**6,115,516**

ESRS E4 – Biodiversity and Ecosystems

E4-5: Impact metrics related to biodiversity and ecosystems change

Sensitive protected areas and affected areas

	2022		2023	
	No. of installations	Area (ha)	No. of installations	Area (ha)
Location in protected natural sites or sites with high biodiversity value	243	503,474	275	497,816
Location in areas with a landscape classified as relevant	9	946	10	1,158
Effect on natural watercourse in a protected site	1	3	9	2,947
Effect on natural watercourse in areas with high biodiversity value	8	851	9	3,749
Affection of watercourses with very high or relevant value for local communities and indigenous populations.	10	850	4	904
Affect on listed or protected vegetation	13	2,060	11	897
Affect on listed or protected animal species	14	1,970	23	3,004

Total number of species at risk (No.)

	2022	2023
Critically endangered	0	0
Endangered	2	4
Vulnerable	0	6
Near threatened	1	6
Minor concern	3	17

ESRS E5 – Resource use and circular economy

E5-4: Resource inflows

Materials used (t)

	2021	2022	2023
Raw materials (metals, minerals, wood, etc.)	55,156,900	18,190,859	17,368,536
Auxiliary materials (lubricants and reagents)	132,395	95,128	101,266
Semi-finished products	4,026,757	1,860,823	3,683,256
Packaging material (paper, cardboard, plastics)	9,600	8,787	9,201
Total	**59,326,193**	**20,155,598**	**21,162,259**

Materials used of renewable origin (t)

	2021	2022	2023
Raw materials (metals, minerals, wood, etc.)	755,363	830,462	1,086,734
Auxiliary materials (lubricants and reagents)	186	254	209
Semi-finished products	-	-	-
Packaging material (paper, cardboard, plastics)	7,581	6,667	6,315
Total	**763,131**	**837,382**	**1,093,259**

Materials used of non-renewable origin (t)

	2021	2022	2023
Raw materials (metals, minerals, wood, etc.)	54,401,537	17,360,398	16,281,801
Auxiliary materials (lubricants and reagents)	132,748	94,874	101,057
Semi-finished products	4,026,757	1,860,823	3,683,257
Packaging material (paper, cardboard, plastics)	2,019	2,121	2,885
Total	**58,563,062**	**19,318,215**	**20,069,000**

Recycled inputs used (t)

	2022	2023
Total recycled inputs used	1,679,485	1,816,091
Total inputs used	20,155,598	21,162,259
Percentage of recycled inputs used	8 %	9 %

E5-5: Resource outflows

Waste generated (t)

	2021	2022	2023
Hazardous waste generated	276,094	211,330	122,914
Non-hazardous waste generated	2,230,599	2,658,714	18,133,016
Total	**2,506,693**	**2,870,044**	**18,255,930**

Waste for disposal and not destined for disposal (t)

	Destined for disposal	Not for disposal	Uncharacterised
Hazardous waste	102,717	20,196	0
Non-hazardous waste	2,770,856	15,362,065	95
Total	**2,873,573**	**15,382,261**	**95**

Treatment of hazardous waste not destined for disposal (t)

	2022	2023
Preparation for re-use	158	109
Recycling	106,320	2,999
Other recovery operations	700	8,203
Uncharacterised	107	8,885
Total	**107,285**	**20,196**

Treatment of non-hazardous waste not destined for disposal (t)

	2022	2023
Preparation for re-use	45,521	228,362
Recycling	441,748	12,031,170
Other recovery operations	231,019	2,433,807
Uncharacterised	653,496	668,725
Total	**1,371,784**	**15,362,065**

Treatment of hazardous waste destined for disposal (t)

	2022	2023
Incineration (with energy recovery)	367	70
Incineration (without energy recovery)	42	18
Transfer to a landfill	72,430	80,374
Other recovery operations	10,460	3,363
Uncharacterised	20,744	18,893
Total	**104,043**	**102,717**

Treatment of non-hazardous waste destined for disposal (t)

	2022	2023
Incineration (with energy recovery)	30,357	570
Incineration (without energy recovery)	8	49
Transfer to a landfill	1,228,330	2,663,382
Other recovery operations	5,159	80,144
Uncharacterised	23,073	26,711
Total	**1,286,903**	**2,770,856**

Food waste

Due to the type of activity carried out by the FCC Group, food waste has not been identified as a material issue. However, in those Group centres that have a canteen for employees, the external company that provides the service generally carries out measures to optimise food forecasts and reduce food waste.

A.2. Social disclosures

ESRS S1 – Own Workforce

Headcount at year-end broken down by gender, age, professional classification, type of contract and working day

	2021		2022		2023	
	Man	Woman	Man	Woman	Man	Woman
Age						
< 35 years old	7,425	2,125	8,127	2,348	8,618	2,472
35-54 years	24,946	7,623	26,605	8,062	27,003	8,175
> 54 years old	13,563	3,865	15,355	4,302	16,395	4,427
Subtotal	**45,934**	**13,613**	**50,087**	**14,712**	**52,016**	**15,074**
Total	**59,547**		**64,799**		**67,090**	
Functional level						
Direction and Management	444	84	441	85	428	79
Controls	3,205	634	3,607	825	3,900	912
Technicians	4,092	1,847	4,738	2,075	4,767	2,288
Administrative	1,142	2,039	875	2,084	897	2,084
Various trades	37,051	9,009	40,426	9,643	42,024	9,711
Subtotal	**45,934**	**13,613**	**50,087**	**14,712**	**52,016**	**15,074**
Total	**59,547**		**64,799**		**67,090**	
Type of contract						
Indefinite	34,132	10,224	41,464	12,363	43,514	12,629
Temporary	11,802	3,389	8,623	2,349	8,502	2,445
Subtotal	**45,934**	**13,613**	**50,087**	**14,712**	**52,016**	**15,074**
Total	**59,547**		**64,799**		**67,090**	
Type of working day						
Complete	41,406	9,821	45,243	10,856	47,199	11,553
Partial	5,528	3,792	4,844	3,856	4,817	3,521
Subtotal	**45,934**	**13,613**	**50,087**	**14,712**	**52,016**	**15,074**
Total	**59,547**		**64,799**		**67,090**	

Annual average by type of contract broken down by gender, age and occupational classification

	2021		2022		2023		2024	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
Gender								
Men	33,761	12,614	39,021	9,957	42,817	8,674	46,281	7,905
Women	10,027	3,340	11,467	2,785	12,443	2,458	13,409	2,635
Subtotal	**43,788**	**15,955**	**50,488**	**12,742**	**55,260**	**11,132**	**59,690**	**10,540**
Total	**59,742**		**63,230**		**66,392**		**70,230**	
Age								
< 35 years old	4,607	5,176	6,242	4,024	7,537	3,460	8,405	3,283
35-54 yeras old	25,218	7,707	27,994	6,009	29,939	5,119	31,586	4,772
> 54 years old	13,963	3,071	16,252	2,709	17,784	2,553	19,699	2,485
Subtotal	**43,788**	**15,954**	**50,488**	**12,742**	**55,260**	**11,132**	**59,690**	**10,540**
Total	**59,742**		**63,230**		**66,392**		**70,230**	

	2021		2022		2023		2024	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
Clasificación profesional								
Direction and Management	511	1	507	3	505	4	513	4
Controls	3,390	392	3,943	356	4,327	347	4,612	311
Technicians	4,661	949	5,455	1,185	5,758	964	6,215	878
Administrative staff	2,455	545	2,642	409	2,594	352	2,710	346
Various trades	32,771	14,067	37,941	10,789	42,076	9,465	45,640	9,001
Subtotal	**43,788**	**15,954**	**50,488**	**12,742**	**55,260**	**11,132**	**59,690**	**10,540**
Total	**59,742**		**63,230**		**66,392**		**70,230**	

Annual average by type of working day broken down by gender, age and occupational classification

	2021		2022		2023		2024	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
Gender								
Men	41,936	4,439	44,283	4,695	46,661	4,830	49,235	4,951
Women	9,620	3,747	10,486	3,766	11,252	3,649	12,136	3,908
Subtotal	**51,556**	**8,186**	**54,769**	**8,461**	**57,913**	**8,479**	**61,371**	**8,859**
Total	**59,742**		**63,230**		**66,392**		**70,230**	
Edad								
< 35 years old	8,316	1,467	8,647	1,619	9,340	1,657	9,943	1,745
35-54 years old	29,239	3,686	30,227	3,776	31,352	3,706	32,500	3,859
> 54 years old	14,001	3,033	15,895	3,066	17,221	3,116	18,928	3,255
Subtotal	**51,556**	**8,186**	**54,769**	**8,461**	**57,913**	**8,479**	**61,371**	**8,859**
Total	**59,742**		**63,230**		**66,392**		**70,230**	

	2021		2022		2023		2024	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
Clasificación profesional								
Direction and Management	506	6	499	11	503	6	511	6
Controls	3,622	160	4,140	159	4,513	161	4,778	145
Technicians	5,299	311	6,257	383	6,330	392	6,705	388
Administrative staff	2,749	251	2,779	272	2,684	262	2,784	272
Various trades	39,380	7,458	41,094	7,636	43,883	7,658	46,593	8,048
Subtotal	**51,556**	**8,186**	**54,769**	**8,461**	**57,913**	**8,479**	**61,371**	**8,859**
Total	**59,742**		**63,230**		**66,392**		**70,230**	

Dismissals by gender, age and occupational classification

	2021	2022	2023	2024
Gender				
Men	633	728	845	969
Women	149	169	175	268
Total	**782**	**897**	**1,020**	**1,237**
Age				
< 35 years old	206	231	283	316
35-54 years	377	455	517	611
> 54 years old	199	211	220	310
Total	**782**	**897**	**1,020**	**1,237**
Occupational classification				
Direction and Management	1	6	9	15
Controls	51	56	51	84
Technicians	68	129	99	126
Administrative staff	38	40	30	57
Various trades	624	666	831	955
Total	**782**	**897**	**1,020**	**1,237**

Average earnings and their evolution by gender, age and occupational classification*

	2022 (€)			2023 (€)			2024 (€)		
	< 35 years old	35-54 years	> 54 years old	< 35 years old	35-54 years	> 54 years old	< 35 years old	35-54 years	> 54 years old
Men									
Direction and Management	78,998.20	118,330.98	160,043.27	54,145.61	91,242.40	127,322.38	94,027.82	99,816.73	139,541.56
Controls	31,026.55	46,089.03	53,193.80	30,879.48	49,395.11	55,457.07	37,927.60	52,993.11	59,478.45
Technicians	23,543.00	38,189.32	42,269.46	30,323.74	43,358.59	47,534.07	35,001.23	46,009.80	50,048.80
Administrative staff	19,652.25	28,456.37	34,592.62	19,248.45	28,835.43	36,221.89	24,085.70	32,132.25	35,055.92
Various trades	20,156.99	24,192.01	25,573.88	21,409.05	25,277.77	26,647.85	24,229.30	27,443.42	28,531.03
Women									
Direction and Management	65,870.19	99,893.49	134,848.23	48,639.46	75,190.07	78,554.38	58,512.41	81,425.34	73,214.50
Controls	25,579.80	37,990.44	37,441.88	27,421.21	38,534.55	43,308.55	31,988.28	43,522.65	53,425.47
Technicians	21,842.76	29,511.23	32,504.40	26,346.76	34,138.07	37,925.33	29,099.08	36,619.58	39,576.22
Administrative staff	19,039.76	24,828.26	28,233.11	18,651.92	25,725.46	30,009.11	22,106.44	27,057.82	32,099.70
Various trades	19,212.17	20,237.11	19,724.81	20,306.87	20,808.19	20,770.08	22,144.61	22,332.05	21,936.62

(*) FCC has defined a remuneration policy for each of the countries in which it operates, so that the aggregate average remuneration data in which it is established is not representative of the remuneration management carried out in each of the business units and countries in which FCC operates.

Average number of training hours by gender and professional category

	2022		2023	
	Men	Women	Men	Women
Direction and Management	26	42	18	33
Controls	20	33	20	27
Technicians	17	18	21	24
Administrative staff	10	14	19	13
Various trades	8	4	9	4

Complaints of human rights violations

During 2023, FCC did not receive any complaints that resulted in a violation of these fundamental rights and freedoms by the Group.

ESRS S3 – Affected Communities

Partnership or sponsorship actions

List of main associations

Environmental Services Area

- Verein Österreichische Entsorgungsbetriebe (VOEB)
- Česká quivale odpadového hospodářství (ČAOH)
- Česká quivale pro finanční řízení (CAFIN)
- Associače sanačních společností (ASS)
- Sdružení provozovatelů technologií pro ekologické využívání odpadů (STEO)
- Gyáli Önkéntes Szemétszedők Egyesülete (GYÖSZ)
- Skyball Kutyasport és Segítőkutyás Egyesület
- ASOCIATIA COALITIA PT ECONOMIA CIRCULARA (CERC)
- Uniunea Națională a Transportatorilor Rutieri din România (UNTRR)
- The Association of Waste Management Entrepreneurs (A.P.O.H.)
- Circular Slovakia
- Business Leaders Forum (BLF)

Water Area

- Spanish Association of Water Supply and Sanitation (AEAS)
- Abastecimientos de Agua y Saneamientos de Andalucía (ASA)
- Agrupació de Serveis D'Aigua de Catalunya (ASAC)
- Aguas Residuales – Spanish–speaking community for water treatment professionals
- Water Alliance of Ibiza and Formentera
- Canary Islands Association of Urban Water Distribution and Treatment Businesses in the Province of Las Palmas (ADITRAGUA)
- Czech Association of Non Excavation Technologies (CZSTT)
- Association of Axidega (association of companies managing sports facilities in Galicia).
- Association of Water Entrepreneurs of the Balearic Islands (ASAIB)
- Association of Wastewater Treatment Entrepreneurs of Madrid (ADEPUREMA)
- Benalmádena Association of Businessmen and Traders (ACEB)
- Association of Infrastructure Construction Companies and Concessionaires (SEOPAN–AGUA)
- Association of Companies for the Collection, Distribution, Purification and Management of Drinking and Wastewater in the Region of Murcia (AGEAS)
- Association of Research, Extraction, Mining and Metallurgical Transformation, Auxiliary and Service Companies.
- Association of industries that collect, lift, convey, treat, purify, treat and distribute drinking water and wastewater in the province of Toledo.
- Association of Installers of Almeria (ASINAL)
- Association of Water Supply and Sanitation Operators of the Czech Republic (APROVAK)
- Association of Colombian Public Services (ANDESCO)
- Association of the Water Supply and Sanitation Sector in the Czech Republic (SOVAK)
- Association of Communication Directors (DIRCOM)
- Spanish Association for Desalination and Reuse (AEDyR)
- Spanish Association of Sustainability Executives (DIRSE)
- Spanish Association for Standardisation (UNE)

- Spanish Association of Water Services to Populations (AGA)
- Latin American Association of Desalination and Water Reuse (ALADYR)
- National Association of Water and Sanitation Companies of Mexico (ANEAS)
- Association for the Development of the Moravian–Silesian Region (SRMSK)
- Association for the Defence of Water Quality (ADECAGUA)
- Association for Water Management in the Czech Republic (SVH)
- Provincial Association of Water Sector Companies in Alicante
- Members of the International Federation of Private Water Operators (AquaFed)
- Associaçao Das Empresas Portuguesas para o Sector Do Ambiente (AEPSA)
- Associaçao Portuguesa de Distribuçao e Drenagem de Águas (APDA)
- Water Supply Association (AAA)
- Associació Industrial Per La Producció Neta (AIPN)
- Association Scientifique et Technique pour L'Eau et L'Environnement
- EU-Georgia Business Council
- Almeria Chamber of Commerce
- Spanish Chamber of Commerce
- Catalan Water Partnership (CWP)
- Centre for New Water Technologies (CENTA Foundation)
- Ditchley Foundation Water Advisory Committee (UK)
- Confederation of Business Organisations in the Province of Badajoz (COEBA)
- Business Confederation of the Province of Almeria
- Spanish Confederation of Employers' Organisations CEOE
- Confederation of Industry of the CR (SP CR)
- National Water Council (CNA)
- Czech Chamber of Commerce (HK CR)
- Directorate General for the Circular Economy (CLM)
- Economic Business Council Spain/Egypt
- European Federation of National Water and Sanitation Associations (EUREAU)
- Fédération Des Distributeurs D'Eau Indépendants
- Fédération Professionnelles Des Entreprises De L'Eau (FP2E)
- Federazione Italiana Delle Imprese Dei Servizi Idrici, Energetici e Vari (UTILITALIA)
- Canary Islands Water Centre Foundation (FCCA)
- Georgian Laboratory Association (GeLAB)
- Global Water Partnership (GWP)
- Madrid Institute for Advanced Studies (IMDEA-AGUA)
- International Desalination Association (IDA)
- International Water Association (IWA)
- Isle Utilities TAG (Technology Approval Group)
- World Water Innovation Fund (WWIF)
- Water Action Platform
- Madrid, the World Capital of Construction, Engineering and Architecture (MWCC)
- Urban Water Cycle Assessment Board
- PRL INNOVATION
- Sentiatech
- Spanish Business Council of the United Arab Emirates
- Stepbywater
- Water Environment Federation (WEF)
- Water Positive Think Tank
- World Compliance Association
- Young Water Professionals (YWP)
- ZINNAE Urban Cluster for Efficient Water Use

Infrastructure Area

- SEOPAN
- MWCC
- Scientific and Technical Association for Structural Concrete
- Membership International Chamber of Commerce (ICC)
- AECOM (Association of Madrid Construction Companies)
- Asociación Empresas Productoras Áridos Castilla-La Mancha (Castilla-La Mancha Aggregates Producers Association)
- Asociación Gestión de Residuos de la Comunidad Madrid
- SPANISH ASSOCIATION OF TUNNELS AND UNDERGROUND WORKS

- Spanish Association of Advertisers
- Madrid Excelente
- Grouping for the promotion of P Tarragona
- Federation of Public Works in Alicante (FOPA)
- SPANISH ROAD ASSOCIATION
- AEC (SPANISH ASSOCIATION FOR QUALITY)
- Madrid Association of Asphalt Manufacturers, (AMFA)
- TECHNICAL ROAD ASSOCIATION
- ATPYC (Technical Association of Ports and Coasts)
- BUILDING SMART (home of openBIM)
- Power Forum
- CTN 332-Digitisation of information for building and civil works
- European Construction Technological Platform (ECTP)
- ENCORD
- Spanish Expatriation Forum
- MADRID GREEN URBAN MOBILITY LAB
- Pathways Foundation
- Madrid Open City
- Spain-Norway Chamber of Commerce
- GBCe (GREEN BUILDING COUNCIL - SPAIN)
- GAESCO Association. Business Association of Builders and Developers.
- Foundation for the Global Compact Spain
- SPANISH CONSTRUCTION TECHNOLOGY PLATFORM FOUNDATION - PTEC
- REDI-Business Network for Diversity and LGBTI Inclusion
- SPANISH NATIONAL COMMITTEE ON LARGE DAMS
- Q-ZERO. ALLIANCE TO DECARBONISE THE USE OF HEAT IN INDUSTRY
- SEPREM (Spanish Society of Dams and Reservoirs)
- Florida Transportation Builders Association
- UNE
- SPOKESPERSON FOR CTN 216/GT2 "CLIMATE CHANGE".
- UNE CTN 150-Environmental management
- Global Compact Action Platform on Sustainable Finance
- Federated College of Engineers and Architects-FCC CO COSTA RICA
- Panamanian Chamber of Construction- FCC CA PANAMA
- Association of Human Resources Executives of Nicaragua (Aerhnic)
- Lima Chamber of Commerce
- Official Chamber of Commerce Spain Peru
- Peruvian Chamber of Construction
- Antofagasta Industrial Association
- Chilean Chamber of Construction
- Spanish Chamber of Commerce Chile
- Colombian Chamber of Infrastructure
- Australia Chamber of Commerce
- CHAMBER OF CONTRACTORS OF CASTILLA Y LEÓN
- CERCLE D'INFRAESTRUCTURES FOUNDATION
- Circulo Empresarios Galicia
- Santa Cruz de Tenerife Construction Federation
- Equipment Watch (COST ESTIMATIVE PLATFORM)
- Diversity Foundation
- CEPYME ZARAGOZA - CONFEDERACION ESPAÑOLA DE LA PEQUEÑA Y MEDIANA EMPRESA - SPANISH CONFEDERATION OF SMALL AND MEDIUM ENTERPRISE
- OFFICIAL CHAMBER OF CONTRACTORS OF CATALONIA
- GUILD OF ARCHITECTS OF CATALONIA
- GREMI CONSTRUCCIO D'OBRES DE CATALUNYA
- Valencian Association of Construction and Public Works Entrepreneurs
- FRECOM MURCIA - FEDERACION REGIONAL EMPRESARIOS CONSTRUCCION
- CHAMBER OF CONTRACTORS OF THE COMMUNITY OF VALENCIA
- Spain Chamber of Commerce in Saudi Arabia
- CID-DEFENCE INDUSTRY CLUSTER
- APIEM-ASOCIACIÓN PROFESIONAL EMPRESARIOS DE INSTALACIONES ELÉCTRICAS Y TELECOMUNICACIONES DE MADRID (PROFESSIONAL ASSOCIATION OF ELECTRICAL AND TELECOMMUNICATIONS INSTALLATION BUSINESSMEN OF MADRID)

- AMI-ASSOCIATION OF INTEGRATED MAINTENANCE AND ENERGY SERVICES COMPANIES
- ATECYR-ASOCIACIÓN TÉCNICA ESPAÑOLA DE CLIMATIZACIÓN Y REFRIGERACIÓN (SPANISH TECHNICAL ASSOCIATION FOR AIR CONDITIONING AND REFRIGERATION)
- ADEMI
- Spanish Association of Public Parks and Gardens
- for ACEX: association of conservation and operating companies
- ASERPYMA: Association of Landscape and Environmental Restoration Companies
- ASEMFO: Association of forestry companies
- Andalusian Association of Forestry Companies
- ANDECE (NATIONAL ASSOCIATION OF CEMENT DERIVATIVES)
- AFTRAV (NATIONAL ASSOCIATION OF MANUFACTURERS OF SLEEPERS FOR FFCC)
- ANAIP (SPANISH ASSOCIATION OF PLASTICS INDUSTRIALISTS)
- AIMPLAS (PLASTICS TECHNOLOGY INSTITUTE)
- AERYD (SPANISH IRRIGATION AND DRAINAGE ASSOCIATION)
- At Madrid Ice Rink Tickets
- Construction Industry Awards Dinner Attendance
- At Madrid Seats
- FC Barcelona Seats
- Real Madrid Seats
- COLLABORATION WITH ICCCP FOR THE SOCIALISATION OF ICCCP IN CANADA
- Circulo Confianza Nueva Economía Forum
- Breakfast briefings E Press
- CAMACOES Annual Dinner
- Association of Civil Engineers in its Gran Canaria area
- Padel championship Saudi Arabia
- II Edition Intelligent and Sustainable Mobility Congress
- Celebration of the National Day 12 October. Spanish Embassy in Peru
- II CIAM Conference
- IX ATPYC National Congress
- XI JORNADAS DE CIVIL DO FORUM DE CIVIL - INSTITUTO SUPERIOR TÉCNICO
- VIII Jornadas de Engenharia Civil (8th Civil Engineering Conference)
- SPANISH NATIONAL DAY 12 OCT SPANISH EMBASSY IN QATAR 2024
- AETOS 50TH ANNIVERSARY FCC-CONVENSA CONFERENCE
- Completion of the repair works of the parish church Sfantul Stefan (St. Stephen) of Samurcasi, Crevedia Com. Dâmboviţa
- X Encontros de Enxeñería de Camiños, Canais e Portos (X Encounters of Road, Canal and Port Engineering)
- AETOS-CONVENSA-FCC CO Mediterranean Tunnelling Conference
- IX Paddle Tennis Tournament FCC Technical Services
- Breakfast briefing Borja Carabante. Town Planning, Mobility and Environment Delegate
- PORTUGUESE RAILWAY SUMMIT
- Maritime-Port Engineering Conference: "Innovation and Trends in the Future of the Sector".
- Commemoration of the 50th Anniversary of the Col·legi d'Enginyers de Camins, Canals i Ports de Catalunya (College of Road, Canal and Port Engineers of Catalonia)
- National Day Party in Saudi Arabia
- National Day of the Spanish Embassy in Oslo 2024
- CIVIL ENGINEERING FORUM 2024 ETSICCP GRANADA UNIVERSITY
- The Railway Days Investment Summit, 18th edition
- UNIVERSIA VIRTUAL FAIR EMPLOYMENT
- XIII Jornadas Españolas de Presas (13th Spanish Conference on Dams)
- 20th ATPYC Young Professionals' Conference
- 3rd Santo Domingo de la Calzada Engineering Week 2024
- Sponsorship of the book Patrimonio Nacional
- Las Ventas Autumn Fair
- Conference Santo Domingo de la Calzada Extremadura CICCP
- XVII ROAD CONSERVATION CONFERENCE
- International Urban Tree
- Bullfighting Fair Las Ventas- SAN ISIDRO
- VIII Popular Race, 'On the Move for Health'
- Municipal Technicians Day
- X CxM Water Route - El Gergal
- XXIV Piping Design Course

- iWater
- FENACORE
- 13th Conference "Irrigation Campaign Management in the Aragon and Catalonia Canal"
- 26th Riegos del Alto Aragón Information Day

Cement Area

- Sustainable Cantabria Association (Cantabria Sostenible)
- Cement Manufacturers Association (Oficemen)
- Association of Mortar and SATE Manufacturers (ANFAPA)
- Spanish National Association of Ready Mixed Concrete Manufacturers (ANEPHOP)
- National Association of Aggregate Manufacturers (ANEFA)
- Spanish Association Of Purchasing, Contracting And Procurement Professionals
- CEOE CEPYME CANTABRIA - Membership (CEOE CEPYME CANTABRIA)
- Ciment Català Association of Cement Manufacturers of Catalonia (Ciment Català)
- Confederation of Employers of Andalusia (CEA)
- Navarra Construction Industrial Cluster
- Federation of Industrialists and Traders of Alcalá de Guadaira (FICA)
- Cement and Environment Foundation (CEMA)
- Fundación Laboral Andaluza del Cemento y el Medio Ambiente (FLACEMA)
- Association of Catalan companies involved in the extraction and treatment of aggregates (Gremi d'Arid de Catalunya).
- Gremi Prefabricats (Prefabricates and cement derivatives guild)
- Spanish Institute of Cement and its Applications (IECA)
- Institute of Internal Auditors
- Spanish CO2 Technology Platform

Real Estate Area

- Spanish Association Against Cancer (AECC)
- Sponsorship of the Women's Basketball Team Ferial Plaza Guadalajara
- Sponsor a tree foundation

ESRS S4 – Consumers and end-users

Complaints and claims (No.)

	2021	2022	2023	2024
Received				
Environment	9,350	7,992	9,129	15,124
Water	15,948	30,641	31,371	24,652
Infrastructure	177	97	217	619
Cement	10	22	15	12
Real estate	-	5	8	27
Managed				
Environment	9,346	7,991	9,129	15,121
Water	15,948	30,641	31,371	24,652
Infrastructure	177	97	217	619
Cement	10	22	15	12
Real estate	-	5	8	27
Average resolution time (days)				
Environment	2,9	8	8	6
Water	16	10	11	12
Infrastructure	22	39	275	40
Cement	24	99	99	82
Real estate	-	15	20	45

Products and services assessed for health and safety impacts

In addition, as a good health and safety practice, a health and safety impact assessment is carried out for 96 % of products and services.

Following these assessments, no cases of non-compliance with voluntary codes relating to health and safety impacts of products and services were identified in the reporting period.

A.3. Governance disclosures

ESRS G1 – Business Conduct

Confirmed incidents of corruption and measures taken

No cases of corruption were confirmed in 2023. In 2019, the Group became aware of the existence of payments made in 2010 and 2014 that could constitute crimes of corruption in international transactions and money laundering, affecting the companies FCC Construcción, S.A., FCC Construcción América, S.A. and Construcciones Hospitalarias, S.A. The company brought the facts to the attention of the public prosecutors in Spain and Panama, and since then has been providing maximum cooperation for their clarification. At the date of preparation of the 2023 Annual Report, the case was still under investigation and it was not possible to determine, at that time, what charges, if any, might be brought.

Contributions to foundations and non-profit organisations (€)

	2021	2022	2023	2024
Donations to non-profit organisations and foundations	1,048,399	1,151,318	1,100,341	932,714
Sponsorships	1,761,051	2,238,463	2,269,229	2,641,086
Contributions to associations	1,847,790	2,303,888	2,141,438	1,644,945
Other	170,544	230,913	176,165	149,696
Total	**4,773,448**	**5,924,582**	**5,687,173**	**5,368,441**

Supervision and audit systems and their results

By 2024, the FCC Group had approved 1,432 suppliers and contractors, of which 813 new suppliers were approved during 2024. In addition, 20 were classified as high risk in 2024. Following the Due Diligence process, 17 of these suppliers were approved and three are in the process of evaluation; and no supplier was classified as "critical", so it was not necessary to carry out a compliance audit.

Tables relating to fiscal transparency

2023 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2023	Income from intra-group transactions with other tax jurisdictions 2023	Tangible assets other than cash and cash equivalents 2023	Profit Before Tax 2023 (thousands of €)	Profit taxes paid 2023 (thousands of €)
Germany	Construction	11,827	0	0	0	0
Andorra		51	0	0	0	0
Saudi Arabia	Water Construction	246,720	116,297	218,511	16,089	5,027
Algeria	Water Construction	48,413	9,881	162,758	30,626	5,228
Argentina	Construction	0	0	0	-1	0
Australia	Construction	7,483	0	3,540	-4,524	0
Austria	Water	170,091	-65	544,711	80,899	1,705
Belgium	Construction	7	0	166	-49	435
Brazil	Construction	0	0	-10,081	-7,554	0
Bulgaria	Construction	0	0	95	-75	0
Canada	Construction	189,249	0	65,647	38,637	0
Chile	Water Construction	70,458	0	59,046	-16,818	0
Colombia	Water Construction	114,735	15,578	101,983	3,193	2,734
Costa Rica	Construction	0	0	-299	-756	0
Croatia	Real estate	31	0	67	0	0
Denmark		5	0	0	0	0
Ecuador	Water	0	0	48	-55	3
Egypt	Water Environment	6,262	11	17,417	3,358	1,233
El Salvador	Construction	0	0	845	-82	1
United Arab Emirates	Water Construction	16,751	336	4,871	2,450	0

2023 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2023	Income from intra-group transactions with other tax jurisdictions 2023	Tangible assets other than cash and cash equivalents 2023	Profit Before Tax 2023 (thousands of €)	Profit taxes paid 2023 (thousands of €)
Slovakia	Environment	43,157	0	65,345	7,656	1,099
Slovenia		7	0	0	0	0
Spain	Environment Water Infrastructures Cement Real Estate	4,161,887	316,618	7,363,881	221,438	38,022
United States	Water Cement Environment Construction	399,617	434	516,105	15,300	30
Finland	Construction	24	0	1	-966	0
France	Water	34,396	280	48,131	1,379	761
Georgia	Water	79,240	775	474,784	11,595	49
Greece	Environment Construction	8	0	95	-15	0
Guatemala	Construction	0	0	25	-29	1
Haiti	Construction	0	0	3,280	427	0
Honduras	Construction	0	0	0	0,30	0
Hungary	Environment	27,551	0	38,243	5,639	183
Ireland	Construction	0	0	9,741	-738	0
Italy	Water Construction	68,412	21,098	99,223	6,858	2,985
Jersey		0	0	0	0	432
Luxembourg	Central Services	0	0	3,045	-79	0
Morocco	Construction	0	0	0	221	0
Mexico	Water Infrastructures Central Services	381,385	12,250	347,825	58,685	6,715

2023 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2023	Income from intra-group transactions with other tax jurisdictions 2023	Tangible assets other than cash and cash equivalents 2023	Profit Before Tax 2023 (thousands of €)	Profit taxes paid 2023 (thousands of €)
Montenegro	Water	0	0	1,610	-220	
Nicaragua	Construction	1,351	0	4,111	1,178	392
Norway	Construction	47,655	0	6,601	2,287	0
Oman	Water	514	0	1,666	769	0
The Netherlands	Water Cement Infrastructure	208,923	0	68,736	-1,451	850
Panama	Water Real Estate Construction	-914	0	80,695	-10,114	320
Peru	Water Infrastructure	109,974	3	116,409	8,162	2,804
Poland	Environment Construction	79,603	0	77,933	5,208	569
Portugal	Water Construction Environment Central Services	107,196	5,451	69,262	6,497	1,705
Qatar	Water Construction	7,598	56	5,660	313	821
United Kingdom	Cement Infrastructures Real Estate Environment	1,024,405	152,746	1,113,947	92,438	30,040
Czech Republic	Water Environment	413,737	41,210	641,343	49,542	6,430
Dominican Republic	Construction	0	0	453	-14	0
Romania	Water Environment Construction	132,506	52	200,738	5,323	172

2023 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2023	Income from intra-group transactions with other tax jurisdictions 2023	Tangible assets other than cash and cash equivalents 2023	Profit Before Tax 2023 (thousands of €)	Profit taxes paid 2023 (thousands of €)
Serbia	Water Environment	6,609	1	11,130	-578	0
Sweden	Construction	7	0	6	-11	0
Switzerland		336	0	0	0	0
Tunisia	Water Cement	0	0	56,457	80	441
Turkey		25	0	0	0	0
Uruguay	Water	0	0	81	0	0
Total		**8,217,292**	**693,012**	**12,595,887**	**632,118**	**111,185**

Note: As a consequence of the partial financial spin-off of FCC in favour of Inmocemento, and in order to follow the same criteria established in the financial statements, this table omits the data corresponding to discontinued operations (Cement and Real Estate Areas), for those magnitudes included in the aforementioned financial statements.

2024 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2024	Income from intra-group transactions with other tax jurisdictions 2024	Tangible assets other than cash and cash equivalents 2024	Profit Before Tax 2024 (thousands of €)	Taxes on profits paid 2024 (thousands of €)
Germany	Construction	46,153	0	30,496	3,055	0
Saudi Arabia	Water Construction	309,871	64,851	264,503	68,107	7,187
Algeria	Water Construction	55,404	11,856	167,572	32,222	6,505
Argentina	Construction	0	0	0	-1	0
Australia	Construction	18,309	0	5,467	-2,464	0
Austria	Water	176,758	-20	550,549	91,653	5,625
Belgium	Construction	4	0	338	-64	1,731
Brazil	Construction	0	0	-10,086	-5,628	0
Bulgaria	Construction	0	0	81	639	0

2024 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2024	Income from intra-group transactions with other tax jurisdictions 2024	Tangible assets other than cash and cash equivalents 2024	Profit Before Tax 2024 (thousands of €)	Taxes on profits paid 2024 (thousands of €)
Canada	Construction	221,129	0	58,891	28,465	17,940
Chile	Water Construction	61,963	0	20,339	-13,045	0
Cyprus		212	0	0	0	0
Colombia	Water Construction	105,558	11,511	102,275	-2,594	8,560
Costa Rica	Construction	0	0	-1,188	-910	1,050
Croatia	Real estate	37	0	0	0	0
Ecuador	Water	0	0	426	19	0
Egypt	Water Environment	5,602	14	14,488	1,635	2,404
El Salvador	Construction	0	0	802	-971	0
United Arab Emirates	Water Construction	21,834	105	10,185	2,667	0
Slovakia	Environment	48,162	0	70,402	9,427	856
Slovenia		12	0	0	0	0
Spain	Environment Water Infrastructures Cement Real Estate	4,467,986	303,285	3,743,907	361,524	122,935
United States	Water Cement Environment Construction	600,016	503	614,020	8,047	3,255
Finland	Construction	47	0	0	0	0
France	Water	84,476	5,089	109,291	247	4,200
Georgia	Water	99,367	6,105	536,565	14,362	56

2024 Countries Group	Main activities of the organisation	Revenue from sales to third parties 2024	Income from intra-group transactions with other tax jurisdictions 2024	Tangible assets other than cash and cash equivalents 2024	Profit Before Tax 2024 (thousands of €)	Taxes on profits paid 2024 (thousands of €)
Greece	Environment Construction	1	0	34	-16	0
Guatemala	Construction	0	0	1	54	0
Haiti	Construction	0	0	3,342	233	0
Honduras	Construction	0	0	0	1,552	0
Hungary	Environment	30,448	0	42,302	6,630	463
Ireland	Construction	5	0	9,789	-869	0
Italy	Water Construction	66,778	20,771	101,903	7,185	1,540
Kosovo		0	0	212	-14	0
Luxembourg	Central Services	0	0	0	0	0
Morocco	Construction	0	0	0	333	0
Mexico	Water Infrastructures Central Services	132,144	16,715	193,411	30,434	8,945
Montenegro	Water	-57	0	1,351	-261	0
Nicaragua	Construction	3,343	0	3,803	1,613	137
Norway	Construction	84,192	0	23,143	3,792	0
Oman	Water	511	0	1,816	812	0
The Netherlands	Water Cement Infrastructure	190,879	0	74,470	-79,866	-53
Panama	Water Real Estate Construction	0	0	49,988	-3,913	0
Peru	Water Infrastructure	137,672	0	160,427	10,826	4,056
Poland	Environment Construction	96,719	0	86,610	11,141	169
Portugal	Water Construction Environment Central Services	184,868	18,155	85,550	10,753	1,861
Qatar	Water Construction	15,487	81	9,374	918	461
United Kingdom	Cement Infrastructures Real Estate Environment	1,184,522	151,104	1,619,831	-83,557	15,775
Czech Republic	Water Environment	435,043	40,737	665,796	56,213	7,133
Dominican Republic	Construction	0	0	459	-18	0
Romania	Water Environment Construction	178,354	28	305,896	13,808	197
Serbia	Water Environment	7,380	0	12,243	457	0
Sweden	Construction	11	0	7	-25	0
Switzerland		216	0	0	0	0
Tunisia	Water Cement	0	0	232	24	499
Total		**9,071,416**	**650,889**	**9,741,313**	**584,631**	**223,487**

Nota: As a consequence of the partial financial spin-off of FCC in favour of Inmocemento, and in order to follow the same criteria established in the financial statements, this table omits the data corresponding to discontinued operations (Cement and Real Estate Areas), for those magnitudes included in the aforementioned financial statements.

Public subsidies received (thousands of €)

Areas	Public subsidies received 2023	Public subsidies received 2024
Construction	0	181
Services	8,090	7,571
Aqualia	14,169	11,509
Cement	1,260	-
Concessions	4,514	3,817
Real estate	0	-
Central Services	2	1
Total	**28,035**	**23,079**

A.4. Contents of the report

Disclosure requirements required by Law 11/2018, of 28 December, on non-financial information and diversity, covered by the Sustainability Report

The FCC Group has presented some information required by Law 11/2018 taking, as a reference, some GRI Standards, in accordance with GRI 1: Fundamentals 2021.

Requirement Law 11/2018	Related standard	Section of the report	Page
GENERAL INFORMATION			
Business model			
Brief description of the group's business model (including business environment, organisation and structure).	(ESRS) GOV-1: The role of the administrative, management and supervisory bodies. (ESRS) SBM-1: Strategy, business model and value chain.	ESRS 2 - General Information (FCC Group Overview, Corporate Governance Structure).	3-4 6-7
Geographical presence.	(ESRS) SBM-1: Strategy, business model and value chain.	ESRS 2 - General Information (FCC Group overview).	3-4
Organisational objectives and strategies.	(ESRS) SBM-1: Strategy, business model and value chain.	ESRS 2 - General Information (Strategic Approach).	10 14-17
Main factors and trends that may affect its future development.	(ESRS) SBM-1: Strategy, business model and value chain.	ESRS 2 - General Information (Strategic Approach).	10-13

Requirement Law 11/2018	Related standard	Section of the report	Page
Company policies			
A description of the group's policies on these issues [environmental and social issues, respect for human rights and the fight against corruption and bribery, as well as on personnel, including measures, if any, taken to promote the principle of equal treatment and opportunities for women and men, non-discrimination and inclusion of persons with disabilities and universal accessibility].	(ESRS) Minimum Disclosure Requirement - MDR Policies - P.	Other information related to environmental management (Appendix II: Policies related to environmental management). Other information related to the management of social aspects (Appendix V: Policies related to the management of social aspects). Other information related to business conduct and tax compliance (Appendix IX: Policies related to business conduct and tax compliance).	77-80, 204-205 240-241

Requirement Law 11/2018	Related standard	Section of the report	Page
Risk management			
The main risks related to these issues [environmental and social issues, respect for human rights and the fight against corruption and bribery, as well as personnel issues, including measures taken, where appropriate, to promote the principle of equal treatment and opportunities for women and men, non-discrimination and inclusion of persons with disabilities and universal accessibility].	(ESRS) SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.	ESRS E1 - Climate Change (Material Impacts, Risks and Opportunities). ESRS E2 - Pollution (Material Impacts, Risks and Opportunities). ESRS E3 - Water and Marine Resources (Material Impacts, Risks and Opportunities). ESRS E4 - Biodiversity and Ecosystems (Material Impacts, Risks and Opportunities). ESRS E5 - Resource Use and Circular Economy (Material Impacts, Risks and Opportunities). ESRS S1 - Own Staff (Material Impacts, Risks and Opportunities). ESRS S2 - Value Chain Staff (Material Impacts, Risks and Opportunities). ESRS S3 - Affected Communities (Material Impacts, Risks and Opportunities). ESRS S4 - Consumers and end-users (Material impacts, risks and opportunities). ESRS G1 - Business Conduct (Material Impacts, Risks and Opportunities). Entity-specific issues (Material impacts, risks and opportunities).	29-31, 43-44 50-51, 56-57, 148-150 184 190-191 198-199, 229-230

Requirement Law 11/2018	Related standard	Section of the report	Page
Other			
Mention in the report of the national, European or international reporting framework used for the selection of non-financial key performance indicators included in each of the sections.	(ESRS) ESRS 1 General requirements. (GRI) 1 - Fundamentals.	Appendix I (Basis for preparation of the report). Annex I: Additional information required by Law 11/2018 (Report contents).	23,243
1. ENVIRONMENTAL ISSUES			
Detailed general information			
On current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety.	(ESRS) SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.	ESRS E1 - Climate Change (Material Impacts, Risks and Opportunities). ESRS E2 - Pollution (Material Impacts, Risks and Opportunities). ESRS E3 - Water and Marine Resources (Material Impacts, Risks and Opportunities). ESRS E4 - Biodiversity and Ecosystems (Material Impacts, Risks and Opportunities). ESRS E5 - Resource Use and Circular Economy (Material Impacts, Risks and Opportunities).	29-31, 43-44, 50-51, 56-57, 66-67
On environmental assessment or certification procedures.	(GRI) 3-3 Management of material topics.	Annex I: Additional information required by Law 11/2018 (Environmental information).	243
On resources devoted to environmental risk prevention.	(ESRS) E1-3: Actions and resources in relation to climate change policies. (ESRS) E2-2: Actions and resources related to pollution. (ESRS) E3-2: Actions and resources related to water and marine resources. (ESRS) E4-3: Actions and resources related to biodiversity and ecosystems. (ESRS) E5-2: Actions and resources related to resource use and circular economy.	ESRS E1 - Climate Change (Actions related to climate change). ESRS E2 - Pollution (Pollution-related actions). ESRS E3 - Water and Marine Resources (Actions related to water and marine resources). ESRS E4 - Biodiversity and Ecosystems (Actions related to biodiversity and ecosystems). ESRS E5 - Resource use and circular economy (Actions related to resource use and circular economy).	32-35, 45-47 52-54, 62-63, 69-72
On the application of the precautionary principle.	(ESRS) IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities.	ESRS 2 - General Information (Strategic Approach).	19-20
On the amount of provisions and guarantees for environmental risks.	(ESRS) E1-3: Actions and resources in relation to climate change policies. (ESRS) E2-2: Actions and resources related to pollution. (ESRS) E3-2: Actions and resources related to water and marine resources. (ESRS) E4-3: Actions and resources related to biodiversity and ecosystems. (ESRS) E5-2: Actions and resources related to resource use and circular economy.	ESRS E1 - Climate Change (Actions related to climate change). ESRS E2 - Pollution (Pollution Related Actions). ESRS E3 - Water and Marine Resources (Actions related to water and marine resources). ESRS E4 - Biodiversity and Ecosystems (Actions related to biodiversity and ecosystems). ESRS E5 - Resource use and circular economy (Actions related to resource use and circular economy).	32-35, 45-47, 52-54, 62-63, 69-72

Requirement Law 11/2018	Related standard	Section of the report	Page
Pollution			
Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment (also includes noise and light pollution).	(ESRS) E2-1: Policies related to pollution. (ESRS) E2-2: Actions and resources related to pollution. (ESRS) E2-4: Pollution of air, water and soil.	ESRS E2 - Pollution (Pollution-related Policies, Pollution-related Actions, Pollution-related Metrics). Annex I: Additional information required by Law 11/2018 (Environmental information).	44-49, 246
Circular economy and waste prevention and management			
Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste.	(ESRS) E5-1: Policies related to resource use and circular economy. (ESRS) E5-2 Actions and resources related to resource use and circular economy. (ESRS) E5-5: Resource outflows.	ESRS E5 - Resource use and the circular economy (Policies related to resource use and the circular economy, Actions related to resource use and the circular economy, Metrics related to resource use and the circular economy). Annex I: Additional information required by Law 11/2018 (Environmental information).	68-75, 249-250
Actions to combat food waste.	(GRI) 3-3 Management of material issues.	Annex I: Additional information required by Law 11/2018 (Environmental information).	249-250
Sustainable use of resources			
Water consumption and water supply according to local constraints.	(ESRS) E3-4: Water consumption.	ESRS E3 - Water and Marine Resources (Metrics related to Water and Marine Resources). Annex I: Additional information required by Law 11/2018 (Environmental information).	55, 247
Consumption of raw materials and measures taken to improve the efficiency of raw material use.	(ESRS) E5-4: Resource inflows.	ESRS E5 - Resource use and circular economy (Metrics related to resource use and circular economy). Annex I: Additional information required by Law 11/2018 (Environmental information).	72-73, 248-249

Requirement Law 11/2018	Related standard	Section of the report	Page
Direct and indirect energy consumption.	(ESRS) E1-5: Energy consumption and mix.	ESRS E1 - Climate Change (Climate change related metrics). Annex I: Additional information required by Law 11/2018 (Environmental information).	35, 243-244
Measures taken to improve energy efficiency.	(ESRS) E1-3: Actions and resources in relation to climate change policies.	ESRS E1 - Climate Change (Actions related to climate change).	32-35
Use of renewable energies.	(ESRS) E1-5: Energy consumption and mix.	ESRS E1 - Climate Change (Climate change related metrics). Annex I: Additional information required by Law 11/2018 (Environmental information).	35-41, 243-245
Climate change			
Significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces.	(ESRS) E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions.	ESRS E1 - Climate Change (Climate change related metrics). Annex I: Additional information required by Law 11/2018 (Environmental information).	37-40 244-245
Measures adopted to adapt to the consequences of climate change.	(ESRS) E1-3: Actions and resources in relation to climate change policies.	ESRS E1 - Climate Change (Actions related to climate change) .	32-35
Voluntary reduction targets set for the medium and long term to reduce greenhouse gas emissions, and the means implemented to this end.	(ESRS) E1-4: Targets related to climate change mitigation and adaptation.	ESRS E1 - Climate Change (Climate change related objectives).	41-42
Biodiversity protection			
Measures taken to preserve or restore biodiversity.	(ESRS) E4-3: Actions and resources related to biodiversity and ecosystems.	ESRS E4 - Biodiversity and Ecosystems (Actions related to biodiversity and ecosystems.	62-63

Requirement Law 11/2018	Related standard	Section of the report	Page
Impacts caused by activities or operations in protected areas.	(ESRS) E4-5: Impact metrics related to biodiversity and ecosystems change.	ESRS E4 - Biodiversity and Ecosystems (Metrics related to biodiversity and ecosystems. Annex I: Additional information required by Law 11/2018 (Environmental information).	64,248
2. SOCIAL AND STAFF ISSUES			
Employment			
Total number and distribution of employees by gender, age, country and occupational classification.	(ESRS) S1-6: Characteristics of the undertaking's employees. (ESRS) S1-9: Diversity metrics.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management). Annex I: Additional information required by Law 11/2018 (Social information).	153-155, 251-252
Total number and distribution of types of employment contracts.			
Average annual number of permanent contracts, temporary contracts and part-time contracts by gender, age and occupational classification.			
Number of dismissals by gender, age and occupational classification.	(GRI) 3-3 Management of material topics.	Annex I: Additional information required by Law 11/2018 (Social information).	252
Average salaries and their evolution disaggregated by gender, age and professional classification or equal value.	(GRI) 3-3 Management of material topics.	Annex I: Additional information required by Law 11/2018 (Social information).	253
Wage gap, the remuneration for equal or average jobs in society.	(ESRS) S1-16: Remuneration metrics (pay gap and total remuneration).	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	168
The average remuneration of directors and executives, including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments broken down by gender.	(GRI) 3-3 Management of material topics.	ESRS 2 - General Information (Role of Governing Bodies in Sustainability). Annex I: Additional information required by Law 11/2018 (Social information).	9, 253
Implementation of right to disconnect policies.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	155-156
Employees with disabilities.	(ESRS) S1-12: Persons with disabilities.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	165
Work organisation			
Organisation of working time.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Management of impacts, risks and opportunities).	155-157
Number of hours of absenteeism.	(ESRS) S1-14: Health and safety metrics.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	174
Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.	(ESRS) S1-4: Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	155-156
Health and safety			
Health and safety conditions at work.	(ESRS) S1-14: Health and safety metrics.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	172-174
Accidents at work, in particular their frequency and severity by gender.	(ESRS) S1-14: Health and safety metrics.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	174
Occupational diseases by gender.	(ESRS) S1-14: Health and safety metrics.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	174
Social relations			
Organisation of social dialogue, including procedures for informing and consulting with staff and negotiating with them.	(ESRS) S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	178-180
Percentage of employees covered by collective bargaining agreements by country.	(ESRS) S1-8: Collective bargaining coverage and social dialogue.	ESRS S1 - Own Staff (Management of impacts, risks and opportunities).	182

Requirement Law 11/2018	Related standard	Section of the report	Page
Taking stock of collective agreements, particularly in the field of occupational health and safety at work.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Management of impacts, risks and opportunities).	179
Mechanisms and procedures to promote the involvement of workers in the management of the company, in terms of information, consultation and participation.	(ESRS) S1-2: Processes for engaging with own workers and workers' representatives about impacts.	ESRS S1 - Own Staff (Management of impacts, risks and opportunities).	177-180
Training			
Policies implemented in the field of training.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Management of impacts, risks and opportunities).	158-160
Total number of training hours per professional category.	(ESRS) S1-13: Training and skills development metrics.	Annex I: Additional information required by Law 11/2018 (Social information).	254
Accessibility			
Universal accessibility for people with disabilities.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	163-165
Equality			
Measures taken to promote equal treatment and opportunities for women and men.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	166-167
Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment; Integration and universal accessibility of persons with disabilities.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	166-167
Anti-discrimination and, where appropriate, diversity management policy.	(ESRS) S1-1: Policies related to own workforce.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management).	168-170
3. INFORMATION ON RESPECT FOR HUMAN RIGHTS			
Implementation of human rights due diligence procedures.	(ESRS) GOV-4: Statement on due diligence.	Appendix I (Mapping of information provided on the due diligence process).	24
Prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and redress possible abuses committed.	(ESRS) GOV-4: Statement on due diligence.	Appendix I (Mapping of information provided on the due diligence process).	24
Complaints of human rights violations.	(ESRS) S1-17: Incidents, complaints and severe human rights impacts. (ESRS) S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions.	ESRS S1 - Own Staff (Impact, Risk and Opportunity Management). ESRS S4 - Consumers and end-users (Actions related to consumers and end-users). Annex I: Additional information required by Law 11/2018 (Social information).	183,202 254

Requirement Law 11/2018	Related standard	Section of the report	Page
Promotion and enforcement of the provisions of the ILO core conventions related to respect for freedom of association and the right to collective bargaining.	(ESRS) GOV-4: Statement on due diligence.	Appendix I (Mapping of information provided on the due diligence process).	24
Elimination of discrimination in respect of employment and occupation.			
Elimination of forced or compulsory labour.			
Effective abolition of child labour.			
4. INFORMATION RELATING TO THE FIGHT AGAINST CORRUPTION AND BRIBERY			
Measures taken to prevent corruption and bribery.	(ESRS) G1-3: Prevention and detection of corruption and bribery. (ESRS) G1-4: Incidents of corruption or bribery.	ESRS G1 - Business Conduct (Anti-Bribery and Anti-Corruption).	236-237
Measures to combat money laundering.	(ESRS) G1-3: Prevention and detection of corruption and bribery. (ESRS) G1-4: Incidents of corruption or bribery.	ESRS G1 - Business Conduct (Anti-Bribery and Anti-Corruption).	236-237
Contributions to foundations and non-profit organisations.	(GRI) 3-3 Management of material topics.	Annex I: Additional information required by Law 11/2018 (Governance information).	259
5. INFORMATION ABOUT THE COMPANY			
Company commitments to sustainable development			
Impact of the company's activity on employment and local development.	(ESRS) SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.	ESRS S3 - Affected Communities (Actions related to affected communities; Material Impacts, Risks and Opportunities).	193-196
Impact of the company's activity on local populations and the territory.	(ESRS) SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.	ESRS S3 - Affected Communities (Material Impacts, Risks and Opportunities).	190-191, 258
Relationships with local community actors and the modalities of dialogue with them.	(ESRS) S3-2: Processes for engaging with affected communities about impacts.	ESRS S3 - Affected Communities (Interaction Processes).	189-190
Partnership or sponsorship actions.	(GRI) 2-28 Membership of Associations.	Annex I: Additional information required by Law 11/2018 (Social information).	254-258
Subcontracting and suppliers			
Inclusion of social, gender equality and environmental issues in the procurement policy.	(ESRS) G1-2: Management of relationships with suppliers.	ESRS G1 - Business Conduct (Supplier Relationship Management).	233-234
Consideration in relations with suppliers and subcontractors of their social and environmental responsibility.	(ESRS) G1-2: Management of relationships with suppliers.	ESRS G1 - Business Conduct (Supplier relationship management).	233-234
Supervision and audit systems and their results.	(ESRS) G1-2: Management of relationships with suppliers.	ESRS G1 - Business Conduct (Supplier Relationship Management). Annex I: Additional information required by Law 11/2018 (Governance information).	234-235 259

Requirement Law 11/2018	Related standard	Section of the report	Page
Consumers			
Consumer health and safety measures.	(ESRS) S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions.	ESRS S4 - Consumers and end-users (Actions related to consumers and end-users).	199-202
Complaints systems.	(ESRS) S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns.	ESRS S4 - Consumers and end-users (Interaction processes, Policies related to consumers and end-users).	197, 199-203, 258
Complaints received and resolution of complaints.	(GRI) 3-3 Management of material topics.	Annex I: Additional information required by Law 11/2018 (Social information).	202, 258

Requirement Law 11/2018	Related standard	Section of the report	Page
Tax information			
Country-by-country benefits.	(GRI) 207-4 Country-by-Country Reporting.	Annex I: Additional information required by Law 11/2018 (Governance information).	259-262
Taxes on profits paid.	(GRI) 207-4 Country-by-Country Reporting.	Annex I: Additional information required by Law 11/2018 (Governance information).	259-262
Public subsidies received.	(GRI) 201-4 Financial assistance received from the government.	Annex I: Additional information required by Law 11/2018 (Governance information).	263

AENOR

Verification Report

to

FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A.

in relation to the consolidated non-financial and sustainability reporting
"Sustainability Report 2024 FCC Group"
under the Law 11/2018 and the Directive (EU) 2022/2464
corresponding to the fiscal year ending on December 31, 2024.

In Madrid on February 26, 2025

Rafael García Meiro
CEO

LIMITED VERIFICATION REPORT ON THE STATE OF THE CONSOLIDATED NON-FINANCIAL AND SUSTAINABILITY REPORTING ISSUED BY A VERIFIER

LIMITED VERIFICATION REPORT ON THE STATE OF THE CONSOLIDATED NON-FINANCIAL AND SUSTAINABILITY REPORTING

To the Board of Directors of the FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A.:

"LIMITED" VERIFICATION CONCLUSION
AENOR has carried out the verification, in accordance with the Law 11/2018, under a limited level of assurance of the Consolidated State of Non-Financial Reporting (hereinafter, SNFR) corresponding to the fiscal year ending on December 31, 2024 of the FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A. and subsidiary companies that are part of the consolidated management report of the Group (hereinafter, the body), which is included in Section 13. "NON-FINANCIAL INFORMATION STATEMENT" of the management report. The content of the SNFR includes reporting additional to that required by the current legislation in terms of non-financial reporting. Namely, it includes the Sustainability Reporting corresponding to the fiscal year ending on December 31, 2024 (hereinafter, information on sustainability) prepared by the body, in compliance with the Directive (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD). Said sustainability reporting has been verified under a limited level of assurance. Based on the proceedings carried out, and on the evidence that we have obtained, nothing has come to our attention that might suggest the following: a) The body's State of Non-Financial Reporting corresponding to the fiscal year ending on December 31, 2024 has not been prepared, in all material respects, in accordance with the contents of the current legislation and following the selected criteria of the European Sustainability Reporting Standards (ESRSs), as well as the other criteria described in accordance to what is included for every subject matter in Table included in Section "Contents of the report- Disclosure requirements required by Law 11/2018, of 28 December, on non-financial information and diversity, covered by the Sustainability Report" of Annex I of said State; b) The Sustainability Reporting has not been prepared as a whole in all material respects, in accordance with the applicable sustainability reporting framework identified in "Basis for the preparation of the report"; " Disclosure requirements set out in the ESRS covered by the Sustainability Report" of Appendix I of the General Information section as well as in the section on "Environmental taxonomy of the European Union" of the Environmental Information section on sustainability reporting, including: • That the description provided on the process to identify the sustainability reporting included in the point "Basis for the preparation of the report" in appendix I of the General Information section on sustainability reporting is coherent with the implemented process, and that it allows for the identification of material information to be disclosed based on the ESRS requirements; • Compliance with the ESRSs;

- Compliance with the disclosure requirements, included in Subsection X in the section on environment and sustainability reporting, with the contents of Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

BASES FOR THE CONCLUSION

AENOR has carried out the verification assignment under a limited level of assurance, in accordance with the governing regulations of the applicable verification activity in Spain. The extension of the procedures applied in a verification assignment with a limited level of assurance is less in comparison with the ones required in a reasonable verification assignment. As a consequence, the safety degree obtained in a verification assignment with a limited level of assurance is less than the safety degree that would have been obtained had a reasonable safety assignment been carried out.

Our responsibilities, in accordance with such regulation, are further described in the Section "Responsibilities of the verifier of our report."

AENOR acts as an independent verification body and complies with the requirements of independence and other ethical requirements, which are applicable based on the requirements of the governing regulation of the sustainability reporting verification activity, and which are based on the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and professional behavior.

AENOR has a quality management system that ensures compliance with the governing regulations of the sustainability reporting verification activity regarding the quality control based on ISO/IEC 17029:2019. It requires the individual verifier/the verifying company to design, implement and operate a quality management system which includes policies and procedures related to the compliance of the ethical, professional rules and legal requirements, as well as to the applicable legislation.

We consider that the evidence that we have obtained is enough and appropriate to provide a base for our conclusion.

EMPHASIS OF MATTER

OTHER MATTERS

- This is the first year that sustainability information is reported under CSRD.

RESPONSIBILITIES OF THE ADMINISTRATORS AND OF THE AUDIT COMMISSION IN RELATION TO THE SUSTAINABILITY REPORTING

The FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A.'s Administrators will be responsible for the formulation of the SNFR included in the body's consolidated management report, as well as for the content thereof. The SNFR has been prepared on the basis of the contents included in the current legislation and following the selected ESRS criteria, as well as other criteria described in accordance with what has been

mentioned for each subject matter in Table included in Section "Contents of the report- Disclosure requirements required by Law 11/2018, of 28 December, on non-financial information and diversity, covered by the Sustainability Report" of Annex I of said State;.

This responsibility likewise includes design, implementation, and maintenance of the internal control deemed necessary to allow for the SNFR to be free from material misstatements, due to fraud or error.

The administrators of FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A. are also responsible for the definition, implementation, adaptation and maintenance of the management system from which the necessary information is obtained in preparation of the SNFR.

In relation to the sustainability reporting, the body's administrators are responsible for developing and implementing a process to identify the information to be included in the sustainability reporting, in compliance with the contents of the CSRD, the ESRSs, and the provisions set forth in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, and to disclose information on this process in the sustainability reporting itself in the section "The role of governance bodies in sustainability issues" in the sectin "General Disclosure". Said responsibility includes:

- Knowing the context in which these activities and business relations of the body are developed, as well as its stakeholders, in relation to the impacts that the body has on people and the environment;
- Identifying the real and potential impacts (both negative and positive), as well as the risks and opportunities that might affect, or which may be reasonably expected to affect, the financial situation, the financial results, the cash flows, the access to funding, or the cost of equity of the body in the short, medium and long term;
- Assessing the materiality of the identified impacts, risks and opportunities;
- Carrying out hypothesis and estimates that are reasonable depending on the circumstances.

The administrators are likewise responsible for preparing the sustainability reporting, which includes information identified by the process, in accordance with the applicable sustainability reporting framework, including compliance with the ESRSs, the disclosure requirements, and Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

Said responsibility includes:

- Designing, implementing and keeping the internal control that the administrators deem relevant to allow for the preparation of the sustainability reporting which is free from material misstatements, due to fraud or error;
- Selecting and applying appropriate methods for the sustainability reporting presentation, and the conduction of reasonable assumptions and estimates, taking into account the circumstances on specific disclosures.

The audit commission is responsible for supervising the drafting and presentation of the sustainability reporting.

INHERENT LIMITATIONS IN THE PREPARATION OF SUSTAINABILITY REPORTING

In accordance with the ESRSs, the body's administrators are obliged to prepare prospective information on the basis of assumptions and hypothesis, which shall be included in the sustainability reporting, on facts that may happen in the future, as well as possible future actions which the company could take, where appropriate. The real result may substantially differ from the one estimated, given that it refers to the future, and future events do not generally happen as expected.

In order to determine sustainability reporting disclosures, the body's administrators shall interpret the legal and other terms which are clearly defined, and which may be interpreted otherwise by other people, including the legal conformity of such interpretations and, as a consequence, are subject to uncertainty.

VERIFIER'S RESPONSIBILITIES

AENOR's goals are to plan and carry out the verification assignment, so as to obtain a limited security on whether the SNFR and the sustainability reporting are free from material misstatements, due to fraud or error, and issue a verification report with a limited level of assurance, which contains our conclusions thereto. Misstatements may be due to fraud or error, and they are considered to be material when, individually or in an aggregated manner, they may be reasonably expected to affect the decisions that the users, to whom the verification report is addressed, make based on such information.

As part of this verification assignment with limited level of assurance, we apply our professional judgement and keep an attitude of professional skepticism throughout the whole assignment. We likewise:

- Design and apply procedures to assess whether the process to identify the information included both in the SNFR and in the sustainability reporting is consistent with the description of the process followed by the body and allows, where appropriate, to identify the material information that will be disclosed based on the ESRS requirements;
- Apply procedures about risk, including the understanding of the relevant internal controls for the assignment, so as to identify the information to be disclosed, where material misstatements are more likely to arise, due to fraud or error, but not with the aim of providing a conclusion on the efficiency of the body's internal control;
- Design and apply procedures that respond to the disclosures included both the SNFR and in the sustainability reporting, where material misstatements are likely to arise. The risk of not detecting a material misstatement due to fraud is greater than in the case of a material misstatement due to error, since fraud may imply collusion, counterfeit, deliberate omissions, intentional misclassifications, or the avoidance of the internal control;
- Provide the body's audit commission with a statement of compliance with the ethical requirements regarding independence, and we have contacted them to inform about those matters that may reasonably entail a threat to our independence and, where appropriate, about the safeguard measures adopted to eliminate or reduce the threat.

SUMMARY OF THE CONDUCTED WORK

A limited verification assignment includes the conduction of procedures to obtain evidence, which can be a basis for our conclusions. The nature, time of performance and extension of the selected procedures depend

on the professional judgement, including the identification of the information to be disclosed, since material misstatements are likely to arise, due to fraud or error, in the sustainability reporting.

Our work has focused on putting questions down to the Management, as well as to the different units and components of the FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A., which have participated in the drafting of the sustainability reporting, on the process reviews to gather and check the information provided in the sustainability reporting, and on the application of hundreds of certain analytical procedures and sample review evidence, which are described below:

Regarding the SNFR verification process:

- Meetings with the body's staff to understand the business model, the applied policies and management approaches, the main risks related to those aspects, and to obtain the necessary information for the external review;
- Scope, importance and integrity analysis of the contents included in the 2024 SNFR, based on the materiality analysis carried out by the body and described in appendix I "Basis for the preparation of the report" in section "General Disclosure", taking into account those contents required under the current legislation;
- Analysis of the procedures to gather and validate the data presented in the 2024 SNFR;
- Information review regarding risks, policies and managements approaches applied in relation to the material aspects presented in the 2024 SNFR;
- Verification, through evidence, based on the selection of a sample, of the information on the contents included in the 2024 SNFR and its proper compilation from the data provided by the information sources.

Regarding the verification process of sustainability reporting:

- Interviews with the staff of the FOMENTO DE CONSTRUCCIONES Y CONTRATAS, S.A.:
  - To understand the business model, the applied policies and management approaches, the main risks related to those aspects, and to obtain the necessary information for the external review;
  - To understand the origin of the information used by the Management (e.g., the interaction with the stakeholders, the business plans and the strategy documents), and the review of internal documentation of the body on its procedure.
- To obtain information, through interviews with the body's staff, of the gathering, validation and presentation of information procedures conducted by the body to draft its sustainability reporting;
- Assessment of the consistency of the evidence obtained from our procedures on the process implemented by the body–in order to establish the information that shall be included in the sustainability reporting, together with the process description included in appendix I "Basis for the preparation of the report" in section "General Disclosure", and the assessment of whether such process implemented by the body allows for the identification of material information to be revealed, according to the SNFR requirements;

- Assessment of whether all the information identified in the process implemented by the body for the establishment of the information that must be included in the sustainability reporting has been actually included;
- Assessment of consistency of the structure and presentation of the sustainability reporting with the provisions of the ESRSs and the rest of the regulatory framework of sustainability reporting applied per body;
- Conduction of inquiries to the relevant staff and analytical procedures on the information disclosed in the sustainability reporting, taking into account the information where material misstatements are likely to arise, due to fraud or error;
- Conduction of substantive sampling procedures on the disclosed information in the selected sustainability reporting, taking into accountthe information where material misstatements are likely to arise, due to fraud or error;
- Obtention, where appropriate, of the reports issued by accredited independent third parties, which are annexed to the management report in response to the demands of the European legislation. Moreover, in relation to the mentioned information and in accordance with the verification standard, examination exclusively of the verifier's accreditation, and of the fact that the issued report scope corresponds to the one required by the European legislation;
- Obtention, where appropriate, of the documents containing the information incorporated by reference, of the reports issued by auditors or verifiers on such documents. Moreover, in accordance with the verification standard, examination of exclusively the fact that the conditions described in the ESRSs that allow for the inclusion of information by reference in the sustainability report are met in the document referred to by the information incorporated by reference;
- Obtention of a representation letter by the Management and the administrators of the body in relation to the SNFR and the sustainability reporting.

OTHER INFORMATION

People in charge of governance are responsible for the remaining information, which includes the consolidated annual statements, and the rest of information included in the management report. However, it does not include the audit report of the annual statements, nor the verification reports issued by accredited, independent third parties requested by the EU legislation on specific disclosures included in the sustainability reporting, and which are attached as an annex in the consolidated management report.

This verification report does not cover the rest of the information, and we do not express any type of verification conclusion thereof.

In relation to our assignment to verify the sustainability reporting, our responsibility is to read the previously identified information and, in that way, consider whether the other information has material inconsistencies with the sustainability reporting or with the knowledge we have acquired during the verification assignment, which may point to the existence of material misstatements in the sustainability reporting.

AENOR CONFÍA S.A.U.

AENOR

LIMITED VERIFICATION REPORT ON THE STATE OF THE CONSOLIDATED NON-FINANCIAL AND SUSTAINABILITY REPORTING ISSUED BY A VERIFIER

Jesús CAÑIZARES PLATA (lead verifier)

Date of the verification report

C/ GÉNOVA 6, 28004 MADRID (SPAIN)



www.fcc.es